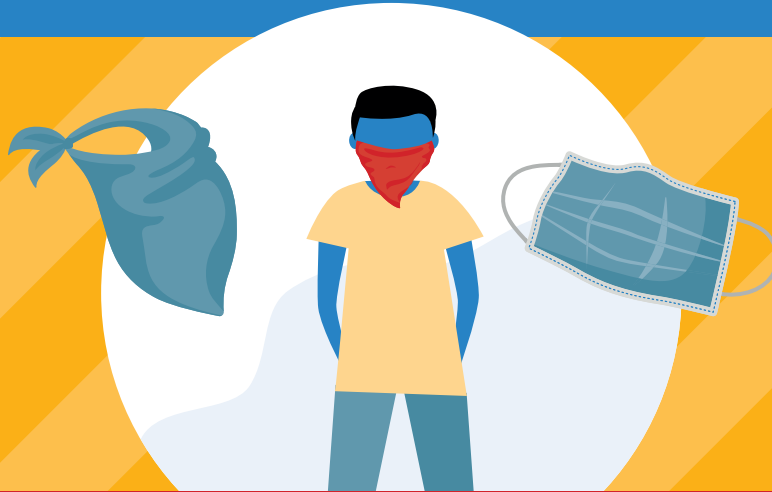




STAY SAFE TO STAY OPEN



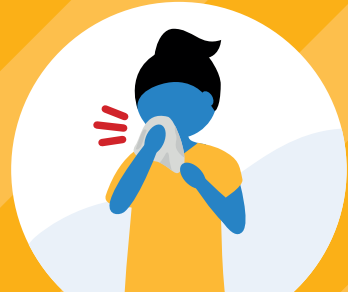
Wear a mask or face covering



Practice physical distancing



Wash or sanitize hands often



Stay home if you're sick

Town of Mammoth Lakes
Fiscal Year 2020/2021 Operating Budget

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2020-21

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Adopted Budget for Fiscal Year 2020-21

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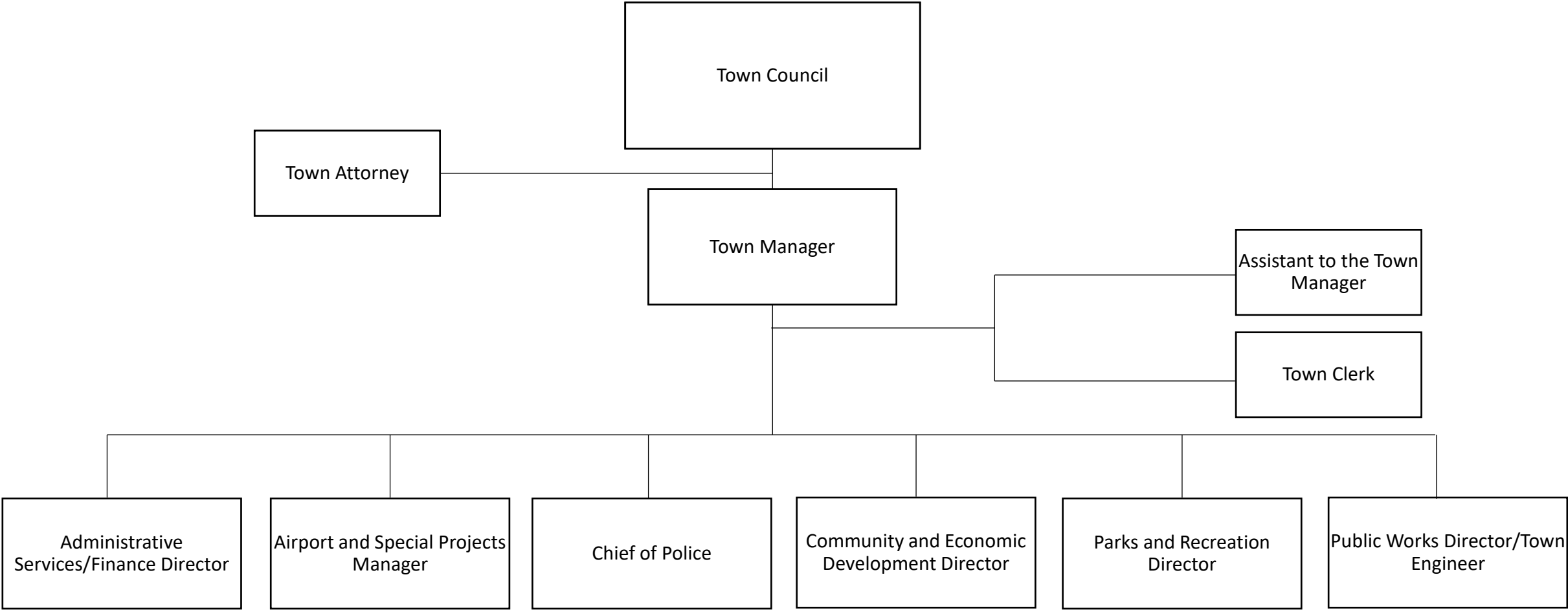
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October 2020





MAMMOTH LAKES TOWN COUNCIL



Mayor
Bill Sauser

Term ends: November 2020

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
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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
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jwentworth@townofmammothlakes.ca.gov



Councilmember
Cleland Hoff

Term ends: November 2020

P.O. Box 8110
Mammoth Lakes, CA 93546
W: (760) 914-3218
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choff@townofmammothlakes.ca.gov



Councilmember
Kirk Stapp

Term ends: November 2022

P.O. Box 7254
Mammoth Lakes, CA 93546
W: (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 a pleasure to present the Town of Mammoth Lakes Adopted Budget for Fiscal Year 2020-21 (FY20-21). 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 work efforts to maintain a structurally balanced budget for the future. The FY2020-21 operating budget is built on \$40,017,109 total revenue and \$40,183,900 in total appropriations, inclusive of transfers in and out of \$5,866,008.

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 and services and capital projects. The allocation of financial resources support strategic initiatives, provides continuity of services to the community, fulfills state and federal mandates, and supports the operation of an effective Town organization. Development of the FY20-21 budget was difficult due to the unknown impact of COVID-19, economic shutdowns and potential future shutdowns and the overall economic related impacts on our tourism reliant economy. The budget reflects these concerns and actions taken reflect the Town's commitment to a conservative approach to budgeting and effective financial management to meet operational needs of the Town.

The budget incorporates the revenues and expenditures of 38 separate funds. The majority of the budget development process focuses on the General Fund. General Fund revenues total \$20,295,076 with appropriations of \$21,311,003, which includes \$4,655,733 in transfers out to other funds. While the Town has seen solid growth in Transient Occupancy Tax (TOT) revenues over the past few years, uncertainty remains in the midst of this global health crisis. TOT revenue expectations were trimmed by \$2.3M after analysis and moderate to severe impacts were selected. This year \$11.2 million in TOT revenues are included in the operating budget. The Budget reflects the commitment to a Reserve for Economic Uncertainty of a minimum of 16% of General Fund revenues (\$3,828,000), and an operating reserve of 9% of General Fund revenues currently funded at 89.1% (\$1,864,000). The COVID-19 impacts resulted in a manageable operating deficit addressed with budget reductions, limited use of reserves and one-time revenues.

The Budget reflects a reduced commitment to capital infrastructure as several projects placed on hold. A shift in reserves to fund COVID-19 related emergency operations and community relief programs were implemented. The budget reflects past approach focuses on meeting basic needs and consistent capital investment, while allowing for directed investment of one-time revenues. The Budget continues to support a lean, talented staff with 77 full time positions and 10.1 FTEs of part-time staff. This reflects a slight reduction from the previous year as 3 full time employees were added, and 3.27 FTEs of part time were eliminated. 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 2020-21 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 and financial plan for the year ahead. It is a planning tool that matches the services desired by residents within the available resources needed to provide those services. 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 financial plan.

The budget represents public policy incorporating both legislative and administrative controls as defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy. The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of Town government.

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" and a number of informing accepted plans such as Walk, Bike, Ride; Down Town Revitalization; and the Community Housing Action Plan, to note a few.

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 38 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. Since almost everything local government does is reflected in the budget, it is a comprehensive document. Virtually all governmental activities are funded through the budget, and the budget is a continuous process. This makes the budget an effective tool for the public official, providing an effective management tool at every stage 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. Every revenue and expenditure account is reviewed when 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

The development of the FY20-21 presented a unique challenge as the base assumptions used in the preliminary work changed dramatically 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. Staff was directed develop three alternatives of varying revenue declines. The final budget was developed using the middle revenue path.

Department Heads were directed to develop a series of budget reduction options to address a projected budget deficit is nearly \$4,000,000 in the Tow’s General Fund. Reductions were to address the short-term deficit, longer-term savings, limit the use of reserves and measured reductions in core services.

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 recommended budget incorporates a mix of actions necessary to offset the reduction in revenues expected in FY20-21. 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 FY20-21 Budget:

1. The Reserve for Economic Uncertainty (REU) is retained at or above \$3.74 million and represents 18.4% of General Fund revenue, exceeding the 16% target in the reserve policy.
2. The Operating Reserve balance \$1.86 million is 9.2% of General Fund revenue, exceeding the 9% target in the reserve policy.
3. General Fund contingency of \$75,000 is funded from operating revenues. This was reduced by \$25,000 for FY20-21 during departmental reductions.
4. Total use of reserves \$955,926 used to balance the operating General Fund budget as offset to projected revenue shortfall. (\$334,554 – Housing Special Projects, \$300,000 FAA CARES Act, \$321,372 General Fund Savings FY19-20.)
5. Revenues are budgeted conservatively, but realistic as we face significant impacts from COVID-19.
6. Expense Reductions in response to reduced revenue from COVID-19 impacts:
 - a. Elimination of summer programs \$ 124,385
 - b. Staff Reductions \$ 241,802
 - c. Airport Operations – General Fund Transfer Reduction \$ 619,434
 - d. Settlement payment variance remains in General fund \$ 132,713

- | | |
|---|------------|
| e. Pause Vehicle Replacement Loan | \$ 340,000 |
| f. 50% reduction in Vehicle replacement charges | \$ 93,728 |
| g. 50% reduction in Comprehensive Leave Accrual | \$ 114,448 |
| h. Departmental budget reductions | \$ 224,962 |
| i. Salary Savings | \$ 175,344 |
7. Gas Tax use of Fund Balance \$473,038 to help balance operating budget and reduce General Fund Transfers.
 8. Continued allocation of \$580,000 for Road rehabilitation and related capital projects supported by reserves.
 9. Use of Transit reserves to fund budget shortfall for ESTA contract \$128,520
 10. 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 deferment.
 11. Base General Fund operating budget includes \$11.2 Million in TOT.
 12. Continued payment of 2.35% in TOT is committed to Tourism from base TOT amount.
 13. Continued payment of .85% in TOT is committed to Transit from base TOT amount.
 14. Continued payment of .85% in TOT is committed to Housing from base TOT amount.
 15. 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.
 16. Garage billing rate continues at \$108 per hour
 17. 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. Measure R has a funding deficit of \$176,411

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

Fund Balance Reserves

Fund	Estimated Balance (June 2020)	Planned Chg Budget FY20-21	Est. New Balance (June 2021)
General Fund			
Reserve for Uncertainty (REU)	\$ 3,827,920	\$ -	\$ 3,827,920
Operating Reserve (OR)	\$ 1,864,838		\$ 1,864,838
Housing Reserve	\$ 851,824	\$ -	\$ 851,824
Transit Reserve	\$ 1,018,697	\$ -	\$ 1,018,697
Tourism Reserve ⁽¹⁾	\$ 1,368,845	\$ -	\$ 1,368,845
Undesignated	\$ 3,799,598	\$ (1,015,927)	\$ 2,783,671
Comprehensive Leave - Fund 101	\$ 453,853	\$ 116,000	\$ 569,853
Gas Tax - Fund 210	\$ 1,314,758	\$ (473,038)	\$ 841,720
Measure R Trails - Fund 215	\$ 613,117	\$ -	\$ 613,117
Measure R - Fund 216	\$ 426,981	\$ 3,559	\$ 430,540
Measure U - Fund 217 ⁽²⁾	\$ 3,135,059	\$ 457,780	\$ 3,592,839
Airport - Fund 220	\$ 1,383,227	\$ -	\$ 1,383,227
DIF Accounts	\$ 750,605	\$ 85,960	\$ 836,565
Assessment Districts	\$ 3,197,762	\$ (3,733)	\$ 3,194,029
Fractional Mello Roos - Fund 858	\$ 40,265	\$ 15,599	\$ 55,864
Vehicle Service - Fund 910 ⁽³⁾	\$ 10,981,390	\$ 466,495	\$ 11,447,885
Emp 125 Ins Fund 930	\$ 460,329	\$ -	\$ 460,329
Debt Service / Future Capital - Fund 990	\$ 1,061,417	\$ -	\$ 1,061,417

Notes:

1. \$200k committed to LA Kings Payments
2. Includes \$2.5M allocated to MACC
3. Includes Debt owed from General Fund (\$2.4M est.)

FISCAL YEAR 2020-21 BUDGET OVERVIEW

Total Revenues - All Funds

Category	FY2017-18 Actuals	FY2018-19 Actuals	FY2019-20 Adopted Budget	FY2020-21 Proposed Budget	Budget to Budget Variance	%	Budget to Last Full Year Variance	%
Transient Occupancy Tax ⁽¹⁾	\$ 17,715,160	\$ 20,470,488	\$ 13,680,000	\$ 11,390,000	\$ (2,290,000)	-16.7%	\$ (9,080,488)	-44.4%
TBID - Pass through	\$ 5,147,739	\$ 5,681,677	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%	\$ (2,425,477)	-42.7%
Property Tax	\$ 3,635,160	\$ 3,803,820	\$ 3,688,000	\$ 3,827,000	\$ 139,000	3.8%	\$ 23,180	0.6%
Capital Projects	\$ 3,530,792	\$ 3,180,836	\$ 2,800,000	\$ -	\$ (2,800,000)	-100.0%	\$ (3,180,836)	-100.0%
Sales Tax	\$ 2,433,682	\$ 2,749,036	\$ 2,521,000	\$ 1,850,000	\$ (671,000)	-26.6%	\$ (899,036)	-32.7%
Other General Fund Revenue	\$ 3,691,799	\$ 3,615,310	\$ 2,504,960	\$ 2,458,076	\$ (46,884)	-1.9%	\$ (1,157,234)	-32.0%
Vehicle Service	\$ 1,906,627	\$ 1,969,870	\$ 1,938,453	\$ 1,852,040	\$ (86,413)	-4.5%	\$ (117,830)	-6.0%
Gas Tax	\$ 2,022,529	\$ 1,499,957	\$ 1,856,726	\$ 1,408,856	\$ (447,870)	-24.1%	\$ (91,101)	-6.1%
Airport Operations	\$ 523,298	\$ 1,398,500	\$ 995,900	\$ 3,035,329	\$ 2,039,429	204.8%	\$ 1,636,829	117.0%
Measure R - Sales Tax	\$ 1,436,103	\$ 1,350,000	\$ 1,350,000	\$ 1,000,000	\$ (350,000)	-25.9%	\$ (350,000)	-25.9%
Assessment Districts	\$ 1,203,199	\$ 1,097,400	\$ 1,090,000	\$ 1,252,600	\$ 162,600	14.9%	\$ 155,200	14.1%
Measure U - Utility Tax	\$ 865,650	\$ 900,000	\$ 900,000	\$ 870,000	\$ (30,000)	-3.3%	\$ (30,000)	-3.3%
Franchise Fees	\$ 913,069	\$ 914,548	\$ 845,000	\$ 770,000	\$ (75,000)	-8.9%	\$ (144,548)	-15.8%
Housing and Community Development	\$ 969,932	\$ 570,000	\$ 570,000	\$ 570,000	\$ -	0.0%	\$ -	0.0%
Other Revenue	\$ 428,546	\$ 478,000	\$ 478,000	\$ 478,000	\$ -	0.0%	\$ -	0.0%
Development Impact Fees (DIF)	\$ 349,845	\$ 133,000	\$ 156,000	\$ 133,000	\$ (23,000)	-14.7%	\$ -	0.0%
Total Revenue	\$ 46,773,130	\$ 49,812,441	\$ 39,874,039	\$ 34,151,101	\$ (5,722,938)	-11.5%	\$ (15,661,340)	-45.9%

Note

1. TOT revenue includes \$11.2M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest.

Total Appropriations - All Funds

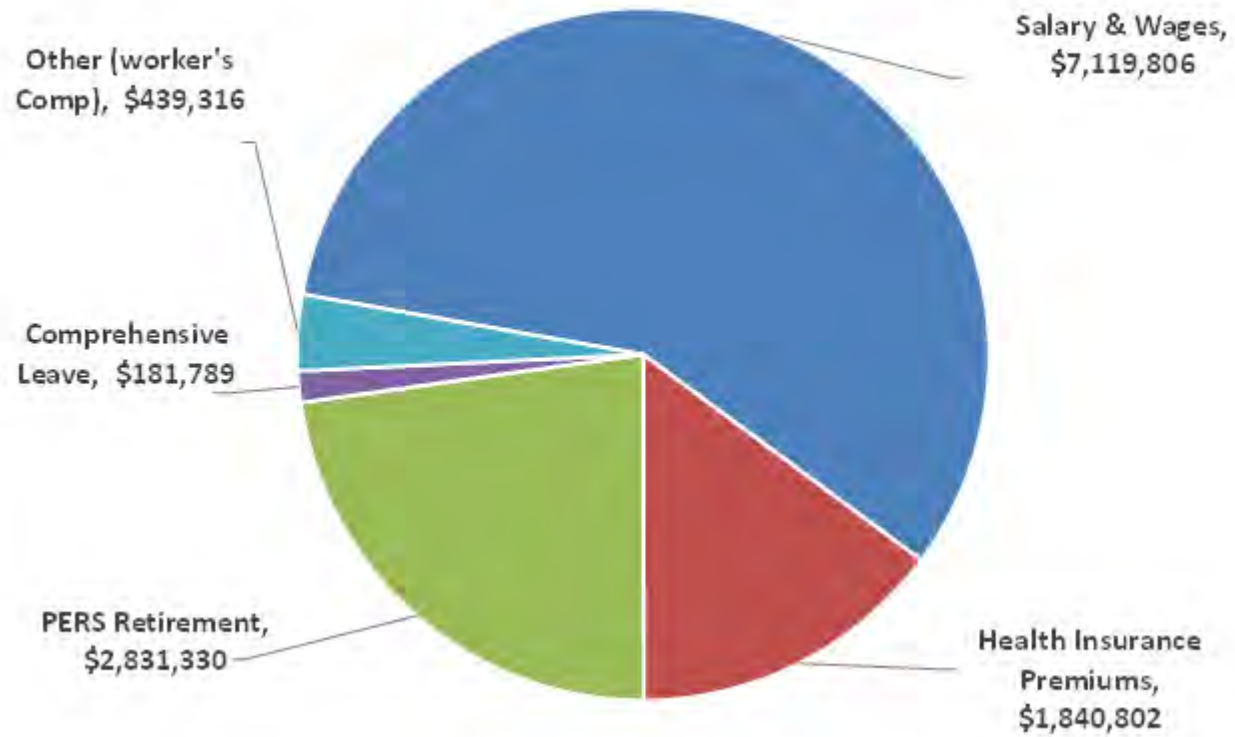
Category	FY2017-18 Actuals	FY2018-19 Actuals	FY2019-20 Adopted Budget	FY2020-21 Proposed Budget	Variance	%
Operating Expenses - General Fund	\$ 28,413,459	\$ 24,021,385	\$ 23,063,866	\$ 21,311,003	\$ (1,752,863)	-7.6%
Tourism Business Improvement District (TBID)	\$ 5,144,727	\$ 5,698,048	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%
Snow Removal & Roads - Gas Tax	\$ 6,359,301	\$ 3,844,799	\$ 4,230,456	\$ 4,380,800	\$ 150,344	3.6%
Capital Projects	\$ 6,164,414	\$ 4,172,174	\$ 3,852,251	\$ -	\$ (3,852,251)	100.0%
Debt Service / Future Capital	\$ 3,714,022	\$ 3,246,348	\$ 2,528,592	\$ 2,801,268	\$ 272,676	10.8%
Airport Operations	\$ 2,251,111	\$ 1,189,240	\$ 1,553,448	\$ 3,035,329	\$ 1,481,881	95.4%
Vehicle Service	\$ 1,838,228	\$ 1,668,502	\$ 1,506,248	\$ 1,385,545	\$ (120,703)	-8.0%
Assessment Districts	\$ 2,105,616	\$ 2,105,616	\$ 1,330,979	\$ 1,315,734	\$ (15,245)	-1.1%
Measure R - Sales Tax	\$ 8,677,352	\$ 1,149,614	\$ 1,177,925	\$ 1,176,441	\$ (1,484)	-0.1%
Housing & Community Development	\$ 863,497	\$ 206,678	\$ 570,000	\$ 570,000	\$ -	0.0%
Measure R - Trails	\$ 436,779	\$ 413,886	\$ 335,000	\$ 327,874	\$ (7,126)	-2.1%
Other Expenditures	\$ 462,586	\$ 232,201	\$ 448,800	\$ 337,000	\$ (111,800)	-24.9%
Measure U - Utility Tax	\$ 597,126	\$ 230,131	\$ 292,220	\$ 412,220	\$ 120,000	41.1%
Development Impact Fees (DIF)	\$ 226,750	\$ 45,200	\$ 52,360	\$ 52,360	\$ -	0.0%
Total Appropriations	\$ 67,254,969	\$ 48,223,821	\$ 45,442,145	\$ 40,361,774	\$ (5,080,371)	-11.2%
Less Transfers Out	\$ 23,789,230	\$ 9,824,789	\$ 7,193,736	\$ 5,866,008	\$ (1,327,728)	-18.5%
Less Pass-Thru Expenditures	\$ 5,144,727	\$ 5,698,048	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%
Net total Expenditures	\$ 38,321,011	\$ 32,700,984	\$ 33,748,409	\$ 31,239,566	\$ (2,508,843)	-7.4%

Town of Mammoth Lakes - Combined Fund Statement

Fiscal Year 2020-21

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	\$ 20,295,076		\$ 20,295,076	\$ 16,655,270	\$ 4,655,733	\$ 21,311,003	\$ (1,015,927)
101	Comprehensive Leave	\$ 116,000	\$ -	\$ 116,000	\$ -	\$ -	\$ -	\$ 116,000
105	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	Gas Tax	\$ 1,408,856	\$ 2,498,906	\$ 3,907,762	\$ 4,150,286	\$ 230,514	\$ 4,380,800	\$ (473,038)
215	Measure R - Trails	\$ -	\$ 330,000	\$ 330,000	\$ 330,000	\$ -	\$ 330,000	\$ -
216	Measure R - Sales Tax	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 82,000	\$ 914,441	\$ 996,441	\$ 3,559
217	Measure U - Utility Tax	\$ 870,000	\$ -	\$ 870,000	\$ 412,220	\$ -	\$ 412,220	\$ 457,780
218	Tourism Business Improvement District (TBID)	\$ 3,256,200	\$ -	\$ 3,256,200	\$ 3,256,200	\$ -	\$ 3,256,200	\$ -
220	Airport Operations	\$ 3,035,329	\$ -	\$ 3,035,329	\$ 3,035,329	\$ -	\$ 3,035,329	\$ -
240	Long Valley Pit	\$ 30,000	\$ -	\$ 30,000	\$ 5,000	\$ -	\$ 5,000	\$ 25,000
245	Housing & Community Development	\$ 570,000	\$ -	\$ 570,000	\$ 570,000	\$ -	\$ 570,000	\$ -
250	Local Transit Committee (LTC)	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
300	Capital Projects	\$ -	\$ 155,514	\$ 155,514	\$ -	\$ -	\$ -	\$ 155,514
830	DIF Admin	\$ -	\$ 5,320	\$ 5,320	\$ -	\$ -	\$ -	\$ 5,320
831	DIF General Facilities & Equipment	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 440	\$ 440	\$ 10,560
832	DIF Law Enforcement	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 240	\$ 240	\$ 5,760
833	DIF Storm Drains	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 440	\$ 440	\$ 10,560
834	DIF Parks & Recreation	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 600	\$ 600	\$ 14,400
835	DIF Mono County Office of Education - Library	\$ 24,000	\$ -	\$ 24,000	\$ 23,040	\$ 960	\$ 24,000	\$ -
836	DIF Streets & Circulation	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 240	\$ 240	\$ 5,760
837	DIF Mono County Office of Education - Child Care	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 200	\$ 200	\$ 4,800
838	DIF Fire Facility, Vehicle & Equipment	\$ 25,000	\$ -	\$ 25,000	\$ 24,000	\$ 1,000	\$ 25,000	\$ -
839	DIF Airport Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
840	DIF Public Art	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841	DIF Transit & Trails	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 1,200	\$ 1,200	\$ 28,800
850	Juniper Ridge	\$ -	\$ 29,830	\$ 29,830	\$ 84,000	\$ -	\$ 84,000	\$ (54,170)
852	Bluffs - Debt	\$ 218,100	\$ -	\$ 218,100	\$ 215,437	\$ -	\$ 215,437	\$ 2,663
853	Bluffs - Operations	\$ -	\$ 17,045	\$ 17,045	\$ 70,700	\$ -	\$ 70,700	\$ (53,655)
854	North Village - CFD	\$ 697,500	\$ -	\$ 697,500	\$ 520,844	\$ -	\$ 520,844	\$ 176,656
856	Old Mammoth Road - Budget Assessment District	\$ 50,690	\$ 21,305	\$ 71,995	\$ 154,734	\$ -	\$ 154,734	\$ (82,739)
857	North Village - Budget Assessment District	\$ -	\$ 6,820	\$ 6,820	\$ 11,153	\$ -	\$ 11,153	\$ (4,333)
858	Fractional Mello-Roos - Community Facility District	\$ 267,600	\$ -	\$ 267,600	\$ 252,001	\$ -	\$ 252,001	\$ 15,599
859	In Lieu 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	\$ 8,440	\$ -	\$ 8,440	\$ 3,100	\$ -	\$ 3,100	\$ 5,340
910	Vehicle Service	\$ 1,852,040	\$ -	\$ 1,852,040	\$ 1,325,545	\$ 60,000	\$ 1,385,545	\$ 466,495
930	Employee Insurance Benefits	\$ 257,000	\$ -	\$ 257,000	\$ 257,000	\$ -	\$ 257,000	\$ -
990	Capital/ Debt Service	\$ -	\$ 2,801,268	\$ 2,801,268	\$ 2,801,268	\$ -	\$ 2,801,268	\$ -
	Total	\$ 34,151,101	\$ 5,866,008	\$ 40,017,109	\$ 34,317,892	\$ 5,866,008	\$ 40,183,900	\$ (166,791)

Labor Costs - All Funds



Total Labor Cost

\$12,413,043

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	FY2020-21 Budget Count
Full Time Employees	77
Part Time Employees - Measured in Full Time Equivalents (FTE)	
Police	1.4
Recreation Programs	3.8
Parks Maintenance	2.4
Community & Economic Development	0.0
Capital Projects	0.0
Airport Operations	1.0
Garage Operations	0.0
Roads & Snow Removal	2.4
Facilities Maintenance	0.5
Total Part Time Employees (FTE)	10.1
Total Employee (FTE)	87.1

Labor Costs - All Funds

Item	FY2019-20 Budget Total	FY2020-21 Budget Total	Variance by Item
Salary & Wages	\$ 7,114,167	\$ 7,119,806	0.08%
Health Insurance Premiums	\$ 1,841,329	\$ 1,840,802	-0.03%
PERS Retirement	\$ 2,520,914	\$ 2,831,330	12.31%
Comprehensive Leave	\$ 227,213	\$ 181,789	-19.99%
Other (worker's Comp)	\$ 448,685	\$ 439,316	-2.09%
	\$ 12,152,308	\$ 12,413,043	2.15%

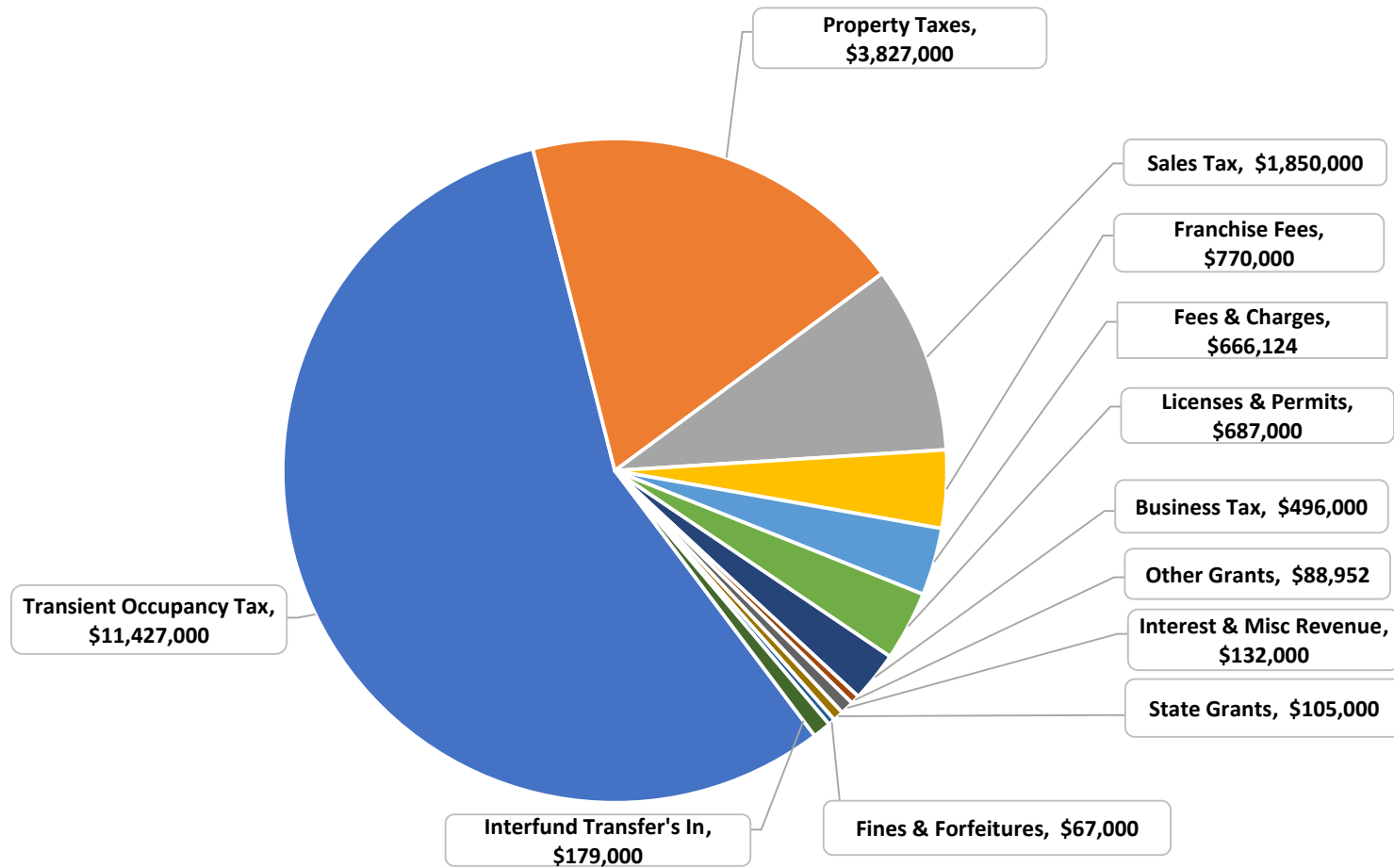
Labor – Distributed across all funds

Labor Expense Category	Fund 100 General Fund	Fund 210 Gas Tax	Fund 215 Measure R Trails	Fund 216 Measure R Sales Tax	Fund 220 Airport Operations	Fund 250 LTC
Regular Salaries	\$ 4,746,497	\$ 725,285	\$ 94,082	\$ 10,316	\$ 247,528	\$ 33,164
Temporary Wages	\$ 236,696	\$ 107,709	\$ 42,071	\$ 11,032	\$ 55,632	\$ -
Overtime Wages	\$ 130,500	\$ -	\$ -	\$ -	\$ -	\$ -
Police Holiday Pay	\$ 84,385	\$ -	\$ -	\$ -	\$ -	\$ -
Comprehensive Leave	\$ 159,533	\$ 6,253	\$ 6,740	\$ 563	\$ 4,866	\$ 418
Health Ins Premiums	\$ 1,385,718	\$ 242,679	\$ 32,763	\$ 4,992	\$ 114,094	\$ 10,103
Workers Comp Insurance	\$ 331,447	\$ 48,462	\$ 6,627	\$ 715	\$ 16,910	\$ 2,207
Unemployment Assessment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
ICMA VantageCare	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -
PERS (Retirement)	\$ 2,232,801	\$ 267,178	\$ 38,529	\$ 4,041	\$ 89,770	\$ 11,128
PARS (Part Time Retirement)	\$ 4,365	\$ 2,093	\$ 841	\$ 215	\$ 1,081	\$ -
Total Labor Expense	\$ 9,380,942	\$ 1,399,659	\$ 221,653	\$ 31,874	\$ 529,881	\$ 57,020

Labor by Fund Continued

Labor Expense Category	Fund 856 Assess. Dist Old Mammth	Fund 857 Assess. Dist North Village	Fund 858 Fractional Mello Roos	Fund 910 Garage Services	FY 2018-19 Budget Total
Regular Salaries	\$ 8,208	\$ 5,918	\$ 34,388	\$ 427,395	\$ 6,332,781
Temporary Wages	\$ -	\$ -	\$ 50,000	\$ 15,000	\$ 518,140
Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ 130,500
Police Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ 84,385
Comprehensive Leave	\$ 143	\$ 109	\$ 1,582	\$ 1,582	\$ 181,789
Health Ins Premiums	\$ 3,380	\$ 2,493	\$ 14,790	\$ 14,790	\$ 1,825,802
Workers Comp Insurance	\$ 549	\$ 396	\$ 2,364	\$ 29,639	\$ 439,316
Unemployment Assessment	\$ -	\$ -	\$ -	\$ -	\$ 15,000
ICMA VantageCare	\$ -	\$ -	\$ -	\$ -	\$ 54,000
PERS (Retirement)	\$ 3,154	\$ 2,237	\$ 12,233	\$ 160,439	\$ 2,821,510
PARS (Part Time Retirement)	\$ -	\$ -	\$ 925	\$ 300	\$ 9,820
Total Labor Expense	\$ 15,434	\$ 11,153	\$ 116,282	\$ 649,145	\$ 12,413,043

General Fund Revenues



Total Revenue \$ 20,295,076

Revenue

Staff used a consistent and methodical approach in the development of this budget. Staff and Council had already reviewed the revenue projections back in March to start the process. Once the tough decisions to close the Town were made, staff reviewed all revenue items to determine to what extent it would be impacted by a prolonged shutdown. There were many items to weigh in determining impact, most obviously the lack of visitation to our resort community. The two revenue items most closely tied to visitation is TOT and Sales Tax. Staff used the models and approach listed above to determine a middle of the road target for each. TOT projected at \$11.2M may not seem like a big departure from the \$14.25M originally projected but the conservative approach needs to be weighted when determining the severity imposed from the COVID 19 pandemic. While we have projected the revenue low in the past, it was done to constrict the size of our operating budget, provide reserves for capital and to meet adopted reserve policy levels. This constriction prevented the Town from growing too large with additional programs and staff that could prove burdensome in a sharp decline like we experienced. Had we forecast and set expenditure levels based on TOT closer to \$18.0M, we would have undoubtedly had to make drastic cuts to all expenditures, including staff, almost immediately.

The current fiscal year, FY19-20 was on pace to exceed the prior record of \$20.4M in TOT revenue and with a budget of \$13.5M the Town had achieved this revenue budget by February 2020. This was accomplished in a year that saw below normal snow fall and other challenges during our most profitable months. The conservative budget approach did provide much needed room to finish the year, above budget. Based on the prior year and projections made prior to March, we still experienced a loss in revenue close to \$5.0M for FY19-20. To measure the true significance of budgeting TOT revenue at such a low number, we should consider the fact that \$11.2M is \$9 - \$10M less than our trajectory prior to the pandemic.

Sales Tax is another revenue directly impacted by visitation. Staff had anticipated, using HdL consultant information, a revenue of almost \$2.7M for FY20-21. Staff projected an impact of 25% - 40% depending on different scenarios and decided on a projection of 31% reduction of \$850,000 for this line item.

Additional revenue items can be impacted by visitation or other factors of a down economy. Staff deemed these items to have minimal impact to the next fiscal year based on the size of the line item or the fact it will have a delayed effect of 1 or more years. Property Tax is another large revenue source that will be impacted in this delayed response and therefore staff expects to feel the impact on this line item in FY21-22. All other revenue projections remained consistent with analysis prior to this emergency. The change in revenue projection is summarized below:

The approach to these adjustments as outlined extensively in previous sections, resulted in a revenue reduction of \$3,720,924 or 15.5% and a General Fund revenue projection of \$20,295,076. This revenue is broken down by major category and comparison to prior year adopted budget is below:

Major Revenue Components - General Fund

Item	FY2019-20 Adopted Budget	FY2020-21 Proposed Budget	Variance	%
TOT (baseline)	\$ 13,500,000	\$ 11,200,000	\$ (2,300,000)	-17.0%
TOT Revenue Violations	\$ 60,000	\$ 60,000	\$ -	0.0%
TOT Penalty and Interest	\$ 120,000	\$ 130,000	\$ 10,000	8.3%
Total TOT	\$ 13,680,000	\$ 11,390,000	\$ (2,290,000)	-16.7%
Property Tax	\$ 3,688,000	\$ 3,827,000	\$ 139,000	3.8%
Sales Tax	\$ 2,521,000	\$ 1,850,000	\$ (671,000)	-26.6%
Franchise Fees	\$ 845,000	\$ 770,000	\$ (75,000)	-8.9%
Other General Fund Revenue	\$ 2,504,960	\$ 2,458,076	\$ (46,884)	-1.9%
Total Budgeted Revenue	\$ 23,238,960	\$ 20,295,076	\$ (2,943,884)	-12.7%

The most significant adjustments to revenue involve a review of current year performance. As more of the fiscal year goes on, we get a clearer picture of current trends. Most of the adjustments above are refinements based on this additional information. In some cases, new developments have occurred and need to be captured in the next year revenue budget. In this case the external funding for the clerk position (No USFS funding this year) have been captured in this tentative budget. Below is a summary of General Fund revenue:

Key Revenue Components - General Fund

Item	Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 11,200,000	55.2%
Property Tax	\$ 3,012,000	14.8%
Sales Tax	\$ 1,850,000	9.1%
Community Development Permits	\$ 869,952	4.3%
Property Tax in Lieu VLF	\$ 815,000	4.0%
Franchise Fees	\$ 770,000	3.8%
Business Tax - Fees penalty and Interest	\$ 496,000	2.4%
Other Revenue	\$ 296,500	1.5%
Recreation Programs	\$ 279,000	1.4%
TOT Penalty and Interest	\$ 190,000	0.9%
Public Safety	\$ 185,000	0.9%
Transit Fee	\$ 116,500	0.6%
Interest	\$ 100,000	0.5%
TBID Revenue 1% TBID to Admin	\$ 65,124	0.3%
Whitemore Pool County Share 50%	\$ 50,000	0.2%
Total Budgeted Revenue	\$ 20,295,076	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 MISCELLANEOUS 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.

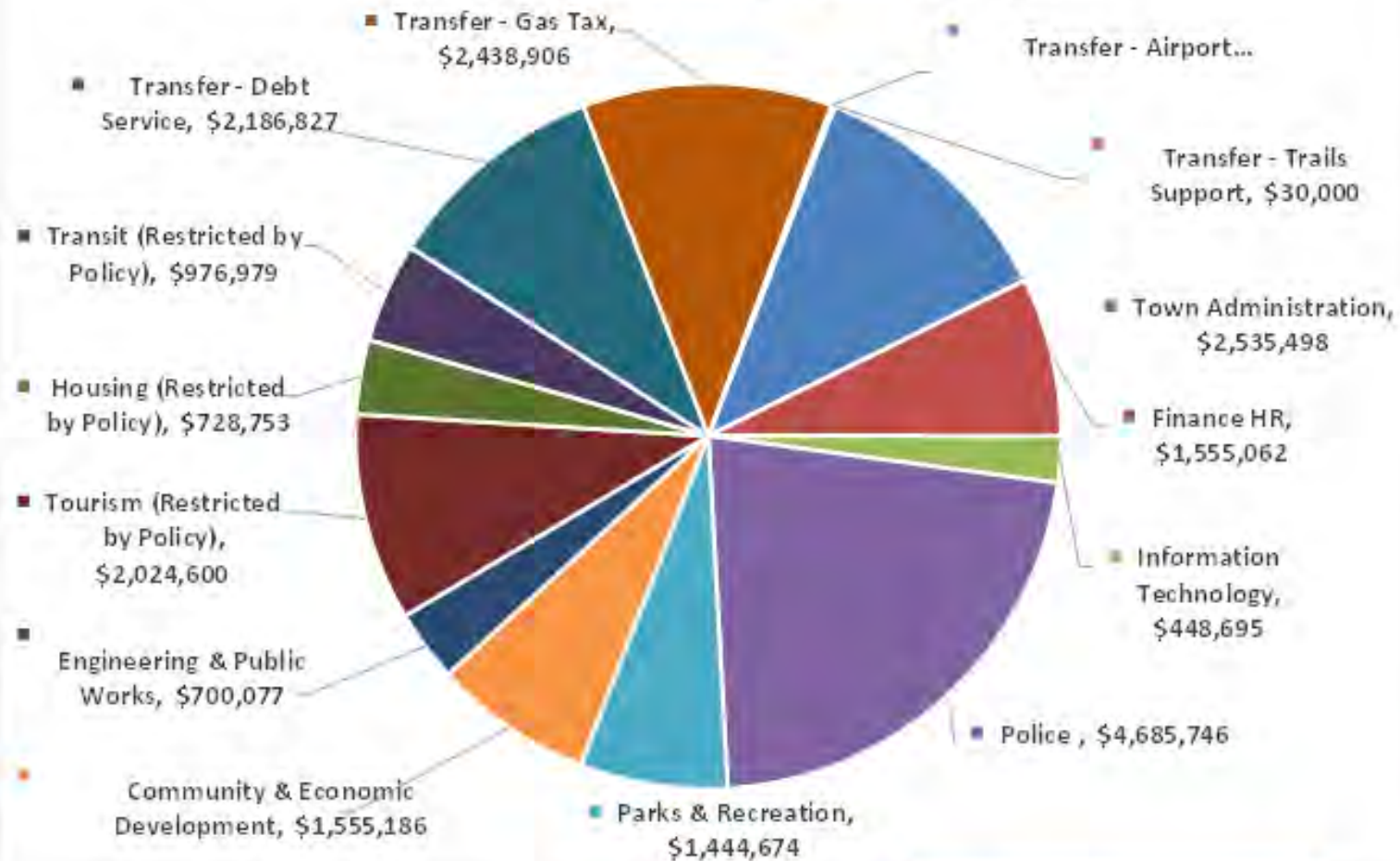
Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
General Fund							
10000030202	Property Tax Secured	2,202,398.64	2,288,061.78	2,429,078.46	2,593,000.00	2,626,612.31	2,552,000.00
10000030204	Property Tax Unsecured	168,717.97	172,523.73	178,547.98	200,000.00	198,595.41	180,000.00
10000030210	Prior Secured & Escapes	20,950.28	47,872.69	36,260.60	30,000.00	23,663.24	30,000.00
10000030220	Prior Unsecured Property	170.64	.00	595.53	.00	735.27	.00
10000030230	Documentary Transfer Tax	163,170.36	168,455.22	193,519.81	145,000.00	166,728.16	145,000.00
10000030234	Current Supplemental Tax	17,687.83	29,600.37	38,290.06	15,000.00	31,242.21	15,000.00
10000030236	Prior Supplemental Tax	.00	.00	.00	.00	.00	.00
10000030250	Homeowners Exemption	54,390.34	47,897.82	.00	30,000.00	13,582.33	20,000.00
10000030260	Property Tax-In Lieu VLF	804,603.00	823,714.00	859,087.00	915,000.00	915,028.00	815,000.00
10000030270	ERAF Excess	54,218.40	57,034.41	68,440.30	78,000.00	77,927.78	70,000.00
10000030402	Sales Tax	2,377,619.86	2,433,681.62	2,749,036.00	2,372,000.00	2,372,656.78	1,850,000.00
10000030404	In-Lieu Sales Tax	239,393.52	.00	.00	.00	.00	.00
10000030602	TOT: Prior Years Income	1,980.29	.00	2,622.26	.00	.00	.00
10000030604	TOT: Current Year	18,568,254.37	17,497,663.15	20,214,778.69	15,904,700.00	15,911,858.71	11,200,000.00
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	9,879.00	7,993.00	9,098.04	9,695.00	9,695.01	7,000.00
10000030644	TOT: Penalties & Interest	93,475.83	103,095.97	114,751.73	211,360.00	211,359.97	100,000.00
10000030660	TOT: Revenue Violations	182,802.92	73,113.67	103,838.12	94,000.00	94,038.54	60,000.00
10000030661	TOT: Rev Viol Pen & Interest	81,719.28	41,286.99	37,119.83	55,840.00	55,846.71	30,000.00
10000030670	TOT: Zoning Violations	46,198.62	144,912.33	30,032.76	9,773.00	9,772.35	15,000.00
10000030671	TOT: Zoning Viol Pen & Interes	4,984.57	40,769.15	16,606.86	6,373.00	6,372.65	15,000.00
10000030802	Business Tax	273,770.77	297,398.95	322,788.48	330,600.00	330,604.32	320,000.00
10000030803	Cannabis Tax	.00	.00	115,900.47	148,170.00	160,538.55	130,000.00
10000030810	Bus Tax Penalties & Interest	13,747.60	11,007.18	13,485.42	13,160.00	13,160.70	6,000.00
10000030811	Cannabis Tax P&I	.00	.00	.00	.00	.00	.00
10000030830	Business Lic Application Fee	17,093.00	20,483.50	21,146.01	16,770.00	16,770.29	12,000.00
10000030835	Cannabis Business Registration	.00	.00	12,000.00	4,000.00	4,000.00	8,000.00
10000030840	Business Lic Renewal Fee	18,741.89	20,471.13	21,742.88	22,990.00	22,991.98	20,000.00
10000031202	Franchise Fees	.00	.00	.00	.00	.00	.00
10000031204	Franchise Fee: Solid Waste	211,253.13	222,485.46	230,898.35	211,400.00	231,858.46	220,000.00
10000031205	Other Fees: Solid Waste	.00	.00	.00	.00	.00	.00
10000031206	Franchise Fee: Electricity	197,143.16	229,750.13	218,760.11	242,600.00	242,613.00	200,000.00
10000031208	Franchise Fee: Gas	361,341.53	203,847.89	201,590.42	116,500.00	116,466.53	125,000.00
10000031210	Franchise Fee: Cable	240,528.52	255,089.80	258,941.48	197,500.00	260,098.35	225,000.00
10000031212	Franchise Fee: Cable PEG	3,902.47	1,895.98	4,357.28	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10000031299	Other Fees	4,534.00	986.75	51.00	6,800.00	6,804.85	.00
10000031410	Encroachment Permits	4,395.00	6,630.00	6,250.00	4,000.00	3,375.00	4,000.00
10000031414	Grading Permits	8,850.00	16,300.00	11,000.00	6,000.00	5,650.00	7,000.00
10000031418	Improvement Permits	.00	.00	.00	.00	.00	.00
10000031420	Building Permits	386,810.24	785,538.41	881,824.75	622,200.00	623,386.52	670,000.00
10000031430	Sign Permits	.00	.00	.00	.00	334.00	.00
10000031440	Animal Licenses	4,255.00	4,413.00	3,255.00	4,000.00	3,540.00	2,000.00
10000031444	Animal Licenses Penalties	255.00	225.00	155.00	250.00	255.00	200.00
10000031450	Concealed Weapon Permit	4,028.00	4,093.00	2,570.00	2,500.00	3,149.00	1,500.00
10000031460	Taxi Operator Renewal Fee	.00	.00	.00	.00	.00	.00
10000031464	Taxicab Driver Permit	320.00	192.00	490.00	300.00	128.00	300.00
10000031470	Special Events Permit	6,840.00	6,470.00	6,654.00	5,000.00	3,762.00	2,000.00
10000031480	Alarm Permit: Private	.00	.00	.00	.00	.00	.00
10000031490	Snow Management Permit	.00	.00	.00	.00	.00	.00
10000031602	Charges for Services	191,346.47	154,309.54	171,913.21	113,260.00	221,248.22	65,124.00
10000031604	Sale of Documents	995.78	615.50	1,082.62	1,000.00	502.78	500.00
10000031606	Credit Card Service Fee	9,621.36	14,533.08	16,818.44	14,000.00	13,248.69	14,000.00
10000031610	Facility Rental	217,057.52	173,223.33	209,256.19	185,000.00	185,046.51	165,000.00
10000031620	Plan Review-New Bus & Home Occ	2,470.00	2,602.00	3,089.98	2,500.00	2,625.00	2,500.00
10000031624	Planning & Zoning Applications	74,869.16	68,849.16	64,993.64	45,800.00	47,478.59	75,000.00
10000031626	Master Plan Fees	16,300.94	24,505.60	25,082.16	34,140.00	34,142.06	25,000.00
10000031628	Map Check Fees	.00	10.00	.00	.00	.00	.00
10000031630	Engineering Fees	16,744.00	17,854.00	23,819.00	9,325.00	9,325.00	10,000.00
10000031640	Forest Service Contract	9,000.00	6,230.00	7,640.61	9,000.00	6,230.00	9,000.00
10000031644	Police Special Service Fees	.00	1,993.00	.00	1,000.00	.00	.00
10000031646	Vehicle Inspection Fees	1,110.00	1,350.00	210.00	1,000.00	100.00	.00
10000031648	Shelter Impound Fees	.00	.00	.00	.00	.00	.00
10000031652	Transit Fee	101,638.80	102,558.96	103,256.83	116,154.00	116,154.00	116,500.00
10000031664	Recreation Program Fees	82,572.72	93,085.46	116,599.35	52,790.00	33,089.25	110,000.00
10000031666	Concessions	924.22	.05-	.00	1,000.00	.00	.00
10000031670	Whitmore Master	22,568.19	24,556.85	24,721.17	21,138.00	12,811.61	4,000.00
10000031672	Whitmore Pool Reimb	90,066.21	104,731.65	95,238.97	115,000.00	.00	50,000.00
10000031674	Recreation Contract Fee	.00	.00	.00	.00	.00	.00
10000031680	Special Events Charges	150.00	.00	.00	.00	.00	.00
10000031690	Archival Storage Fee	10,299.85	13,317.34	6,782.18	7,500.00	435.71	7,500.00
10000031692	Fingerprint Service	15,603.00	9,533.00	18,128.00	12,000.00	18,711.00	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	14,092.79	7,207.39	9,211.98	8,000.00	8,211.10	8,000.00
10000032820	Parking Citations	37,673.52	26,405.50	37,670.50	27,000.00	28,406.03	25,000.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10000032830	Vehicle Impound Fees	4,350.00	3,600.00	4,810.00	4,000.00	2,400.00	4,000.00
10000032840	Forfeitures & Seizures	.00	356.45	26.00	.00	168.00	.00
10000032860	Civil Penalties:Municipal Code	37,904.17	74,770.50	41,954.32	15,000.00	9,400.00	30,000.00
10000034201	FEMA-FEDERAL ASSISTANCE	.00	56,282.00	.00	.00	.00	.00
10000034228	USFS Green Sticker	.00	.00	.00	.00	.00	.00
10000034230	COPS - FED	.00	22,307.12	.00	.00	.00	25,000.00
10000035201	FEMA-STATE MATCHING FUNDS	.00	12,576.00	4,897.00	.00	.00	.00
10000035210	State Grants: Misc	7,892.00	.00	.00	.00	.00	.00
10000035212	SGC Sustain Communities	.00	.00	.00	.00	.00	.00
10000035220	COPS-OPTION Public Safety	115,347.90	152,089.19	129,672.83	100,000.00	175,056.81	100,000.00
10000035221	Officer Training Reimb	.00	7,252.57	20,662.44	13,700.00	20,448.93	5,000.00
10000035222	CALMET (Police)	.00	.00	.00	.00	.00	.00
10000035224	CERT/MRC	5,000.00	.00	.00	5,000.00	900.00	.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	3,688.78	.00	.00	3,500.00	.00	.00
10000035403	Vehicle License Fee in Excess	.00	4,334.20	3,991.81	6,500.00	6,516.71	.00
10000035418	LTC: RSTP	16,710.92	51,525.58	.00	.00	.00	.00
10000036004	Other Grants	.00	.00	.00	.00	.00	.00
10000036005	Tobacco Grant	.00	.00	174,992.95	178,140.00	192,110.23	.00
10000036006	Climate Adaptation Grant	.00	.00	116,927.75	92,770.00	41,342.25	.00
10000036007	Mobility Hub Grant	.00	.00	.00	.00	73,415.24	63,952.00
10000036100	USFS Wood Inovation Grant	.00	.00	.00	.00	.00	.00
10000037002	Interest on Investments	115,431.93	153,218.78	179,926.96	248,000.00	247,879.37	50,000.00
10000037004	Interest from County	10,688.34	31,660.13	132,451.27	80,600.00	105,690.08	50,000.00
10000037100	Refunds and Rebates	16,004.58	401,571.97	51,809.06	90,100.00	96,168.91	30,000.00
10000037104	Can be Reused	3,003.13	.00	.00	.00	.00	.00
10000037110	CA Mandated Cost Reimb	1,450.84	.00	.00	2,000.00	.00	2,000.00
10000037200	Community Partner Funding	.00	.00	.00	.00	.00	.00
10000037300	Other Revenue	.00	.00	.00	.00	.00	.00
10000037400	Sale of Fixed Assets	72,212.00	.00	.00	.00	.00	.00
10000039999	Interfund Transfers In	908,134.46	512,153.14	340,000.00	416,243.00	1,326,723.98	179,000.00
General Fund Revenue Total:		29,079,388.03	28,396,123.02	31,553,201.90	26,656,641.00	27,811,188.04	20,295,076.00
Total General Fund:		29,079,388.03	28,396,123.02	31,553,201.90	26,656,641.00	27,811,188.04	20,295,076.00
General Fund Revenue Total:		29,079,388.03	28,396,123.02	31,553,201.90	26,656,641.00	27,811,188.04	20,295,076.00
General Fund Expenditure Total:		.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
	Net Total General Fund:	29,079,388.03	28,396,123.02	31,553,201.90	26,656,641.00	27,811,188.04	20,295,076.00
	Net Grand Totals:	29,079,388.03	28,396,123.02	31,553,201.90	26,656,641.00	27,811,188.04	20,295,076.00

FY2020 - 21 General Fund Budget



Total Expenditures
\$21,311,002

Expenditures

Staff used a similar approach with expenditures by considering all original commitments and contracts in place for the coming fiscal year. Staff used this approach to ensure no commitments were missed and all expected projects, obligations and plans were addressed. This approach assumed full operating transfers and no use of reserves or fund balance. The largest expense category for the Town is labor. Below is a recap of labor expenditures comparing changes between last fiscal year and current projected budget.

Labor Costs - All Funds

Item	FY 2019-20 Budget Total	FY 2020-21 Budget Total	Variance by Item
Salary & Wages	\$ 7,114,167	\$ 7,448,275	4.70%
Health Insurance Premiums	\$ 1,841,329	\$ 2,026,122	10.04%
PERS Retirement	\$ 2,520,914	\$ 2,803,615	11.21%
Comprehensive Leave	\$ 227,213	\$ 228,975	0.78%
Other (worker's Comp)	\$ 448,685	\$ 436,229	-2.78%
	\$ 12,152,308	\$ 12,943,216	6.51%
Variance		\$ 790,908	6.51%

The resulting first pass to cover all anticipated expenditures resulted in total expense of \$23,904,292 for FY20-21.

Starting Point Summary

Projected Revenue - General Fund	\$ 20,295,076
Projected Expenditures - General fund and Transfers	\$ 23,904,292
Initial General Fund Budget Deficit	\$ (3,609,216)

The Town executive team has been meeting each Friday to discuss a number of opportunities to address the budget deficit projected above. At the time of this report, most items identified below have been confirmed and represent real reductions for FY20-21 operating expenses. There are a few items pending where an estimate of savings is provided, but not finalized. In the end, Staff will achieve the required savings necessary to hit targets established by the executive team and as confirmed or modified by Council.

The savings identified below is intended to close the gap on the current budget deficit. Many of the changes are one time or short-term savings that will need to be funded or have other impacts in subsequent years. The first of those impacts is the deferral of maintenance or services that will need to be resumed in the following years, sometimes with higher costs. The second is the fact they will need to go back into the budget next year causing a higher threshold for balancing that

would require an increase in revenue to support. Staff did strive to find permeant savings that could be carried forward to subsequent years.

Summer Programs

The pandemic has left the Town scrambling to understand the new normal for social interaction. Through the course of the pandemic, the State of California has been clear that there will be no large gatherings in the near future. Staff had to make a difficult decision to cancel all summer camps as the proper distancing protocols and necessary distancing could not be achieved in that short timeframe. The reduction of these programs and dual effect on the Town's budgets, effecting the revenue in FY19-20 and staff and supplies for FY20-21. The calculated impact of canceling these programs reduced net expenditures for FY20-21 by \$124,385. The programs are anticipated to be brought back in FY21-22.

Staff Reductions

Staff evaluated potential reduction in force that would provide minimal impact to core services based on anticipated events for summer and fall and anticipated shift in snow removal operations. This work resulted in the elimination of three part time parks workers for the summer (reduced summer programs and required support), two part time snow removal operators for the winter (last fiscal year shift to full time positions enabled this change) and a hold placed on the Associate Civil Engineer position currently vacant and Engineering summer intern (reduced capital projects). The combined reduction of salary and benefits results in reduced expenditures for FY20-21 of \$241,802.

Airport Operations

In addition to the generous grant provided by FAA for airport operations, FAA also removed the required grant match required for all grant funded airport projects. These matching funds would usually come from Airport Capital reserves to match funds. In this instance, staff was able to offset the use of FAA CARES Act funds allowing them to remain in Airport Capital reserves. The contribution provided by FAA CARES Act results in reduced General Fund expenditures for FY20-21 of \$619,434.

Settlement Payment Variance

When the Town refinanced the airport settlement debt a few years ago, the resulting savings was approximately \$132,000 per year. Through a policy decision by council, this savings was accumulated in a future capital fund by allocating the full \$2,000,000 of the original airport settlement costs to the debt service / future capital account while expending only the required bond payment. Staff is recommending the council transfer only the required payment amount of \$1,867,287 providing a reduction in expenditures for FY2020-21 of \$132,713. This is a shift in previous policy direction and will need to be confirmed. The shift of funds to operations is anticipated to remain in the General Fund moving forward.

Vehicle Replacement Loan

During the last economic challenge, the Town borrowed money from the vehicle replacement fund in order to sustain operations. A repayment plan was established to return \$340,000 to the fund annually as part of the debt service payments. Staff is recommending this repayment be paused for the next two fiscal years resulting in total of \$680,000 in savings to the General Fund with

\$340,000 savings realized in FY20-21 expenditures. This is a change in previous policy direction and will need Council confirmation. The action will require a modification to the resolution structuring the internal debt extending the final payment out two years to 2030. This expense will be added back in FY22-23.

Vehicle Replacement Charges

When a vehicle or piece of equipment is purchased for Town use, a replacement fund is established to provide funds for repurchase a replacement when the vehicle reaches the end of its lifecycle. The calculation includes the cost of the vehicle, which is increased 2-3% per year for inflation, divided by the number of years the vehicle is expected to last. This amount is then charged against the department that operates the vehicle or equipment. Staff is recommending a 50% reduction in these charges for all vehicles except those reimbursed by Gas Tax for snow removal. The Town receives 50% of the expenditures incurred for snow removal activity and therefore should not reduce those expenditures in FY20-21. This reduction will extend the useful life of the vehicles by half a year. The savings excludes snow removal equipment. This adjustment reduces expenditures for FY20-21 by \$93,728. The reduction will likely be necessary in FY21-22.

Comprehensive Leave Accrual

The calculations for Salary and Benefits includes the leave accrual established for Town employees. As leave hours are used during the year, expense is recorded against this accrual therefore reducing salary expense. If all hours accrued were used within the year, the accrual charge and salary reduction would offset and not exceed the employee annual wage. However, any leave hours accrued but not used are recorded in this expense line item. Staff is recommending a 50% reduction in this expense line item. This reduction will not impact the accrual for the employee just the set aside of funds to cover future use of those hours. This adjustment reduces expenditures for FY20-21 by 114,488.

Departmental Budget Reductions

The executive team was challenged with reviewing all budget expenditures within departments to constrict spending to critical needs for FY20-21. Reductions were made in several categories including overtime, training, contractual services, equipment and supplies. These adjustments will reduce certain services provided by each department but will have a very limited impact on overall core services provided to the community. This adjustment reduces expenditures for FY20-21 by \$173,000. The majority of these reductions are anticipated to carryover to FY21-22.

Salary Savings - Pending

The executive team has proposed a modification to all employment agreements that would defer the scheduled 2.5% pay adjustment to take effect on July 1, 2020. The proposal would extend the current agreement by 1 year and include the deferred increase to that final year. The at-will contracts for Town leadership will be adjusted similarly. This proposal has been presented to all employee unions who are in the process of reviewing the proposal. The executive team is prepared to implement alternative cost savings should these saving not be realized. In addition to salary savings, Staff is exploring potential retirement incentive programs that could serve to reduce overall cost by leaving positions vacant or hiring entry level replacements for the most critical positions that may take advantage of such programs. The proposed savings from both salary

savings and potential retirement incentive programs is expected to produce \$200,000 in savings for FY20-21. The savings would carry through FY21-22.

General Fund Support – Transportation

The reduction in budgeted TOT has a direct impact in available funding for Tourism, Transit and Housing. Most of these uses do not have contractual commitments that require almost all the normal TOT allocation for survival. In the case of ESTA, staff is estimating their contract and support cost at \$977,220 for FY20-21 with available revenue for Transit estimated to be \$848,700 resulting in approximately \$128,520 budget shortfall. Staff is recommending the use of Transit reserve to cover this shortfall rather than General Fund to provide immediate savings of \$128,520 for FY20-21 expenditures. The Town and ESTA are also reviewing the potential for CARES Act funds to offset a portion of transportation related costs.

General Fund Support – Gas Tax

Staff considered several options for reduction in Gas Tax expenditures. This fund was a part of the department reductions listed above and many of the same areas were reduced to critical expenditure levels. Staff left all snow removal expenditures typically reimbursed at 50% by the State and the important road rehabilitation account is also fully funded at \$580,000. Gas Tax has available fund balance to cover larger road projects or exceptional snow years. Staff is recommending a planned use of fund balance to reduce the contribution required from the General Fund. The recommendation is \$500,000 which would reduce General Fund transfer expenditures for FY20-21. The ability to continue to use reserves the following year will depend on projects, amount of snow removal costs, and savings.

In total the combined staff recommendations will reduce planned expenditures by \$2,668,070 for FY20-21 leaving a budget deficit of \$956,270. This remaining gap is proposed to be offset with current year savings and reserves.

Expenditure Reductions

Item	FY2020-21 Savings	Notes
Elimination of Summer Programs - Summer 2020 (labor and expenditures)	\$ 124,385	
Staff Reduction	\$ 241,802	
Airport Operations Support - General Fund Transfer reduction	\$ 619,434	
Settlement payment variance remains in General Fund	\$ 132,713	Policy Question
Pause vehicle replacement fund repayments (2 years)	\$ 340,000	Policy Question
Vehicle replacement 50% reduction (Excludes Snow Removal)	\$ 93,728	Policy Question
Comprehensive Leave Accrual 50% reduction	\$ 114,488	Policy Question
Department Budget Reductions	\$ 173,000	
Salary Savings	\$ 200,000	Proposal made - pending acceptance
Use of Fund Balance - Gas Tax	\$ 500,000	Policy Question
Transit Reserve for ESTA Revenue shortfall	\$ 128,520	Policy Question
Total expenditure reductions	\$ 2,668,070	
Remaining General Fund budget deficit	\$ (956,270)	

Recommended use of Reserves

Staff has identified three sources of revenue to balance the remaining budget deficit of \$956,270.

General Fund Allocation to Housing Projects

In third quarter FY18-19, Town Council allocated \$2.0M from the General Fund to support special projects to produce housing. In the fall of 2019, the Town purchased two condominiums for \$665,446 to provide employee housing for the Town. To support the Town's emergency response to COVID-19, staff requested reallocation of \$1.0M from this previous allocation to provide funding for emergency response. Staff is recommending the remaining \$334,554 be used to offset the above deficit.

Airport Funding – FAA CARES Act

This is the same grant discussed in the revenue section of the FY20-21 budget modifications. This grant can be used to fund any operational expenditures starting January 20, 2020 so a portion of the grant will be used to cover expenses that would normally be covered by a General Fund contribution to airport. Staff is recommending a \$300,000 reduction in General Fund support for Airport in FY19-20 that can be used to offset the budget deficit for FY20-21.

FY2019-20 General Fund Savings

When the COVID-19 pandemic hit, most of the Town's budgeted revenue had been received. TOT was approximately \$1.0M over budget which is more than enough to offset the reduced revenue from Sales Tax lost in the 4th quarter. Staff immediately restricted spending to ensure only critical purchases were completed for the remainder of the fiscal year. This savings will be retained in the General Fund – unrestricted fund balance to close the year. Staff is recommending an allocation of \$321,716 or as may be adjusted to balance the FY20-21 budget.

Recommended use of Reserves

Item	Amount	Notes
General Fund Allocation to Housing Special Projects	\$ 334,554	Fully depletes original allocation
General Fund support to Airport - FY2019-20	\$ 300,000	FAA - CARES Act
General Fund savings FY2019-20	\$ 321,716	
Total use of reserves to Balance FY2020-21 Budget	\$ 956,270	

The recommendations listed above would leave intact the elements of the Town's reserve policy for Reserve for Economic Uncertainty (REU) and Operating Reserve (OR) should the economic impacts exceeds the forecast above.

Trigger Points and Alternate Scenarios

The budget representations above all reflect the choice to use Path B for our revenue plan to start FY20-21. Staff realizes there is a possibility the actual performance can be quite different. In order to make quick adjustments staff has established trigger points to review the performance of TOT revenue line item. Those trigger points are listed below:

TOT Revenue Checkpoint

TOT Revenue - Cumulative Year to Date
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Checkpoint #1	\$	1,202,900
Review Date ⁽¹⁾		October 23, 2020

Checkpoint #2	\$	3,411,544
Review Date		January 22, 2021

Checkpoint #3	\$	8,627,290
Review Date		April 23, 2021

Note:

1. Dates reflect a few days after due date to allow for collection of all payments

Scenario #1 – Revenue exceeds expectations

In the review process performed by the executive team, the reductions have been prioritized and staff will make recommendations to add back elements that can be supported by the additional revenue. However, this process will not begin before the second checkpoint. Staff will bring these recommendations before Town Council as a policy question.

Scenario #2 – Revenue does not meet expectations

Staff is prepared with alternate approaches depending on the severity of the revenue shortfall. In the event the actual revenue is slightly below expectations, staff will recommend the use of additional reserves identified below and closely monitor month by month. If the revenue is significantly below expectations, staff is prepared to recommend significant expense reductions, constricting to core services running on minimum service levels, cutting capital programs, and other measures.

The uncertainty of the impact of this pandemic requires the Town to retain as much of the reserves as possible to maintain continuity of government throughout the duration of the event. A more substantial use of reserves may also be required in FY21-22.

Department Expense Summary

General Fund Expenditures by Department

Department	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 139,269	\$ 122,945	\$ 144,167	\$ 141,389	\$ (2,778)	-1.9%
DEPT 412 - LEGAL SERVICES	\$ 162,596	\$ 185,973	\$ 250,000	\$ 195,000	\$ (55,000)	-22.0%
DEPT 413 - TOWN ADMINISTRATION	\$ 686,266	\$ 584,281	\$ 644,939	\$ 601,286	\$ (43,653)	-6.8%
DEPT 414 - TOWN CLERK	\$ 187,092	\$ 219,575	\$ 290,162	\$ 308,497	\$ 18,335	6.3%
DEPT 415 - FINANCE	\$ 1,133,653	\$ 1,094,275	\$ 1,118,424	\$ 1,230,629	\$ 112,205	10.0%
DEPT 416 - GENERAL SERVICES	\$ 1,822,727	\$ 1,300,584	\$ 1,399,080	\$ 1,289,326	\$ (109,755)	-7.8%
DEPT 417 - HUMAN RESOURCES	\$ 150,027	\$ 292,705	\$ 306,598	\$ 324,433	\$ 17,835	5.8%
DEPT 418 - INFORMATION SERVICES	\$ 342,130	\$ 437,277	\$ 447,695	\$ 448,695	\$ 1,000	0.2%
DEPT 420 - POLICE SERVICES	\$ 3,980,186	\$ 4,058,784	\$ 4,483,047	\$ 4,637,546	\$ 154,499	3.4%
DEPT 426 - WILDLIFE MANAGEMENT	\$ 69,270	\$ 70,747	\$ 82,400	\$ 48,200	\$ (34,200)	-41.5%
DEPT 432 - RECREATION PROGRAMS	\$ 661,761	\$ 705,626	\$ 699,493	\$ 572,969	\$ (107,524)	-15.4%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 234,020	\$ 201,690	\$ 232,315	\$ 269,185	\$ 36,870	15.9%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 705,753	\$ 578,176	\$ 560,577	\$ 602,520	\$ 41,943	7.5%
DEPT 440 - PLANNING DIVISION	\$ 575,782	\$ 923,934	\$ 764,747	\$ 738,908	\$ 38,925	5.1%
DEPT 442 - BUILDING DIVISION	\$ 664,928	\$ 694,320	\$ 738,664	\$ 710,281	\$ (28,383)	-3.8%
DEPT 444 - CODE COMPLIANCE	\$ 107,588	\$ 117,517	\$ 116,749	\$ 105,997	\$ (10,752)	-9.2%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 383,981	\$ 582,600	\$ 882,700	\$ 728,753	\$ (153,947)	-17.4%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 737,902	\$ 643,819	\$ 725,430	\$ 579,956	\$ (145,474)	-20.1%
DEPT 464 - FACILITIES MAINTENANCE	\$ 99,719	\$ 103,937	\$ 152,737	\$ 120,121	\$ (32,616)	-21.4%
DEPT 475 - TRANSIT SERVICES	\$ 871,712	\$ 844,384	\$ 983,072	\$ 976,979	\$ (6,093)	-0.6%
DEPT 480 - TOURISM & BUSINESS DEVELOPMEN	\$ 2,435,000	\$ 2,733,915	\$ 2,440,400	\$ 2,024,600	\$ (415,800)	-17.0%
Transfer Out	\$ 12,262,097	\$ 7,524,320	\$ 5,600,470	\$ 4,655,733	\$ (944,738)	-16.9%
Sub-Total	\$ 16,151,362	\$ 16,497,065	\$ 17,463,396	\$ 16,655,270	\$ (724,362)	-4.1%
Transfer Out	\$ 12,262,097	\$ 7,524,320	\$ 5,600,470	\$ 4,655,733	\$ (944,738)	-16.9%
Total General Fund	\$ 28,413,460	\$ 24,021,385	\$ 23,063,866	\$ 21,311,002	\$ (1,669,100)	-7.2%

Fund Transfer Details	FY2020-21 Budget	FY2019-20 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	\$ 1,867,287	\$ 2,000,000	\$ (132,713)
Debt Service - Lease Rev Bond 2015 - Police Facility	\$ 314,540	\$ 314,192	\$ 348
Debt Service - Garage Service Loan	\$ -	\$ 340,000	\$ (340,000)
Debt Service - Loan Fees	\$ 5,000	\$ 5,000	\$ -
Gas Tax - General Fund Contribution	\$ 2,438,906	\$ 2,313,730	\$ 125,176
Airport Operations - General Fund Contribution	\$ -	\$ 582,548	\$ (582,548)
GF Support for Trails	\$ 30,000	\$ 45,000	\$ (15,000)
Transfer Out - General Fund	\$ 4,655,733	\$ 5,600,470	\$ (929,738)



TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2020-21

DEPARTMENT DESCRIPTION

Town Administration: Governance and Organizational Effectiveness

Town Administration includes six departmental areas:

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

Financial support for these departments is provided by the General Fund, with limited staff time allocated to grant work or capital projects.

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 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 small monthly stipend as provided for by State law and may participate in the Town's health insurance program. The next municipal election is scheduled for November 2020. 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 other 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. 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 creates 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 Town Manager is responsible for the overall execution of Council policy and overall management of Town departments. 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 fulfills the agenda and minutes requirements for Town Council. The office provides clerking support to the Planning and Economic Development Commission and the Recreation Commission. Starting in late FY18-19, an Assistant Clerk position was added to provide support to several Town supported agencies (i.e. MLT, MLH, MLR, ESCOG, etc.). The position provides added capacity to the Clerk's Office and the Town as well, including the ordering of office supplies and the maintenance of the Town's copy machines. 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, handheld devices, interconnectivity, new systems/program implementation, equipment maintenance agreements and manages security and reliability.

VISION, MISSION & VALUES

The work program undertaken by the Town Manager is guided by the following internal Vision, Mission and Values statements 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 is making 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 in achieving goals

Excellence: We excel at adding value, worth, and professionalism in providing 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 FY 20-21: WORK PLAN HIGHLIGHTS

The development of budgetary priorities for FY20-21 was dominated by the Town and Mono County response plans to the COVID-19 Public Health Pandemic. The public health impact resulted in a local and state declared state of emergency.

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. For FY20-21 the Town will be focused on meeting housing needs through innovative programs and the planned development of 25 acres of Town owned property for community housing. We will improve the “feet first” character of our Town with new sidewalks, improved multi-purpose pathways and trails. We will facilitate new development in keeping with the Town’s General Plan and vision. We will continue to enhance the Town’s financial position. There is a continued focus on the development and improvement of our recreational amenities, infrastructure improvements and enhancing our resident and visitor experience. We will take deliberate and measured steps to increase service levels, while focusing on the long-term stability of the Town. The budget for Town Council is \$141,389.

LEGAL SERVICES

The budget for legal services is \$195,000. Legal services are provided based on contracted rates. Over the past few years the level of required services have stabilized. The unknown is impacts from litigation. Legal services are provided by and coordinated through the contract with the Town Attorney, with specialty services provided by selected firms. The Town Attorney is appointed by the Town Council. While the budget provides some funding for litigation work, any significant legal action will require additional funding.

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 recycling services, USFS Special Use permits, staff and council development, federal liaison, League of Cities, and professional organizations. Funding of \$20,000 for a jointly funded position with Mono County and the Town is included. The position is part of the Eastern Sierra Sustainable Recreation Program. The Office is also overseeing a Federal Wood Innovations Grant, focused on the development of a biomass plant. The office will provide recommendations on an updated 20-year Solid Waste Franchise Agreement and solid waste program as part of an expanded solid waste transfer station and a rate structure to support new facilities and operations. Implementation of a three year Prop 68 grant received from the Sierra Nevada Conservancy will be undertaken. Last year will continue. The Office will continue to lead and participate in a joint efforts

with Mono County, Mono County Public Health and Mammoth Lakes Fire Protection District as part of an Emergency Operations Center and Incident Management Team responding to the local and statewide Public Health COVID-19 Pandemic declared emergency. The FY20-21 Budget is \$601,286.

TOWN CLERK

The Town Clerk's budget is \$308,497. The budget includes an annual appropriation for election services of \$9,000, which is expended over a two year period as required. In addition to providing clerking services to the Council and Town Commissions, the office manages public record requests, coordinates mandated training for Town Council, and files State mandated reports (i.e. FPPC Form 700); maintains official records of the Town and processes claims. This past year the Office trained an Assistant Clerk to assist with Town duties and to provide 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.

GENERAL SERVICES

The General Services Department provides funding for several town-wide activities. Liability insurance and workers compensation is funded through General Services. The town has seen a drop in liability insurance this past year. The lease payments for Town offices and utilities are also funded through the General Services Department, as well as the office equipment leases, and General Fund costs for vehicles, postage and office supplies. The department includes \$75,000 in contingency funding to meet limited unforeseen operational needs. The total departmental budget is \$1,289,326.

INFORMATION TECHNOLOGY

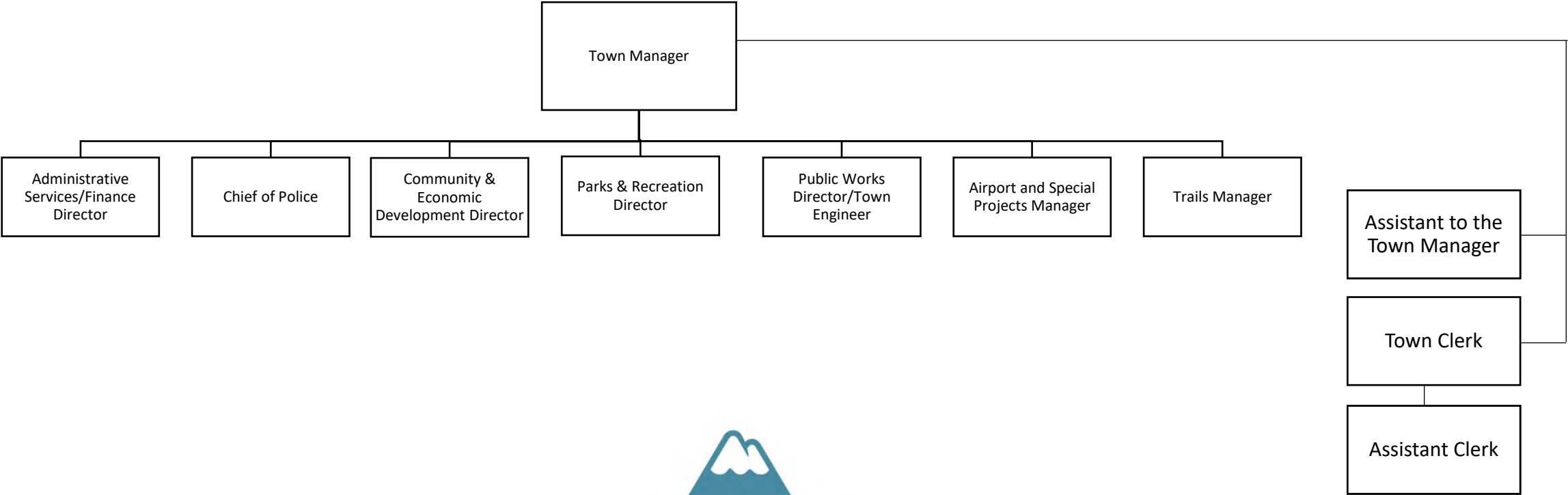
The Information Technology provides funding for contract Information Technology Services from Mono County. The contract for FY20-21 includes additional support for work on the public safety communication system. Funding for the ongoing update of systems and hardware at the desk top level to services and storage capacity is managed by the department. The contract is managed by the Assistant to the Town Manager. The FY20-21 Budget is \$448,695.

SOLID WASTE – FUND 205

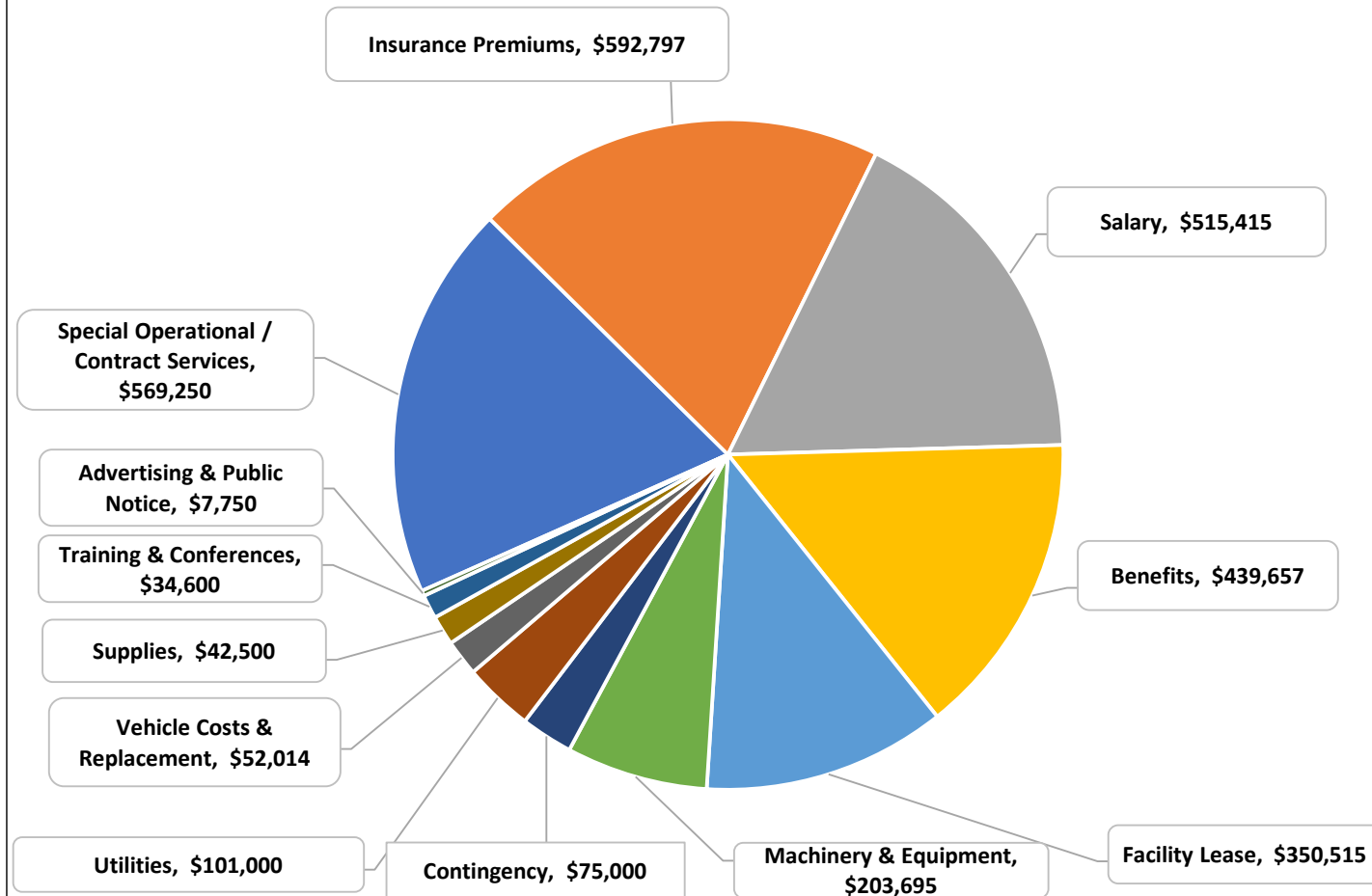
The Town Manager's Office oversees the Solid Waste Fund. The fund is used to track Solid Waste related grants, such as the USFS Wood Innovations Grant. This grant is focused on the potential location of a biomass plant in the Town or Mono County. This process includes potential land acquisition, facility 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 \$191,075.

TOML Organization Chart – Administration/Leadership

October 2020



Town Administration



Total Expenditure \$ 2,984,193

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Town Council							
10041040000	Regular Salaries	278.68	277.16	.00	.00	.00	.00
10041040111	Temporary Wages	46,166.34	45,953.76	44,739.60	45,379.00	44,739.60	46,287.00
10041041002	Health Ins Premiums	77,965.04	77,464.99	62,919.20	75,406.00	63,729.90	79,176.00
10041041012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
10041041016	Unemployment Assessment	1,427.00	.00	.00	.00	425.00	.00
10041041020	PERS (Retirement)	.00	.00	.00	.00	.00	926.00
10041041028	PARS (Part Time Retirement)	912.98	911.40	882.00	882.00	882.00	.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	100.00	.00	.00	.00	.00	.00
10041043150	Training, Ed, Conf & Mtgs	7,404.53	14,661.80	14,404.19	12,500.00	8,240.22	15,000.00
10041044220	Community Support Fund	15,150.00	.00	.00	.00	.00	.00
Total Town Council:		149,404.57	139,269.11	122,944.99	134,167.00	118,016.72	141,389.00
Legal Services							
10041243030	Professional Services	.00	.00	.00	.00	.00	.00
10041243031	Contractual Services	167,878.70	162,595.90	185,973.29	112,430.00	106,568.08	195,000.00
10041243150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
Total Legal Services:		167,878.70	162,595.90	185,973.29	112,430.00	106,568.08	195,000.00
Town Manager							
10041340000	Regular Salaries	275,573.25	268,922.70	292,471.42	248,919.00	248,888.81	312,743.00
10041340130	Comprehensive Leave	10,870.25	8,153.35	19,572.71	21,447.00	22,551.55-	4,546.00
10041341002	Health Ins Premiums	47,958.72	54,033.90	55,871.28	58,162.00	56,633.96	59,895.00
10041341012	Workers Comp Insurance	19,545.48	15,208.45	17,589.06	14,359.00	14,796.95	20,840.00
10041341020	PERS (Retirement)	94,936.61	80,780.65	105,321.72	96,607.00	98,752.47	138,162.00
10041342002	Office Supplies	.00	.00	.00	.00	.00	.00
10041342030	Special Operational	19,092.91	109,003.40	6,660.90	15,000.00	3,995.59	11,500.00
10041343031	Contractual Services	165,191.08	132,839.63	68,845.83	160,425.00	143,529.53	32,500.00
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	6,593.18	6,816.00	6,362.00	7,800.00	7,836.00	8,000.00
10041343130	Advertising & Legal Notices	2,581.00	4,593.00	4,101.50	5,000.00	3,927.31	5,000.00
10041343150	Training, Ed, Conf & Mtgs	5,245.75	5,914.96	7,484.48	10,000.00	7,157.54	8,100.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10041344520	Emergency Preparedness	.00	.00	.00	357.00	356.58	.00
10041345050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
10041348300	Buildings - Capital	.00	.00	.00	.00	.00	.00
Total Town Manager:		647,588.23	686,266.04	584,280.90	638,076.00	563,323.19	601,286.00
Town Clerk							
10041440000	Regular Salaries	103,493.37	101,625.39	120,449.24	151,007.00	154,822.85	156,385.00
10041440113	Overtime Wages	.00	.00	.00	.00	.00	.00
10041440130	Comprehensive Leave	580.06	1,290.76	1,075.65	2,697.00	1,089.81	4,546.00
10041441002	Health Ins Premiums	29,826.56	29,954.93	37,686.86	52,249.00	57,502.50	59,295.00
10041441012	Workers Comp Insurance	7,344.05	5,305.90	6,760.23	9,071.00	8,526.35	10,970.00
10041441020	PERS (Retirement)	35,269.51	29,054.51	40,141.97	51,701.00	55,944.49	61,301.00
10041442002	Office Supplies	.00	.00	.00	.00	.00	.00
10041442030	Special Operational	4,834.84	5,159.40	6,026.32	5,250.00	5,132.66	5,250.00
10041443110	Mem'ships, Dues, Subscr, Publi	250.00	250.00	410.00	500.00	573.00	500.00
10041443130	Advertising & Legal Notices	2,795.00	5,586.00	1,425.00	2,750.00	2,742.00	2,750.00
10041443150	Training, Ed, Conf & Mtgs	878.00	1,735.52	596.28	5,500.00	2,202.72	3,000.00
10041444470	Records Management	.00	.00	.00	.00	.00	.00
10041444600	Codification	6,654.41	3,548.05	7,155.15	6,845.00	5,527.04	4,500.00
10041444620	Municipal Election	.00	3,581.55	.00	18,000.00	368.98	.00
Total Town Clerk:		191,925.80	187,092.01	219,575.40	305,570.00	294,432.40	308,497.00
General Services							
10041640111	Temporary Wages	1,582.54	.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	20,058.07	20,651.89	23,630.89	23,000.00	22,312.15	20,000.00
10041642003	Misc Supplies	.00	.00	446.00	.00	.00	.00
10041642005	Postal Supplies & Postage	12,336.26	15,224.97	14,360.11	17,000.00	13,733.58	18,000.00
10041642030	Special Operational	2,644.86	3,890.07	18,805.90	15,000.00	7,599.75	13,000.00
10041643030	Professional Services	196,637.32	40,798.62	5,836.51	.00	247.00	.00
10041643031	Contractual Services	153,907.66	398,086.56	154,485.40	35,400.00	33,649.98	25,000.00
10041643033	Computer Support Services	.00	.00	.00	.00	.00	.00
10041643060	Garage Vehicle Service	23,953.39	20,013.66	38,647.71	30,000.00	29,806.72	30,000.00
10041643066	Vehicle & Equip Replacement	18,507.34	15,741.73	25,812.22	43,590.00	42,396.01	22,014.00
10041643106	Insurance Premiums	649,045.00	796,600.00	513,216.00	661,784.00	638,498.00	592,797.00
10041643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10041643114	Credit Card Fees	21,631.35	27,494.69	27,030.75	30,000.00	28,962.44	27,000.00
10041643130	Advertising & Legal Notices	2,921.08	194.00	.00	.00	.00	.00
10041643140	Recruiting & Other HR	.00	.00	.00	.00	.00	.00
10041643180	Contingency	.00	.00	.00	.00	.00	75,000.00
10041643404	Public Utilities	55,972.37	42,180.16	44,189.52	60,000.00	49,908.02	55,000.00
10041643420	Taxes & Fees	420.21	.00	20.00	.00	5.00	.00
10041644220	Community Support Fund	4,315.24	22,924.68	23,577.80	25,000.00	15,659.35	26,000.00
10041644520	Emergency Preparedness	.00	.00	7,435.07	.00	.00	.00
10041645010	Facility Lease	308,271.54	379,082.49	373,681.72	340,306.00	313,330.96	350,515.00
10041646010	Equipment Lease	38,326.72	39,843.84	26,038.40	35,000.00	9,875.24	35,000.00
10041646440	Office Equip & Furniture	.00	.00	11,251.25	5,665.00	5,663.84	.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	.00	665,445.00	665,445.79	.00
10041649000	Write Off Fractional Note Rec.	.00	.00	.00	.00	.00	.00
Total General Services:		1,510,530.95	1,822,727.36	1,308,465.25	1,987,190.00	1,877,093.83	1,289,326.00
Information Systems							
10041842002	Office Supplies	.00	.00	.00	.00	.00	.00
10041843031	Contractual Services	1,043.87	6,822.64	5,006.27	10,500.00	14,582.59	11,000.00
10041843033	Computer Support Services	228,016.00	231,297.00	250,000.00	250,000.00	125,000.00	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	.00	4,587.11	13,209.29	19,000.00	23,896.84	19,000.00
10041845050	Equipment Maint Agreements	108,600.29	51,714.87	95,366.07	137,395.00	227,502.55	102,395.00
10041848800	Computer Hardware - Capital	49,807.67	35,324.02	30,548.75	37,500.00	38,551.38	27,500.00
10041848801	PEG PURCHASES	4,531.33	1,895.98	4,357.28	.00	1,528.59	.00
10041848900	Computer Software - Capital	24,742.73	10,488.18	38,789.57	3,800.00	43,305.08	38,800.00
Total Information Systems:		416,741.89	342,129.80	437,277.23	458,195.00	474,367.03	448,695.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,084,070.14	3,340,080.22	2,858,517.06	3,635,628.00	3,433,801.25	2,984,193.00
Net Total General Fund:		3,084,070.14-	3,340,080.22-	2,858,517.06-	3,635,628.00-	3,433,801.25-	2,984,193.00-
Net Grand Totals:		3,084,070.14-	3,340,080.22-	2,858,517.06-	3,635,628.00-	3,433,801.25-	2,984,193.00-



FINANCE DEPARTMENT – HIGHLIGHTS FOR FY2020-21

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)

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 FY20-21 were severely impacted by the uncertainty of our current health care emergency. All departments were asked to reduce expenditures as the Town anticipated reduced travel and subsequent revenue potential. The Finance department reduced training by 50%, Memberships by 50%, and a 4,500 reduction in Contractual Services.

PRIORITIES FOR FY 20-21: Team Goals and Focus

Revenue Team

a. Public Health Order Focus

- i. Develop enforcement protocol and authority to enforce health orders
- ii. Audit of 24-hour gap between stay for STR
- iii. Audit on STR Businesses during ban – nonessential worker stays

b. Maximize use of Host Compliance

- i. Reduce the number of unidentified properties in Host Compliance software
- ii. Formalize procedures for review and follow up on new ad list.
- iii. Target zero tolerance for both items.

c. Ambassador Program

- i. Continue to define and develop the fledgling program.
- ii. Develop long term strategy for the team.

- iii. Incorporate the program into the seasonality of revenue team assignments.

d. Fee Analysis – Time Study

- i. Conduct Time study of time required to provide services. This will inform an overall update of department fees

e. QuickBase Program Review

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

f. Code Updates 3/5

- i. Correction of existing code as identified thorough enforcement process

Accounting Team

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 20-21
- Develop budget workshops to refine coordination of strategic planning and Town Leadership team.

b. Financial System Improvements

- Review and update fund balance process
- Review and make recommendations to improve Development Impact Fee (DIF).
- Cross training on vehicle replacement process
- Review and update trust & agency accounts.
- Develop role of Finance in grant tracking process for Town.
- Implement ACH payment for Accounts Payable
- 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. Emergency Response Teams

- Attend Finance Section Chief Advanced Training once in person training becomes available again.
- Use experience with COVID-19 EOC operations to document best practices and key areas of challenge for the Finance team.

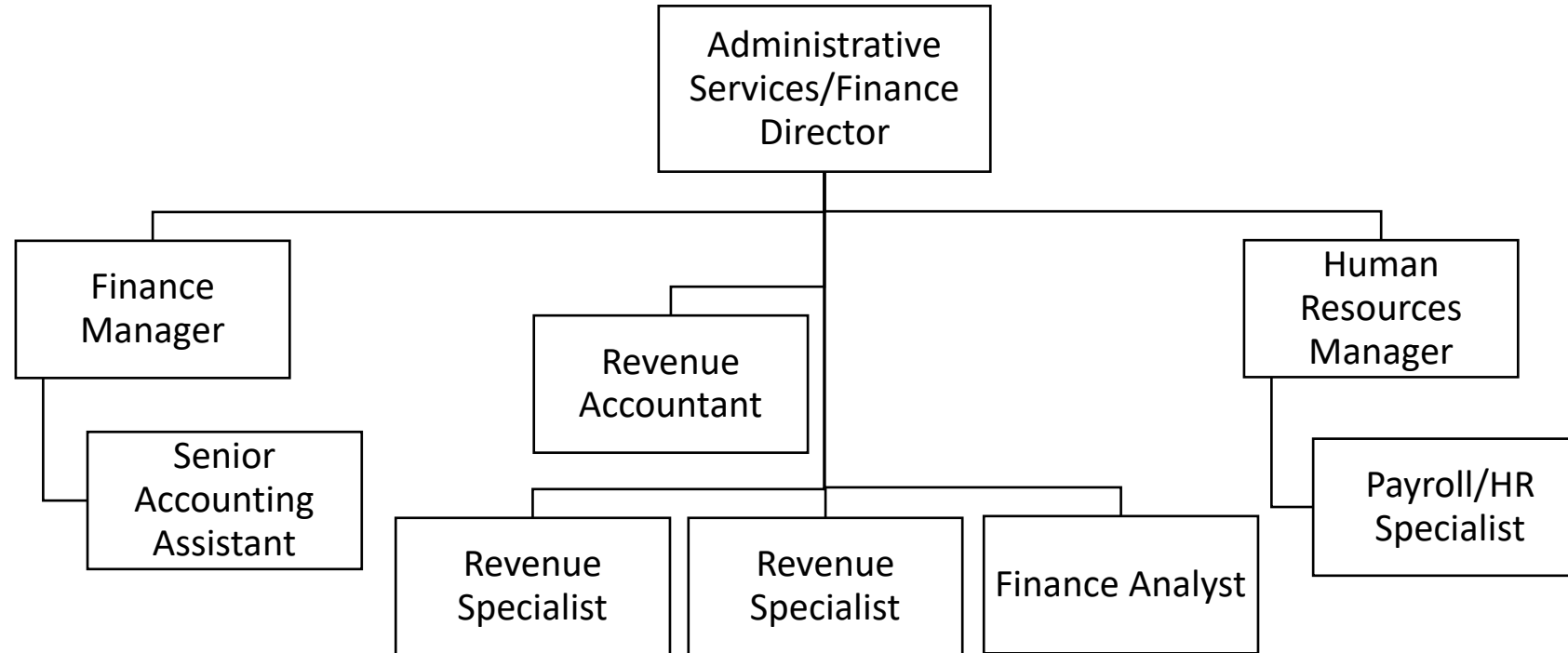
- Emergency contracts – define what is needed and engage contractors for specific services.

d. Miscellaneous

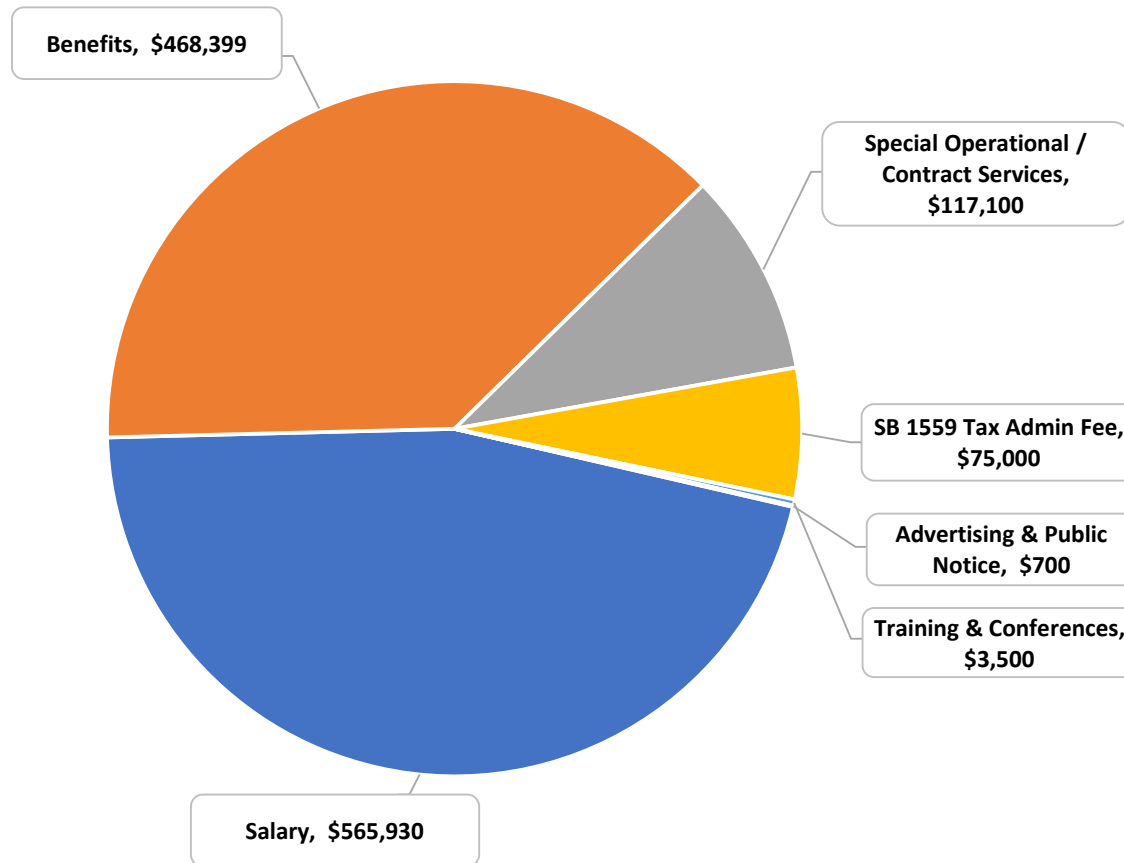
- Implement Fleet Management Program
- Review Garage billing process.
- Vehicle tracking software
- Measure R and U reporting

TOML Organization Chart – Finance & Human Resources

October 2020



Finance Department



Total Expenditure \$ 1,230,629

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Finance							
10041540000	Regular Salaries	602,778.66	593,202.09	499,034.51	500,838.00	500,837.32	565,930.00
10041540111	Temporary Wages	28,611.06	.00	.00	.00	.00	.00
10041540113	Overtime Wages	81.99	.00	28.96	.00	.00	.00
10041540130	Comprehensive Leave	10,804.18	6,749.50-	19,030.70	21,597.00	19,054.97-	23,785.00
10041541002	Health Ins Premiums	151,322.63	161,947.69	169,047.96	175,786.00	176,224.99	200,539.00
10041541012	Workers Comp Insurance	40,243.83	30,317.35	28,181.71	32,215.00	31,963.96	38,762.00
10041541016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10041541020	PERS (Retirement)	187,205.16	147,742.39	156,498.10	174,704.00	180,845.34	205,313.00
10041541028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
10041542002	Office Supplies	.00	.00	.00	.00	.00	.00
10041542006	Uniforms & Personal Equip	.00	.00	.00	.00	.00	.00
10041542030	Special Operational	.20	5.00	.02	600.00	563.76	600.00
10041543031	Contractual Services	17,466.37	81,343.63	78,665.42	88,100.00	76,873.05	63,500.00
10041543032	Enforcement	.00	.00	.00	.00	12.90	.00
10041543100	Audit Services	59,875.00	49,600.00	59,595.00	59,945.00	59,945.00	53,000.00
10041543106	Insurance Premiums	.00	.00	.00	.00	.00	.00
10041543110	Mem'ships, Dues, Subscr, Publi	208.00	170.00	208.00	1,000.00	208.00	500.00
10041543114	Credit Card Fees	.00	.00	.00	.00	.00	.00
10041543130	Advertising & Legal Notices	776.00	546.00	.00	700.00	166.55	700.00
10041543150	Training, Ed, Conf & Mtgs	4,572.38	3,450.49	2,614.33	6,000.00	2,203.84	3,000.00
10041543422	SB 1559 Tax Admin Fee	63,108.00	72,078.00	81,370.00	81,370.00	78,404.00	75,000.00
Total Finance:		1,167,053.46	1,133,653.14	1,094,274.71	1,142,855.00	1,089,193.74	1,230,629.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,167,053.46	1,133,653.14	1,094,274.71	1,142,855.00	1,089,193.74	1,230,629.00
Net Total General Fund:		1,167,053.46-	1,133,653.14-	1,094,274.71-	1,142,855.00-	1,089,193.74-	1,230,629.00-
Net Grand Totals:		1,167,053.46-	1,133,653.14-	1,094,274.71-	1,142,855.00-	1,089,193.74-	1,230,629.00-



HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2020-21

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 FY20-21 were severely impacted by the uncertainty of our current health care emergency. All departments were asked to reduce expenditures as the Town anticipated reduced travel and subsequent revenue potential. The Human Resource department reduced training by \$2,000, Special Operational by 30%, and Recruiting by 30% completed the cost savings efforts of Human Resources.

PRIORITIES FOR FY 20-21: Team Goals and Focus

Human Resource Team

a. Performance Evaluation Program update

- i. Evaluation and implementation of a new Town-wide performance evaluation program.

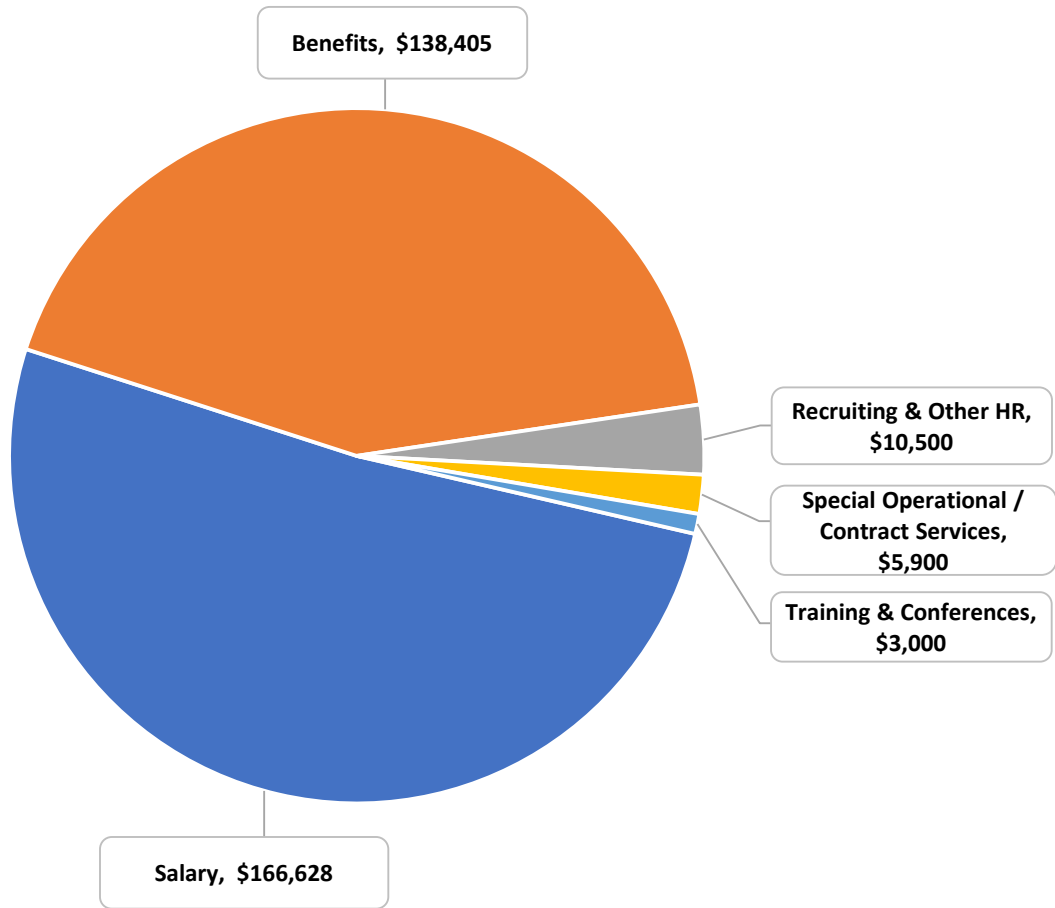
b. Supervisor Training

- 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.

c. Employee Information Sharing

- i. Complete development and implementation of Town Intranet.

Human Resources Department



Total Expenditure \$ 324,433

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Human Resources							
10041740000	Regular Salaries	65,924.86	73,978.26	151,178.02	160,426.00	166,917.07	166,628.00
10041740111	Temporary Wages	218.79	.00	.00	.00	.00	.00
10041740130	Comprehensive Leave	3,140.72	2,008.95	1,902.66	6,289.00	1,394.35	9,824.00
10041741002	Health Ins Premiums	22,754.04	24,078.97	55,871.28	58,812.00	56,633.96	59,295.00
10041741012	Workers Comp Insurance	4,467.38	3,780.69	8,439.60	9,743.00	9,174.24	11,598.00
10041741020	PERS (Retirement)	23,282.39	17,411.66	48,105.61	49,628.00	55,364.97	57,688.00
10041742002	Office Supplies	.00	.00	.00	.00	.00	.00
10041742030	Special Operational	5,869.73	5,764.81	4,289.42	6,200.00	4,564.66	4,400.00
10041743031	Contractual Services	.00	.00	.00	.00	.00	.00
10041743106	Insurance Premiums	.00	.00	.00	.00	.00	.00
10041743110	Mem'ships, Dues, Subscr, Publi	.00	728.00	993.88	1,500.00	1,072.88	1,500.00
10041743140	Recruiting & Other HR	15,942.80	18,783.58	16,867.44	18,500.00	19,052.07	10,500.00
10041743150	Training, Ed, Conf & Mtgs	3,731.16	3,492.46	5,057.31	5,000.00	4,972.09	3,000.00
10041743151	Internal HR Org Development	.00	.00	.00	.00	.00	.00
Total Human Resources:		145,331.87	150,027.38	292,705.22	316,098.00	319,146.29	324,433.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		145,331.87	150,027.38	292,705.22	316,098.00	319,146.29	324,433.00
Net Total General Fund:		145,331.87-	150,027.38-	292,705.22-	316,098.00-	319,146.29-	324,433.00-
Net Grand Totals:		145,331.87-	150,027.38-	292,705.22-	316,098.00-	319,146.29-	324,433.00-



MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2020-21

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.

Divisions

Currently we have two divisions: Patrol and Administration

Patrol Services

- Provide Law Enforcement services to the community
 - Criminal Investigation
 - Traffic Enforcement
 - Parking Enforcement
 - Civil Matters
 - Code Enforcement
 - Wildlife Services
 - School Resource Officer
 - Explorer Program
 - CERT Program

Administration

- Records
 - Criminal and Civil Reporting
 - LiveScan
 - Federal Reporting
 - Case Filing with District Attorney
- Property
 - Retention of Evidence
 - Safekeeping of Items
 - Found property
- Budget
 - Managing Current
 - Develop New Budget
- Executive
 - Personnel Files

- Training Files
- Scheduling Officer Training
- Internal Affairs

Staff

The MLPD currently has 15 FTE Sworn Police Officers, including: Police Chief, 1- Lieutenant, 4- Sergeants and 9 Officers. 1-Part Time Level 1 Reserve Officer. 3- FTE non-sworn staff. 2-Part time non-sworn staff.

Mission & Goals

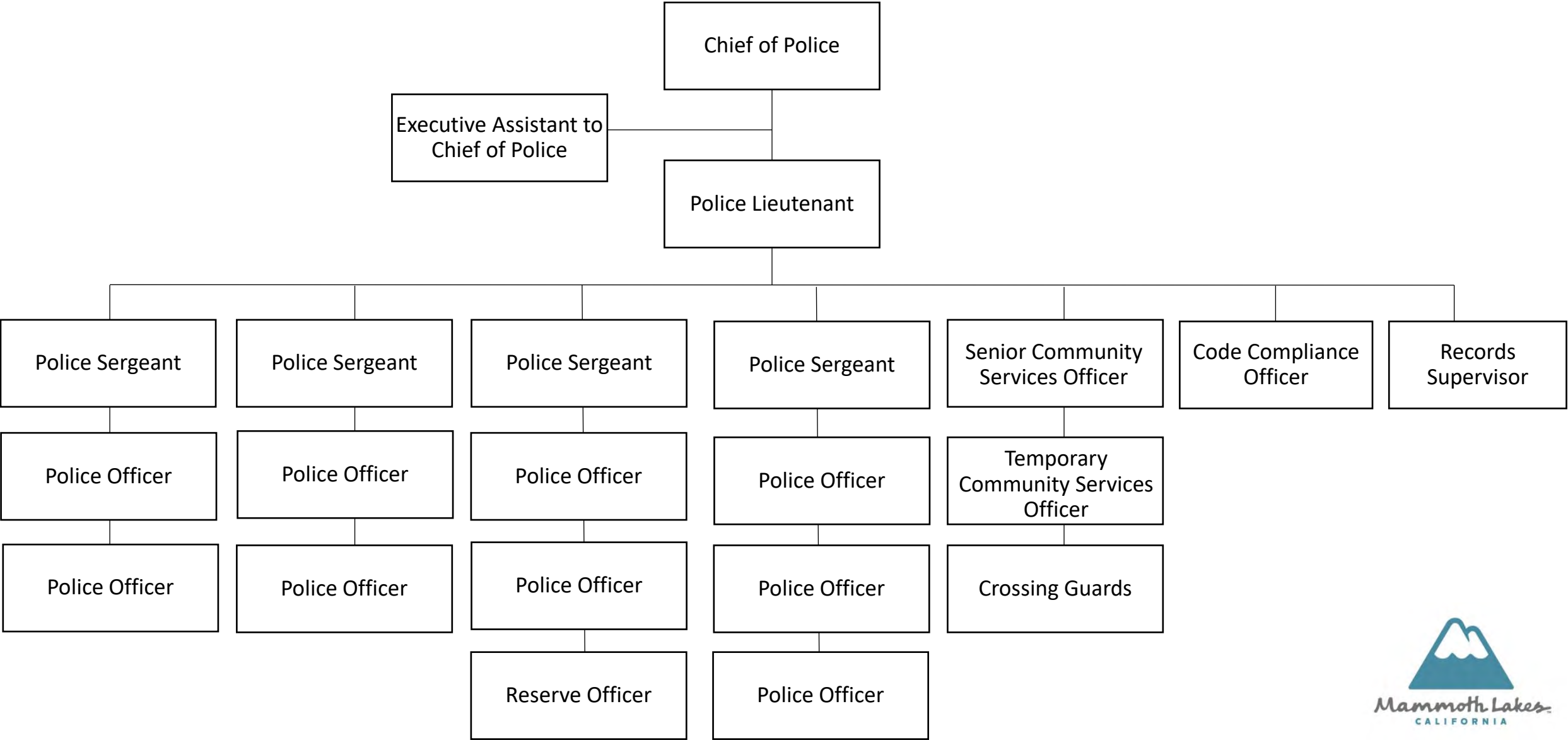
The Mammoth Lakes Police Department's mission is to provide quality law enforcement services, while building partnerships to prevent crime, maintain public trust and enhance the quality of life throughout town. We are a full-service law enforcement agency and responsive to the community's needs, using 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 FY2020-21

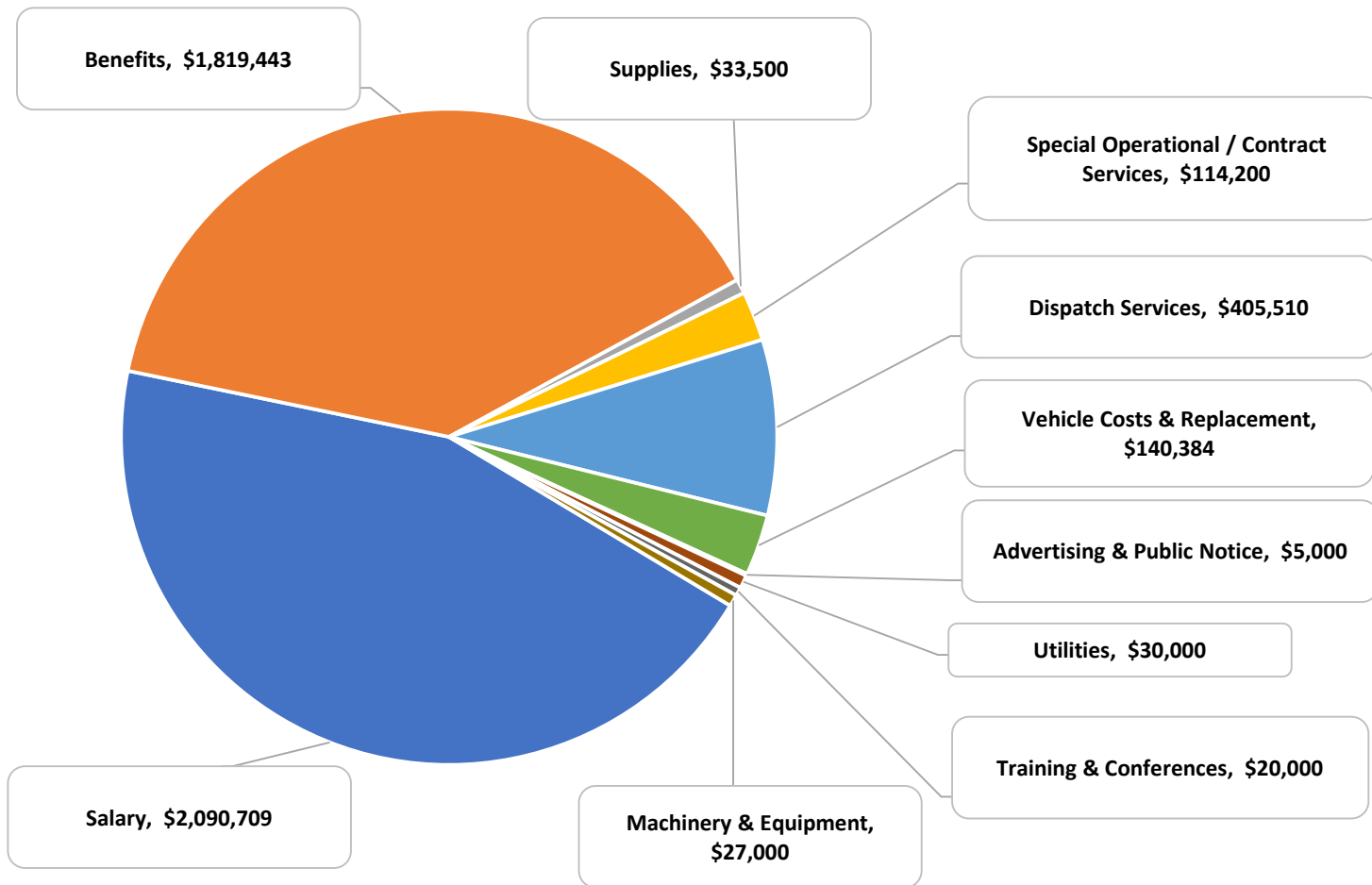
Our priorities continue to be, to provide excellent community service. We have achieved 24/7 police services. We plan to increase our community outreach. This includes: Coffee with a Cop, Police Station Community Day, Dog Walk, Community Safety Day and many more. We continue to expand our Police Explorer Program.

TOML Organization Chart – Mammoth Lakes Police Department

October 2020



Police Department



Total Expenditure \$ 4,685,746

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Police Services							
10042040000	Regular Salaries	1,415,484.33	1,496,748.50	1,519,278.64	1,712,577.00	1,657,570.96	1,841,324.00
10042040111	Temporary Wages	39,832.58	51,711.49	62,701.34	98,000.00	95,940.64	40,000.00
10042040113	Overtime Wages	305,440.56	240,634.90	228,190.85	215,000.00	212,687.50	125,000.00
10042040114	Differential Wages	.00	.00	.00	.00	.00	.00
10042040115	Police Holiday Pay	58,305.16	57,187.67	60,291.20	71,642.00	69,579.27	84,385.00
10042040130	Comprehensive Leave	4,300.67	8,281.13	16,438.39	50,875.00	31,534.06	56,346.00
10042041002	Health Ins Premiums	263,608.47	296,389.17	331,147.70	398,531.00	391,655.16	444,853.00
10042041012	Workers Comp Insurance	91,645.63	72,325.12	81,447.74	106,088.00	86,885.19	130,281.00
10042041016	Unemployment Assessment	12,076.03	14,400.00	7,784.00	10,000.00	1,122.85	10,000.00
10042041018	ICMA VantageCare	52,885.92	47,550.00	53,256.66	54,000.00	61,812.50	54,000.00
10042041020	PERS (Retirement)	544,233.58	848,869.24	808,949.74	979,371.00	986,466.37	1,107,763.00
10042041024	PARS (Retirement Enhanced)	20,480.00	19,680.00	16,640.00	15,000.00	18,720.00	15,000.00
10042041028	PARS (Part Time Retirement)	2,388.10	1,230.39	537.46	1,200.00	734.37	1,200.00
10042042002	Office Supplies	4,572.18	4,148.54	9,493.36	5,000.00	4,929.25	5,000.00
10042042003	Misc Supplies	2,843.37	2,932.17	3,395.39	3,000.00	4,475.10	3,000.00
10042042005	Postal Supplies & Postage	984.36	1,590.15	1,133.33	1,000.00	3,492.13	1,000.00
10042042006	Uniforms & Personal Equip	13,889.14	13,440.46	22,216.01	25,000.00	27,003.33	20,000.00
10042042007	Maintenance Supplies	2,763.65	3,374.79	1,668.89	2,500.00	1,124.82	2,500.00
10042042030	Special Operational	12,318.04	6,715.26	11,853.72	20,000.00	14,131.30	15,000.00
10042043031	Contractual Services	85,732.59	82,198.06	75,942.03	99,000.00	104,949.20	30,000.00
10042043032	Dispatch Services	298,890.20	292,309.36	383,541.92	389,300.00	389,288.52	405,510.00
10042043033	Computer Support Services	.00	.00	.00	.00	.00	.00
10042043060	Garage Vehicle Service	90,556.77	137,196.77	123,175.18	119,201.00	128,199.46	115,729.00
10042043066	Vehicle & Equip Replacement	77,980.04	83,275.94	85,435.36	46,500.00	46,499.79	24,655.00
10042043110	Mem'ships, Dues, Subscr, Publi	1,884.00	2,651.00	2,813.41	2,500.00	4,013.83	2,500.00
10042043114	Credit Card Fees	.00	.00	.00	700.00	.00	.00
10042043120	Printing & Reproduction	3,228.87	2,378.13	2,736.79	3,000.00	4,934.70	3,000.00
10042043130	Advertising & Legal Notices	1,336.33	.00	1,210.00	2,000.00	231.66	2,000.00
10042043140	Recruiting & Other HR	.00	480.00	682.50	.00	1,787.98	.00
10042043150	Training, Ed, Conf & Mtgs	29,066.83	28,911.83	35,194.57	35,000.00	31,156.11	20,000.00
10042043154	CERT	3,923.01	2,233.90	248.91	14,300.00	2,178.53	5,000.00
10042043156	DOJ Fingerprint Live	12,631.26	8,873.42	14,014.83	12,000.00	11,018.76	12,000.00
10042043404	Public Utilities	33,165.96	44,308.84	29,200.17	35,000.00	30,410.83	30,000.00
10042044400	Drug Enforcement	.00	.00	.00	.00	.00	.00
10042044520	Emergency Preparedness	.00	12,291.77	386.37	.00	.00	.00
10042045010	Facility Lease	75,907.07	33,921.35	576.60	.00	.00	.00
10042045060	Gen'l Facilities Maint	625.83	584.46	5,161.44	5,000.00	311.01	3,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10042045400	Communication Equip Maint	.00	11,620.66	14,228.44	18,000.00	2,819.15	5,000.00
10042046010	Equipment Lease	13,109.67	12,957.58	12,792.99	13,000.00	14,276.15	5,000.00
10042046200	Machinery & Equip - Non Cap	.00	11,372.00	54,997.00	18,000.00	16,890.10	.00
10042046300	Communic Equip - Non Cap	.00	5,257.47	.00	10,000.00	3,889.41	5,000.00
10042046440	Office Equip & Furniture	531.07	22,126.92	4,043.68	34,500.00	31,374.35	5,000.00
10042046450	Firearms	13,719.19	12,945.48	10,780.15	15,000.00	4,772.40	7,000.00
10042046460	Computer Hardware - Non Cap	.00	.00	.00	.00	277.87	.00
10042046480	Computer Software - Non Cap	.00	1,644.76	.00	.00	.00	.00
Total Police Services:		3,590,340.46	3,980,186.42	4,058,784.04	4,640,785.00	4,436,076.49	4,637,546.00
Wildlife Management							
10042642007	Maintenance Supplies	1,797.51	2,715.80	2,387.19	3,000.00	1,994.93	2,000.00
10042643031	Contractual Services	65,257.83	66,553.78	68,359.72	79,400.00	74,879.24	46,200.00
Total Wildlife Management:		67,055.34	69,269.58	70,746.91	82,400.00	76,874.17	48,200.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,657,395.80	4,049,456.00	4,129,530.95	4,723,185.00	4,512,950.66	4,685,746.00
Net Total General Fund:		3,657,395.80-	4,049,456.00-	4,129,530.95-	4,723,185.00-	4,512,950.66-	4,685,746.00-
Net Grand Totals:		3,657,395.80-	4,049,456.00-	4,129,530.95-	4,723,185.00-	4,512,950.66-	4,685,746.00-



PARK & RECREATION DEPARTMENT – HIGHLIGHTS FOR FY2020-21

DEPARTMENT DESCRIPTION

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

The fundamental purpose of the Parks and Recreation Department is to deliver local residents and visitors with high-quality recreation facilities and diverse programming that promotes a degree of excitement, individual expression, exploration, pleasure, challenge and accomplishment, and leads to an improved quality of life. By providing opportunities for these interactions and connections to occur, the Department is directly contributing to the development of strong families, social equity, an enriched quality of life and most importantly, 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, committing 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

Fiscal year 2020/21 budget highlights include significant fiscal changes due to the unprecedented impact of COVID-19 and accompanying local and state orders and operating guidelines on planned programming and facility operations. Impacted programs include the decrease of the Deferred Maintenance program, the reduction in Summer camp offerings, youth/adult recreation programming and community events, and the scaled-down operations of the Whitmore Pool and the Mammoth Ice Rink.

A. Decrease in Deferred Maintenance Program

The FY2020/21 adopted budget included a reduction in the on-going Deferred Maintenance Program to \$50,000. Staff are re-prioritizing projects to align with the reduced available funds. The identification of projects includes the following:

- A. 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.
- B. Significant deferred maintenance items or non-working systems or components **that have far exceeded their expected useful life and require replacement or upgrade**.

Staff will present the proposed prioritized list of deferred maintenance projects to the Recreation Commission for input and planned completion during the fiscal year.

B. Reduction in Summer Camps, Recreation Programming and Community Events

The coronavirus pandemic has shed an even bigger light on the essential role of parks and recreation during these unprecedented times. The financial, social and emotional stress on our community of Mammoth Lakes has been momentous. Now more than ever, it is important that the Town help to sustain our communities physical and mental health by providing a momentary sense of normalcy during these turbulent times. Our many parks, facilities and multi-use paths continue to offer solace, independence, exercise, and the ability to enjoy healthy activities with family members outdoors.

The Parks and Recreation Department was approved by resolution on June 18 by Town Council to operate a 5-week hybrid youth summer camp program. The hybrid camp program was designed to take the best of the best from each of our signature camp products, such as the Wilderness Camp, Adventure Camp, Wave Rave Skate Camp and Mountain Bike Camp to create a fun and diverse 5-day camp itinerary. After finalizing budgets, initiating registration, recruiting counselors, redesigning camp itineraries, and welcoming summer campers, the Department

made the difficult but necessary decision after 4-days to cancel all camp products for the remainder of summer. It was clear that even though the Department was diligently adhering to Mono County Interim Business Guidelines and State Day Camp Industry Guidance, the level of exposure and continuing potential risk to both our campers and counselors was still unacceptable. Based on historical camp performance, summer camp revenues typically offset camp expenses, with little or no cost to the general fund.

In addition to the cancellation of Summer camps, youth programs such as Hot Shots Basketball, Instructional Basketball, Gymnastics and the Little Sluggers program may all be impacted and not provided during the fiscal year.

Adult programming was also impacted by COVID-19, including the cancellation of the Adult Softball League, swim lessons, drop-in tennis lessons, the popular Tennis Camp and Socials, and the Adult and Coed Softball Tournaments. It is expected that the many adult programs scheduled in winter/spring may also be impacted such as the curling, indoor soccer and volleyball leagues.

The indiscriminate spread of the coronavirus will also affect the hosting of the Department's many community events. This includes the annual Fourth of July Spectacular at Crowley Lake, the Haunted Rink and Skate Party and the support of the annual Trick or Treat event in the Trails. At this time, it is unknown whether the Department will be able to safely host the Easter Play Day and Egg Hunt in April at Mammoth Creek Park.

The Department will continue to work closely with the Mono County Health Department with the goal of providing safe, alternative recreation for our community during this unprecedented and challenging time.

C. Limited Facility Operations

The Parks and Recreation Department will operate the Whitmore Pool and Mammoth Ice Rink on limited operating and programming schedules.

Whitmore Pool

For this summer, the Whitmore Pool will only be open from Monday to Friday for morning and evening Lap Swim. Due to the interim guidelines, no recreation swimming or swim lessons will be offered. The proposed operating schedule is as follows:

- Opening: Monday, July 6, 2020
- Closing: Friday, September 4, 2020
- Operating days: 45

The limited operation of the Whitmore Pool is estimated to operate at a net loss of \$16,500 that is shared equally between the County and the Town.

Mammoth Ice Rink

The Mammoth Ice Rink is scheduled to open on Friday, November 27, 2020 and close on Sunday, February 28, 2021. Only limited programming will be offered including recreational skating at reduced capacity, youth hockey training sessions (no scrimmages) and modified skating lessons. The Adult Hockey league, pick-up hockey and youth/adult tournaments, as well as the Adult Curling league, are categorized as gatherings and will not be offered.

Staff is forecasting a loss in facility revenue with a reduction in expenses aligned with reduced programming. It should be noted that expenses are dependent on snowfall and the environmental and fiscal challenges of operating an outdoor ice rink.

PRIORITIES FOR FY 2020/21: WORK PLAN HIGHLIGHTS

Accepted by the Recreation Commission on February 4, 2020, 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 2020 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. Enhanced 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

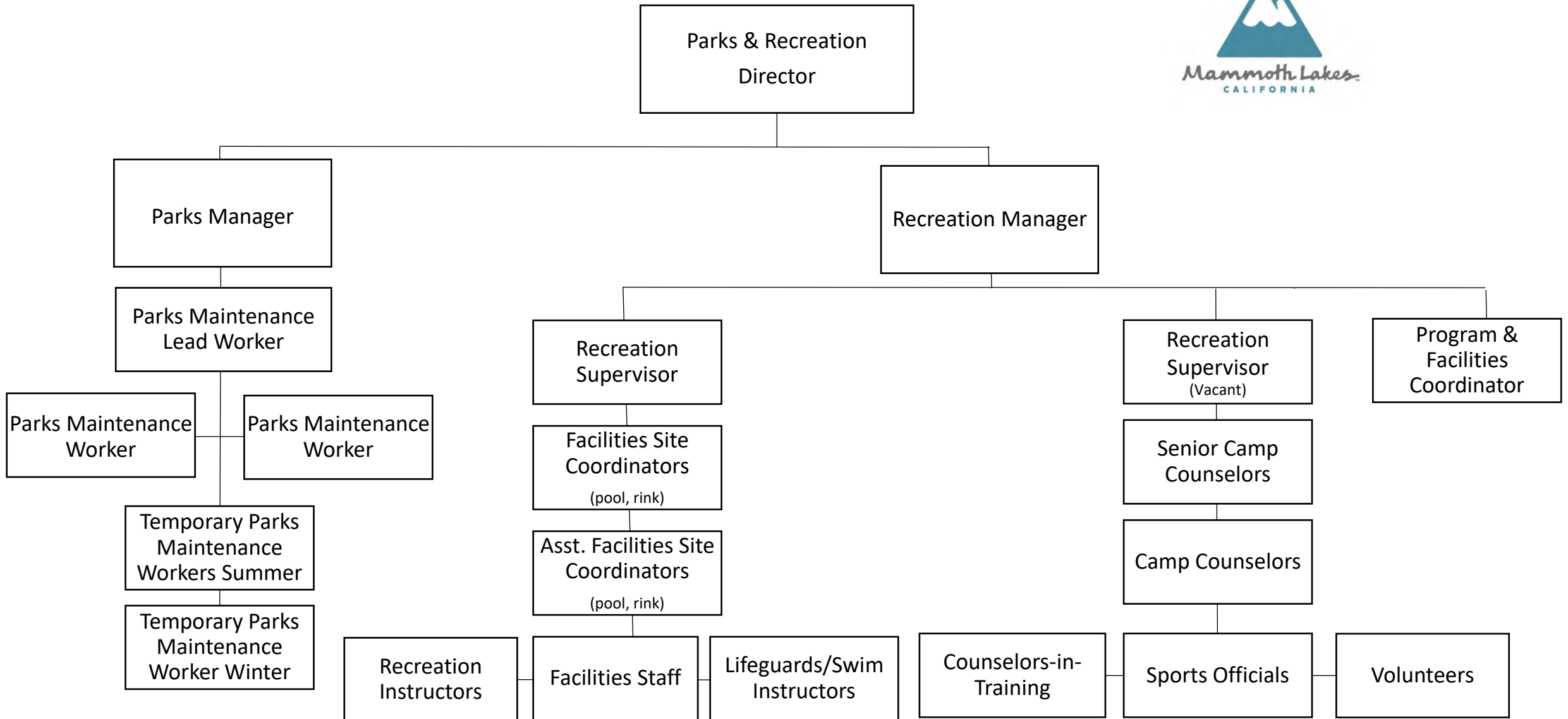
- a. Operational Excellence
- b. Continual Improvement
- c. Facility Operations
- d. Integrated Communications and Engagement

5. Develop Team Capacity and Organizational Culture

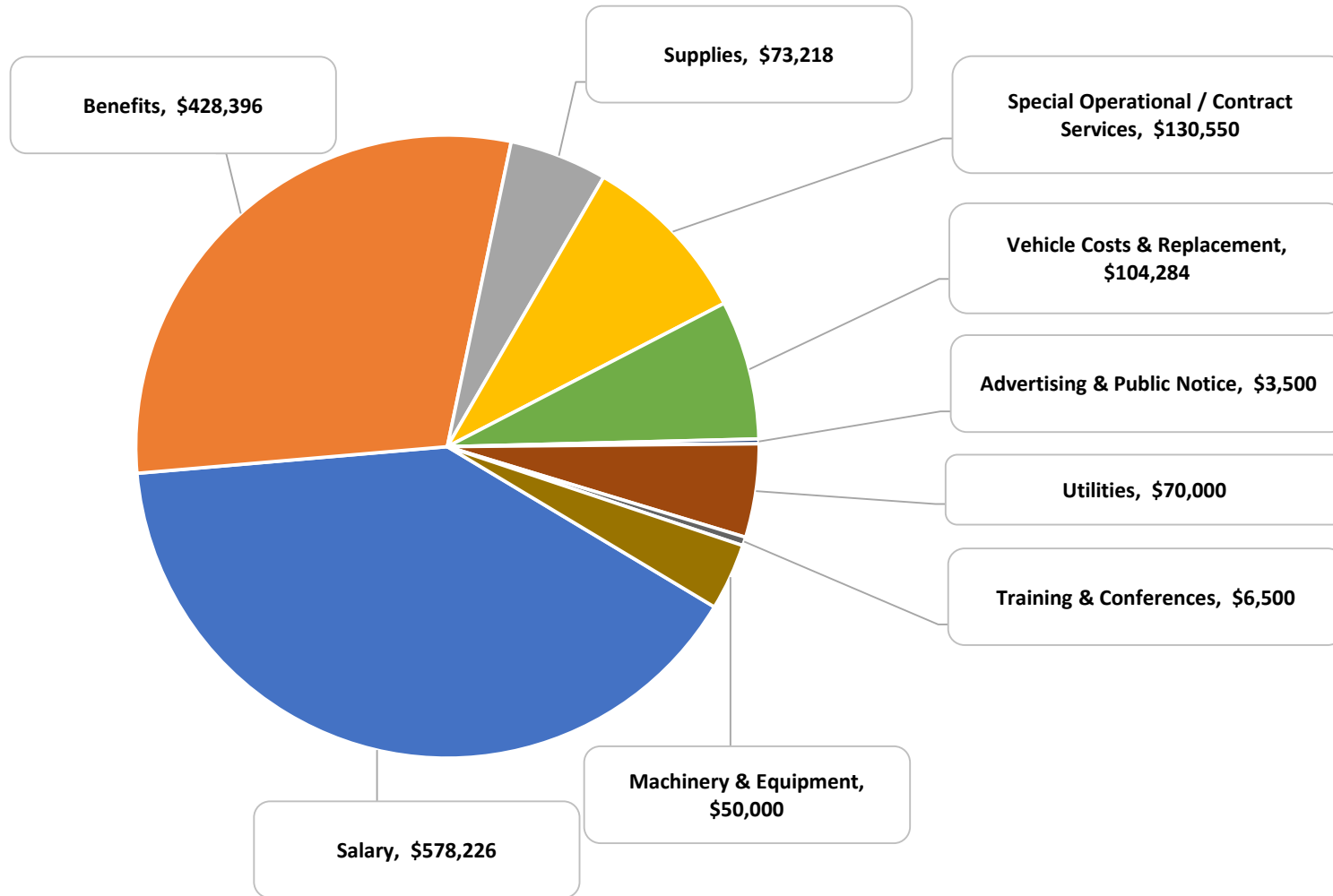
- a. Strengthen Organizational Culture
- b. Teamwork
- c. Professional Development
- d. Recruit, Retain and Recognize the Best
- e. Embrace Emerging Trends

TOML Organization Chart – Parks & Recreation Department

October 2020



Parks & Recreation



Total Expenditure \$ 1,444,674

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Recreation Programs							
10043240000	Regular Salaries	232,103.99	246,880.02	266,532.26	256,270.00	250,557.14	229,001.00
10043240111	Temporary Wages	52,825.27	52,731.53	54,592.80	101,288.00	48,484.15	27,000.00
10043240113	Overtime Wages	956.09	587.96	4,246.63	1,000.00	7,303.19	.00
10043240130	Comprehensive Leave	2,997.21	15,957.37	9,732.33	9,862.00	24,418.98	14,744.00
10043241002	Health Ins Premiums	76,820.24	78,685.88	97,474.56	88,482.00	80,457.95	69,258.00
10043241012	Workers Comp Insurance	14,759.01	12,239.35	14,381.05	15,406.00	13,865.26	16,021.00
10043241016	Unemployment Assessment	9,691.00	11,219.97	2,616.50	.00	14,800.51	.00
10043241018	Unemployment Assess -Don't use	.00	.00	.00	.00	.00	.00
10043241020	PERS (Retirement)	70,287.51	66,162.35	83,736.49	88,764.00	85,888.86	88,660.00
10043241028	PARS (Part Time Retirement)	1,117.55	1,081.36	1,123.38	1,982.00	942.81	1,485.00
10043242006	Uniforms & Personal Equip	1,106.88	983.91	1,428.77	1,500.00	647.15	1,500.00
10043242008	Recreation Supplies	6,101.86	6,218.20	7,019.69	6,750.00	6,368.38	6,500.00
10043242030	Special Operational	7,785.53	9,701.71	8,878.87	9,250.00	8,414.30	4,000.00
10043243031	Contractual Services	15,621.03	18,513.73	21,992.81	21,000.00	21,646.86	8,000.00
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	790.00	1,643.22	1,805.00	2,000.00	1,911.00	2,000.00
10043243114	Credit Card Fees	.00	.00	.00	.00	.00	.00
10043243120	Printing & Reproduction	2,378.96	2,064.81	2,270.08	2,500.00	988.66	2,500.00
10043243130	Advertising & Legal Notices	4,084.06	3,243.30	3,747.14	4,500.00	3,954.59	2,500.00
10043243150	Training, Ed, Conf & Mtgs	3,503.23	3,714.73	4,200.43	4,000.00	3,905.81	1,000.00
10043243164	Excursions & Field Trips	867.78	717.34	1,809.46	2,000.00	2,801.59	3,000.00
10043243404	Public Utilities	.00	.00	.00	.00	.00	.00
10043244300	Fishing Enhancement	53,946.46	53,936.83	53,945.89	54,000.00	52,776.53	54,000.00
10043244310	Community Youth Programs	36,190.00	43,267.50	32,282.50	.00	.00	36,800.00
10043244320	Fireworks Display	29,737.00	32,209.50	31,809.00	50,000.00	32,725.80	5,000.00
10043246460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
Total Recreation Programs:		623,670.66	661,760.57	705,625.64	720,554.00	614,021.56	572,969.00

Whitmore Pool & Rec Area

10043440000	Regular Salaries	45,152.95	42,516.37	36,862.56	40,235.00	48,769.24	44,908.00
10043440111	Temporary Wages	49,434.75	61,042.23	59,038.49	76,850.00	43,769.02	55,000.00
10043440113	Overtime Wages	1,399.47	896.69	963.88	500.00	990.69	500.00
10043440130	Comprehensive Leave	.00	.00	.00	1,053.00	.00	1,663.00
10043441002	Health Ins Premiums	227.50	16,032.00	.00	19,039.00	.00	69,258.00
10043441012	Workers Comp Insurance	3,474.39	2,307.37	2,131.82	2,503.00	2,630.21	3,061.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10043441016	Unemployment Assessment	.00	.00	.00	.00	1,575.00	.00
10043441020	PERS (Retirement)	10,235.78	7,794.25	8,720.41	1,192.00	11,152.90	15,974.00
10043441028	PARS (Part Time Retirement)	610.05	717.68	706.35	737.00	599.69	500.00
10043442006	Uniforms & Personal Equip	1,128.63	1,210.77	1,651.98	1,000.00	1,074.54	2,000.00
10043442007	Maintenance Supplies	668.12	2,190.35	1,283.70	1,500.00	2,338.60	1,500.00
10043442008	Recreation Supplies	1,482.99	928.07	521.04	1,120.00	430.94	2,000.00
10043442009	Pool Supplies	3,038.86	10,231.39	6,316.26	9,000.00	9,438.19	6,000.00
10043442030	Special Operational	2,170.01	1,175.62	774.24	1,750.00	191.51	500.00
10043443031	Contractual Services	10,500.52	10,501.73	6,556.23	6,250.00	7,811.68	5,000.00
10043443060	Garage Vehicle Service	13,343.49	12,384.72	16,552.34	16,400.00	17,799.62	16,414.00
10043443066	Vehicle & Equip Replacement	11,632.08	12,565.90	9,303.75	14,343.00	14,504.83	9,657.00
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	1,392.65	1,448.76	1,590.67	1,000.00	225.00	1,000.00
10043443150	Training, Ed, Conf & Mtgs	839.30	1,287.11	2,858.06	2,500.00	3,081.76	1,500.00
10043443404	Public Utilities	24,929.41	34,278.24	31,205.10	34,860.00	25,490.56	20,000.00
10043443420	Taxes & Fees	1,762.63	1,603.97	1,637.52	1,500.00	1,971.23	1,500.00
10043445010	Facility Lease	360.00	360.00	1,018.17	750.00	.00	750.00
10043445080	Park Grounds & Bldgs Maint	11,265.02	12,547.08	11,997.33	11,000.00	12,073.05	10,000.00
10043446010	Equipment Lease	.00	.00	.00	.00	.00	.00
10043446200	Machinery & Equip - Non Cap	7,946.78	.00	.00	.00	.00	.00
10043446460	Computer Hardware - Non Cap	.00	.00	.00	300.00	.00	.00
10043448200	Machinery & Equip - Capital	.00	.00	.00	.00	.00	.00
Total Whitmore Pool & Rec Area:		202,995.38	234,020.30	201,689.90	245,382.00	205,918.26	269,185.00
Parks, Bldgs & Trails Maint							
10043840000	Regular Salaries	135,425.01	169,379.16	179,856.60	147,565.00	191,964.69	162,817.00
10043840111	Temporary Wages	36,641.28	43,322.17	47,625.06	76,112.00	47,260.50	55,000.00
10043840113	Overtime Wages	12,301.26	6,617.12	12,026.75	6,500.00	11,928.24	4,000.00
10043840130	Comprehensive Leave	6,220.18	2,577.31	8,841.97	7,872.00	36,133.40	11,109.00
10043841002	Health Ins Premiums	48,737.11	54,022.98	51,072.45	45,917.00	55,047.12	55,230.00
10043841012	Workers Comp Insurance	7,163.95	6,572.10	8,114.03	8,748.00	8,550.90	11,432.00
10043841016	Unemployment Assessment	8,096.94	10,309.00	1,779.00	5,000.00	8,731.00	5,000.00
10043841020	PERS (Retirement)	49,196.61	44,987.09	59,442.91	51,223.00	76,709.80	64,008.00
10043841028	PARS (Part Time Retirement)	1,326.76	1,500.04	1,610.54	993.00	1,335.44	993.00
10043842002	Office Supplies	.00	.00	32.94	.00	.00	.00
10043842003	Misc Supplies	1,030.35	1,051.77	1,165.20	1,000.00	772.60	1,000.00
10043842006	Uniforms & Personal Equip	1,783.03	2,053.16	1,166.89	2,500.00	2,956.41	2,500.00
10043842007	Maintenance Supplies	9,952.90	11,331.32	10,962.01	14,500.00	13,862.54	10,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10043843031	Contractual Services	10,091.04	121,263.39	21,111.70	32,500.00	3,978.98	12,500.00
10043843060	Garage Vehicle Service	39,490.39	41,371.94	52,482.96	49,242.00	54,536.93	49,242.00
10043843066	Vehicle & Equip Replacement	34,896.24	37,697.69	27,911.25	43,030.00	43,514.49	28,971.00
10043843110	Mem'ships, Dues, Subscr, Publi	165.00	290.00	.00	.00	.00	.00
10043843150	Training, Ed, Conf & Mtgs	2,003.00	2,730.59	1,445.00	3,000.00	1,176.00	2,000.00
10043843404	Public Utilities	55,087.98	38,573.23	47,254.64	58,000.00	57,589.80	50,000.00
10043845010	Facility Lease	.00	.00	.00	.00	.00	.00
10043845080	Park Grounds & Bldgs Maint	14,087.17	10,536.68	12,443.38	15,000.00	13,328.07	12,000.00
10043845081	Signage Maintenance	.00	.00	.00	14,218.00	.00	14,218.00
10043846200	Machinery & Equip - Non Cap	1,234.08	97,613.79	.00	.00	3,650.00	.00
10043848200	Machinery & Equip - Capital	.00	1,952.19	31,863.28	56,194.00	37,732.45	50,000.00
Total Parks, Bldgs & Trails Maint:		474,930.28	705,752.72	578,208.56	639,114.00	598,492.56	602,520.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,301,596.32	1,601,533.59	1,485,524.10	1,605,050.00	1,418,432.38	1,444,674.00
Net Total General Fund:		1,301,596.32-	1,601,533.59-	1,485,524.10-	1,605,050.00-	1,418,432.38-	1,444,674.00-
Net Grand Totals:		1,301,596.32-	1,601,533.59-	1,485,524.10-	1,605,050.00-	1,418,432.38-	1,444,674.00-



COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT HIGHLIGHTS FOR FY2020-21

DEPARTMENT DESCRIPTION

Responsibilities

The Community and Economic Development Department (CEDD) works with local 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.

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, 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

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 19/20.

PRIORITIES FOR FY 2020-21: WORK PLAN HIGHLIGHTS

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

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

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

Maintain Zoning Code and Development Standards - Complete ongoing minor updates as needed to ensure that the Zoning Code and development standards are accurate, up to date, and reflect current Town policies. This includes minor changes to the Zoning Code to correct minor items on an as-needed basis.

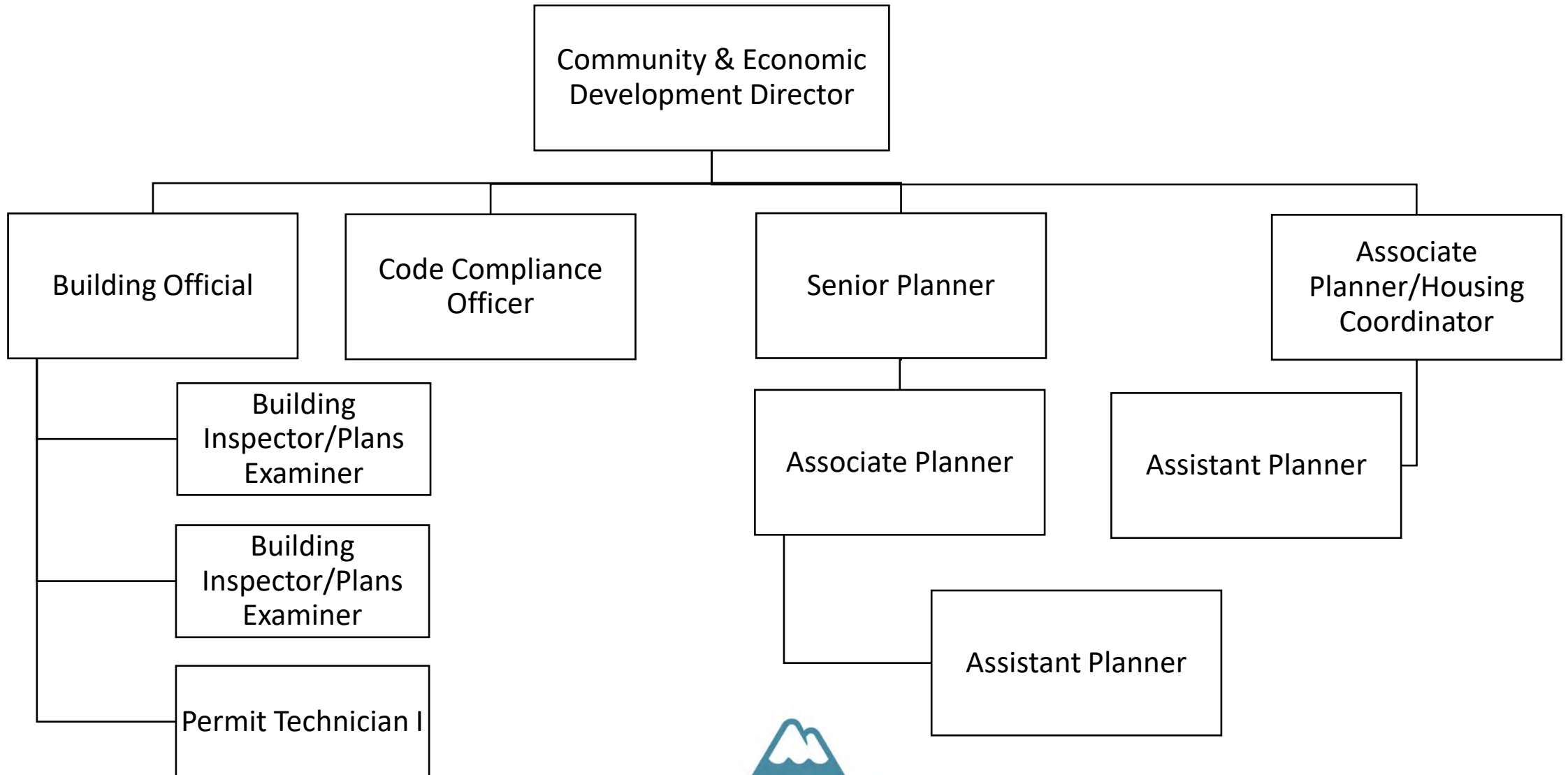
Implement Economic Development Programs - The goal of this program is to develop recommendations to establish and implement various ways and means to assist local businesses, retain existing businesses, and attract new businesses to the community.

The Parcel – CED staff will continue to support the Public Works Department in the development process for The Parcel. The work program will include background analysis, planning and environmental analysis, managing consultants, and other work items.

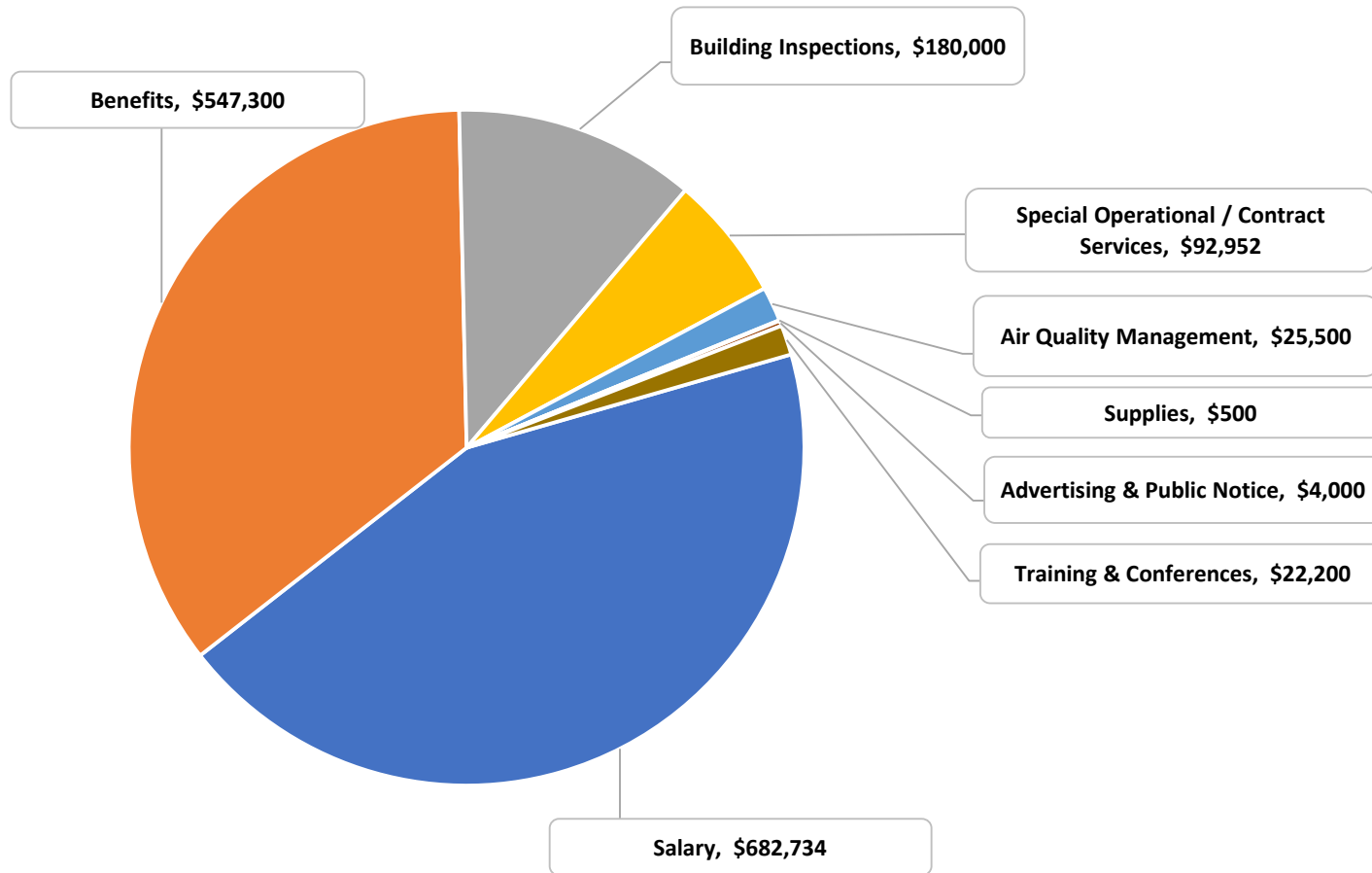
Housing Action Plan Implementation – The Housing Coordinator will continue to manage the Town's Housing Program and will focus on implementation of the Community Housing Action Plan, General Plan Housing Element, grant management, and other housing-related work items.

TOML Organization Chart – Community & Economic Development Department

October 2020



Community & Economic Development



Total Expenditure \$ 1,555,186

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Planning Division							
10044040000	Regular Salaries	278,282.25	306,384.06	352,581.35	288,057.00	470,061.31	341,992.00
10044040111	Temporary Wages	10,087.50	14,913.69	13,007.60	13,500.00	7,074.51	.00
10044040113	Overtime Wages	17.46	.00	72.36	.00	115.52	.00
10044040130	Comprehensive Leave	5,856.38	4,607.47	5,928.59	11,220.00	8,656.36-	9,606.00
10044041002	Health Ins Premiums	84,934.47	84,987.52	102,966.97	74,599.00	121,147.37	105,506.00
10044041012	Workers Comp Insurance	18,829.96	14,787.28	19,488.97	17,722.00	25,180.11	23,111.00
10044041016	Unemployment Assessment	.00	.00	.00	.00	791.00	.00
10044041020	PERS (Retirement)	87,694.53	80,521.71	110,603.89	97,587.00	143,672.34	124,541.00
10044041028	PARS (Part Time Retirement)	212.35	298.62	259.19	200.00	123.84	200.00
10044042005	Postal Supplies & Postage	.00	72.38	.00	.00	.00	.00
10044042006	Uniforms & Personal Equip	.00	.00	.00	.00	354.03	.00
10044043030	Professional Services	55,206.85	.00	1,300.00	.00	.00	.00
10044043031	Contractual Services	53,228.86	34,646.63	279,901.91	225,000.00	125,263.12	92,952.00
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	750.17	2,275.59	2,096.59	3,300.00	1,267.59	3,000.00
10044043130	Advertising & Legal Notices	2,455.00	2,913.25	2,213.00	3,000.00	780.00	3,000.00
10044043150	Training, Ed, Conf & Mtgs	8,157.02	4,287.95	8,513.71	12,000.00	8,302.10	9,500.00
10044044470	Records Management	.00	.00	.00	.00	.00	.00
10044044500	Air Quality Management	25,000.00	25,086.00	25,000.00	25,500.00	25,000.00	25,500.00
Total Planning Division:		630,712.80	575,782.15	923,934.13	771,685.00	920,476.48	738,908.00
Building Division							
10044240000	Regular Salaries	268,511.24	277,522.77	273,691.94	276,321.00	255,338.89	286,327.00
10044240113	Overtime Wages	.00	.00	304.05	.00	227.03	.00
10044240130	Comprehensive Leave	5,789.17	9,950.68	583.35	8,925.00	35,732.59-	9,613.00
10044241002	Health Ins Premiums	63,765.42	62,424.88	64,035.54	77,054.00	68,704.16	75,923.00
10044241012	Workers Comp Insurance	19,477.02	14,091.75	15,673.04	16,803.00	14,492.50	22,501.00
10044241020	PERS (Retirement)	91,193.43	74,921.06	97,435.00	100,024.00	96,209.36	127,917.00
10044242003	Misc Supplies	.00	.00	.00	.00	571.93	.00
10044242005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
10044242006	Uniforms & Personal Equip	431.35	308.33	182.70	500.00	459.97	500.00
10044243031	Contractual Services	146,572.26	216,261.84	237,368.82	230,000.00	232,919.93	180,000.00
10044243060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10044243066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10044243110	Mem'ships, Dues, Subscr, Publi	10,085.55	2,231.92	1,238.50	10,100.00	6,602.52	1,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10044243130	Advertising & Legal Notices	943.00	194.00	.00	1,000.00	8,800.53	1,000.00
10044243150	Training, Ed, Conf & Mtgs	2,401.50	7,020.31	4,111.28	6,000.00	4,456.04	5,000.00
Total Building Division:		609,169.94	664,927.54	694,624.22	726,727.00	653,050.27	710,281.00
Code Compliance							
10044440000	Regular Salaries	57,167.61	60,026.77	64,044.27	40,186.00	40,185.50	54,415.00
10044440113	Overtime Wages	.00	.00	.00	.00	447.85	.00
10044440130	Comprehensive Leave	744.01	243.13	252.73-	13.00	1,103.50-	.00
10044441002	Health Ins Premiums	29,826.56	29,954.93	30,993.08	23,087.00	23,087.20	26,532.00
10044441012	Workers Comp Insurance	3,972.41	3,117.10	3,544.77	2,203.00	2,319.90	3,577.00
10044441016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10044441020	PERS (Retirement)	16,807.70	14,151.34	18,178.75	12,356.00	12,932.35	18,273.00
10044442006	Uniforms & Personal Equip	.00	.00	.00	.00	.00	.00
10044443031	Contractual Services	.00	.00	.00	.00	.00	.00
10044443110	Mem'ships, Dues, Subscr, Publi	113.20	95.00	95.00	100.00	95.00	100.00
10044443150	Training, Ed, Conf & Mtgs	106.00	.00	913.94	1,000.00	1,598.08	3,100.00
Total Code Compliance:		108,737.49	107,588.27	117,517.08	78,945.00	79,562.38	105,997.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,348,620.23	1,348,297.96	1,736,075.43	1,577,357.00	1,653,089.13	1,555,186.00
Net Total General Fund:		1,348,620.23-	1,348,297.96-	1,736,075.43-	1,577,357.00-	1,653,089.13-	1,555,186.00-
Net Grand Totals:		1,348,620.23-	1,348,297.96-	1,736,075.43-	1,577,357.00-	1,653,089.13-	1,555,186.00-



ENGINEERING – HIGHLIGHTS FOR FY2020-21

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:

- Engineering Manager
- Associate Civil Engineer
- Assistant Engineer
- Associate Civil Engineer/Assistant Engineer
- Engineering Assistant
- Engineering/Finance Analyst
- Hybrid Inspector (30%)
- Engineering Intern(s)

It must be noted the proposed FY20/21 Budget does not include all the positions listed immediately above. Due to the current economic climate, 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 a return to the full list above in future years. Modifications:

Associate Civil Engineer/Assistant Engineer: In February, the Town made an offer to an Associate Civil Engineer candidate to fill a need in Engineering. As it turns out, it was fortunate that after acceptance, the candidate took another position elsewhere. This occurred at the time the community was just beginning to become aware of the now serious and well-documented impacts related to the current economic and public health situation. Staff immediately recommended the Town not fill the position and began working to cut down on expenditures to better position the Town to respond to potential financial concerns.

Engineering Intern(s): For many years, Engineering has regularly hired one or two interns to assist during the summer construction season. As above, due to budget considerations, staff recommended the Town not fill those positions this year.

BUDGET HIGHLIGHTS - Major Budget Changes

The Capital Improvement Program 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 is included elsewhere. That description is consistent with the proposed budget and with direction provided by Town Council on May 6 and June 3, 2020.

PRIORITIES FOR FY 2020-21: 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

Community Recreation Center

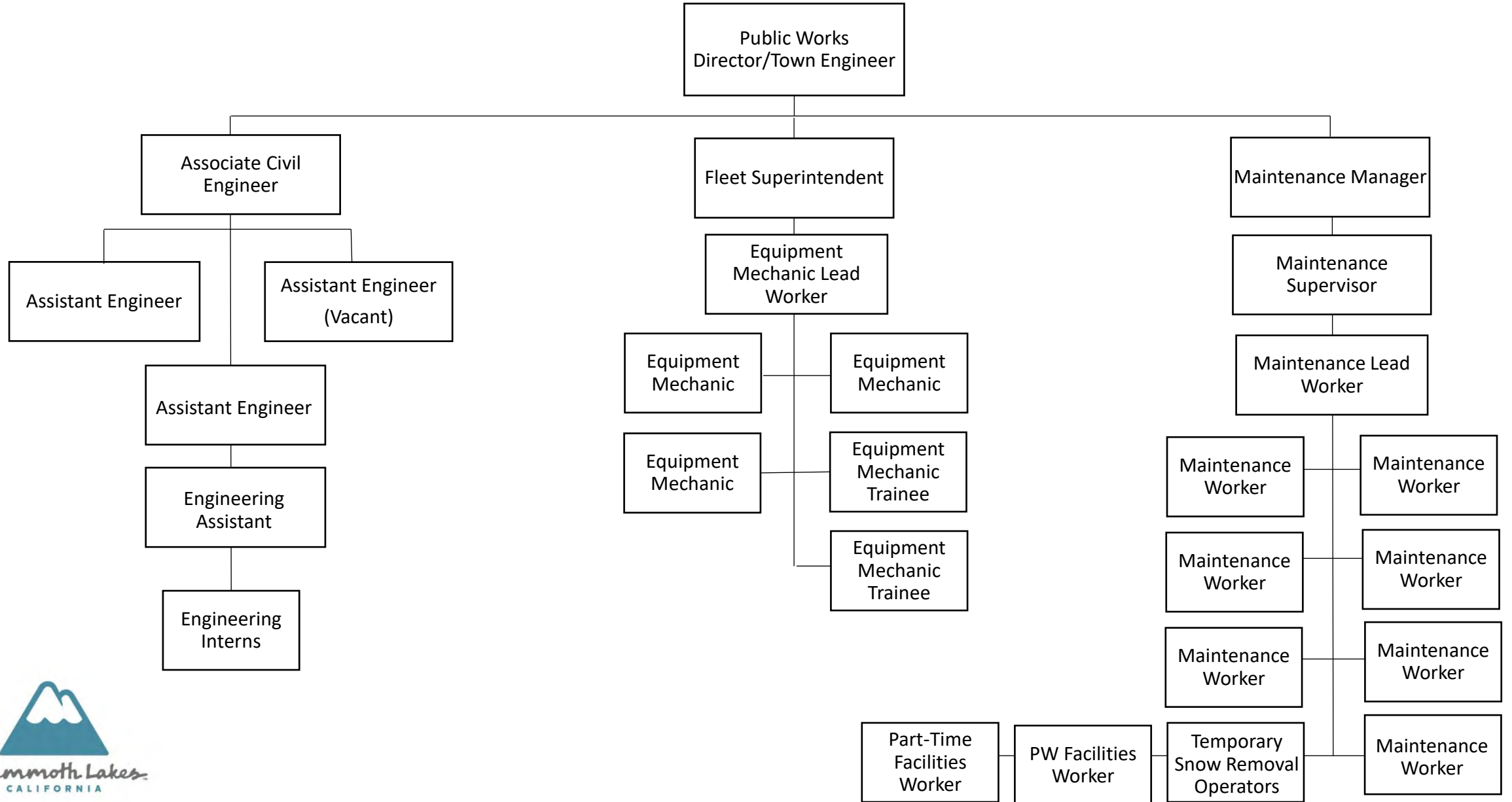
Mobility Element Master Planning

Programming, Planning and Environmental Work to Prepare for Future Funding Opportunities

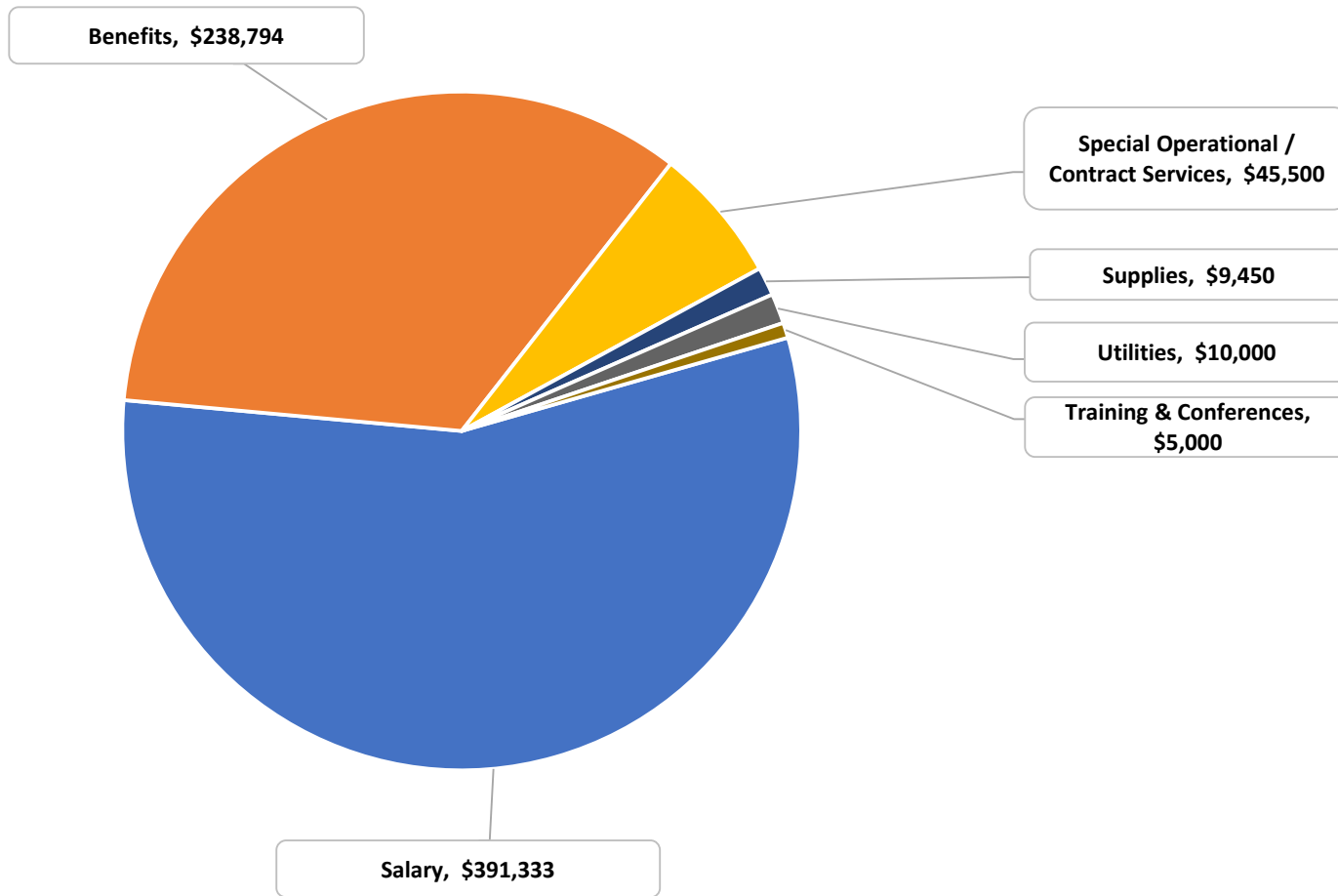
Mammoth Yosemite Airport (MMH) Planning and Environmental

TOML Organization Chart – Public Works Department

October 2020



Public Works Engineering



Total Expenditure \$ 700,077

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Eng, Public Works & Admin							
10046040000	Regular Salaries	348,511.58	400,211.18	382,770.35	406,575.00	396,793.08	333,739.00
10046040111	Temporary Wages	9,929.23	12,705.42	7,786.76	25,000.00	12,468.36	.00
10046040113	Overtime Wages	2,045.53	2,003.02	1,004.78	1,000.00	3,098.49	1,000.00
10046040130	Comprehensive Leave	408.79	12,773.08	3,598.70	6,183.00	30,018.71	6,098.00
10046041002	Health Ins Premiums	76,732.28	77,265.52	76,186.94	82,574.00	65,920.54	61,803.00
10046041012	Workers Comp Insurance	21,836.36	18,792.47	20,265.50	24,139.00	23,518.28	22,338.00
10046041020	PERS (Retirement)	108,926.15	103,006.59	120,492.74	132,069.00	141,472.23	118,028.00
10046041028	PARS (Part Time Retirement)	256.31	525.77	602.25	500.00	558.78	.00
10046042002	Office Supplies	39.00	.00	.00	.00	.00	.00
10046042003	Misc Supplies	230.44	671.42	13.06	.00	.00	.00
10046042005	Postal Supplies & Postage	69.02	75.85	123.38	200.00	.00	200.00
10046042006	Uniforms & Personal Equip	635.04	.00	491.01	500.00	.00	1,500.00
10046042007	Maintenance Supplies	24.83	.00	131.48	250.00	70.85	250.00
10046042030	Professional Services	.00	780.00	.00	.00	.00	.00
10046043031	Contractual Services	78,844.27	103,757.58	29,332.44	55,000.00	71,079.93	30,000.00
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	95.00	275.00	.00	.00	.00	.00
10046043130	Advertising & Legal Notices	.00	383.00	.00	.00	.00	.00
10046043150	Training, Ed, Conf & Mtgs	3,259.50	5,150.34	1,019.90	5,000.00	2,455.29	5,000.00
10046043420	Taxes & Fees	275.00	306.00	.00	.00	.00	.00
10046046300	Communic Equip - Non Cap	.00	.00	.00	.00	.00	.00
10046046440	Office Equip & Furniture	.00	.00	2,541.82	.00	.00	.00
10046046480	Computer Software -Non Capital	.00	.00	.00	1,000.00	308.46	.00
Total Eng, Public Works & Admin:		651,300.75	738,682.24	646,361.11	739,990.00	686,608.02	579,956.00

Facilities Maintenance

10046440000	Regular Salaries	37,166.91	38,406.21	43,784.78	45,365.00	40,994.97	43,185.00
10046440111	Temporary Wages	11,821.60	12,316.05	11,978.44	13,409.00	11,780.79	13,409.00
10046440113	Overtime Wages	2,001.46	258.17	3,004.55	.00	174.24	.00
10046440130	Comprehensive Leave	1,140.48	4.45	724.96	2,030.00	2,155.78	.00
10046441002	Health Ins Premiums	20,878.56	20,968.38	3,146.64	8,704.00	10,656.84	12,917.00
10046441012	Workers Comp Insurance	2,654.33	1,875.83	2,127.40	2,787.00	2,110.52	2,839.00
10046441020	PERS (Retirement)	11,157.11	8,721.68	10,838.31	13,724.00	12,288.23	14,510.00
10046441028	PARS (Part Time Retirement)	228.75	239.97	233.28	268.00	235.35	261.00
10046442003	Misc Supplies	.00	333.42	674.70	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
10046442005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
10046442006	Uniforms & Personal Equip	.00	.00	.00	.00	425.00	.00
10046442007	Maintenance Supplies	4,039.04	3,433.91	9,494.31	6,000.00	4,238.39	6,000.00
10046443031	Contractual Services	655.00	2,091.02	9,394.51	12,000.00	8,393.84	15,000.00
10046443404	Public Utilities	9,976.48	9,243.15	9,423.96	10,000.00	10,401.39	10,000.00
10046443420	Taxes & Fees	84.26	484.11	491.93	1,896.00	60.00	500.00
10046445100	Bus Shelter Maintenance	76.21	1,342.84	69.21	2,000.00	115.05	1,500.00
10046446440	Office Equip & Furniture	.00	3,201.59	.00	.00	.00	.00
Total Facilities Maintenance:		101,880.19	102,920.78	103,937.06	118,183.00	99,718.83	120,121.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		753,180.94	841,603.02	750,298.17	858,173.00	786,326.85	700,077.00
Net Total General Fund:		753,180.94-	841,603.02-	750,298.17-	858,173.00-	786,326.85-	700,077.00-
Net Grand Totals:		753,180.94-	841,603.02-	750,298.17-	858,173.00-	786,326.85-	700,077.00-



HOUSING PROGRAMS – HIGHLIGHTS FOR FY2020-21

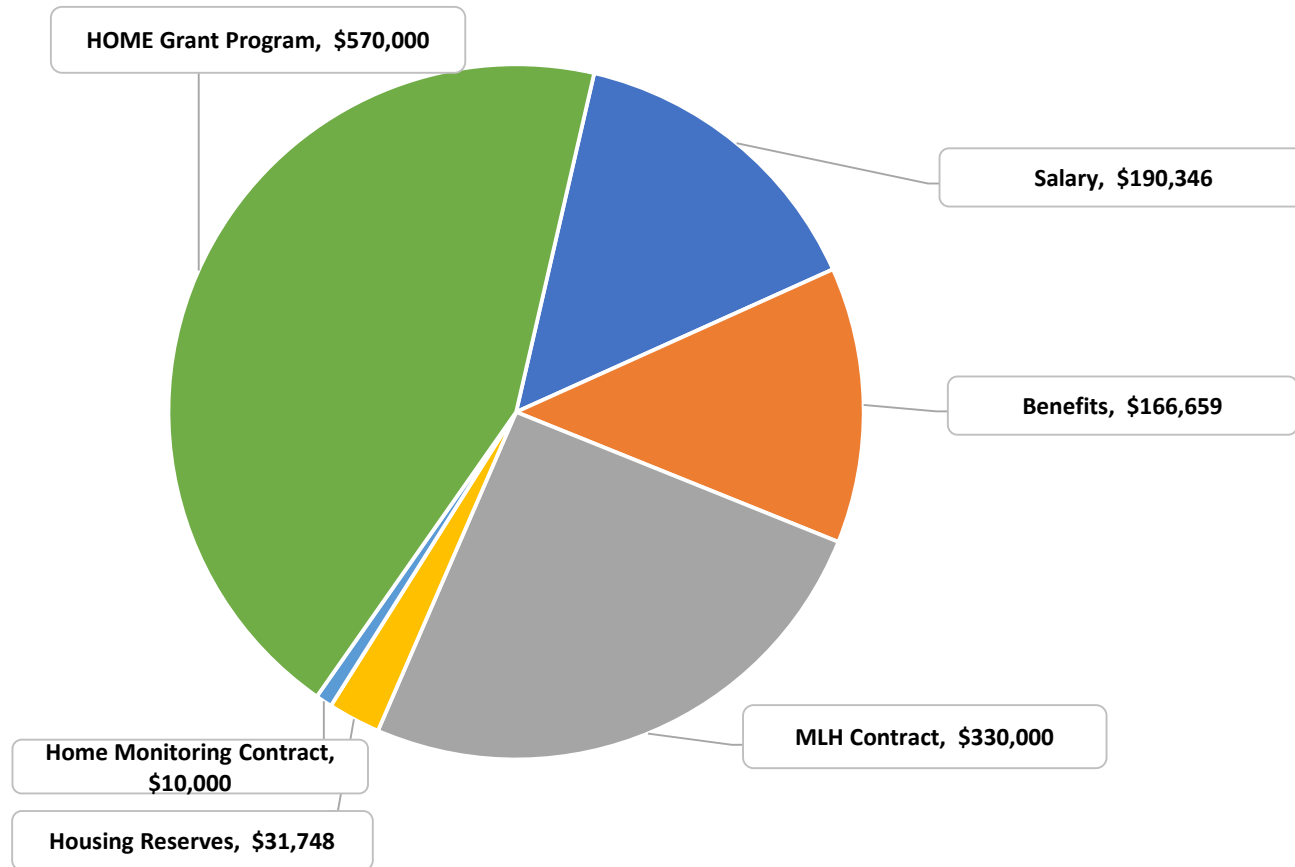
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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

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

Housing Programs



Total Expenditure \$ 1,298,753

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Housing Progs & Planning							
10044540000	Regular Salaries	12,579.05	20,350.29	37,186.78	181,753.00	123,371.02	190,346.00
10044540111	Temporary Wages	.00	.00	.00	.00	.00	.00
10044540130	Comprehensive Leave	.00	.00	7.28	9,843.00	171.73	6,779.00
10044541002	Health Ins Premiums	.00	.00	12,768.79	60,716.00	56,767.57	77,579.00
10044541012	Workers Comp Insurance	879.23	1,186.97	2,109.31	11,376.00	6,547.85	12,957.00
10044541016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10044541020	PERS (Retirement)	2,888.45	4,047.94	9,981.94	62,129.00	43,176.50	69,344.00
10044543030	Professional Services	.00	.00	.00	.00	.00	.00
10044543031	Contractual Services	337,252.98	358,049.13	518,929.66	1,486,987.00	737,759.48	340,000.00
10044543035	Housing Programs	.00	.00	.00	.00	.00	.00
10044543130	Advertising & Legal Notices	100.00	346.50	936.00	.00	636.00	31,748.00
10044543150	Training, Ed, Conf & Mtgs	.00	.00	680.39	.00	.00	.00
Total Housing Progs & Planning:		353,699.71	383,980.83	582,600.15	1,812,804.00	968,430.15	728,753.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		353,699.71	383,980.83	582,600.15	1,812,804.00	968,430.15	728,753.00
Net Total General Fund:		353,699.71-	383,980.83-	582,600.15-	1,812,804.00-	968,430.15-	728,753.00-
Net Grand Totals:		353,699.71-	383,980.83-	582,600.15-	1,812,804.00-	968,430.15-	728,753.00-

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Housing & Community Dev't							
Housing & Community Dev't							
24500033010	Home Grant Revenue	140,840.00	.00	139,141.00	500,000.00	.00	500,000.00
24500033014	Home Program Income	238,628.00	74,184.00	64,946.00	70,000.00	100,097.00	70,000.00
24500033020	HELP Program Loan	.00	185,663.35	.00	.00	.00	.00
24500033030	BEGIN Reuse	21,000.00	90,000.00	39,408.53	.00	151,600.00	.00
24500033040	CDBG Program Income	.00	.00	89,000.00	.00	.00	.00
24500033050	CDBG Grant Revenue	103,680.00	620,085.00	.00	.00	307,699.00	.00
24500037002	Interest on Investments	.00	.00	5,857.56	.00	8,740.68	.00
24500037100	Refunds and Rebates	.00	.00	260,000.00	180,000.00	180,000.00	.00
24500039999	Interfund Transfers In	.00	124,157.51	.00	45,000.00	45,000.00	.00
Housing & Community Dev't Revenue Total:		504,148.00	1,094,089.86	598,353.09	795,000.00	793,136.68	570,000.00
Total Housing & Community Dev't:		504,148.00	1,094,089.86	598,353.09	795,000.00	793,136.68	570,000.00
Planning Division							
24544040000	Regular Salaries	3,038.87	4,392.00	98.84	.00	65.29	.00
24544040111	Temporary Wages	.00	1,943.04	12.78	.00	.00	.00
24544040113	Overtime Wages	.00	17.45	.00	.00	.00	.00
24544041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24544041012	Workers Comp Insurance	182.69	273.25	6.53	.00	2.46	.00
24544041020	PERS (Retirement)	608.67	951.87	26.24	.00	12.01	.00
24544042005	Postal Supplies & Postage	38.01	19.05	.00	.00	.00	.00
24544043030	Professional Services	.00	.00	.00	.00	.00	.00
24544043031	Contractual Services	23,709.75	452,843.37	.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	.00	.00	300,000.00	.00
24544049110	BEGIN Reuse	3,850.00	41,800.00	.00	.00	.00	.00
24544049140	Home Program	448,771.76	277,965.00	206,546.00	570,000.00	.00	570,000.00
24544049160	CDBG Program	191,830.00	85,272.00	.00	.00	.00	.00
Total Planning Division:		672,029.75	865,477.03	206,690.39	570,000.00	300,079.76	570,000.00
HOME							
24544640000	Regular Salaries	.00	.00	.00	.00	.00	.00
24544640111	Temporary Wages	.00	.00	.00	.00	.00	.00
24544640113	Overtime Wages	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
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	.00	3,750.00	.00	142,000.00	.00
24544643031	Contractual Services	.00	.00	.00	.00	9,500.00	.00
24544643130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total HOME:		.00	.00	3,750.00	.00	151,500.00	.00
CDBG							
24544740000	Regular Salaries	.00	.00	199.44	.00	1,327.79	.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	.00	10.26	.00	12.75	.00
24544741020	PERS (Retirement)	.00	.00	42.14	.00	87.96	.00
24544743031	Contractual Services	.00	.00	15,493.51	.00	386,983.45	.00
Total CDBG:		.00	.00	15,745.35	.00	388,411.95	.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
24544841012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
24544841020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
24544843031	Contractual Services	.00	.00	67,000.00	.00	2,649.50	.00
Total BEGIN:		.00	.00	67,000.00	.00	2,649.50	.00
Department: 599							
24559949999	Transfers Out	.00	130,663.00	.00	.00	.00	.00
Total Department: 599:		.00	130,663.00	.00	.00	.00	.00
Housing & Community Dev't Revenue Total:		504,148.00	1,094,089.86	598,353.09	795,000.00	793,136.68	570,000.00
Housing & Community Dev't Expenditure Total:		672,029.75	996,140.03	293,185.74	570,000.00	842,641.21	570,000.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
	Net Total Housing & Community Dev't:	167,881.75-	97,949.83	305,167.35	225,000.00	49,504.53-	.00
	Net Grand Totals:	167,881.75-	97,949.83	305,167.35	225,000.00	49,504.53-	.00



TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2020-21

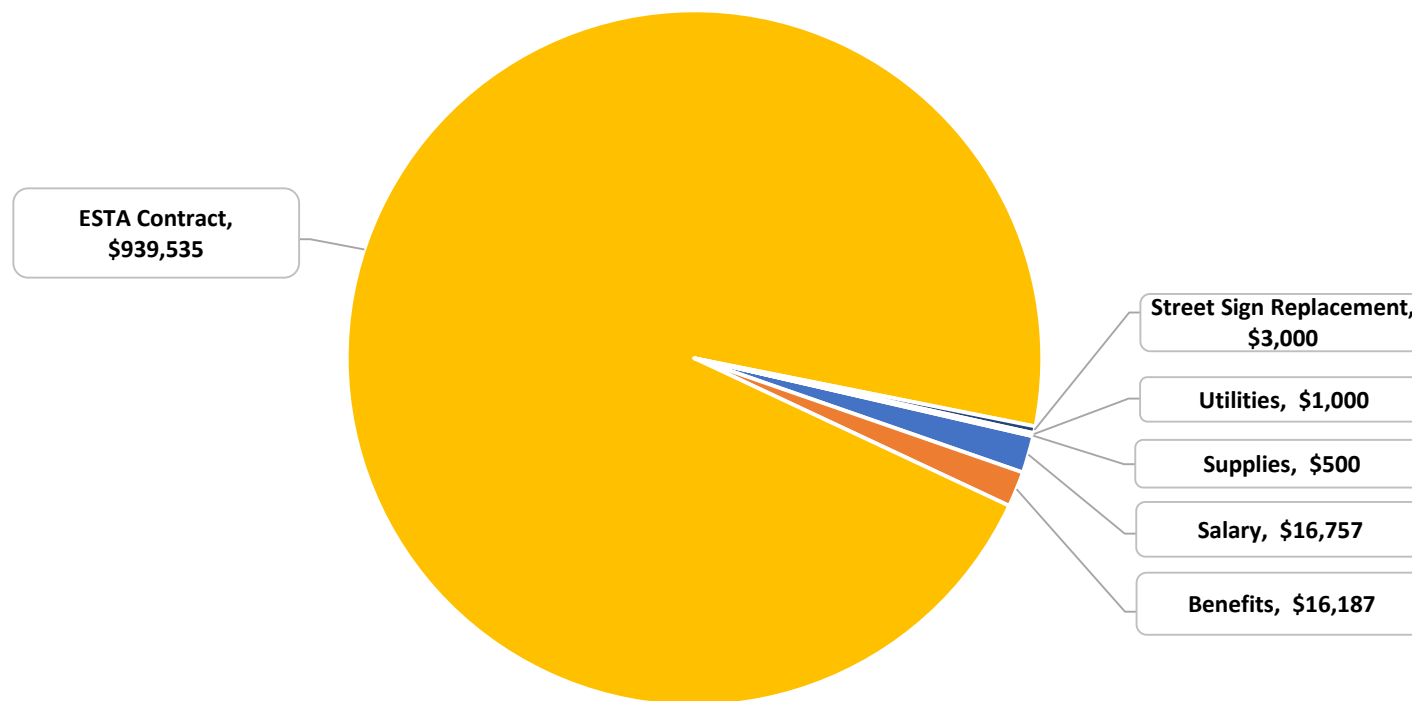
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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

BUDGET HIGHLIGHTS

Sources of Revenue: The main sources of revenue are Measure T (.85 percentage point of Transient Occupancy Tax Revenue), Local Transportation Funds, Town Transit Tax, 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.

Transit Services



Total Expenditure \$ 976,979

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Transit Services							
10047540000	Regular Salaries	9,359.30	7,235.00	7,262.13	21,533.00	5,048.56	16,757.00
10047540111	Temporary Wages	.00	53.07	.00	.00	.00	.00
10047540113	Overtime Wages	3,395.64	306.66	149.69	.00	167.49	.00
10047540130	Comprehensive Leave	.00	.00	.00	1,477.00	.00	874.00
10047541002	Health Ins Premiums	8,697.47	8,692.00	8,753.26	6,617.00	10,807.84	7,835.00
10047541012	Workers Comp Insurance	380.44	189.74	168.65	1,395.00	179.07	1,159.00
10047541020	PERS (Retirement)	4,882.55	4,105.04	3,885.82	8,115.00	3,506.21	6,319.00
10047542002	Office Supplies	.00	.00	86.15	.00	.00	.00
10047542007	Maintenance Supplies	765.60	1,342.34	196.30	400.00	846.08	500.00
10047543031	Contractual Services	743,457.04	848,699.91	824,045.91	1,272,299.00	878,431.73	939,535.00
10047543060	Garage Vehicle Service	590.61-	10,389.38	9,545.60	.00	1,463.48-	.00
10047543066	Vehicle & Equip Replacement	125,000.00	.00	.00	.00	.00	.00
10047543130	Advertising & Legal Notices	260.00	126.00	.00	.00	.00	.00
10047543404	Public Utilities	19,843.04	961.95	77.45-	1,000.00	144.82	1,000.00
10047545224	Street Sign Replacement	11,445.97	.00	.00	3,000.00	.00	3,000.00
10047546200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
Total Transit Services:		926,896.44	882,101.09	854,016.06	1,315,836.00	897,668.32	976,979.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		926,896.44	882,101.09	854,016.06	1,315,836.00	897,668.32	976,979.00
Net Total General Fund:		926,896.44-	882,101.09-	854,016.06-	1,315,836.00-	897,668.32-	976,979.00-
Net Grand Totals:		926,896.44-	882,101.09-	854,016.06-	1,315,836.00-	897,668.32-	976,979.00-



TOURISM AND MARKETING - HIGHLIGHTS FOR FY2020-21

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

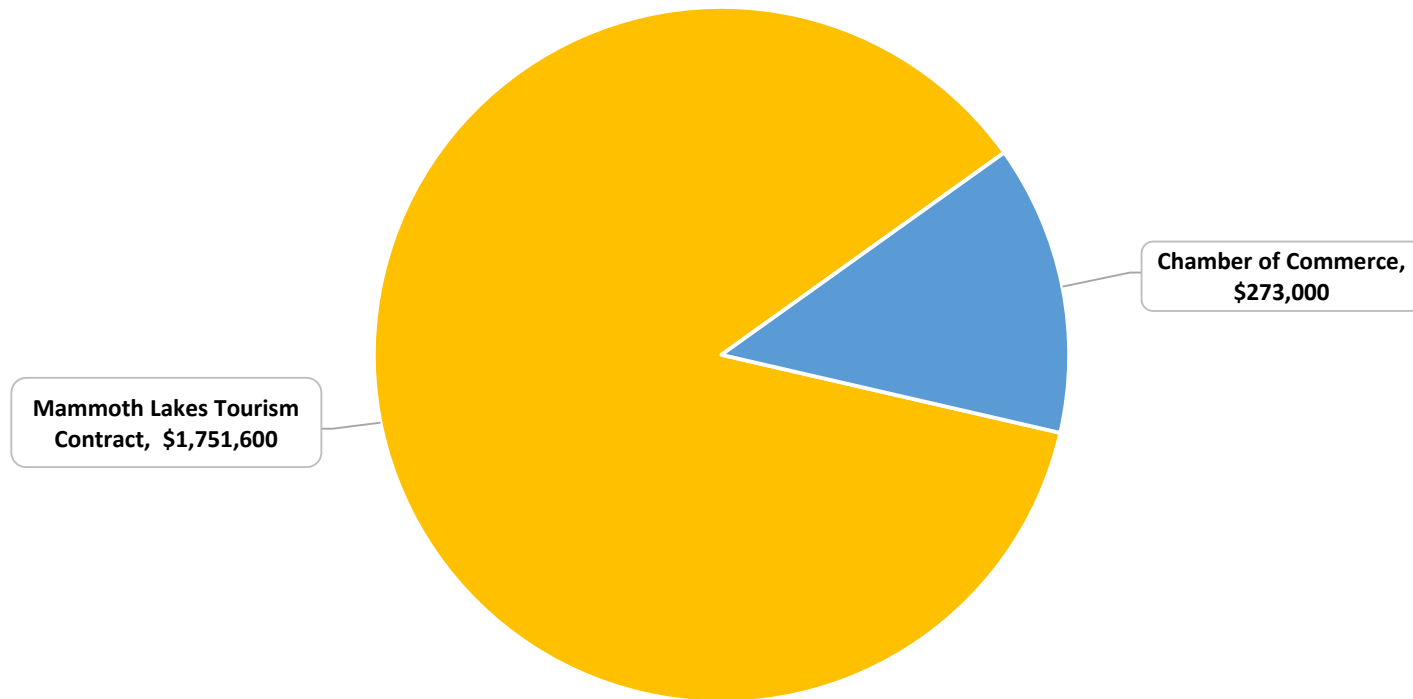
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds its contract with Mammoth Lakes Tourism (MLT) through Measure A dollars designated for Tourism (2.35 percentage points of the Transient Occupancy Tax). Any remaining funds from the TOT allocation are held in the Town's reserves designated for tourism and marketing.

Tourism & Marketing



Total Expenditure \$ 2,024,600

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
General Fund							
Tourism & Bus Dev't							
10048043031	Contractual Services	.00	175,000.00	105,000.00	275,000.00	256,263.60	.00
10048044220	Community Support Fund	.00	.00	.00	438,000.00	160,000.00	273,000.00
10048044810	Promotion & Tourism	3,672,684.85	2,260,000.00	2,628,915.00	2,280,400.00	2,439,600.00	1,751,600.00
10048045010	Facility Lease	.00	.00	.00	.00	.00	.00
Total Tourism & Bus Dev't:		3,672,684.85	2,435,000.00	2,733,915.00	2,993,400.00	2,855,863.60	2,024,600.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,672,684.85	2,435,000.00	2,733,915.00	2,993,400.00	2,855,863.60	2,024,600.00
Net Total General Fund:		3,672,684.85-	2,435,000.00-	2,733,915.00-	2,993,400.00-	2,855,863.60-	2,024,600.00-
Net Grand Totals:		3,672,684.85-	2,435,000.00-	2,733,915.00-	2,993,400.00-	2,855,863.60-	2,024,600.00-



COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2020-21

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	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Comprehensive Leave							
Comprehensive Leave							
10100032260	Comprehensive Leave Charge	54,506.51	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00
10100037002	Interest on Investments	.00	.00	.00	.00	.00	.00
Comprehensive Leave Revenue Total:		54,506.51	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00
Total Comprehensive Leave:		54,506.51	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00
EE Benefits							
10159140000	Regular Salaries	6,053.09	.00	.00	.00	.00	.00
Total EE Benefits:		6,053.09	.00	.00	.00	.00	.00
Comprehensive Leave Revenue Total:		54,506.51	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00
Comprehensive Leave Expenditure Total:		6,053.09	.00	.00	.00	.00	.00
Net Total Comprehensive Leave:		48,453.42	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00
Net Grand Totals:		48,453.42	69,114.09	42,402.73	116,000.00	328,089.54-	116,000.00



EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2020-21

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	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
EE 125 & Insurance Benefits							
EE 125 & Insurance Benefits							
93000037002	Interest on Investments	.00	.00	.00	.00	.00	.00
93000038100	Premiums Retirement & Health	110,337.50	97,760.00	107,510.00	102,560.00	131,170.00	102,560.00
93000038110	Premiums Dental & Vision	169,032.50	192,920.00	192,465.00	154,440.00	229,547.50	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:		279,370.00	290,680.00	299,975.00	257,000.00	360,717.50	257,000.00
Total EE 125 & Insurance Benefits:		279,370.00	290,680.00	299,975.00	257,000.00	360,717.50	257,000.00
EE Benefits							
93059140000	Regular Salaries	.00	.00	.00	.00	.00	.00
93059141002	Health Ins Premiums	57,155.50	46,441.64	53,639.84	54,000.00	49,520.44	54,000.00
93059141006	Flexible Spending Accounts	.00	.00	.00	.00	.00	.00
93059141010	EE Dental & Vision	134,653.72	134,798.65	156,153.14	155,000.00	120,379.85	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:		191,809.22	181,240.29	209,792.98	257,000.00	169,900.29	257,000.00
EE 125 & Insurance Benefits Revenue Total:		279,370.00	290,680.00	299,975.00	257,000.00	360,717.50	257,000.00
EE 125 & Insurance Benefits Expenditure Total:		191,809.22	181,240.29	209,792.98	257,000.00	169,900.29	257,000.00
Net Total EE 125 & Insurance Benefits:		87,560.78	109,439.71	90,182.02	.00	190,817.21	.00
Net Grand Totals:		87,560.78	109,439.71	90,182.02	.00	190,817.21	.00



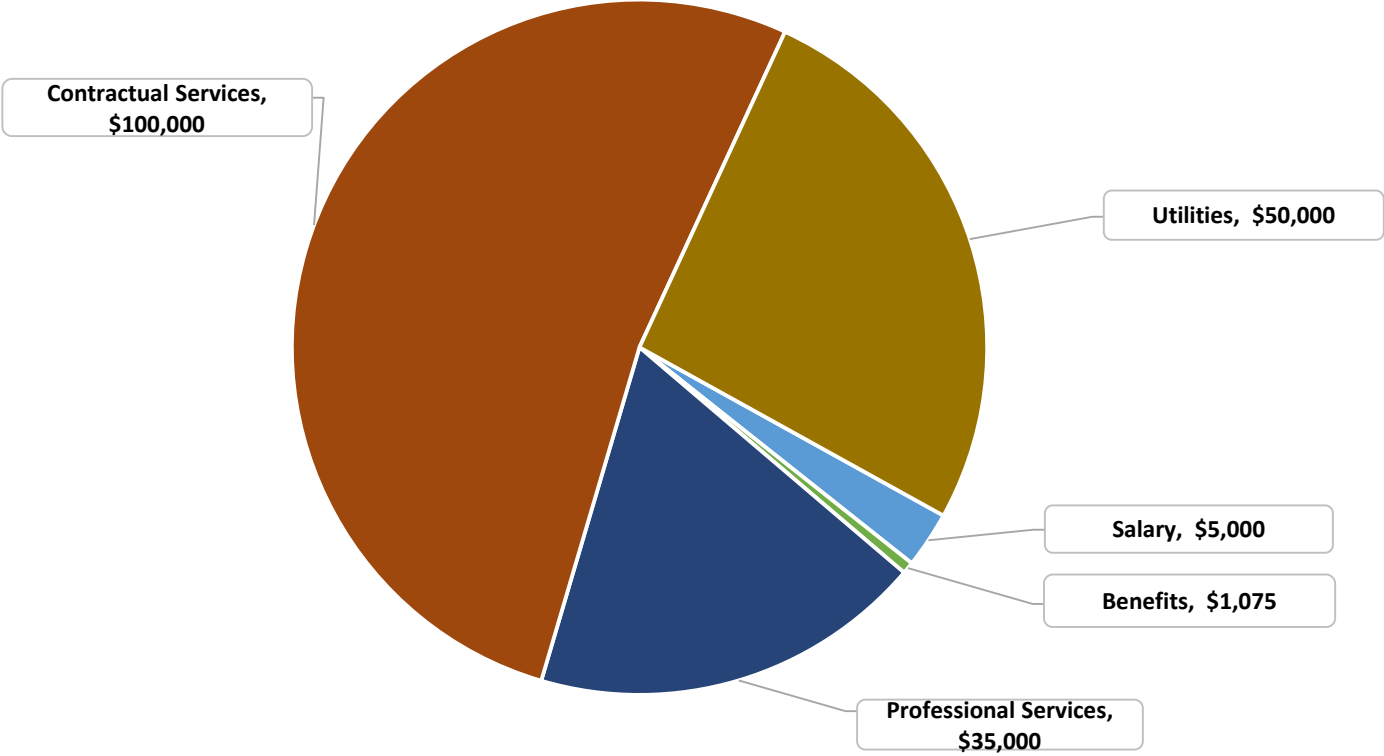
SOLID WASTE - HIGHLIGHTS FOR FY20-21

FUND DESCRIPTION

Solid Waste Fund

The solid Waste Fund accounts for restricted revenues related to providing solid waste related services and programs and was established in FY2018-19. The majority 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 systems to manage all types of green waste/organics and potentially elements of other solid waste. The fund balance represents specific funding received from Mammoth Disposal to be used to support the future expansion of services. Funding from a county wide parcel fee to support solid waste services is also placed in the fund. In the future, the fund will be used to account for a portion of the solid waste franchise fees dedicated to AB 939 (recycling mandates) required programs and diversion of waste from landfill goals.

Solid Waste



Total Expenditure \$ 191,075

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Solid Waste							
Solid Waste							
20500031205	"Other Fees" Waste Connections	.00	125,000.00	1,391,936.75	.00	180,000.00	100,000.00
20500031206	Solid Waste Parcel Fee-County	.00	.00	72,432.36	.00	72,595.26	75,000.00
20500036100	USFS Wood Inovation Grant	.00	.00	35,015.48	.00	12,280.90	35,000.00
20500037002	Interest on Investments	.00	.00	29,142.96	.00	21,299.18	.00
20500039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
Solid Waste Revenue Total:		.00	125,000.00	1,528,527.55	.00	286,175.34	210,000.00
Total Solid Waste:		.00	125,000.00	1,528,527.55	.00	286,175.34	210,000.00
Solid Waste							
20549040000	Regular Salaries	.00	.00	.00	.00	4,350.26	5,000.00
20549040130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
20549041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
20549041012	Workers Comp Insurance	.00	.00	.00	.00	178.66	175.00
20549041020	PERS (Retirement)	.00	.00	.00	.00	698.00	900.00
20549042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
20549042030	Special Operational	.00	.00	.00	.00	.00	.00
20549043030	Professional Services	.00	26,834.50	12,732.30	.00	24,300.78	35,000.00
20549043031	Contractual Services	.00	15,690.00	37,575.09	.00	22,903.15	100,000.00
20549043106	Insurance Premiums	.00	.00	.00	.00	.00	.00
20549043404	Public Utilities	.00	.00	.00	.00	5,708.14	50,000.00
20549048300	Buildings - Capital	.00	.00	.00	.00	676,205.76	.00
Total Solid Waste:		.00	42,524.50	50,307.39	.00	734,344.75	191,075.00
Department: 599							
20559949999	Transfers Out	.00	.00	26,184.16	.00	.00	.00
Total Department: 599:		.00	.00	26,184.16	.00	.00	.00
Solid Waste Revenue Total:		.00	125,000.00	1,528,527.55	.00	286,175.34	210,000.00
Solid Waste Expenditure Total:		.00	42,524.50	76,491.55	.00	734,344.75	191,075.00
Net Total Solid Waste:		.00	82,475.50	1,452,036.00	.00	448,169.41-	18,925.00



GAS TAX – HIGHLIGHTS FOR FY2020-21

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 funding recently approved by the voters. 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 2nd quarter of the fiscal year, when actual costs are known. This adjustment to snow removal is funded by the General Fund. Reimbursement for snow removal cost of FY2019-20, which was a relatively light snow year, resulted in a 50% reduction in this revenue line item, as compared to FY2019-20 actual revenue received.

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 FY2020-21

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 (7)
- Temporary Snow Removal Operators (6)
- PW Facilities Worker
- Part-Time Facilities Worker

It must be noted the proposed FY20/21 Budget does not include six (6) Temporary Snow Removal Operators. Due to the current economic climate, this has been reduced to four (4), with the expectation of a return to six in future years.

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.

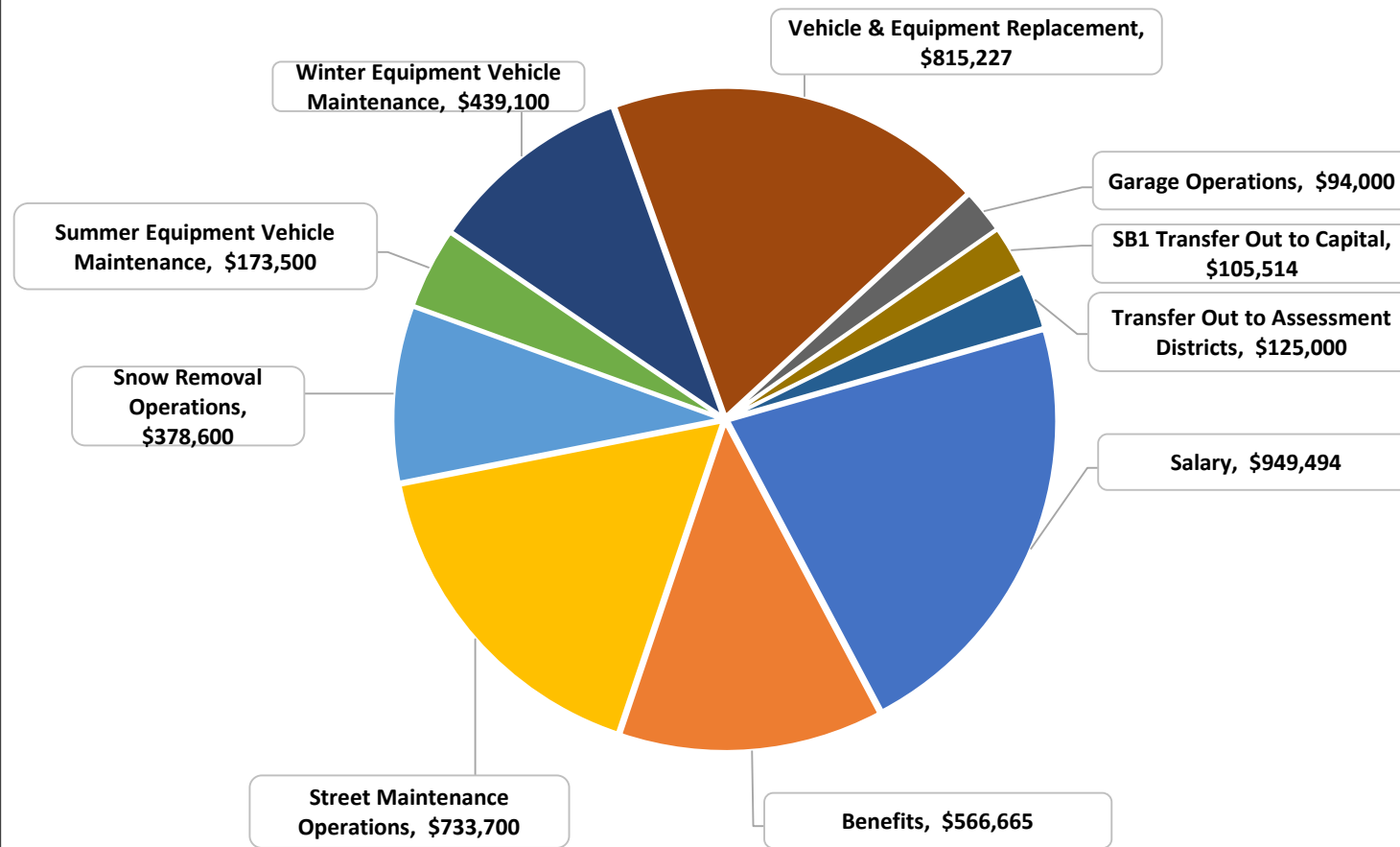
PRIORITIES FOR FY 2020-21: WORK PLAN HIGHLIGHTS

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.

One additional item that is planned to be addressed this FY is Facilities Management. Staff have

begun a process to work with Administrative Services to develop a formal Facilities Management Program to provide expanded, more systematic services. The advantages of doing so are already evident. Should Town Council authorize the final steps in the construction of the Community Recreation Center, this change will be imperative.

Gas Tax/Road Department



Total Expenditure \$ 4,380,800

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Gas Tax							
Gas Tax							
21000031490	Snow Management Permit	.00	.00	6,000.00	3,000.00	3,000.00	.00
21000031602	Charges for Services	38,305.50	9,992.75	69,702.00	10,000.00	26,566.75	10,000.00
21000031651	Snow Removal Load Charge	.00	.00	.00	3,000.00	2,805.00	.00
21000035404	State Gas Tax 2103	20,336.37	32,065.20	27,781.60	56,726.00	56,776.47	72,997.00
21000035406	State Gas Tax 2105	47,906.77	44,683.21	45,626.76	42,042.00	42,002.32	47,327.00
21000035408	State Gas Tax 2106	58,409.23	57,734.15	58,591.50	53,134.00	53,132.61	58,018.00
21000035410	State Gas Tax 2107	58,658.01	58,152.92	57,380.66	53,036.00	53,036.95	50,000.00
21000035412	State Gas Tax 2107 Snow	1,153,260.00	1,746,988.53	1,280,306.00	1,999,871.00	1,999,871.00	1,000,000.00
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)	.00	48,247.59	152,500.43	147,021.00	142,611.83	155,514.00
21000035417	Traffic Congestion Relief	.00	9,360.64	9,377.99	9,256.00	9,256.82	.00
21000037002	Interest on Investments	2,061.68	22,462.66	964.52-	18,833.00	18,833.17	.00
21000037100	Refunds and Rebates	52,148.95	202.05	30,654.15	13,000.00	.00	13,000.00
21000039999	Interfund Transfers In	4,709,276.77	2,418,282.16	2,769,937.21	2,539,954.00	2,512,439.37	2,498,906.00
Gas Tax Revenue Total:		6,142,363.28	4,450,171.86	4,508,893.78	4,950,873.00	4,922,332.29	3,907,762.00
Total Gas Tax:		6,142,363.28	4,450,171.86	4,508,893.78	4,950,873.00	4,922,332.29	3,907,762.00
Street Maintenance							
21045040000	Regular Salaries	230,893.11	259,944.37	258,453.41	281,704.00	281,703.74	328,672.00
21045040111	Temporary Wages	2,670.52	6,887.89	.00	2,854.00	32.16	.00
21045040113	Overtime Wages	25,976.31	17,679.61	13,088.64	15,000.00	16,527.71	15,000.00
21045040130	Comprehensive Leave	8,888.97-	6,598.22	1,620.12-	5,262.00	17,489.99-	2,662.00
21045041002	Health Ins Premiums	80,485.77	78,017.85	74,441.83	81,465.00	81,463.75	103,122.00
21045041012	Workers Comp Insurance	17,121.20	12,294.95	13,503.14	17,916.00	13,874.76	21,939.00
21045041016	Unemployment Assessment	.00	.00	.00	.00	2,962.00	.00
21045041020	PERS (Retirement)	89,035.26	69,572.99	88,793.68	80,313.00	90,015.86	121,041.00
21045041028	PARS (Part Time Retirement)	55.94	148.61	.00	55.00	.00	.00
21045042002	Office Supplies	42.21	174.72	.00	200.00	9.59	200.00
21045042006	Uniforms & Personal Equip	5,040.85	6,316.39	2,841.30	5,500.00	2,135.80	3,500.00
21045042007	Maintenance Supplies	480.90	97.08	.00	.00	.00	.00
21045042022	Street Maintenance Supplies	785.94	3,092.11	6,628.00	10,000.00	6,098.90	3,000.00
21045042025	Traffic Safety Supplies	12,560.30	13,346.23	32,214.39	35,000.00	42,506.08	35,000.00
21045042030	Special Operational	60.00	.00	.00	.00	89.92	.00
21045043031	Contractual Services	18,390.40	20,431.55	11,988.61	25,000.00	36,339.93	25,000.00
21045043034	Snow Pit Operations	.00	.00	.00	300,525.00	300,524.01	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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	.00	65.00	.00	2,000.00	.00	.00
21045043180	Contingency	.00	.00	.00	.00	.00	.00
21045043404	Public Utilities	6,058.36	3,283.43	13,261.91	11,000.00	17,703.02	11,000.00
21045043420	Taxes & Fees	6,537.84	3,527.98	15,234.42	8,000.00	5,004.28	8,000.00
21045045200	Traffic Signal Maintenance	.00	1,868.08	10,294.56	6,000.00	2,623.93	2,000.00
21045045220	Street Lights	873.70	1,822.70	662.03	3,000.00	.00	3,000.00
21045045224	Street Sign Replacement	15,122.69	15,104.24	11,206.30	10,000.00	16,643.56	31,000.00
21045045228	Road, Curbs, Gutter Rehab	44,732.60	1,350,943.32	18,507.70	1,067,713.00	69,595.16	580,000.00
21045046200	Machinery & Equip - Non Cap	1,177.55	892.69	209.02	1,000.00	113.51	4,000.00
21045046460	Computer Hardware - Non Cap	.00	.00	.00	1,000.00	.00	.00
Total Street Maintenance:		549,212.48	1,872,110.01	569,708.82	1,970,507.00	968,477.68	1,298,136.00
Snow Removal							
21045240000	Regular Salaries	411,322.99	322,060.44	360,830.92	386,935.00	386,934.99	385,817.00
21045240111	Temporary Wages	105,039.02	89,021.24	131,386.88	67,457.00	67,456.15	107,709.00
21045240113	Overtime Wages	199,170.03	84,269.28	206,934.14	115,731.00	115,731.03	100,000.00
21045240130	Comprehensive Leave	8,628.08	2,397.68	1,388.46	.00	20,408.13	3,591.00
21045241002	Health Ins Premiums	78,725.13	101,356.80	104,400.94	136,491.00	136,491.09	136,328.00
21045241012	Workers Comp Insurance	23,724.25	16,631.42	20,121.36	22,692.00	20,914.47	25,813.00
21045241016	Unemployment Assessment	231.00	10.00	.00	8,756.00	8,599.76	.00
21045241018	Unemployment Assessment	.00	.00	.00	.00	.00	.00
21045241020	PERS (Retirement)	108,907.39	88,430.68	117,400.94	133,256.00	133,461.30	142,510.00
21045241028	PARS (Part Time Retirement)	1,555.59	940.68	1,114.73	3,140.00	1,107.99	2,093.00
21045242002	Office Supplies	.00	39.21	9.87	100.00	88.76	100.00
21045242006	Uniforms & Personal Equip	10,849.88	8,850.93	8,004.14	10,000.00	8,228.61	10,000.00
21045242007	Maintenance Supplies	86.16	120.47	301.16	500.00	.00	500.00
21045242022	Street Maintenance Supplies	6,749.89	12,052.38	2,498.64	1,490.00	1,489.85	12,500.00
21045242025	Traffic Safety Supplies	70,162.77	94,688.85	46,993.45	78,495.00	78,494.77	97,000.00
21045242030	Special Operational	13,305.77	5,359.32	13,938.12	8,665.00	8,665.00	3,000.00
21045243031	Contractual Services	160,399.88	26,480.28	143,668.45	136,188.00	123,493.74	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	250.00	.00	.00	.00	.00	.00
21045243150	Training, Ed, Conf & Mtgs	.00	130.00	45.00	2,000.00	390.00	2,000.00
21045243404	Public Utilities	38,976.50	46,946.90	62,025.76	43,000.00	41,398.69	43,000.00
21045245200	Traffic Signal Maintenance	.00	.00	357.98	5,000.00	4,700.44	5,000.00
21045245220	Street Lights	.00	210.70	685.72	2,500.00	14.51	2,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
21045246200	Machinery & Equip - Non Cap	2,176.68	4,357.47	802.65	3,000.00	1,791.93	3,000.00
Total Snow Removal:		1,223,004.85	904,334.73	1,220,132.39	1,165,396.00	1,119,044.95	1,282,461.00
Summer Equip Garage							
21045442003	Misc Supplies	.00	.00	.00	300.00	216.75	300.00
21045442006	Uniforms & Personal Equip	1,158.68	2,658.11	1,140.99	2,000.00	2,124.81	2,000.00
21045442016	Gasoline & Diesel	46,137.73	36,311.75	53,658.94	42,000.00	35,835.42	42,000.00
21045442017	Vehicle Maintenance Parts	47,110.47	50,459.73	63,584.69	55,480.00	55,480.64	35,000.00
21045442030	Special Operational	.00	180.00	128.57	200.00	291.37	200.00
21045443031	Contractual Services	5,546.51	3,130.14	1,030.89	4,000.00	3,660.76	4,000.00
21045443060	Garage Vehicle Service	45,384.25	62,527.23	52,486.87	64,708.00	66,961.25	80,000.00
21045443066	Vehicle & Equip Replacement	239,357.42	176,846.71	139,943.63	160,066.00	160,065.15	190,399.00
21045443110	Mem'ships, Dues, Subscr, Publi	703.62	4,013.38	6,456.84	779.00	778.22	6,000.00
21045446200	Machinery & Equip - Non Cap	6,226.50	4,272.16	3,908.75	4,000.00	2,713.79	4,000.00
Total Summer Equip Garage:		391,625.18	340,399.21	322,340.17	333,533.00	328,128.16	363,899.00
Winter Equip Garage							
21045542006	Uniforms & Personal Equip	3,025.56	3,260.99	2,909.12	4,000.00	4,091.54	4,000.00
21045542016	Gasoline & Diesel	144,282.53	77,118.01	152,719.33	77,857.00	77,857.66	70,000.00
21045542017	Vehicle Maintenance Parts	335,042.88	228,723.30	302,777.27	209,528.00	209,528.54	190,000.00
21045542030	Special Operational	27.72	163.67	116.12	100.00	71.60	100.00
21045543031	Contractual Services	8,238.28	3,653.24	1,890.28	5,000.00	78.00	5,000.00
21045543060	Garage Vehicle Service	123,737.88	172,486.42	176,995.73	170,867.00	184,625.31	160,000.00
21045543066	Vehicle & Equip Replacement	558,093.03	475,017.60	431,395.70	508,181.00	508,180.98	624,828.00
21045543110	Mem'ships, Dues, Subscr, Publi	8,846.20	6,404.68	4,780.63	3,506.00	3,505.80	6,500.00
21045543150	Training, Ed, Conf & Mtgs	660.52	.00	.00	500.00	.00	500.00
21045546200	Machinery & Equip - Non Cap	6,420.14	2,688.36	1,612.83	3,000.00	2,321.33	3,000.00
21045549496	Debt Service HELP Loan	.00	.00	.00	.00	.00	.00
Total Winter Equip Garage:		1,188,374.74	969,516.27	1,075,197.01	982,539.00	990,260.76	1,063,928.00
Garage Operations							
21045640000	Regular Salaries	15,726.71	16,459.78	18,764.94	16,091.00	17,569.20	10,796.00
21045640111	Temporary Wages	2,533.28	2,639.21	2,566.83	2,500.00	2,386.74	.00
21045640113	Overtime Wages	1,019.49	110.65	1,285.94	1,500.00	77.67	1,500.00
21045640130	Comprehensive Leave	488.78	1.91	.00	508.00	.00	.00
21045641002	Health Ins Premiums	8,948.00	8,986.55	1,348.68	3,476.00	4,195.72	3,229.00
21045641012	Workers Comp Insurance	1,050.46	803.94	911.79	673.00	904.51	710.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
21045641020	PERS (Retirement)	4,389.03	3,741.98	4,834.33	3,431.00	5,273.07	3,627.00
21045641028	PARS (Part Time Retirement)	48.90	51.31	49.85	100.00	50.44	.00
21045642002	Office Supplies	.00	452.85	68.08-	200.00	.00	.00
21045642007	Maintenance Supplies	2,269.32	2,595.83	2,632.74	3,000.00	5,221.49	3,000.00
21045643031	Contractual Services	11,468.66	30,694.69	32,810.15	31,600.00	32,926.63	20,000.00
21045643404	Public Utilities	79,520.22	99,633.71	52,942.17	67,200.00	67,164.20	70,000.00
21045645060	Gen'l Facilities Maint	.00	.00	161.61	1,000.00	.00	1,000.00
21045646010	Equipment Lease	.00	143.80	.00	.00	.00	.00
21045649491	Debt Service CEC BOI	10,243.22	10,243.10	.00	.00	.00	.00
Total Garage Operations:		137,706.07	176,559.31	118,240.95	131,279.00	135,769.67	113,862.00
Promenade Maintenance							
21045740000	Regular Salaries	23.19	740.84	.00	.00	.00	.00
21045740111	Temporary Wages	.00	65.16	.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	2.11	63.43	.00	.00	.00	.00
21045741020	PERS (Retirement)	6.62	227.99	.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	74,720.03	88,898.61	73,207.25	52,000.00	49,194.62	25,000.00
21045743404	Public Utilities	2,971.45	3,068.18	3,111.54	2,000.00	1,601.86	2,000.00
Total Promenade Maintenance:		77,723.40	93,064.21	76,318.79	55,000.00	50,796.48	28,000.00
Interfund Transfers							
21059949999	Transfers Out	2,203,077.54	2,003,461.06	462,861.06	512,021.00	345,834.89	230,514.00
Total Interfund Transfers:		2,203,077.54	2,003,461.06	462,861.06	512,021.00	345,834.89	230,514.00
Gas Tax Revenue Total:		6,142,363.28	4,450,171.86	4,508,893.78	4,950,873.00	4,922,332.29	3,907,762.00
Gas Tax Expenditure Total:		5,770,724.26	6,359,444.80	3,844,799.19	5,150,275.00	3,938,312.59	4,380,800.00
Net Total Gas Tax:		371,639.02	1,909,272.94-	664,094.59	199,402.00-	984,019.70	473,038.00-
Net Grand Totals:		371,639.02	1,909,272.94-	664,094.59	199,402.00-	984,019.70	473,038.00-



AIRPORT – HIGHLIGHTS FOR FY2020-21

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 a number of 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 2020/21: 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. We expect to continue to have no cancellations or delays caused by airport facilities. 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 should Inyo achieve 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

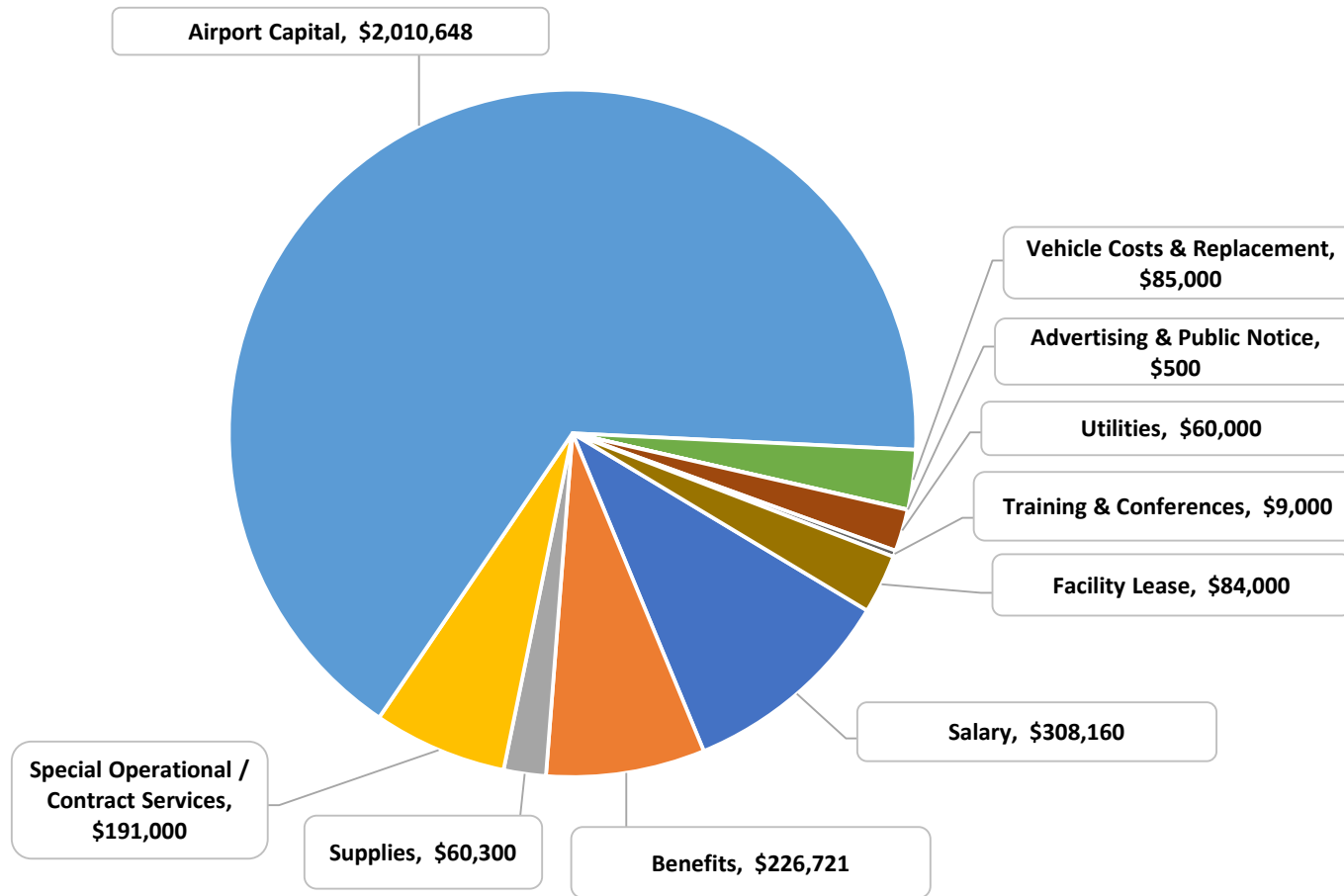
Transit budget changes are based on services provided by ESTA. Staff is continuously working with ESTA and the community to recommend appropriate route and other service improvements. MMSA has also been involved due to their involvement with the winter Red Line. Specific efforts are being made in the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

route planning.

PRIORITIES FOR FY 2020/21: 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.

Airport



Total Expenditure \$ 3,035,329

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Airport							
Airport							
22000031610	Facility Rental	2,200.00	2,400.00	2,400.00	2,400.00	2,600.00	2,400.00
22000031802	Airport Passenger Facility Fee	113,718.75	97,280.76	80,031.25	75,000.00	9,060.41	75,000.00
22000031804	Commissions	5,107.12	5,511.30	4,189.85	4,000.00	3,672.20	4,000.00
22000031806	Car Rental Fee	96,709.99	110,114.85	139,720.27	125,000.00	110,509.53	125,000.00
22000031810	Schat.net Fee	3,092.64	3,092.64	3,092.64	3,000.00	3,092.64	3,000.00
22000031814	Taxi Services	2,917.33	2,879.00	2,664.00	3,500.00	1,936.00	3,500.00
22000031820	Ramp/Facility Fees	.00	.00	.00	.00	.00	.00
22000031822	Tie Down Overnight	.00	.00	.00	.00	.00	.00
22000031824	Tie Down Montly	.00	.00	.00	.00	.00	.00
22000031830	Vehicle Parking: Overnight	7,150.00	6,432.00	8,716.50	7,000.00	7,872.00	7,000.00
22000031832	Vehicle Parking: Monthly	.00	.00	.00	.00	.00	.00
22000031840	Aviation Fuel	18,766.60	19,032.88	23,097.02	22,000.00	16,994.46	18,000.00
22000031842	Non-Aviation Fuel	3,146.59	3,898.39	5,400.17	5,000.00	4,164.82	4,000.00
22000031844	Jet Fuel	.00	.00	.00	.00	.00	.00
22000031850	Commercial Terminal Rent	118,833.00	158,080.43	123,020.36	130,000.00	113,748.69	100,000.00
22000031860	Hanger Lease	7,711.88	.00	.00	.00	.00	.00
22000031862	Hanger Ground Lease	82,276.60	86,908.01	95,887.43	85,000.00	97,524.49	85,000.00
22000034404	FAA: ACIP Grant Entitlement	.00	.00	.00	500,000.00	.00	.00
22000034405	FAA Grant-Covid-19 Operations	.00	.00	.00	364,450.00	315,804.22	638,781.00
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	170,098.00	.00	.00	.00	.00	.00
22000034433	Airport Improvement Plan #33	.00	.00	.00	.00	.00	1,935,648.00
22000034434	Airport Improvement Plan #34	45,329.00	.00	.00	.00	.00	.00
22000034435	Airport Improvement Plan #35	66,293.00	5,500.00	.00	.00	.00	.00
22000034437	Airport Improvement Plan #37	.00	2,320.00	1,879.00	443,245.00	182,109.00	.00
22000034438	Upgrade Segmented Circle #38	.00	.00	.00	.00	504,505.00	.00
22000034440	ALP Update #40	.00	.00	.00	.00	89,039.00	.00
22000034441	Reconstruct Taxilane/Slurry	.00	.00	.00	.00	79,072.61	.00
22000034442	AIP 42	.00	.00	.00	.00	44,939.91	.00
22000037002	Interest on Investments	4,810.44	17,177.64	29,809.00	24,000.00	18,651.07	24,000.00
22000037100	Refunds and Rebates	.00	17.00	.00	.00	.00	.00
22000037300	Other Revenue	8,891.32	10,472.87	6,099.05	10,000.00	4,275.00	10,000.00
22000039999	Interfund Transfers In	753,623.00	681,014.00	677,311.00	282,548.00	291,274.00	.00
Airport Revenue Total:		1,510,675.26	1,212,131.77	1,203,317.54	2,086,143.00	1,900,845.05	3,035,329.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Total Airport:		1,510,675.26	1,212,131.77	1,203,317.54	2,086,143.00	1,900,845.05	3,035,329.00
Airport Admin & Ops							
22047140000	Regular Salaries	339,247.17	353,155.18	353,097.39	253,748.00	282,835.33	247,528.00
22047140111	Temporary Wages	44,293.89	45,703.28	34,229.51	53,854.00	49,593.45	55,632.00
22047140113	Overtime Wages	19,826.87	6,163.89	15,366.74	5,000.00	8,876.92	5,000.00
22047140130	Comprehensive Leave	14,247.39	12,495.11	750.78-	16,311.00	41,080.91-	4,866.00
22047141002	Health Ins Premiums	83,665.67	78,229.40	77,833.35	92,999.00	97,270.29	114,094.00
22047141005	OPEB (Medical Retirement) Exp	.00	.00	3,761.00	.00	.00	.00
22047141012	Workers Comp Insurance	22,241.21	16,902.69	18,736.00	16,376.00	14,534.15	16,910.00
22047141016	Unemployment Assessment	.00	.00	121.00-	.00	631.00	.00
22047141020	PERS (Retirement)	246,329.99	87,280.09	143,266.21-	88,863.00	88,183.85	89,770.00
22047141028	PARS (Part Time Retirement)	862.82	989.94	683.06	1,047.00	460.62	1,081.00
22047141031	Retirement Medical OPEB Expens	.00	.00	.00	.00	.00	.00
22047142002	Office Supplies	1,128.61	1,584.05	1,222.89	1,200.00	893.44	1,200.00
22047142005	Postal Supplies & Postage	926.30	432.78	784.32	800.00	375.99	600.00
22047142006	Uniforms & Personal Equip	2,349.36	8,694.23	1,910.47	5,000.00	10,455.65	8,000.00
22047142007	Maintenance Supplies	55,918.67	33,314.68	24,844.40	30,000.00	47,065.81	50,000.00
22047142016	Gasoline & Diesel	31,254.26	15,066.33	43,472.40	30,000.00	19,528.93	30,000.00
22047142017	Vehicle Maintenance Parts	18,124.46	61,871.98	30,054.28	25,000.00	30,106.47	25,000.00
22047142030	Special Operational	67.00	33.50	.00	.00	377.61	.00
22047143031	Contractual Services	168,719.70	113,474.44	204,006.96	175,000.00	109,587.39	175,000.00
22047143060	Garage Vehicle Service	11,875.15	22,269.88	31,440.76	23,000.00	25,412.71	30,000.00
22047143066	Vehicle & Equip Replacement	.00	.00	.00	25,000.00	.00	.00
22047143100	Audit Services	.00	2,875.00	.00	.00	5,750.00	.00
22047143106	Insurance Premiums	9,319.00	9,319.00	.00	11,000.00	10,561.00	11,000.00
22047143110	Mem'ships, Dues, Subscr, Publi	1,025.00	375.00	1,375.00	500.00	857.42	1,000.00
22047143130	Advertising & Legal Notices	100.00	100.00	100.00	500.00	.00	500.00
22047143150	Training, Ed, Conf & Mtgs	6,789.47	7,299.41	4,735.91	8,000.00	10,698.88	8,000.00
22047143404	Public Utilities	47,597.73	50,373.74	39,618.02	60,000.00	59,583.12	60,000.00
22047143420	Taxes & Fees	4,239.72	4,295.92	2,692.25	5,000.00	2,661.18	5,000.00
22047145010	Facility Lease	55,940.14	79,122.20	85,303.70	84,000.00	46,578.88	84,000.00
22047146010	Equipment Lease	.00	136.24	2,421.18	.00	2,342.79	.00
22047146440	Office Equip & Furniture	163.65	.00	.00	500.00	.00	500.00
22047146460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
22047148100	Vehicles - Capital	.00	.00	.00	.00	.00	.00
22047148199	Equip/Vehicles Depreciation	94,899.46	94,899.46	.00	.00	.00	.00
22047148200	Machinery & Equip - Capital	.00	.00	15,069.92	.00	.00	.00
22047148300	Additions to the Fleet	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
22047148990	Depreciation	1,172,866.68	1,227,037.84	245,130.67	.00	.00	.00
22047149100	Airport Loan MNO-4-98	.00	.00	.00	.00	.00	.00
Total Airport Admin & Ops:		2,454,019.37	2,333,495.26	1,093,752.19	1,012,698.00	884,141.97	1,024,681.00
Capital Projects - Other							
22053140000	Regular Salaries	.00	7,454.49	3,177.24	29,429.00	22,611.54	.00
22053140111	Temporary Wages	.00	.00	.00	.00	3,562.59	.00
22053140113	Overtime Wages	.00	.00	.00	.00	190.60	.00
22053140130	Comprehensive Leave	.00	.00	.00	1,986.00	.00	.00
22053141002	Health Ins Premiums	.00	.00	.00	6,433.00	.00	.00
22053141012	Workers Comp Insurance	.00	412.09	192.93	1,972.00	381.48	.00
22053141020	PERS (Retirement)	.00	1,341.24	789.24	11,407.00	967.50	.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	123,690.00	6,319.00	9,051.10	1,181,368.00	1,028,111.09	2,010,648.00
22053143130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Capital Projects - Other:		123,690.00	15,526.82	13,210.51	1,232,595.00	1,055,824.80	2,010,648.00
Interfund Transfers							
22059949999	Transfers Out	.00	.00	88,338.00	.00	.00	.00
Total Interfund Transfers:		.00	.00	88,338.00	.00	.00	.00
Airport Revenue Total:		1,510,675.26	1,212,131.77	1,203,317.54	2,086,143.00	1,900,845.05	3,035,329.00
Airport Expenditure Total:		2,577,709.37	2,349,022.08	1,195,300.70	2,245,293.00	1,939,966.77	3,035,329.00
Net Total Airport:		1,067,034.11-	1,136,890.31-	8,016.84	159,150.00-	39,121.72-	.00
Net Grand Totals:		1,067,034.11-	1,136,890.31-	8,016.84	159,150.00-	39,121.72-	.00



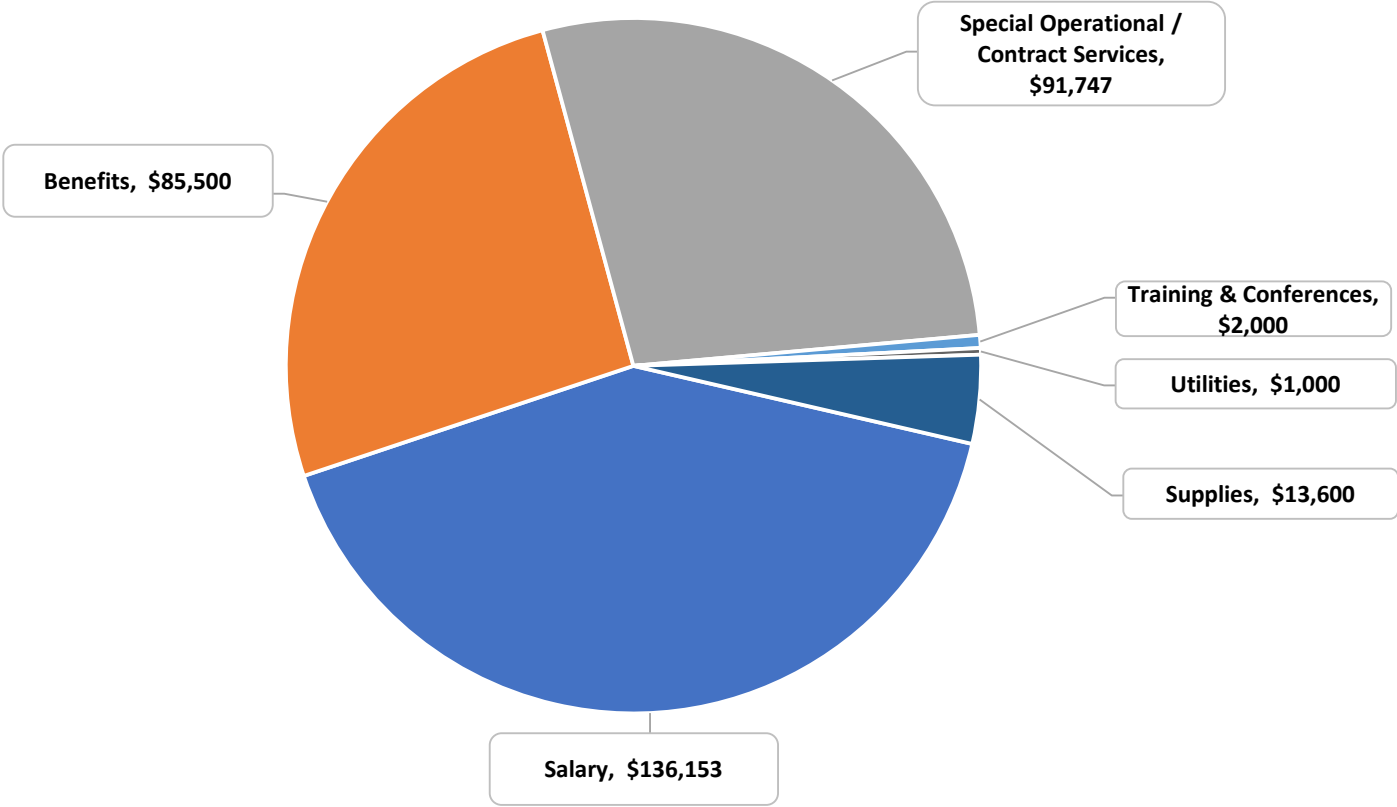
MEASURE R TRAILS - HIGHLIGHTS FOR FY2020-21

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. 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. The majority of the work is done in cooperation with the United States Forest Service and other partners.

Measure R Trails



Total Expenditure \$ 330,000

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Measure R Trails							
Measure R Trails							
21500034201	FEMA-FEDERAL ASSISTANCE	.00	10,566.00	.00	.00	.00	.00
21500035201	FEMA-STATE MATCHING FUNDS	.00	2,642.00	.00	.00	.00	.00
21500037002	Interest on Investments	3,163.01	12,075.98	15,038.22	.00	14,661.20	.00
21500037100	Refunds and Rebates	.00	7,500.00	5,832.17	.00	.00	.00
21500039999	Interfund Transfers In	800,000.00	300,000.00	300,000.00	345,000.00	345,000.00	330,000.00
Measure R Trails Revenue Total:		803,163.01	332,783.98	320,870.39	345,000.00	359,661.20	330,000.00
Total Measure R Trails:		803,163.01	332,783.98	320,870.39	345,000.00	359,661.20	330,000.00
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	81,957.45	42,290.88	68,435.68	90,010.00	97,129.10	94,082.00
21551140111	Temporary Wages	706.84	19,462.15	33,010.83	50,000.00	56,036.48	42,071.00
21551140113	Overtime	.00	2,390.45	670.48	.00	668.69	.00
21551140130	Comprehensive Leave	4,076.18	3,141.48	.00	7,423.00	9,875.10	6,740.00
21551141002	Health Ins Premiums	22,327.64	22,466.02	23,244.68	31,955.00	31,424.16	32,763.00
21551141012	Workers Comp Insurance	5,808.00	2,120.73	3,826.84	5,769.00	5,180.74	6,627.00
21551141016	Unemployment Assessment	.00	.00	.00	.00	14,300.41	.00
21551141020	PERS (Retirement)	25,213.07	13,380.72	23,514.64	34,296.00	33,886.55	38,529.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
21551141028	PARS (Part Time Retirement)	14.14	384.90	698.19	1,000.00	1,270.80	841.00
21551142002	Office Supplies	133.76	.00	59.97	100.00	29.99	.00
21551142006	Uniforms & Personal Equip	.00	.00	.00	.00	359.98	.00
21551142007	Maintenance Supplies	10,099.71	13,072.12	4,259.66	3,000.00	7,076.44	7,000.00
21551142026	Trail Facility Supplies	40,442.36	6,487.21	5,698.83	1,000.00	5,942.48	6,000.00
21551142030	Special Operational	.00	.00	.00	1,000.00	.00	.00
21551143030	Professional Services	.00	.00	104.00	15,000.00	.00	.00
21551143031	Contractual Services	180,897.58	311,443.40	248,989.27	94,347.00	180,855.86	91,747.00
21551143034	Public Utilities	.00	.00	.00	.00	.00	.00
21551143110	Mem'ships, Dues, Subscr, Publi	200.00	.00	.00	.00	.00	.00
21551143130	Advertising & Legal Notices	.00	.00	.00	500.00	.00	.00
21551143150	Training, Ed, Conf & Mtgs	123.04	.00	.00	1,000.00	.00	2,000.00
21551143404	Public Utilities	852.73	1,929.58	2,043.45	1,000.00	2,013.99	1,000.00
21551145081	Signage Maintenance	.00	.00	.00	10,000.00	.00	.00
21551146200	Machinery & Equip - Non Cap	.00	.00	7,105.00	.00	.00	.00
21551148900	Computer Software - Capital	875.47	599.88	.00	600.00	659.86	600.00
Total Measure R Trails:		373,727.97	439,169.52	421,661.52	348,000.00	426,960.43	330,000.00
Measure R Trails Revenue Total:		803,163.01	332,783.98	320,870.39	345,000.00	359,661.20	330,000.00
Measure R Trails Expenditure Total:		373,727.97	439,169.52	421,661.52	348,000.00	426,960.43	330,000.00
Net Total Measure R Trails:		429,435.04	106,385.54-	100,791.13-	3,000.00-	67,299.23-	.00
Net Grand Totals:		429,435.04	106,385.54-	100,791.13-	3,000.00-	67,299.23-	.00



MEASURE R – HIGHLIGHTS FOR FY2020-21

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

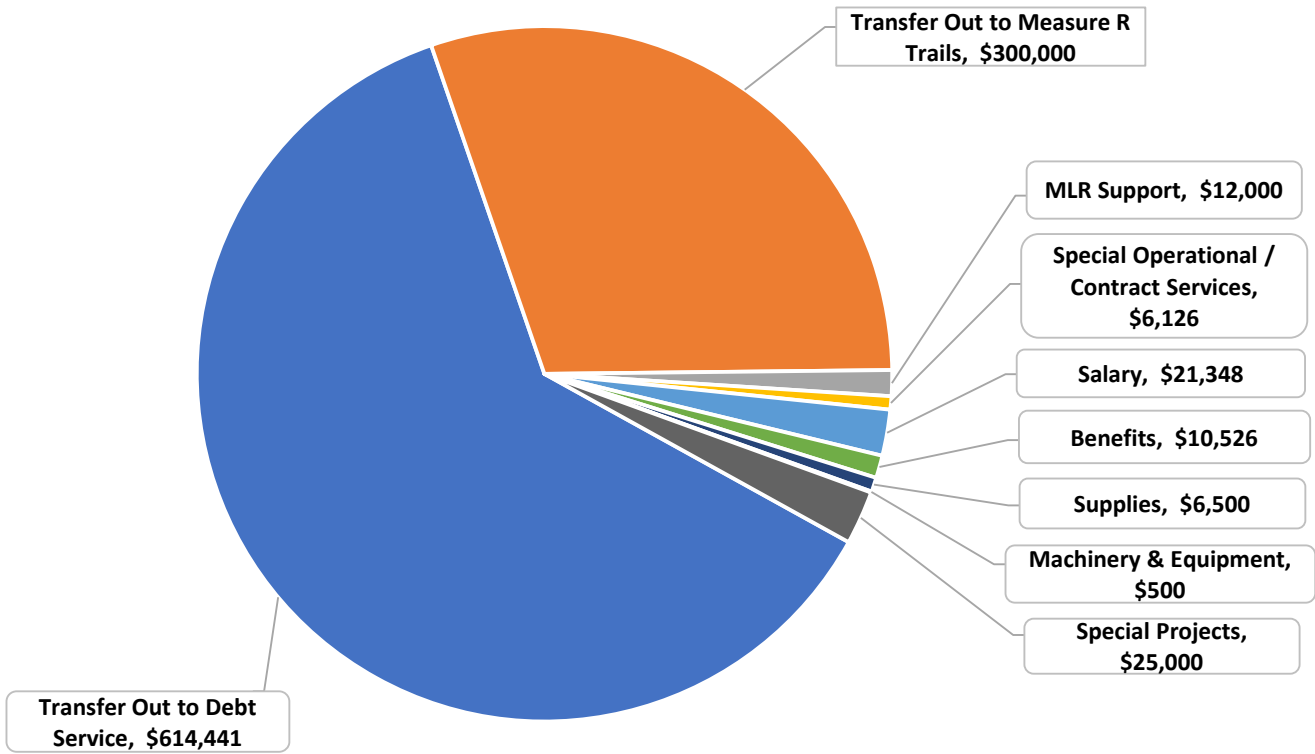
Measure R - Annual Revenue		
Sales Tax: Measure R *	\$	1,000,000
Interest on Investments	\$	-
Total Annual Revenue	\$	1,000,000

Measure R - Annual Expenses		
Transfer to Fund 215 - Trails	\$	300,000
MLR Town Agreement - Administration	\$	12,000
Special Projects	\$	25,000
Trails End Park Maintenance	\$	12,000
Whitmore Park Maintenance	\$	25,000
Equipment Replacement	\$	2,000
Equipment Maintenance	\$	2,000
Audit Services	\$	4,000
Total Annual Expenses	\$	382,000

Measure R - Debt Service		
CRC Financing	\$	614,441
Measure R - Total Expense	\$	996,441

Change in Fund Balance	3,559
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Measure R



Total Expenditure \$ 996,441

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Measure R Sales Tax							
Measure R Sales Tax							
21600030406	Sales Tax: Measure R	1,307,486.64	1,405,369.22	1,478,999.90	1,100,000.00	1,354,383.46	1,000,000.00
21600037002	Interest on Investments	16,859.02	30,733.71	204,877.50	.00	204,027.90	.00
21600037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
21600037500	Proceeds of Debt	.00	5,500,000.00	.00	.00	.00	.00
21600039999	Interfund Transfers In	10,628.36	.00	.00	.00	.00	.00
Measure R Sales Tax Revenue Total:		1,334,974.02	6,936,102.93	1,683,877.40	1,100,000.00	1,558,411.36	1,000,000.00
Total Measure R Sales Tax:		1,334,974.02	6,936,102.93	1,683,877.40	1,100,000.00	1,558,411.36	1,000,000.00
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	.00	2,043.33	3,227.03	4,000.00	3,508.31	4,000.00
21643243031	Contractual Services	2,000.00	435.00	370.74	.00	.00	.00
21643246200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
Total Recreation Programs:		2,000.00	2,478.33	3,597.77	4,000.00	3,508.31	4,000.00
Parks, Bldgs & Trails Maint							
21643840000	Regular Salaries	10,186.11	8,399.04	5,071.30	11,603.00	5,169.20	10,316.00
21643840111	Temporary Wages	5,961.31	5,442.35	3,302.31	11,032.00	6,047.85	11,032.00
21643840113	Overtime Wages	48.87	350.04	907.74	.00	.00	.00
21643840130	Comprehensive Leave	.00	.00	.00	406.00	.00	563.00
21643841002	Health Ins Premiums	.00	.00	.00	4,280.00	.00	4,992.00
21643841012	Workers Comp Insurance	659.26	493.82	307.78	754.00	260.77	715.00
21643841020	PERS (Retirement)	2,518.23	1,678.35	1,258.58	4,365.00	1,174.80	4,041.00
21643841028	PARS (Part Time Retirement)	.00	.00	.00	215.00	.00	215.00
21643842007	Maintenance Supplies	1,136.35	1,375.08	287.61	500.00	256.45	500.00
21643842030	Special Operational	.00	.00	.00	.00	.00	.00
21643843031	Contractual Services	1,660.25	548.22	248.33	26,345.00	25,535.90	2,126.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
21643845080	Park Grounds & Bldgs Maint	567.91	1,432.93	859.26	2,000.00	2,025.49	2,000.00
21643845600	MLTS Projects	.00	.00	.00	.00	.00	.00
21643846200	Machinery & Equip - Non Cap	3,000.00	861.34	.00	500.00	500.00	500.00
Total Parks, Bldgs & Trails Maint:		25,738.29	20,581.17	12,242.91	62,000.00	40,970.46	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	200,000.00	192,000.00	197,000.00	217,000.00	202,000.00	37,000.00
21651043034	Cost of Issuance	.00	71,893.96	.00	.00	.00	.00
21651043100	Audit Services	4,000.00	2,200.00	5,800.00	4,000.00	4,250.00	4,000.00
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:		204,000.00	266,093.96	202,800.00	221,000.00	206,250.00	41,000.00
Interfund Transfers							
21659949999	Transfers Out	860,762.69	8,460,442.49	931,881.00	2,445,925.00	2,445,925.00	914,441.00
Total Interfund Transfers:		860,762.69	8,460,442.49	931,881.00	2,445,925.00	2,445,925.00	914,441.00
Measure R Sales Tax Revenue Total:		1,334,974.02	6,936,102.93	1,683,877.40	1,100,000.00	1,558,411.36	1,000,000.00
Measure R Sales Tax Expenditure Total:		1,092,500.98	8,749,595.95	1,150,521.68	2,732,925.00	2,696,653.77	996,441.00
Net Total Measure R Sales Tax:		242,473.04	1,813,493.02-	533,355.72	1,632,925.00-	1,138,242.41-	3,559.00
Net Grand Totals:		242,473.04	1,813,493.02-	533,355.72	1,632,925.00-	1,138,242.41-	3,559.00



MEASURE U – HIGHLIGHTS FOR FY2020-21

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

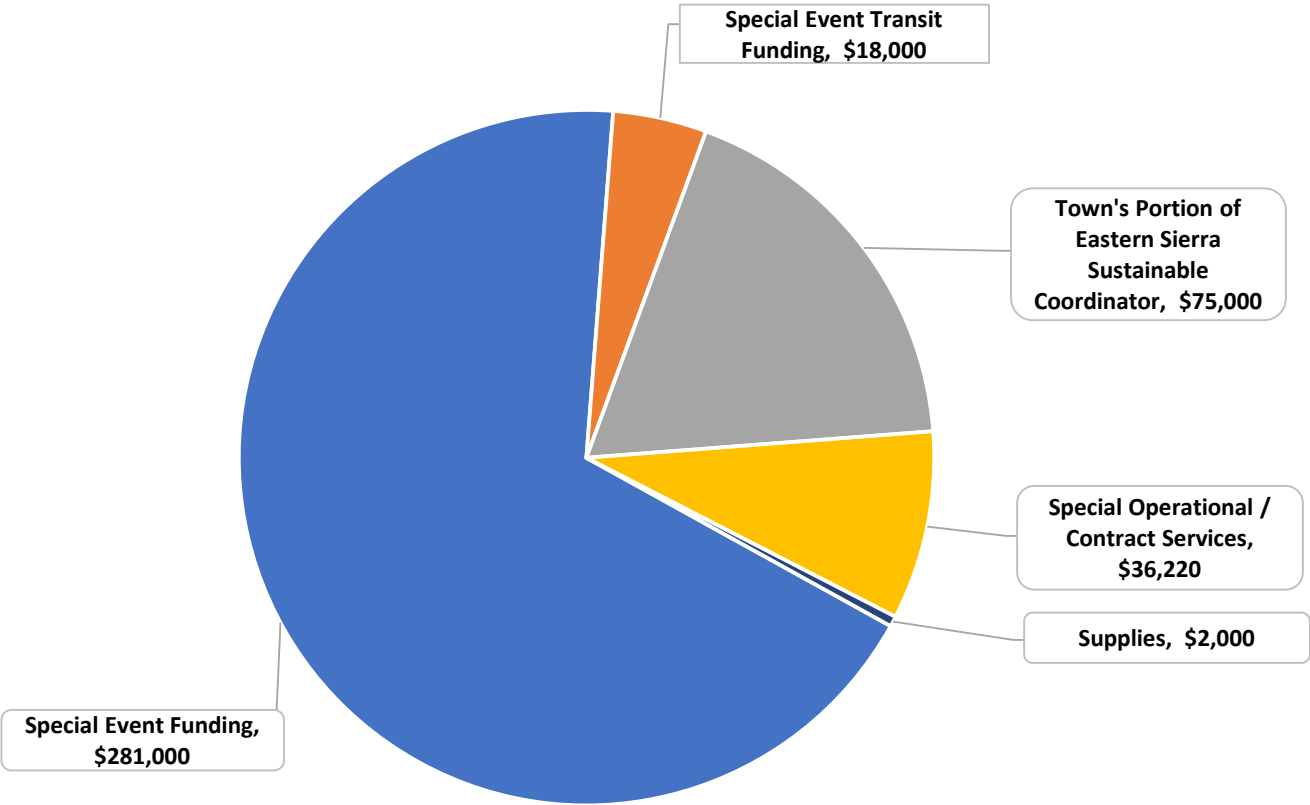
Measure U - Annual Revenue		
Utility Tax: Telephone	\$	75,000
Utility Tax: Electricity	\$	475,000
Utility Tax: Gas	\$	320,000
Interest on Investments	\$	-
Total Annual Expenses	\$	870,000

Measure U - Annual Expenses FY20-21		
Programming	\$	281,000
Recreation Coordinator Position	\$	75,000
Special Projects	\$	25,000
Transit Services	\$	18,000
Event Contracts Processing	\$	7,220
Equipment Replacement	\$	2,000
Audit Services	\$	4,000
Total Annual Expenses	\$	412,220

MACC Operating - Set aside future expense	\$	300,000
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Change in Fund Balance		157,780
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Measure U



Total Expenditure \$ 412,220

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Measure U Utility Users Tax							
Measure U Utility Users Tax							
21700030910	Utility Tax: Telephone	72,628.02	58,318.54	167,025.10	42,800.00	42,234.28	75,000.00
21700030920	Utility Tax: Electricity	536,875.42	443,897.80	569,371.61	556,800.00	535,652.53	475,000.00
21700030930	Utility Tax: Gas	100,039.80	332,135.01	147,072.18	233,900.00	230,458.90	320,000.00
21700037002	Interest on Investments	14,325.78	31,298.94	77,721.62	.00	66,069.97	.00
21700037100	Refunds and Rebates	.00	.00	.00	.00	111.91	.00
21700039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
Measure U Utility Users Tax Revenue Total:		723,869.02	865,650.29	961,190.51	833,500.00	874,527.59	870,000.00
Total Measure U Utility Users Tax:		723,869.02	865,650.29	961,190.51	833,500.00	874,527.59	870,000.00
Recreation Programs							
21743242007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
21743242008	Recreation Supplies	.00	1,719.00	1,024.81	2,000.00	2,000.00	2,000.00
Total Recreation Programs:		.00	1,719.00	1,024.81	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	310,505.40	93,106.71	223,406.00	286,220.00	237,440.97	331,220.00
21751343100	Audit Services	4,000.00	2,300.00	5,700.00	4,000.00	4,250.00	4,000.00
21751346200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Total Measure U:		314,505.40	95,406.71	229,106.00	290,220.00	241,690.97	335,220.00
Interfund Transfers							
21759949999	Transfers Out	.00	500,000.00	.00	1,090,000.00	1,090,000.00	75,000.00
Total Interfund Transfers:		.00	500,000.00	.00	1,090,000.00	1,090,000.00	75,000.00
Measure U Utility Users Tax Revenue Total:		723,869.02	865,650.29	961,190.51	833,500.00	874,527.59	870,000.00
Measure U Utility Users Tax Expenditure Total:		314,505.40	597,125.71	230,130.81	1,382,220.00	1,333,690.97	412,220.00
Net Total Measure U Utility Users Tax:		409,363.62	268,524.58	731,059.70	548,720.00-	459,163.38-	457,780.00
Net Grand Totals:		409,363.62	268,524.58	731,059.70	548,720.00-	459,163.38-	457,780.00



TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2020-21

FUND DESCRIPTION

Mammoth Lakes Tourism Business Improvement District

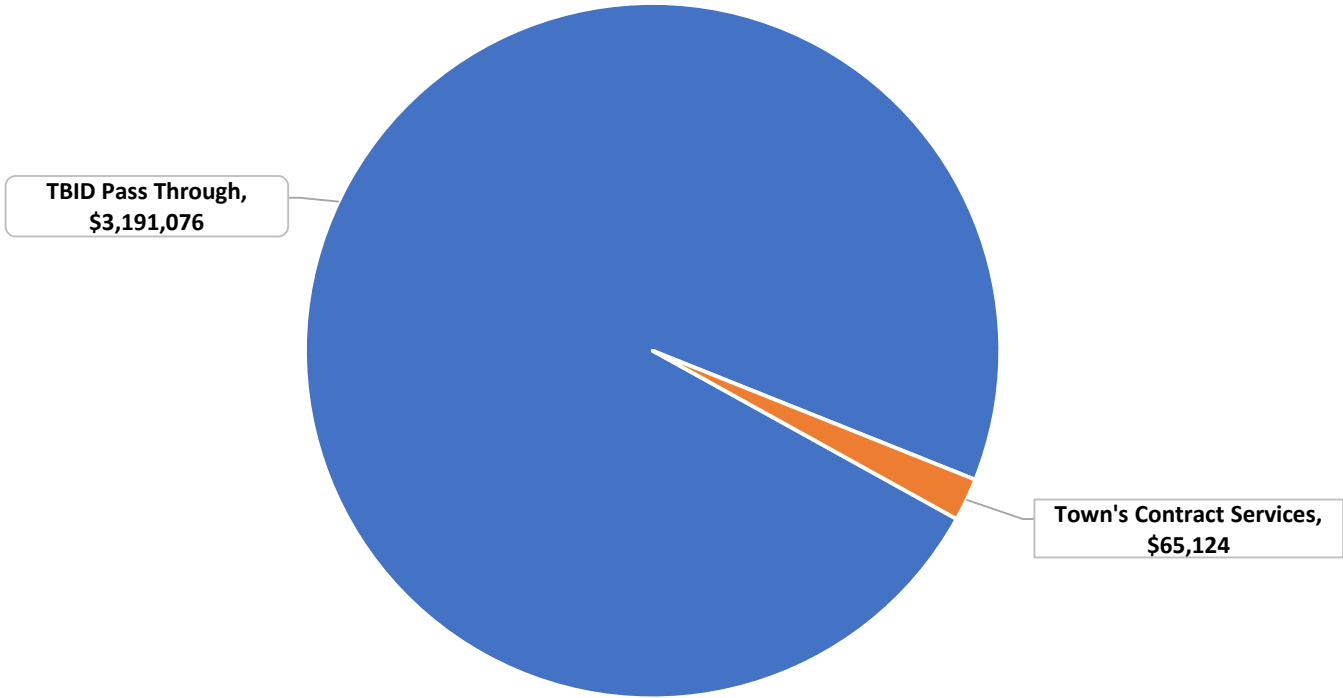
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits 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 of the revenues are collected by the Town. The budgeted revenues for TBID total \$3,256,200. 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 \$ 3,256,200

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
TBID							
TBID							
21800032610	TBID - Tier 2 & 3	9,676.02	9,300.00	9,250.00	9,500.00	8,850.00	9,500.00
21800032614	TBID-Lodging	1,432,836.60	1,340,550.05	1,544,937.75	1,232,886.00	1,221,325.44	861,500.00
21800032618	TBID-Retail	1,249,657.14	1,226,682.54	1,396,555.83	1,090,856.00	1,222,987.42	729,000.00
21800032622	TBID-Restaurant	1,173,816.67	1,081,703.59	1,211,070.27	1,044,935.00	965,170.85	738,500.00
21800032626	TBID-Ski Area Tickets	1,969,204.76	1,441,183.69	1,494,278.58	1,121,823.00	958,033.02	917,700.00
21800032630	TBID Penalties & Interest	33,567.68	42,774.74	25,584.24	.00	38,755.81	.00
21800032900	TBID Previous Years	.00	5,544.85	.00	.00	.00	.00
21800037002	Interest on Investments	3,915.00	5,777.43	3,092.13	.00	8,140.71	.00
TBID Revenue Total:		5,872,673.87	5,153,516.89	5,684,768.80	4,500,000.00	4,423,263.25	3,256,200.00
Total TBID:		5,872,673.87	5,153,516.89	5,684,768.80	4,500,000.00	4,423,263.25	3,256,200.00
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	117,453.47	102,894.54	113,960.96	90,000.00	88,375.48	65,124.00
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:		117,453.47	102,894.54	113,960.96	90,000.00	88,375.48	65,124.00
Tourism & Bus Dev't							
21848049020	TBID Pass Through	5,755,220.40	5,041,832.62	5,584,086.83	4,410,000.00	4,306,850.39	3,191,076.00
Total Tourism & Bus Dev't:		5,755,220.40	5,041,832.62	5,584,086.83	4,410,000.00	4,306,850.39	3,191,076.00
TBID Revenue Total:		5,872,673.87	5,153,516.89	5,684,768.80	4,500,000.00	4,423,263.25	3,256,200.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
	TBID Expenditure Total:	5,872,673.87	5,144,727.16	5,698,047.79	4,500,000.00	4,395,225.87	3,256,200.00
	Net Total TBID:	.00	8,789.73	13,278.99-	.00	28,037.38	.00
	Net Grand Totals:	.00	8,789.73	13,278.99-	.00	28,037.38	.00



LONG VALLEY PIT - HIGHLIGHTS FOR FY2020-21

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 \$30,000 with expenditures of \$5,000.

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Long Valley Pit							
Long Valley Pit							
24000031650	Load Charge	15,885.00	33,927.50	41,480.00	30,000.00	27,170.00	30,000.00
24000037002	Interest on Investments	322.76	977.49	2,479.66	.00	2,648.69	.00
Long Valley Pit Revenue Total:		16,207.76	34,904.99	43,959.66	30,000.00	29,818.69	30,000.00
Total Long Valley Pit:		16,207.76	34,904.99	43,959.66	30,000.00	29,818.69	30,000.00
Long Valley Pit							
24047740000	Regular Salaries	2,367.62	2,580.59	1,364.04	.00	365.20	.00
24047740111	Temporary Wages	.00	53.07	302.55	.00	.00	.00
24047741002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24047741012	Workers Comp Insurance	171.08	142.90	88.03	.00	9.27	.00
24047741020	PERS (Retirement)	615.58	521.05	360.28	.00	35.81	.00
24047743031	Contractual Services	.00	.00	.00	5,000.00	.00	5,000.00
24047743060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
24047743066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
Total Long Valley Pit:		3,154.28	3,297.61	2,114.90	5,000.00	410.28	5,000.00
Long Valley Pit Revenue Total:		16,207.76	34,904.99	43,959.66	30,000.00	29,818.69	30,000.00
Long Valley Pit Expenditure Total:		3,154.28	3,297.61	2,114.90	5,000.00	410.28	5,000.00
Net Total Long Valley Pit:		13,053.48	31,607.38	41,844.76	25,000.00	29,408.41	25,000.00
Net Grand Totals:		13,053.48	31,607.38	41,844.76	25,000.00	29,408.41	25,000.00



LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2020-21

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 FY2020-21

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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	31,184.23	33,847.36	15,240.13	75,000.00	96,762.19	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	.00	10,000.00	.00	.00	.00	.00
25000039999	Interfund Transfers In	.00	37,782.55	5,524.33	.00	.00	.00
Local Transportation Commiss'n Revenue Total:		31,184.23	81,629.91	20,764.46	75,000.00	96,762.19	75,000.00
Total Local Transportation Commiss'n:		31,184.23	81,629.91	20,764.46	75,000.00	96,762.19	75,000.00
Streets - LTC Programs							
25054040000	Regular Salaries	9,310.00	9,812.58	6,694.53	45,891.00	5,803.63	33,164.00
25054040111	Temporary Wages	8,855.07	15.51	549.68	.00	1,747.53	.00
25054040113	Overtime Wages	.00	60.50	260.60	.00	406.87	.00
25054040130	Comprehensive Leave	.00	.00	.00	2,068.00	.00	418.00
25054041002	Health Ins Premiums	.00	.00	.00	8,876.00	.00	10,103.00
25054041012	Workers Comp Insurance	388.35	548.11	417.03	2,584.00	85.96	2,207.00
25054041020	PERS (Retirement)	2,149.20	1,875.01	1,705.49	15,582.00	328.25	11,128.00
25054041028	PARS (Part Time Retirement)	188.93	.00	.00	.00	.00	.00
25054042003	Misc Supplies	589.69	.00	.00	.00	.00	.00
25054042005	Postal Supplies & Postage	123.72	.00	.00	.00	.00	.00
25054042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
25054043031	Contractual Services	6,880.51	69,318.20	11,137.13	.00	89,729.36	17,980.00
25054043110	Mem'ships, Dues, Subscr, Publi	140.00	.00	.00	.00	.00	.00
25054043130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
25054043150	Training, Ed, Conf & Mtgs	2,558.76	.00	.00	.00	.00	.00
Total Streets - LTC Programs:		31,184.23	81,629.91	20,764.46	75,001.00	98,101.60	75,000.00
Local Transportation Commiss'n Revenue Total:		31,184.23	81,629.91	20,764.46	75,000.00	96,762.19	75,000.00
Local Transportation Commiss'n Expenditure Total:		31,184.23	81,629.91	20,764.46	75,001.00	98,101.60	75,000.00
Net Total Local Transportation Commiss'n:		.00	.00	.00	1.00-	1,339.41-	.00
Net Grand Totals:		.00	.00	.00	1.00-	1,339.41-	.00



CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2020-21

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. In other cases, such as the most recent year, STIP funds were used for Lower Main Street and no Road Rehab project was pursued. Below is a brief description of each of the projects that we will be working on during FY20-21 including based on the May 6 Town Council Workshop presentation and comments received. As this summary is intended to include detail on FY20/21 projects, you will note significant detail is provided below for ongoing projects and projects expected to progress substantially in FY20/21. Other future projects are listed with much less detail.

Town Council Workshop/Recommended for Progress:

Generators: This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. The Town of Mammoth Lakes declared an emergency in order to respond to SCE PSPS events. In order to better serve to community, the Town has contracted for the installation of emergency backup generators at the Town Offices, Mammoth Yosemite Airport, Town Transit Facility, and Town Community Center. This work began in 2020 and will most likely be substantially complete by the end of the Fiscal Year, however, some billing and closeout work will roll over to FY20-21. The cost of the Generators was \$145,379 and the installation was \$233,767 for a total installed price of \$379,146. This project is funded with a \$164,146 contribution and \$215,000 in CALOES funding. These totals do not include any contingency. This work is expected to be substantially complete by June 24, 2020.

Juniper AD Irrigation Maintenance: Project includes spring cleanup, biweekly landscaping maintenance and cleanup, and winterization for Juniper Ridge Assessment District, along the Juniper Road entrance in Mammoth Lakes, CA. On May 15, 2019, Town Council approved the annual report setting the FY19/20 budget for Juniper Ridge Assessment District 93-1. The budget included annual landscaping maintenance as proposed in this project. The project budget was \$20,000 and will be fully funded by the assessment district. The project was awarded by Town Council on April 15, 2020 for \$19,600.

Mammoth Creek Park Electrical: Project includes work at Shady Rest Park and Mammoth Creek Park; including the installation of GFI outlets, lockable electrical pedestals, removal of a utility pole, and installing approximately 150 ft of conduit. The project is estimated at \$18,000. The project is to be funded one-time dollars allocated to the Parks and Recreation Department to address deferred maintenance.

North Village Assessment District Sidewalk Repair: Project includes demolition and reconstruction of existing concrete sidewalk, asphalt sidewalk, driveway approaches, and curb and gutter. The project is located along the southerly side of Forest Trail between Minaret and Hillside Dr. The work is fully funded by the North Village Benefit Assessment District (BAD 02-2). The project was awarded by Town Council on June 3 in the amount of \$138,900.

Lake Mary Road Sidewalk: This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. In April 2019, the property owner of 18 Lake Mary Rd, iStar Financial, Inc. brought a plan for a variety of proposed improvements to staff for review, including repairs and renovations to the existing building and grading and drainage work on site. The applicant indicated a desire to partner with the Town for design and construction of a public sidewalk along Lake Mary Road to connect the new Minaret Rd sidewalk with Canyon Blvd. The final project includes the removal of existing concrete curb and driveways and planter areas, and construction of new sidewalk, curb and gutter, storm drain inlet and pipe, and light poles. The project is located along the north side of Lake Mary Road between Minaret and Canyon Blvd. The project plans were fully funded by the property owner. The property also provided temporary and permanent easements at their expense. The project was awarded by Town Council on April 15 in the amount of \$168,132 not including staff time or contingency and is funded with a \$29,204 contribution from the property owner, \$94,000 in RSTP funding, with the difference being made up by Road Rehabilitation (210-450-45228). Alternatively, the Town's contribution was approved by Town Council for SB1 funding.

Transit Heating Project: This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of \$350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. Maintenance projects identified included roofing repair and this Heating Project. This Heating Project includes the supply and installation of (3) new forced air heating units and (1) boiler, and associated electrical,

water and LPG connections and venting, and removal of obsolete heaters and ductwork. The Contractor has been directed to coordinate their work with the upcoming roof repair. This project will begin in June 2020 during FY19-20. However, the majority of work and billing will be in FY20-21. The Council awarded a contract of \$59,783 with 10% contingency for a total of \$65,761.30.

Transit Roof Project: This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of \$350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. This Roofing Project includes cleaning, replacement, rehabilitation, and reinforcement of existing roof components, patching of roof panels where equipment was removed, installation of snow restraints where required, roof panel base and top-coat protection and seam protection. The work will carry a 12-year restoration warranty. This project will begin in June 2020 during FY19-20. However, the majority of work and billing will be in FY20-21. The Council awarded a contract of \$75,947.04 with 10% contingency for a total of \$83,541.74.

Transit Facility Door Replacement: This major maintenance program has been ongoing for several years and includes the final step in the planned replacement of the transit facility rollup doors. This work was described during the workshop but was not included on the printed list. Staff received no direction to defer and, will, therefore, proceed. The estimate for the work is \$13,000.

Airport Reconstruct Town Hanger Taxi Lane: This project consists of the removal and replacement of 22,000 SF of asphalt. The project site is located along easterly 550' of the westerly hangers. The low bid for the project was \$497,575 and will be fully funded by the FAA. Town Council awarded the project on June 3.

Airport Slurry Seal Taxiways: The project generally consists of the placement of a slurry seal treatment on the pavements of Taxiway A and cross taxiways and the relocation of airfield guidance signs at the Mammoth Yosemite Airport. The low bid for the project was \$494,494 and will be fully funded by the FAA. Town Council awarded the project on June 3.

Airport Security Gates: 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. The low bid for the project was \$557,393.94 and will be fully funded by the FAA.

Community Recreation Center: Project includes the construction of the Town's Community Recreation Center. The new 41,000SF multi-use facility is to be located at Mammoth Creek Park at 686 Old Mammoth Road, Mammoth Lakes, CA. The Tensile Fabric Structure will house a community room and Olympic sized ice rink/multi-purpose court along with associated public and private spaces such as entry hall and lobby, offices, public viewing areas, restrooms, locker rooms, concession space, mechanical rooms, and storage areas. The ice rink will be a complete

turnkey system with all mechanical, plumbing and ancillary systems incorporated as specified. This project is expected to take two seasons to complete and construction is anticipated to extend into the FY21-22 budget. At this time the project budget is \$13M for all aspects of the Project.

Town Council Workshop/Recommended for Deferral (some advance work will proceed as noted):

Transit Shelters: Planned replacement of two existing shelters was recommended for deferral.

Street and MUP Rehabilitation: Asphalt Paving and Rehabilitation Project: Still in development this project will address deferred maintenance on the Town's road and multi-use path network. The final scope of the project will be determined in late winter (early 2021) and will be a function of the Town's budget circumstances. The project will be funded by a minimum of \$2.7M in State Transportation Improvement Program (STIP) dollars. This is intended to be split nearly 50/50 on paths and roads. The STIP budget was intended to be augmented with about \$1.3M in general fund roads and parks dollars. The STIP dollars were allocated to the Town for FY20-21 and must be processed for expenditure by June of 2021. Staff intends on moving this project forward in late winter based on funding. The final scope will be reviewed with Town Council prior to advertisement. In FY20-21, staff will continue with planning, environmental disclosure and enough design work such that this project will be ready to proceed once funding is confirmed.

SB1: Staff will continue to monitor SB1 funding availability with the intent of bringing a larger project forward to Town Council for consideration sometime in 2020.

Old Mammoth Road Beautification: This project has been designed and estimated with considerable public input. As it is to be funded by the OMR District, staff has recommended the project be deferred for financial reasons.

MMH Wildlife Fence: Staff will continue to work with FAA and USFS Staff with input from local wildlife interests to move this project forward in early 2021.

Administration Office Tenant Improvements: Staff may complete minimal work to prepare a scope and estimate for this work, but no final design or construction is recommended at this time.

Whitmore Pool Coping and Concrete Repair: The scope of this project is still being determined. The scope will be finalized based upon an evaluation of the pools underground systems. This investigatory work will be completed in early summer. The results will help the Town determine the best course to repair the pools decking and coping. An updated recommendation from Parks Maintenance may be presented to Town Council this summer.

Whitmore Paving: Staff will likely scope this project then hold for future consideration.

Sharps Trailhead: Staff may work to better define the scope of work and hold for funding

availability.

Monument Sign: Staff may work with MLT to better define the scope and hold for funding availability.

Phase 2 Main Street/OMR Winter Animation: Ordering and installation of Phase 2 of this ongoing project is on hold pending funding availability.

Town Council Workshop/Near to Mid-term Projects:

To be pursued: Portions of planning, environmental, estimating and design likely:

The Parcel Development: Staff will continue to allocate considerable resources to this effort and will update Town Council on a regular basis. Staff anticipates receiving an infrastructure grant for \$15M-\$19M to support the project, with potential work starting in FY20-21. Work on the environmental process will commence in FY20-21.

Frontage Roads Circulation: Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

Main Street Circulation: Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

Mobility Element Master Plan: Staff will be recommending the use of LTC funds to move this effort forward as described in the May 6 workshop.

Fuel Island: Staff will continue efforts to define and estimate this major maintenance project. A detailed scope and estimate will be presented to Town Council in late 2020 with a possible recommendation to proceed in FY21-22.

Funding availability to be monitored:

New Planned MUPs and Sidewalks: Programming and planning efforts will continue while we closely monitor future funding opportunities.

Solid Waste: At this time, the program level efforts are being facilitated by the Town Manager, working with our franchisee and Mono County. At some point, portions of the solid waste work program may be recommended as CIP projects.

Communications System: Mono County IT is working to scope and estimate this major project. At some point, portions of this may be recommended as CIP projects. An initial investment in a first phase project is planned for FY20-21. The full cost is not yet known, but it is anticipated that the Town will need to participate in the \$200,000 to \$300,000 level.

Storm Drain Master Plan: Staff has completed preparation of our Master Plan. Staff will continue to monitor funding availability and may recommend a project as appropriate.

No activity anticipated:

MACC: The Town Manager's office will continue to monitor this project for funding purposes. It is not likely to be a CIP project.

Administration Facility: No work anticipated at this time.

- 1 Outdoor Event Center:** No work anticipated at this time.
- 2 Minaret/Forest Trail Intersection:** Any planning, design or construction work in this will be in connection with a future private development in the immediate area.
- 3 Municipal Parking Lots:** This will be included in Transit Hub and Mobility Element study efforts.

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Capital Projects							
Capital Projects							
30000033434	ATP Grant-Mammoth Creek Gap	13,973.73	301,914.60	417,893.55	.00	.00	.00
30000034205	FTA Lake George Connector	.00	.00	.00	.00	.00	.00
30000034210	Paul S. Sarbanes Award	918,241.36	.00	.00	.00	.00	.00
30000034214	SR2S Meridian	.00	.00	.00	.00	.00	.00
30000034216	RTIP Mammoth Creek Gap	33,697.42	.00	.00	.00	.00	.00
30000034220	FSTIP Upper Main St	18,962.70	1,341,231.99	641,309.16	.00	.00	.00
30000034221	FSTIP Lower Main St	.00	.00	957,677.84	2,750,000.00	2,802,332.95	.00
30000034224	FSTIP Village Connector	69,195.85	90,562.07	623,811.99	50,000.00	.00	.00
30000034228	USFS Green Sticker	.00	.00	.00	.00	.00	.00
30000035226	SR2S Middle School Path	49,348.38	.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	.00	.00	162,695.87	.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	68,246.92	95,362.54	48,122.54	.00	.00	.00
30000035260	IRWMP Storm Water Mgmt	15,109.50	.00	.00	.00	.00	.00
30000035418	LTC: RSTP	61,057.50	.00	.00	.00	.00	.00
30000037002	Interest on Investments	.00	.00	.00	.00	.00	.00
30000037100	Refunds and Rebates	897,547.50	1,701,720.38	497,642.16	.00	418,408.97	.00
30000039999	Interfund Transfers In	3,024,222.22	10,392,261.25	1,267,566.17	6,471,021.00	6,429,404.98	155,514.00
Capital Projects Revenue Total:		5,169,603.08	13,923,052.83	4,454,023.41	9,271,021.00	9,812,842.77	155,514.00
Total Capital Projects:		5,169,603.08	13,923,052.83	4,454,023.41	9,271,021.00	9,812,842.77	155,514.00
Capital Projects - Streets							
30053040000	Regular Salaries	22,481.04	40,995.71	35,998.83	630.00	22,148.17	.00
30053040111	Temporary Wages	46.54	6,015.28	16,586.61	.00	20,349.62	.00
30053040113	Overtime Wages	.00	1,179.97	1,536.12	.00	2,714.60	.00
30053040130	Comprehensive Leave	.00	.00	.00	9.00	.00	.00
30053041002	Health Ins Premiums	.00	.00	.00	196.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
30053041012	Workers Comp Insurance	1,156.97	2,128.83	2,177.90	40.00	933.85	.00
30053041020	PERS (Retirement)	5,904.60	6,992.15	8,909.15	198.00	3,527.44	.00
30053041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
30053042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
30053043031	Contractual Services	1,078.30	1,484,247.45	695,168.10	48,927.00	669,454.77	.00
30053043130	Advertising & Legal Notices	.00	.00	561.00	.00	.00	.00
30053046200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
Total Capital Projects - Streets:		30,667.45	1,541,559.39	760,937.71	50,000.00	719,128.45	.00
Capital Projects - Other							
30053140000	Regular Salaries	52,481.71	41,629.10	16,777.23	38,705.00	17,577.66	.00
30053140111	Temporary Wages	636.05	5,926.10	7,249.21	.00	8,943.14	.00
30053140113	Overtime Wages	.00	.00	910.64	.00	1,618.26	.00
30053140130	Comprehensive Leave	.00	.00	.00	1,282.00	.00	.00
30053141002	Health Ins Premiums	.00	.00	.00	9,543.00	.00	.00
30053141012	Workers Comp Insurance	2,124.94	2,337.79	1,072.91	2,512.00	34.64	.00
30053141020	PERS (Retirement)	15,128.12	7,815.95	4,388.59	13,359.00	128.31	.00
30053141028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
30053142003	Misc Supplies	187.36	.00	.00	.00	.00	.00
30053142005	Postal Supplies & Postage	892.74	.00	.00	.00	.00	.00
30053142007	Maintenance Supplies	1,508.88	.00	.00	.00	.00	.00
30053142008	Recreation Supplies	.00	.00	.00	.00	.00	.00
30053143030	Professional Services	11,254.34	.00	511.50	.00	.00	.00
30053143031	Contractual Services	5,231,078.66	4,322,708.15	3,372,587.13	9,204,626.00	4,045,078.49	.00
30053143130	Advertising & Legal Notices	855.00	.00	1,683.00	.00	.00	.00
30053143150	Training, Ed, Conf & Mtgs	346.50	.00	.00	.00	.00	.00
30053143420	Taxes & Fees	759,330.48	160,664.56	.00	.00	.00	.00
30053146200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
30053148800	Computer Hardware - Capital	4,399.04	8,993.40	.00	.00	.00	.00
Total Capital Projects - Other:		6,080,223.82	4,550,075.05	3,405,180.21	9,270,027.00	4,073,380.50	.00
Department: 599							
30059949999	Transfers Out	797,710.59	72,779.64	6,056.21	832,467.00	1,368,346.51	.00
Total Department: 599:		797,710.59	72,779.64	6,056.21	832,467.00	1,368,346.51	.00
Capital Projects Revenue Total:		5,169,603.08	13,923,052.83	4,454,023.41	9,271,021.00	9,812,842.77	155,514.00
Capital Projects Expenditure Total:		6,908,601.86	6,164,414.08	4,172,174.13	10,152,494.00	6,160,855.46	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
	Net Total Capital Projects:	1,738,998.78-	7,758,638.75	281,849.28	881,473.00-	3,651,987.31	155,514.00
	Net Grand Totals:	1,738,998.78-	7,758,638.75	281,849.28	881,473.00-	3,651,987.31	155,514.00



DEVELOPMENT IMPACT FEE FUNDS HIGHLIGHTS FY2020-21

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 discrete 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 can not be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.

Projects that are eligible to be funded by DIF are required to be listed in the Development Impact Fee project list. These projects are also analyzed to determine what portion of a project is required due to the impacts of new development and what portion is necessary to serve the existing population at the time the DIF Ordinance was adopted, or when a new project was added to the list. Generally, the percentage of a project has ranged from 33% to 100% to be paid for by new development. The project 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 Trails). This fee is the pro-rata share for new development for street infrastructure projects to maintain a circulation level LOS D for streets and intersections as described in the General Plan EIR.
- G. Fire Suppression Facilities, Vehicles, and Equipment. This fee is for new apparatus and Fire Station. The Town collects the fee on behalf of the Mammoth Lakes Fire Protection District and the Town does not have jurisdiction over the amount or use of the fee.

Development Impact Fees

Fund	Fee Description	Budgeted Revenue	Town Administration Fees
830	Town Admin Overhead	\$ 5,320	\$ -
831	General Facilities & Equipment	\$ 11,000	\$ 440
832	Law Enforcement	\$ 6,000	\$ 240
833	Storm Drains	\$ 11,000	\$ 440
834	Parks and Recreation	\$ 15,000	\$ 600
835	MCOE - Library	\$ 24,000	\$ 960
836	Streets & Circulation	\$ 6,000	\$ 240
837	MCOE - Child Care	\$ 5,000	\$ 200
838	Fire Facilities, Vehicles & Equipment	\$ 25,000	\$ 1,000
839	Airport Improvements	\$ -	\$ -
840	Public Art	\$ -	\$ -
841	Transit and Trails	\$ 30,000	\$ 1,200
	Total	\$ 138,320	\$ 5,320

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Admin Overhead 4%							
DIF Admin Overhead 4%							
83000032402	DIF Admin 4% Overhead	.00	.00	.00	.00	.00	.00
83000037002	Interest on Investments	31.61	63.18	450.78	.00	601.84	.00
83000039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
83000039999	Interfund Transfers In	.00	13,824.06	13,510.38	6,240.00	10,966.55	5,320.00
DIF Admin Overhead 4% Revenue Total:		31.61	13,887.24	13,961.16	6,240.00	11,568.39	5,320.00
Total DIF Admin Overhead 4%:		31.61	13,887.24	13,961.16	6,240.00	11,568.39	5,320.00
DIF Admin Overhead 4% Revenue Total:		31.61	13,887.24	13,961.16	6,240.00	11,568.39	5,320.00
DIF Admin Overhead 4% Expenditure Total:		.00	.00	.00	.00	.00	.00
Net Total DIF Admin Overhead 4%:		31.61	13,887.24	13,961.16	6,240.00	11,568.39	5,320.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF General Facilities							
DIF General Facilities							
83100032404	DIF General Facilities & Equip	4,044.00	28,694.53	32,339.25	20,000.00	26,815.92	11,000.00
83100037002	Interest on Investments	28.99	244.20	1,226.41	.00	1,562.10	.00
83100039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
83100039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF General Facilities Revenue Total:		4,072.99	28,938.73	33,565.66	20,000.00	28,378.02	11,000.00
Total DIF General Facilities:		4,072.99	28,938.73	33,565.66	20,000.00	28,378.02	11,000.00
Department: 599							
83159949999	Transfers Out	.00	1,147.78	1,342.63	800.00	1,135.12	440.00
Total Department: 599:		.00	1,147.78	1,342.63	800.00	1,135.12	440.00
DIF General Facilities Revenue Total:		4,072.99	28,938.73	33,565.66	20,000.00	28,378.02	11,000.00
DIF General Facilities Expenditure Total:		.00	1,147.78	1,342.63	800.00	1,135.12	440.00
Net Total DIF General Facilities:		4,072.99	27,790.95	32,223.03	19,200.00	27,242.90	10,560.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Law Enforcement							
DIF Law Enforcement							
83200032406	DIF-Police	858.00	23,434.69	9,569.25	6,000.00	14,410.48	6,000.00
83200037002	Interest on Investments	8.57	149.53	664.17	.00	831.77	.00
83200039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
83200039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Law Enforcement Revenue Total:		866.57	23,584.22	10,233.42	6,000.00	15,242.25	6,000.00
Total DIF Law Enforcement:		866.57	23,584.22	10,233.42	6,000.00	15,242.25	6,000.00
Department: 599							
83259949999	Transfers Out	.00	937.39	409.34	240.00	609.69	240.00
Total Department: 599:		.00	937.39	409.34	240.00	609.69	240.00
DIF Law Enforcement Revenue Total:		866.57	23,584.22	10,233.42	6,000.00	15,242.25	6,000.00
DIF Law Enforcement Expenditure Total:		.00	937.39	409.34	240.00	609.69	240.00
Net Total DIF Law Enforcement:		866.57	22,646.83	9,824.08	5,760.00	14,632.56	5,760.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Storm Drains							
DIF Storm Drains							
83300032408	DIF Storm Drainage	4,836.00	19,096.48	30,269.25	16,000.00	18,361.96	11,000.00
83300037002	Interest on Investments	33.74	214.90	998.62	.00	1,249.29	.00
83300039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
83300039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Storm Drains Revenue Total:		4,869.74	19,311.38	31,267.87	16,000.00	19,611.25	11,000.00
Total DIF Storm Drains:		4,869.74	19,311.38	31,267.87	16,000.00	19,611.25	11,000.00
Department: 599							
83359949999	Transfers Out	.00	763.86	1,250.71	640.00	784.45	440.00
Total Department: 599:		.00	763.86	1,250.71	640.00	784.45	440.00
DIF Storm Drains Revenue Total:		4,869.74	19,311.38	31,267.87	16,000.00	19,611.25	11,000.00
DIF Storm Drains Expenditure Total:		.00	763.86	1,250.71	640.00	784.45	440.00
Net Total DIF Storm Drains:		4,869.74	18,547.52	30,017.16	15,360.00	18,826.80	10,560.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Parks & Rec							
DIF Parks & Rec							
83400032410	DIF Parkland & Recreation	4,080.00	22,457.00	33,718.00	20,000.00	20,585.00	15,000.00
83400037002	Interest on Investments	495.01	375.89	1,381.74	.00	906.67	.00
DIF Parks & Rec Revenue Total:		4,575.01	22,832.89	35,099.74	20,000.00	21,491.67	15,000.00
Total DIF Parks & Rec:		4,575.01	22,832.89	35,099.74	20,000.00	21,491.67	15,000.00
Department: 599							
83459949999	Transfers Out	150,000.00	898.28	1,403.99	75,800.00	75,859.67	600.00
Total Department: 599:		150,000.00	898.28	1,403.99	75,800.00	75,859.67	600.00
DIF Parks & Rec Revenue Total:		4,575.01	22,832.89	35,099.74	20,000.00	21,491.67	15,000.00
DIF Parks & Rec Expenditure Total:		150,000.00	898.28	1,403.99	75,800.00	75,859.67	600.00
Net Total DIF Parks & Rec:		145,424.99-	21,934.61	33,695.75	55,800.00-	54,368.00-	14,400.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF MCOE - Library							
DIF MCOE - Library							
83500032416	DIF MCOE Library Fees	23,718.00	33,700.50	24,899.40	8,000.00	16,504.00	24,000.00
83500037002	Interest on Investments	241.72	419.24	1,886.61	.00	1,514.73	.00
	DIF MCOE - Library Revenue Total:	23,959.72	34,119.74	26,786.01	8,000.00	18,018.73	24,000.00
	Total DIF MCOE - Library:	23,959.72	34,119.74	26,786.01	8,000.00	18,018.73	24,000.00
DIF MCOE - Library							
83553143031	Contractual Services	25,000.00	.00	.00	7,680.00	.00	23,040.00
	Total DIF MCOE - Library:	25,000.00	.00	.00	7,680.00	.00	23,040.00
Interfund Transfers							
83559949999	Transfers Out	21,749.94	1,348.02	1,071.44	320.00	720.75	.00
	Total Interfund Transfers:	21,749.94	1,348.02	1,071.44	320.00	720.75	.00
	DIF MCOE - Library Revenue Total:	23,959.72	34,119.74	26,786.01	8,000.00	18,018.73	24,000.00
	DIF MCOE - Library Expenditure Total:	46,749.94	1,348.02	1,071.44	8,000.00	720.75	23,040.00
	Net Total DIF MCOE - Library:	22,790.22-	32,771.72	25,714.57	.00	17,297.98	960.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Circulation							
DIF Circulation							
83600032412	DIF Vehicle Circulation	1,518.00	16,505.80	8,611.00	6,000.00	11,167.21	6,000.00
83600037002	Interest on Investments	12.04	126.50	558.67	.00	530.30	.00
83600039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
83600039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Circulation Revenue Total:		1,530.04	16,632.30	9,169.67	6,000.00	11,697.51	6,000.00
Total DIF Circulation:		1,530.04	16,632.30	9,169.67	6,000.00	11,697.51	6,000.00
Department: 599							
83659949999	Transfers Out	.00	660.23	366.79	240.00	467.90	240.00
Total Department: 599:		.00	660.23	366.79	240.00	467.90	240.00
DIF Circulation Revenue Total:		1,530.04	16,632.30	9,169.67	6,000.00	11,697.51	6,000.00
DIF Circulation Expenditure Total:		.00	660.23	366.79	240.00	467.90	240.00
Net Total DIF Circulation:		1,530.04	15,972.07	8,802.88	5,760.00	11,229.61	5,760.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF MCOE - Child Care							
DIF MCOE - Child Care							
83700032418	DIF MCOE Child Care	2,994.00	7,862.00	50,394.00	10,000.00	17,096.00	5,000.00
83700037002	Interest on Investments	171.02	599.91	1,609.30	.00	2,095.55	.00
83700039999	Interfund Transfers In	21,749.94	.00	.00	.00	.00	.00
DIF MCOE - Child Care Revenue Total:		24,914.96	8,461.91	52,003.30	10,000.00	19,191.55	5,000.00
Total DIF MCOE - Child Care:		24,914.96	8,461.91	52,003.30	10,000.00	19,191.55	5,000.00
Department: 599							
83759949999	Transfers Out	.00	314.48	2,080.13	400.00	767.66	200.00
Total Department: 599:		.00	314.48	2,080.13	400.00	767.66	200.00
DIF MCOE - Child Care Revenue Total:		24,914.96	8,461.91	52,003.30	10,000.00	19,191.55	5,000.00
DIF MCOE - Child Care Expenditure Total:		.00	314.48	2,080.13	400.00	767.66	200.00
Net Total DIF MCOE - Child Care:		24,914.96	8,147.43	49,923.17	9,600.00	18,423.89	4,800.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Fire Fac, Veh & Equip							
DIF Fire Fac, Veh & Equip							
83800032414	DIF Fire District Fees	20,789.00	108,102.49	83,281.00	40,000.00	76,023.26	25,000.00
83800037002	Interest on Investments	112.87	943.16	1,594.01	.00	2,713.55	.00
DIF Fire Fac, Veh & Equip Revenue Total:		20,901.87	109,045.65	84,875.01	40,000.00	78,736.81	25,000.00
Total DIF Fire Fac, Veh & Equip:		20,901.87	109,045.65	84,875.01	40,000.00	78,736.81	25,000.00
Department: 531							
83853143031	Contractual Services	30,000.00	.00	120,000.00	38,400.00	.00	24,000.00
Total Department: 531:		30,000.00	.00	120,000.00	38,400.00	.00	24,000.00
Interfund Transfers							
83859949999	Transfers Out	.00	4,324.10	3,395.00	1,600.00	3,149.47	1,000.00
Total Interfund Transfers:		.00	4,324.10	3,395.00	1,600.00	3,149.47	1,000.00
DIF Fire Fac, Veh & Equip Revenue Total:		20,901.87	109,045.65	84,875.01	40,000.00	78,736.81	25,000.00
DIF Fire Fac, Veh & Equip Expenditure Total:		30,000.00	4,324.10	123,395.00	40,000.00	3,149.47	25,000.00
Net Total DIF Fire Fac, Veh & Equip:		9,098.13-	104,721.55	38,519.99-	.00	75,587.34	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Airport Improvement							
DIF Airport Improvement							
83900032421	DIF Airport	.00	.00	.00	.00	.00	.00
83900037002	Interest on Investments	82.62	165.12	326.75	.00	380.73	.00
83900039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
	DIF Airport Improvement Revenue Total:	82.62	165.12	326.75	.00	380.73	.00
	Total DIF Airport Improvement:	82.62	165.12	326.75	.00	380.73	.00
Department: 599							
83959949999	Transfers Out	.00	.00	.00	.00	.00	.00
	Total Department: 599:	.00	.00	.00	.00	.00	.00
	DIF Airport Improvement Revenue Total:	82.62	165.12	326.75	.00	380.73	.00
	DIF Airport Improvement Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total DIF Airport Improvement:	82.62	165.12	326.75	.00	380.73	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Public Art							
Public Art							
84000032430	Public Art Fee	.00	.00	.00	.00	.00	.00
84000037002	Interest on Investments	375.11	749.71	1,483.53	.00	1,172.01	.00
Public Art Revenue Total:		375.11	749.71	1,483.53	.00	1,172.01	.00
Total Public Art:		375.11	749.71	1,483.53	.00	1,172.01	.00
Public Art Revenue Total:		375.11	749.71	1,483.53	.00	1,172.01	.00
Public Art Expenditure Total:		.00	.00	.00	.00	.00	.00
Net Total Public Art:		375.11	749.71	1,483.53	.00	1,172.01	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
DIF Transit & Trails							
DIF Transit & Trails							
84100032420	DIF Multi-Modal Circulation	7,950.00	85,747.97	51,870.45	30,000.00	58,292.37	30,000.00
84100037002	Interest on Investments	57.25	649.12	2,888.33	.00	3,503.61	.00
DIF Transit & Trails Revenue Total:		8,007.25	86,397.09	54,758.78	30,000.00	61,795.98	30,000.00
Total DIF Transit & Trails:		8,007.25	86,397.09	54,758.78	30,000.00	61,795.98	30,000.00
Department: 599							
84159949999	Transfers Out	.00	3,429.92	2,190.35	1,200.00	2,471.84	1,200.00
Total Department: 599:		.00	3,429.92	2,190.35	1,200.00	2,471.84	1,200.00
DIF Transit & Trails Revenue Total:		8,007.25	86,397.09	54,758.78	30,000.00	61,795.98	30,000.00
DIF Transit & Trails Expenditure Total:		.00	3,429.92	2,190.35	1,200.00	2,471.84	1,200.00
Net Total DIF Transit & Trails:		8,007.25	82,967.17	52,568.43	28,800.00	59,324.14	28,800.00
Net Grand Totals:		132,562.45-	350,301.92	220,020.52	34,920.00	201,318.35	86,920.00



ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2020-21

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 30,2020

Assessment District			FY2020-21 Assessment per Unit
Fund 850 - Juniper Ridge	\$	132,008	\$ 1,200 - Per Lot
Purpose - Maintenance of landscaping, ornamental street lighting, street signs, snow stakes , and the decorative walls at the entrance.			
Fund 852 - Bluffs	\$	687,348	Avg \$3,201 per lot
Purpose - Debt Service for the development costs of the Bluff's Subdivision.			
Fund 853 - Bluffs Maintenance	\$	221,930	\$ 0 - 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.			
Fund 854 - North Village	\$	604,877	Avg \$994 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.			

Fund 856 - Old Mammoth Road	\$	626,750	\$30.81 - 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.			
Fund 857 - Village Benefit	\$	815,975	\$0 - per unit, room, or SF
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.			
Fund 858 - CFD 2004-01 (Fractional Use)	\$	49,392	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, cultural facilities, parks, parkways and various other facilities and equipment.			
Fund 859 - DIF in Lieu Mello Roos Tax	\$	21,097	\$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.			

Assessment District		FY2020-21 Assessment per Unit	
Fund 860 - Transit Facilities	\$	21,552	Avg \$180 per parcel
Purpose - Contributes to the town-wide transit system.			
Fund 861 - Mammoth View	\$	82,686	\$0 - 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.			

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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	.00	47,425.19	.00	45,670.64	.00
85000037002	Interest on Investments	1,119.72	1,630.05	3,185.39	.00	1,881.67	.00
85000039999	Interfund Transfers In	18,608.00	47,248.00	11,220.00	35,000.00	43,779.00	29,830.00
AD 1993-1 Juniper Ridge Revenue Total:		19,727.72	48,878.05	61,830.58	35,000.00	91,331.31	29,830.00
Total AD 1993-1 Juniper Ridge:		19,727.72	48,878.05	61,830.58	35,000.00	91,331.31	29,830.00
Street Maintenance							
85045040000	Regular Salaries	362.20	473.60	56.03	.00	285.35	.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	35.16	27.83	3.54	.00	13.81	.00
85045041020	PERS (Retirement)	133.99	86.01	14.93	.00	64.94	.00
85045042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
85045043031	Contractual Services	11,849.45	16,600.10	16,615.62	25,000.00	14,339.08	25,000.00
85045043130	Advertising & Legal Notices	70.00	.00	.00	.00	.00	.00
85045043404	Public Utilities	1,206.52	435.47	.00	.00	.00	.00
Total Street Maintenance:		13,657.32	17,623.01	16,690.12	25,000.00	14,703.18	25,000.00
Snow Removal							
85045240000	Regular Salaries	522.95	37.44	.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	35.88	2.15	.00	.00	.00	.00
85045241020	PERS (Retirement)	287.51	6.60	.00	.00	.00	.00
85045241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85045243031	Contractual Services	93,045.25	22,309.58	87,726.00	59,000.00	44,746.67	.00
85045243130	Advertising & Legal Notices	250.00	.00	.00	.00	.00	.00
85045243404	Public Utilities	526.00	141.31	.00	.00	.00	.00
Total Snow Removal:		94,667.59	22,497.08	87,726.00	59,000.00	44,746.67	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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:		19,727.72	48,878.05	61,830.58	35,000.00	91,331.31	29,830.00
AD 1993-1 Juniper Ridge Expenditure Total:		108,324.91	40,120.09	104,416.12	84,000.00	59,449.85	25,000.00
Net Total AD 1993-1 Juniper Ridge:		88,597.19-	8,757.96	42,585.54-	49,000.00-	31,881.46	4,830.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
AD 1993-4 Bluffs							
AD 1993-4 Bluffs							
85200030280	Tax Assessment	220,285.89	215,313.85	307,772.32	218,100.00	379,087.63	218,100.00
85200031602	Charges for Services	.00	.00	990.00	.00	.00	.00
85200037002	Interest on Investments	1,753.72	1,059.01	9.09-	400.00	8,282.42	.00
AD 1993-4 Bluffs Revenue Total:		222,039.61	216,372.86	308,753.23	218,500.00	387,370.05	218,100.00
Total AD 1993-4 Bluffs:		222,039.61	216,372.86	308,753.23	218,500.00	387,370.05	218,100.00
Department: 450							
85245043031	Contractual Services	4,184.92	5,578.21	5,977.76	5,650.00	6,138.86	5,650.00
Total Department: 450:		4,184.92	5,578.21	5,977.76	5,650.00	6,138.86	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	350,134.25	210,790.62	70,917.09	210,651.00	210,651.19	209,787.00
Total Debt Service:		350,134.25	210,790.62	70,917.09	210,651.00	210,651.19	209,787.00
AD 1993-4 Bluffs Revenue Total:		222,039.61	216,372.86	308,753.23	218,500.00	387,370.05	218,100.00
AD 1993-4 Bluffs Expenditure Total:		354,319.17	216,368.83	76,894.85	216,301.00	216,790.05	215,437.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
	Net Total AD 1993-4 Bluffs:	132,279.56-	4.03	231,858.38	2,199.00	170,580.00	2,663.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Bluffs Maint District 1996-4							
Bluffs Maint District 1996-4							
85300030280	Tax Assessment	.00	.00	104,158.76	.00	.00	.00
85300037002	Interest on Investments	1,281.27	2,202.70	4,424.41	.00	4,266.21	.00
85300037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
85300039999	Interfund Transfers In	17,892.00	33,120.00	10,745.00	20,000.00	29,351.00	17,045.00
Bluffs Maint District 1996-4 Revenue Total:		19,173.27	35,322.70	119,328.17	20,000.00	33,617.21	17,045.00
Total Bluffs Maint District 1996-4:		19,173.27	35,322.70	119,328.17	20,000.00	33,617.21	17,045.00
Street Maintenance							
85345040000	Regular Salaries	254.30	197.17	154.68	.00	57.08	.00
85345040111	Temporary Wages	.00	.00	.00	.00	.00	.00
85345041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85345041012	Workers Comp Insurance	21.74	10.47	9.83	.00	1.60	.00
85345041020	PERS (Retirement)	71.20	32.15	39.96	.00	8.95	.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	4,250.48	5,757.40	7,020.57	10,700.00	6,037.56	10,700.00
85345043130	Advertising & Legal Notices	60.00	.00	.00	.00	.00	.00
Total Street Maintenance:		4,657.72	5,997.19	7,225.04	10,700.00	6,105.19	10,700.00
Snow Removal							
85345240000	Regular Salaries	689.35	12.48	.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	47.29	.75	.00	.00	.00	.00
85345241020	PERS (Retirement)	211.93	2.19	.00	.00	.00	.00
85345241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85345243031	Contractual Services	65,162.75	21,528.50	58,814.50	60,000.00	45,502.96	60,000.00
85345243130	Advertising & Legal Notices	250.00	.00	.00	.00	.00	.00
Total Snow Removal:		66,361.32	21,543.92	58,814.50	60,000.00	45,502.96	60,000.00
Department: 460							
85346042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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:		19,173.27	35,322.70	119,328.17	20,000.00	33,617.21	17,045.00
Bluffs Maint District 1996-4 Expenditure Total:		71,019.04	27,541.11	66,039.54	70,700.00	51,608.15	70,700.00
Net Total Bluffs Maint District 1996-4:		51,845.77-	7,781.59	53,288.63	50,700.00-	17,990.94-	53,655.00-

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
North Village CFD 2001-1							
North Village CFD 2001-1							
85400030280	Tax Assessment	538,096.37	551,959.96	524,507.15	527,000.00	528,916.62	690,000.00
85400037002	Interest on Investments	7,373.41	10,361.30	10,648.93	7,500.00	6,294.60	7,500.00
North Village CFD 2001-1 Revenue Total:		545,469.78	562,321.26	535,156.08	534,500.00	535,211.22	697,500.00
Total North Village CFD 2001-1:		545,469.78	562,321.26	535,156.08	534,500.00	535,211.22	697,500.00
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	6,055.46	847,513.98	18,575.50	9,100.00	10,561.31	6,100.00
Total Capital Projects - Other:		6,055.46	847,513.98	18,575.50	9,100.00	10,561.31	6,100.00
Debt Service							
85459043031	Contractual Services	.00	2,875.00	2,955.00	.00	.00	.00
85459049490	Debt Service	986,369.47	481,999.04	652,340.08	511,907.00	511,906.74	514,744.00
Total Debt Service:		986,369.47	484,874.04	655,295.08	511,907.00	511,906.74	514,744.00
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:		545,469.78	562,321.26	535,156.08	534,500.00	535,211.22	697,500.00
North Village CFD 2001-1 Expenditure Total:		992,424.93	1,332,388.02	673,870.58	521,007.00	522,468.05	520,844.00
Net Total North Village CFD 2001-1:		446,955.15-	770,066.76-	138,714.50-	13,493.00	12,743.17	176,656.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Old Mammoth Rd BAD 2002-01							
Old Mammoth Rd BAD 2002-01							
85600030280	Tax Assessment	95,344.92	50,841.90	216,854.02	50,690.00	212,287.12	50,690.00
85600037002	Interest on Investments	2,604.68	4,413.78	7,762.39	.00	8,689.00	.00
85600039999	Interfund Transfers In	10,181.00	44,396.00	16,151.00	25,000.00	48,124.00	21,305.00
Old Mammoth Rd BAD 2002-01 Revenue Total:		108,130.60	99,651.68	240,767.41	75,690.00	269,100.12	71,995.00
Total Old Mammoth Rd BAD 2002-01:		108,130.60	99,651.68	240,767.41	75,690.00	269,100.12	71,995.00
Street Maintenance							
85645040000	Regular Salaries	3,803.39	1,407.55	1,178.86	.00	297.80	.00
85645040111	Temporary Wages	1,041.01	116.59	.00	.00	.00	.00
85645040113	Overtime Wages	102.08	.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	157.43	170.97	73.54	.00	12.78	.00
85645041020	PERS (Retirement)	469.68	707.60	300.78	.00	55.38	.00
85645041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85645042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
85645043031	Contractual Services	17,838.25	23,453.58	73,363.68	64,300.00	47,639.14	64,300.00
85645043130	Advertising & Legal Notices	705.00	.00	.00	.00	.00	.00
85645043404	Public Utilities	.00	.00	.00	.00	1,171.53	.00
85645045220	Street Lights	.00	.00	.00	.00	.00	.00
Total Street Maintenance:		24,116.84	25,856.29	74,916.86	64,300.00	49,176.63	64,300.00
Snow Removal							
85645240000	Regular Salaries	8,050.99	3,168.03	7,147.92	8,442.00	1,976.08	8,208.00
85645240111	Temporary Wages	.00	.00	1,188.19	.00	.00	.00
85645240113	Overtime Wages	8,891.39	683.64	3,455.72	.00	.00	.00
85645240130	Comprehensive Leave	.00	.00	.00	163.00	.00	143.00
85645240190	Overhead Charges	.00	.00	.00	.00	.00	.00
85645241002	Health Ins Premiums	.00	.00	.00	3,107.00	.00	3,380.00
85645241012	Workers Comp Insurance	562.12	151.16	411.92	464.00	110.14	549.00
85645241020	PERS (Retirement)	1,770.56	462.69	1,684.83	2,866.00	456.78	3,154.00
85645241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85645243030	Professional Services	4,886.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
85645243031	Contractual Services	61,807.00	25,258.68	78,889.46	75,000.00	67,589.40	75,000.00
85645243404	Public Utilities	2,985.54	2,657.98	3,655.63	.00	1,245.53	.00
85645245440	Snow Removal & Maint	.00	.00	.00	.00	.00	.00
Total Snow Removal:		88,953.60	32,382.18	96,433.67	90,042.00	71,377.93	90,434.00
Department: 531							
85653140000	Regular Salaries	1,374.62	199.68	81.59	.00	.00	.00
85653140111	Temporary Wages	54.30	.00	.00	.00	.00	.00
85653140130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85653141002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85653141012	Workers Comp Insurance	44.34	16.00	4.94	.00	.00	.00
85653141020	PERS (Retirement)	292.72	59.95	20.65	.00	.00	.00
85653141028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85653142005	Postal Supplies & Postage	14.37	.00	.00	.00	.00	.00
85653143031	Contractual Services	.00	90,075.00	.00	.00	.00	.00
Total Department: 531:		1,780.35	90,350.63	107.18	.00	.00	.00
Old Mammoth Rd BAD 2002-01 Revenue Total:		108,130.60	99,651.68	240,767.41	75,690.00	269,100.12	71,995.00
Old Mammoth Rd BAD 2002-01 Expenditure Total:		114,850.79	148,589.10	171,457.71	154,342.00	120,554.56	154,734.00
Net Total Old Mammoth Rd BAD 2002-01:		6,720.19-	48,937.42-	69,309.70	78,652.00-	148,545.56	82,739.00-

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
North Village BAD 2002-2							
North Village BAD 2002-2							
85700030280	Tax Assessment	.44	5,176.41	99,978.03	.00	148,795.82	.00
85700037002	Interest on Investments	4,791.53	5,648.65	13,621.45	.00	12,665.73	.00
85700039999	Interfund Transfers In	18,719.00	42,123.00	24,742.00	8,000.00	33,952.00	6,820.00
North Village BAD 2002-2 Revenue Total:		23,510.97	52,948.06	138,341.48	8,000.00	195,413.55	6,820.00
Total North Village BAD 2002-2:		23,510.97	52,948.06	138,341.48	8,000.00	195,413.55	6,820.00
Street Maintenance							
85745040000	Regular Salaries	2,162.95	398.11	134.24	.00	277.21	.00
85745040111	Temporary Wages	.00	108.59	.00	.00	.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	214.38	21.69	7.94	.00	10.18	.00
85745041020	PERS (Retirement)	697.19	64.00	31.95	.00	61.08	.00
85745041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85745042007	Maintenance Supplies	305.43	.00	.00	.00	.00	.00
85745043031	Contractual Services	56,761.00	5,285.85	1,956.86	.00	7,081.17	.00
85745043130	Advertising & Legal Notices	60.00	.00	.00	.00	.00	.00
85745043404	Public Utilities	387.58	1,157.15	888.43	.00	2,501.54	.00
85745045220	Street Lights	.00	.00	.00	.00	.00	.00
Total Street Maintenance:		60,588.53	7,035.39	3,019.42	.00	9,931.18	.00
Snow Removal							
85745240000	Regular Salaries	7,290.36	2,592.21	5,387.62	6,361.00	2,012.69	5,918.00
85745240111	Temporary Wages	914.73	.00	939.48	.00	95.72	.00
85745240113	Overtime Wages	3,907.00	1,308.56	3,275.12	.00	.00	.00
85745240130	Comprehensive Leave	.00	.00	.00	158.00	.00	109.00
85745240190	Overhead Charges	.00	.00	.00	.00	.00	.00
85745241002	Health Ins Premiums	.00	.00	.00	2,253.00	.00	2,493.00
85745241012	Workers Comp Insurance	505.08	115.73	310.44	351.00	119.89	396.00
85745241020	PERS (Retirement)	1,951.36	366.25	1,269.48	2,189.00	468.23	2,237.00
85745241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85745242007	Maintenance Supplies	3,134.45	.00	.00	.00	.00	.00
85745243031	Contractual Services	65,267.50	43,193.75	54,120.04	.00	37,356.55	.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
85745243404	Public Utilities	1,429.48	2,030.89	2,733.43	.00	1,217.62	.00
85745245440	Snow Removal & Maint	.00	.00	.00	.00	.00	.00
Total Snow Removal:		84,399.96	49,607.39	68,035.61	11,312.00	41,270.70	11,153.00
Department: 531							
85753140000	Regular Salaries	836.06	.00	.00	.00	.00	.00
85753141012	Workers Comp Insurance	15.05	.00	.00	.00	.00	.00
85753141020	PERS (Retirement)	239.14	.00	.00	.00	.00	.00
85753142005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85753143031	Contractual Services	.00	.00	.00	.00	612.00	.00
85753143130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Department: 531:		1,090.25	.00	.00	.00	612.00	.00
Department: 599							
85759949999	Transfers Out	98,640.00	.00	.00	.00	.00	.00
Total Department: 599:		98,640.00	.00	.00	.00	.00	.00
North Village BAD 2002-2 Revenue Total:		23,510.97	52,948.06	138,341.48	8,000.00	195,413.55	6,820.00
North Village BAD 2002-2 Expenditure Total:		244,718.74	56,642.78	71,055.03	11,312.00	51,813.88	11,153.00
Net Total North Village BAD 2002-2:		221,207.77-	3,694.72-	67,286.45	3,312.00-	143,599.67	4,333.00-

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Fractional Mello CDF 2004-01							
Fractional Mello CDF 2004-01							
85800030280	Tax Assessment	226,002.82	234,933.45	205,363.18	185,000.00	192,390.19	185,000.00
85800031610	Facility Rental	11,078.50	.00	.00	.00	.00	.00
85800031666	Food Sales - Rec	.06-	.00	.00	.00	.00	.00
85800031676	Ice Rink Master	41,815.77	95,234.99	87,358.99	80,000.00	84,067.65	80,000.00
85800031678	RecZone Master	120.00	561.62	735.00	.00	1,210.00	.00
85800031680	Special Events Charge	.00	.00	.00	.00	.00	.00
85800031682	Advertising Charge	.00	.00	.00	.00	.00	.00
85800037002	Interest on Investments	382.76	4,120.59	3,160.17	2,600.00	1,541.29	2,600.00
85800037100	Refunds and Rebates	.00	.00	.00	.00	.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	10,428.00	.00	.00	.00	.00	.00
Fractional Mello CDF 2004-01 Revenue Total:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Total Fractional Mello CDF 2004-01:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Multi-Use Facility							
85843640000	Regular Salaries	22,482.25	25,024.44	17,988.57	26,733.00	18,440.66	34,388.00
85843640111	Temporary Wages	38,544.20	37,336.90	43,910.97	47,620.00	51,782.34	50,000.00
85843640113	Overtime Wages	1,272.51	1,690.31	1,785.76	.00	297.30	.00
85843640130	Comprehensive Leave	.00	.00	.00	937.00	.00	1,582.00
85843641002	Health Ins Premiums	360.52	1,442.08	.00	13,981.00	.00	14,790.00
85843641012	Workers Comp Insurance	1,589.40	1,354.64	1,039.17	1,737.00	1,046.35	2,364.00
85843641016	Unemployment Assessment	5,659.00	.00	482.00	.00	7,121.21	.00
85843641020	PERS (Retirement)	6,059.52	4,699.57	4,250.36	9,188.00	3,957.85	12,233.00
85843641028	PARS (Part Time Retirement)	680.61	712.94	838.47	925.00	978.75	925.00
85843642002	Office Supplies	.00	.00	387.44	.00	.00	.00
85843642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85843642006	Uniforms & Personal Equip	1,000.00	1,049.32	904.98	1,000.00	1,201.14	1,000.00
85843642007	Maintenance Supplies	4,098.19	5,198.80	2,605.33	3,000.00	1,585.38	2,000.00
85843642008	Recreation Supplies	12,953.80	12,987.27	6,156.17	6,500.00	5,113.60	4,000.00
85843642030	Special Operational	3,631.95	5,427.06	3,410.43	3,500.00	3,142.49	3,500.00
85843643031	Contractual Services	60,461.81	20,162.29	39,143.25	40,000.00	27,576.08	25,000.00
85843643066	Vehicle & Equip Replacement	7,209.28	6,160.56	3,731.35	3,843.00	3,843.29	2,969.00
85843643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	344.95	.00
85843643120	Printing & Reproduction	2,480.52	2,482.34	1,948.19	3,000.00	2,319.16	1,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
85843643130	Advertising & Legal Notices	4,697.52	4,310.55	3,258.00	3,000.00	2,145.00	1,000.00
85843643150	Training, Ed, Conf & Mtgs	375.00	1,282.45	1,593.16	2,000.00	1,220.56	1,000.00
85843643404	Public Utilities	34,290.09	35,098.45	33,724.02	35,000.00	44,045.03	35,000.00
85843645010	Facility Lease	37,800.00	42,000.00	42,000.00	45,000.00	45,000.00	47,000.00
85843645050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
85843645080	Park Grounds & Bldgs Maint	2,050.78	4,904.28	10,229.39	8,000.00	5,857.29	4,000.00
85843646460	Computer Hardware - Non Cap	.00	.00	493.35	600.00	.00	.00
Total Multi-Use Facility:		247,696.95	213,324.25	219,880.36	255,564.00	227,018.43	244,251.00
Parks, Bldgs & Trails Maint							
85843840000	Regular Salaries	6,449.50	6,187.38	6,052.56	.00	4,319.59	.00
85843840111	Temporary Wages	3,120.10	5,325.23	6,731.01	.00	4,716.57	.00
85843840113	Overtime Wages	.00	66.10	367.73	.00	48.24	.00
85843840130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85843841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85843841012	Workers Comp Insurance	483.43	340.96	362.53	.00	218.30	.00
85843841020	PERS (Retirement)	1,589.49	1,128.21	1,482.75	.00	887.41	.00
85843841028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85843842007	Maintenance Supplies	82.79	267.44	.00	500.00	.00	500.00
85843843031	Contractual Services	3,029.07	4,111.11	4,019.15	5,000.00	9,756.54	5,000.00
85843843404	Public Utilities	1,425.87	1,252.07	1,666.54	1,250.00	1,133.00	1,250.00
85843845080	Park Grounds & Bldgs Maint	.00	918.97	.00	1,000.00	.00	1,000.00
Total Parks, Bldgs & Trails Maint:		16,180.25	19,597.47	20,682.27	7,750.00	21,079.65	7,750.00
Department: 599							
85859949999	Transfers Out	50,000.00	.00	.00	250,000.00	250,000.00	.00
Total Department: 599:		50,000.00	.00	.00	250,000.00	250,000.00	.00
Fractional Mello CDF 2004-01 Revenue Total:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Fractional Mello CDF 2004-01 Expenditure Total:		313,877.20	232,921.72	240,562.63	513,314.00	498,098.08	252,001.00
Net Total Fractional Mello CDF 2004-01:		24,049.41-	101,928.93	56,054.71	245,714.00-	218,888.95-	15,599.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
In Lieu Mello-Roos CFD 2005-01							
In Lieu Mello-Roos CFD 2005-01							
85900030280	Tax Assessment	2,419.66	2,466.43	2,519.64	2,470.00	2,580.65	2,470.00
85900037002	Interest on Investments	84.62	707.17	402.37	.00	357.72	.00
In Lieu Mello-Roos CFD 2005-01 Revenue Total:		2,504.28	3,173.60	2,922.01	2,470.00	2,938.37	2,470.00
Total In Lieu Mello-Roos CFD 2005-01:		2,504.28	3,173.60	2,922.01	2,470.00	2,938.37	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	651.27	834.70	872.34	900.00	997.78	900.00
Total Department: 460:		651.27	834.70	872.34	900.00	997.78	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:		2,504.28	3,173.60	2,922.01	2,470.00	2,938.37	2,470.00
In Lieu Mello-Roos CFD 2005-01 Expenditure Total:		651.27	834.70	872.34	900.00	997.78	900.00
Net Total In Lieu Mello-Roos CFD 2005-01:		1,853.01	2,338.90	2,049.67	1,570.00	1,940.59	1,570.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Transit Facilities CFD 2013-3							
Transit Facilities CFD 2013-3							
86000030280	Tax Assessment	7,664.14	7,902.81	10,153.26	7,800.00	10,355.79	7,800.00
86000037002	Interest on Investments	7.42-	112.10	150.70	.00	283.37	.00
86000037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
Transit Facilities CFD 2013-3 Revenue Total:		7,656.72	8,014.91	10,303.96	7,800.00	10,639.16	7,800.00
Total Transit Facilities CFD 2013-3:		7,656.72	8,014.91	10,303.96	7,800.00	10,639.16	7,800.00
Department: 475							
86047543031	Contractual Services	2,072.35	2,860.75	3,086.76	2,865.00	8,452.73	2,865.00
Total Department: 475:		2,072.35	2,860.75	3,086.76	2,865.00	8,452.73	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:		7,656.72	8,014.91	10,303.96	7,800.00	10,639.16	7,800.00
Transit Facilities CFD 2013-3 Expenditure Total:		2,072.35	2,860.75	3,086.76	2,865.00	8,452.73	2,865.00
Net Total Transit Facilities CFD 2013-3:		5,584.37	5,154.16	7,217.20	4,935.00	2,186.43	4,935.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Mammoth View BAD 2014-01							
Mammoth View BAD 2014-01							
86100030280	Tax Assessment	157.23	8,443.37	34,407.19	8,440.00	35,035.43	8,440.00
86100037002	Interest on Investments	89.90	109.04	425.97	.00	1,079.36	.00
Mammoth View BAD 2014-01 Revenue Total:		247.13	8,552.41	34,833.16	8,440.00	36,114.79	8,440.00
Total Mammoth View BAD 2014-01:		247.13	8,552.41	34,833.16	8,440.00	36,114.79	8,440.00
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	2,083.76	3,255.00	3,185.32	3,100.00	3,137.75	3,100.00
86145043130	Advertising & Legal Notices	70.00	.00	.00	.00	.00	.00
Total Department: 450:		2,153.76	3,255.00	3,185.32	3,100.00	3,137.75	3,100.00
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:		247.13	8,552.41	34,833.16	8,440.00	36,114.79	8,440.00
Mammoth View BAD 2014-01 Expenditure Total:		2,153.76	3,255.00	3,185.32	3,100.00	3,137.75	3,100.00
Net Total Mammoth View BAD 2014-01:		1,906.63-	5,297.41	31,647.84	5,340.00	32,977.04	5,340.00
Net Grand Totals:		966,124.29-	691,435.92-	337,412.54	399,841.00-	307,574.03	70,866.00



FRACTIONAL MELLO ROOS – HIGHLIGHTS FOR FY2020-21

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.

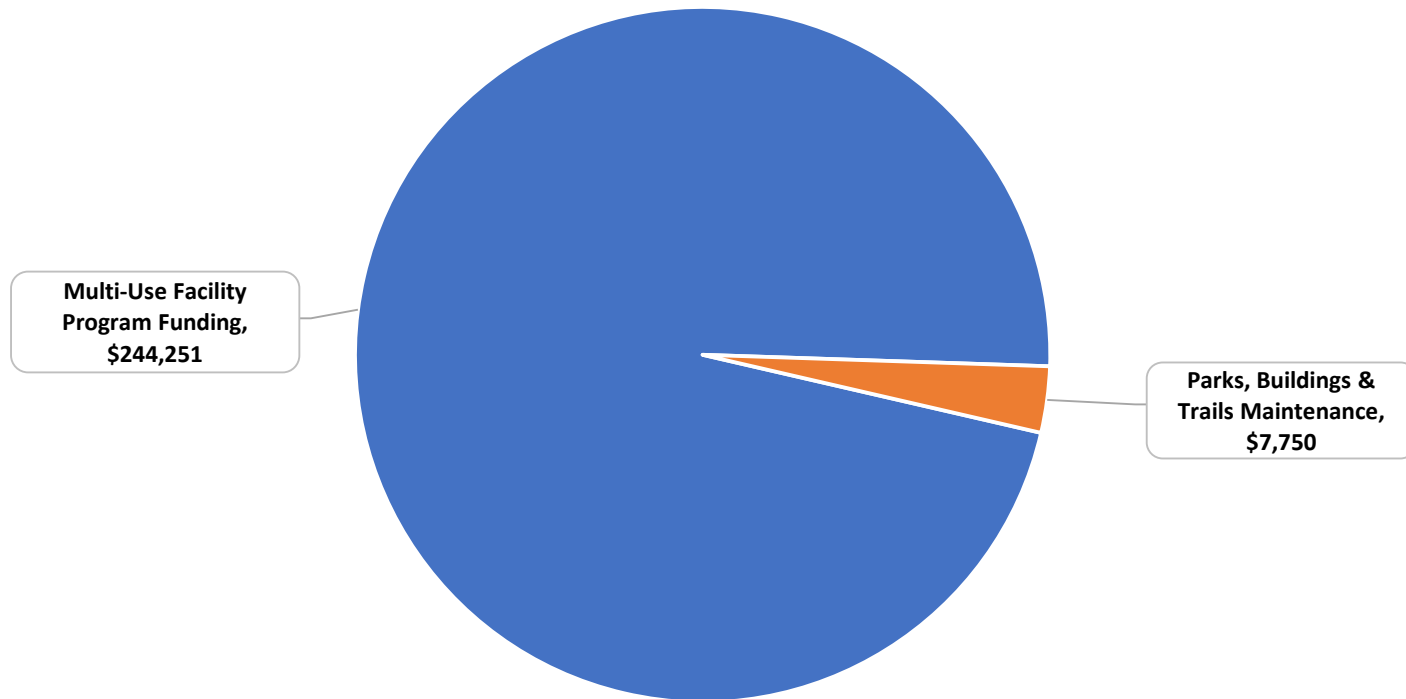
*“All fractional-use projects shall, as a condition of development approval, be required to be included within the boundaries of a **Mello-Roos** Community Facilities District and be subject to a special tax to pay for town services related to the project. The applicant shall be required to pay all costs 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

Sources of Revenue:

The Town is forecasting FY2020-21 annual Recreation Department revenues of \$267,600. These funds are dedicated for use at the Mammoth Lakes Multi-Use Facility. The balance of Mello Roos tax funds are allocated in the FY2020-21 Parks Maintenance budget.

Fractional Mello Roos



Total Expenditure \$ 252,001

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Fractional Mello CDF 2004-01							
Fractional Mello CDF 2004-01							
85800030280	Tax Assessment	226,002.82	234,933.45	205,363.18	185,000.00	192,390.19	185,000.00
85800031610	Facility Rental	11,078.50	.00	.00	.00	.00	.00
85800031666	Food Sales - Rec	.06-	.00	.00	.00	.00	.00
85800031676	Ice Rink Master	41,815.77	95,234.99	87,358.99	80,000.00	84,067.65	80,000.00
85800031678	RecZone Master	120.00	561.62	735.00	.00	1,210.00	.00
85800031680	Special Events Charge	.00	.00	.00	.00	.00	.00
85800031682	Advertising Charge	.00	.00	.00	.00	.00	.00
85800037002	Interest on Investments	382.76	4,120.59	3,160.17	2,600.00	1,541.29	2,600.00
85800037100	Refunds and Rebates	.00	.00	.00	.00	.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	10,428.00	.00	.00	.00	.00	.00
Fractional Mello CDF 2004-01 Revenue Total:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Total Fractional Mello CDF 2004-01:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Multi-Use Facility							
85843640000	Regular Salaries	22,482.25	25,024.44	17,988.57	26,733.00	18,440.66	34,388.00
85843640111	Temporary Wages	38,544.20	37,336.90	43,910.97	47,620.00	51,782.34	50,000.00
85843640113	Overtime Wages	1,272.51	1,690.31	1,785.76	.00	297.30	.00
85843640130	Comprehensive Leave	.00	.00	.00	937.00	.00	1,582.00
85843641002	Health Ins Premiums	360.52	1,442.08	.00	13,981.00	.00	14,790.00
85843641012	Workers Comp Insurance	1,589.40	1,354.64	1,039.17	1,737.00	1,046.35	2,364.00
85843641016	Unemployment Assessment	5,659.00	.00	482.00	.00	7,121.21	.00
85843641020	PERS (Retirement)	6,059.52	4,699.57	4,250.36	9,188.00	3,957.85	12,233.00
85843641028	PARS (Part Time Retirement)	680.61	712.94	838.47	925.00	978.75	925.00
85843642002	Office Supplies	.00	.00	387.44	.00	.00	.00
85843642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85843642006	Uniforms & Personal Equip	1,000.00	1,049.32	904.98	1,000.00	1,201.14	1,000.00
85843642007	Maintenance Supplies	4,098.19	5,198.80	2,605.33	3,000.00	1,585.38	2,000.00
85843642008	Recreation Supplies	12,953.80	12,987.27	6,156.17	6,500.00	5,113.60	4,000.00
85843642030	Special Operational	3,631.95	5,427.06	3,410.43	3,500.00	3,142.49	3,500.00
85843643031	Contractual Services	60,461.81	20,162.29	39,143.25	40,000.00	27,576.08	25,000.00
85843643066	Vehicle & Equip Replacement	7,209.28	6,160.56	3,731.35	3,843.00	3,843.29	2,969.00
85843643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	344.95	.00
85843643120	Printing & Reproduction	2,480.52	2,482.34	1,948.19	3,000.00	2,319.16	1,500.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
85843643130	Advertising & Legal Notices	4,697.52	4,310.55	3,258.00	3,000.00	2,145.00	1,000.00
85843643150	Training, Ed, Conf & Mtgs	375.00	1,282.45	1,593.16	2,000.00	1,220.56	1,000.00
85843643404	Public Utilities	34,290.09	35,098.45	33,724.02	35,000.00	44,045.03	35,000.00
85843645010	Facility Lease	37,800.00	42,000.00	42,000.00	45,000.00	45,000.00	47,000.00
85843645050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
85843645080	Park Grounds & Bldgs Maint	2,050.78	4,904.28	10,229.39	8,000.00	5,857.29	4,000.00
85843646460	Computer Hardware - Non Cap	.00	.00	493.35	600.00	.00	.00
Total Multi-Use Facility:		247,696.95	213,324.25	219,880.36	255,564.00	227,018.43	244,251.00
Parks, Bldgs & Trails Maint							
85843840000	Regular Salaries	6,449.50	6,187.38	6,052.56	.00	4,319.59	.00
85843840111	Temporary Wages	3,120.10	5,325.23	6,731.01	.00	4,716.57	.00
85843840113	Overtime Wages	.00	66.10	367.73	.00	48.24	.00
85843840130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85843841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85843841012	Workers Comp Insurance	483.43	340.96	362.53	.00	218.30	.00
85843841020	PERS (Retirement)	1,589.49	1,128.21	1,482.75	.00	887.41	.00
85843841028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85843842007	Maintenance Supplies	82.79	267.44	.00	500.00	.00	500.00
85843843031	Contractual Services	3,029.07	4,111.11	4,019.15	5,000.00	9,756.54	5,000.00
85843843404	Public Utilities	1,425.87	1,252.07	1,666.54	1,250.00	1,133.00	1,250.00
85843845080	Park Grounds & Bldgs Maint	.00	918.97	.00	1,000.00	.00	1,000.00
Total Parks, Bldgs & Trails Maint:		16,180.25	19,597.47	20,682.27	7,750.00	21,079.65	7,750.00
Department: 599							
85859949999	Transfers Out	50,000.00	.00	.00	250,000.00	250,000.00	.00
Total Department: 599:		50,000.00	.00	.00	250,000.00	250,000.00	.00
Fractional Mello CDF 2004-01 Revenue Total:		289,827.79	334,850.65	296,617.34	267,600.00	279,209.13	267,600.00
Fractional Mello CDF 2004-01 Expenditure Total:		313,877.20	232,921.72	240,562.63	513,314.00	498,098.08	252,001.00
Net Total Fractional Mello CDF 2004-01:		24,049.41-	101,928.93	56,054.71	245,714.00-	218,888.95-	15,599.00
Net Grand Totals:		24,049.41-	101,928.93	56,054.71	245,714.00-	218,888.95-	15,599.00



FLEET SERVICES – HIGHLIGHTS FOR FY2020-21

DESCRIPTION

The Town garage provides specialized 7-days-a-week, 24-hour support to the Town, MLPD, MLFPD, MUSD, and ESTA. The Town performs technical maintenance with a highly skilled team to ensure the operation of key government functions. Mechanics also fill key roles during snow management operations, including plow/cinder truck operations and fueling. The staffing for the garage includes:

Fleet Manager
Equipment Mechanic Lead Worker
Equipment Mechanic (3)
Equipment Mechanic Trainee (2)

Changes in the past year have come from a commitment to manage regular maintenance services for ESTA in a more dedicated fashion.

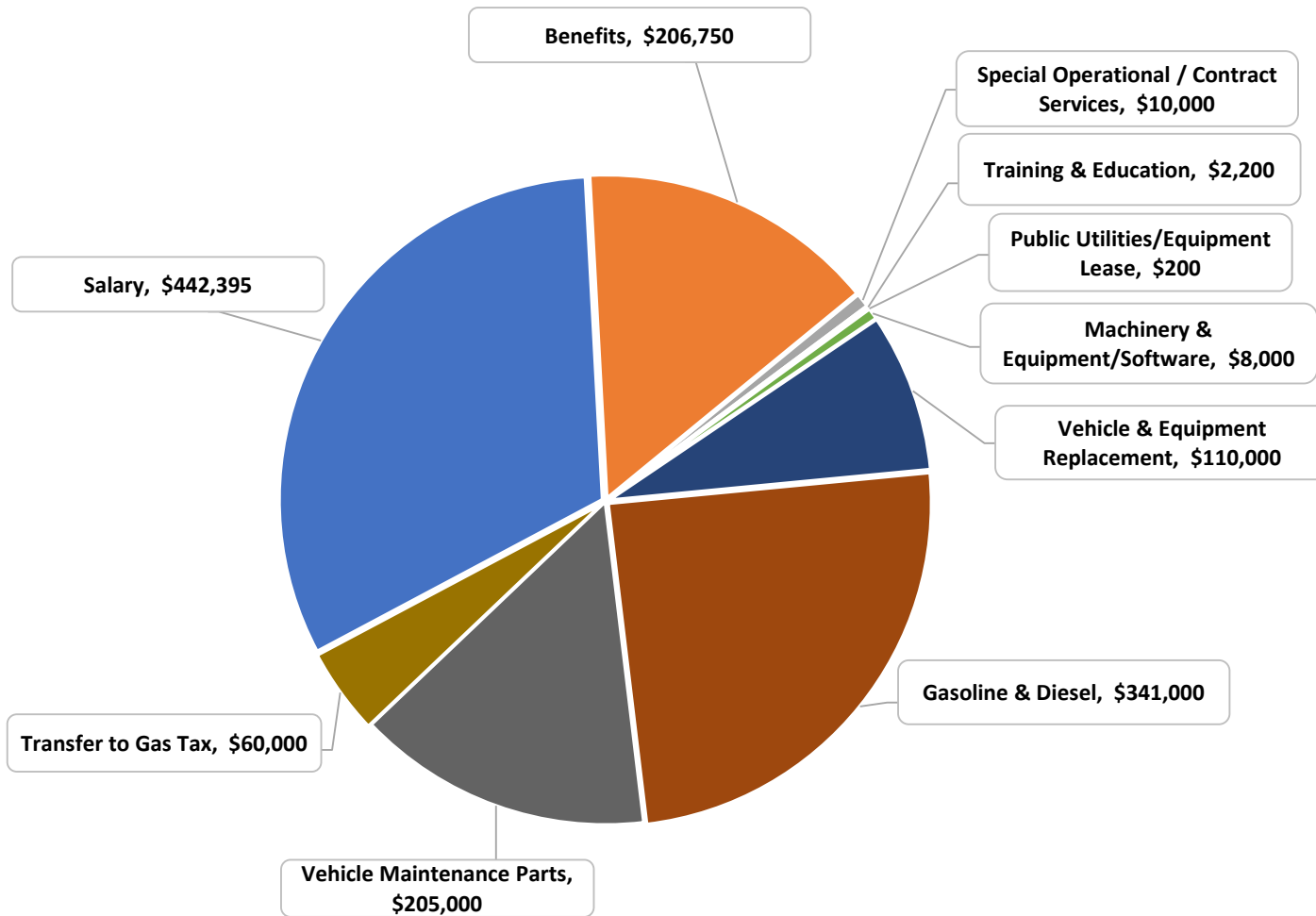
BUDGET HIGHLIGHTS - Major Budget Changes

Overall: No significant changes anticipated this year. Continual assessment will result in future recommendations based on expanding and aging Town and ESTA Fleets. Equipment: Town took delivery of two new loaders from Caterpillar and a new snow blower from Kodiak America this year. We expect little if any fleet changes in the coming year.

PRIORITIES FOR FY2020-21: 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.

Fleet Maintenance



Total Expenditure \$ 1,385,545

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Vehicle Service							
Vehicle Service							
91000031602	Charges for Services	381,788.78	375,914.95	431,976.18	477,843.00	482,624.55	442,939.00
91000031920	Garage-Other Governments	40,713.56	6,337.95	1,706.17	.00	4,043.77	.00
91000031922	Garage-ESTA	597,089.48	503,202.55	582,190.29	544,835.00	613,968.28	507,476.00
91000031924	Garage Services: County	3,700.84	16,902.87	4,173.33	10,000.00	3,964.92	10,000.00
91000031926	Garage Services: MLFPD	60,904.23	47,101.22	67,306.86	84,805.00	54,946.13	78,635.00
91000031928	Garage: Schools	59,868.69	62,237.99	94,757.26	97,460.00	63,805.48	89,480.00
91000032230	Equip Replacement Charge	1,070,772.35	807,306.13	723,510.77	723,510.00	819,004.54	723,510.00
91000037002	Interest on Investments	35,620.21	44,904.58	166,638.14	.00	155,051.06	.00
91000037100	Refunds and Rebates	1,634.64	40,714.37	2,528.28	.00	2,203.13	.00
91000037400	Sale of Fixed Assets	200.00	2,004.00	.00	.00	7,877.00	.00
91000037500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
91000039999	Interfund Transfers In	499,638.00	435,535.00	942,600.00	740,000.00	740,000.00	.00
Vehicle Service Revenue Total:		2,751,930.78	2,342,161.61	3,017,387.28	2,678,453.00	2,947,488.86	1,852,040.00
Total Vehicle Service:		2,751,930.78	2,342,161.61	3,017,387.28	2,678,453.00	2,947,488.86	1,852,040.00
Garage Operations							
91045640000	Regular Salaries	363,362.11	390,006.34	350,622.04	372,506.00	432,035.85	427,395.00
91045640111	Temporary Wages	.00	.00	20,489.22	15,000.00	15,050.07	15,000.00
91045640113	Overtime Wages	30,068.45	6,430.12	28,692.45	.00	21,031.56	.00
91045640130	Comprehensive Leave	9,449.00	1,148.86	19,786.23	25,715.00	26,410.08	1,582.00
91045641002	Health Ins Premiums	92,791.97	91,366.78	96,074.55	142,537.00	157,517.81	14,790.00
91045641012	Workers Comp Insurance	23,544.43	18,125.25	18,438.57	23,373.00	21,720.72	29,639.00
91045641016	Unemployment Assessment	.00	75.00	.00	.00	.00	.00
91045641020	PERS (Retirement)	110,886.18	95,858.82	105,656.05	131,792.00	143,861.23	160,439.00
91045641028	PARS (Part Time Retirement)	.00	.00	471.03	300.00	270.24	300.00
91045642002	Office Supplies	303.51	715.11	1,141.45	.00	115.75	.00
91045642003	Misc Supplies	.00	.00	.00	.00	419.13	.00
91045642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
91045642006	Uniforms & Personal Equip	.00	.00	.00	.00	10,019.40	.00
91045642016	Gasoline & Diesel	271.73	599.94	165.31	.00	637.20	.00
91045642017	Vehicle Maintenance Parts	4,187.24	7,321.02	5,997.70	.00	7,990.89	.00
91045643031	Contractual Services	7,726.95	.00	.00	10,000.00	391.46	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	.00	2,000.00
91045643404	Public Utilities	76.02	.00	538.04	100.00	1,076.08	100.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
91045646010	Equipment Lease	.00	.00	4,842.36	100.00	5,571.04	100.00
91045646200	Machinery & Equip - Non Cap	771.59	.00	.00	3,000.00	3,993.52	3,000.00
91045646460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
91045646480	Computer Software - Non Cap	.00	.00	.00	5,000.00	1,616.25	5,000.00
91045649000	Write Off Internal Loans	.00	.00	.00	.00	.00	.00
Total Garage Operations:		643,439.18	609,349.52	652,915.00	731,623.00	796,908.12	669,545.00
Vehicle & Equip Replace							
91057048100	Vehicles - Capital	35,302.81	1,256.38	28,635.76	180,000.00	147,844.24	110,000.00
91057048199	Vehicles - Depreciation	378,005.12	253,603.20	.00	.00	.00	.00
91057048200	Machinery & Equip - Capital	85,320.72	28,183.51	13,646.28	.00	1,292,280.87	.00
91057048300	Additions to the Fleet	.00	.00	.00	250,000.00	106,252.28	.00
91057048990	Depreciation	.00	.00	444,084.16	.00	.00	.00
Total Vehicle & Equip Replace:		257,381.59	283,043.09	486,366.20	430,000.00	1,546,377.39	110,000.00
Garage - Other Government							
91057942016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
91057942017	Vehicle Maintenance Parts	.00	.00	1,208.06	.00	.00	.00
Total Garage - Other Government:		.00	.00	1,208.06	.00	.00	.00
General Fleet Garage							
91058042016	Gasoline & Diesel	5,229.37	6,771.30	8,517.56	5,000.00	10,234.73	5,000.00
91058042017	Vehicle Maintenance Parts	9,382.89	3,518.24	10,028.31	5,000.00	2,767.95	5,000.00
Total General Fleet Garage:		14,612.26	10,289.54	18,545.87	10,000.00	13,002.68	10,000.00
Parks Maintenance Garage							
91058142016	Gasoline & Diesel	14,115.62	12,217.61	18,358.25	13,000.00	13,839.41	13,000.00
91058142017	Vehicle Maintenance Parts	12,360.42	14,900.83	20,123.84	10,000.00	25,510.22	10,000.00
Total Parks Maintenance Garage:		26,476.04	27,118.44	38,482.09	23,000.00	39,349.63	23,000.00
Mono County Schools							
91058242016	Gasoline & Diesel	6,122.88	6,741.90	6,662.97	8,000.00	5,675.31	8,000.00
Total Mono County Schools:		6,122.88	6,741.90	6,662.97	8,000.00	5,675.31	8,000.00

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Mono County Garage							
91058342016	Gasoline & Diesel	3,239.34	2,778.99	4,559.24	5,000.00	3,064.93	5,000.00
91058342017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
Total Mono County Garage:		3,239.34	2,778.99	4,559.24	5,000.00	3,064.93	5,000.00
Transit Garage Services							
91058442016	Gasoline & Diesel	65,181.56	67,111.20	48,370.10	75,000.00	45,154.82	75,000.00
91058442017	Vehicle Maintenance Parts	39,422.21	27,610.79	23,479.60	35,000.00	30,107.64	35,000.00
Total Transit Garage Services:		104,603.77	94,721.99	71,849.70	110,000.00	75,262.46	110,000.00
ESTA Garage							
91058542016	Gasoline & Diesel	143,246.21	157,925.46	183,559.20	150,000.00	164,683.10	150,000.00
91058542017	Vehicle Maintenance Parts	76,339.64	90,205.24	87,702.88	75,000.00	108,625.91	75,000.00
Total ESTA Garage:		219,585.85	248,130.70	271,262.08	225,000.00	273,309.01	225,000.00
Fire Dept - Garage							
91058642016	Gasoline & Diesel	16,050.68	14,687.88	13,271.67	20,000.00	13,504.85	20,000.00
91058642017	Vehicle Maintenance Parts	22,571.10	14,960.22	24,011.91	15,000.00	13,852.48	15,000.00
Total Fire Dept - Garage:		38,621.78	29,648.10	37,283.58	35,000.00	27,357.33	35,000.00
Mammoth Unified School							
91058742016	Gasoline & Diesel	17,286.23	20,910.57	20,672.90	20,000.00	19,920.38	20,000.00
91058742017	Vehicle Maintenance Parts	21,034.70	17,896.78	19,103.57	25,000.00	14,813.41	25,000.00
Total Mammoth Unified School:		38,320.93	38,807.35	39,776.47	45,000.00	34,733.79	45,000.00
Public Safety Garage							
91058842016	Gasoline & Diesel	35,784.30	41,939.26	51,797.62	45,000.00	54,952.46	45,000.00
91058842017	Vehicle Maintenance Parts	24,540.28	47,454.19	32,757.38	40,000.00	25,908.95	40,000.00
Total Public Safety Garage:		60,324.58	89,393.45	84,555.00	85,000.00	80,861.41	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	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 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	408,853.00	398,279.66	399,120.00	60,000.00	407,884.84	60,000.00
Total Interfund Transfers:		408,853.00	398,279.66	399,120.00	60,000.00	407,884.84	60,000.00
Vehicle Service Revenue Total:		2,751,930.78	2,342,161.61	3,017,387.28	2,678,453.00	2,947,488.86	1,852,040.00
Vehicle Service Expenditure Total:		1,821,581.20	1,838,302.73	2,112,586.26	1,767,623.00	3,303,786.90	1,385,545.00
Net Total Vehicle Service:		930,349.58	503,858.88	904,801.02	910,830.00	356,298.04-	466,495.00
Net Grand Totals:		930,349.58	503,858.88	904,801.02	910,830.00	356,298.04-	466,495.00



DEBT SERVICE FUND - HIGHLIGHTS FOR FY2020-21

The Debt Service Fund accounts for the Town's main debt service payments. In FY2020-21, these payments are mainly funded by the Measure R Fund, (Multi Use Facility) and the General Fund. The table below also includes the debt payments for the North Village CFD and Bluff's Development.

FY2020-21 Expenditures

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	ANNUAL PAYMENT FY20 21
Lease Revenue Bond (2015) Details see schedule B	Refinance COP and Police Facility Funding	\$ 3,550,000	\$ 314,540
Installment Sales Agreement (2017) Details see schedule C	Multi Use Facility	\$ 5,500,000	\$ 614,441
Taxable Judgment Obligation Bonds (2017) Details see schedule D	MLLA Debt	\$ 23,995,000	\$ 1,867,287
CFD 2001-1 Refunding Bonds, (2016) Details see schedule E	North Village Development	\$ 6,626,919	\$ 514,744
2004 Reassessment Refunding Bonds Details see schedule F	Bluff's Development	\$ 2,704,934	\$ 209,787
Total		\$ 42,376,853	\$ 3,520,799

General Fund Debt	\$ 2,181,827
Measure R Debt	\$ 614,441
Assessment District Debt	\$ 724,531

Account Number	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Adopted Budget
Debt Service							
Debt Service							
99000037002	Interest on Investments	222.41	36,943.97	1,018.68	.00	2,540.33	.00
99000037100	Refunds and Rebates	.00	593,755.00	.00	.00	.00	.00
99000037500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
99000039999	Interfund Transfers In	3,250,236.00	9,202,850.49	3,350,895.00	3,938,322.00	3,942,117.00	2,186,827.00
Debt Service Revenue Total:		3,250,458.41	9,833,549.46	3,351,913.68	3,938,322.00	3,944,657.33	2,186,827.00
Total Debt Service:		3,250,458.41	9,833,549.46	3,351,913.68	3,938,322.00	3,944,657.33	2,186,827.00
Debt Service							
99059043031	Contractual Services	554.00	2,725.00	4,880.00	5,000.00	6,765.92	5,000.00
99059048300	Capital Land Acquisition	.00	6,502,491.41	.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	78,987.40	78,914.79	.00	.00	.00
99059049494	Debt SVCE-Multi Use Facility	.00	55,192.49	612,130.75	615,925.00	615,925.00	614,441.00
99059049496	Debt Service HELP Loan	.00	330,148.51	.00	.00	.00	.00
99059049497	Debt Svce Lease Rev Bond 2015	315,708.55	314,776.30	315,615.90	314,192.00	314,192.25	314,540.00
99059049498	Debt Service MLLA Settlement	2,000,000.00	2,488,992.67	1,868,537.52	1,869,400.00	1,869,400.00	1,867,287.00
99059049499	Debt SVSE: Multi Use Facility	.00	.00	.00	.00	.00	.00
Total Debt Service:		2,395,249.95	9,773,313.78	2,880,078.96	2,804,517.00	2,806,283.17	2,801,268.00
Interfund Transfers							
99059949999	Transfers Out	340,520.07	443,200.00	366,269.00	340,000.00	340,000.00	.00
Total Interfund Transfers:		340,520.07	443,200.00	366,269.00	340,000.00	340,000.00	.00
Debt Service Revenue Total:		3,250,458.41	9,833,549.46	3,351,913.68	3,938,322.00	3,944,657.33	2,186,827.00
Debt Service Expenditure Total:		2,735,770.02	10,216,513.78	3,246,347.96	3,144,517.00	3,146,283.17	2,801,268.00
Net Total Debt Service:		514,688.39	382,964.32-	105,565.72	793,805.00	798,374.16	614,441.00-
Net Grand Totals:		514,688.39	382,964.32-	105,565.72	793,805.00	798,374.16	614,441.00-

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 minimize 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. 20-45

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2020-21 PURSUANT TO ARTICLE XIII B
OF THE STATE OF CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B 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 2020-21, 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 2020-21 is \$27,028,408 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 17th day of June 2020.


BILL SAUSER, Mayor

ATTEST:

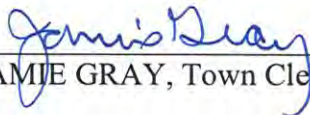

JAMIE GRAY, Town Clerk

Exhibit 1

ARTICLE XIII B APPROPRIATIONS LIMIT

Article XIII B 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 2020-21, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2019-20 Appropriations Limit	\$25,999,302
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2019-20 Adjustment Factors

Mono County Population Change = 1.0022 (.22% change)
California Per Capita Income Change = 1.00373 (3.85% change)
Combined Change = 1.0022 x 1.0373 = 1.0396

2020-21 Appropriations Limit	\$27,028,408
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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)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-45 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

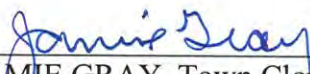
AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
 and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 20-46

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

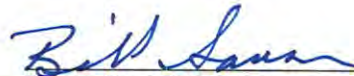
WHEREAS, the Town Council has adopted the Town's Investment Policy; and

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 the Town 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 17th day of June 2020.


BILL SAUSER, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2020-21

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:

<u>Permitted Investments/Deposits</u>	<u>Maximum Percentages or Amount</u>	<u>Maximum Maturity</u>
<u>Investment Type A:</u>		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A1, P1 only)	30%	180 days
LAIF	\$40,000,000	n/a
Mono County Investment Pool	\$5,000,000	n/a
Passbook Deposits	----	n/a
<u>Investment Type B:</u>		
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 Manager 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)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-46 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

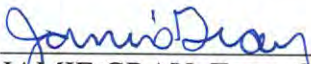
AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
 and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 20-47

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
REAFFIRMING 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

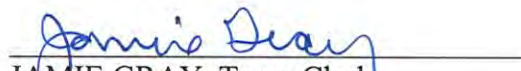
WHEREAS, upon a recent review of the Reserve Policy, the Town Council finds no reason to amend the current Policy, which provides for the safety of the Town's financial operating needs.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby reaffirm 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 17th day of June 2020.


BILL SAUSER, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Reserve Policy – Town of Mammoth Lakes

General Provision:

A comprehensive reserve strategy is crucial to any municipality, however the Town of Mammoth Lakes is particularly vulnerable because we rely so heavily on Transient Occupancy Tax for over 60% of our budget. It is for this reason, we are recommending a relatively high overall percentage (25% of Total General Fund Revenue) for our combined Reserve Policy.

The Reserve Policy is comprised of three components to the reserve strategy. They include Reserve for Economic Uncertainty (REU), Operating Reserve (OR), and Contingency. This policy is reviewed on an annual basis during final budget adoption.

Component #1 – Reserve for Economic Uncertainty (REU)

Purpose: To minimize 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 tool can only be engaged at 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: Target for this component is 16% of General Fund Revenue. This number represents approximately 2 months of General Fund operating expenses.

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 be 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 fund.

Funding Target: Target for this component is 9% of General Fund Revenue. This number represents approximately 1 months of General Fund operating expenses.

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 event was 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 can only be engaged at 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: 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 should 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.

Conclusion:

This policy outlines a secure plan for funding for the unknown. When fully funded this reserve policy could provide 25% of the Town's operating budget. Town administration and Finance leadership believe this policy provides adequate reserve capacity to support the town should the need arise. This policy outlines the minimum amounts recommended 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)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-47 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

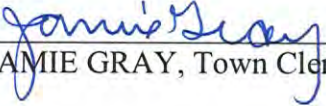
AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
 and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 20-48

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 has 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;

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;

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.

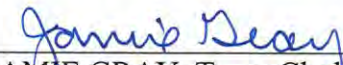
SECTION 2. The Debt Management Policy, as attached hereto, is hereby approved and adopted and shall be made applicable to all Local Debt issued by or on behalf of the Town of Mammoth Lakes including Mammoth Lakes Municipal Services Corporation.

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 17th day of June 2020.


BILL SAUSER, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy



FY2020-21



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(l), 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.

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“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)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-48 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
 and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 20-62

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 XIII B 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, 2020; 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, 2020 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 measurement 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, 2020.

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 1st day of July 2020.


BILL SAUSER, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Attachment A

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 20-21

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	\$4,000	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 receipts including the \$4 CASp fee.

Highlight = Fee Change from Prior Year

AIRPORT FEE SCHEDULE FY20-21

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
Helicopter less than 35 gallons	\$35.00	\$45.00
Helicopter more than 35 gallons	\$0.00	\$45.00
Part 91 Light Single less than 15 gallons	\$15.00	\$15.00
Part 91 Light Single more than 15 gallons	\$0.00	\$10.00
Part 91 Heavy Single less than 25 gallons	\$25.00	\$25.00
Part 91 Heavy Single more than 25 gallons	\$0.00	\$15.00
Part 91 Light Twin less than 35 gallons	\$35.00	\$35.00
Part 91 Light Twin more than 35 gallons	\$0.00	\$20.00
Part 91 Heavy Twin less than 45 gallons	\$45.00	\$45.00
Part 91 Heavy Twin more than 45 gallons	\$0.00	\$25.00
Part 135 Light Single less than 15 gallons	\$40.00	\$15.00
Part 135 Light Single more than 15 gallons	\$0.00	\$10.00
Part 135 Heavy Single less than 25 gallons	\$45.00	\$25.00
Part 135 Heavy Single more than 25 gallons	\$0.00	\$15.00
Part 135 Light Twin less than 35 gallons	\$50.00	\$35.00
Part 135 Light Twin more than 35 gallons	\$0.00	\$20.00
Part 135 Heavy Twin less than 45 gallons	\$55.00	\$45.00
Part 135 Heavy Twin more than 45 gallons	\$0.00	\$25.00

AIRPORT FEE SCHEDULE FY20-21

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	\$89.35
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 FY20-21

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	\$298/landing not to exceed \$380	

* Airport Fee

** Airport Splits Fee 50/50 with FBO

Highlight = Fee Change from Prior Year

PUBLIC SAFETY FEE SCHEDULE FY 2020-21

Item	Note	Adopted	Per Unit
Abandoned Vehicle Abatement Charge	Abandoned Vehicle Removal	Cost Acct	Vehicle
Animal Control Citations	Animal Control Citations	\$150	Citation
Animal Control Fees	Animal Adoption Processing: Cat	\$10	Animal
Animal Control Fees	Animal Adoption Processing: Dog	\$10	Animal
Animal Control Fees	Animal Euthanasia: Cat	\$54	Animal
Animal Control Fees	Animal Euthanasia: Dog	\$114	Animal
Animal Control Fees	Cat Impound	\$75	Animal
Animal Control Fees	Dog Impound	\$100	Animal
Animal Control Fees	Dog License Processing (Altered)	\$20	Animal
Animal Control Fees	Dog License Processing (Unaltered)	\$50	Animal
Animal Control Reports Filed Fee	Animal Control Reports Filed	\$10	Report
Animal Control Warnings	Animal Control Warnings	\$0	Warning
Animal Quarantine Fee	Animal Quarantine	\$275	Animal
Calls For Service Fee	Calls For Animal Control Service	\$0	Call
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)

PUBLIC SAFETY FEE SCHEDULE FY 2020-21

Item	Note	Adopted	Per Unit
Vehicle Impound Fee	Administration of Vehicle Impound/Storage Fee	\$150	Vehicle
Vehicle Inspection	Vehicle Citation Issuance	\$0	Vehicle
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

2020/21 Park and Recreation Department Master Fee Schedule

Updated: 2/4/2020 RC Approved: 2/4/2020 JTC Review: 2/19/2020

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/ alcohol	Deposit w/ alcohol		NA	\$ 300.00	At this time no events will be permitted with alcohol
	Deposit w/o alcohol	Deposit w/o alcohol		NA	\$ 150.00	Per reservation
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.
	Skate Park	Rental Fee		\$ 12.00	\$ 12.00	per hour
	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 - must have approval from Director
	Tournament Rental Fee	Rental Fee		NA	\$ 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 CREEK 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 Surcharge	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 Hourly 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
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	Season Pass adult (18+)		NA	\$ 140.00	Per season
	Whitmore Pool	Season Pass Youth (<18)		NA	\$ 60.00	Per season
	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

2020/21 Park and Recreation Department Master Fee Schedule

Updated: 2/4/2020 RC Approved: 2/4/2020

[TC Review: 2/19/2020

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	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	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. - Fri.) / WEEKEND & HOLIDAY RATE (Sat. - 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	NA	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 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	Facility Rental - Tournament Fee		NA	\$ 275.00	Per hour - includes 2 dedicated employees
	Ice Rink	Facility 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
	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)

2020/21 Park and Recreation Department Master Fee Schedule

Updated: 2/4/2020 RC Approved: 2/4/2020 JTC Review: 2/19/2020

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	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 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 Play Fee			NA	\$ 5.00	Per drop-in
	Adult Recreation-Class/Program	Adult Recreation-Class/Program - Contract-Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	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
	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
	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					
	Backpacking Camp	2 Day Session		NA	\$275.00	New program - 2 days and 1 night
	Challenger British Soccer Camp	5-Day Session - Contract 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 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 Gymnastics Camp	5 days / 9am-noon		NA	\$ 129.00	Per camp
	Youth Gymnastics Camp	3 days / 9am-noon		NA	\$ 80.00	Per camp
	Youth Tennis Camp	5 days / 9am-noon		NA	\$ 129.00	Per camp
	Youth Play Fee			NA	\$ 3.00	Per drop-in
	Youtheatre	Spring Production (7 - 17 yrs.) 5 day sessions - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 2020-21

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 Right of Entry	Annual permit to use Town-owned/leased property for snow storage	\$1,000
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 2020-21

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
	Cost Accounted, \$10,000 Deposit
Development Agreement (DA)	
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 2020-21

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 entire 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 2020-2021

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. New Structures and Additions

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	247.86	239.47	233.25	223.81	210.17	204.10	216.62	195.46	188.40
A-1 Assembly, theaters, without stage	227.10	218.71	212.49	203.05	189.41	183.34	195.86	174.70	167.65
A-2 Assembly, nightclubs	191.96	186.56	182.12	174.70	164.94	160.39	168.64	149.29	144.33
A-2 Assembly, restaurants, bars, banquet halls	190.96	185.56	180.12	173.70	162.94	159.39	167.64	147.29	143.33
A-3 Assembly, churches	229.69	221.30	215.08	205.64	192.37	187.27	198.45	177.66	170.60
A-3 Assembly, general, community halls, libraries, museums	192.20	183.81	176.59	168.15	153.51	148.44	160.96	138.80	132.75
A-4 Assembly, arenas	226.10	217.71	210.49	202.05	187.41	182.34	194.86	172.70	166.65
B Business	200.26	192.96	186.54	177.38	161.90	155.84	170.40	142.43	136.08
E Educational	209.90	202.64	196.82	188.34	175.49	166.60	181.86	153.45	148.75
F-1 Factory and industrial, moderate hazard	117.60	112.19	105.97	101.84	91.54	87.26	97.61	75.29	70.95
F-2 Factory and industrial, low hazard	116.60	111.19	105.97	100.84	91.54	86.26	96.61	75.29	69.95
H-1 High Hazard, explosives	109.99	104.58	99.35	94.22	85.14	79.87	89.99	68.89	N.P.
H234 High Hazard	109.99	104.58	99.35	94.22	85.14	79.87	89.99	68.89	63.56
H-5 HPM	200.26	192.96	186.54	177.38	161.90	155.84	170.40	142.43	136.08
I-1 Institutional, supervised environment	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
I-2 Institutional, hospitals	335.53	328.23	321.81	312.65	296.45	N.P.	305.67	276.99	N.P.
I-2 Institutional, nursing homes	233.12	225.82	219.40	210.24	195.51	N.P.	203.26	176.05	N.P.
I-3 Institutional, restrained	227.71	220.41	213.99	204.83	190.84	183.78	197.85	171.37	163.02
I-4 Institutional, day care facilities	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
M Mercantile	142.95	137.54	132.11	125.68	115.38	111.83	119.62	99.73	95.77
R-1 Residential, hotels	199.70	192.92	186.99	179.78	164.90	160.43	179.93	148.60	143.96
R-2 Residential, multiple family	167.27	160.49	154.56	147.35	133.71	129.23	147.50	117.40	112.76
R-3 Residential, one- and two-family ^a	155.84	151.61	147.83	144.09	138.94	135.27	141.72	130.04	122.46
R-4 Residential, care/assisted living facilities	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
S-1 Storage, moderate hazard	108.99	103.58	97.35	93.22	83.14	78.87	88.99	66.89	62.56
S-2 Storage, low hazard	107.99	102.58	97.35	92.22	83.14	77.87	87.99	66.89	61.56
U Utility, miscellaneous	84.66	79.81	74.65	71.30	64.01	59.80	68.04	50.69	48.30

- 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) = \$22.45 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 and above	\$78,005.00 + 0.00840 x valuation over \$6,000,000

3. 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.

4. 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

5. 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 accessory 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.

6. 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

7. 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

8. 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.

9. 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.

10. 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)

11. 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.

12. 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, 2021 for all projects pursuant to Town Council Resolution 20-__.**

Developmental Impact Fee Schedule

Refer to [Municipal Code Section 15.16. Article II](#) and [Resolution 15-32](#) for Details

Adopted by Town Council July 1, 2015

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.

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	\$150	\$128	\$156	\$301	\$1.04	\$0.41	\$0.26	\$0.57
Vehicle Circulation	\$265	\$139	\$184	\$166	\$0.58	\$0.22	\$0.15	\$0.31
Multi-Modal Circulation	\$1,389	\$727	\$969	\$871	\$3.01	\$1.17	\$0.74	\$1.65
Storm Drainage	\$845	\$459	\$586	\$438	\$0.08	\$0.08	\$0.27	\$0.33
General Facilities & Equipment	\$707	\$602	\$739	\$432	\$0.66	\$0.66	\$0.27	\$0.36
Parkland and Recreation	\$713	\$607	\$746	\$533	\$0.00	\$0.00	\$0.00	\$0.00
Airport	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Town Fees	\$4,069	\$2,661	\$3,380	\$2,740	\$5.37	\$2.55	\$1.70	\$3.21

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)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-62 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 1st day of July 2020, by the following vote:

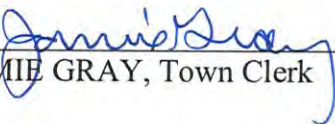
AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
 and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 20-63

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JULY 31, 2021

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, 2021 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 July 1, 2020 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, 2021, 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, 2021.

3. Notwithstanding the foregoing, the Town Council reserves the right to rescind this resolution at any time and restore Public Arts Fee 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.

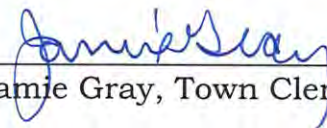
SECTION 5. CEQA EXEMPTION

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 1st day of July 2020.


BILL SAUSER, Mayor

ATTEST:


Jamie Gray, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-63 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 1st day of July 2020, by the following vote:

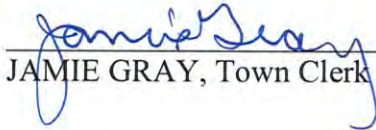
AYES: Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido,
and Mayor Sauser

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk