



Mammoth Lakes
CALIFORNIA



Town of Mammoth Lakes

Fiscal Year 2022/23

Operating Budget

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2022-23

Table of Contents

Introductory Section

Town Leadership
Town Manager Budget Letter
Budget Assumptions

Town Wide Budget Summary

Fund Balance Reserves
Budget Overview – All Funds
Combined Fund Statement
Labor Statistics

General Fund (100)

General Fund Revenues
Revenue Glossary
Revenue Line Item Detail
Expenditure Overview

General Fund Departments

Town Administration
Finance / Human Resources
Police / Public Safety
Parks & Recreation
Community & Economic Development
Public Works – Engineering
Housing **(Including Fund 245)**
Transit
Tourism

Comprehensive Leave (101)

Employee 125 Plan (930)

TOWN OF MAMMOTH LAKES
Adopted Budget for Fiscal Year 2022-23
Table of Contents

Solid Waste (205)

Gas Tax Fund (210)

Airport Fund (220)

Measure R & U

Fund 215 – Trails

Fund 216 – Measure R

Fund 217 – Measure U

Tourism Business Improvement District Fund (218)

Long Valley Pit Fund (240)

Local Transportation Commission Fund (250)

Capital Projects Fund (300)

Development Impact Fees Fund (830 – 841)

Town Admin Overhead

General Facilities & Equipment

Law Enforcement

Storm Drains

Parks & Recreation

Mono County Office of Education – Library

Streets & Circulation

Mono County Office of Education – Child Care

Fire Facilities, Vehicles & Equipment

Airport Improvements

Public Art

Transit & Trails

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2022-23

Table of Contents

Assessment Districts Fund (850 – 861)

Juniper Ridge – AD 1993-1
Bluffs – AD 1993-4 Bluffs
Bluffs – Maintenance District 1996-4
North Village CFD 2001-1
Old Mammoth Road – BAD 2002-01
North Village – BAD 2002-2
Fractional Mello-Roos CFD 2005-01
Transit Facilities CFD 2013-3
Mammoth View BAD 2014-01

Fractional Mello-Roos Fund (858)

Fleet Services/Garage Services (910)

Vehicle Replacement (915)

Debt Service (990)

Town Policy Review

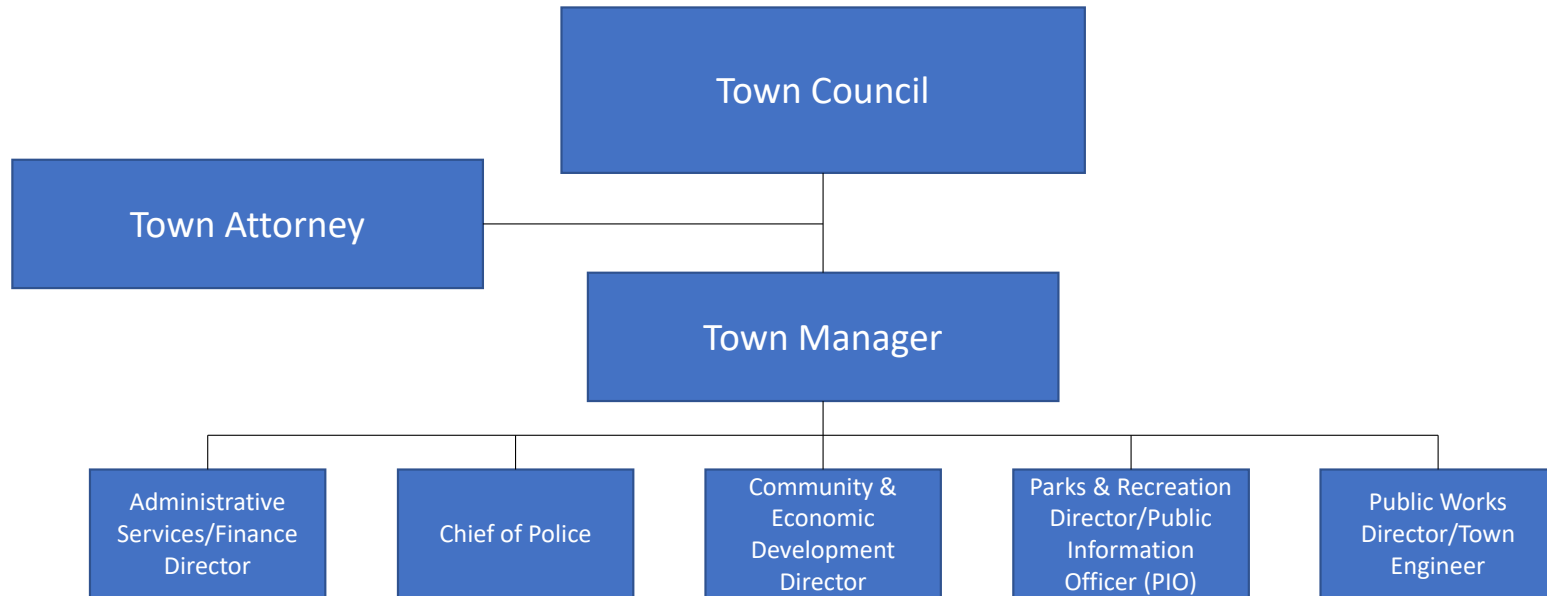
Appropriations Limits
Investment
Reserve
Debt Management

Fees for Services



TOML Organization Chart – Leadership

September 2022





MAMMOTH LAKES TOWN COUNCIL



Mayor
Lynda Salcido

Term ends: November 2022

P.O. Box 8105
Mammoth Lakes, CA 93546
Work: (760) 965-3733
Cell: (760) 221-4325
lsalcido@townofmammothlakes.ca.gov



Mayor Pro Tem
John Wentworth

Term ends: November 2022

P.O. Box 100 PMB #234
Mammoth Lakes, CA 93546
Work: (760)934-3154
Home: (760-934-1279
Cell (213)309-5637
jwentworth@townofmammothlakes.ca.gov



Councilmember
Bill Sauser

Term ends: November 2024

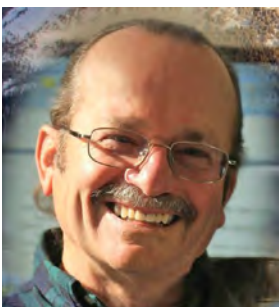
P.O. Box 26
Mammoth Lakes, CA 93546
Cell: (760) 937-5822
bsauser@townofmammothlakes.ca.gov



Councilmember
Sara Rea

Term ends: November 2024

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



Councilmember
Kirk Stapp

Term ends: November 2022

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

Town Manager's Letter of Introduction

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

It is my pleasure to present the Town of Mammoth Lakes Adopted Budget for Fiscal Year 2022-23 (FY22-23). 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 is a structurally balanced. The financial plan continues to support sound fiscal policies to support on-going budget integrity. This approach has allowed the greater flexibility for the Council to direct funding to specific priorities. The FY22-23 budget includes a robust Capital Improvement Plan (CIP) with the implementation of an updated five-year CIP. The FY22-23 budget is built on \$70,827,517 total revenue and \$104,533,178 in total appropriations, inclusive of transfers in and out of \$13,412,016.

The budget is more than just a financial document. It provides valuable information on Town operations. It translates the allocation of financial resources into programs, services and capital projects. The allocation of financial resources support strategic initiatives, provides continuity of services to the community, fulfills state and federal mandates, supports the operation of an effective Town organization, and the implementation of Council Strategic Priorities.

Continuity of investments allows the Council to establish priorities for both the current fiscal year as well as those efforts the extend across multiple year. The priorities for current year build off or continue previous priorities. These include the following priorities:

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

Throughout the FY22-23 budget, specific allocations are directed to achieve these stated priorities. Strong financial policies combined with a conservative budget approach sets the foundation for long-term fiscal stability. Key initiatives include supporting the construction of affordable, workforce housing, implementation of renewed five-year capital improvement program, enhanced engagement with federal and state land managers, expanded regional efforts, expanded trails, investment to maintain and improve town facilities and completion of the new Community Recreation Center. The Town has taken on the operation of the Edison Theatre and has agreements with the Mammoth Lakes Foundation to for the development of a childcare center and to partner on the performing arts auditorium. The budget reflects ongoing commitment to the Town's Housing Now! Initiative to deliver affordable, community workforce housing through a mix of programs.

The recovery of the Town's financial position following the impact of the COVID 19 pandemic has been solid. A rebound in tourism and visitation to Mammoth Lakes resulted a record collection of \$26.67 million in Transient Occupancy Tax Revenues. The larger than budgeted revenues were invested in housing programs, capital projects and reserves. The Council policy to invest larger than budgeted revenues to meet strategic priorities has resulted in substantial funding in these priority areas. While the budget continues to be conservative, limited investment in enhanced services is reflected, such as full staffing for the Town's Office of Outdoor Recreation, increase of one full time maintenance worker, engineering technician, and staffing for new facilities (i.e., CRC and Theatre operations).

The budget incorporates the revenues and expenditures of 38 separate funds, but much of the budget development process focuses on the General Fund. General Fund revenues total \$27,630,890 with

appropriations of \$27,630,890, which includes \$6,509,350 in transfers out to other funds. While the Town has seen solid growth in Transient Occupancy Tax (TOT) revenues over the past few years, last year's reduced revenue was impactful. We believe the TOT revenue in FY22-23 will continue to be healthy but is not expected to hit last year's record. This year \$16.0 million in TOT revenues and is included in the General Fund operating budget or 57.9% of the Fund's revenues. The budget reflects the commitment to fund reserves at set policy levels, provides for a \$100,000 contingency and current operations are funded with current revenues. The use of designated reserves is planned and represents funding for specific projects.

The budget continues to support a talented staff with 88 full time positions and 17.7 FTEs of part-time staff. This reflects an expansion from the previous year as 3.7 full time employees were added, and 3.6 FTEs of part time are funded. These additions reflect a return to critical Town programs eliminated in the prior year as well as enhanced services to support expected visitation. The Town also took the initiative to convert some part-time positions to full-time, providing year-round service to areas normally serviced by separate seasonal employees. This approach will better serve the needs of the community and allow the Town to recruit and retain a quality workforce in a challenging employment environment. Town employees are committed to providing quality, professional services to residents and visitors. It is my privilege to be a part of this team of dedicated and talented public employees.

A review of the Fiscal Year 2022-23 Budget Document will enhance your understanding of the Town of Mammoth Lakes financial structure and position, operations, services, and projects. A thank you to the Town's Finance Department and Department Heads for their work in preparing this year's budget.

Sincerely



Daniel C. Holler
Town Manager

The Budget: A Financial Policy, Management and Planning Tool

The budget is the Town's financial plan used to achieve policy goals and the established work program the fiscal year through the allocation of financial resources. The budget reflects directed investment in people, equipment, technology, capital projects and service improvements which are managed to achieve Town priorities and policy objectives. The level and scope of services planned out for the current year, with a look to the future needs of the community. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a just a set of numbers for the Fiscal Year.

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

The financial plan incorporated into the budget supports the current the fiscal year requirements, but also looks to maintain future financial stability and investment. This includes setting and funding reserves, managing ongoing costs, and planning for and incrementally funding capital investments. The process incorporates financial plans for major equipment replacement and to maintain and update operational systems. The Budget reflects planning for the operational costs of new facilities, maintenance of capital improvements, and incremental costs of ongoing services. The Town's tourism reliant economy requires planning for invest in public amenities and experiences within our natural landscape in partnership with federal agencies and other partners.

Budgetary Basis

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 by "fund", as the Town utilizes the principles fund accounting to manage financial resources. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The Town maintains hundreds of revenue and expenditure accounts within 40 funds.

The budget may be the most important managerial tool available to local government, given that almost everything local government does is reflected in the budget. Virtually all governmental activities are funded through the budget, and budgeting and financial management is a continuous process. This makes the budget an effective tool for public officials, provides effective resource allocation system, and is used at every level of governmental activity.

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

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. For example, sales and use 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 and Direction

Fiscal Year 2021-22 was a strong financial year for the Town, following the unknown of lingering impacts of the COVID-19 pandemic. Town returned to near normal operations with a strong surge in visitation and resetting of Town services and programs. Town staffing levels were restored and increases in targeted areas approved.

Department Heads have worked to develop their budgets to reflect the transition back to a healthy financial position and resulting service demands. The budget reflects investments to achieve Town Council Strategic Priorities including funding for the Housing Now! initiative, investments in sustainable recreation partnerships and projects, infrastructure planning and construction, community facilities, and enhanced municipal services. The budget continues to reflect a conservative approach in current and long-term operational costs. The approach provides for stable levels of service, investment in capital infrastructure, and the ability to invest in creating a more resilient community.

Budget Assumptions and Direction

The following assumptions and direction were used in developing the FY22-23 Budget:

1. The full funding of the Town’s Reserve for Economic Uncertainty (REU), and Operating Reserve (OR) are to be fully funded per adopted policy. Funding may be provided from uncommitted fund balance.
2. Base General Fund operating budget includes \$16.0 Million in base transient occupancy tax (TOT). This reflects a conservative approach to the budgeting this revenue source to allow for ongoing investment in priority capital programs and current service levels.
3. TOT allocation to Tourism, Transit and Housing remained at 18.08%, 6.54%, and 6.54% respectively for FY22-23. Agencies supported receive a flat amount with additional revenues used to meet defined operational programs, capital requirements and to investment in Town priorities such as the Housing Now! initiative.
4. Programs previously funded through the direct allocation of funding to Mammoth Lakes Tourism are included as part of the Town’ budget, including Mammoth Lakes Chamber of Commerce (\$300,000). Community/Trail Host program (\$100,000), King’s Hockey Marketing (\$100,000), and fish stocking (\$50,000).
5. Continued allocation of \$580,000 for Road rehabilitation and related capital projects supported by reserves.
6. Normal employee costs related to merits or other obligated costs are included, with modifications to salary schedules for general employee associations and non-represented employees supporting 2.5% pay adjustment. The Town is in negotiation with Police Officer Association and Police Supervisory Association and no adjustment for pay was included in

FY22-23. If any salary adjustments are negotiated, the budget can be updated during 1st quarter budget review.

7. New Office of Outdoor Recreation is funded including two new positions (Manager and Program Coordinator) and current Trails Manager. The office is funded in part by Measure R, Measure U and the General Fund
8. The Measure R budget includes two projects with one-time funding, \$100,000 for SHARPS planning (NEPA) and \$350,000 for CRC interior improvements.

The budget includes a robust capital program focused on achieving Town Council Strategic Priorities using a mix of revenues sources. Specific areas are noted and discussed in more detail throughout the budget information provided below. These assumptions and Council direction provide the base for preparing the recommended final budget.

Personnel Adjustments

The FY22-23 Budget reflects minor increases in full-time to meet core service staffing levels. Over the past few years strategic steps have been taken to increase full-time staff and reduce reliance on part-time positions. While this has resulted in a net increase in costs, adjustments have minimized the overall cost increases. In FY22-23, 3.7 full time positions were added, and 3.8 full-time equivalent (FTE) were added as part-time staff. These positions reflect our commitment to efficiency noted above but also the successful implementation of critical Town programs like the CRC. The following narratives provide more information on the 3.7 full-time positions added:

The Recreation Supervisor position was scheduled to be filled in the last quarter of FY21-22 in support of the Community Recreation Center. However, this position was delayed to FY22-23, closer to the opening of the facility. As such, the position represents the .7 increase in full-time staff for FY22-23.

In Public Works one Maintenance Worker position was added bringing our winter staffing levels to 12 plus the manager. The number of part-time positions remained at three. The staffing meets the minimum level of 14 maintenance positions for winter operations. One position is shared with the trails program during the summer.

The creation of the Town's Office of Outdoor Recreation included the manager position in FY21-22. During the last fiscal year, the Sustainable Recreation Coordinator position, one shared with Mono County, was vacated as the employee took a position within the County. Since this position was a county position and supported financially by the Town and Measure U, it did not count on our existing employee list. However, the work is important for our community so to replace this work effort and support the function of the new department, a position of Outdoor Recreation Coordinator was added to the budget for FY22-23. This position will report to the Office of Outdoor Recreation and is partially funded with a contribution of \$75,000 from Measure U.

In engineering an intern was hired in FY21-22 to assist in the summer construction season. The position was targeting specific knowledge of Geographic Information System Mapping (GIS) focus. The position proved to be a strong addition to the engineering team, supporting variously projects and departments with this important skillset. The position was converted from part-time to full-time in January 2022. As it was not present in the budget for FY21-22, it has increased our full-time staff by 1 for the budget comparison.

The overall increase of just over 3.8 FTE part-time positions includes a 0.5 position in Community & Economic Development Department for Planning and Building counter help, 1.8 FTE positions in

recreation to support enhanced programming at the Community Recreation Center, and 1.7 FTE positions to support the new department, 100-436 Arts & Culture. This new department will support operations at the Edison Theater, providing staffing during operational hours as well as facility cleaning and maintenance.

More detail on specific cost of labor in each category and every department is provided below in the Labor and Staff section of this report.

Total Revenues - All Funds

Category	FY2019-20	FY20-21	FY21-22	FY22-23	Prior	%	Budget to	%
	Actuals	Actuals	Adopted Budget	Proposed Budget	Budget Variance		Last Full Year Variance	
Transient Occupancy Tax ⁽¹⁾	\$ 16,273,104	\$ 16,915,990	\$ 14,690,000	\$ 16,250,000	\$ 1,560,000	10.6%	\$ (665,990)	-3.9%
TBID - Pass through	\$ 4,423,263	\$ 4,450,901	\$ 4,802,458	\$ 6,449,500	\$ 1,647,042	34.3%	\$ 1,998,599	44.9%
Property Tax	\$ 4,054,115	\$ 4,572,245	\$ 4,214,850	\$ 4,650,000	\$ 435,150	10.3%	\$ 77,755	1.7%
Capital Projects ⁽²⁾	\$ 4,283,103	\$ 1,747,860	\$ 23,349,781	\$ 6,931,813	\$ (16,417,968)	100.0%	\$ 5,183,953	296.6%
Sales Tax	\$ 2,372,657	\$ 2,513,299	\$ 2,600,000	\$ 2,700,000	\$ 100,000	3.8%	\$ 186,701	7.4%
Other General Fund Revenue	\$ 3,026,205	\$ 2,928,513	\$ 2,407,899	\$ 2,755,890	\$ 347,991	14.5%	\$ (172,623)	-5.9%
Vehicle Service	\$ 1,242,483	\$ 1,008,005	\$ 2,046,583	\$ 2,464,937	\$ 418,354	20.4%	\$ 1,456,932	144.5%
Gas Tax	\$ 2,409,893	\$ 2,605,071	\$ 1,908,856	\$ 2,191,033	\$ 282,177	14.8%	\$ (414,038)	-15.9%
Airport Operations	\$ 709,906	\$ 944,099	\$ 768,900	\$ 882,900	\$ 114,000	14.8%	\$ (61,199)	-6.5%
Measure R - Sales Tax	\$ 1,558,411	\$ 1,673,707	\$ 1,300,000	\$ 1,500,000	\$ 200,000	15.4%	\$ (173,707)	-10.4%
Assessment Districts	\$ 1,685,974	\$ 1,325,249	\$ 1,411,808	\$ 1,445,126	\$ 33,318	2.4%	\$ 119,877	9.0%
Measure U - Utility Tax	\$ 874,528	\$ 882,218	\$ 870,000	\$ 880,000	\$ 10,000	1.1%	\$ (2,218)	-0.3%
Franchise Fees	\$ 851,036	\$ 858,936	\$ 812,000	\$ 900,000	\$ 88,000	10.8%	\$ 41,064	4.8%
Housing and Community Development	\$ 748,137	\$ 922,104	\$ 570,000	\$ 173,000	\$ (397,000)	-69.6%	\$ (749,104)	-81.2%
Other Revenue	\$ 217,274	\$ 655,430	\$ 474,000	\$ 1,800,376	\$ 1,326,376	279.8%	\$ 1,144,946	174.7%
Solid Waste	\$ 286,175	\$ 196,460	\$ 537,500	\$ 250,000	\$ (287,500)	-53.5%	\$ 53,540	27.3%
Development Impact Fees (DIF)	\$ 274,766	\$ 376,650	\$ 270,376	\$ 499,900	\$ 229,524	84.9%	\$ 123,250	32.7%
Total Revenue	\$ 45,291,029	\$ 44,576,738	\$ 63,035,011	\$ 52,724,475	\$ (10,310,536)	-23.1%	\$ 8,147,737	15.5%

Note

1. TOT revenue includes \$16.0M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest.
2. Includes Capital Projects for the Airport

Total Appropriations - All Funds

	FY2019-20	FY20-21	FY21-22	FY22-23	Prior	
Category	Actuals	Actuals	Adopted Budget	Proposed Budget	Budget Variance	%
Operating Expenses - General Fund	\$ 28,763,430	\$ 25,967,453	\$ 24,037,624	\$ 27,630,890	\$ 3,593,266	14.9%
Tourism Business Improvement District (TBID)	\$ 4,395,226	\$ 4,445,936	\$ 4,802,458	\$ 6,449,500	\$ 1,647,042	34.3%
Snow Removal & Roads - Gas Tax	\$ 3,940,610	\$ 4,100,185	\$ 4,922,285	\$ 5,282,819	\$ 360,534	7.3%
Capital Projects	\$ 6,347,071	\$ 3,243,288	\$ 28,439,866	\$ 45,099,091	\$ 16,659,225	58.6%
Debt Service / Future Capital	\$ 3,146,283	\$ 3,499,928	\$ 3,239,378	\$ 3,143,547	\$ (95,831)	-3.0%
Airport Operations	\$ 1,116,923	\$ 1,462,998	\$ 1,086,739	\$ 1,353,137	\$ 266,398	24.5%
Vehicle Service	\$ 1,765,360	\$ 1,511,804	\$ 2,180,705	\$ 1,498,653	\$ (682,052)	-31.3%
Assessment Districts	\$ 1,532,759	\$ 1,386,635	\$ 1,604,940	\$ 1,962,600	\$ 357,660	22.3%
Solid Waste	\$ 734,345	\$ 304,264	\$ 260,350	\$ 92,677	\$ (167,673)	-64.4%
Measure R - Sales Tax	\$ 2,696,654	\$ 966,753	\$ 1,237,983	\$ 1,676,497	\$ 438,514	35.4%
Housing & Community Development	\$ 842,641	\$ 649,538	\$ 570,000	\$ 8,735,000	\$ 8,165,000	1432.5%
Measure R - Trails	\$ 428,451	\$ 648,352	\$ 595,001	\$ 250,000	\$ (345,001)	-58.0%
COVID-19 Operations	\$ 608,362	\$ 2,054,286	\$ -	\$ -	\$ -	100.0%
Other Expenditures	\$ 268,412	\$ 367,371	\$ 335,183	\$ 335,000	\$ (183)	-0.1%
Measure U - Utility Tax	\$ 1,333,691	\$ 1,801,693	\$ 836,070	\$ 764,470	\$ (71,600)	-8.6%
Development Impact Fees (DIF)	\$ 85,967	\$ 14,852	\$ 97,120	\$ 259,996	\$ 162,876	167.7%
Total Appropriations	\$ 58,006,185	\$ 52,425,337	\$ 74,245,702	\$ 104,533,878	\$ 30,288,176	40.8%
Less Transfers Out	\$ 16,844,068	\$ 12,974,824	\$ 8,359,012	\$ 13,412,016	\$ 5,053,004	60.4%
Less Pass-Thru Expenditures	\$ 4,395,226	\$ 4,445,936	\$ 4,802,458	\$ 6,449,500	\$ 1,647,042	34.3%
Net total Expenditures	\$ 36,766,890	\$ 35,004,577	\$ 61,084,232	\$ 84,672,362	\$ 23,588,130	38.6%

Town of Mammoth Lakes - Combined Fund Statement
Fiscal Year 22-23

Fund #	Name	Total			Expenditures	Transfer Out	Total		Change in
		Revenue	Transfer In	Resources			Appropriations	Fund Balance	
100	General Fund	\$ 27,255,890	\$ 375,000	\$ 27,630,890	\$ 20,129,308	\$ 7,501,582	\$ 27,630,890	\$ -	
101	Comprehensive Leave	\$ 116,000	\$ -	\$ 116,000	\$ -	\$ -	\$ -	\$ 116,000	
105	COVID-19	\$ 1,254,000	\$ -	\$ 1,254,000	\$ -	\$ -	\$ -	\$ 1,254,000	
205	Solid Waste	\$ 250,000	\$ -	\$ 250,000	\$ 92,677	\$ -	\$ 92,677	\$ 157,323	
210	Gas Tax	\$ 2,191,033	\$ 3,091,086	\$ 5,282,119	\$ 4,844,428	\$ 437,691	\$ 5,282,119	\$ -	
215	Measure R - Trails	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -	
216	Measure R - Sales Tax	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 123,750	\$ 1,552,747	\$ 1,676,497	\$ (176,497)	
217	Measure U - Utility Tax	\$ 880,000	\$ -	\$ 880,000	\$ 664,470	\$ 100,000	\$ 764,470	\$ 115,530	
218	Tourism Business Improvement District (TBID)	\$ 6,449,500	\$ -	\$ 6,449,500	\$ 6,449,500	\$ -	\$ 6,449,500	\$ -	
220	Airport Operations	\$ 1,327,900	\$ 500,000	\$ 1,827,900	\$ 1,872,767	\$ -	\$ 1,872,767	\$ (44,867)	
240	Long Valley Pit	\$ 26,000	\$ -	\$ 26,000	\$ 3,000	\$ -	\$ 3,000	\$ 23,000	
245	Housing & Community Development	\$ 173,000	\$ 842,232	\$ 1,015,232	\$ 5,335,000	\$ 3,400,000	\$ 8,735,000	\$ (7,719,768)	
250	Local Transit Committee (LTC)	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -	
300	Capital Projects	\$ 11,446,709	\$ 4,187,691	\$ 15,634,400	\$ 44,579,461	\$ -	\$ 44,579,461	\$ (28,945,061)	
830	DIF Admin	\$ -	\$ 19,996	\$ 19,996	\$ -	\$ -	\$ -	\$ 19,996	
831	DIF General Facilities & Equipment	\$ 41,200	\$ -	\$ 41,200	\$ -	\$ 1,648	\$ 1,648	\$ 39,552	
832	DIF Law Enforcement	\$ 13,400	\$ -	\$ 13,400	\$ -	\$ 536	\$ 536	\$ 12,864	
833	DIF Storm Drains	\$ 34,200	\$ -	\$ 34,200	\$ -	\$ 1,368	\$ 1,368	\$ 32,832	
834	DIF Parks & Recreation	\$ 36,800	\$ -	\$ 36,800	\$ -	\$ 1,472	\$ 1,472	\$ 35,328	
835	DIF Mono County Office of Education - Library	\$ 77,500	\$ -	\$ 77,500	\$ 74,400	\$ 3,100	\$ 77,500	\$ -	
836	DIF Streets & Circulation	\$ 13,200	\$ -	\$ 13,200	\$ -	\$ 528	\$ 528	\$ 12,672	
837	DIF Mono County Office of Education - Child Care	\$ 41,600	\$ -	\$ 41,600	\$ -	\$ 1,664	\$ 1,664	\$ 39,936	
838	DIF Fire Facility, Vehicle & Equipment	\$ 172,500	\$ -	\$ 172,500	\$ 165,600	\$ 6,900	\$ 172,500	\$ -	
839	DIF Airport Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
840	DIF Public Art	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
841	DIF Transit & Trails	\$ 69,500	\$ -	\$ 69,500	\$ -	\$ 2,780	\$ 2,780	\$ 66,720	
850	Juniper Ridge	\$ 48,000	\$ 25,000	\$ 73,000	\$ 73,700	\$ -	\$ 73,700	\$ (700)	
852	Bluffs - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
853	Bluffs - Operations	\$ 165,900	\$ 24,000	\$ 189,900	\$ 292,695	\$ -	\$ 292,695	\$ (102,795)	
854	North Village - CFD	\$ 543,396	\$ -	\$ 543,396	\$ 689,008	\$ -	\$ 689,008	\$ (145,612)	
856	Old Mammoth Road - Budget Assessment District	\$ 129,800	\$ 26,000	\$ 155,800	\$ 175,989	\$ -	\$ 175,989	\$ (20,189)	
857	North Village - Budget Assessment District	\$ 54,260	\$ 25,000	\$ 79,260	\$ 110,538	\$ -	\$ 110,538	\$ (31,278)	
858	Fractional Mello-Roos - Community Facility District	\$ 489,000	\$ 162,000	\$ 651,000	\$ 612,406	\$ -	\$ 612,406	\$ 38,594	
859	InLieu Mello-Roos - Community Facility District	\$ 2,470	\$ -	\$ 2,470	\$ 900	\$ -	\$ 900	\$ 1,570	
860	Transit Facilities - Community Facility District	\$ 7,800	\$ -	\$ 7,800	\$ 2,865	\$ -	\$ 2,865	\$ 4,935	
861	Mammoth View - Budget Assessment District	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ -	
910	Garage Services	\$ 1,498,653	\$ -	\$ 1,498,653	\$ 1,438,653	\$ 60,000	\$ 1,498,653	\$ -	
915	Vehicle Replacement	\$ 966,284	\$ 340,000	\$ 1,306,284	\$ -	\$ -	\$ -	\$ 1,306,284	
930	Employee Insurance Benefits	\$ 329,376	\$ -	\$ 329,376	\$ 257,000	\$ -	\$ 257,000	\$ 72,376	
990	Capital/ Debt Service	\$ -	\$ 3,275,141	\$ 3,275,141	\$ 2,803,547	\$ 340,000	\$ 3,143,547	\$ 131,594	
	Reserve Accounts (Operating Reserve)	\$ -	\$ 268,870	\$ 268,870	\$ -	\$ -	\$ -	\$ 268,870	
	Total	\$ 57,684,371	\$ 13,412,016	\$ 70,827,517	\$ 91,121,162	\$ 13,412,016	\$ 104,533,178	\$ (33,705,661)	

Labor / Staff Updates

Labor is the largest expense of the Town's budget covering salaries, health insurance, comprehensive leave, and retirement expenses. The Town is currently negotiating with the two public safety bargaining units and has made appropriate adjustments based on expected outcomes. The remaining bargaining units are in the final year of contract with a negotiated contract increase of 2.5% for the final year of the contract. In addition to scheduled salary range increases, some employees earn merit increases, 5% per adjustment, while within the range of their salary. In addition, staff reviews costs increase for certain benefits to make sure anticipated increases are captured during the budget process. All salary adjustments are anticipated and captured within this budget.

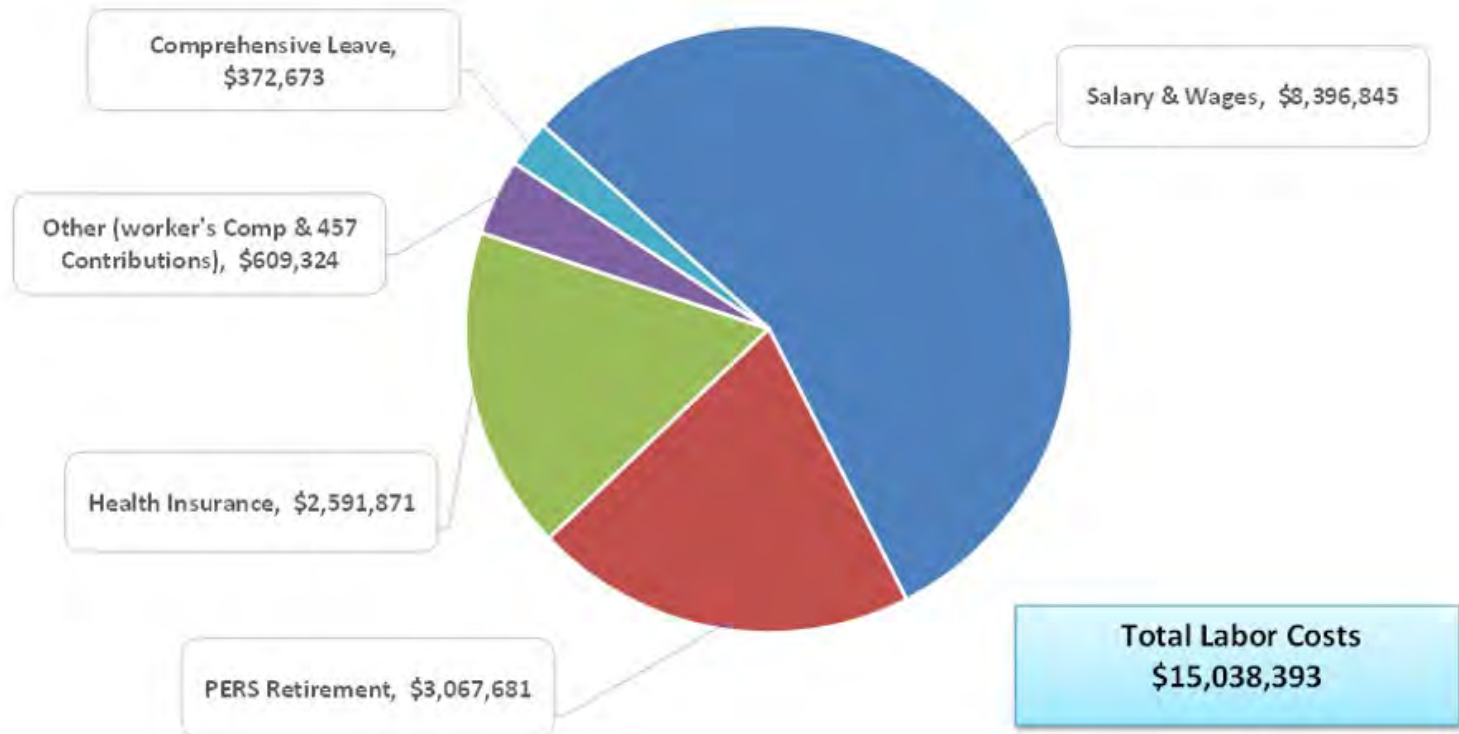
In addition to the adjustments noted above, this budget contains funding staff positions that were vacant for most of FY21-22, hired late in fiscal year and new positions requested

Labor Costs - All Funds

Item	FY22-23 Budget Total	FY21-22 Budget Total	Variance by Item
Salary & Wages	\$ 8,396,845	\$ 7,649,643	9.77%
PERS Retirement	\$ 3,067,681	\$ 2,863,462	7.13%
Health Insurance	\$ 2,591,871	\$ 2,305,296	12.43%
Other (worker's Comp & 457 Contributions)	\$ 609,324	\$ 282,336	115.82%
Comprehensive Leave	\$ 372,673	\$ 583,426	-36.12%
	\$ 15,038,393	\$ 13,684,163	9.90%
		Variance \$ 1,354,230	
		% 9.90%	

Employee Statistics	FY22-23 Budget Count	FY21-22 Budget Count
Full Time Employees	88.0	84.3
Part Time Employees - Measured in Full Time Equivalents (FTE)		
Police	0.3	0.3
Recreation Programs	8.4	6.6
Parks Maintenance	1.7	1.6
Finance	0.5	0.5
Arts & Culture	1.4	0.0
Planning & Building	0.5	0.0
Capital Projects	0.8	0.4
Airport Operations	0.9	0.9
Measure R - Trails	1.5	1.7
Roads & Snow Removal	1.4	1.5
Facilities Maintenance	0.3	0.3
Total Part Time Employees (FTE)	17.7	13.9
Total Employee (FTE)	105.7	98.2

Labor Costs - All Funds



Full-Time Staff

457											
Account	Department	FTE	Salary	Comp	Leave	Health Insurance	Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	2.0	\$ 328,949	\$ 18,999	\$ 66,419	\$ 2,940	\$ 69,359	\$ 22,396	\$ 129,682	\$ 569,386	
100-414	Town Clerk	2.0	\$ 168,153	\$ 3,311	\$ 68,320	\$ 2,400	\$ 70,720	\$ 11,093	\$ 60,797	\$ 314,074	
100-415	Finance	6.9	\$ 600,714	\$ 26,682	\$ 242,506	\$ 8,894	\$ 251,400	\$ 40,590	\$ 203,060	\$ 1,122,446	
100-417	Personnel	2.0	\$ 169,612	\$ 12,597	\$ 55,433	\$ 3,000	\$ 58,433	\$ 11,788	\$ 57,698	\$ 310,129	
100-420	Police	19.0	\$ 2,075,472	\$ 90,520	\$ 457,890	\$ 7,800	\$ 465,690	\$ 140,108	\$ 1,086,721	\$ 3,858,511	
	Parks & Recreation										
100-432	Programs	3.5	\$ 312,587	\$ 26,677	\$ 86,204	\$ 4,800	\$ 91,004	\$ 21,949	\$ 117,725	\$ 569,943	
100-434	Whitmore Recreation	1.1	\$ 78,021	\$ 5,051	\$ 29,215	\$ 1,368	\$ 30,583	\$ 5,374	\$ 27,237	\$ 146,267	
100-436	Arts & Culture	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-438	Parks Maintenance	3.3	\$ 225,098	\$ 16,388	\$ 73,430	\$ 3,924	\$ 77,354	\$ 15,623	\$ 84,775	\$ 419,238	
100-440	Planning	4.6	\$ 440,344	\$ 25,133	\$ 143,523	\$ 6,102	\$ 149,625	\$ 30,114	\$ 158,365	\$ 803,581	
100-442	Building	4.0	\$ 310,254	\$ 15,026	\$ 132,883	\$ 4,776	\$ 137,659	\$ 21,057	\$ 115,175	\$ 599,170	
100-444	Code Compliance	1.0	\$ 64,309	\$ 1,403	\$ 30,298	\$ 1,200	\$ 31,498	\$ 4,251	\$ 20,808	\$ 122,269	
100-445	Housing	1.2	\$ 106,083	\$ 3,473	\$ 40,692	\$ 1,482	\$ 42,174	\$ 7,088	\$ 40,449	\$ 199,268	
100-460	Engineering	5.3	\$ 468,072	\$ 29,462	\$ 131,168	\$ 6,862	\$ 138,030	\$ 32,188	\$ 166,384	\$ 834,137	
100-464	Facilities Maintenance	0.8	\$ 48,659	\$ 275	\$ 13,058	\$ 900	\$ 13,958	\$ 3,166	\$ 15,495	\$ 81,553	
	Office of Outdoor										
100-467	Recreation	3.0	\$ 256,497	\$ 11,882	\$ 114,068	\$ 3,600	\$ 117,668	\$ 17,363	\$ 91,294	\$ 494,705	
100-475	Transit	0.3	\$ 21,017	\$ 1,535	\$ 8,964	\$ 312	\$ 9,276	\$ 1,459	\$ 7,834	\$ 41,121	
General Fund Total		59.9	\$ 5,673,842	\$ 288,415	\$ 1,694,070	\$ 60,360	\$ 1,754,430	\$ 385,609	\$ 2,383,501	\$ 10,485,797	

Full-Time Staff - Continued

		457									
Account	Department	FTE	Salary	Comp Leave	Health Insurance	Contribution	Total Health Ins	Worker's Comp	PERS	Total	
205-490	Solid Waste	0.1	\$ 6,073	\$ 210	\$ 1,901	\$ 60	\$ 1,961	\$ 407	\$ 2,354	\$ 11,005	
Solid Waste		0.1	\$ 6,073	\$ 210	\$ 1,901	\$ 60	\$ 1,961	\$ 407	\$ 2,354	\$ 11,005	
Maintenance Streets											
210-450	(May-Sept)	5.7	\$ 354,578	\$ 15,191	\$ 158,933	\$ 6,852	\$ 165,785	\$ 23,923	\$ 123,213	\$ 682,689	
210-452	Snow Removal (Oct-	7.5	\$ 463,621	\$ 20,135	\$ 199,771	\$ 8,976	\$ 208,747	\$ 31,297	\$ 161,140	\$ 884,940	
210-456	Facilities Maintenance	0.1	\$ 6,488	\$ 37	\$ 1,741	\$ 120	\$ 1,861	\$ 422	\$ 2,066	\$ 10,874	
Gas Tax		13.3	\$ 824,687	\$ 35,362	\$ 360,445	\$ 15,948	\$ 376,393	\$ 55,642	\$ 286,419	\$ 1,578,503	
215-511	Measure R - Trails	0.3	\$ 18,277	\$ 479	\$ 5,920	\$ 408	\$ 6,328	\$ 1,213	\$ 5,939	\$ 32,236	
Measure R - Trails		0.3	\$ 18,277	\$ 479	\$ 5,920	\$ 408	\$ 6,328	\$ 1,213	\$ 5,939	\$ 32,236	
220-471	Airport	4.6	\$ 357,225	\$ 17,408	\$ 138,170	\$ 5,496	\$ 143,666	\$ 24,237	\$ 124,175	\$ 666,711	
220-531	Airport AIP Capital	0.2	\$ 15,532	\$ 1,180	\$ 4,673	\$ 180	\$ 4,853	\$ 1,081	\$ 5,985	\$ 28,630	
Airport		4.73	\$ 372,756	\$ 18,588	\$ 142,843	\$ 5,676	\$ 148,519	\$ 25,318	\$ 130,159	\$ 695,341	
250-540	LTC	0.0	\$ 6,596	\$ 595	\$ 470	\$ 72	\$ 542	\$ 465	\$ 2,694	\$ 10,892	
Local Transportation											
Comission		0.04	\$ 6,596	\$ 595	\$ 470	\$ 72	\$ 542	\$ 465	\$ 2,694	\$ 10,892	
300-530	Capital Projects - Streets	0.0	\$ 2,325	\$ 57	\$ 1,054	\$ 41	\$ 1,095	\$ 154	\$ 754	\$ 4,386	
300-531	Capital Projects - Other	0.9	\$ 83,741	\$ 5,279	\$ 26,907	\$ 1,171	\$ 28,078	\$ 5,759	\$ 29,356	\$ 152,214	
Capital Projects		0.95	\$ 86,067	\$ 5,336	\$ 27,961	\$ 1,212	\$ 29,173	\$ 5,913	\$ 30,111	\$ 156,600	
OMR Assessment Snow											
856-452	Removal	0.4	\$ 21,532	\$ 1,041	\$ 8,375	\$ 420	\$ 8,795	\$ 1,460	\$ 7,641	\$ 40,470	
856-531	OMR Capital	0.0	\$ 931	\$ 20	\$ 174	\$ 12	\$ 186	\$ 62	\$ 301	\$ 1,500	
OMR Assessment Snow											
857-452	Removal	0.3	\$ 18,831	\$ 841	\$ 7,905	\$ 372	\$ 8,277	\$ 1,273	\$ 6,516	\$ 35,738	
858-436	Fractional MelloRoos	1.5	\$ 90,575	\$ 6,733	\$ 52,512	\$ 1,740	\$ 54,252	\$ 6,295	\$ 31,157	\$ 189,013	
858-438	Fractional Mello Roos										
858-438	CFD - Trails End Park	0.0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	
Assessment Districts		2.12	\$ 131,870	\$ 8,635	\$ 68,967	\$ 2,544	\$ 71,511	\$ 9,090	\$ 45,615	\$ 266,720	
Garage Facility											
910-456	Maintenance	6.6	\$ 471,322	\$ 15,053	\$ 176,467	\$ 7,920	\$ 184,387	\$ 31,466	\$ 165,025	\$ 867,253	
Garage Services		6.6	\$ 471,322	\$ 15,053	\$ 176,467	\$ 7,920	\$ 184,387	\$ 31,466	\$ 165,025	\$ 867,253	
Worksheet Total		88.0	\$ 7,591,490	\$ 372,673	\$ 2,479,044	\$ 94,200	\$ 2,573,244	\$ 515,124	\$ 3,051,816	\$ 14,104,347	

Part-Time Staff

Account	Department	Salary	FTE	Health		Total
				Insurance	PARS	
100-410	Town Council	\$ 44,739	-	\$ 112,827	\$ 882	\$ 158,449
100-415	Finance	\$ 27,808	0.47	\$ -	\$ 548	\$ 28,356
100-420	Police	\$ 12,734	0.29	\$ -	\$ 251	\$ 12,985
100-432	Recreation Programs	\$ 128,357	3.23	\$ -	\$ 2,530	\$ 130,887
100-434	Whitmore Recreation Area	\$ 93,431	2.29	\$ -	\$ 1,842	\$ 95,273
100-436	Arts & Culture	\$ 53,683	1.41	\$ -	\$ 1,058	\$ 54,742
100-438	Parks Maintenance	\$ 63,850	1.66	\$ -	\$ 1,259	\$ 65,109
100-440	Planning & Building	\$ 18,085	0.47	\$ -	\$ 357	\$ 18,441
100-464	Facilities	\$ 15,170	0.34	\$ -	\$ 295	\$ 15,464
		\$ 457,857	10.16	\$ 112,827	\$ 9,022	\$ 579,706
210-452	Temp Snow Removal	\$ 82,142	1.41	\$ -	\$ 1,619	\$ 83,761
215-438	Measure R - Trails	\$ 57,718	1.49	\$ -	\$ 1,138	\$ 58,856
220-471	Airport Operations	\$ 59,851	0.94	\$ -	\$ 1,180	\$ 61,031
300-530	Capital Projects - Streets	\$ 15,077	0.38	\$ -	\$ 293	\$ 15,370
300-531	Capital Projects - Other	\$ 15,077	0.38	\$ -	\$ 293	\$ 15,370
		\$ 30,153	0.77	\$ -	\$ 586	\$ 30,739
858-436	Fractional MelloRoos	\$ 117,633	2.88	\$ -	\$ 2,319	\$ 119,952
		\$ 805,355	17.7	\$ 112,827	\$ 15,864	\$ 934,046

Fund 100 - General Fund

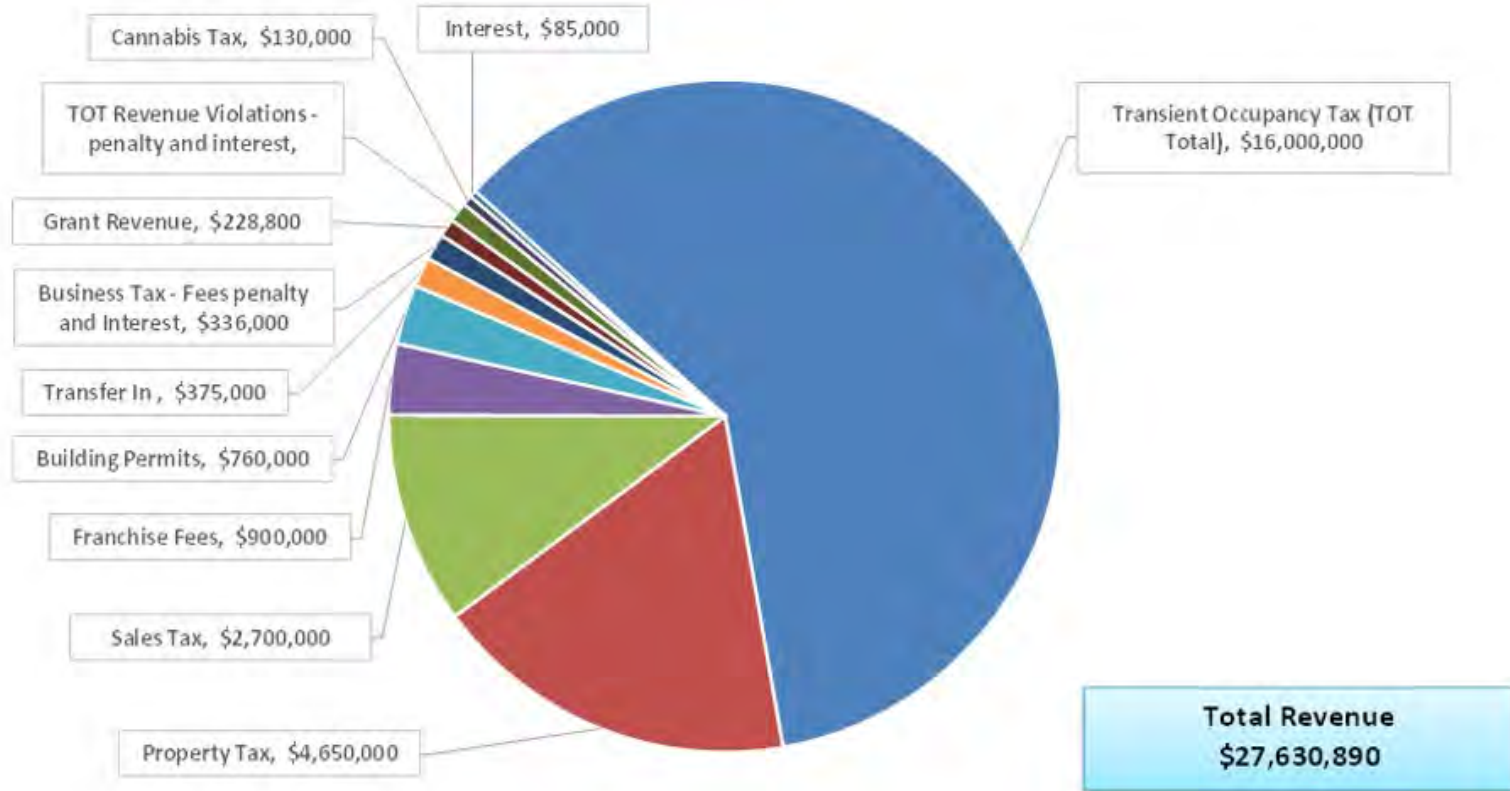
Revenue

The budget revenue projections presented to Council during the tentative budget presentation in May were finalized and all analysis had been completed. Therefore, no adjustments were made to the General Fund Revenue for FY22-23 and the projected revenue is \$27,630,890. Below is a summary of key revenue components for the General Fund.

Key Revenue Components - General Fund

Item	Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 16,000,000	57.9%
Property Tax	\$ 3,775,000	13.7%
Sales Tax	\$ 2,700,000	9.8%
Community Development Permits	\$ 954,000	3.5%
Property Tax in Lieu VLF	\$ 875,000	3.2%
Franchise Fees	\$ 900,000	3.3%
Business Tax - Fees penalty and Interest	\$ 504,000	1.8%
Other Revenue	\$ 518,500	1.9%
Recreation Programs	\$ 343,000	1.2%
TOT Penalty and Interest	\$ 250,000	0.9%
Public Safety	\$ 302,400	1.1%
Transit Fee	\$ 125,000	0.5%
Interest	\$ 85,000	0.3%
Charges for Services (TBID Collection, Clerk Duties, Snow Removal Civic Center)	\$ 198,990	0.7%
Whitemore Pool County Share 50%	\$ 100,000	0.4%
Total Budgeted Revenue	\$ 27,630,890	100.0%

FY22-23 General Fund Revenue



Major Revenue Components

Item	FY2019-20	Actual	FY20-21 Actual	FY21-22 Adopted Budget	FY22-23 Proposed Budget	Variance to FY21-22	% of Total Revenue				
Transient Occupancy Tax (TOT)	\$	15,911,859	\$	16,599,247	\$	14,500,000	\$	16,000,000	\$	1,500,000	57.9%
TOT Revenue Violations	\$	94,039	\$	148,977	\$	60,000	\$	100,000	\$	40,000	0.4%
TOT Penalty and Interest	\$	267,207	\$	167,766	\$	130,000	\$	150,000	\$	20,000	0.5%
Total TOT Revenue	\$	16,273,104	\$	16,915,990	\$	14,690,000	\$	16,250,000	\$	1,560,000	58.8%
Property Tax	\$	4,054,115	\$	4,572,245	\$	4,214,850	\$	4,650,000	\$	435,150	16.8%
Sales Tax	\$	2,372,657	\$	2,513,299	\$	2,600,000	\$	2,700,000	\$	100,000	9.8%
Franchise Fees	\$	851,036	\$	858,936	\$	812,000	\$	900,000	\$	88,000	3.3%
Other Revenue											
Building Permits	\$	623,387	\$	934,970	\$	700,000	\$	760,000	\$	60,000	2.8%
Business Tax (New, Renewal, and Penalties)	\$	360,535	\$	336,897	\$	338,000	\$	336,000	\$	(2,000)	1.2%
Cannabis Tax	\$	160,539	\$	161,553	\$	130,000	\$	130,000	\$	-	0.5%
Interest	\$	353,569	\$	150,389	\$	49,670	\$	85,000	\$	35,330	0.3%
Grant Revenue	\$	481,925	\$	380,379	\$	125,000	\$	228,800	\$	103,800	0.8%
Transfer In	\$	1,326,724	\$	623,000	\$	150,000	\$	375,000	\$	225,000	1.4%
Misc Revenue	\$	183,164	\$	1,770,424	\$	1,065,229	\$	1,216,090	\$	150,861	4.4%
Total Budgeted Revenue (General Fund)	\$	27,040,754	\$	29,218,082	\$	24,874,749	\$	27,630,890	\$	2,756,141	100.0%

FUND REVENUES
TOWN OF MAMMOTH LAKES
2022-23 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.

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
General Fund							
100-000-30202	Property Tax Secured	2,429,078	2,626,612	2,717,955	2,904,850	2,903,751	3,210,000
100-000-30204	Property Tax Unsecured	178,548	198,595	204,235	186,700	186,705	190,000
100-000-30210	Prior Secured & Escapes	36,261	23,663	54,293	24,000	24,003	30,000
100-000-30220	Prior Unsecured Property	596	735	4,441	.00	574	.00
100-000-30230	Documentary Transfer Tax	193,520	166,728	481,581	292,600	325,221	175,000
100-000-30234	Current Supplemental Tax	38,290	31,242	50,505	110,800	110,799	50,000
100-000-30236	Prior Supplemental Tax	.00	.00	.00	.00	.00	.00
100-000-30250	Homeowners Exemption	.00	13,582	6,405	78,000	77,916	50,000
100-000-30260	Property Tax-In Lieu VLF	859,087	915,028	961,856	1,016,100	1,016,079	875,000
100-000-30270	ERAF Excess	68,440	77,928	90,975	91,900	91,883	70,000
100-000-30402	Sales Tax	2,749,036	2,372,657	2,513,299	2,915,000	3,358,773	2,700,000
100-000-30404	In-Lieu Sales Tax	.00	.00	.00	.00	.00	.00
100-000-30602	TOT: Prior Years Income	2,622	.00	1,037	.00	.00	.00
100-000-30604	TOT: Current Year	20,214,779	15,911,859	16,599,247	26,610,000	26,643,209	16,000,000
100-000-30606	TOT: Audit	.00	.00	.00	.00	260	.00
100-000-30608	TOT: Audit Pen. & Int.	.00	.00	.00	.00	.00	.00
100-000-30610	TOT: Oct-Dec	.00	.00	.00	.00	.00	.00
100-000-30640	TOT: Certificates	9,098	9,695	10,225	11,500	11,569	7,000
100-000-30644	TOT: Penalties & Interest	114,752	211,360	92,051	150,200	167,888	100,000
100-000-30660	TOT: Revenue Violations	103,838	94,039	148,977	201,200	201,286	100,000
100-000-30661	TOT: Rev Viol Pen & Interest	37,120	55,847	75,715	86,700	89,777	50,000
100-000-30670	TOT: Zoning Violations	30,033	9,772	14,282	2,300	2,259	15,000
100-000-30671	TOT: Zoning Viol Pen & Interes	16,607	6,373	4,111	15,000	11,638	15,000
100-000-30802	Business Tax	322,788	330,604	302,644	336,000	336,005	310,000
100-000-30803	Cannabis Tax	115,900	160,539	161,553	146,200	158,723	130,000
100-000-30810	Bus Tax Penalties & Interest	13,485	13,161	13,639	37,400	37,411	14,000
100-000-30811	Cannabis Tax P&I	.00	.00	.00	.00	.00	.00
100-000-30830	Business Lic Application Fee	21,146	16,770	20,614	20,500	20,476	12,000
100-000-30835	Cannabis Business Registration	12,000	4,000	8,000	6,000	6,000	18,000
100-000-30840	Business Lic Renewal Fee	21,743	22,992	21,412	24,200	24,233	20,000
100-000-31202	Franchise Fees	.00	.00	80,771	.00	.00	.00
100-000-31204	Franchise Fee: Solid Waste	230,898	231,858	333,463	252,000	259,151	315,000
100-000-31205	Other Fees: Solid Waste	.00	.00	.00	.00	.00	.00
100-000-31206	Franchise Fee: Electricity	218,760	242,613	230,301	262,300	262,258	230,000
100-000-31208	Franchise Fee: Gas	201,590	116,467	109,515	157,500	157,456	125,000
100-000-31210	Franchise Fee: Cable	258,941	260,098	185,658	240,000	239,177	230,000
100-000-31212	Franchise Fee: Cable PEG	4,357	1,529	44,520	.00	11,372	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-000-31299	Other Fees	51	6,805	117	.00	79	.00
100-000-31410	Encroachment Permits	6,250	3,375	3,250	4,000	7,730	4,000
100-000-31414	Grading Permits	11,000	5,650	11,825	7,000	16,425	10,000
100-000-31418	Improvement Permits	.00	.00	.00	.00	.00	.00
100-000-31420	Building Permits	881,825	623,387	934,970	1,150,000	1,219,892	760,000
100-000-31430	Sign Permits	.00	334	20	.00	.00	.00
100-000-31440	Animal Licenses	3,255	3,540	2,797	2,000	1,723	2,000
100-000-31444	Animal Licenses Penalties	155	255	70	200	.00	200
100-000-31450	Concealed Weapon Permit	2,570	3,149	4,395	1,500	2,385	1,500
100-000-31460	Taxi Operator Renewal Fee	.00	.00	.00	.00	.00	.00
100-000-31464	Taxicab Driver Permit	490	128	64	300	128	300
100-000-31470	Special Events Permit	6,654	3,762	418	4,180	6,479	7,600
100-000-31480	Alarm Permit: Private	.00	.00	.00	.00	.00	.00
100-000-31490	Snow Management Permit	.00	.00	.00	.00	.00	.00
100-000-31602	Charges for Services	171,913	241,248	176,743	265,049	299,545	198,990
100-000-31604	Sale of Documents	1,083	503	1,240	500	756	500
100-000-31606	Credit Card Service Fee	16,818	13,249	13,544	23,200	24,308	16,000
100-000-31610	Facility Rental	209,256	185,047	153,095	192,600	191,333	165,000
100-000-31615	P&R Facility Rental	.00	.00	496	11,000	19,341	.00
100-000-31620	Plan Review-New Bus & Home Occ	3,090	2,625	2,344	2,500	2,225	2,500
100-000-31624	Planning & Zoning Applications	64,994	47,479	80,803	385,000	393,845	120,000
100-000-31626	Master Plan Fees	25,082	34,142	21,047	25,000	36,944	25,000
100-000-31628	Map Check Fees	.00	.00	.00	.00	.00	.00
100-000-31630	Engineering Fees	23,819	9,325	17,755	34,000	34,010	20,000
100-000-31640	Forest Service Contract	7,641	6,230	6,230	9,000	8,835	9,000
100-000-31644	Police Special Service Fees	.00	.00	.00	.00	.00	.00
100-000-31646	Vehicle Inspection Fees	210	100	270	.00	50	.00
100-000-31648	Shelter Impound Fees	.00	.00	.00	.00	.00	.00
100-000-31652	Transit Fee	103,257	116,154	119,889	116,500	123,638	125,000
100-000-31664	Recreation Program Fees	116,599	33,089	26,112	90,000	119,594	160,000
100-000-31666	Concessions	.00	.00	.00	.00	.00	.00
100-000-31670	Whitmore Master	24,721	12,812	10,064	16,000	27,916	18,000
100-000-31671	Edison Master	.00	.00	.00	.00	800	.00
100-000-31672	Whitmore Pool Reimb	95,239	91,573	.00	150,000	101,048	100,000
100-000-31674	Recreation Contract Fee	.00	.00	.00	8,000	8,000	.00
100-000-31680	Special Events Charges	.00	.00	.00	300	250	.00
100-000-31690	Archival Storage Fee	6,782	436	11,250	16,200	16,277	7,500
100-000-31692	Fingerprint Service	18,128	18,711	20,689	23,200	23,241	20,000
100-000-32202	Internal Charge for Service	.00	.00	.00	.00	.00	.00
100-000-32440	Housing In Lieu Fees	.00	.00	.00	.00	.00	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - General Fund Revenue

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-000-32810	Municipal Court Fines	9,212	8,211	14,436	14,400	14,422	8,000
100-000-32820	Parking Citations	37,671	28,406	19,345	25,000	28,150	25,000
100-000-32830	Vehicle Impound Fees	4,810	2,400	1,365	4,000	1,050	4,000
100-000-32840	Forfeitures & Seizures	26	168	192	.00	.00	.00
100-000-32860	Civil Penalties:Municipal Code	41,954	9,400	110,690	168,400	168,492	50,000
100-000-34201	FEMA-FEDERAL ASSISTANCE	.00	.00	.00	.00	.00	.00
100-000-34228	USFS Green Sticker	.00	.00	.00	.00	.00	.00
100-000-34230	COPS - FED	.00	.00	.00	25,000	.00	25,000
100-000-35201	FEMA-STATE MATCHING FUNDS	4,897	.00	.00	.00	.00	.00
100-000-35210	State Grants: Misc	.00	.00	160,000	24,424	24,469	.00
100-000-35212	SGC Sustain Communities	.00	.00	.00	.00	.00	.00
100-000-35220	COPS-OPTION Public Safety	129,673	175,057	156,699	145,300	145,370	100,000
100-000-35221	Officer Training Reimb	20,662	20,449	3,661	12,400	15,070	5,000
100-000-35222	CALMET (Police)	.00	.00	.00	.00	.00	.00
100-000-35224	CERT/MRC	.00	900	.00	5,000	.00	.00
100-000-35228	CBPT-Main St Transportation	.00	.00	.00	.00	.00	.00
100-000-35238	CAPP Management	.00	.00	.00	.00	.00	.00
100-000-35402	Motor Vehicle In Lieu	.00	.00	.00	.00	.00	.00
100-000-35403	Vehicle License Fee in Excess	3,992	6,517	6,039	9,500	9,512	6,000
100-000-35418	LTC: RSTP	.00	.00	.00	.00	.00	.00
100-000-36004	Other Grants	.00	.00	.00	100,000	100,000	.00
100-000-36005	Tobacco Grant	174,993	192,110	.00	.00	27,374	103,800
100-000-36006	Climate Adaptation Grant	116,928	41,342	.00	.00	.00	.00
100-000-36007	Mobility Hub Grant	.00	73,415	63,680	.00	.00	.00
100-000-36100	USFS Wood Innovation Grant	.00	.00	.00	.00	.00	.00
100-000-37002	Interest on Investments	179,927	247,879	92,726	34,870	79,335	65,000
100-000-37004	Interest from County	132,451	105,690	57,664	26,500	50,282	20,000
100-000-37100	Refunds and Rebates	51,809	96,169	20,979	170,000	172,745	30,000
100-000-37104	Participant Reimbursement	.00	.00	.00	.00	.00	.00
100-000-37110	CA Mandated Cost Reimb	.00	.00	.00	.00	.00	.00
100-000-37200	Community Partner Funding	.00	.00	.00	.00	.00	.00
100-000-37300	Other Revenue	.00	.00	.00	.00	.00	.00
100-000-37400	Sale of Fixed Assets	.00	.00	.00	.00	.00	.00
100-000-39999	Interfund Transfers In	340,000	1,326,724	623,000	150,000	160,027	375,000
General Fund Revenue Total:		31,553,202	27,924,290	28,493,250	39,630,973	40,418,950	27,630,890
Total General Fund:		31,553,202	27,924,290	28,493,250	39,630,973	40,418,950	27,630,890
General Fund Revenue Total:		31,553,202	27,924,290	28,493,250	39,630,973	40,418,950	27,630,890

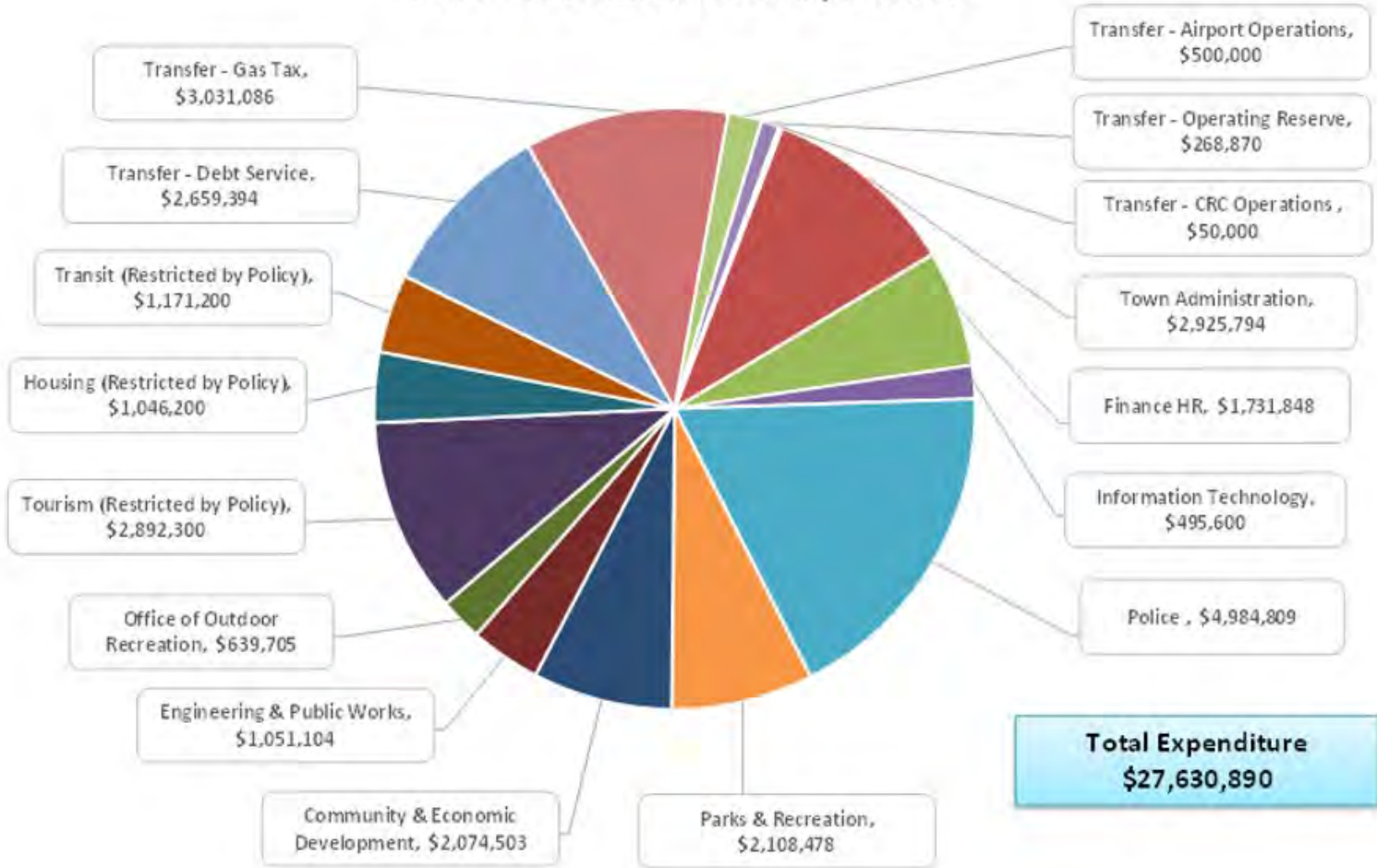
Expenditures

The budget expenditure projections presented to Council during the tentative budget presentation in May were finalized and all analysis had been completed. Therefore, no adjustments were made to the General Fund Expenditures for FY22-23 and the projected expenditure is \$27,630,890. Below is Department Expense Summary for the General Fund.

Department Expense Summary **General Fund Expenditures by Department**

Department	FY2019-20 Actual	FY20-21 Actual	FY21-22 Budget	FY22-23 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 118,017	\$ 124,737	\$ 171,613	\$ 183,449	\$ 11,836	6.9%
DEPT 412 - LEGAL SERVICES	\$ 106,568	\$ 184,795	\$ 185,000	\$ 190,000	\$ 5,000	2.7%
DEPT 413 - TOWN ADMINISTRATION	\$ 563,323	\$ 509,131	\$ 603,874	\$ 636,886	\$ 33,012	5.5%
DEPT 414 - TOWN CLERK	\$ 294,432	\$ 314,754	\$ 321,853	\$ 381,324	\$ 59,471	18.5%
DEPT 415 - FINANCE	\$ 1,092,313	\$ 1,160,340	\$ 1,285,930	\$ 1,384,719	\$ 98,789	7.7%
DEPT 416 - GENERAL SERVICES	\$ 1,877,094	\$ 1,318,118	\$ 1,479,975	\$ 1,534,135	\$ 54,160	3.7%
DEPT 417 - HUMAN RESOURCES	\$ 319,968	\$ 341,290	\$ 348,185	\$ 347,129	\$ (1,056)	-0.3%
DEPT 418 - INFORMATION SERVICES	\$ 474,367	\$ 549,065	\$ 475,400	\$ 495,600	\$ 20,200	4.2%
DEPT 420 - POLICE SERVICES	\$ 4,522,510	\$ 4,881,253	\$ 4,778,579	\$ 4,984,809	\$ 206,230	4.3%
DEPT 432 - RECREATION PROGRAMS	\$ 624,730	\$ 574,119	\$ 829,791	\$ 960,710	\$ 149,919	18.1%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 205,918	\$ 209,019	\$ 327,703	\$ 378,207	\$ 50,504	15.4%
DEPT 436 - ARTS & CULTURE	\$ -	\$ -	\$ -	\$ 92,242	\$ 92,242	100.0%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 603,037	\$ 644,301	\$ 636,313	\$ 769,561	\$ 133,248	20.9%
DEPT 440 - PLANNING DIVISION	\$ 924,409	\$ 975,956	\$ 812,719	\$ 1,032,722	\$ 284,767	35.0%
DEPT 442 - BUILDING DIVISION	\$ 654,846	\$ 541,755	\$ 622,061	\$ 823,170	\$ 201,109	32.3%
DEPT 444 - CODE COMPLIANCE	\$ 79,841	\$ 109,078	\$ 115,795	\$ 126,369	\$ 10,574	9.1%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 969,091	\$ 678,308	\$ 554,751	\$ 1,046,200	\$ 491,449	88.6%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 689,694	\$ 478,660	\$ 609,785	\$ 919,087	\$ 309,302	50.7%
DEPT 464 - FACILITIES MAINTENANCE	\$ 99,841	\$ 130,539	\$ 120,094	\$ 132,017	\$ 11,923	9.9%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	\$ -	\$ -	\$ 396,042	\$ 639,705	\$ 243,663	100.0%
DEPT 475 - TRANSIT SERVICES	\$ 897,668	\$ 923,219	\$ 1,132,918	\$ 1,171,200	\$ 38,282	3.4%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 2,855,864	\$ 2,054,333	\$ 2,671,200	\$ 2,892,300	\$ 221,100	8.3%
Sub-Total	\$ 17,973,534	\$ 16,702,771	\$ 18,479,581	\$ 21,121,540	\$ 2,725,723	14.7%
Transfer Out	\$ 10,789,898	\$ 9,264,681	\$ 5,954,085	\$ 6,509,350	\$ 555,265	9.3%
Total General Fund	\$ 28,763,431	\$ 25,967,452	\$ 24,433,666	\$ 27,630,890	\$ 3,280,988	13.4%

FY22 - 23 General Fund Expenditure



Interfund Transfer Details

Fund Transfer Details	FY22-23 Budget	FY21-22 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	\$ 2,000,000	\$ 2,000,000	\$ -
Debt Service - Lease Rev Bond 2015 - Police Facility	\$ 314,394	\$ 314,608	\$ (214)
Debt Service - Garage Service Loan	\$ 340,000	\$ 340,000	\$ -
Debt Service - Loan Fees	\$ 5,000	\$ 5,000	\$ -
Operating Reserve - Fund to Policy	\$ 268,870		
Gas Tax - General Fund Contribution	\$ 3,031,086	\$ 2,953,428	\$ 77,658
Airport Operations - General Fund Contribution	\$ 500,000	\$ -	\$ 500,000
CRC Operational Support (858 Fractional)	\$ 50,000		
GF Support for Trails	\$ -	\$ 20,000	
Transfer Out - General Fund	\$ 6,509,350	\$ 5,633,036	\$ 577,444



TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2022-23

DEPARTMENT DESCRIPTION

Town Administration: Governance and Organizational Effectiveness

Town Administration includes eight departmental areas:

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

Financial support for these departments is provided by the General Fund or designated restricted revenues with limited staff time allocated to grant work and/or capital projects when appropriate. A brief review of the departmental areas is provided below, with additional information on the Office of Outdoor Recreation and Solid Waste Management provided in separate sections of the budget document.

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 by the Town Manager through the various department heads. Actions taken by the Town Council vary based on established priorities, funding opportunities, community requests, adopted plans, accepted guiding documents, private sector proposals and Town staff recommendations. The five members of the Town Council serve four-year staggered terms, each year selecting one of its members to serve as Mayor and one to serve as Mayor Pro Tem. The positions are part-time and are provided a monthly stipend and other benefits as provided for by State law and may participate in the Town's health insurance program. 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 legal services for specialized work. This includes a contracted Town Attorney and contract services for other legal counsel or experts that provide specialty services that are outside the scope or expertise of the Town Attorney. This may include personnel matters, real estate law, bond law, etc. Limited funding is provided for legal actions taken by the Town or to defend the Town in legal actions. The use of specialty legal services is coordinated through the Town Attorney. The Town Attorney is appointed by the Town Council.

Town Manager's Office

The Town Manager's Office is a two-person department consisting of the Town Manager and Assistant to the Town Manager. The Town Manager's Office is primarily responsible for implementation of the Council policy direction and the development of policy options and recommendations for other actions to be considered by the Town Council. The Town Manager is appointed by the Town Council. All other employees, except the Town Attorney are appointed by the Town Manager based on approved rules, processes, and employee associations memorandum of understanding. The Office directly manages several specific areas as well as providing overall management of Town departments.

The Office takes steps to provide opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a commitment to the values of public service. The success of Mammoth Lakes is vested in employee accomplishments, directed, and supported by effective leadership and vision. The Office takes on a variety of special projects that are town-wide or which may not fall directly within the operation of a specific department or are part of the Offices general administrative duties.

Town Clerk

The Town Clerk maintains the town's records, responds to public records requests, processes elections, and fulfils the agenda and minutes requirements for Town Council and assigned other legislative bodies. The Clerk's Office is staffed by two employees The office provides clerking support to the Planning and Economic Development Commission and the Recreation Commission. The Office provides support to several Town supported agencies (i.e., MLT, MLH, MLR, ESCOG, etc.). The department provides support for a several town wide support services (i.e., office supplies, and certain equipment). 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, software contracts and hardware purchases, etc. The department oversees the ongoing maintenance and updates to technology systems such as desk top computers, laptops, handheld devices, interconnectivity, new systems/program implementation, equipment maintenance agreements, software and manages security and reliability. The department also supports the development of on-line systems to increase customer service options for Town operations.

Office of Outdoor Recreation

The Office of Outdoor Recreation (Office) was established in FY2021-22 to provide a focused effort on the Town's work with federal land managers and projects on public lands, and others that generally fall

outside of municipal related programs and projects. The Office coordinates work across Town disciplines such as engineering, planning, public works, and parks and recreation. The Office reports to the Town Manager and includes three positions, Outdoor Recreation Manager (Public Lands); Trails Manager and Sustainable Outdoor Recreation Coordinator. The Office also provides Town oversight and receives support from the non-profit organization Mammoth Lakes Recreation. The Office is structured to work with federal, state, and local agencies, non-profits, and the private sector in the development and implementation of sustainable recreation and stewardship related projects and programs.

Solid Waste Management

The Town Manager's Office oversees the implementation of the town's franchise agreement with Mammoth Disposal for solid waste services. Staff works closely with Mammoth Disposal to address service and operational matters. Staff works closely on the implementation programs and services to meet State mandates in recycling and the reduction of green house gases. The Town is ultimately responsible for meeting these requirements. With the close of the local Benton Crossing Landfill, staff is working closely with Mammoth Disposal on the construction of a new transfer station to facilitate the long-haul of waste to a landfill located in Nevada (anticipated to be the Russel Pass Landfill). The new facility will also enhance recycling efforts and includes at least one-day a week service to accept household hazardous waste. Programs are funded from the General and Solid Waste Funds and through CalRecycle grants.

VISION, MISSION & VALUES

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

Vision

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

Mission - Focused on Community

Facilitated success of businesses and residents adds community vitality and prosperity

Open and honest public engagement enhances decision making and shared outcomes

Collaboration and Teamwork creates and achieves shared goals

Uniqueness of this Place is honored as the foundation of the quality of life enjoyed by our community

Sustainability of our landscape and public services ensures an inspiring future for all

Values –Pride in Public Service

Passion: We care about public service, knowing our work makes a difference

Respect: We demonstrate and show understanding, kindness and fairness for one another

Integrity: We are honest and ethical in our actions and take responsibility for our decisions

Determination: We are committed to resourceful and innovative actions to achieve goals

Excellence: We excel at adding value, worth, and professionalism in public service

Quality of Life: "Having a personal sense of enjoyment, well-being, and fulfillment experienced within our local economic, cultural, social, and natural environment."

PRIORITIES FOR FY22-23: WORK PLAN HIGHLIGHTS

The development of budgetary priorities and work program for FY22-23 continues to be guided by Town Council defined strategic priorities and key objectives. The work program continues the implementation of larger projects and commitment of funds designed to support Town Council Strategic Priorities, enhance services, programs, and capital improvements to meet community needs, regional engagement, and maintain public assets.

TOWN COUNCIL

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

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

For FY22-23 the Town is focused on meeting housing needs through the Housing Now! Initiatives. This innovative program includes the development of The Parcel, a 25-acre site acquired by the Town for community housing. Completion of phase one (81 units) is anticipated fall of 2023 with plans to start Phase 2 working with our development partner. A few smaller public and public-private projects are also planned. Working with Mammoth Lakes Housing, two additional projects are planned for the fiscal year. There is a continued focus on the development and improvement of our recreational amenities including completion of the new Community Recreation Center (CRC), infrastructure improvements and enhancing our resident and visitor experience including new bus shelters, EV charging stations, enhanced traffic/pedestrian safety and parks improvements. The Council has taken specific steps to enhance regional efforts working through the Eastern Sierra Council of Governments (ESCOG), with National Forest Land Managers, and other State and local agencies. The Town is a partner in grants and programs to reduce wildfire fuels on Town owned properties and within the Inyo National Forest. Deliberate and measured steps to increase service levels are taken to enhance services with a focus on the long-term financial stability of the Town. The budget for Town Council is \$183,449.

LEGAL SERVICES

The budget for legal services is \$190,000. Legal services are provided based on contracted rates with the Town Attorney and other firms used for specific legal actions. The budget provides base funding for litigation services, which may be supplemented as needed. Legal services are provided by and coordinated through the contract with the Town Attorney, with specialty services provided by selected firms. The contracted Town Attorney is appointed by the Town Council.

TOWN MANAGER

The Town Manager's Office is staffed with two full-time employees and includes several smaller contracts for services. Ongoing contracts and memberships include USFS Special Use permits, staff and council development, federal liaison, League of Cities, and professional organizations. The Office implements and oversees various grants as appropriate. The office oversees the 20-year Solid Waste Franchise Agreement and solid waste/recycling program for compliance with current and new State mandates. For FY22-23 the transition of solid waste disposal through a new transfer station disposal at a landfill in Nevada will be implemented. The Manager is overseeing a robust housing program, the transition of the Mammoth

Yosemite Airport, the ongoing refinement and implementation of a five-year capital improvement program, completion of the Community Recreation Center and initiating the construction of a performing arts auditorium and childcare facility in partnership with Mammoth Lakes Foundation. Additional informational community outreach efforts have been initiated and will be enhanced in FY22-23. The Town Manager's work program is achieved through the Office and in coordination and support of the Department Heads and Town staff. The Town Manager continues to be part of the Incident Management Team managing the Public Health COVID-19 Pandemic. An overview of the Office of Outdoor Recreation and the Solid Waste Fund are included later in the budget document. The FY22-23 budget is \$636,886.

TOWN CLERK

The Town Clerk's budget is \$381,324. The budget includes an annual appropriation for election costs and funding to meet mandates of the office such as public notices, codification of the municipal code, and responding to public requests. The Clerk provides all required clerk services for the Town Council and Town Commission, and manages public record requests, coordinates mandated training for Town Council, maintains official records of the Town and processes claims. The Assistant Clerk assist with Town duties and provides similar clerk duties to partner agencies (i.e., MLT, MLR, MLH, and ESCOG). A refresh of the Municipal Code is scheduled for this year, which includes a legal review for internal consistency of citations, references, structure, etc. The Clerk is responsible for required public notices and codification of town ordinances. The Clerk also provides ongoing support to update town policies and the municipal code as new or updated ordinances are adopted by the Town Council.

GENERAL SERVICES

The General Services Department provides funding for several town-wide activities. Liability insurance and workers compensation is funded through General Services. The lease payments for Town offices and utilities are included in General Services Department, as well as office equipment leases, and General Fund costs for vehicles, postage, and office supplies. Community support is funded in the department. The department includes \$100,000 in contingency funding to meet limited, unforeseen operational needs. The total departmental budget for FY22-23 is \$1,534,135.

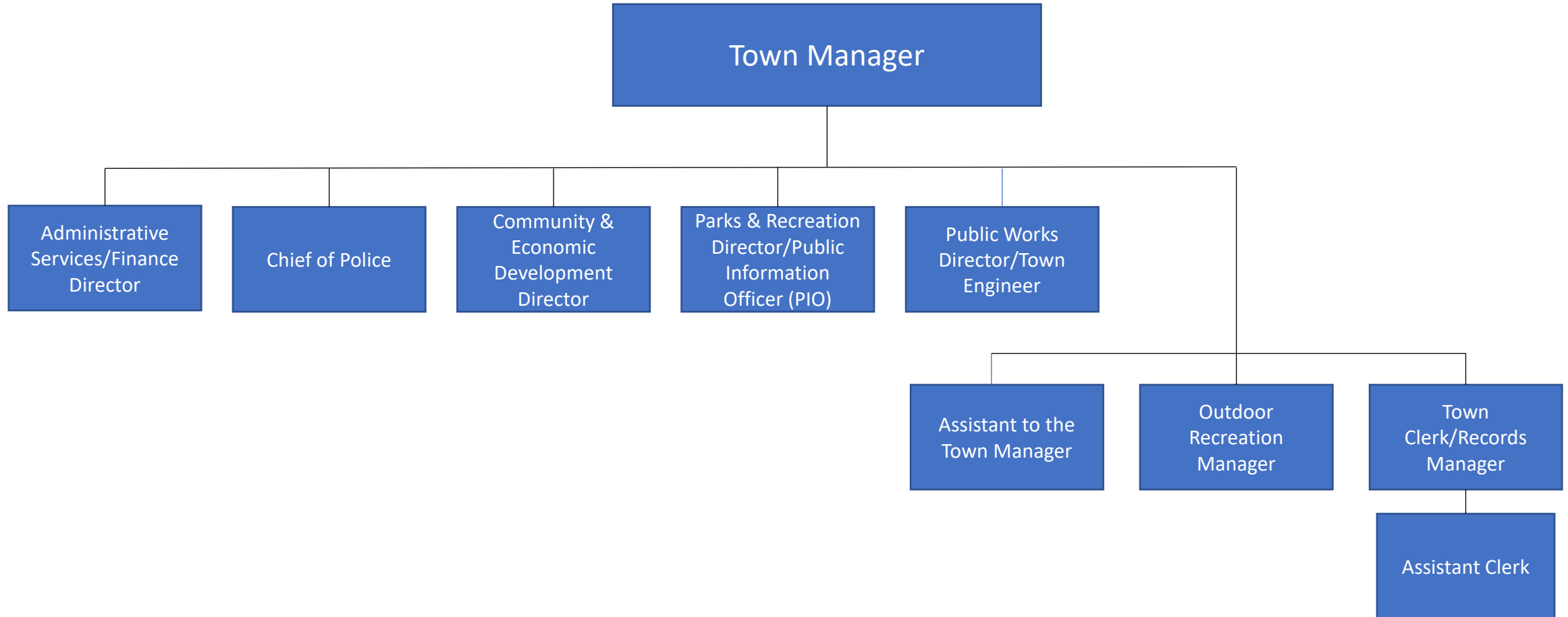
INFORMATION TECHNOLOGY

The Information Technology provides funding for contract Information Technology Services from Mono County. The Town, Mono County and Mammoth Lakes Fire Protection District are coordinating to improve the public safety communication system. The Town has allocated funding in the CIP for this purpose. Annual funding for the ongoing update of IT systems, software and hardware at the desk top level, servers, and storage capacity is managed by Mono County through the department. The department provides service support for broadband connections and internet connectivity and assistance with a variety of IT related service request from Town Departments. If successful in a grant request, the Town and County staff will be working with Golden State Connect Authority on a high-level planning effort for a town-wide broadband engineering design. The contract is managed by the Assistant to the Town Manager. The FY22-23 operating budget is \$495,600.



TOML Organization Chart – Administration

September 2022

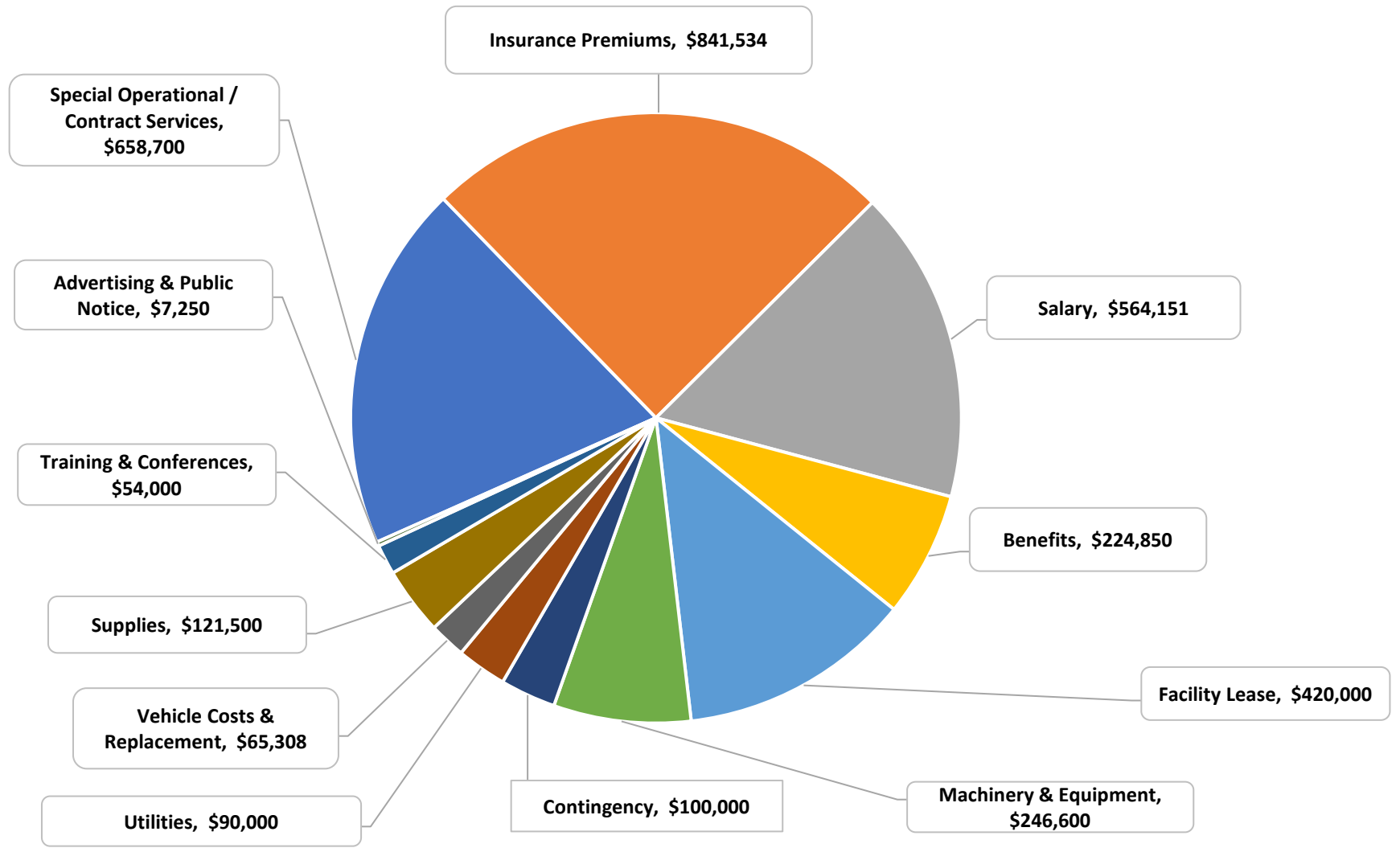


Town Administration

Employee Count FY22-23

Position	FTE
Town Manager	1
Assistant to the Town Manager	1
Town Clerk / Records Manager	1
Assistant Clerk	1
	<hr/> 4

Town Administration



Total Expenditures \$ 3,421,393

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Town Council							
100-410-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
100-410-40111	Temporary Wages	44,740	44,740	49,203	42,605	39,531	44,739
100-410-41002	Health Ins Premiums	62,919	63,730	73,835	102,408	95,480	112,827
100-410-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
100-410-41016	Unemployment Assessment	.00	425	277	.00	.00	.00
100-410-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
100-410-41028	PARS (Part Time Retirement)	882	882	1,073	900	676	882
100-410-42030	Special Operational	.00	.00	.00	.00	.00	.00
100-410-43031	Contractual Services	.00	.00	.00	.00	1,067	.00
100-410-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
100-410-43150	Training, Ed, Conf & Mtgs	14,404	8,240	350	2,000	1,370	25,000
100-410-44220	Community Support Fund	.00	.00	.00	.00	.00	.00
Total Town Council:		122,945	118,017	124,737	147,913	138,125	183,449
Legal Services							
100-412-43030	Professional Services	.00	.00	.00	.00	665	.00
100-412-43031	Contractual Services	185,973	106,568	184,795	260,000	276,926	190,000
100-412-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
Total Legal Services:		185,973	106,568	184,795	260,000	277,591	190,000
Town Manager							
100-413-40000	Regular Salaries	292,471	248,889	267,954	309,739	306,520	328,949
100-413-40111	Temporary Wages	.00	.00	13	.00	.00	.00
100-413-40130	Comprehensive Leave	19,573	22,552-	4,670-	13,047	224	18,999
100-413-41002	Health Ins Premiums	55,871	56,634	59,356	59,918	65,027	69,359
100-413-41012	Workers Comp Insurance	17,589	14,797	20,841	21,022	15,313	22,396
100-413-41020	PERS (Retirement)	105,322	98,752	124,763	117,588	124,798	129,682
100-413-41028	PARS (Part Time Retirement)	.00	.00	17	.00	.00	.00
100-413-42002	Office Supplies	.00	.00	.00	.00	.00	.00
100-413-42030	Special Operational	6,661	3,996	773	8,400	10,667	15,000
100-413-43031	Contractual Services	68,846	143,530	34,868	31,800	31,800	17,500
100-413-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
100-413-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
100-413-43106	Insurance Premiums	.00	.00	.00	.00	.00	.00
100-413-43110	Mem'ships, Dues, Subscr, Publi	6,362	7,836	2,800	13,000	630	13,000

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Town Administration

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-413-43130	Advertising & Legal Notices	4,102	3,927	2,397	13,000	14,266	4,500
100-413-43150	Training, Ed, Conf & Mtgs	7,484	7,158	50	3,900	3,884	10,000
100-413-44520	Emergency Preparedness	.00	357	.00	.00	.00	7,500
100-413-45050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
100-413-48300	Buildings - Capital	.00	.00	.00	.00	.00	.00
Total Town Manager:		584,281	563,323	509,160	591,414	573,130	636,886
Town Clerk							
100-414-40000	Regular Salaries	120,449	154,823	161,269	168,727	165,389	168,153
100-414-40113	Overtime Wages	.00	.00	211	.00	301	.00
100-414-40130	Comprehensive Leave	1,076	1,090	1,455	5,116	2,432	3,311
100-414-41002	Health Ins Premiums	37,687	57,503	59,310	63,828	65,073	70,720
100-414-41012	Workers Comp Insurance	6,760	8,526	10,970	11,055	7,490	11,093
100-414-41020	PERS (Retirement)	40,142	55,944	64,405	58,627	65,602	60,797
100-414-42002	Office Supplies	.00	.00	.00	.00	.00	.00
100-414-42030	Special Operational	6,026	5,133	5,173	5,250	8,732	15,000
100-414-43110	Mem'ships, Dues, Subscr, Publi	410	573	265	500	945	500
100-414-43130	Advertising & Legal Notices	1,425	2,742	2,330	2,750	5,938	2,750
100-414-43150	Training, Ed, Conf & Mtgs	596	2,203	.00	5,500	3,042	5,500
100-414-44470	Records Management	.00	.00	.00	.00	.00	.00
100-414-44600	Codification	7,155	5,527	7,292	4,500	15,580	34,500
100-414-44620	Municipal Election	.00	369	2,286	4,000	454	9,000
Total Town Clerk:		219,575	294,432	314,965	329,853	336,114	381,324
General Services							
100-416-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
100-416-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
100-416-41020	PERS (Retirement)	.00	.00	.00	.00	700	.00
100-416-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
100-416-42002	Office Supplies	23,631	22,312	20,492	23,000	19,384	23,000
100-416-42003	Misc Supplies	446	.00	.00	.00	.00	.00
100-416-42005	Postal Supplies & Postage	14,360	13,734	13,658	17,500	14,306	17,500
100-416-42030	Special Operational	18,806	7,600	5,857	17,500	5,186	17,500
100-416-43030	Professional Services	5,837	247	.00	.00	.00	.00
100-416-43031	Contractual Services	154,485	33,650	29,772	89,287	42,909	145,700
100-416-43033	Computer Support Services	.00	.00	.00	.00	.00	.00
100-416-43060	Garage Vehicle Service	38,648	29,807	46,356	30,000	32,315	35,000
100-416-43066	Vehicle & Equip Replacement	25,812	42,396	22,014	43,202	43,202	30,308

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-416-43106	Insurance Premiums	513,216	638,498	607,076	618,986	676,834	588,627
100-416-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
100-416-43114	Credit Card Fees	27,031	28,962	28,022	27,000	42,216	30,000
100-416-43115	Credit Card Clearing	.00	.00	.00	.00	.00	.00
100-416-43130	Advertising & Legal Notices	.00	.00	.00	.00	260	.00
100-416-43140	Recruiting & Other HR	.00	.00	.00	.00	.00	.00
100-416-43180	Contingency	.00	.00	.00	90,000	90,000	100,000
100-416-43404	Public Utilities	44,190	49,908	77,758	60,000	41,818	60,000
100-416-43420	Taxes & Fees	20	5	5	.00	.00	.00
100-416-44220	Community Support Fund	23,578	15,659	20,067	125,000	124,285	27,500
100-416-44520	Emergency Preparedness	7,435	.00	.00	.00	.00	.00
100-416-45010	Facility Lease	373,682	313,331	407,758	391,500	473,318	420,000
100-416-46010	Equipment Lease	26,038	9,875	39,283	11,000	10,846	39,000
100-416-46440	Office Equip & Furniture	11,251	5,664	.00	.00	.00	.00
100-416-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
100-416-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00	.00
100-416-48300	Buildings - Capital	.00	665,446	.00	.00	.00	.00
100-416-49000	Write Off Fractional Note Rec.	.00	.00	.00	.00	.00	.00
Total General Services:		1,308,465	1,877,094	1,318,118	1,543,975	1,617,579	1,534,135
Information Systems							
100-418-42002	Office Supplies	.00	.00	.00	.00	.00	.00
100-418-43031	Contractual Services	5,006	14,583	7,555	13,000	8,701	8,000
100-418-43033	Computer Support Services	250,000	125,000	250,000	250,000	250,000	250,000
100-418-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
100-418-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
100-418-43404	Public Utilities	13,209	23,897	43,265	24,500	36,774	30,000
100-418-45050	Equipment Maint Agreements	95,366	227,503	149,781	153,600	168,279	153,600
100-418-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
100-418-48800	Computer Hardware - Capital	30,549	38,551	31,387	31,000	19,018	31,000
100-418-48801	PEG PURCHASES	4,357	1,529	44,520	.00	11,372	.00
100-418-48900	Computer Software - Capital	38,790	43,305	22,558	56,600	31,561	23,000
Total Information Systems:		437,277	474,367	549,065	528,700	525,705	495,600



FINANCE DEPARTMENT – HIGHLIGHTS FOR FY22-23

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

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

Revenue Collection:

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

Accounting:

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

Financial Reporting and Budgets:

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

Staff

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

BUDGET HIGHLIGHTS

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

Major Budget Changes: No major changes to the funding of this department in FY22-23. The fees for business renewal and certified property registration were updated to offset cost of new systems implemented to administer those changes and continue electronic monitoring of online activity.

PRIORITIES FOR FY 22-23: Team Goals and Focus

1. TOT Enforcement – Revenue Team

a. Certified Property Management

- i. Develop procedures for managing property owners in tax process
 1. Town relationship with owner, even when covered by management company.
 2. Establish owner responsibility and better control of rental status.
 3. Improvements to quality of life
- ii. Work with vendor to provide electronic tax collection and correspondence.
- iii. Collect taxes and statistical information by individual property.

b. Advanced Audit procedures

- i. Develop audit program using tools of provided by Deckard Technologies – Rentalscape platform
 1. Estimate rental activity from electronic calendar monitoring

2. Capture actual reporting by property during tax collection
 3. Compare estimates to reported actuals for audit candidate
- ii. Formalize audit process based on trends identified by previous audits, closed businesses with continued operation

c. Enforcement Procedures

- i. Continue with research and enhancement of tracking tools
- ii. Improve communication to operators to expedite the speed at which enforcement cases are started and ended.
- iii. Update Municipal Code chapters 3 & 5 to support improved enforcement activities and advance penalties based on recurring enforcement cases.

2. Accounting Team

a. Budget Projects

- i. Develop 5-year budget projection – incorporate into the normal budget process and presentations.
- ii. Develop a new process and layout for the budget season. Update introductory documents as well as timing and level of granularity. This will assist new Town Council members in the budget process.
- iii. Update presentation format for fiscal year 22-23
- iv. Develop budget workshops to refine coordination of strategic planning and Town Leadership team. This will be part of the annual employee training curriculum.

b. Financial System Improvements

- i. Improve Fund Balance tracking to reduce complexity for year-end process. Includes detail notes throughout the year and updated spreadsheets. Look for possibility of updating links to Caselle.
- ii. Review and update trust & agency accounts.
- iii. Develop role of Finance in grant tracking process for Town.
- iv. Refine Credit Card payment process to improve efficiency.
- v. Develop Cost Allocation program – town wide
 1. Indirect – allocation of total town overhead
 2. Direct – department specific costs.

c. Customer Support Focus

- i. Review of internal processes used to support Town departments. Look for opportunities to improve through automation and process efficiency. Look for self-serve model without assigning accounting tasks to other departments.
- ii. Develop use of online portal functions that will assist in collecting information and accepting payment from the public for Town services.

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

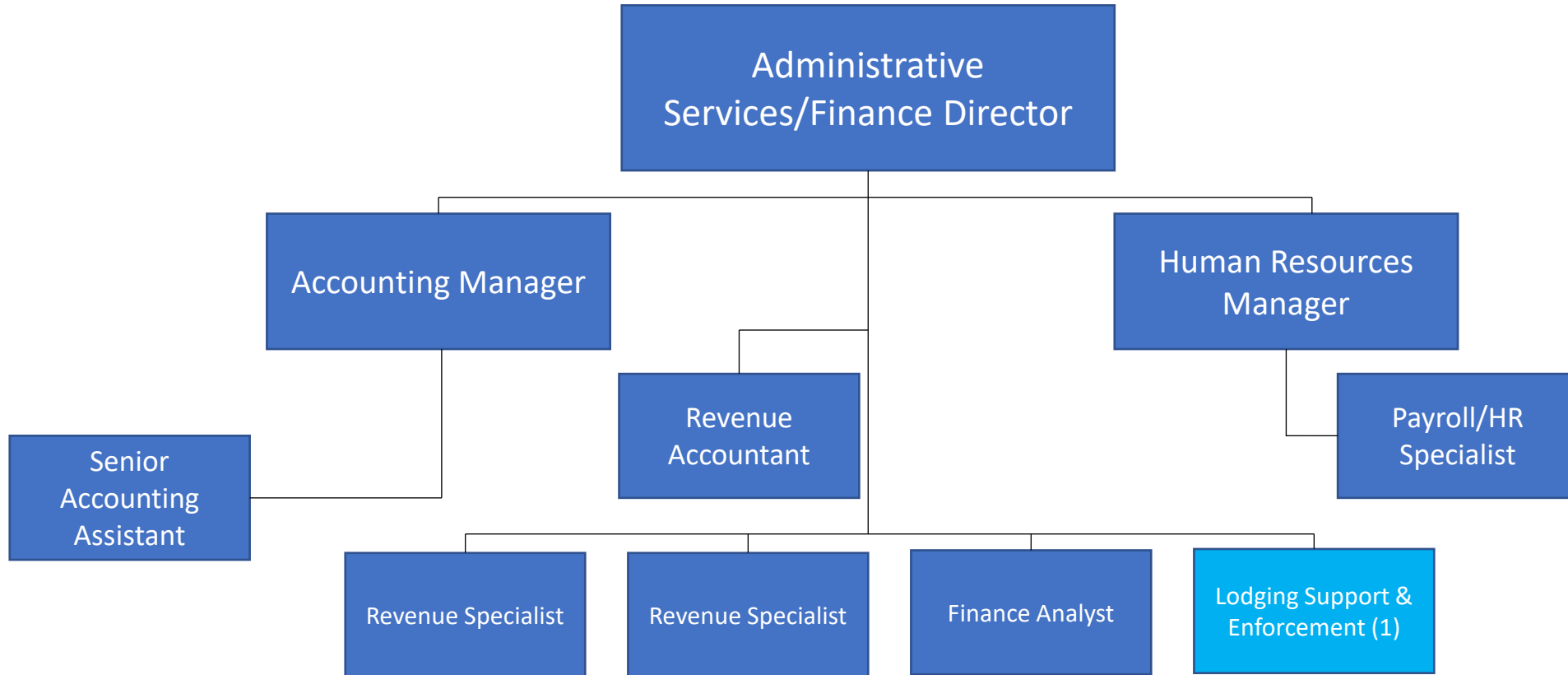
d. Miscellaneous

- i. Implement Fleet Management Program – This will replace the current efforts at the yard. Provide more efficient tracking of time and expenses on jobs as well as better inventory management.
- ii. Review Garage billing process – Look for streamlined process once the information arrives within the Accounting department.
- iii. Vehicle tracking software – Explore the possibility of fleet tracking for Town equipment and vehicles.
- iv. Measure R and U reporting - Update reporting to provide better understanding for Mammoth Lakes Recreation and Town Council on the activities of the account during the year. Set up quarterly meetings with MLR Staff and provide materials for presentation to their board.



TOML Organization Chart – Finance & Human Resources

September 2022

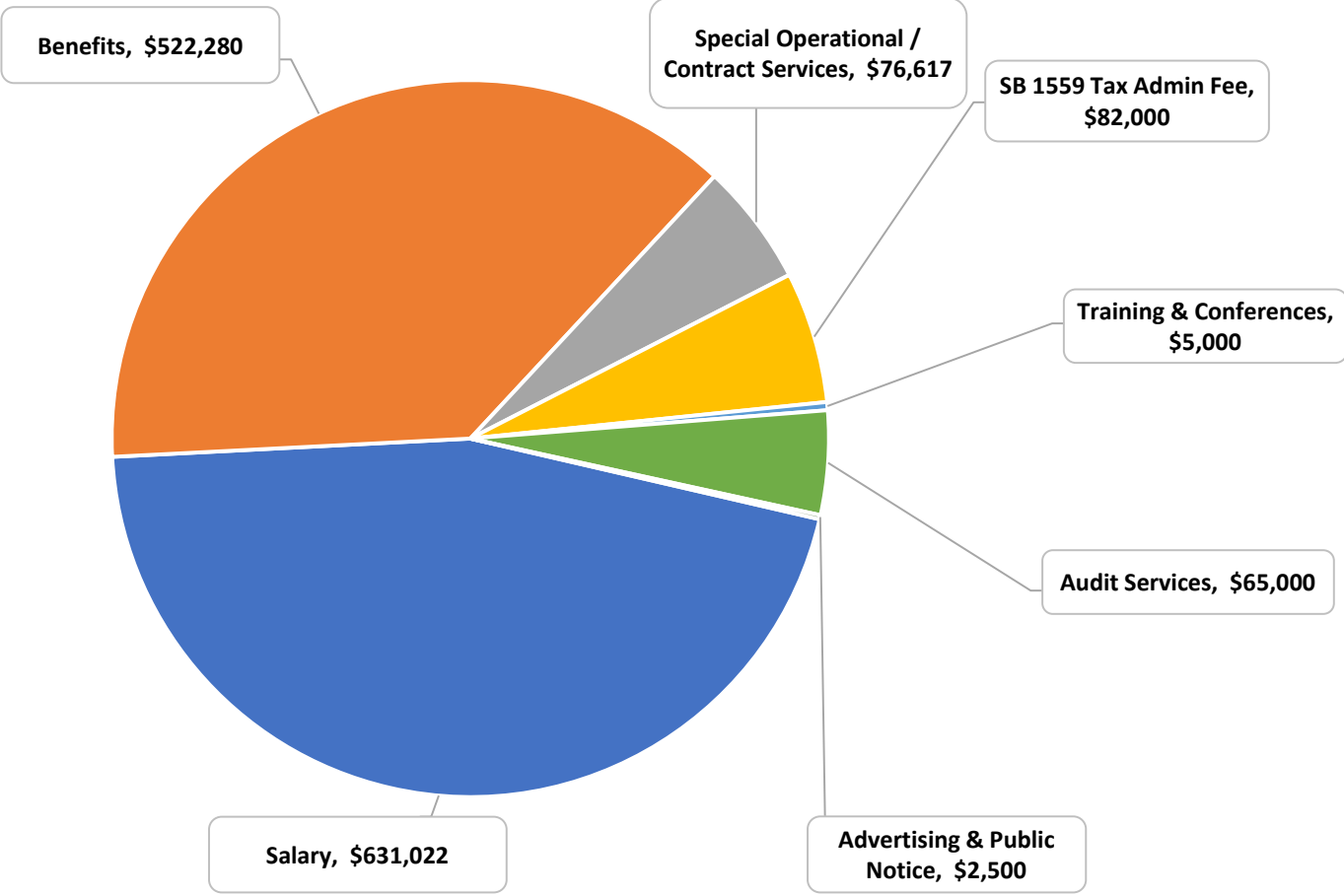


Finance / Human Resources

Employee Count FY22-23

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

Finance Department



Total Expenditures \$ 1,384,719

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Finance							
100-415-40000	Regular Salaries	499,035	500,837	561,413	587,736	622,453	600,714
100-415-40111	Temporary Wages	.00	.00	21,141	24,401	25,259	27,808
100-415-40113	Overtime Wages	29	.00	2,268	2,500	408	2,500
100-415-40130	Comprehensive Leave	19,031	15,936-	2,659	24,541	17,890-	26,682
100-415-41002	Health Ins Premiums	169,048	176,225	198,441	221,368	227,550	251,400
100-415-41012	Workers Comp Insurance	28,182	31,964	38,762	38,952	26,583	40,590
100-415-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
100-415-41020	PERS (Retirement)	156,498	180,845	210,839	188,807	203,974	203,060
100-415-41028	PARS (Part Time Retirement)	.00	.00	480	481	435	548
100-415-42002	Office Supplies	.00	.00	.00	.00	79	.00
100-415-42006	Uniforms & Personal Equip	.00	.00	840	1,500	135	1,317
100-415-42030	Special Operational	.00	564	38	300	172	300
100-415-43031	Contractual Services	78,665	76,873	72,428	75,000	74,992	75,000
100-415-43032	Enforcement	.00	13	.00	.00	.00	.00
100-415-43100	Audit Services	59,595	59,945	50,095	60,000	68,630	65,000
100-415-43106	Insurance Premiums	.00	.00	.00	.00	.00	.00
100-415-43110	Mem'ships, Dues, Subscr, Publi	208	208	167	300	212	300
100-415-43114	Credit Card Fees	.00	.00	.00	.00	.00	.00
100-415-43130	Advertising & Legal Notices	.00	167	1,611	2,500	1,843	2,500
100-415-43150	Training, Ed, Conf & Mtgs	2,614	2,204	.00	5,000	3,306	5,000
100-415-43422	SB 1559 Tax Admin Fee	81,370	78,404	.00	162,000	148,541	82,000
Total Finance:		1,094,275	1,092,313	1,161,180	1,395,386	1,386,681	1,384,719



HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2022-23

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 The department has undergone a change in employees requiring additional training and policy updates to regain efficiency. The Team will focus on establishing a strong baseline of current operation and look to improve, where necessary, based on employee changes.

PRIORITIES FOR FY 22-23: Team Goals and Focus

Human Resource Team

a. Employee Focus

- i. Individual Development Program (IDP) for key employees by department – assist departments as needed with individual employee training.
- ii. Engage with planned new employee training program. Focus on needs of supervisor and mid-level management employees.
- iii. Revamp employee evaluation program – Town wide

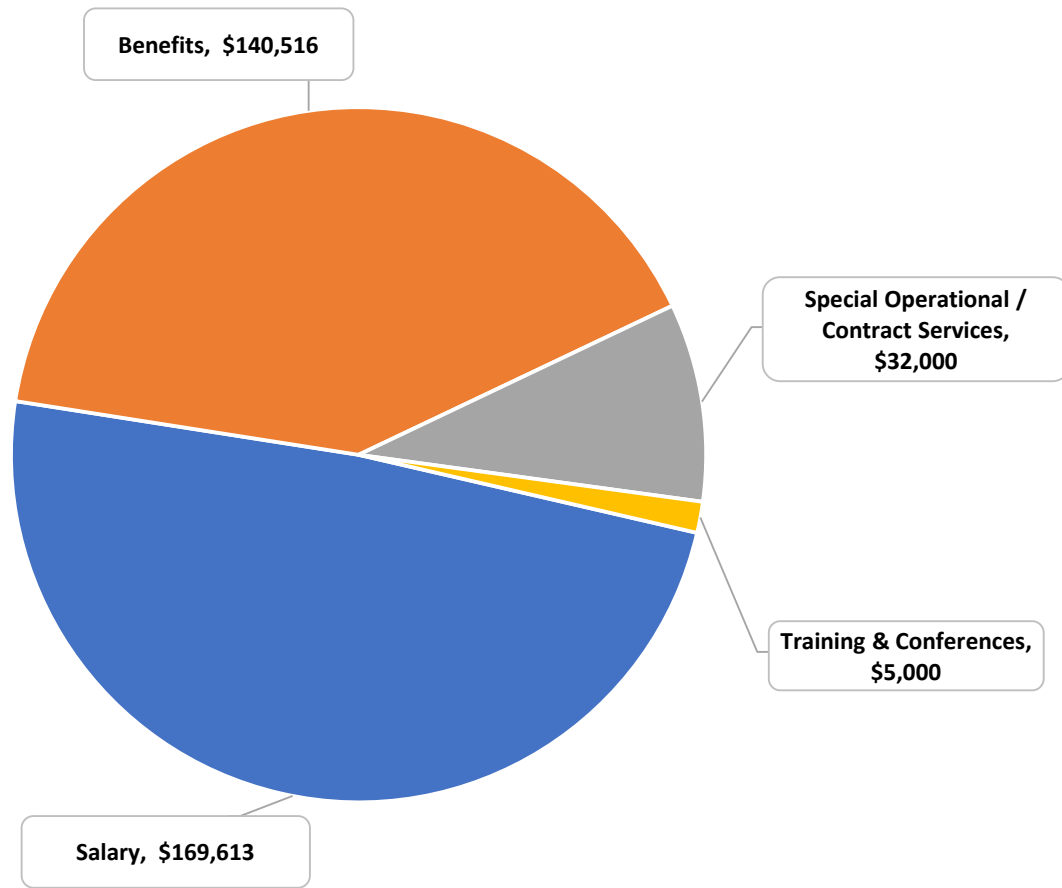
b. Customer Service

- i. Evaluation of services to internal departments. Conduct meetings with all departments to gain feedback on how HR could better serve their needs. This is to inform on how HR engages with the team and not in the development of overall HR practices.
- ii. Establish annual or quarterly, depending on complexity of operations. To review upcoming staffing needs to be in coordination with department needs.
- iii. Document seasonal hiring process for high volume seasonal workforce. To assist in understanding of timing and process as well as work flow within HR.
- iv. Reporting – Review and update process for reporting annual employee costs to staff. Implement for calendar 2022, reporting in January.

c. Process Improvement

- i. Hiring Practices – Document current process for different types of employees within the organization. Provide presentation to Department Heads on details. Implement employee requisition process to provide details and reduce confusion on timing or level of employees approved.
- ii. Onboarding – Look to streamline the process of onboarding new employees to reduce complexity. Explore possibility of using online forms collection and document signing processes to reduce time in office required for all.
- iii. Employee Evaluation – research and provide options for annual employee reviews to make them more effective and reduce complexity for managing staff.

Human Resources Department



Total Expenditures \$ 347,129

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Human Resources							
100-417-40000	Regular Salaries	151,178	166,917	189,254	131,752	133,442	169,612
100-417-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
100-417-40130	Comprehensive Leave	1,903	2,216	8,525	5,003	4,185	12,597
100-417-41002	Health Ins Premiums	55,871	56,634	55,353	40,828	40,479	58,433
100-417-41012	Workers Comp Insurance	8,440	9,174	11,598	12,383	8,389	11,788
100-417-41020	PERS (Retirement)	48,106	55,365	62,921	58,719	68,976	57,698
100-417-42002	Office Supplies	.00	.00	.00	.00	.00	.00
100-417-42030	Special Operational	4,289	4,565	4,085	6,000	7,825	10,000
100-417-43031	Contractual Services	.00	.00	.00	.00	.00	.00
100-417-43106	Insurance Premiums	.00	.00	.00	.00	.00	.00
100-417-43110	Mem'ships, Dues, Subscr, Publi	994	1,073	1,559	1,500	1,144	2,000
100-417-43140	Recruiting & Other HR	16,867	19,052	21,550	16,000	22,189	20,000
100-417-43150	Training, Ed, Conf & Mtgs	5,057	4,972	3,495	4,000	4,830	5,000
100-417-43151	Internal HR Org Development	.00	.00	.00	.00	.00	.00
Total Human Resources:		292,705	319,968	341,290	276,185	291,458	347,129



MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2022-23

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

Currently we have two divisions: Patrol and Administration

Patrol Services

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

Administration

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

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

Staff

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

Mission & Goals

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

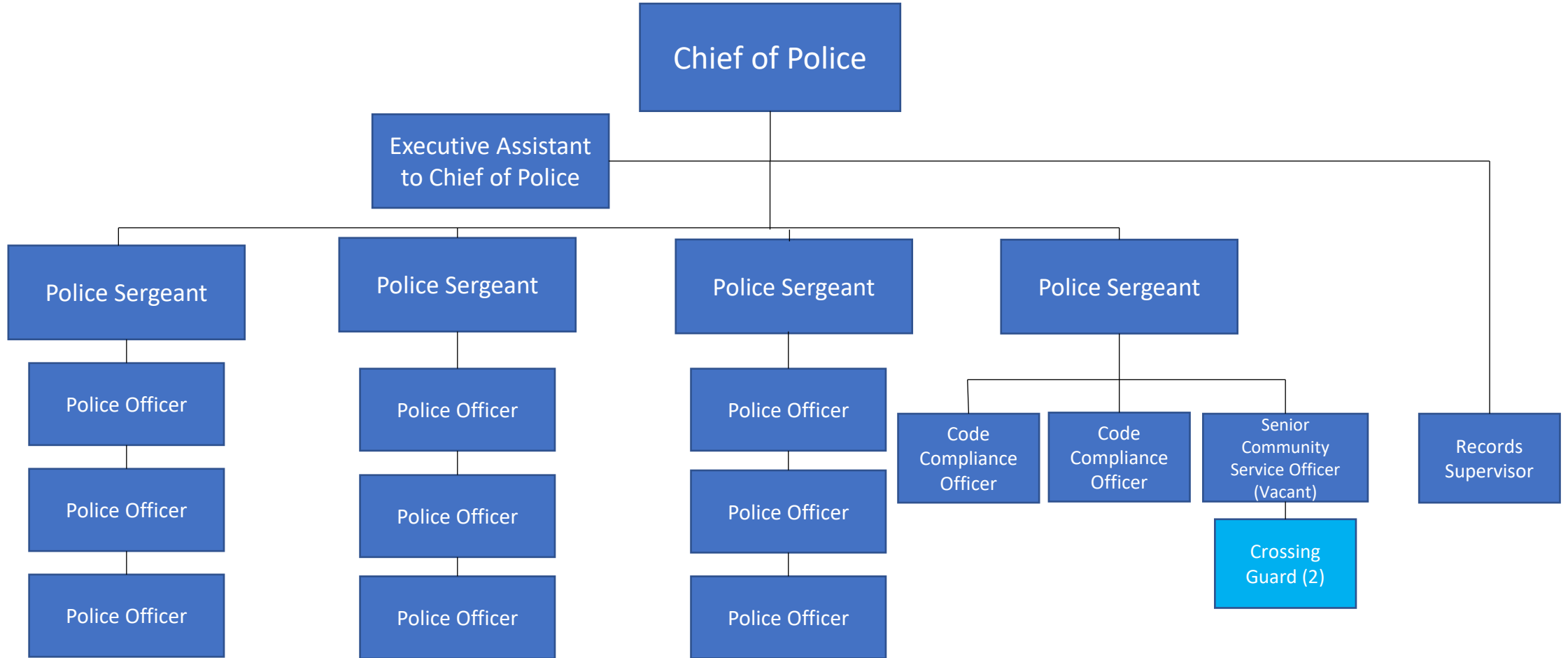
PRIORITIES FOR FY2022-23

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



TOML Organization Chart – Mammoth Lakes Police Department

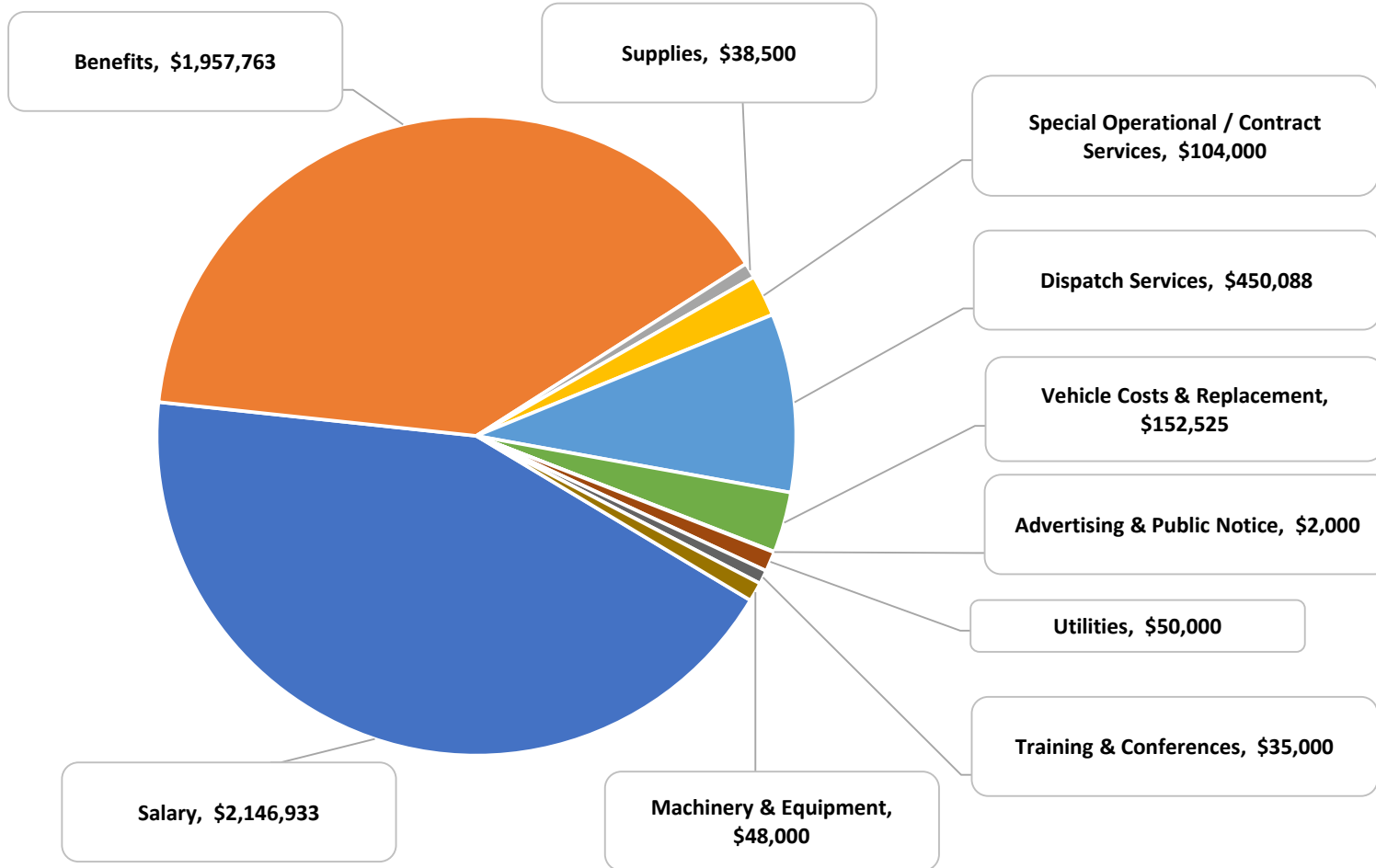
September 2022



Police**Employee Count FY22-23**

Position	FTE
Chief of Police	1
Executive Assistant to the Police Chief	1
Police Sergeant	4
Police Officer	9
Senior Community Service Officer (Vacant)	1
Code Compliance Officer	2
Records Supervisor	1
Crossing Guard - Part-Time	0.34
	<hr/>
	19.34

Police Department



Total Expenditures \$ 4,984,809

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Police Services							
100-420-40000	Regular Salaries	1,519,279	1,657,571	2,006,119	1,913,593	1,904,711	1,984,199
100-420-40111	Temporary Wages	62,701	95,941	6,253	200	38	37,734
100-420-40113	Overtime Wages	228,191	212,688	85,153	160,000	159,854	125,000
100-420-40114	Differential Wages	.00	.00	.00	.00	.00	.00
100-420-40115	Police Holiday Pay	60,291	69,579	86,659	85,873	85,807	91,273
100-420-40130	Comprehensive Leave	16,438-	21,974-	22,156	38	4,582-	90,520
100-420-41002	Health Ins Premiums	331,148	391,655	418,199	453,636	422,698	465,690
100-420-41012	Workers Comp Insurance	81,448	86,885	130,281	99,378	98,754	140,108
100-420-41016	Unemployment Assessment	7,784	1,123	1,264	400	317	5,000
100-420-41018	ICMA VantageCare	53,257	61,813	59,625	58,200	58,175	62,000
100-420-41020	PERS (Retirement)	808,950	986,466	1,129,668	931,683	901,118	1,086,721
100-420-41024	PARS (Retirement Enhanced)	16,640	18,720	17,280	15,000	15,840	15,000
100-420-41028	PARS (Part Time Retirement)	537	734	157	1,480	1	1,451
100-420-42002	Office Supplies	9,493	4,929	2,511	5,000	2,508	5,000
100-420-42003	Misc Supplies	3,395	4,475	3,265	.00	48	.00
100-420-42005	Postal Supplies & Postage	1,133	3,492	672	1,000	1,380	1,000
100-420-42006	Uniforms & Personal Equip	22,216	27,003	8,243	20,000	18,163	20,000
100-420-42007	Maintenance Supplies	1,669	1,125	641	5,000	1,717	5,000
100-420-42030	Special Operational	11,854	14,131	19,860	20,000	22,413	20,000
100-420-43031	Contractual Services	75,942	104,949	96,076	94,000	99,375	80,000
100-420-43032	Dispatch Services	383,542	389,289	405,510	400,040	400,040	438,088
100-420-43033	Computer Support Services	.00	.00	.00	.00	.00	.00
100-420-43060	Garage Vehicle Service	123,175	128,199	165,755	75,000	115,614	95,000
100-420-43066	Vehicle & Equip Replacement	85,435	46,500	24,655	58,850	58,879	57,525
100-420-43110	Mem'ships, Dues, Subscr, Publi	2,813	4,014	3,872	3,000	5,284	4,000
100-420-43114	Credit Card Fees	.00	.00	.00	.00	.00	.00
100-420-43120	Printing & Reproduction	2,737	4,935	1,517	2,600	2,827	7,500
100-420-43130	Advertising & Legal Notices	1,210	232	571	2,000	410	2,000
100-420-43140	Recruiting & Other HR	683	1,788	239	.00	.00	.00
100-420-43150	Training, Ed, Conf & Mtgs	35,195	31,156	12,720	25,000	34,055	35,000
100-420-43154	CERT	249	2,179	984	5,000	2,532	.00
100-420-43156	DOJ Fingerprint Live	14,015	11,019	10,625	12,000	12,704	12,000
100-420-43404	Public Utilities	29,200	30,411	46,325	35,000	54,492	50,000
100-420-44400	Drug Enforcement	.00	.00	.00	.00	.00	.00
100-420-44520	Emergency Preparedness	386-	.00	.00	.00	.00	.00
100-420-45010	Facility Lease	577-	.00	.00	.00	.00	.00
100-420-45060	Gen'l Facilities Maint	5,161	311	3,383	7,500	6,908	8,000

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-420-45400	Communication Equip Maint	14,228	2,819	2,282	7,500	.00	7,500
100-420-46010	Equipment Lease	12,793	14,276	5,155	5,000	5,606	5,000
100-420-46200	Machinery & Equip - Non Cap	54,997	16,890	83,556	.00	5,597	.00
100-420-46300	Communic Equip - Non Cap	.00	3,889	2,793	10,000	481	5,000
100-420-46440	Office Equip & Furniture	4,044	31,374	3,352	7,500	4,125	7,500
100-420-46450	Firearms	10,780	4,772	6,199	15,500	9,208	15,000
100-420-46460	Computer Hardware - Non Cap	.00	278	.00	.00	.00	.00
100-420-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00	.00
Total Police Services:		4,058,784	4,445,636	4,873,572	4,535,971	4,507,093	4,984,809



PARKS AND RECREATION – HIGHLIGHTS FOR FY2022-23

DEPARTMENT DESCRIPTION

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

The fundamental purpose of the Parks and Recreation Department is to deliver residents and visitors with high-quality recreation facilities and diverse programming that promotes excitement, individual expression, exploration, pleasure, challenge, and accomplishment that can lead to an improved quality of life.

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 and NEXT 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 park and 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)/Office of Outdoor Recreation to ensure a seamless recreation experience for all users.

VISSION, MISSION & STRATEGIC INITIATIVES

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

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

Strategic Initiatives:

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



BUDGET HIGHLIGHTS

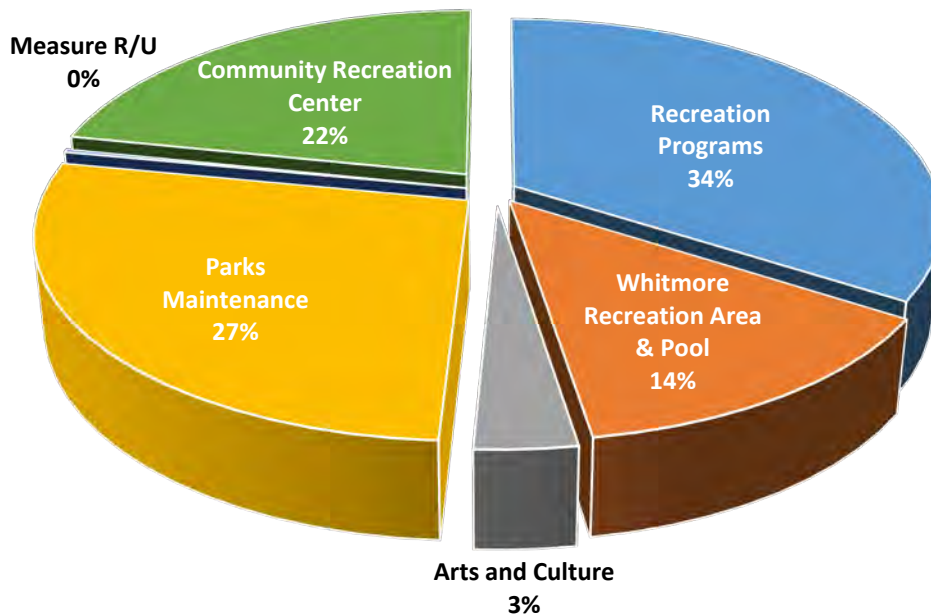
The Parks and Recreation budget represents the delivery of core program areas that are identified in the work plan highlights. Services provided by the department must not only meet the needs of the community, but also be scalable and sustainable. Most importantly, they must be easily adaptable based on the resource capacity and capabilities of the department and the constantly changing social and economic landscape.

Budget Summary

- Department Roll-up
- Recreation Programs
- Community Recreation Center (CRC)
- Whitmore Pool and Recreation Area
- Arts and Culture (Edison Theatre)
- Parks Maintenance

Department Roll-up

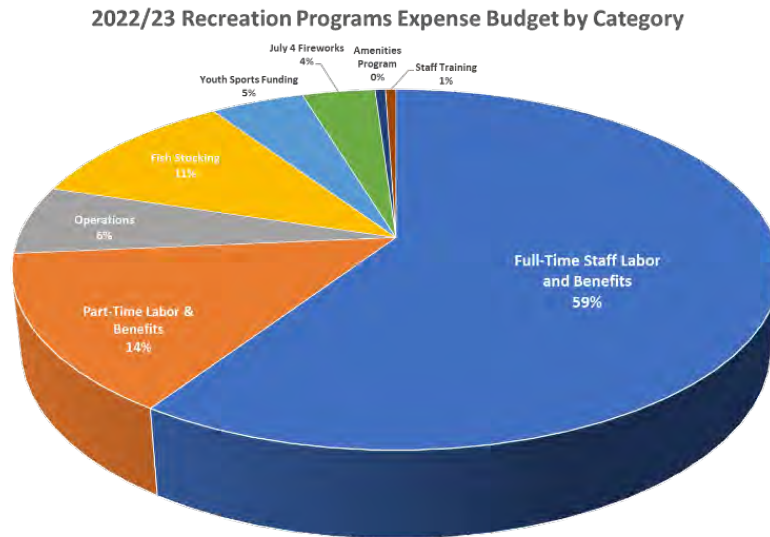
The Parks and Recreation FY 2022/23 Budget is allocated as follows:



Recreation Programs

- Fund: 100-432
- Budgeted Expenditures: \$960,710
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Toddler to Seniors
- Staff: Full time: 3.5 FTE | 34 seasonal

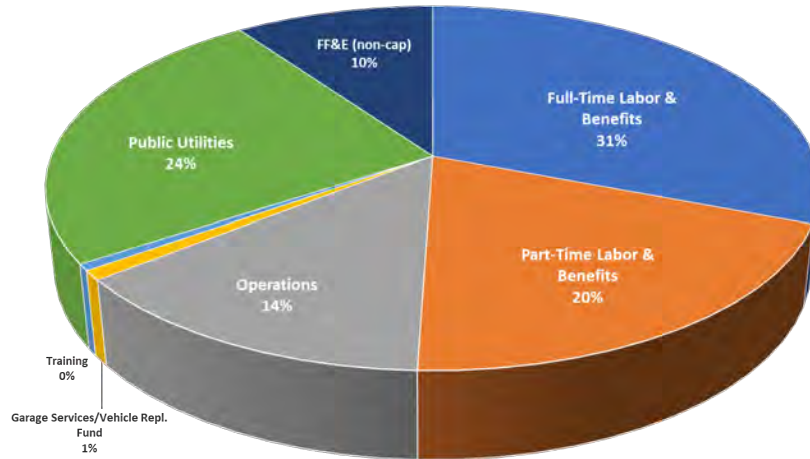
- Budget Changes/Comments:
 - Additional counsellors and staff to meet camp/program demand
 - Launch Amenities Enhancement Program (\$5,000)
 - Contract with new recreation web-based reservation platform
 - Fully fund fish stocking with Tourism Reserves (\$104,580)
 - Increased funding for Youth Sports Programs (\$45,000)



Community Recreation Center (CRC)

- Fund: 858-436 (year-round operations budget)
- Budgeted Expenditures: \$612,406
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Grade TK (5) – Seniors (65+)
- Staff: Full time: 1.45 FTE | 22 seasonal
- Budget Changes/Comments:
 - Recreation Facilities Supervisor
 - Increased maintenance supplies to support indoor ice making & ice maintenance
 - Budgeting for concession sales – exploring options (contract/hybrid/internal)
 - Public utility expenses include operating new Trane chiller, HVAC, LED lighting and increased water usage and MCWD cost structure
 - Funds to purchase interior amenities and summer sports equipment
 - The operational schedule for the CRC is not finalized, which may impact forecasted revenues and budgeted expenditures.

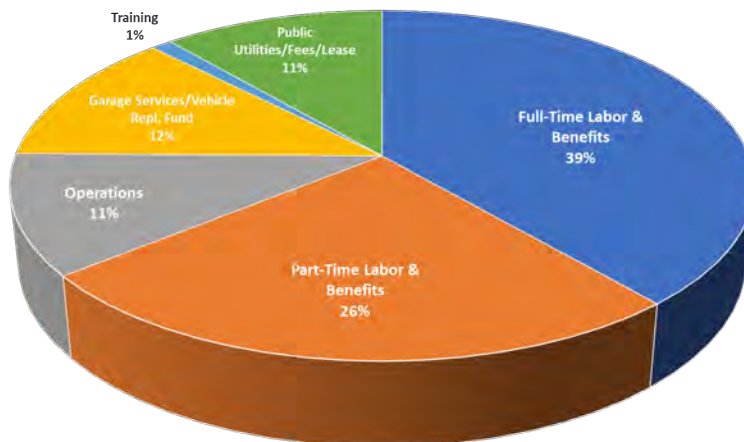
**2022/23 Community Recreation Center
Expense Budget by Category**



Whitmore Pool and Recreation Area

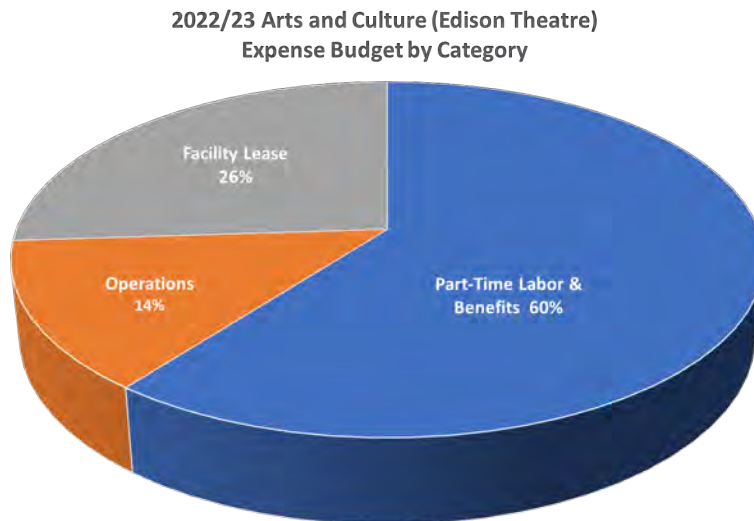
- Fund: 100-434
- Budgeted Expenditures: \$378,207
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: 6 months – Seniors (65+)
- Staff: Full time: 0.92 FTE | 15 seasonal & 1 Parks Maintenance
- Budget Changes/Comments:
 - 50% reimbursement from Mono County for operational expenses
 - Additional water treatment expenses
 - Budgeted contract funds for data collection services
 - Increased lifeguard training expenses
 - Increased public utility costs
 - LADWP BL-1423 lease increase to \$655/year

**2022/23 Whitmore Pool and Recreation Area
Expense Budget by Category**



Arts and Culture (Edison Theatre)

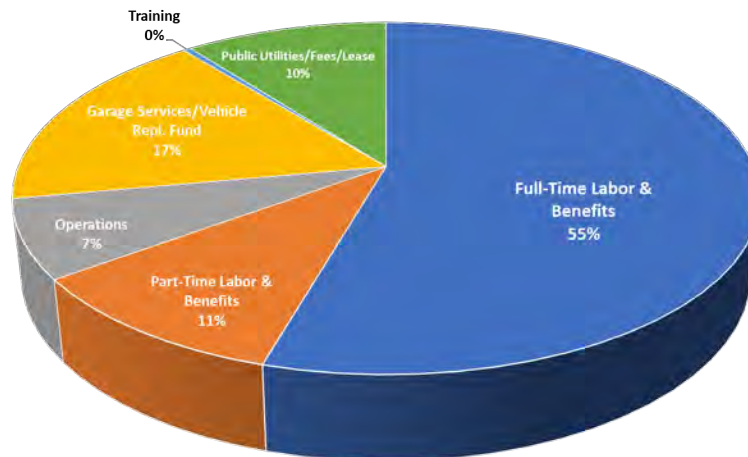
- Fund: 100-434
- Budgeted Expenditures: \$92,242
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Grade TK (5) – Seniors (65+)
- Staff: 3 seasonal
- Budget Changes/Comments:
 - On July 6, 2022, Town Council approved an agreement with the Mammoth Lakes Foundation for the operation of the Edison Theatre.
 - The Town will operate the facility for community use starting this summer.
 - Events planned at the Edison Theatre include the Parks and Recreation Youtheatre productions beginning August 1, MLR film nights, and a variety of productions hosted by the Mammoth Lakes Repertory Theatre and Sierra Classic Theater.



Parks Maintenance

- Fund: 100-438
- Budgeted Expenditures: \$769,561
- Strategy: *“Maintain and Enhance the Town’s recreation infrastructure.”*
- Staff: Full-time: 5 | 5 seasonal
- Budget Changes/Comments:
 - No change in staffing – active recruitment!
 - Includes expenses to support USFS maintain restrooms in Lakes Basin and Minaret Vista
 - Increase in misc. supplies to decorate a tree in Mammoth Creek Park and replace broken banner arms on street lampposts
 - Budgeted increase in Public Utility expenses

2022/23 Parks Maintenance Expense Budget by Category



PRIORITIES FOR FY 2022/23: WORK PLAN HIGHLIGHTS

Accepted by the Parks and Recreation Commission on February 1, 2022, the annual Parks and Recreation Department Strategic Workplan was developed to strategically guide the Commission and Department in fulfilling the shared community vision and stated mission of the Parks and Recreation Department. The strategies for 2022 are aligned with the July 20, 2022, Updated 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 a sustainable recreational economy with partnerships and investment*
 - Complete Community Recreation Center (CRC) project
- B. *Investment in infrastructure improvements and maintenance*
 - Invest in community infrastructure planning, maintenance, replacement and improvements (roads, MUPs, Parks, Town Office and equipment)
 - Ongoing update of prioritized 5-year Capital Improvement Plan (CIP) and defined funding for annual implementation, including DIF update.

The five core strategies for the Parks and Recreation Department in 2022 are as follows:

- A. Work Program of the Parks and Recreation Commission
- B. Maintain and Enhance the Town's Recreation Infrastructure
- C. Deliver High-Quality, Innovative, and Affordable Recreation Programming
- D. Strengthen Organizational Systems, Structures and Operations
- E. Advance Team Capacity and Organizational Culture

The 2022 Strategic Workplan provides a blueprint for success by clearly identifying the strategy, goals, supporting tactics and in many cases, measurements for success. Staff's goal for 2022 was to further refine the workplan by transitioning work items from the strategic workplan to our seasonal workplans as they have been fully integrated into our daily operations.

It is the intention of staff to assign resources to complete all items thoughtfully and purposefully included in the workplan, however, staff recognizes that a plan needs to adjust to reality and "on the ground" circumstances and situations. If there is anything that COVID-19 has taught us, is that change is the only constant and we as a department, Town and community must be flexible and embrace change.

Primary Areas of Focus

The 2022 strategic workplan includes "Core Program Areas" for delivering recreation services. These intentional areas of focus were developed to deliver scalable and sustainable recreation programs aligned with the resource capacity and capabilities of the Parks and Recreation Department. They are as follows:

A. Summer Youth¹ Camps and Programs

- Deliver signature summer camps (1), CRC Sport Camps (2) and partner camps/programs (3).
- Aquatic programs (swim lessons/water polo)

B. Youth² After-School Programs

- Develop and provide skill-based instructional sport/athletic and STEAM programs in non-summer seasons.

C. Adult³ Activities

- Expand programs, leagues, and tournaments for adults aged 16+, Active Adults and Seniors.

D. Community Events/Activities

- Easter Egg Hunt at Shady Rest Park – April 15
- Parks and Recreation Month – July
- Fourth of July Fireworks Spectacular
- Haunted Rink and Skate Party – October 28
- Skate with Santa

E. Diverse, Inclusive and Equitable Programs

- Community members utilizing our facilities, programs or services will have equitable access, regardless of ability, race, age, sexual orientation, gender identity, religion, or country of origin.

¹ Youth: Ages 5-14

² Youth: Ages 5-14

³ Adult: 16+

Parks and Recreation Department Core Deliverables

Similar to programming areas of focus are the core deliverables for the Department. These are work items that will be prioritized for implementation, consume the majority of resources, and ultimately, define success and ensure sustainability for the department. They are as follows:

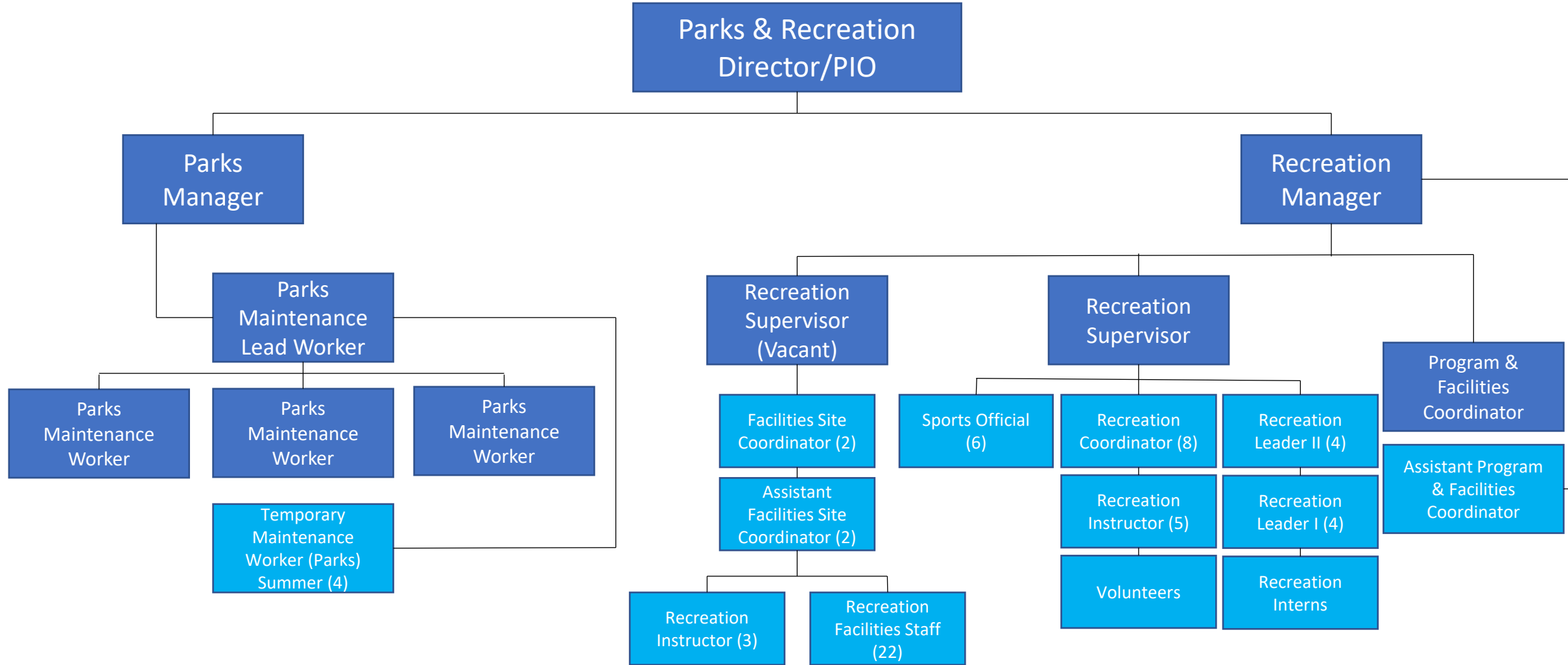
- A. Opening and Operation of the Community Recreation Center (CRC)
- B. Delivery of Core Program Areas
- C. Building Team Capacity

The 2022 PRD Strategic Workplan, combined with the Department's strategic foundation of **Excellence, Teamwork, Sustainability** and **Health, Safety and Social Equity** is our roadmap for success!



TOML Organization Chart – Parks & Recreation

September 2022

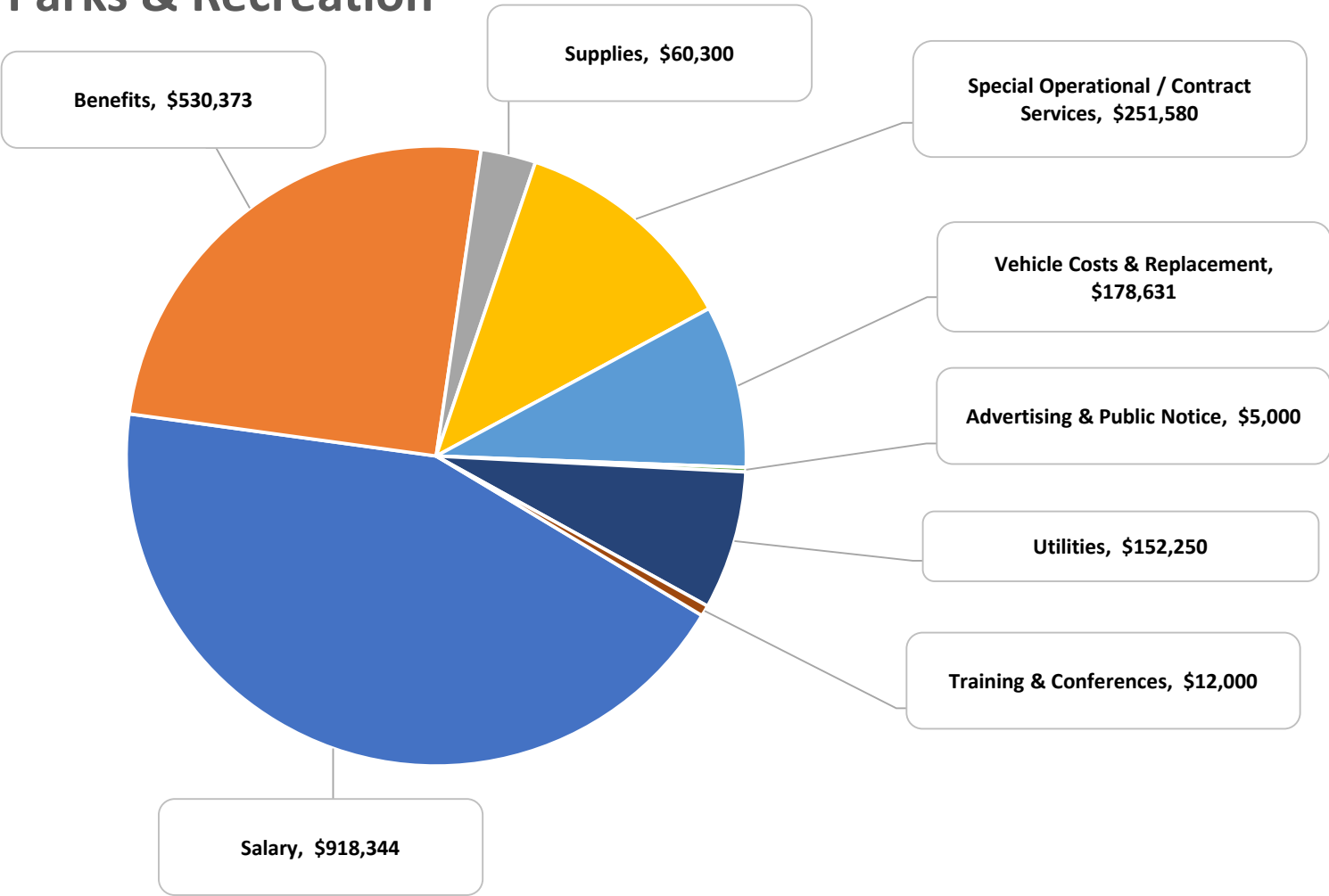


Parks & Recreation

Employee Count FY22-23

Position	FTE
Parks & Recreation Director / PIO	1
Recreation Manager	1
Recreation Supervisor (1 Vacant)	2
Program & Facilities Coordinator	1
Recreation Programs - Part-Time	2.58
Whitmore Recreation - Part-Time	2.12
Community Recreation Center - Part-Time	1.56
Parks Manager	1
Parks Maintenance Lead Worker	1
Parks Maintenance Worker	3
Temporary Maintenance Worker (Parks) - Part-Time	2.33
	<hr/>
	18.59

Parks & Recreation



Total Expenditures \$ 2,108,478

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Recreation Programs							
100-432-40000	Regular Salaries	266,532	250,557	239,545	316,810	321,124	312,587
100-432-40111	Temporary Wages	54,593	48,484	12,154	57,296	60,736	128,357
100-432-40113	Overtime Wages	4,247	7,303	333	1,500	1,456	6,000
100-432-40130	Comprehensive Leave	9,732	13,711-	1,630-	92	8,300	26,677
100-432-41002	Health Ins Premiums	97,475	80,458	74,117	96,380	96,373	91,004
100-432-41012	Workers Comp Insurance	14,381	13,865	16,021	20,977	14,211	21,949
100-432-41016	Unemployment Assessment	2,617	14,801	8,481	.00	746	.00
100-432-41018	Unemployment Assess -Don't use	.00	.00	.00	.00	.00	.00
100-432-41020	PERS (Retirement)	83,736	85,889	93,798	108,761	118,703	117,725
100-432-41028	PARS (Part Time Retirement)	1,123	943	342	1,898	1,318	2,530
100-432-42006	Uniforms & Personal Equip	1,429	647	227	2,000	1,582	2,500
100-432-42008	Recreation Supplies	7,020	6,368	5,291	9,000	12,919	10,000
100-432-42009	Amenities Enhancement Program	.00	.00	.00	.00	.00	5,000
100-432-42030	Special Operational	8,879	8,414	1,425	5,000	4,694	5,000
100-432-43031	Contractual Services	21,993	21,647	2,426	22,000	23,964	30,000
100-432-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
100-432-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
100-432-43110	Mem'ships, Dues, Subscr, Publi	1,805	1,911	1,770	2,000	1,642	1,800
100-432-43114	Credit Card Fees	.00	.00	.00	.00	.00	.00
100-432-43120	Printing & Reproduction	2,270	989	1,773	2,500	815	3,000
100-432-43130	Advertising & Legal Notices	3,747	3,955	326	4,000	5,983	4,000
100-432-43150	Training, Ed, Conf & Mtgs	4,200	3,906	317	4,000	3,312	5,000
100-432-43164	Excursions & Field Trips	1,809	2,802	100	3,000	2,307	3,000
100-432-43404	Public Utilities	.00	.00	507	.00	500	.00
100-432-44300	Fishing Enhancement	53,946	52,777	52,818	54,000	54,019	104,580
100-432-44310	Community Youth Programs	32,283	.00	42,738	36,800	42,500	45,000
100-432-44320	Fireworks Display	31,809	32,726	21,750	35,000	34,059	35,000
100-432-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
Total Recreation Programs:		705,626	624,730	574,626	783,014	811,262	960,710
Whitmore Pool & Rec Area							
100-434-40000	Regular Salaries	36,863	48,769	51,077	53,519	55,517	78,021
100-434-40111	Temporary Wages	59,038	43,769	54,615	64,784	69,819	93,431
100-434-40113	Overtime Wages	964	991	769	1,000	1,688	1,000
100-434-40130	Comprehensive Leave	.00	.00	.00	5,289	.00	5,051
100-434-41002	Health Ins Premiums	.00	.00	80	57-	80-	30,583

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Parks & Recreation

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-434-41012	Workers Comp Insurance	2,132	2,630	3,061	4,446	5,159	5,374
100-434-41016	Unemployment Assessment	.00	1,575	343	.00	341	.00
100-434-41020	PERS (Retirement)	8,720	11,153	12,203	21,474	16,460	27,237
100-434-41028	PARS (Part Time Retirement)	706	600	1,186	1,865	339	1,842
100-434-42006	Uniforms & Personal Equip	1,652	1,075	1,317	2,000	1,480	2,500
100-434-42007	Maintenance Supplies	1,284	2,339	695	3,000	1,895	3,500
100-434-42008	Recreation Supplies	521	431	510	2,500	156	3,000
100-434-42009	Pool Supplies	6,316	9,438	5,688	8,300	8,333	7,000
100-434-42030	Special Operational	774	192	345	750	684	1,000
100-434-43031	Contractual Services	6,556	7,812	2,033	55,000	53,913	8,000
100-434-43060	Garage Vehicle Service	16,552	17,800	21,453	18,000	26,631	22,000
100-434-43066	Vehicle & Equip Replacement	9,304	14,505	9,657	16,203	17,936	24,917
100-434-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	5	.00
100-434-43120	Printing & Reproduction	.00	.00	.00	500	129	500
100-434-43130	Advertising & Legal Notices	1,591	225	.00	1,000	1,044	1,000
100-434-43150	Training, Ed, Conf & Mtgs	2,858	3,082	258	3,000	1,857	4,000
100-434-43404	Public Utilities	31,205	25,491	32,427	35,000	53,193	40,000
100-434-43420	Taxes & Fees	1,638	1,971	1,738	1,500	2,366	2,000
100-434-45010	Facility Lease	1,018	.00	687	750	705	750
100-434-45080	Park Grounds & Bldgs Maint	11,997	12,073	8,879	12,000	11,973	15,500
100-434-46010	Equipment Lease	.00	.00	.00	.00	.00	.00
100-434-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
100-434-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
100-434-48200	Machinery & Equip - Capital	.00	.00	.00	.00	.00	.00
Total Whitmore Pool & Rec Area:		201,690	205,918	209,019	311,823	331,544	378,207
Parks, Bldgs & Trails Maint							
100-438-40000	Regular Salaries	179,857	191,965	204,828	186,320	235,367	225,098
100-438-40111	Temporary Wages	47,625	47,261	49,865	58,908	35,528	63,850
100-438-40113	Overtime Wages	12,027	11,928	14,186	10,000	18,168	10,000
100-438-40130	Comprehensive Leave	8,842	31,589-	845-	10,884	1,768	16,388
100-438-41002	Health Ins Premiums	51,072	55,047	46,232	71,632	67,166	77,354
100-438-41012	Workers Comp Insurance	8,114	8,551	11,432	12,602	12,761	15,623
100-438-41016	Unemployment Assessment	1,779	8,731	3,165	5,000	251	5,000
100-438-41020	PERS (Retirement)	59,443	76,710	72,817	66,732	83,850	84,775
100-438-41028	PARS (Part Time Retirement)	1,611	1,335	1,773	1,161	651	1,259
100-438-42002	Office Supplies	33	.00	120	.00	.00	.00
100-438-42003	Misc Supplies	1,165	773	504	2,000	1,246	5,000
100-438-42006	Uniforms & Personal Equip	1,167	2,956	2,693	4,300	4,192	4,500

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-438-42007	Maintenance Supplies	10,962	13,863	8,232	15,000	13,901	15,000
100-438-43031	Contractual Services	21,112	3,979	5,807	15,000	7,252	15,000
100-438-43060	Garage Vehicle Service	52,483	54,537	68,123	53,000	79,894	58,000
100-438-43066	Vehicle & Equip Replacement	27,911	43,514	28,971	47,934	53,060	73,714
100-438-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
100-438-43150	Training, Ed, Conf & Mtgs	1,445	1,176	90	3,000	690	3,000
100-438-43404	Public Utilities	47,255	57,590	69,084	60,000	75,145	80,000
100-438-45010	Facility Lease	.00	.00	.00	.00	.00	.00
100-438-45080	Park Grounds & Bldgs Maint	12,443	13,328	11,696	16,000	18,695	16,000
100-438-45081	Signage Maintenance	.00	.00	1,531	14,218	14,218	.00
100-438-46200	Machinery & Equip - Non Cap	.00	3,650	19,540	46,290	5,010	.00
100-438-48200	Machinery & Equip - Capital	31,863	37,732	26,108	.00	1,420	.00
Total Parks, Bldgs & Trails Maint:		578,209	603,037	645,952	699,981	730,231	769,561



COMMUNITY AND ECONOMIC DEVELOPMENT – HIGHLIGHTS FOR FY2022-23

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

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

The Planning Division:

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

The Building Division:

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

The Code Compliance Division

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

Staff

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

VISION, MISSION & VALUES

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

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

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

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

- **Accountability and Responsibility** - We support and implement the priorities of the Town Council and we are accountable for our performance and our organization's success.
- **Flexibility** - We respect the diversity of opinion resulting from a participatory government and we strive to be a versatile and dynamic organization in responding to new challenges and priorities.
- **Innovation** - We constantly look for new and better ways to deliver high quality services, solve problems, and achieve positive outcomes.
- **Integrity** - We are reliable and trustworthy stewards of the public's resources and we are guided by high standards of fairness and ethical and moral principles in all we do.
- **Professionalism** - We provide complete, fact-based, and unbiased information to our decision makers, customers, and community and we strive to be the best through staff development and sound leadership.
- **Responsive** - We are a customer-based and performance-driven organization and we respond with mutual respect and sensitivity to the needs and situations of our fellow employees and the people we serve.

BUDGET HIGHLIGHTS – Major Budget Changes

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

Major Budget Changes: There are no significant budget changes from FY 21/22.

PRIORITIES FOR FY 2022-23: WORK PLAN HIGHLIGHTS

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

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

Process Development Applications - Review public and private land use development proposals and permit applications for consistency and conformity with the General Plan, other approved plans and policies, the Zoning Code, and other regulations. This includes the processing of very complex development applications such as the Mammoth Main Lodge Redevelopment project.

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

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

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

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

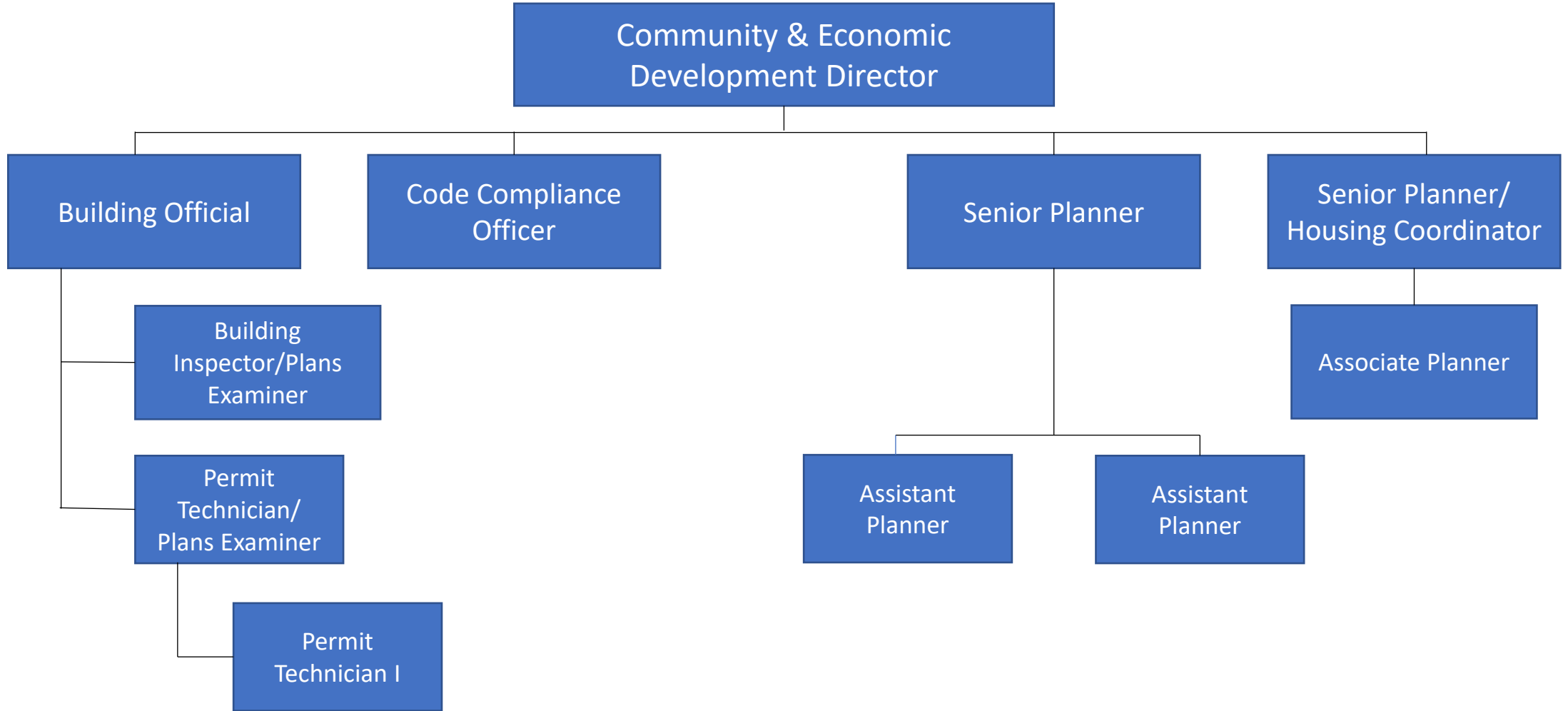
DIF/Housing Nexus Study Update – Work with a consultant to develop appropriate fee justification methodology and fee levels to support capital facilities needed to serve new growth in Mammoth Lakes. The project will include a comprehensive update of the DIF and Housing fees.

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



TOML Organization Chart – Community & Economic Development

September 2022

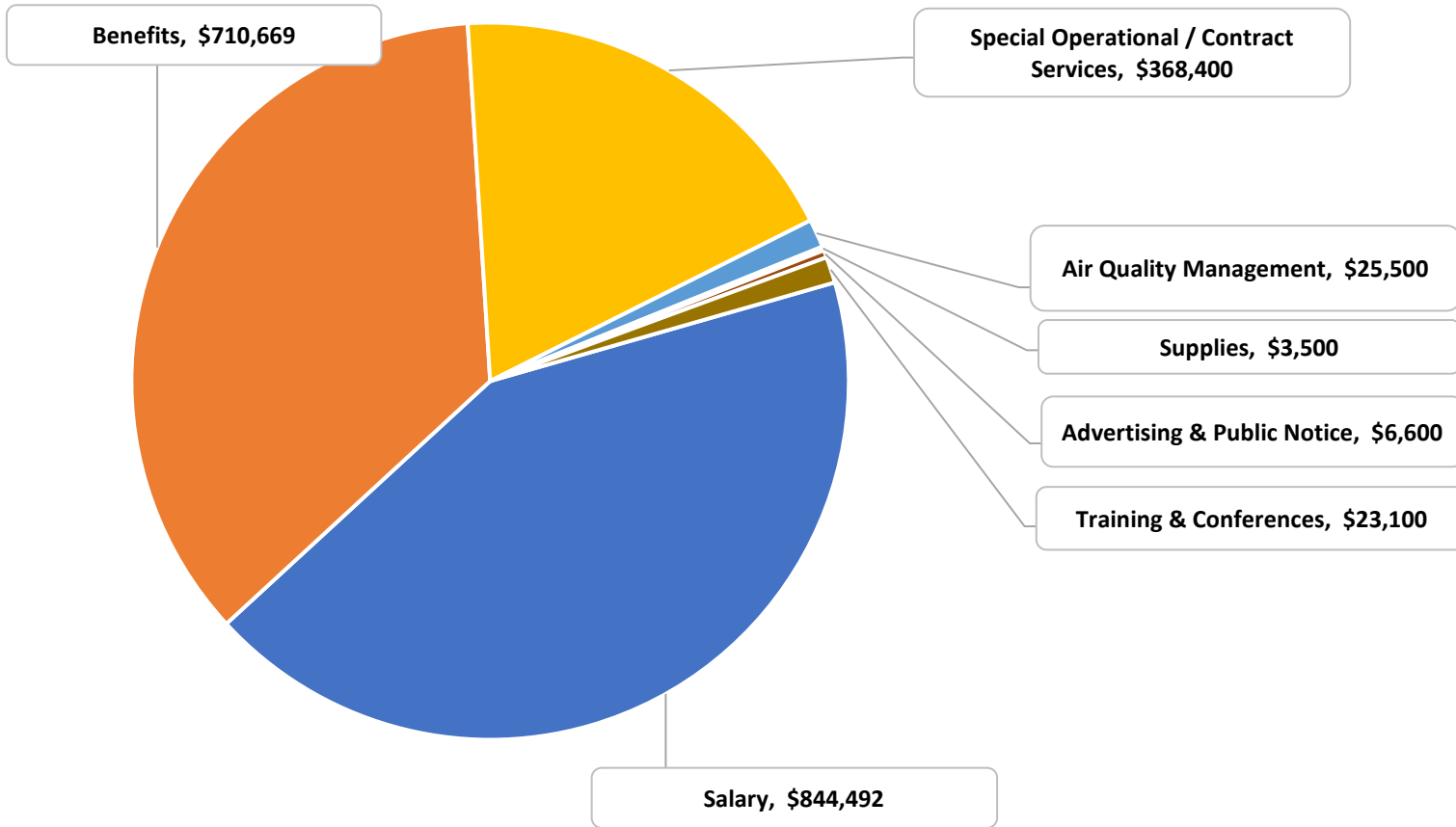


Community & Economic Development

Employee Count FY22-23

Position	FTE
Community & Economic Development Director	1
Building Official	1
Senior Planner / Housing Coordinator	1
Senior Planner	1
Associate Planner	1
Assistant Planner	2
Building Inspector / Plans Examiner	1
Permit Technician / Plans Examiner	1
Code Compliance Officer	1
Permit Technician I	1
	<hr/>
	11

Community & Economic Development



Total Expenditures \$ 1,982,261

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Planning Division							
100-440-40000	Regular Salaries	352,581	470,061	482,855	465,392	472,524	440,344
100-440-40111	Temporary Wages	13,008	7,075	18,312	22,600	22,609	29,085
100-440-40113	Overtime Wages	72	116	216	.00	325	.00
100-440-40130	Comprehensive Leave	5,929	4,724-	12,333	19,958	15,063-	25,133
100-440-41002	Health Ins Premiums	102,967	121,147	156,333	125,991	148,779	149,625
100-440-41012	Workers Comp Insurance	19,489	25,180	23,111	28,789	25,524	30,114
100-440-41016	Unemployment Assessment	.00	791	265-	.00	.00	.00
100-440-41020	PERS (Retirement)	110,604	143,672	142,301	146,869	161,821	158,365
100-440-41028	PARS (Part Time Retirement)	259	124	393	200	404	557
100-440-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
100-440-42006	Uniforms & Personal Equip	.00	354	.00	1,000	620	1,000
100-440-43030	Professional Services	1,300	.00	.00	.00	.00	.00
100-440-43031	Contractual Services	279,902	125,263	110,156	315,000	378,862	155,000
100-440-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
100-440-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
100-440-43110	Mem'ships, Dues, Subscr, Publi	2,097	1,268	3,147	3,000	2,668	3,000
100-440-43130	Advertising & Legal Notices	2,213	780	2,044	1,500	5,050	3,000
100-440-43150	Training, Ed, Conf & Mtgs	8,514	8,302	20	12,000	11,438	12,000
100-440-44470	Records Management	.00	.00	.00	.00	.00	.00
100-440-44500	Air Quality Management	25,000	25,000	25,000	25,500	25,000	25,500
Total Planning Division:		923,934	924,409	975,956	1,167,799	1,240,558	1,032,722
Building Division							
100-442-40000	Regular Salaries	273,692	255,339	272,859	281,096	285,043	310,254
100-442-40111	Temporary Wages	.00	.00	.00	.00	22	.00
100-442-40113	Overtime Wages	304	227	4	500	.00	500
100-442-40130	Comprehensive Leave	583	33,936-	3,048	60	5,311	15,026
100-442-41002	Health Ins Premiums	64,036	68,704	53,061	73,640	73,599	137,659
100-442-41012	Workers Comp Insurance	15,673	14,493	22,501	27,746	27,765	21,057
100-442-41020	PERS (Retirement)	97,435	96,209	108,369	104,759	104,730	115,175
100-442-42003	Misc Supplies	.00	572	.00	.00	.00	2,000
100-442-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
100-442-42006	Uniforms & Personal Equip	183	460	93	500	494	500
100-442-43031	Contractual Services	237,369	232,920	78,012	196,800	197,770	200,000
100-442-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
100-442-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Community & Economic Development

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-442-43110	Mem'ships, Dues, Subscr, Publi	1,239	6,603	937	1,500	1,465	10,000
100-442-43130	Advertising & Legal Notices	.00	8,801	.00	1,000	972	3,000
100-442-43150	Training, Ed, Conf & Mtgs	4,111	4,456	2,871	6,000	6,449	8,000
Total Building Division:		694,624	654,846	541,755	693,601	703,622	823,170
Code Compliance							
100-444-40000	Regular Salaries	64,044	40,186	58,219	32,869-	61,969	64,309
100-444-40113	Overtime Wages	.00	448	8	.00	1	.00
100-444-40130	Comprehensive Leave	253-	824-	71	.00	302-	1,403
100-444-41002	Health Ins Premiums	30,993	23,087	26,383	24,300	28,869	31,498
100-444-41012	Workers Comp Insurance	3,545	2,320	3,577	2,782	2,698	4,251
100-444-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
100-444-41020	PERS (Retirement)	18,179	12,932	19,422	18,882	21,074	20,808
100-444-42006	Uniforms & Personal Equip	.00	.00	398	300	146	300
100-444-43031	Contractual Services	.00	.00	.00	.00	.00	.00
100-444-43110	Mem'ships, Dues, Subscr, Publi	95	95	141	100	95	100
100-444-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	600
100-444-43150	Training, Ed, Conf & Mtgs	914	1,598	859	.00	.00	3,100
Total Code Compliance:		117,517	79,841	109,078	13,495	114,548	126,369



ENGINEERING – HIGHLIGHTS FOR FY2022-23

DESCRIPTION

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

- Public Works Director
- Engineering Manager
- Associate Civil Engineer
- Assistant Engineer

- Engineering Assistant
- Engineering Technician
- Hybrid Building/Public Works Inspector (30%)
- Engineering Intern(s)

The 20-21 Budget book noted that there would be staffing changes. The uncertainty in the budget became less of a concern and positions were added and promotions made in order to fully and appropriately staff the Department.

Engineering Technician: The Town added capacity in the Department back filling losses experienced with the retirement of the Senior Public Works Inspector. The Technician works on technical details and drawings that support all projects and reports. The technician also provides daily field visits to construction projects collecting staffing information and photographic records. The technician supports all staff levels and departments in Public Works related projects.

Engineering Manager: A promotion within the Department left this position vacant. The position was filled in 21/22.

Engineering Intern(s): For many years, Engineering has regularly hired one or two interns to assist during the summer construction season. Staff hired one intern to support the summer 2022 work program. One or two employees at this level are anticipated for summer 2023.

BUDGET HIGHLIGHTS - Major Budget Changes

The Capital Improvement Plan is a companion document to the Budget that assists in implementation. Needs and fund availability dictate the size and number of capital projects that can be pursued. Categories noted below are consistent with the CIP and the Development Impact Fee (DIF) Report. A full description of the current Capital Improvement and Major Maintenance Programs are included elsewhere. That description is consistent with the proposed budget and with direction provided by Town Council on July 20, 2022

PRIORITIES FOR FY 2022-23: WORK PLAN HIGHLIGHTS

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

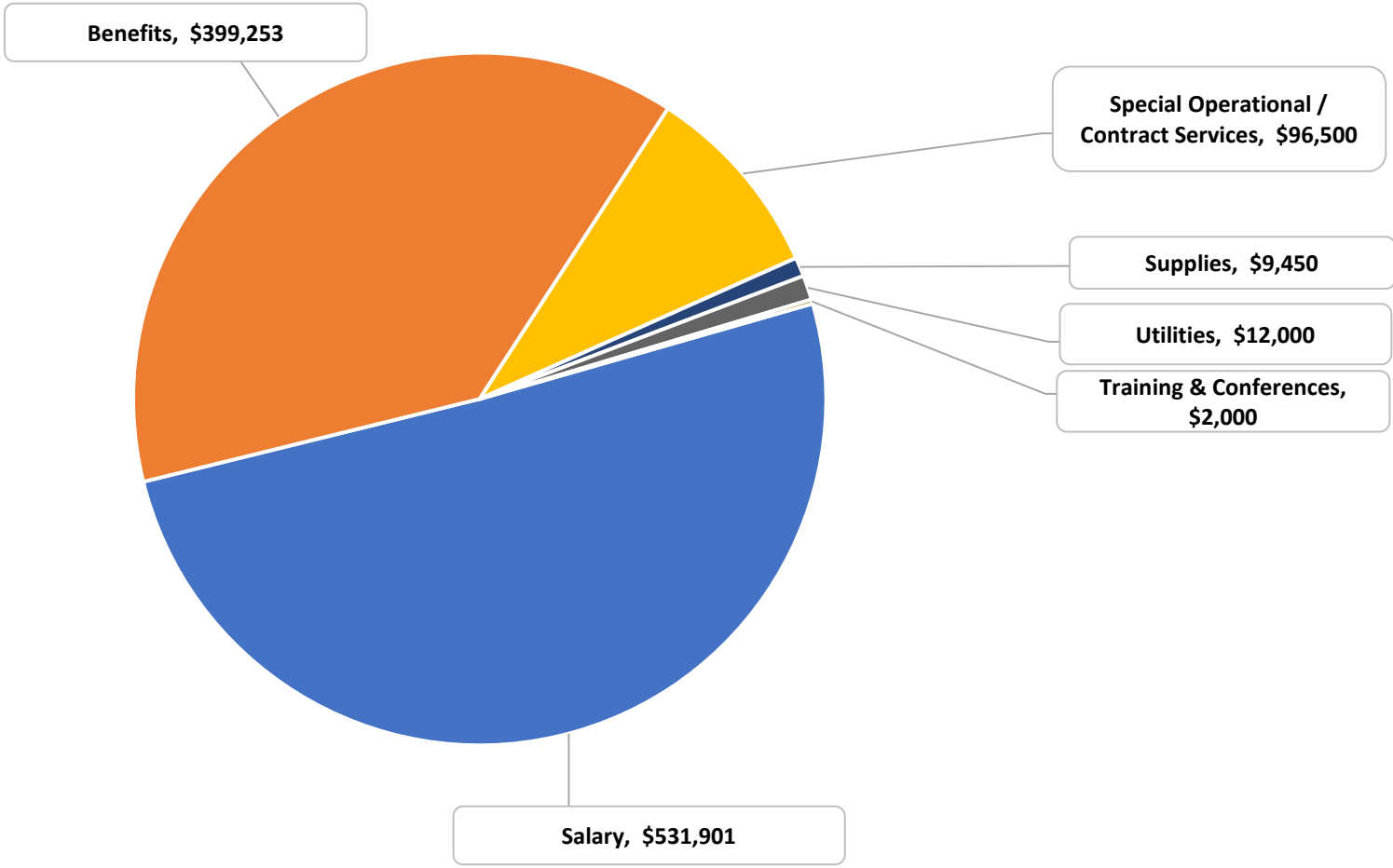
The Parcel
Affordable housing opportunities outside of The Parcel
Design projects that prepare the Town for future funding
Community Recreation Center

Engineering & Public Works

Employee Count FY22-23

Position	FTE
Public Works Director / Town Engineer	1
Engineering Manager	1
Associate Civil Engineer	1
Assistant Engineer	1
Engineering Assistant	1
Engineering Technician	1
Municipal Intern (Engineering) - Part-Time	0.42
Public Works Maintenance Manager	1
Public Works Maintenance Supervisor	1
Public Works Maintenance Lead Worker	1
Public Works Maintenance Worker	9
Snow Removal - Part-Time	1.76
Public Works Facilities Worker	1
Tempoary Maintenance Worker (Facilities) - Part-Time	0.34
Fleet Superintendent	1
Equipment Mechanic Lead Worker	1
Equipment Mechanic	3
Equipment Mechanic Trainee	2
	<hr/>
	28.52

Public Works Engineering



Total Expenditures \$ 1,051,104

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Eng, Public Works & Admin							
100-460-40000	Regular Salaries	382,770	396,793	240,349	345,595	255,955	468,072
100-460-40111	Temporary Wages	7,787	12,468	.00	.00	13,505	.00
100-460-40113	Overtime Wages	1,005	3,098	128	.00	2,211	.00
100-460-40130	Comprehensive Leave	3,599	26,933-	5,053	15,359	7,534	29,462
100-460-41002	Health Ins Premiums	76,187	65,921	46,713	78,689	74,423	138,030
100-460-41012	Workers Comp Insurance	20,266	23,518	24,545	23,093	20,977	32,188
100-460-41020	PERS (Retirement)	120,493	141,472	117,049	117,639	123,095	166,384
100-460-41028	PARS (Part Time Retirement)	602	559-	.00	.00	462	.00
100-460-42002	Office Supplies	.00	.00	.00	.00	.00	.00
100-460-42003	Misc Supplies	13	.00	.00	.00	.00	.00
100-460-42005	Postal Supplies & Postage	123	.00	49	200	24	200
100-460-42006	Uniforms & Personal Equip	491	.00	722	1,500	1,026	2,500
100-460-42007	Maintenance Supplies	131	71	270	250	112	250
100-460-42030	Professional Services	.00	.00	.00	.00	.00	.00
100-460-43031	Contractual Services	29,332	71,080	43,308	40,000	39,440	80,000
100-460-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
100-460-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
100-460-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
100-460-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
100-460-43150	Training, Ed, Conf & Mtgs	1,020	2,455	473	2,000	2,058	2,000
100-460-43420	Taxes & Fees	.00	.00	.00	.00	.00	.00
100-460-46300	Communic Equip - Non Cap	.00	.00	.00	.00	.00	.00
100-460-46440	Office Equip & Furniture	2,542	.00	.00	.00	.00	.00
100-460-46480	Computer Software -Non Capital	.00	308	.00	.00	.00	.00
Total Eng, Public Works & Admin:		646,361	689,694	478,660	624,325	540,821	919,087
Facilities Maintenance							
100-464-40000	Regular Salaries	43,785	40,995	47,823	45,344	48,626	48,659
100-464-40111	Temporary Wages	11,978	11,781	18,277	13,852	12,758	15,170
100-464-40113	Overtime Wages	3,005	174	1	.00	.00	.00
100-464-40130	Comprehensive Leave	725-	2,034-	245	1,135	183-	275
100-464-41002	Health Ins Premiums	3,147	10,657	10,986	12,852	11,911	13,958
100-464-41012	Workers Comp Insurance	2,127	2,111	2,839	2,898	2,618	3,166
100-464-41020	PERS (Retirement)	10,838	12,288	15,849	13,744	15,496	15,495
100-464-41028	PARS (Part Time Retirement)	233	235	246	269	254	295
100-464-42003	Misc Supplies	675	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
100-464-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
100-464-42006	Uniforms & Personal Equip	.00	425	373	.00	223	.00
100-464-42007	Maintenance Supplies	9,494	4,238	5,838	6,000	904	6,000
100-464-43031	Contractual Services	9,395	8,394	16,839	15,000	11,881	15,000
100-464-43404	Public Utilities	9,424	10,401	9,953	10,000	16,719	12,000
100-464-43420	Taxes & Fees	492	60	60	500	2,104	500
100-464-45100	Bus Shelter Maintenance	69	115	1,210	1,500	381	1,500
100-464-46440	Office Equip & Furniture	.00	.00	.00	.00	.00	.00
Total Facilities Maintenance:		103,937	99,841	130,539	123,094	123,692	132,017



WORKFORCE HOUSING – HIGHLIGHTS FOR FY2022-23

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 (MLH), are accounted for in Fund 245. The Town's workforce housing programs are supported and administered by the Community and Economic Development Department and MLH and are included in the General Fund department 445.

BUDGET HIGHLIGHTS – Major Budget Changes

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

In FY 21/22 the Town Council allocated \$9.1M from the General Fund to fund various workforce housing projects and programs, including the Town's Housing Now! Initiative and help to achieve the Council's adopted strategic strategy to expand availability and affordability of community housing within the Town.

Major Budget Changes: Additional General Fund allocations to the Housing Now! Initiative.

PRIORITIES FOR FY 22-23: WORK PLAN HIGHLIGHTS

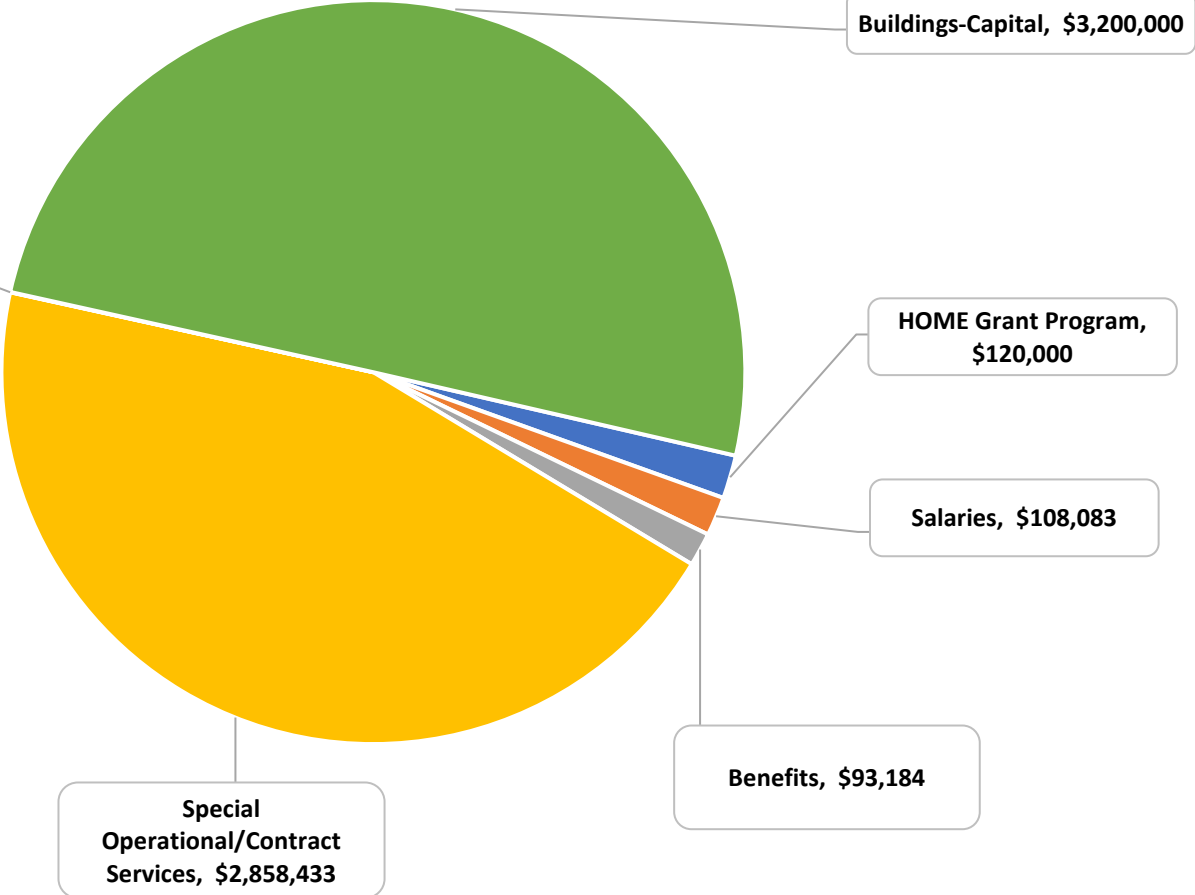
Overall Highlights:

1. Increase Affordable Housing Supply
 - a. **The Parcel.**
 - i. The Parcel is a 25-acre vacant site centrally located within the Town that is intended for affordable housing development. The Town acquired the site in 2018 and subsequently launched a comprehensive planning process to determine how best to develop the site. The 2021 Parcel Master Plan allows for up to 580 permanently affordable housing units on the site. All the units will be restricted to households earning 120% or below of the AMI with the majority of the units being restricted to households earning 80% or below of the AMI.
 - ii. Coordinate, as needed, with the Parcel developer (Pacific Companies) to ensure Phase 1 of the Parcel (81 units) remains on schedule with an estimated occupancy date of fall 2023. Target income level for the units for Phase 1 will be \leq 80% AMI.
 - iii. Work with the Parcel developer (Pacific Companies) to secure funding for Phase 2 of the Parcel (148 units). Target population for Phase 2 will be \leq 80% AMI.
 - b. **Small Site Development - 60 Joaquin PUD.** TOML Allocated Funding: \$3,000,000 (*Design-build guaranteed maximum price \$2.42M*)

- i. The 60 Joaquin small site development project is a Town-sponsored affordable housing project that will provide four (4) affordable ownership units on a 0.20-acre vacant site. The units will be targeted to households earning between 120%-150% AMI.
 - ii. Coordinate with the Design-Build Entity on the entitlement and building permit documents and potentially begin site grading in fall 2022. Estimated occupancy date of fall 2023.
 - iii. Continue to look for additional opportunity sites within the Town to provide additional affordable units.
 - c. **MLH Access Apartments.** TOML Allocated Funding: \$1,500,000 + CDBG Grant Funding (\$3M TOML Award) + HOME Grant Funding (\$3.4M MLH Award)
 - i. The Access Apartments project is located at 238 Sierra Manor Road and will convert two existing commercial buildings into 11 one-bedroom affordable housing units. The units will be available to households earning 80% or below of the AMI. Construction is anticipated to begin in spring 2023 with an estimated occupancy date of spring 2024.
 - ii. The Town will Coordinate with MLH and the State on the execution of the Standard Agreements for the grant awards.
 - iii. The Town will coordinate with MLH on the procurement of a contractor for the project.
 - d. **MLH Innsbruck Affordable Housing Project.** TOML Allocated Funding: \$1,000,000 + Homekey Grant Funding (\$4.7M award) + Mono County Commitment (\$500K)
 - i. The Innsbruck Affordable Housing project is an adaptive reuse project that will convert an existing hotel into a 16-unit affordable apartment project. The units will be available to households earning 80% or below of the AMI. Construction is anticipated to begin in fall 2022 with an estimated occupancy date of spring 2023.
 - ii. The Town will coordinate with MLH on the procurement of a contractor for the project.
 - e. **Public / Private Partnerships.** TOML Allocated Funding: \$1,500,000
 - i. Work with the private sector to develop affordable units with a goal of eight (8) new affordable housing units.
- 2. Preservation of Existing Affordable Units
 - a. **Bridge Program.** TOML Allocated Funding: \$1,400,000
 - i. The Bridge Program aims to increase the number of affordable units within the Town through the purchase of market-rate units that are then resold at a price affordable to households earning 120% or less of the AMI.
 - ii. Convert three (3) additional market-rate units to affordable units.
 - iii. The Town will coordinate with MLH to identify and qualify buyers for the existing and future Bridge program units.
 - b. **Revolving Loan Fund (RLF).** Allocated Funding: \$600,000
 - i. Continue to use the revolving loan fund (*TOML and Mono County*) to buy-back deed-restricted units as they become available and re-sell the units to qualified households.
 - ii. Revise the program guidelines to reflect changes in the housing market.
 - c. **Deed Restriction Monitoring.** Determine status of TOML monitored deed-restricted units and establish a plan to bring all existing TOML deed restricted units into compliance with the terms of the applicable deed restriction.
- 3. Grant Administration
 - a. **CDBG**

- i. Amend the CARES COVID-19 grant to allow for the purchase of park equipment for the Parcel Park. Funding: \$317,184 in CDBG-CV funds.
 - ii. Work with MLH on the appropriate agreements to implement the conditional CDBG grant award of \$3M for the 238 Sierra Manor Road project.
 - iii. If awarded, implement the 2022 CDBG grant for first-time homebuyer assistance. Funding Applied for: \$500,000
- b. **Homekey** Work with MLH to administer the \$4.7M Homekey grant for the conversion of the Innsbruck Lodge into 16 apartment units (15 affordable units and 1 manager's unit).
- c. **HOME** Review the 2023 HOME Grant NOFA expected to be released in November 2022 and determine whether to apply.
- d. Review State and Federal NOFAs as they are released to fund housing projects and programs within the community.

Housing Programs



Total Expenditures \$ 6,381,200

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Housing Progs & Planning							
100-445-40000	Regular Salaries	37,187	123,371	142,536	101,324	131,050	106,083
100-445-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
100-445-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
100-445-40130	Comprehensive Leave	7	833	.00	2,700	.00	3,473
100-445-41002	Health Ins Premiums	12,769	56,768	65,884	40,769	52,730	42,174
100-445-41012	Workers Comp Insurance	2,109	6,548	12,957	6,625	20,843	7,088
100-445-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
100-445-41020	PERS (Retirement)	9,982	43,177	66,643	36,225	42,457	40,449
100-445-43030	Professional Services	.00	.00	.00	.00	.00	.00
100-445-43031	Contractual Services	518,930	737,759	390,072	375,000	381,000	346,000
100-445-43035	Housing Programs	.00	.00	.00	.00	.00	.00
100-445-43130	Advertising & Legal Notices	936	636	216	31,748	1,096	1,000
100-445-43150	Training, Ed, Conf & Mtgs	680	.00	.00	.00	.00	.00
100-445-48300	Buildings - Capital	.00	.00	.00	.00	1,000	.00
100-445-49999	Transfers Out - Housing	.00	.00	.00	1,230,000	1,230,000	499,932
Total Housing Progs & Planning:		582,600	969,091	678,308	1,824,391	1,860,176	1,046,200

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Housing Programs							
Planning Division							
245-440-40000	Regular Salaries	99	65	.00	.00	.00	.00
245-440-40111	Temporary Wages	13	.00	.00	.00	.00	.00
245-440-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
245-440-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
245-440-41012	Workers Comp Insurance	7	2	.00	.00	.00	.00
245-440-41020	PERS (Retirement)	26	12	.00	.00	.00	.00
245-440-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
245-440-43030	Professional Services	.00	.00	.00	.00	.00	.00
245-440-43031	Contractual Services	.00	.00	.00	.00	.00	.00
245-440-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
245-440-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
245-440-49105	Revolving Loan Fund (RLF)	.00	300,000	.00	.00	.00	.00
245-440-49106	Middle Income	.00	.00	.00	.00	.00	.00
245-440-49110	BEGIN Reuse	.00	.00	.00	.00	.00	.00
245-440-49140	Home Program	206,546	.00	.00	570,000	.00	.00
245-440-49160	CDBG Program	.00	.00	.00	.00	.00	.00
Total Planning Division:		206,690	300,080	.00	570,000	.00	.00
Department: 445							
245-445-40000	Regular Salaries	.00	.00	.00	.00	2,549	.00
245-445-43030	Professional Services	.00	.00	.00	.00	.00	.00
245-445-43031	Contractual Services	.00	.00	.00	.00	999,215	2,000,000
245-445-43035	Housing Programs	.00	.00	.00	.00	.00	.00
245-445-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
245-445-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
245-445-48300	Buildings - Capital	.00	.00	.00	.00	1,676,813	3,200,000
Total Department: 445:		.00	.00	.00	.00	2,678,577	5,200,000
HOME							
245-446-40000	Regular Salaries	.00	.00	1,820	.00	1,237	.00
245-446-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
245-446-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
245-446-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
245-446-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
245-446-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00



OFFICE OF OUTDOOR RECREATION – HIGHLIGHTS FOR FY2022-23

DESCRIPTION

Responsibilities

The Office of Outdoor Recreation strives to develop & maintain sustainable recreation on both Town and adjacent public lands through strategic planning, stewardship, education, & on-the-ground implementation. The team provides a professional understanding of sustainable recreation processes and prioritizes these practices through our diverse programming. By providing these opportunities, the department directly contributes to a healthy community surrounded by healthy ecosystems. The Office of Outdoor Recreation provides the following services:

- Planning, development, construction, & maintenance of soft surface multi-use trails on both TOML owned and adjacent public lands within the Town boundary.
- Create a culture of education and stewardship through various public facing programs.
 - The Host Program: Provide education, wayfinding, stewardship best practices and general information to our diverse visitors on their own terms, out in the resource at areas of high use.
 - Volunteer Programs: Directly manage and provide staff support for partners and NGO's related to various stewardship programs such as Trail Days, Trashy Thursday, Adopt-A-Trail, Host & Water Host programs.
- Work collaboratively with public lands partners to ensure Permits, MOU's, & Agreements are up to date and meet the needs of all parties.
- Leverage various forms of outside funding to support project development.
- Maintain & enhance information dissemination through sign program management, on both the Multi use pathways and soft surface trails.
- Promote and sustain winter recreation through the grooming of a multi-use winter trail system in two different locations.

- Promote health, safety, and social equity by ensuring our trails and programming are safe and inclusive for all people.

BUDGET HIGHLIGHTS – MAJOR BUDGET CHANGES

The Office of outdoor recreation staff strive to provide the highest quality outdoor recreation experience for locals and visitors alike. The staffing includes:

Full Time Staff

- Outdoor Recreation Manager
- Trails Manager
- Outdoor Recreation Coordinator

Temporary Staff

- Temporary Maintenance Workers (Trail Crew)
- Town of Mammoth Lakes Hosts

Fiscal year 2023 sees the incorporation of the Host Program into the Office of Outdoor Recreation along with the hiring of the Outdoor Recreation Coordinator, who will oversee the newly integrated Host program. Late in FY2022, the Outdoor Recreation Manager was hired to oversee the program. Due to TOMLs commitment to sustainable outdoor recreation, full time staffing has increased which encompasses, along with the Host Program, the largest budget changes from prior years. The Trails Manager salary has been consolidated into measure R, the new Outdoor Recreation Coordinator into measure U and the Outdoor Recreation Manager from both sources.

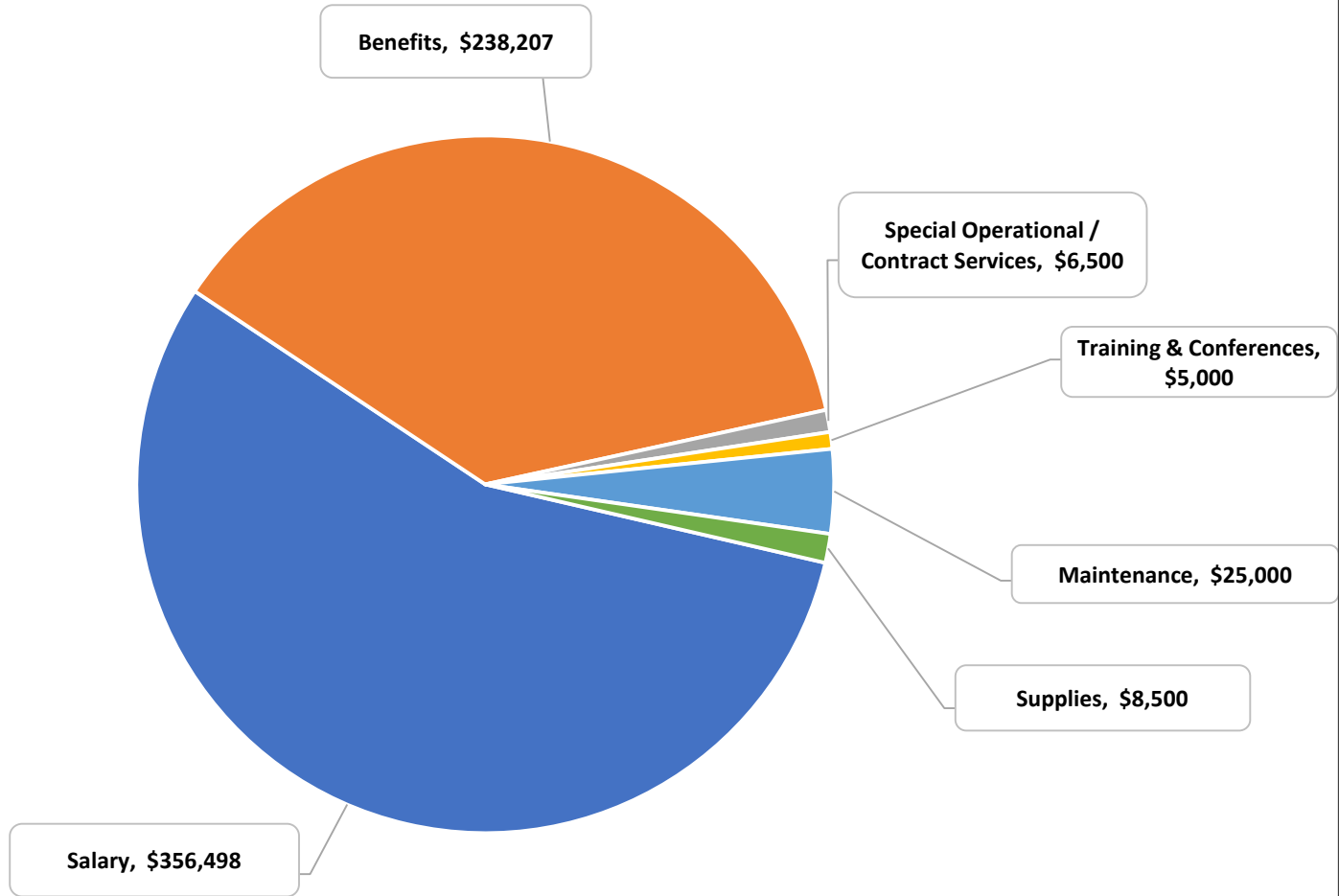
Another highlight is continued work on the Sherwin's Area Trails (SHARP) environmental analysis and subsequent implementation. \$100,000 has been set aside from the Measure R reserve for archeological analysis of the SHARP trail alignments. Nevertheless, a grant has been applied for with the Sierra Nevada Conservancy (SNC) to cover these costs and awarding of grant funding will occur in early calendar year 2023.

PRIORITIES FOR FY 2022-23: WORK PLAN HIGHLIGHTS

The Office of Outdoor Recreation is structured to work with federal, state, and local agencies, non-profits, and the private sector in the development and implementation of sustainable recreation and stewardship related projects and programs. Work Plan highlights for Fiscal Year 2023 include, but are not limited to:

- Successfully integrate the Host program into the TOML government structure and ensure a smooth transition.
- Sherwin's Area Trails (SHARP) Implementation and environmental Analysis
 - Utilize potential SNC grant funding to construct Sherwin's Trailhead improvements.
 - Contract heritage environmental analysis, once complete implementation of trail development.
- Continue to inventory and replace signage on soft-surface trail system and along multiple-use pathways (MUPS)
- Use of contractual services to provide program support, GIS services, public outreach and other integral services
- Program management and oversight of the ESCCRP (Mammoth Donut) specific to Town owned parcels.
- Utilization of trail crews to complete trail reroutes and complete existing projects such as Black Bear Run Trail.
- Promote education and sustainable recreation through continuation & potential expansion of stewardship programs such as trashy Thursdays, Adopt-A-Trail, Poo-Fairy, Host & Water Host programs.
- Public outreach related to proposed projects for both NEPA & to build community consensus around proposed actions.
- Provide safe and sustainable winter recreation through grooming of multi-use winter trails in the Shady Rest and Sherwins Areas. Seek possible expansion of grooming program pending Inyo National Forest approvals.
- Strategic planning & design for future sustainable recreation opportunities.

Office of Outdoor Recreation



Total Expenditures \$ 639,705

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Office of Outdoor Recreation							
100-467-40000	Regular Salaries	.00	.00	.00	118,726	122,665	256,497
100-467-40111	Temporary Wages	.00	.00	.00	3,100	3,128	100,000
100-467-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
100-467-40130	Comprehensive Leave	.00	.00	.00	21	305	11,882
100-467-41002	Health Ins Premiums	.00	.00	.00	39,156	39,086	117,668
100-467-41012	Workers Comp Insurance	.00	.00	.00	10,142	10,055	17,363
100-467-41016	Unemployment Assessment	.00	.00	.00	.00	4,050	.00
100-467-41020	PERS (Retirement)	.00	.00	62-	72,697	72,701	91,294
100-467-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	62	2,000
100-467-42003	Misc Supplies	.00	.00	.00	.00	.00	.00
100-467-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
100-467-42006	Uniforms & Personal Equip	.00	.00	.00	1,500	338	1,500
100-467-42007	Maintenance Supplies	.00	.00	.00	.00	.00	5,000
100-467-43031	Contractual Services	.00	.00	.00	.00	.00	5,000
100-467-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	1,500
100-467-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	5,000
100-467-43404	Public Utilities	.00	.00	.00	1,700	1,878	.00
100-467-43420	Taxes & Fees	.00	.00	.00	.00	.00	.00
100-467-45081	Signage Maintenance	.00	.00	.00	25,000	.00	25,000
100-467-46440	Office Equip & Furniture	.00	.00	.00	.00	.00	.00
Total Office of Outdoor Recreation:		.00	.00	62-	272,042	254,269	639,705



TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2022-23

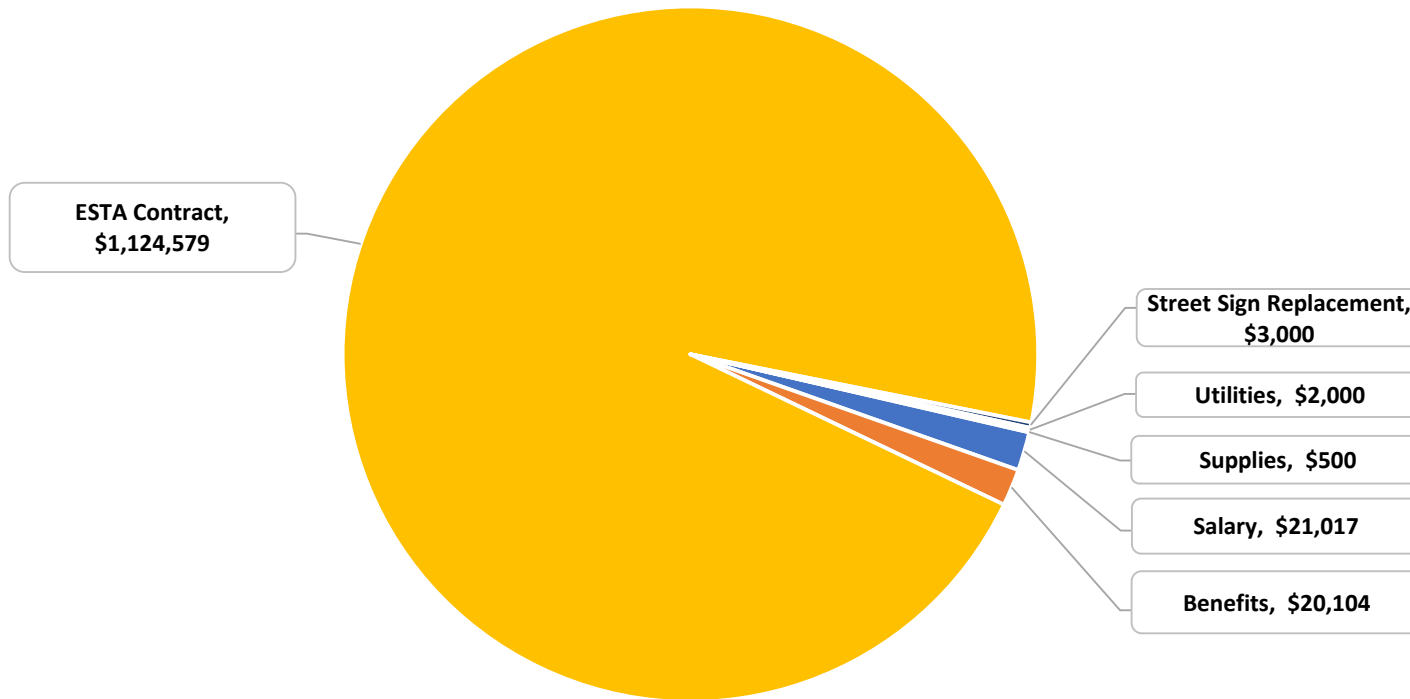
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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

BUDGET HIGHLIGHTS

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

Transit Services



Total Expenditures \$ 1,171,200

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Transit Services							
100-475-40000	Regular Salaries	7,262	5,049	10,089	20,901	12,416	21,017
100-475-40111	Temporary Wages	.00	.00	103	.00	294	.00
100-475-40113	Overtime Wages	150	167	60	.00	545	.00
100-475-40130	Comprehensive Leave	.00	.00	.00	1,026	.00	1,535
100-475-41002	Health Ins Premiums	8,753	10,808	11,907	8,378	13,054	9,276
100-475-41012	Workers Comp Insurance	169	179	1,159	1,392	13,418	1,459
100-475-41020	PERS (Retirement)	3,886	3,506	8,054	7,226	9,715	7,834
100-475-42002	Office Supplies	86	.00	.00	.00	.00	.00
100-475-42007	Maintenance Supplies	196	846	1,045	500	342	500
100-475-43031	Contractual Services	824,046	878,432	889,628	1,089,535	727,779	1,124,579
100-475-43060	Garage Vehicle Service	9,546	1,463-	441-	.00	.00	.00
100-475-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
100-475-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
100-475-43404	Public Utilities	77-	145	1,614	2,000	6,745	2,000
100-475-45224	Street Sign Replacement	.00	.00	.00	3,000	2,790	3,000
100-475-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
100-475-49999	Transfers Out - Transit	.00	.00	.00	900,000	1,230,000	.00
Total Transit Services:		854,016	897,668	923,219	2,033,958	2,017,098	1,171,200



TOURISM AND MARKETING - HIGHLIGHTS FOR FY2022-23

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

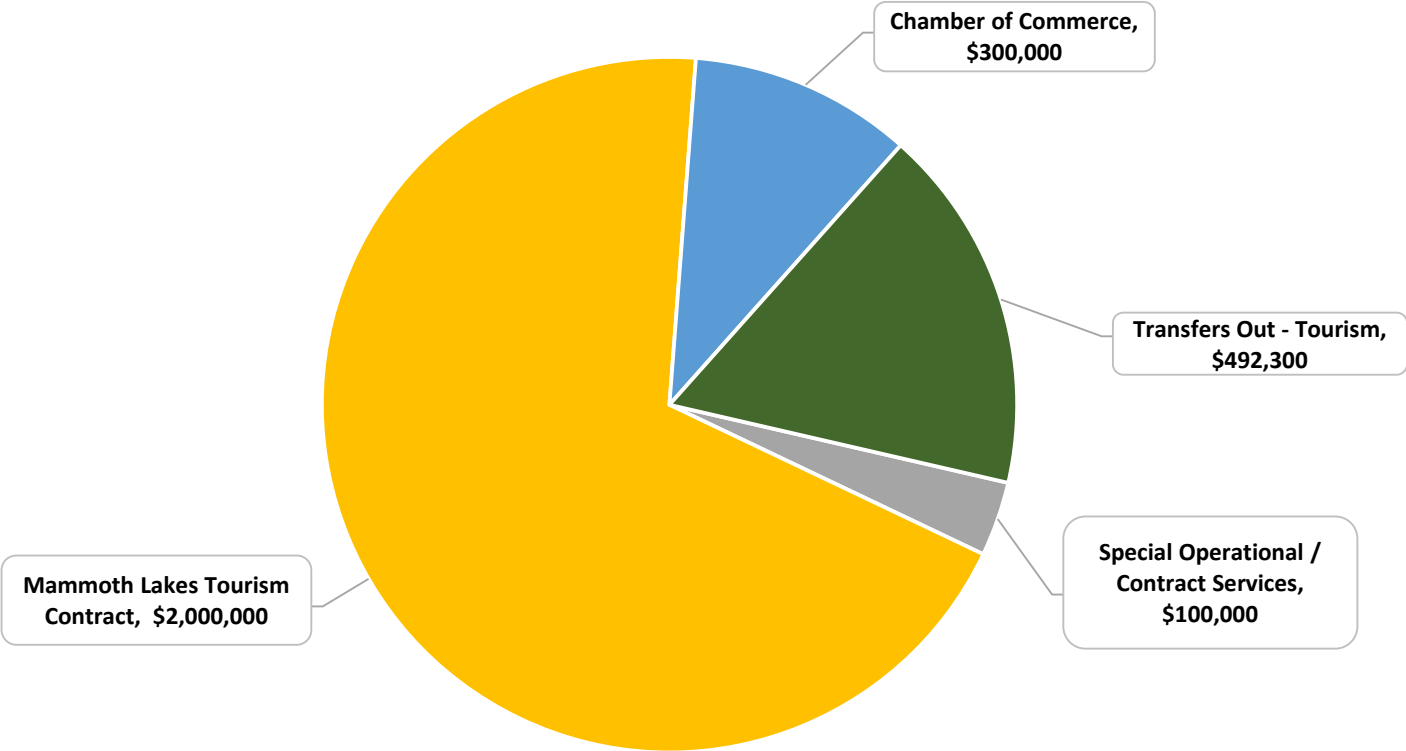
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds tourism and marketing from an allocation of Transient Occupancy Tax (TOT). The Town allocates 2.35 percentage points of TOT, roughly 18.08% of all TOT collected to contracts with Mammoth Lakes Tourism and Mammoth Lakes Chamber of Commerce and a Tourism Reserve account. For FY22-23 the amount available for these contracts is based on the budget set for TOT, \$16M, and the allocation listed above, resulting in \$2.89M available these efforts. The contract amount for Mammoth Chamber of Commerce is set at \$300,000 for the year with the remainder going to Mammoth Lakes Tourism (\$2.59M). Any TOT collected above the budget is allocated to Tourism Reserve, using the same allocation rates, and these reserve funds can be used for at the discretion of the Town Council.

Tourism & Marketing



Total Expenditures \$ 2,892,300

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
General Fund							
Tourism & Bus Dev't							
100-480-43031	Contractual Services	105,000	256,264	29,733	100,000	71,803	100,000
100-480-44220	Community Support Fund	.00	160,000	204,750	282,000	.00	.00
100-480-44810	Promotion & Tourism	2,628,915	2,439,600	1,819,850	2,339,200	2,959,500	2,300,000
100-480-45010	Facility Lease	.00	.00	.00	.00	.00	.00
100-480-49999	Transfers Out - Tourism	.00	.00	.00	2,770,000	2,770,000	492,300
Total Tourism & Bus Dev't:		2,733,915	2,855,864	2,054,333	5,491,200	5,801,303	2,892,300



COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2022-23

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%.

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Comprehensive Leave							
Comprehensive Leave							
101-000-32260	Comprehensive Leave Charge	42,403	270,025-	22,124	116,000	21,659-	116,000
101-000-37002	Interest on Investments	.00	.00	.00	.00	.00	.00
Comprehensive Leave Revenue Total:		42,403	270,025-	22,124	116,000	21,659-	116,000
Total Comprehensive Leave:		42,403	270,025-	22,124	116,000	21,659-	116,000
EE Benefits							
101-591-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
Total EE Benefits:		.00	.00	.00	.00	.00	.00



EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2022-23

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.

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
EE 125 & Insurance Benefits							
EE 125 & Insurance Benefits							
930-000-37002	Interest on Investments	.00	.00	.00	.00	.00	.00
930-000-38100	Premiums Retirement & Health	107,510	131,170	125,028	102,560	132,860	122,406
930-000-38110	Premiums Dental & Vision	192,465	229,548	197,308	154,440	232,505	206,970
930-000-38200	Medical Flex Spending	.00	.00	.00	.00	.00	.00
930-000-38204	Dependent Flex Spending	.00	.00	.00	.00	.00	.00
EE 125 & Insurance Benefits Revenue Total:		299,975	360,718	322,335	257,000	365,365	329,376
Total EE 125 & Insurance Benefits:		299,975	360,718	322,335	257,000	365,365	329,376
EE Benefits							
930-591-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
930-591-41002	Health Ins Premiums	53,640	49,520	49,134	54,000	61,101	54,000
930-591-41006	Flexible Spending Accounts	.00	.00	.00	.00	.00	.00
930-591-41010	EE Dental & Vision	156,153	120,380	170,746	155,000	116,494	155,000
930-591-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
930-591-41030	Retiree Health Benefit Trust	.00	.00	.00	48,000	.00	48,000
930-591-43106	Insurance Premiums	.00	.00	.00	.00	.00	.00
Total EE Benefits:		209,793	169,900	219,880	257,000	177,595	257,000



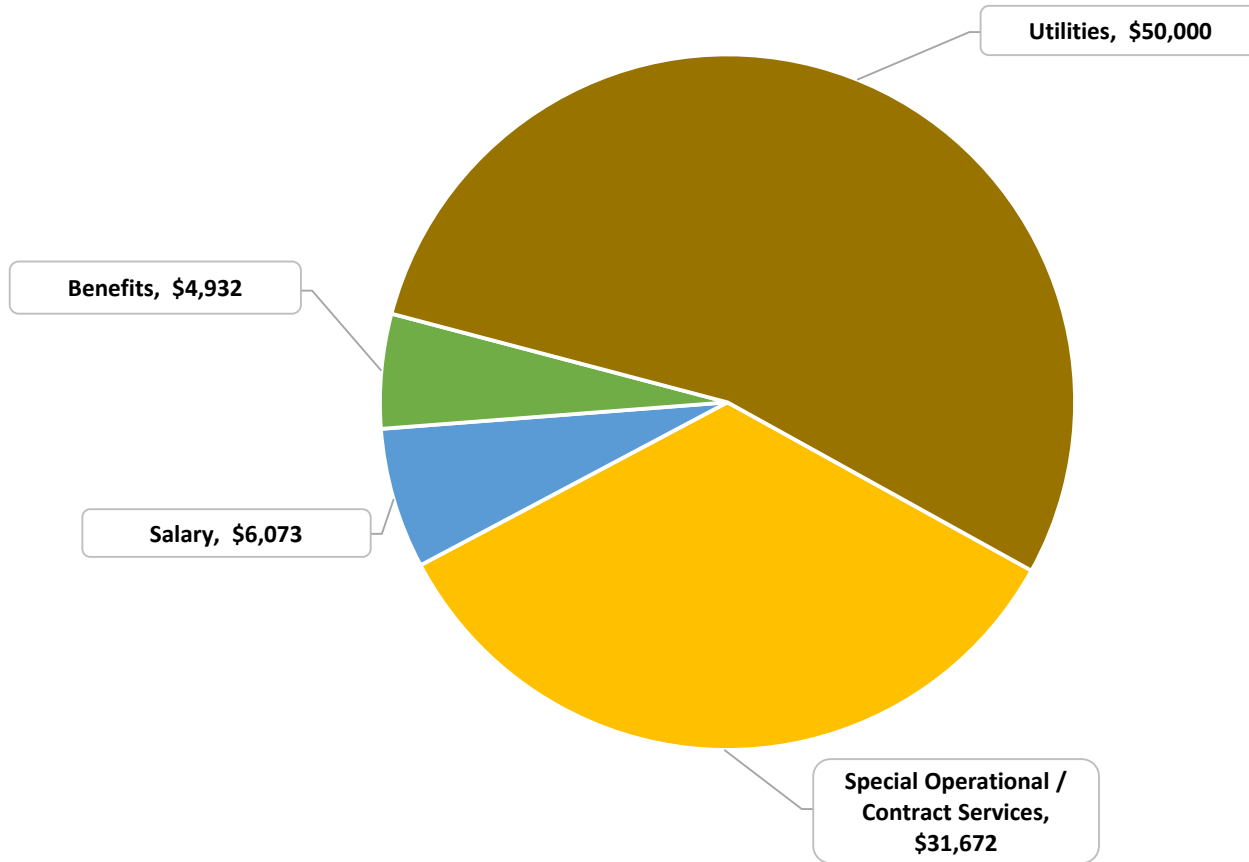
SOLID WASTE - HIGHLIGHTS FOR FY2022-23

FUND DESCRIPTION

Solid Waste Fund

The solid Waste Fund accounts for restricted revenues to provide solid waste related services and programs. The fund is used to account for grant funding dedicated to recycling and other solid waste programs. The Town is mandated under state law to implement various programs and services to divert waste from landfills, increase recycling of materials and reduce waste generation. The fund balance represents specific funding received from Mammoth Disposal to be used to support the future expansion of services and previous County Solid Waste Parcel Fee revenues share with the Town by Mono County. Funds have been used to purchase and development a site for storage of trash and recycling bins, repair of bins and related items used in the collection of solid waste and recycled materials. The fund supports Town programs for trash and recycling services provided throughout Town (i.e., parks, bus stops, and interim USFS locations to note a few) and the annual town cleanup event. The fund accounts for the 2.5% solid waste franchise fee rate dedicated to implement AB 939 and subsequent legislation related to recycling and landfill diversion mandates. Budgeted revenue is \$150,000. Staff time allocated to the Fund includes 5% of the Assistant to the Town Manager.

Solid Waste



Total Expenditures \$ 92,677

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Solid Waste							
Solid Waste							
205-000-31205	AB 939 FEE	1,391,937	180,000	45,000	90,000	125,413	150,000
205-000-31206	Solid Waste Parcel Fee-County	72,432	72,595	106,187	100,000	.00	100,000
205-000-31610	Facility Rental	.00	.00	.00	.00	7,200	.00
205-000-36100	USFS Wood Inovation Grant	35,015	12,281	40,336	247,500	162,368	.00
205-000-37002	Interest on Investments	29,143	21,299	4,937	.00	2,550	.00
205-000-37100	Refunds and Rebates	.00	.00	75,745	.00	117,148	.00
205-000-39999	Interfund Transfers In	.00	.00	.00	100,000	.00	.00
Solid Waste Revenue Total:		1,528,528	286,175	272,205	537,500	414,680	250,000
Total Solid Waste:		1,528,528	286,175	272,205	537,500	414,680	250,000
Solid Waste							
205-490-40000	Regular Salaries	.00	4,350	8,255	23,313	5,426	6,073
205-490-40130	Comprehensive Leave	.00	.00	.00	982	.00	210
205-490-41002	Health Ins Premiums	.00	.00	.00	4,510	.00	1,961
205-490-41012	Workers Comp Insurance	.00	179	.00	1,582	.00	407
205-490-41020	PERS (Retirement)	.00	698	.00	8,851	6,179	2,354
205-490-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
205-490-42030	Special Operational	.00	.00	.00	.00	2,683	10,000
205-490-43030	Professional Services	12,732	24,301	3,076	30,000	.00	10,000
205-490-43031	Contractual Services	37,575	22,903	215,703	141,672	114,714	11,672
205-490-43106	Insurance Premiums	.00	.00	.00	.00	.00	.00
205-490-43404	Public Utilities	.00	5,708	26,726	50,000	52,972	50,000
205-490-45010	Facility Lease	.00	.00	.00	.00	.00	.00
205-490-48300	Buildings - Capital	.00	676,206	50,504	.00	195,671	.00
Total Solid Waste:		50,307	734,345	304,264	260,910	377,645	92,677
Department: 599							
205-599-49999	Transfers Out	26,184	.00	.00	400,000	300,000	.00
Total Department: 599:		26,184	.00	.00	400,000	300,000	.00



GAS TAX – HIGHLIGHTS FOR FY2022-23

DESCRIPTION

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

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

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

OVERVIEW

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

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

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

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



ROAD DEPARTMENT – HIGHLIGHTS FOR FY2022-23

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 (1)
- Maintenance Lead Worker (1)
- Maintenance Worker (9)
- Temporary Snow Removal Operators (3)
- PW Facilities Worker (1)
- Part-Time Facilities Worker (V)

BUDGET HIGHLIGHTS - Major Budget Changes

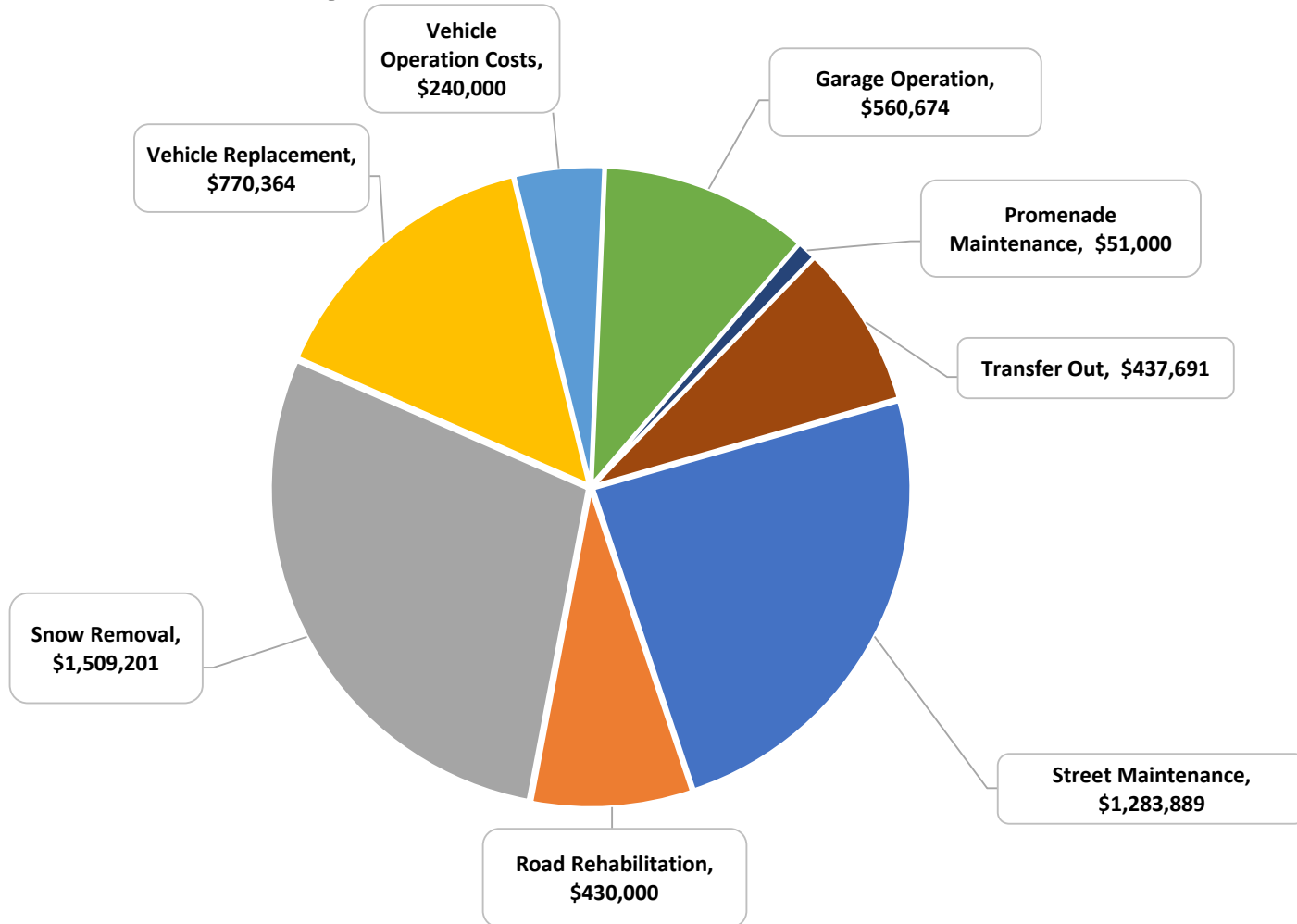
Overall: The budget is designed to meet the demands of an ‘average’ weather year. It is understood, however, that there are few years that turn out to be ‘average.’ Staffing, materials, and equipment are on hand to respond to sometimes volatile conditions as required.

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

PRIORITIES FOR FY 2022-23: 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. Continue with sign replacement program. Make improvements and inventory Town Yard to improve storage and efficiency. Develop Class B training program to internally train drivers and prepare them for DOT testing. Patch, crack seal, paint CC, Edison, tennis courts parking lots. Replace collapsing culvert Monterey Pines Dr. Vactor culvert pipes throughout Town. Straighten and install snow stakes.

Gas Tax/Road Department



Total Expenditures \$ 5,282,819

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Gas Tax							
Gas Tax							
210-000-31490	Snow Management Permit	6,000	3,000	522	.00	.00	.00
210-000-31602	Charges for Services	69,702	26,567	34,238	.00	98,049	10,000
210-000-31651	Snow Removal Load Charge	.00	2,805	13,696	148,900	148,973	.00
210-000-35404	State Gas Tax 2103	27,782	56,776	54,935	60,997	64,632	72,997
210-000-35406	State Gas Tax 2105	45,627	42,002	41,949	41,927	45,264	47,327
210-000-35408	State Gas Tax 2106	58,592	53,133	53,172	53,318	57,961	58,018
210-000-35410	State Gas Tax 2107	57,381	53,037	56,765	50,000	54,042	50,000
210-000-35412	State Gas Tax 2107 Snow	1,280,306	1,999,871	2,186,069	1,532,000	1,531,985	1,750,000
210-000-35414	State Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000
210-000-35416	State Gas Tax RMRA (SB-1)	152,500	142,612	139,710	148,514	161,785	187,691
210-000-35417	Traffic Congestion Relief	9,378	9,257	.00	.00	.00	.00
210-000-37002	Interest on Investments	965-	18,833	5,416	3,800	7,800	.00
210-000-37100	Refunds and Rebates	30,654	.00	16,600	39,000	39,063	13,000
210-000-39999	Interfund Transfers In	2,769,937	2,232,652	2,695,390	3,013,428	3,040,926	3,091,086
Gas Tax Revenue Total:		4,508,894	4,642,545	5,300,461	5,093,884	5,252,479	5,282,119
Total Gas Tax:		4,508,894	4,642,545	5,300,461	5,093,884	5,252,479	5,282,119
Street Maintenance							
210-450-40000	Regular Salaries	258,453	281,704	282,122	278,327	292,293	354,578
210-450-40111	Temporary Wages	.00	32	52	.00	497	.00
210-450-40113	Overtime Wages	13,089	16,528	19,066	16,100	16,512	.00
210-450-40130	Comprehensive Leave	1,620-	16,430-	986-	126	3,211-	15,191
210-450-41002	Health Ins Premiums	74,442	81,464	93,653	100,081	100,007	165,785
210-450-41012	Workers Comp Insurance	13,503	13,875	21,939	29,010	29,039	23,923
210-450-41016	Unemployment Assessment	.00	2,962	1,279-	.00	449-	.00
210-450-41020	PERS (Retirement)	88,794	90,016	118,096	122,340	121,270	123,213
210-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
210-450-42002	Office Supplies	.00	10	.00	200	.00	200
210-450-42006	Uniforms & Personal Equip	2,841	2,136	1,640	1,700	1,677	3,500
210-450-42007	Maintenance Supplies	.00	.00	18	.00	81	.00
210-450-42022	Street Maintenance Supplies	6,628	6,099	2,314	3,000	1,962	10,000
210-450-42025	Traffic Safety Supplies	32,214	42,506	6,238	40,000	40,138	35,000
210-450-42030	Special Operational	.00	90	65	.00	160	.00
210-450-43031	Contractual Services	11,989	36,340	447,418	832,000	831,870	475,000
210-450-43034	Snow Pit Operations	.00	300,524	.00	.00	.00	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Gas Tax

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
210-450-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
210-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
210-450-43150	Training, Ed, Conf & Mtgs	.00	.00	65	.00	.00	2,000
210-450-43180	Contingency	.00	.00	.00	.00	.00	.00
210-450-43404	Public Utilities	13,262	17,703	11,079	19,500	19,441	15,000
210-450-43420	Taxes & Fees	15,234	5,004	26,512	17,000	9,034	12,000
210-450-45200	Traffic Signal Maintenance	10,295	2,624	.00	2,000	452	6,000
210-450-45220	Street Lights	662	.00	693	5,000	5,045	3,000
210-450-45224	Street Sign Replacement	11,206	16,644	31,144	35,000	35,058	35,000
210-450-45228	Road, Curbs, Gutter Rehab	18,508	69,595	99,007	580,000	68,208	430,000
210-450-46200	Machinery & Equip - Non Cap	209	114	22,310	2,300	2,307	4,500
210-450-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
Total Street Maintenance:		569,709	969,538	1,181,166	2,083,684	1,571,392	1,713,889
Snow Removal							
210-452-40000	Regular Salaries	360,831	386,935	436,989	440,018	440,220	463,621
210-452-40111	Temporary Wages	131,387	67,456	50,187	26,175	26,207	82,142
210-452-40113	Overtime Wages	206,934	115,731	108,382	86,700	86,678	125,000
210-452-40130	Comprehensive Leave	1,388	19,171	2,164	33	2,993	20,135
210-452-41002	Health Ins Premiums	104,401	136,491	148,579	147,380	147,421	208,747
210-452-41012	Workers Comp Insurance	20,121	20,914	25,813	32,152	32,233	31,297
210-452-41016	Unemployment Assessment	.00	8,600	1,747	.00	.00	.00
210-452-41018	Unemployment Assessment	.00	.00	.00	.00	.00	.00
210-452-41020	PERS (Retirement)	117,401	133,461	143,625	164,579	164,539	161,140
210-452-41028	PARS (Part Time Retirement)	1,115	1,108	758	1,585	492	1,619
210-452-42002	Office Supplies	10	89	.00	.00	.00	.00
210-452-42006	Uniforms & Personal Equip	8,004	8,229	9,098	6,200	6,215	10,000
210-452-42007	Maintenance Supplies	301	.00	528	.00	25	.00
210-452-42022	Street Maintenance Supplies	2,499	1,490	797	6,800	6,828	10,000
210-452-42025	Traffic Safety Supplies	46,993	78,495	78,182	13,400	51,168	135,000
210-452-42030	Special Operational	13,938	8,665	8,845	9,100	9,123	3,000
210-452-43031	Contractual Services	143,668	123,494	123,989	116,400	116,355	200,000
210-452-43034	Snow Pit Operations	.00	.00	.00	.00	.00	.00
210-452-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
210-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
210-452-43150	Training, Ed, Conf & Mtgs	45	390	49	.00	.00	2,000
210-452-43404	Public Utilities	62,026	41,399	42,176	58,000	57,995	45,000
210-452-45200	Traffic Signal Maintenance	358	4,700	26	.00	.00	5,000
210-452-45220	Street Lights	686	15	562	2,500	1,270	2,500

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Gas Tax

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
210-452-46200	Machinery & Equip - Non Cap	803	1,792	1,846	3,000	1,939	3,000
Total Snow Removal:		1,220,132	1,120,282	1,180,015	1,114,022	1,145,714	1,509,201
Summer Equip Garage							
210-454-42002	Office Supplies	.00	.00	.00	700	402	700
210-454-42003	Misc Supplies	.00	217	380	.00	.00	.00
210-454-42006	Uniforms & Personal Equip	1,141	2,125	3,016	3,000	3,874	3,000
210-454-42016	Gasoline & Diesel	53,659	35,835	34,548	65,300	101,279	60,000
210-454-42017	Vehicle Maintenance Parts	63,585	55,481	38,045	41,500	41,518	40,000
210-454-42030	Special Operational	129	291	.00	.00	.00	.00
210-454-43031	Contractual Services	1,031	3,661	2,834	4,000	3,637	4,000
210-454-43060	Garage Vehicle Service	52,487	66,961	61,920	76,000	88,426	80,000
210-454-43066	Vehicle & Equip Replacement	139,944	160,065	190,399	177,493	177,496	179,737
210-454-43110	Mem'ships, Dues, Subscr, Publi	6,457	778	2,428	2,400	2,416	6,000
210-454-46200	Machinery & Equip - Non Cap	3,909	2,714	4,000	1,700	1,649	4,000
Total Summer Equip Garage:		322,340	328,128	337,570	372,093	420,697	377,437
Winter Equip Garage							
210-455-42006	Uniforms & Personal Equip	2,909	4,092	4,719	5,500	5,862	5,500
210-455-42016	Gasoline & Diesel	152,719	77,858	78,920	106,000	71,067	90,000
210-455-42017	Vehicle Maintenance Parts	302,777	209,529	149,754	136,000	139,042	210,000
210-455-42030	Special Operational	116	72	.00	100	59	100
210-455-43031	Contractual Services	1,890	78	7,160	5,000	5,602	5,000
210-455-43060	Garage Vehicle Service	176,996	184,625	188,874	203,000	202,995	160,000
210-455-43066	Vehicle & Equip Replacement	431,396	508,181	624,828	560,524	560,524	590,627
210-455-43110	Mem'ships, Dues, Subscr, Publi	4,781	3,506	4,491	6,900	6,891	8,500
210-455-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	1,000
210-455-46200	Machinery & Equip - Non Cap	1,613	2,321	8,051	4,000	3,184	4,000
210-455-49496	Debt Service HELP Loan	.00	.00	.00	.00	.00	.00
Total Winter Equip Garage:		1,075,197	990,261	1,066,796	1,027,024	995,224	1,074,727
Garage Operations							
210-456-40000	Regular Salaries	18,765	17,569	17,857	17,446	17,756	6,488
210-456-40111	Temporary Wages	2,567	2,387	2,735	2,600	2,713	.00
210-456-40113	Overtime Wages	1,286	78	1	.00	.00	.00
210-456-40130	Comprehensive Leave	.00	.00	.00	.00	.00	37
210-456-41002	Health Ins Premiums	1,349	4,196	4,628	5,014	5,008	1,861

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Gas Tax

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
210-456-41012	Workers Comp Insurance	912	905	710	2,586	2,618	422
210-456-41020	PERS (Retirement)	4,834	5,273	4,251	1,833	1,633	2,066
210-456-41028	PARS (Part Time Retirement)	50	50	53	.00	54	.00
210-456-42002	Office Supplies	68	.00	.00	.00	161	.00
210-456-42007	Maintenance Supplies	2,633	5,221	5,297	5,000	5,504	5,000
210-456-43031	Contractual Services	32,810	32,927	20,503	34,700	34,726	32,000
210-456-43404	Public Utilities	52,942	67,164	94,773	104,800	104,821	70,000
210-456-45060	Gen'l Facilities Maint	162	.00	.00	.00	.00	1,000
210-456-46010	Equipment Lease	.00	.00	.00	.00	.00	.00
210-456-49491	Debt Service CEC BOI	.00	.00	.00	.00	.00	.00
Total Garage Operations:		118,241	135,770	150,807	173,979	174,995	118,874
Promenade Maintenance							
210-457-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
210-457-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
210-457-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
210-457-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
210-457-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
210-457-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
210-457-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
210-457-42007	Maintenance Supplies	.00	.00	.00	1,000	187	1,000
210-457-43031	Contractual Services	73,207	49,195	57,464	48,000	48,137	48,000
210-457-43404	Public Utilities	3,112	1,602	.00	.00	.00	2,000
Total Promenade Maintenance:		76,319	50,796	57,464	49,000	48,323	51,000
Interfund Transfers							
210-599-49999	Transfers Out	462,861	345,835	126,367	1,210,014	1,210,000	437,691
Total Interfund Transfers:		462,861	345,835	126,367	1,210,014	1,210,000	437,691



AIRPORT – HIGHLIGHTS FOR FY2022-23

MAMMOTH YOSEMITE AIRPORT (MMH):

DESCRIPTION

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

The leadership structure of MMH was changed in FY21-22, adding a Deputy Airport Manager along with executive support from Administrative Services / Finance director of the Town. This combined with the Airport Operations and Maintenance Manager comprise the core management team of the airport. The Town has also contracted with Aviation insights to provide detail training for staff and advanced knowledge of FAA operations, insight into relationship building and efficiency as well as alternate revenue sources and future development of the airport mission.

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)

BUDGET HIGHLIGHTS - Major Budget Changes

Aside from leadership structure changes established last year, there are no major adjustments to the budgets for FY22-23. The Town is adjusting the use of FAA grant funding for airport operations that were received during the COVID-19 pandemic to extend the funds and return support from the General Fund that was reduced during pandemic response. This easing effect will help to minimize the impact on General Fund when the grant revenue is fully exhausted. The core management team of the airport is seeking all revenue options to return a level of self sufficiency to the airport after removal of commercial flights.

PRIORITIES FOR FY 22-23: Team Goals and Focus

1. Airport Operations

a. Staff Development

- i.** Review available associations and decide on what best represents our airport, join group and attend conferences. This should be targeted and narrow relating to our airport size and mission.
- ii.** Review recommendations from Aviation insights for administration and leadership opportunities. Seek accreditation if appropriate to airport size and mission.
- iii.** Review recommendations from FAA for technical capability of airport operational staff. Send staff to training as appropriate to airport size and mission.

b. Process Improvement

- i.** In coordination with the Accounting department, seek to update hanger lease payment collection. This includes defining needs of our organization and keeping data up to date for sales transactions.
- ii.** Working with tools and in coordination with the Accounting department, update process to allow for online application and payment for badge access to airport. This should include secure online collection of documentation needed for agency processing.
- iii.** Review execution of FAA grants for construction. Seek to streamline our approach to complete grant projects as quickly as possible. This will assist the airport and FAA which may lead to additional opportunities.

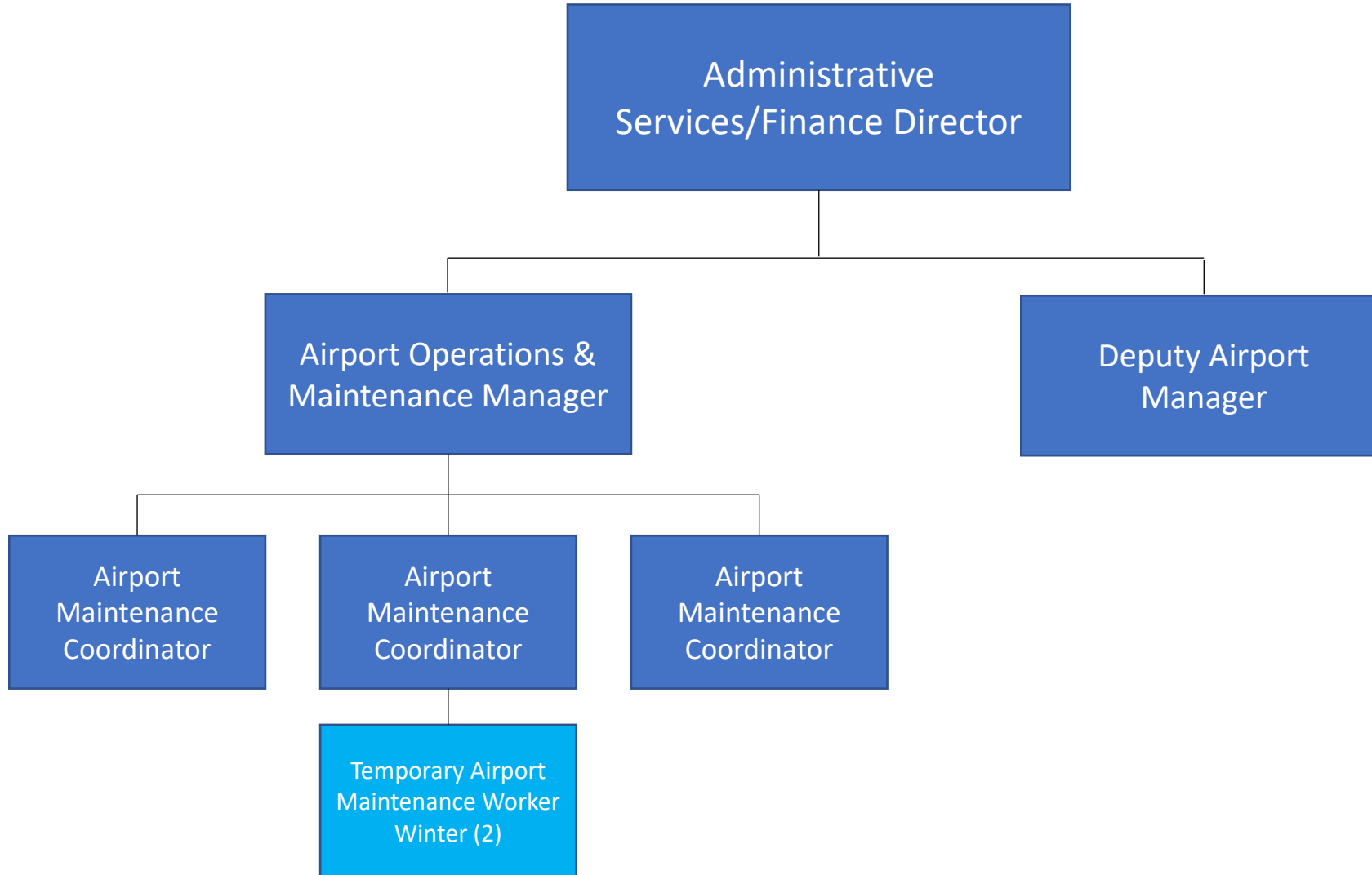
c. Future Development

- i.** Continue quarterly presentations to Town Council, seeking education of activities and support for airport operations.
- ii.** Coordinate with outside agencies on new planned Helicopter operations center. Seek letters of commitment from agencies who utilize the facility.
- iii.** Finalize ALP update project.
- iv.** Finalize project to design AARF building and prepare for bid process and competitive grant to support construction.



TOML Organization Chart – Mammoth Yosemite Airport

September 2022

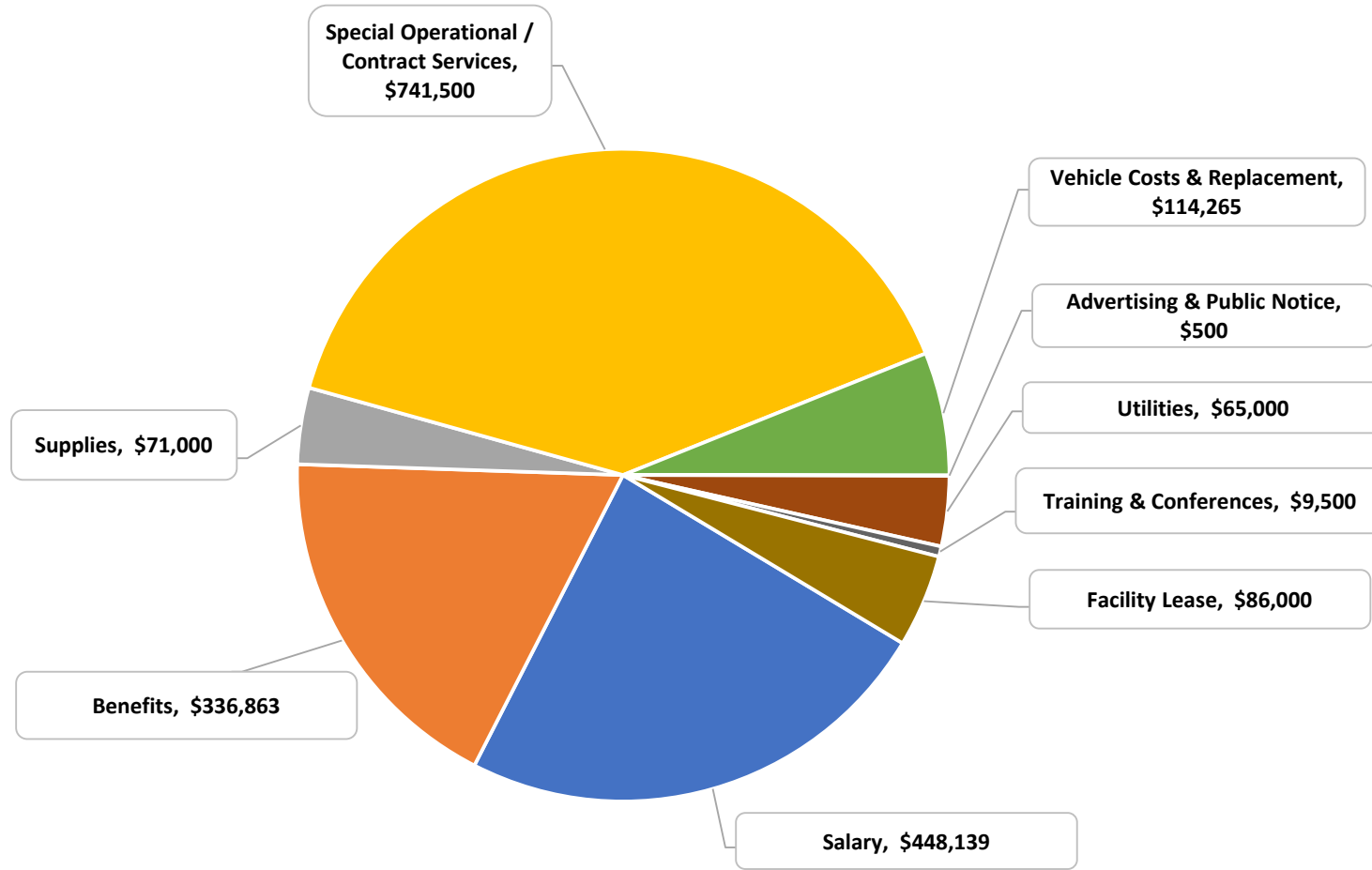


Airport Operations

Employee Count FY22-23

Position	FTE
Deputy Airport Manager	1
Airport Operations & Maintenance Manager	1
Airport Maintenance Coordinator	3
Temporary Airport Maintenance Worker - Part-Time	0.94
	<hr/>
	5.94

Airport & Transportation



Total Expenditure \$ 1,872,767

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Airport							
Airport							
220-000-31610	Facility Rental	2,400	2,600	2,400	2,400	2,200	2,400
220-000-31802	Airport Passenger Facility Fee	80,031	9,060	.00	.00	.00	.00
220-000-31804	Commissions	4,190	3,672	.00	.00	.00	.00
220-000-31806	Car Rental Fee	139,720	110,510	25,226	63,500	63,581	45,000
220-000-31810	Schat.net Fee	3,093	3,093	3,350	3,000	2,835	3,000
220-000-31814	Taxi Services	2,664	1,936	260	3,500	220	3,500
220-000-31820	Ramp/Facility Fees	.00	.00	.00	.00	.00	.00
220-000-31822	Tie Down Overnight	.00	.00	.00	.00	.00	.00
220-000-31824	Tie Down Montly	.00	.00	.00	.00	.00	.00
220-000-31830	Vehicle Parking: Overnight	8,717	7,872	1,698	3,600	3,888	3,000
220-000-31832	Vehicle Parking: Monthly	.00	.00	.00	.00	.00	.00
220-000-31840	Aviation Fuel	23,097	16,994	14,198	25,300	27,231	22,000
220-000-31842	Non-Aviation Fuel	5,400	4,165	4,617	6,400	6,426	5,000
220-000-31844	Jet Fuel	.00	.00	.00	.00	.00	.00
220-000-31850	Commercial Terminal Rent	123,020	113,749	.00	1,700	1,750	.00
220-000-31860	Hanger Lease	.00	.00	333	.00	138-	.00
220-000-31862	Hanger Ground Lease	95,887	97,524	100,914	117,300	117,254	110,000
220-000-34404	Can Reuse	.00	.00	.00	.00	.00	.00
220-000-34405	AIP-43 CARES Act	.00	315,804	780,979	600,000	.00	.00
220-000-34406	AIP-45 ACRGP	.00	.00	.00	24,100	766,413	275,000
220-000-34407	AIP-47 FAA Grant ACRGP	.00	.00	.00	.00	.00	400,000
220-000-34427	AIP-27 Completed	.00	.00	.00	.00	.00	.00
220-000-34428	AIP-28 Completed	.00	.00	.00	.00	.00	.00
220-000-34429	AIP-29 Completed	.00	.00	.00	.00	.00	.00
220-000-34430	AIP-30 Completed	.00	.00	.00	.00	.00	.00
220-000-34431	AIP-31 Completed	.00	.00	.00	.00	.00	.00
220-000-34433	AIP-33 Completed	.00	.00	.00	.00	.00	.00
220-000-34434	Airport Improvement Plan #34	.00	.00	.00	.00	.00	.00
220-000-34435	Airport Improvement Plan #35	.00	.00	.00	.00	.00	.00
220-000-34437	AIP-37 EA Terminal	1,879	182,109	76,356	.00	28,723	.00
220-000-34438	AIP-38 Upgrade Segmented Circl	.00	504,505	.00	.00	.00	445,000
220-000-34440	AIP-40 ALP Update	.00	89,039	60,361	.00	35,292	.00
220-000-34441	AIP-41 Recon. Taxilane/Slurry	.00	79,073	1,022,510	.00	.00	.00
220-000-34442	AIP-42 Security Fencing	.00	44,940	22,497	855,477	553,778	.00
220-000-34444	AIP-44 Reconst. East GA Apron	.00	.00	130,323	3,396,398	2,924,278	.00
220-000-37002	Interest on Investments	29,809	18,651	3,800	24,000	2,829	4,000
220-000-37100	Refunds and Rebates	.00	.00	20	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
220-000-37300	Other Revenue	6,099	4,275	6,305	10,000	6,290	10,000
220-000-39999	Interfund Transfers In	677,311	291,274	100,000	493,089	493,089	500,000
Airport Revenue Total:		1,203,318	1,900,845	2,356,146	5,629,764	5,035,939	1,827,900
Total Airport:		1,203,318	1,900,845	2,356,146	5,629,764	5,035,939	1,827,900
Airport Admin & Ops							
220-471-40000	Regular Salaries	353,097	282,835	341,146	405,719	393,516	372,756
220-471-40111	Temporary Wages	34,230	49,593	57,931	61,168	61,212	59,851
220-471-40113	Overtime Wages	15,367	8,877	2,899	7,400	7,391	.00
220-471-40130	Comprehensive Leave	751-	44,997-	2,446-	41	135-	18,588
220-471-41002	Health Ins Premiums	77,833	97,270	128,061	137,925	137,941	148,519
220-471-41005	OPEB (Medical Retirement) Exp	3,761	.00	196,452	.00	.00	.00
220-471-41012	Workers Comp Insurance	18,736	14,534	16,910	16,979	16,930	25,318
220-471-41016	Unemployment Assessment	121-	631	272-	.00	.00	.00
220-471-41020	PERS (Retirement)	143,266-	88,184	237,210	115,979	115,979	130,159
220-471-41028	PARS (Part Time Retirement)	683	461	474	1,062	467	1,180
220-471-41031	Retirement Medical OPEB Expens	.00	.00	.00	.00	.00	.00
220-471-42002	Office Supplies	1,223	893	1,169	1,200	894	1,500
220-471-42005	Postal Supplies & Postage	784	376	1,173	1,000	.00	1,000
220-471-42006	Uniforms & Personal Equip	1,910	10,456	4,872	2,900	2,855	8,000
220-471-42007	Maintenance Supplies	24,844	47,066	47,632	50,500	50,685	60,000
220-471-42016	Gasoline & Diesel	43,472	19,529	20,728	40,900	41,009	40,000
220-471-42017	Vehicle Maintenance Parts	30,054	30,106	24,178	33,500	35,179	25,000
220-471-42030	Special Operational	.00	378	.00	500	.00	500
220-471-43031	Contractual Services	204,007	109,587	195,960	173,900	150,231	225,000
220-471-43060	Garage Vehicle Service	31,441	25,413	22,761	19,000	23,179	45,000
220-471-43066	Vehicle & Equip Replacement	.00	.00	.00	4,126	4,126	4,265
220-471-43100	Audit Services	.00	5,750	1,425	2,000	.00	2,000
220-471-43106	Insurance Premiums	.00	10,561	14,132	15,400	15,430	16,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	1,375	857	630	1,000	1,300	2,000
220-471-43130	Advertising & Legal Notices	100	.00	.00	500	164	500
220-471-43150	Training, Ed, Conf & Mtgs	4,736	10,699	8,149	10,700	10,763	9,500
220-471-43404	Public Utilities	39,618	59,583	60,580	73,900	76,470	65,000
220-471-43420	Taxes & Fees	2,692	2,661	3,833	2,400	2,337	5,000
220-471-45010	Facility Lease	85,304	46,579	54,665	112,000	112,008	86,000
220-471-46010	Equipment Lease	2,421	2,343	2,959	3,000	3,028	.00
220-471-46200	Machinery & Equip - Non Cap	.00	.00	.00	100,000	.00	.00
220-471-46440	Office Equip & Furniture	.00	.00	362	500	.00	500

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
220-471-46460	Computer Hardware - Non Cap	.00	.00	185	.00	.00	.00
220-471-48100	Vehicles - Capital	.00	.00	.00	.00	.00	.00
220-471-48199	Equip/Vehicles Depreciation	.00	.00	.00	.00	.00	.00
220-471-48200	Machinery & Equip - Capital	15,070	.00	.00	.00	.00	.00
220-471-48300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
220-471-48990	Depreciation	245,131	236,698	215,691	.00	.00	.00
220-471-49100	Airport Loan MNO-4-98	.00	.00	.00	.00	.00	.00
Total Airport Admin & Ops:		1,093,752	1,116,923	1,659,450	1,395,199	1,262,960	1,353,137
Capital Projects - Other							
220-531-40000	Regular Salaries	3,177	20,158	27,064	86,192	14,831	15,532
220-531-40111	Temporary Wages	.00	2,342	.00	.00	89	.00
220-531-40113	Overtime Wages	.00	114	257	.00	535	.00
220-531-40130	Comprehensive Leave	.00	.00	.00	862	.00	1,180
220-531-41002	Health Ins Premiums	.00	.00	.00	18,940	.00	4,853
220-531-41012	Workers Comp Insurance	193	288	.00	5,630	.00	1,081
220-531-41020	PERS (Retirement)	789	613	.00	27,320	21,985	5,985
220-531-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
220-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
220-531-43031	Contractual Services	9,051	442,487	191,302	4,118,741	3,735,262	491,000
220-531-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Capital Projects - Other:		13,211	466,002	218,623	4,257,685	3,772,702	519,630
Interfund Transfers							
220-599-49999	Transfers Out	88,338	.00	.00	.00	.00	.00
Total Interfund Transfers:		88,338	.00	.00	.00	.00	.00



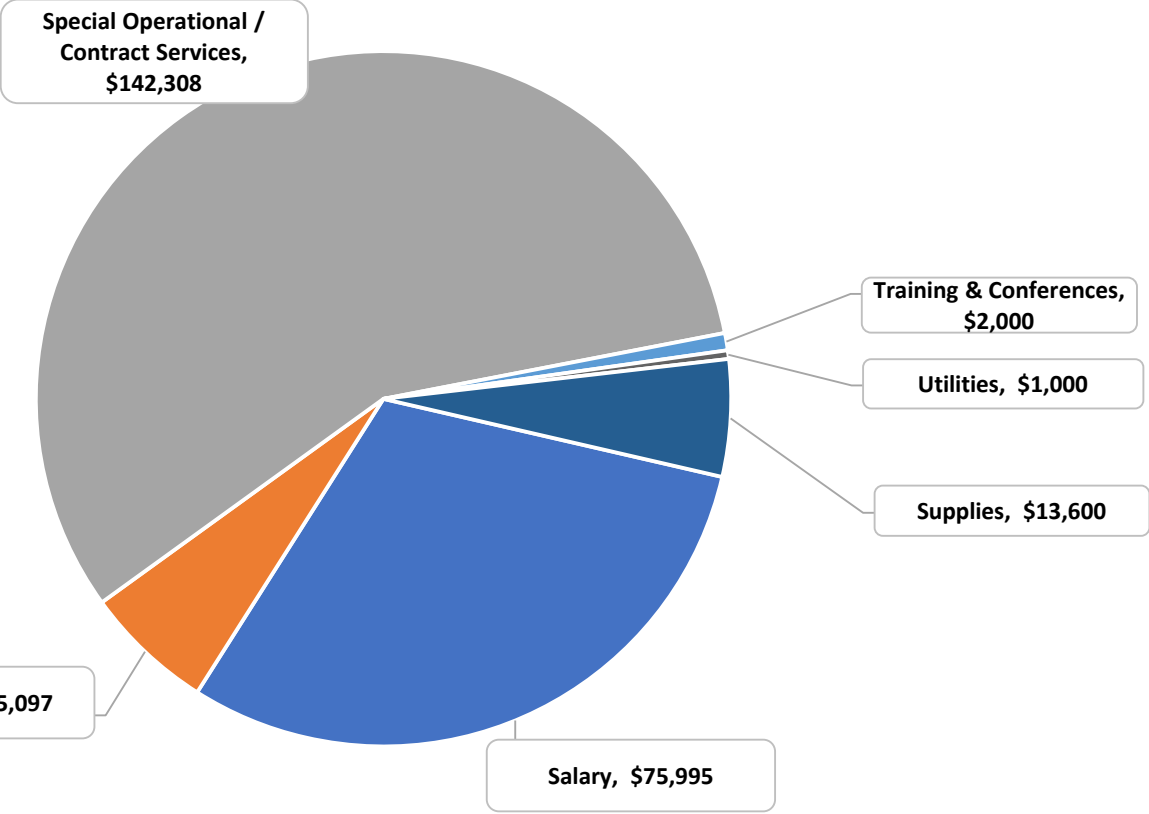
MEASURE R TRAILS - HIGHLIGHTS FOR FY2022-23

FUND DESCRIPTION

Measure R Trails

The Trails Division is focused on the implementation of the Town's Trail System Master Plan, 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 \$250,000. The budget includes funding for capital project planning and construction work as well as maintenance. The Measure R funds are overseen by the Mammoth Trails Committee, established under Mammoth Lakes Recreation. Most of the work is done in cooperation with the United States Forest Service and other partners.

Measure R Trails



Total Expenditure \$ 250,000

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Measure R Trails							
Measure R Trails							
215-000-31602	Charges for Services	.00	.00	.00	.00	.00	.00
215-000-34201	FEMA-FEDERAL ASSISTANCE	.00	.00	.00	.00	.00	.00
215-000-35201	FEMA-STATE MATCHING FUNDS	.00	.00	.00	.00	.00	.00
215-000-35213	OHV State Grant C32-31-033	.00	.00	.00	.00	.00	.00
215-000-37002	Interest on Investments	15,038	14,661	16,311	.00	1,445	.00
215-000-37100	Refunds and Rebates	5,832	.00	29,721	.00	93,555	.00
215-000-37104	Participant Reimbursement	.00	.00	.00	.00	23,635	.00
215-000-39999	Interfund Transfers In	300,000	345,000	405,000	445,000	420,000	250,000
Measure R Trails Revenue Total:		320,870	359,661	451,032	445,000	538,635	250,000
Total Measure R Trails:		320,870	359,661	451,032	445,000	538,635	250,000
Department: 438							
215-438-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
215-438-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
215-438-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
215-438-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
215-438-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
Total Department: 438:		.00	.00	.00	.00	.00	.00
Department: 440							
215-440-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
215-440-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
215-440-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
215-440-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
215-440-43031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 440:		.00	.00	.00	.00	.00	.00
Measure R Trails							
215-511-40000	Regular Salaries	68,436	97,129	111,457	.00	1,437	18,277
215-511-40111	Temporary Wages	33,011	56,036	62,307	78,456	55,429	57,718
215-511-40113	Overtime	670	669	848	.00	42	.00
215-511-40130	Comprehensive Leave	.00	8,384	831	.00	817	479
215-511-41002	Health Ins Premiums	23,245	31,424	35,535	.00	1,309	6,328

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
215-511-41012	Workers Comp Insurance	3,827	5,181	6,627	.00	.00	1,213
215-511-41016	Unemployment Assessment	.00	14,300	6,305	.00	10,553	.00
215-511-41020	PERS (Retirement)	23,515	33,887	39,284	.00	826	5,939
215-511-41028	PARS (Part Time Retirement)	698	1,271	1,457	1,547	791	1,138
215-511-42002	Office Supplies	60	30	179	.00	.00	.00
215-511-42006	Uniforms & Personal Equip	.00	360	2,805	.00	268	.00
215-511-42007	Maintenance Supplies	4,260	7,076	6,259	7,000	14,845	7,000
215-511-42026	Trail Facility Supplies	5,699	5,942	19,910	6,000	9,129	6,000
215-511-42030	Special Operational	.00	.00	.00	.00	.00	.00
215-511-43030	Professional Services	104	.00	.00	.00	.00	.00
215-511-43031	Contractual Services	248,989	180,856	340,922	198,398	254,162	142,308
215-511-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
215-511-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
215-511-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	2,000	.00	2,000
215-511-43404	Public Utilities	2,043	2,014	2,178	1,000	92	1,000
215-511-45081	Signage Maintenance	.00	.00	.00	.00	.00	.00
215-511-46200	Machinery & Equip - Non Cap	7,105	.00	11,449	.00	79	.00
215-511-48900	Computer Software - Capital	.00	660	.00	600	.00	600
Total Measure R Trails:		421,662	428,451	648,352	295,001	349,779	250,000
Department: 599							
215-599-49999	Transfers Out	.00	.00	.00	150,000	150,000	.00
Total Department: 599:		.00	.00	.00	150,000	150,000	.00



MEASURE R – HIGHLIGHTS FOR FY2022-23

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 *	\$ 1,500,000
Total Annual Revenue	\$ 1,500,000

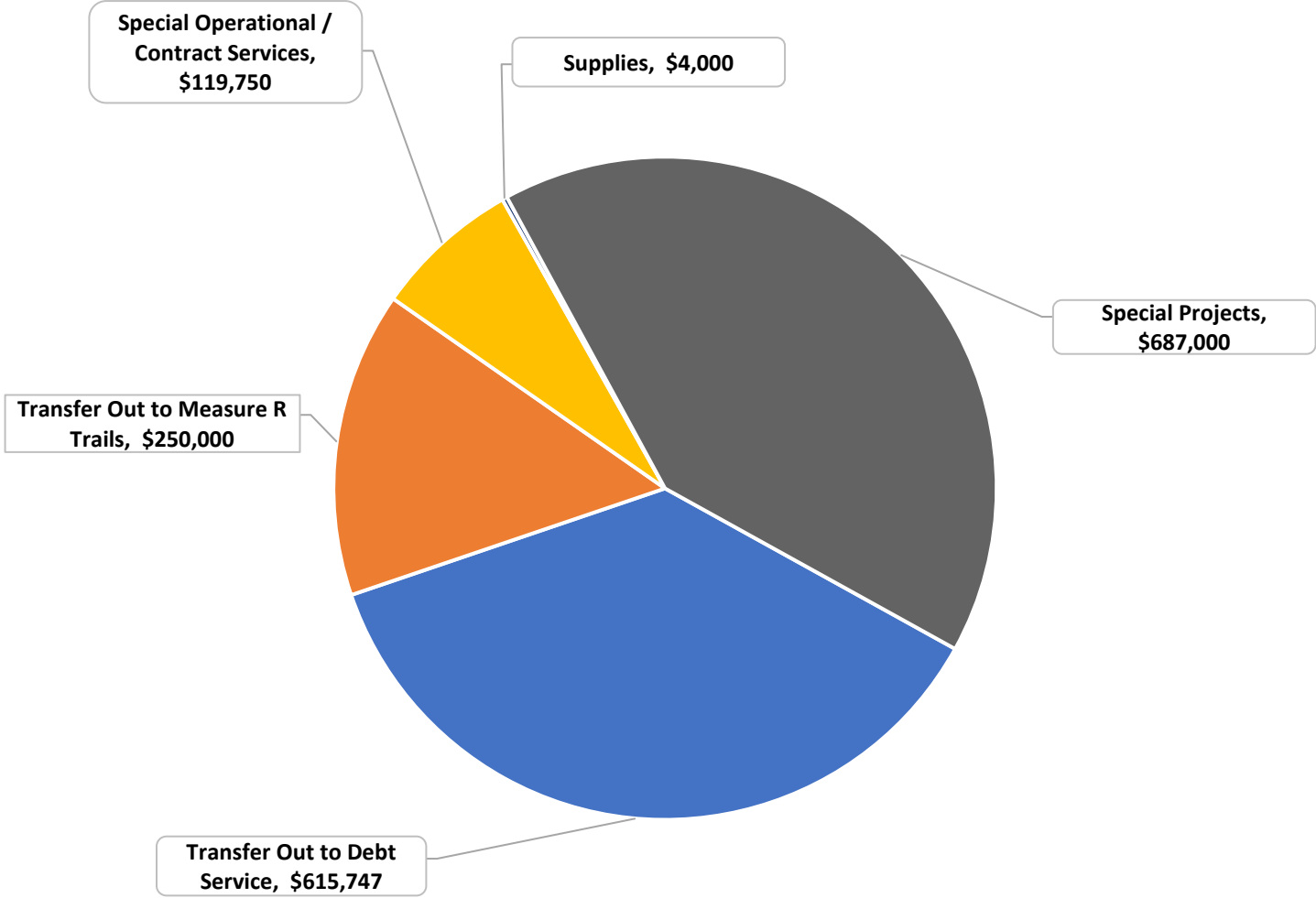
Measure R - Annual Expenses	
Transfer to Fund 215 - Trails Construction	\$ 250,000
Community Recreation Center Support	\$ 112,000
Transfer to Fund 100 - Trails Manager	\$ 100,000
MLR Town Agreement - Administration	\$ 90,500
Special Projects	\$ 25,000
Recreation Officer - Partial support	\$ 25,000
Audit Services	\$ 4,250
Equipment Replacement	\$ 2,000
Equipment Maintenance	\$ 2,000
Total Annual Expenses	\$ 610,750

Measure R - Fund Balance Allocation	
CRC Capital Project - Interior Improvements	\$ 350,000
SHARPS Planning (NEPA)	\$ 100,000
Measure R - One-Time Funding	\$ 450,000

Measure R - Debt Service	
CRC Financing	\$ 615,747
Measure R - Total Expense	\$ 1,676,497

Change in Fund Balance	(176,497)
-------------------------------	------------------

Measure R



Total Expenditure \$ 1,676,497

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Measure R Sales Tax							
Measure R Sales Tax							
216-000-30406	Sales Tax: Measure R	1,479,000	1,354,383	1,640,496	1,300,000	1,905,558	1,500,000
216-000-37002	Interest on Investments	204,878	204,028	33,211	.00	22,537	.00
216-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
216-000-37500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
216-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
Measure R Sales Tax Revenue Total:		1,683,877	1,558,411	1,673,707	1,300,000	1,928,096	1,500,000
Total Measure R Sales Tax:		1,683,877	1,558,411	1,673,707	1,300,000	1,928,096	1,500,000
Recreation Programs							
216-432-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
216-432-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
216-432-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
216-432-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
216-432-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
216-432-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
216-432-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
216-432-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
216-432-42008	Recreation Supplies	3,227	3,508	3,173	4,000	1,516	4,000
216-432-43031	Contractual Services	371	.00	.00	.00	.00	.00
216-432-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
Total Recreation Programs:		3,598	3,508	3,173	4,000	1,516	4,000
Parks, Bldgs & Trails Maint							
216-438-40000	Regular Salaries	5,071	5,169	7,006	15,593	6,875	.00
216-438-40111	Temporary Wages	3,302	6,048	10,207	5,654	1,537	.00
216-438-40113	Overtime Wages	908	.00	.00	.00	.00	.00
216-438-40130	Comprehensive Leave	.00	.00	.00	1,063	.00	.00
216-438-41002	Health Ins Premiums	.00	.00	.00	8,085	.00	.00
216-438-41012	Workers Comp Insurance	308	261	715	1,078	4,072	.00
216-438-41020	PERS (Retirement)	1,259	1,175	2,645	5,507	4,211	.00
216-438-41028	PARS (Part Time Retirement)	.00	.00	.00	110	.00	.00
216-438-42007	Maintenance Supplies	288	256	547	100	415	.00
216-438-42030	Special Operational	.00	.00	.00	.00	.00	.00
216-438-43031	Contractual Services	248	25,536	.00	.00	.00	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Measure R

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
216-438-45080	Park Grounds & Bldgs Maint	859	2,025	1,121	190	435	.00
216-438-45600	MLTS Projects	.00	.00	.00	.00	.00	.00
216-438-46200	Machinery & Equip - Non Cap	.00	500	648	100	.00	.00
Total Parks, Bldgs & Trails Maint:		12,243	40,970	22,889	37,480	17,546	.00
Measure R							
216-510-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
216-510-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
216-510-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
216-510-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
216-510-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
216-510-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
216-510-43031	Contractual Services	197,000	202,000	22,000	155,000	100,500	115,500
216-510-43034	Cost of Issuance	.00	.00	.00	.00	.00	.00
216-510-43100	Audit Services	5,800	4,250	4,250	4,250	4,500	4,250
216-510-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
216-510-45080	Park Grounds & Bldgs Maint	.00	.00	.00	.00	.00	.00
216-510-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
216-510-48900	Computer Software - Capital	.00	.00	.00	.00	.00	.00
Total Measure R:		202,800	206,250	26,250	159,250	105,000	119,750
Interfund Transfers							
216-599-49999	Transfers Out	931,881	2,445,925	914,441	1,037,733	987,733	1,552,747
Total Interfund Transfers:		931,881	2,445,925	914,441	1,037,733	987,733	1,552,747



MEASURE U – HIGHLIGHTS FOR FY2022-23

PROGRAM DESCRIPTION

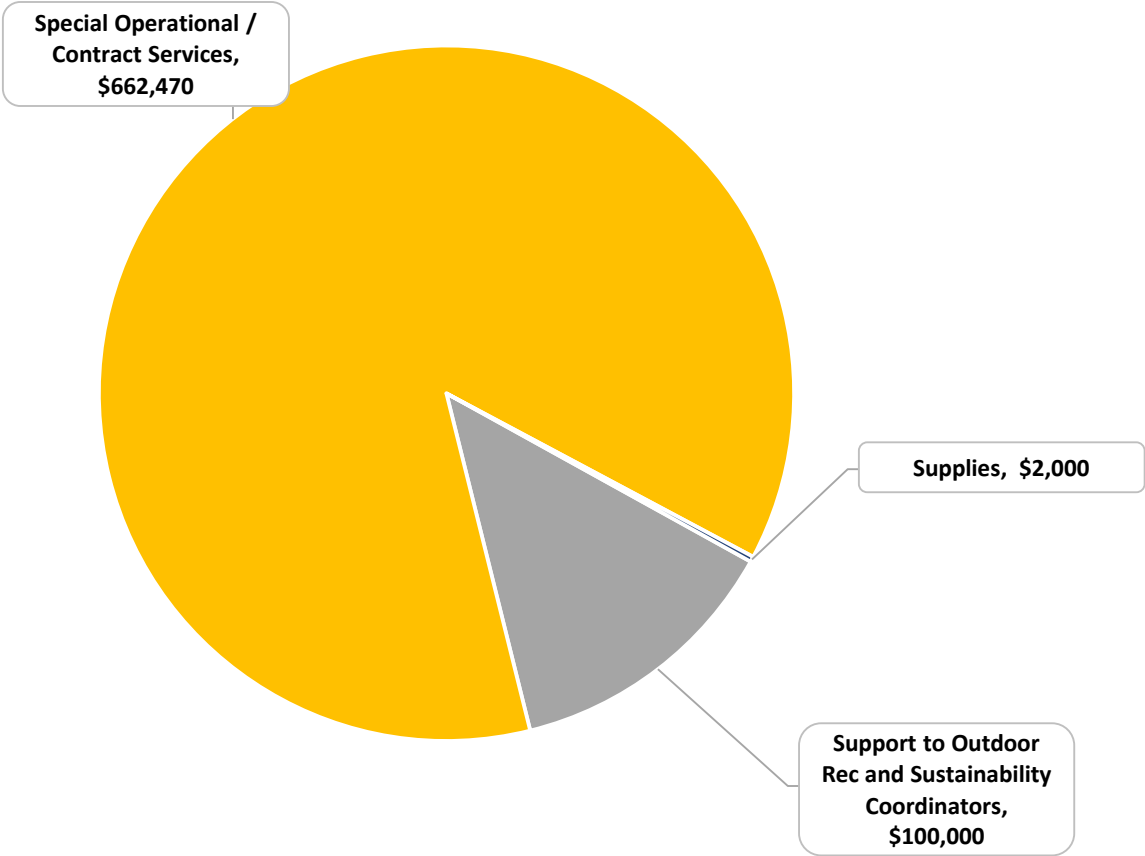
The Measure U or “Mammoth Lakes Mobility, Recreation, and Arts & Culture Utility Users Tax Ordinance” was adopted by the Mammoth Lakes Town Council on March 17, 2010 and approved by the voters of the Town of Mammoth Lakes on June 8, 2010.

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	\$	485,000
Utility Tax: Gas	\$	320,000
Total Annual Revenue	\$	880,000
Measure U - Annual Expenses FY22-23		
Programming	\$	186,000
Office of Outdoor Rec Coordinator	\$	75,000
Office of Outdoor Rec Manager	\$	25,000
Special Projects	\$	25,000
Transit Services	\$	25,000
Edison Hall Operations	\$	15,000
Event Contracts Processing	\$	7,220
Audit Services	\$	4,250
Equipment Replacement	\$	2,000
Total Annual Expenses	\$	364,470
Measure U - One-Time Expenses FY22-23		
MACC Concept Revision and Update	\$	100,000
Total Annual Expenses	\$	100,000
MACC Operating - Set aside future expense	\$	300,000
Change in Fund Balance		115,530

Measure U



Total Expenditure \$ 764,470

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Measure U Utility Users Tax							
Measure U Utility Users Tax							
217-000-30910	Utility Tax: Telephone	167,025	42,234	41,483	75,000	53,701	75,000
217-000-30920	Utility Tax: Electricity	569,372	535,653	586,437	475,000	662,550	485,000
217-000-30930	Utility Tax: Gas	147,072	230,459	228,693	320,000	293,651	320,000
217-000-37002	Interest on Investments	77,722	66,070	20,605	.00	17,256	.00
217-000-37100	Refunds and Rebates	.00	112	5,000	.00	.00	.00
217-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
Measure U Utility Users Tax Revenue Total:		961,191	874,528	882,218	870,000	1,027,158	880,000
Total Measure U Utility Users Tax:		961,191	874,528	882,218	870,000	1,027,158	880,000
Recreation Programs							
217-432-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
217-432-42008	Recreation Supplies	1,025	2,000	2,000	2,000	1,966	2,000
Total Recreation Programs:		1,025	2,000	2,000	2,000	1,966	2,000
Parks, Bldgs & Trails Maint							
217-438-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
217-438-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
217-438-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
217-438-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
217-438-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
217-438-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
217-438-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
217-438-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
Total Parks, Bldgs & Trails Maint:		.00	.00	.00	.00	.00	.00
Measure U							
217-513-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
217-513-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
217-513-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
217-513-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
217-513-43031	Contractual Services	223,406	237,441	220,443	854,820	245,000	658,220
217-513-43100	Audit Services	5,700	4,250	4,250	4,250	4,500	4,250
217-513-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Measure U:		229,106	241,691	224,693	859,070	249,500	662,470
Interfund Transfers							
217-599-49999	Transfers Out	.00	1,090,000	1,575,000	75,000	145,000	100,000
Total Interfund Transfers:		.00	1,090,000	1,575,000	75,000	145,000	100,000



TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2022-23

FUND DESCRIPTION

Mammoth Lakes Tourism Business Improvement District

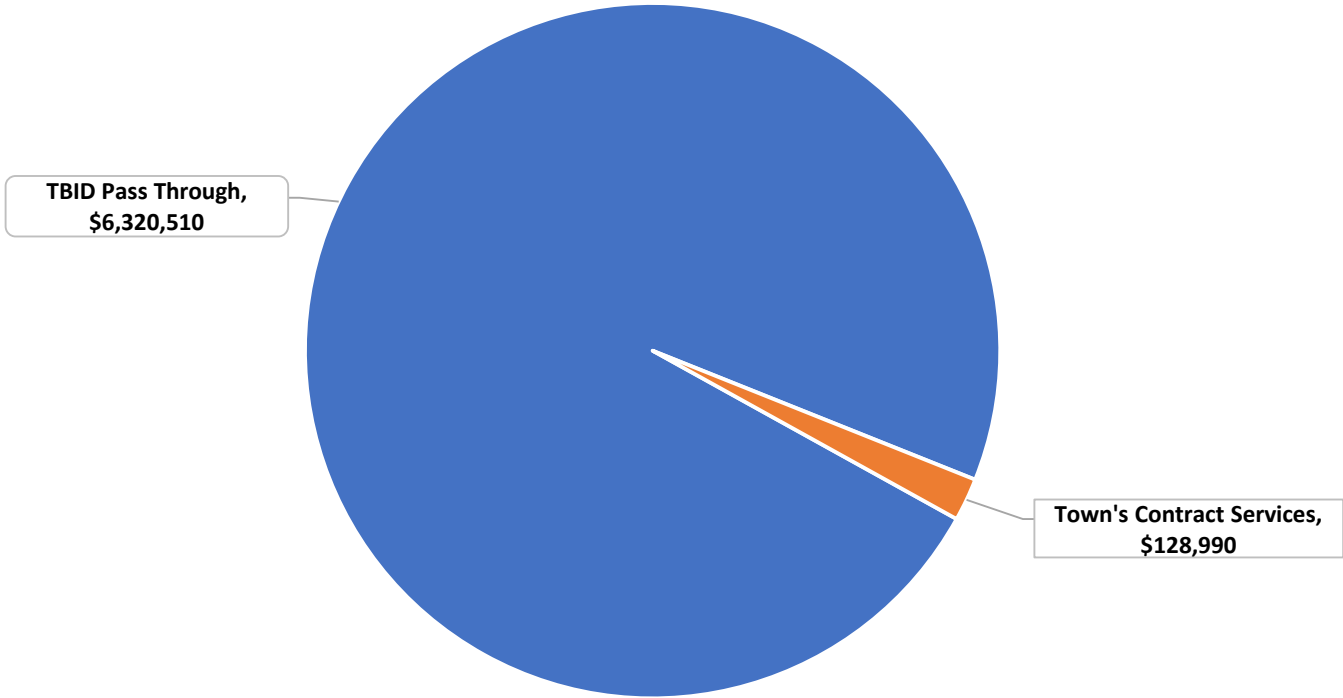
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits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

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

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

All the revenues are collected by the Town. The budgeted revenues for TBID total \$6,449,500. 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 \$ 6,449,500

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
TBID							
TBID							
218-000-32610	TBID - Tier 2 & 3	9,250	8,850	8,500	9,500	7,900	9,500
218-000-32614	TBID-Lodging	1,544,938	1,221,325	1,252,035	1,294,668	2,031,006	2,000,000
218-000-32618	TBID-Retail	1,396,556	1,222,987	1,416,305	1,096,800	1,661,964	1,650,000
218-000-32622	TBID-Restaurant	1,211,070	965,171	835,486	1,070,825	1,353,676	1,290,000
218-000-32626	TBID-Ski Area Tickets	1,494,279	958,033	898,846	1,330,665	1,403,217	1,500,000
218-000-32630	TBID Penalties & Interest	25,584	38,756	37,981	.00	53,555	.00
218-000-32900	TBID Previous Years	.00	.00	.00	.00	.00	.00
218-000-37002	Interest on Investments	3,092	8,141	1,748	.00	1,033	.00
TBID Revenue Total:		5,684,769	4,423,263	4,450,901	4,802,458	6,512,350	6,449,500
Total TBID:		5,684,769	4,423,263	4,450,901	4,802,458	6,512,350	6,449,500
Finance							
218-415-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
218-415-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
218-415-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
218-415-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
218-415-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
218-415-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
218-415-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
218-415-42002	Office Supplies	.00	.00	.00	.00	.00	.00
218-415-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
218-415-43031	Contractual Services	113,961	88,375	89,018	96,049	130,248	128,990
218-415-43033	Computer Support Services	.00	.00	.00	.00	.00	.00
218-415-43114	Credit Card Fees	.00	.00	.00	.00	.00	.00
218-415-43180	Contingency	.00	.00	.00	.00	.00	.00
218-415-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00	.00
Total Finance:		113,961	88,375	89,018	96,049	130,248	128,990
Tourism & Bus Dev't							
218-480-49020	TBID Pass Through	5,584,087	4,306,850	4,356,918	4,706,409	6,078,593	6,320,510
Total Tourism & Bus Dev't:		5,584,087	4,306,850	4,356,918	4,706,409	6,078,593	6,320,510



LONG VALLEY PIT - HIGHLIGHTS FOR FY2022-23

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. In spring of 2022 Town crews consolidated much of the existing asphalt in the pit. This created space for an anticipated influx of material from new development projects. Revenues and expenses are anticipated to increase in 2022-23. These are expected to be temporary increases related to development. Revenues are budgeted at \$26,000 with expenditures of \$3,000.

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Long Valley Pit							
Long Valley Pit							
240-000-31650	Load Charge	41,480	27,170	14,690	26,000	30,728	26,000
240-000-37002	Interest on Investments	2,480	2,649	824	.00	635	.00
Long Valley Pit Revenue Total:		43,960	29,819	15,514	26,000	31,363	26,000
Total Long Valley Pit:		43,960	29,819	15,514	26,000	31,363	26,000
Long Valley Pit							
240-477-40000	Regular Salaries	1,364	365	3,400	.00	4,238	.00
240-477-40111	Temporary Wages	303	.00	.00	.00	.00	.00
240-477-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
240-477-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
240-477-41012	Workers Comp Insurance	88	9	.00	.00	.00	.00
240-477-41020	PERS (Retirement)	360	36	.00	.00	.00	.00
240-477-43031	Contractual Services	.00	.00	129	3,000	.00	3,000
240-477-43060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
240-477-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
Total Long Valley Pit:		2,115	410	3,529	3,000	4,238	3,000



LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2022-23

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 FY2022-23.

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Local Transportation Commiss'n							
Local Transportation Commiss'n							
250-000-32440	Housing In Lieu Fees	.00	.00	.00	.00	.00	.00
250-000-35416	LTC: PPM & RPA Planning	15,240	96,762	128,110	75,000	61,165	75,000
250-000-35418	LTC: RSTP	.00	.00	.00	.00	.00	.00
250-000-37002	Interest on Investments	.00	.00	.00	.00	.00	.00
250-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
250-000-39999	Interfund Transfers In	5,524	.00	.00	.00	.00	.00
Local Transportation Commiss'n Revenue Total:		20,764	96,762	128,110	75,000	61,165	75,000
Total Local Transportation Commiss'n:		20,764	96,762	128,110	75,000	61,165	75,000
Streets - LTC Programs							
250-540-40000	Regular Salaries	6,695	5,804	18,687	35,269	7,673	6,596
250-540-40111	Temporary Wages	550	1,748	.00	.00	1,536	.00
250-540-40113	Overtime Wages	261	407	.00	.00	.00	.00
250-540-40130	Comprehensive Leave	.00	.00	.00	1,382	.00	595
250-540-41002	Health Ins Premiums	.00	.00	.00	9,694	.00	542
250-540-41012	Workers Comp Insurance	417	86	.00	2,353	11,924	465
250-540-41020	PERS (Retirement)	1,705	328	8,164	11,540	9,187	2,694
250-540-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
250-540-42003	Misc Supplies	.00	.00	.00	.00	.00	.00
250-540-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
250-540-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
250-540-43031	Contractual Services	11,137	89,729	117,112	16,305	57,878	64,108
250-540-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
250-540-43130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
250-540-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
Total Streets - LTC Programs:		20,764	98,102	143,962	76,543	88,198	75,001



CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2022-23

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 maintenance work. As an example, we have no annual General Fund source for CIP projects. The work is pursued based on fund availability as it changes every year. A stated goal of the Department is to do enough work that should funding become available, we are prepared to proceed expeditiously. The Town does typically budget approximately \$580,000 each year to improve our roads and infrastructure. This is sometimes carried over to a future year to enable the design and construction of a larger project. Below is a summary of the planned FY2223 projects as presented with the 5-year CIP presentation on July 20, 2022.

TABLE 2 - CIP Budget Outlook for 22/23

Project #	22/23 - Project	Phase	TOML - GF Uncommitted	TOML - GF Committed	M - U	SC DIF	STIP	Assessment District	Transit Reserves	SB1	LTC - RPA / PPM	Grants / Donations	Totals
AF4	IG Infrastructure	CON										\$3,500,000	\$3,500,000
AF7	Parcel Phase 2	TBD		\$5,032,000									\$5,032,000
AF8	Creative Housing Initiative - Bridge Program	TBD		\$1,400,000									\$1,400,000
AF9	Private Sector Partnerships	TBD		\$1,000,000									\$1,000,000
AP2	8 bay ARFF/Snow Removal Main Facility, Utilities, Access Road, & Apron	CON		\$46,000								\$445,000	\$491,000
GF3	ADA Specific Improvements	CON		\$25,000									\$25,000
GF6	Fuel Island Replacement	CON		\$600,000									\$600,000
GF8	Communications System	TBD		\$125,000									\$125,000
GF9	Mammoth Arts and Cultural Center (MACC)	PS&E			\$1,000,000								\$1,000,000
GF11	Edison Theater Improvements	CON		\$100,000									\$100,000
GF12	Foundation Child Care Facility	CON		\$1,650,000									\$1,650,000
GF13	Snow Pit Improvements	CON		\$50,000									\$50,000
GF14	Civic Center - Town Hall	PS&E										\$1,900,000	\$1,900,000
GF16	Parcel Child Care Facility Support - Indoor Improvements	CON				\$160,000							\$160,000
GF16a	Parcel Child Care Facility Support - Outdoor & Playground Improvements	CON		\$250,000									\$250,000
PR3	Parks Maintenance & Improvements (Ice Pink Rehab or removal)	CON		\$100,000									\$100,000
PR7	Dog Park	CON		\$150,000								\$50,000	\$200,000
PR7a	Multi-use Parking and Amenities	CON		\$400,000									\$400,000
PR12	Park at the Parcel	CON										\$268,000	\$268,000
SS1	Old Mammoth Road Beautification	CON						\$500,000					\$500,000
SS2	Main Street Landscaping	CON		\$250,000									\$250,000
SS3	Trail and Municipal Signage Updates (Annual Allocation)	CON		\$25,000									\$25,000
ST11	Bluffs Assessment District Maintenance Project - Slurry Seal	CON						\$91,000					\$91,000
ST13	Chapparal Extension	CON								\$1,978,318			\$1,978,318
SW1	Laurel Mountain Sidewalks (Storm Drain, Streetlights)	CON		\$984,107			\$664,000			\$903,434		\$680,600	\$3,232,141
TT7	Village Parking and Pedestrian Improvements - Pending Grant/Other	CON	\$3,250,000										\$3,250,000
TT8	SR203 (Main Street) Pedestrian Beacons (HSIP Grant)	CON								\$50,000		\$191,400	\$241,400
TT9	Parking at Parcel (50+ Spaces)	CON		\$150,000									\$150,000
		Totals	\$3,250,000	\$12,337,107	\$1,000,000		\$664,000	\$591,000	\$0	\$2,931,752	\$0	\$7,035,000	\$27,968,853

Community Recreation Center (CRC) & Mobility Hub (PR1, PR1a, PR2)

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



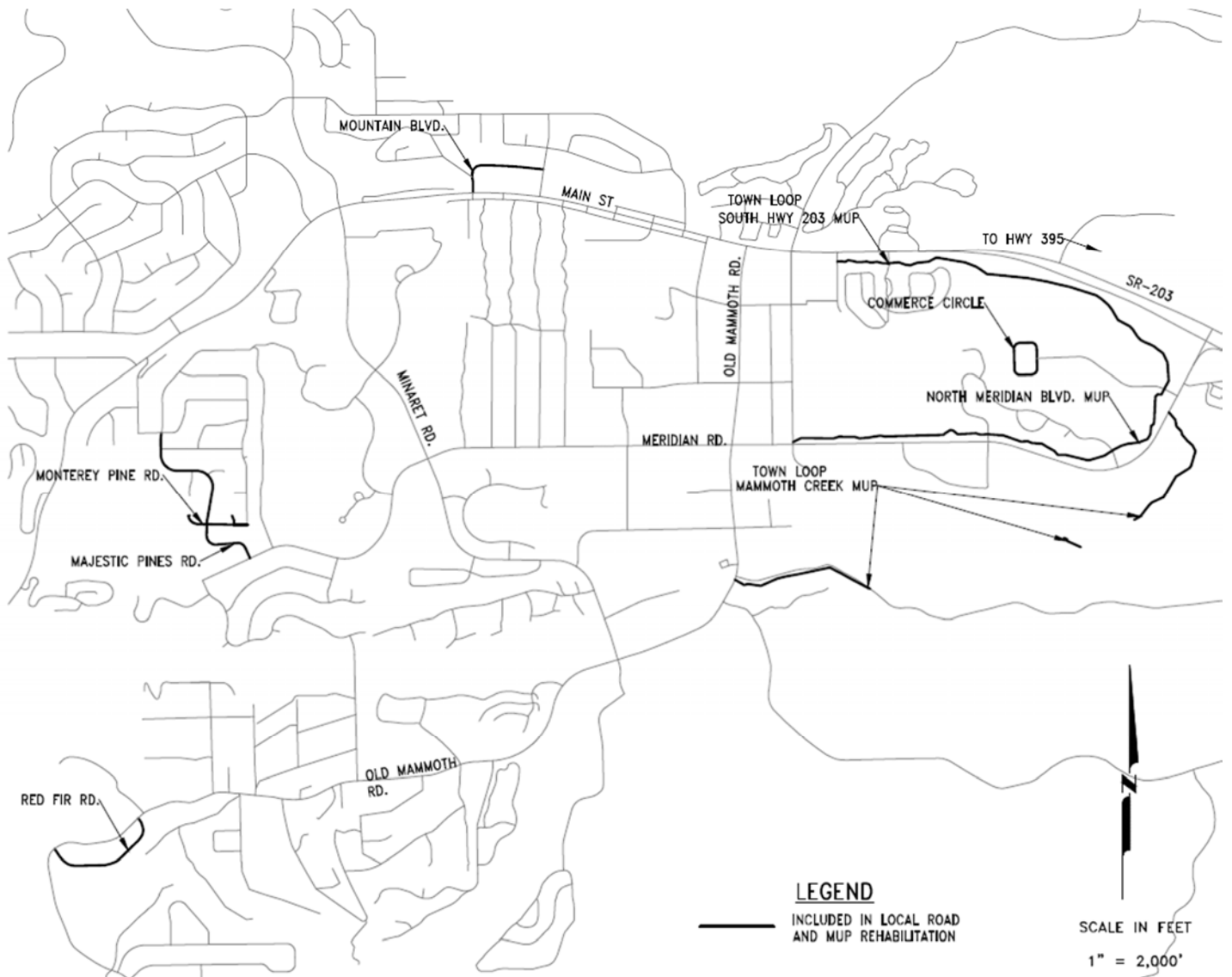
Current Project Estimate CRC	\$15,659,421
Mobility Hub Budget Allocation	\$1,580,000
Interior Improvements Allocation	\$700,000

2021 Street and MUP Rehabilitation Project (ST1)

The 2021 Street and MUP Rehabilitation Project includes rehabilitation of the numerous roads and MUP's. The locations were determined using data collected and entered into the Town's Street Saver Database. This software evaluates the Town's Pavement Condition Index for each street and MUP location and identifies the best treatment options to improve the overall condition index for the Town. These outputs are evaluated and confirmed with field visits from the Street Maintenance Department. Staff is working with utility companies to provide an opportunity to make repairs/upgrades while the road is open. The following road segments and MUP rehabilitation started the summer of 2021 and has been completed this summer, 2022.

Road / MUP	Segment	Treatment
Mountain Blvd	Sierra Blvd to Main	Pulverize 10" AC pavement/native and recompact,

	Street	pave HMA 3.5". Install storm drain drop inlet and pipe.
Commerce Circle	Complete Loop	Cold plane 2.5"-3.5" and recompact base, pave HMA 5.5"
Majestic Pines Rd	Meridian Blvd to Kelly Rd	Pulverize 10" AC pavement/native and recompact, Cold plane 3.5" AC pavement, crack seal & crack membrane, pave HMA 3.5"
Monterey Pines Rd	Southerly E-W section	Cold plane 3.5" AC Pavement, crack seal & crack membrane, pave HMA 3.5"
Red Fir Rd	Entire Length	Cold plane 3.5" AC Pavement, pulverize 7" and recompact base,, pave HMA 3.5"
North Meridian Blvd. MUP	As shown on map	Complete Reconstruction (pulverize and recompact, pave 3" HMA)
Town Loop MUP Segments	As shown on map	Complete Reconstruction



2021 STREET AND MUPs REHABILITATION PROJECT LOCATION MAP

The Housing Now! Initiative (AF1)

Town’s Housing Now! initiative is focused on expanding the availability of affordable workforce housing in the community. This initiative includes purchasing existing housing units and selling them to local qualified residents at affordable prices, expanding options for affordable rental units, continued support for The Parcel development, securing property for near term new affordable housing projects, partnering with private sector developers, and providing match funding in partnership with MLH or other partners for affordable housing projects. The Town Council has committed to providing a minimum of \$1,100,000 funding for housing projects, each fiscal year. The current and proposed housing program exceeds this minimum level of funding in FY22-23.

TOML – MLH Partnership Projects (AF2)

The Town has four partnership programs with Mammoth Lakes Housing (MLH). MLH serves as a subrecipient of Town awarded CDBG or HOME Funds used for down payment assistance. The Town has as Deed Restriction Preservation program currently funded at \$600,000 to be used by MLH or the Town to buy back deed restricted units should a qualified buyer not be found within the allowed time frames. The program is funded primarily from in-lieu fees collected from new development projects. Staff is recommending program funding be increased to \$750,000 in FY22-23 using current in-lieu fees. Mono County also sets aside \$300,000 for this program. The increase in funding is reflective of efforts to increase the number of deed restricted ownership units. The Town has committed \$1.5 million to support the 11-unit affordable housing Access Apartment Project located at 238 Sierra Manor Road. Under the State’s Homekey program, the Town has committed \$1 million to a local project to create 15 units of affordable housing. The Town is also the co-applicant on grants to support these projects. Mono County also committed funds to the Homekey project.

Revolving Loan Fund (Deed Restriction Preservation) FY21-22 Allocation	\$600,000
Requested Allocation Increase for FY22-23 (In-lieu fees)	\$150,000
Access Apartments (238 Sierra Manor Road) FY21-22 Budget Allocation:	\$1,500,000
Homekey Project FY21-22 Budget Allocation	\$1,000,000

60 Joaquin Rd – Four New Housing Units (AF3)

Town acquired the vacant 0.20-acre site at 60 Joaquin Road in the Sierra Valley Sites in summer 2021. The Town Council authorized a contract with the selected Design-Build entity, MMI Consulting LLC, in April 2022 and the Town is looking forward to kicking off the project in Summer 2022. The project will provide four (4) for-sale units in two (2) duplex buildings that will be available to households earning up to 120% of the area median income (AMI). Per the schedule provided by the Design-Build entity, construction is scheduled to begin in late Summer 2022 and be completed in late Summer 2023. A rendering of the project as proposed is below. The final design is subject to the Town’s typical entitlement process.

Carryover Budget Allocation for 60 Joaquin FY21-22: \$2,700,000



CONTRACTOR PROPOSAL FOR 60 JOAQUIN PROJECT

The Parcel Infill Infrastructure Grant (AF4)

The Town and the Parcel Development Partner (Pacific West Communities) were awarded a \$20.6 million Infill Infrastructure Grant (IIG) from the California Department of Housing and Community Development. The use of these funds will extend over several years as the Parcel is built out. The funding will be used for public and private infrastructure to support this affordable housing project. Build out is planned to include a minimum of 450 housing units. Phase 1 (81 units) is under construction and Phase 2 has been approved (see details below). The Capital Budget carries the grant funding over time and actual use of the funds will depend on construction schedules. The FY21-22 budget allocated \$7.5 million with remaining funds extending out over the 5-year capital plan.

Carryover Budget FY21-22: \$7,500,000

Budget Allocation FY22-23: \$3,500,000

The Parcel Phase 2 (AF7)

Staff and the development team at Pacific West Communities have completed preliminary design work on the second phase of the Parcel. The project includes 146 units consisting of a mix of studio, 1 bedroom, 2 bedroom, and 3-bedroom rental units. The project has completed the entitlement process and is ready to submit for grant funding this summer. The probable funding sources are well known, and an estimate of the Town's contribution has been based on these opportunities. The current estimated Town participation for Phase 2 is \$5.1 million. One million has already been set aside for the project. Over the course of FY22-23 and the close out of FY21-22, additional funds will be identified to support the project. While only an estimate the Town needs to set aside funding to match potential grant opportunities. Having match funding available at the time the Town and/or Pacific West Communities applies for grants will strengthen the application and the possibility of receiving funding.

Current Budget FY21-22: \$1,000,000

Budget Allocation for Parcel Phase II FY22-23: \$1,200,000



DEVELOPER PROPOSAL FOR THE PARCEL PHASE 2 PROJECT

Creative Housing Initiative – Five Workforce Housing Units/Two Town Units (AF8)

Under the Town’s Bridge program five housing units were purchased for the purpose of making the units available to households earning up to 120% of the area median income (AMI). The funding provides a “bridge” the local workforce to move from renting to homeownership. This program has the added benefit of previous rental units being available. A four-bedroom unit in San Joaquin Villas complex and a three-bedroom room unit in the Meridian Court complex closed escrow in FY21-22. A two-bedroom unit in LaVista Blanc and two 1-bedroom units in the Meridian Court complex have been purchased and are available for purchase by qualifying households. The Town also provided down payment assistance for the two units in escrow. Down payment assistance is provided from miscellaneous funding within the Housing Now! program from repayment of previous loans. Proceeds from the sale of these units are placed back in the program. Over time these funds will be diminished due to the lower selling price. The Town has also acquired two-studio units to use to assist Town and other agency partners in transitioning employees to the region. The Town also owns a one-bedroom unit and two, two-bedroom units used for this purpose.

Bridge Program Allocation FY22-23 \$1,400,000.

Private Sector Partnership (AF9)

The Town is in active discussions with private sector partners on the development of a six-unit condo complex. The complex would be restricted to local workforce tenants. The concept is to structure the housing with a lease(s) to local employers to support the financing of the project along with a Town grant. A regulatory agreement will be in place to cap maximum lease amounts and to address the potential future sale of the units. Employers may further subsidize rents to secure housing for their employees. If the partners and agreements are satisfactory to all, the project could proceed to construction in FY22-23 with a 16 +/- month construction schedule.

Private Sector Partnership FY22-23 Allocation: \$1,000,000

Chaparral Road Extension (ST13)

This project will extend Chaparral Road into the Parcel connecting it with the Parcel Phase 1 street network to allow for flow of traffic, transit, and pedestrians. The project includes underground utilities, sidewalks, MUPs, transit stops and related infrastructure for a complete street. The project went to

bid in 4th quarter FY21-22, with construction starting FY22-23. Funding for the project is from the Mono County allotment of SB1 Funds. Budget includes a 10% contingency.

Budget Allocation of SB1 Funds provided to the Town for FY22-23: \$1,978,318



Additional Parking Lot in the Parcel (TT9)

This project will add approximately 50 parking spaces within the Parcel to assist with parking management plans. The added spaces are designed to meet specific needs of residents of the Parcel and is not intended as a public lot. As parking management plans are implemented throughout the Parcel the site may be converted in the future to housing units. The rough estimate for this project is \$150,000. Funding is recommended from the Gas Tax/Road Fund reserves. The final location and design will be completed along with Phase 2 planning of the Parcel project. The work will start in FY22-23.

Allocation of Road Fund Reserves for FY22-23: \$150,000



The Parcel Childcare and Park at the Parcel (GF16, GF16a, and PR12)

Phase 1 of the Parcel includes approximately 2700 square feet of space for childcare and 0.8 acres of space for a public park. The park is split between dedicated childcare space and community park area.

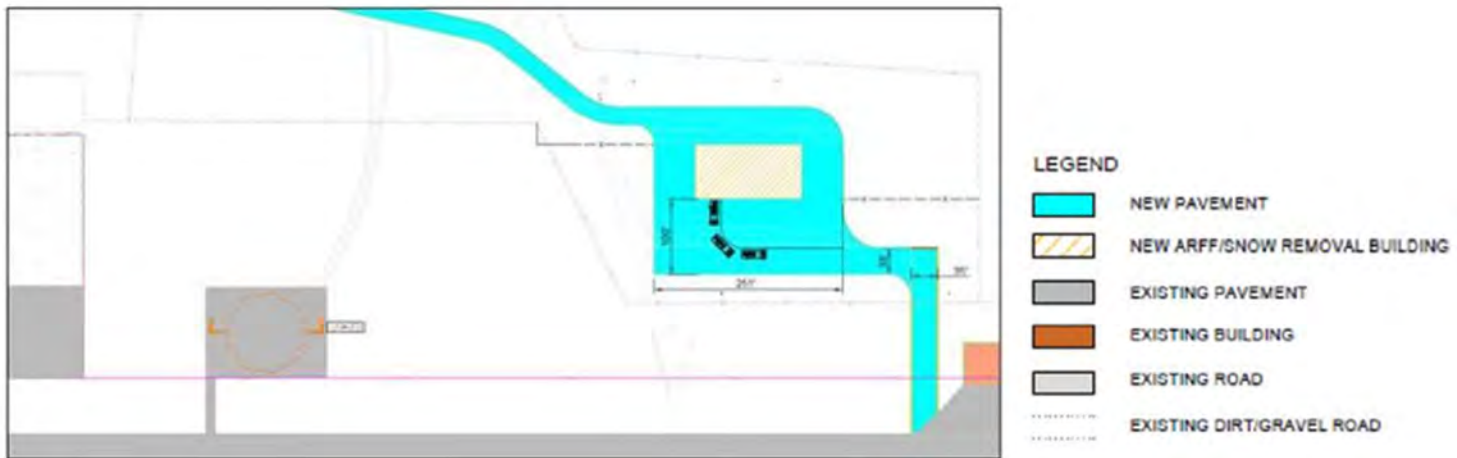
The childcare space is being designed to include the pre-school services which will be relocated from the current High School site. The childcare space is planned to be in use year-round. The space will accommodate 25-30 children. The funding for the outdoor area and tenant improvements includes a Town contribution of \$250,000 and the use of childcare DIF revenue of \$160,000 for total funding of \$410,000. The final cost of improvements has not been determined. The park has initial funding of \$268,000 from a CARES Act CDBG grant to purchase playground and other equipment. The full build out of the park will require additional funding. The project will need to be phased.

Budget Allocation for FY22-23 Childcare	\$250,000
Recommended use of Childcare DIF Revenue	\$160,000
Community Park Grant Funding Allocation	\$268,000

Aircraft Rescue & Fire Fighting (ARFF)/Snow Removal Equipment Building (AP2)

Mammoth Yosemite Airport currently leases a hangar from the Fixed Based Operator to house its ARFF and snow removal equipment. The hangar does not have adequate space to house all of the equipment and therefore much of the equipment is stored outside. The project will provide adequate storage for equipment and will enhance airport safety by providing adequate ARFF support rooms and increase ease of access and response times to any airport incident. This project includes a new 8-bay equipment building with apron for vehicles and an access road. NEPA and CEQA have both been completed for the proposed project. The Town requested a FY2022 Airport Improvement Program (AIP) Grant for design and plans. This work will facilitate a request for a construction grant in FY2023 to use AIP and discretionary funds. The town also plans to use airport capital improvement plan funds to fund one of the bays that is not AIP eligible. The cost estimate for design is \$491,000 and construction is \$7,254,000. Construction is dependent on receiving AIP funding.

Budget Allocation of Airport Reserves for ARFF Building	\$841,000
AIP Grant Funding:	\$6,904,000



Communication System (GF8)

The Town of Mammoth Lakes is working with its regional partners to upgrade the 30-year-old communications system. Mono County has hired consultants to evaluate and recommend the most viable alternative. The Town is setting aside funding to support the implementation of the preferred alternative. The final cost of a new system is expected to cost upwards of \$1.5M. Currently \$1,250,000 has been set aside for the project. Setting aside funding when available to the Town will mitigate the financial impact of upgrading the system. Staff is recommending an additional \$125,000 be set aside with the potential need for additional funding of \$125,000 for full project. The current analysis supports integration of communication systems with the planned State system. The California Radio

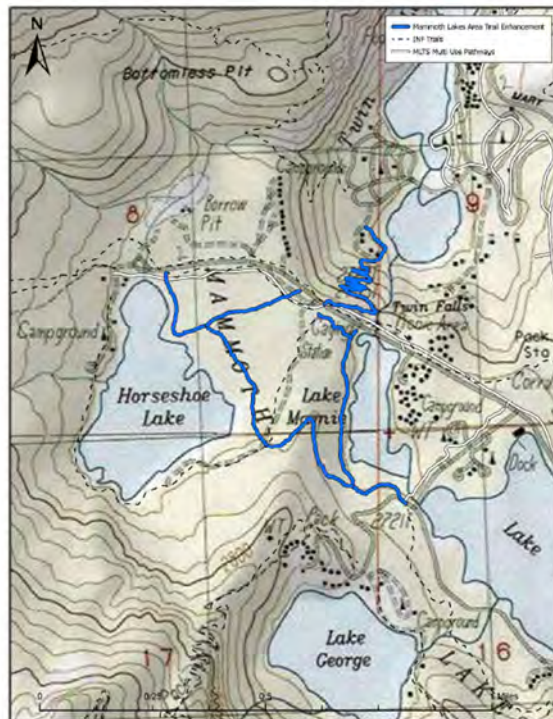
Interoperable System (CRIS) Program was established in 2019 as part of a strategic effort to leverage the more advanced radio technology available on the market today and to put a more robust and effective communication tool at the disposal of California's first responder community. The key features of the CRIS will be a Project 25 compliant trunked radio system which interfaces to similar local systems throughout the state of California. When fully developed the CRIS will provide radio coverage to over 90% of the State's population and over 60% of the State's geographic footprint.

Current Budget Communication System FY21-22: \$1,250,000
Budget request for FY22-23: \$125,000

Lakes Basin Connector Trails (TR4)

Town of Mammoth Lakes proposes to construct approximately 2.5 miles of multi-use, nonmotorized U.S. Forest Service system trail(s) to provide additional recreation opportunities and connect users to popular destination features and facilities in the Lakes Basin cirque. These soft surface trails will help to mitigate existing improvised use trails. The new trails will be supported by appropriate signage and wayfinding. The project is funded by a \$50,000 allocation from the Trails Program Fund Balance, with \$35,000 remaining for FY22-23.

Budget Allocation Lakes Basin Connector Trails (MTC-Trails) FY22-23 \$35,000



LOCATION OF LAKES BASIN CONNECTOR TRAILS

Design (PS&E) Projects

The Town is working to develop three shovel ready projects. The funding for these efforts was programmed into the State Transportation Improvement Program. The work will include project design including plans, specifications, and engineering (PS&E). These started in 21/22 and will continue into 2022/23 and put the Town in a position to receive grant, or other construction funding if the opportunity arises.

- **Minaret Road Multi-Use Path (TR1)**

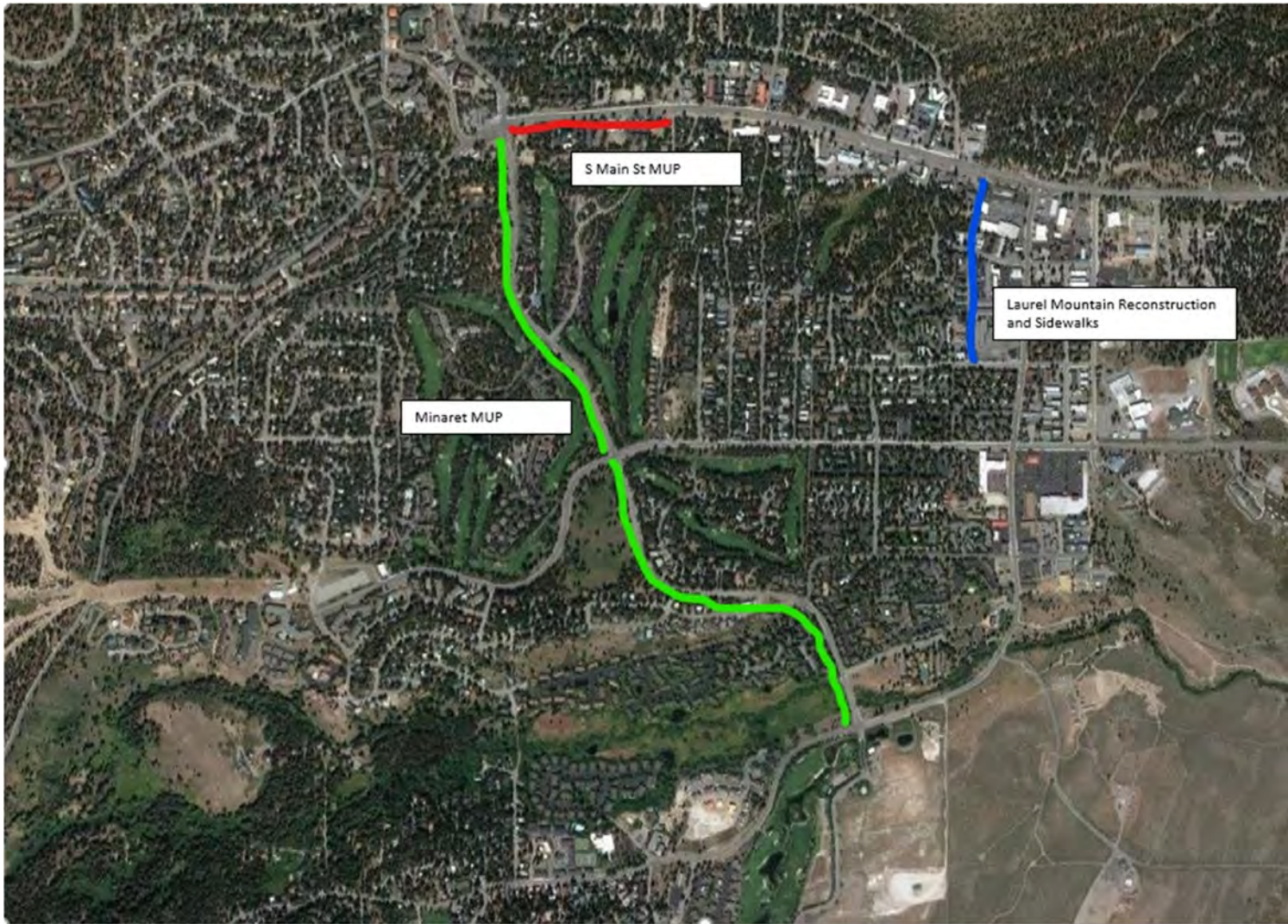
The proposed Minaret Road multi-use path (MUP) will be located on the west side on Minaret Road from Lake Mary Road to Old Mammoth Road. The proposed 7200 LF of path will connect the Old Mammoth Road MUP to the Lakes Basin Path MUP along Minaret Rd and other existing and future pedestrian and bicycle facilities. The Minaret Road MUP Project will construct a Class I MUP that is physically separated from the roadway and provides for additional non-motorized modes of travel. The project will include signage and wayfinding, drainage improvements, and intersection lighting as needed. The alignment of the MUP may require additional intersection improvements at Minaret and Meridian. A round-a-bout is being looked at as a solution to remedy pedestrian, bicycle, and golf cart conflicts at the intersection. Design for project will have an estimated cost of \$250,000 and is funded by a State Transportation Improvement program (STIP) grant. The planning and design work will be completed early FY22-23. Construction is dependent on identification of funding.

Budget Allocation for Minaret MUP (STIP Funds) carryover from FY21-22: \$250,000

- **Main Street Multi-Use Path (TR2)**

The Main Street MUP will close a gap between the Lakes Basin Path MUP and the Town Loop MUP located at Callahan Way. The project is located on the south side of Main Street/SR203 within the Caltrans ROW. The project includes 1700LF of separated ADA compliant asphalt multi-use path, drainage improvements, slope protection, transit improvements, lighting, signage and wayfinding, and other supporting infrastructure. The project provides better connectivity, continuity, and mobility for non-motorized users. The project provides a significantly safer option than the existing conditions. The project will include design of trail wayfinding signage that will extend into the existing Main Street sidewalk project as recommended by the Trails Manager. Design for the project will have an estimated cost of \$250,000 and is funded by a STIP grant. The planning and design work will be completed late FY22-23. Construction is dependent on identification of funding.

Budget Allocation Main Street South Side MUP (STIP Funds) carryover from FY21-22: \$250,000

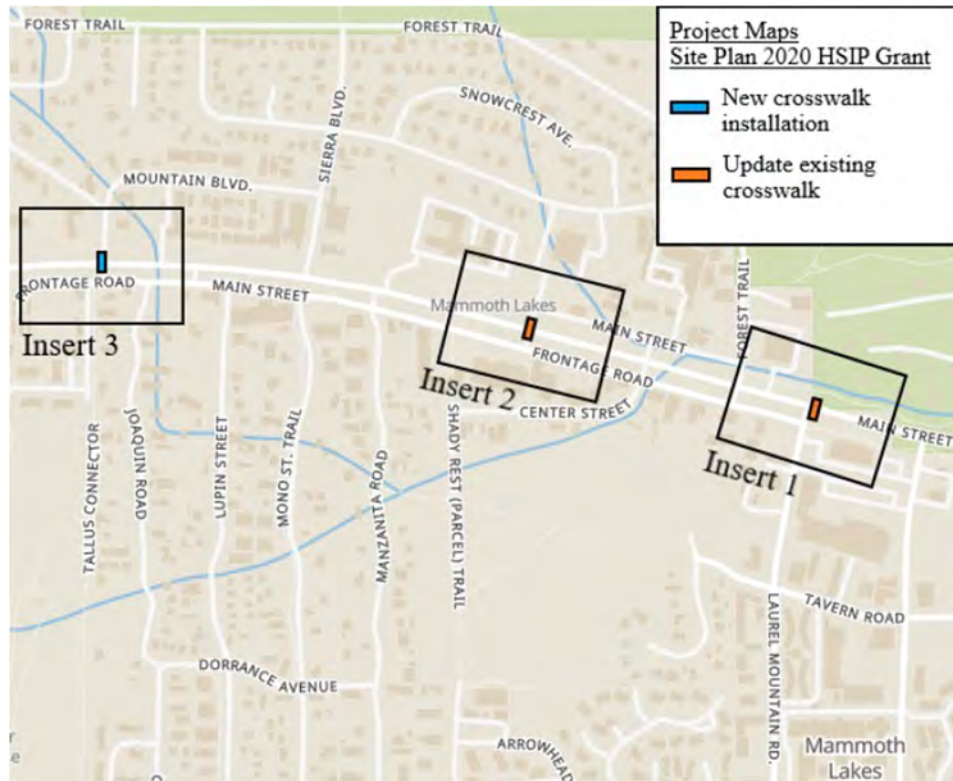


LOCATION OF PROPOSED DESIGN PROJECTS

SR203 (Main Street) Pedestrian Beacons - HSIP Grant (TT8)

The Town of Mammoth Lakes submitted and was awarded a \$191,400 Highway Safety Improvement Grant (HSIP) to upgrade crosswalks along SR203. The grant provides funding to upgrade two pedestrian activated crosswalk beacons (Laurel Mountain and Post Office) with RRFD signalization. A third new RRFD beacon will be installed at Mountain Blvd. The project is located within the Town of Mammoth Lakes along Main Street (SR203). Design work began in FY21-22 with construction scheduled for FY22-23. This work will be coordinated with other design and construction efforts in the area. An additional \$50,000 is proposed to be added to the budget. Funding will come from SB1 which was approved by resolution by the Town Council.

Allocated Budget for SR203 Crosswalk Upgrades (Grant Funds) FY21-22:	\$191,400
Budget allocation for FY22-23:	\$ 50,000



LOCATIONS OF CROSSWALK IMPROVEMENTS ON MAIN ST/HWY 203

Dog Park and Multi-use Parking (PR7 & PR7a)

The Town is also looking at locations for the development of a Dog Park. Currently, the Town does not have places that are designed for off-leash dog use. Our local parks and sports fields have become used for this purpose resulting in several gallons of dog waste being removed from these facilities. Dogs are also often allowed to run off leash within the park and sports fields in violation of Town code. Having a dedicated space for this purpose meets community need for a place allowing dogs to run off leash, socialize and increases the norm for users of the dog park to pick up after their pets. The Town has received a \$50,000 T-Mobile grant and allocated an additional \$150,000 for a dog park. We are also exploring the opportunity to use a portion of MLF vacant property for this purpose. Again, the long-term land use plan is for housing. Space is also available for expanded parking to support the other uses such as the MACC, Dog Park, area MUPs and future amphitheater space.

Budget allocation for Dog Park FY21-22:	\$150,000
Budget allocation for Dog Park FY22-23:	\$ 50,000
Budget allocation for multi-use parking FY22-23:	\$400,000

Snow Pit Improvements (GF13)

The Town currently manages a Use Permit with USFS for snow storage. The terms of this permit are not favorable to the Town and costs associated with contracting services are unsustainable. The Town will continue to work with the Inyo National Forest on the use of land for snow storage. The need for adequate snow storage continues to be a critical factor in managing snow for public safety and keeping the Town open during storm events. The need for the larger Forest Service site will continue and the Town will keep the use permit in place. Town staff has been looking at less costly alternatives for snow storage, as higher costs are ultimately passed on to local businesses and

residents. The availability of private land in the Town for this purpose is very limited. Vacant land owned by Mammoth Lakes Foundation (MLF) has the potential to be used on a short-term basis for a limited snow storage area (5+/- acres). The longer-term vision for the property is for housing. The terms of the contract on the use of the site will provide a lower cost option to the Town, while maintaining service for the community. The vacant acreage will accommodate much of the Town's snow storage need. The requested funding would be used to develop secure access to the site. The use of the site is subject to completing agreements and the environmental analysis.

Budget allocation for Snow Storage Access Improvements FY22-23: \$50,000

Foundation Childcare Facility (GF12)

Several factors have come together creating an opportunity to provide expanded childcare services. The need for expanded childcare and early child education services has been expressed by individuals, businesses, and local service agencies. With relocation of the IMACA preschool to the Parcel and Mono County Office of Education (MCOE) taking on operations and the obligated removal of IMACA facility at the High School new opportunities for childcare were presented. Staff has reached out to MUSD regarding allowing the Town to repurpose the portable classrooms that are to be disposed of by MUSD as part of the High School Remodel. Staff is looking at 6+/- buildings to create a childcare early child education facility. This project is subject to reaching a set of final agreements. The project is time constrained due to the need to remove the modular buildings at the High School by end of June 2023. Upon initial review the buildings are usable but will require roofing work and siding after they are relocated. The extent of the interior remodel is yet to be determined, but improvements to meet state code for childcare facilities will be required. The final product will be dependent on budget and costs but will need to include an appropriate outdoor play area. The funding set aside will be used to cover design, permits, building relocation, foundation construction, inside improvements and limited outside improvements. The Town has awarded a design contract to AP Architects, which is currently pending final execution. Project kick-off is expected in September.

Budget allocation for Childcare Facility FY22-23: \$1,650,000

Edison Hall Improvements (GF11)

Mammoth Lakes Foundation (MLF) is proceeding with needed improvements to Edison Hall. The Town and MLF are looking at options to partner up to take on operational support to meet the goal of opening the Edison Hall for summer 2022 programming. Staff is requesting the allocation of \$100,000 to support access updates to parking for ADA access and to support the addition of future storage/workshop space. Minor improvements, cleaning and preparing spaces for re-opening will be necessary.

Budget allocation for Edison Hall FY22-23: \$100,000

Mammoth Arts and Cultural Center (MACC) (GF9)

The establishment of the Mammoth Arts and Cultural Center (MACC) in the Town of Mammoth Lakes has been under consideration for several years. The concept plan has included a performing arts theatre, a smaller outdoor amphitheater, use of Edison Hall (theatre), storage/workshop space, parking, and other ancillary uses. The concept plans have gone through several iterations. The location for the MACC is on property (Approx. 8 acres) owned by the Mammoth Lakes Foundation (MLF). Aligning the scope of the project with realistic funding availability has been challenging. Over the past year Town staff have re-engaged with the Mammoth Lakes Foundation to evaluate options to achieve a viable project and take advantage of new opportunities. This process has been under discussion in different forms for several years.

A concept design for a new performing arts auditorium integrated with the existing Edison Hall was prepared. The concept achieved a more realistic project that is being refined to ensure the facility will meet the existing and expansion needs of most current users and serve new opportunities. Accordingly, the concept plan will need funding for additional refinement. A request of \$100,000 for

consideration from Measure U is being prepared. The discussions between the Town, MLF, user groups, private donors, and others have gone well, resulting in the opportunity to explore a mixed-use approach to address other expressed needs for community amenities and services. The timing of these discussions with other community projects also created new opportunities for collaboration. The projects discussed below are still conceptual and will require the completion of agreements, planning processes and implementation of capital programs. The timeline for achieving some of the proposed amenities and services are very tight and the allocation of funding for the proposed work program is required. The following principles and goals have guided the discussion and proposals under consideration.

1. The financial commitment to Arts and Culture facilities:
 - o Measure U Capital Funding of \$2,500,000 for the MACC
 - o Measure U MACC Operating Funding commitment of up to \$300,000 annually
 - o Ongoing funding of arts and culture programming from Measure U in the community
 - o Kern Community College District (local bond measure) funding of \$7,500,000 for MACC
 - o Private donor funding in excess of \$2,000,000 supporting arts and culture
2. The option to reopen the Edison Theatre for programming Summer 2022
3. A focus to restructure MLF finances on educational efforts and leverage land for MACC and other uses
4. A desire to retain majority elements of the original MACC vision.
5. Potential opportunity to address community need for childcare services
6. Potential opportunity for an interim, limited, and cost-effective snow storage area
7. Potential opportunity for an interim Dog Park and future housing site(s).
8. Expanded parking supporting new and existing amenities.

The concepts presented here are co-dependent (while timing may change each element is part of the whole), are subject to agreements still to be finalized, may be limited in scope due to cost, and most importantly will require partners and others working in good faith to achieve the envisioned outcomes. The following projects are presented as “placeholders” within the Town’s Capital Improvement Program. The request demonstrates the Town’s commitment and leadership role of investing in the community through partnerships and creativity. The budget numbers are very rough estimates and reflect the time constraints of the work program, which may require future adjustments to scope or additional resources. Assuming all the required agreements are in place, current funding allocation for preplanning work (\$150,000) will be used to initiate the required CEQA and other planning analysis and Town processes.



In an effort to engage with OHV users and opportunities in the Shady Rest Inyo Craters sub-region, TOML applied for and was awarded a three-year planning grant from the California State Parks Off-Highway Motor Vehicle Division Grant Program in 2020. The TOML, in partnership with Inyo National Forest – Mammoth Ranger District and Mono County, is using the California OHV planning grant funds for on-the-ground planning and environmental review (NEPA/CEQA) in order to optimize existing OHV trail facilities that serve a wide spectrum of user groups and to consider enhanced opportunities for trails and sustainable recreation in the Shady Rest Inyo Craters sub-region. Total budget for the project is \$200,000 funded by OHV Green Sticker grant. This is a multiyear project. The project not currently in the Inyo National Forest Program of Work, and no funding is allocated for the for FY22-23.

ADA Improvements (GF3)

The Town has an approved ADA transition plan. The plan outlines various ADA improvements for Town facilities. Each year the Town continues to make reasonable effort to implement ADA improvements. The funding is noted tin the Capital program to track progress made on plan implementation. The minimum annual allocation is \$25,000.

Budget Allocation for ADA Improvements FY22-23 \$25,000

Town Public Works Yard Fuel Island Upgrade/Replacement (GF6)

The future upgrade and replacement of the Town's fueling system at the Public Works Yard (or Corporation Yard) is scheduled to be upgraded and relocated to improve overall use and circulation with the Yard. The first phase is the purchase and placement of above ground fuel tanks. The existing underground tanks will be removed as part of a future project along with the relocation of the Fuel Island. The current fuel island will continue to be used for the interim period of time. The projected project cost for Phase 1 is \$600,000 with funding set aside in FY21-22. The project work will be initiated in FY22-23, however ordering of new tanks may be completed in FY21-22. Total project costs will be higher and additional funding will need to be allocated.

Budget Allocation for Fuel Island Upgrade FY22-23: \$600,000



Main Street Landscaping (SS2)

This project includes rehabilitation of existing irrigation and installation of new drip irrigation where necessary, and installation of seed mix and drought-resistant plantings along both sides of Main Street from Mountain Blvd to just past Old Mammoth Road. Estimated project cost for construction is

\$250,000. Due to anticipated water restrictions, the project may be phased to reduce quantity of plantings and water demand.

Funding allocation FY22-23 \$ 250,000

North Side



South Side



Old Mammoth Road Landscaping (SS1)

This project includes rehabilitation of existing irrigation and installation of new drip irrigation where necessary, installation of pavers and concrete in existing dirt strips to reduce overall planting area, installation of drought-resistant plantings at select locations (primarily at intersections), and placement of several annual planter boxes along the length of the road. These planter boxes will be removed and stored for the winter. Estimated total project cost is \$1,130,000, to be split between phases. Total current available funding is \$630,000. Phase 1 involves all irrigation work and select planting areas and a portion of the planter boxes, with an estimated cost of \$500,000. Funding is from the Old Mammoth Road Benefit Assessment District. Additional funding will be necessary to complete Phase 2.

Budget allocation for Old Mammoth Road Landscaping Budget FY22-23: \$500,000

West Side



East Side



Laurel Mountain Road Infrastructure (Street Rehab, Sidewalks, Storm Drain, Streetlights) (SW1)

Project is located on Laurel Mountain Rd in the Town of Mammoth Lakes. The project limits are Main Street (SR203) and Sierra Nevada Road, with the southerly 575 feet to be constructed by a private developer. Improvements include sidewalk on the east side of the road, streetlights, curb and gutter, bike lanes, storm drain, sewer extension, pedestrian flashing beacon, and pavement reconstruction. This project will serve the new Parcel development and the existing residents and businesses. The project will be designed to work with and complement the new development at the Parcel, recently constructed Main Street sidewalks, the new transit shelter across from Laurel Mountain Rd on Main Street, and the Highway Safety Improvement Program (HSIP) crosswalk upgrades. The project has a mix of funding sources, and estimated cost for the Town's portion of the project is \$3,232,141 including a 10% contingency. This will be a multi-year and phased project.

Budget allocation Laurel Mountain Infrastructure FY22-23: \$3,232,141

Trail and Municipal Signage (SS3)

The updating, repair and installation of new signage is an ongoing program of work. The Capital Budget allocates \$25,000 for the program. This level of work is not generally a defined capital project, but the program provides ongoing dedicated maintenance funding as a priority. The program is coordinated between the Office of Outdoor Recreation and Public Works. While noted in the CIP the funding is allocated in the Office of Outdoor Recreation.

Budget allocation Trail & Municipal Signage FY22-23: \$25,000

Civic Center – Town Hall (GF14)

Staff have recently reported that the costs of leasing the current town offices have increased significantly. Staff is investigating constructing a new Town Hall. The Town owns the land on the NE corner of Tavern and Sierra Park. This property was acquired for the purpose of building a civic center including a Town Hall and other municipal functions. A courthouse, police station, and County administrative building have already been completed. The proposed budget set aside will cover the initial programming and design work needed to understand the costs of the facility. An RFQ/RFP has

been issued to qualified architects to assist in the development of these documents. Staff anticipates completing this work in late summer in order to provide Council with an accurate picture of the costs to construct a new facility and the financial plan. The proposed funding source is American Rescue Plan Act (ARPA) funding. Funding for new Town Offices would be through a debt issuance.

Budget allocation for Town Hall FY22-23: \$1,900,000

Village Area Pedestrian and Transit Improvements (TT7)

The Town applied for an EDA grant to add parking spaces (20 spaces) next to the existing Town parking lot north of the Westin. The lot would include EV chargers and is close to transit services and proposes a path from the lot to the Westin stairs (currently there are user created paths). The \$1 million grant will require a 25% match if approved. Also, the Town was approached by the Limelight Hotel developers of the property on the south side of the Westin regarding the previously planned pedestrian bridge connecting across Canyon Blvd to the Village (Gondola building). The bridge would allow a safe pedestrian connection for hotel guests, nearby condo guests and to the Town parking area by reducing the number of pedestrians crossing at street level. The transit stops on the west side of Canyon Blvd (near the stair access to the Westin) is also in need of adjustment to improve operations and a transit shelter. Integrating these potential projects together will improve the existing transit stop, reduce potential pedestrian conflicts crossing Canyon Blvd and enhanced pedestrian connection between hotel/residential/parking area with shopping and dining in the Village. Additional parking will provide visitors and locals with parking options when visiting this core commercial area. The cost estimates are very preliminary. If authorized as a capital project design and cost estimates will be prepared for consideration. The parking area work is dependent upon grant funding.

Budget request for Pedestrian Bridge and Transit Improvements FY22-23:\$3,000,000

(Funding: \$800,000 CFD, \$200,000 Gen Fund; \$2,000,000 part of debt for Town Hall)

Budget allocation for EDA Grant Match (Parking) FY22-23: \$ 250,000

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Capital Projects							
Capital Projects							
300-000-33434	ATP Grant-Mammoth Creek Gap	417,894	.00	.00	.00	.00	.00
300-000-34200	Pending Grant Funding	.00	.00	.00	3,750,000	.00	3,518,000
300-000-34205	FTA Lake George Connector	.00	.00	.00	.00	.00	.00
300-000-34210	Paul S. Sarbanes Award	.00	.00	.00	.00	.00	.00
300-000-34214	SR2S Meridian	.00	.00	.00	.00	.00	.00
300-000-34216	RTIP Mammoth Creek Gap	.00	.00	.00	.00	.00	.00
300-000-34220	FSTIP Upper Main St	641,309	.00	.00	.00	.00	.00
300-000-34221	FSTIP Lower Main St	957,678	2,802,333	99,989	.00	.00	.00
300-000-34224	FSTIP Village Connector	623,812	.00	.00	.00	.00	.00
300-000-34228	USFS Green Sticker	.00	.00	.00	200,000	.00	.00
300-000-35210	State Grants: Misc	.00	.00	.00	.00	399,995	382,400
300-000-35226	SR2S Middle School Path	.00	.00	.00	.00	.00	.00
300-000-35227	SR2S Sierra Nevada Rd	.00	.00	.00	.00	.00	.00
300-000-35228	CBPT-Main St Transportation	.00	.00	.00	.00	.00	.00
300-000-35229	SNC 1148-RT	.00	162,696	203,578	.00	244,554	.00
300-000-35230	CalTrans State Grants	.00	.00	.00	.00	184,931	2,968,813
300-000-35234	CalTrans Federal Grants	.00	.00	.00	.00	.00	.00
300-000-35240	BTA Waterford Bridge	.00	.00	.00	.00	.00	.00
300-000-35242	BTA Meadow Lane Path	.00	.00	.00	.00	.00	.00
300-000-35244	EEEMP College Connector	.00	.00	.00	.00	.00	.00
300-000-35245	Airport Access Road	.00	.00	.00	.00	.00	.00
300-000-35250	Cal Recycle - Whitmore	.00	.00	.00	.00	.00	.00
300-000-35252	Cal Recycle - Programs	48,123	.00	.00	.00	.00	.00
300-000-35260	IRWMP Storm Water Mgmt	.00	.00	.00	.00	.00	.00
300-000-35418	LTC: RSTP	.00	.00	.00	.00	.00	.00
300-000-37002	Interest on Investments	.00	.00	.00	.00	.00	.00
300-000-37100	Refunds and Rebates	497,642	418,409	132,246	.00	636,761	.00
300-000-37104	Participant Reimbursement	.00	.00	.00	.00	.00	4,577,496
300-000-39999	Interfund Transfers In	1,267,566	6,455,128	1,840,278	10,602,453	9,791,813	4,187,691
Capital Projects Revenue Total:		4,454,023	9,838,566	2,276,091	14,552,453	11,258,055	15,634,400
Total Capital Projects:		4,454,023	9,838,566	2,276,091	14,552,453	11,258,055	15,634,400
Capital Projects - Streets							
300-530-40000	Regular Salaries	35,999	22,148	1,085	4,416	.00	2,325
300-530-40111	Temporary Wages	16,587	20,350	.00	1,508	.00	15,077

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
300-530-40113	Overtime Wages	1,536	2,715	.00	.00	.00	.00
300-530-40130	Comprehensive Leave	.00	.00	.00	70	.00	57
300-530-41002	Health Ins Premiums	.00	.00	.00	1,226	.00	1,095
300-530-41012	Workers Comp Insurance	2,178	934	.00	283	.00	154
300-530-41020	PERS (Retirement)	8,909	3,527	.00	1,341	1,104	754
300-530-41028	PARS (Part Time Retirement)	.00	.00	.00	29	.00	293
300-530-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
300-530-43031	Contractual Services	695,168	669,455	16,830	3,901,371	663	8,747,644
300-530-43130	Advertising & Legal Notices	561	.00	.00	.00	.00	.00
300-530-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
Total Capital Projects - Streets:		760,938	719,128	17,915	3,910,244	1,767	8,767,400
Capital Projects - Other							
300-531-40000	Regular Salaries	16,777	17,578	39,841	146,661	61,282	83,741
300-531-40111	Temporary Wages	7,249	8,943	.00	15,077	17,268	15,077
300-531-40113	Overtime Wages	911	1,618	.00	.00	276	.00
300-531-40130	Comprehensive Leave	.00	.00	.00	2,690	.00	5,279
300-531-41002	Health Ins Premiums	.00	.00	.00	34,317	.00	28,078
300-531-41012	Workers Comp Insurance	1,073	35	.00	9,774	.00	5,759
300-531-41020	PERS (Retirement)	4,389	128	.00	47,421	38,167	29,356
300-531-41028	PARS (Part Time Retirement)	.00	.00	.00	293	.00	293
300-531-42003	Misc Supplies	.00	.00	.00	.00	.00	.00
300-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
300-531-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
300-531-42008	Recreation Supplies	.00	.00	.00	.00	.00	.00
300-531-43030	Professional Services	512	.00	.00	.00	.00	.00
300-531-43031	Contractual Services	3,372,587	4,045,078	2,785,828	25,378,095	7,863,068	35,644,478
300-531-43130	Advertising & Legal Notices	1,683	.00	.00	.00	.00	.00
300-531-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
300-531-43420	Taxes & Fees	.00	.00	.00	.00	.00	.00
300-531-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
300-531-48800	Computer Hardware - Capital	.00	.00	.00	.00	.00	.00
Total Capital Projects - Other:		3,405,180	4,073,381	2,825,669	25,634,328	7,980,061	35,812,061
Department: 599							
300-599-49999	Transfers Out	6,056	1,088,560	181,080	.00	10,027	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Capital Projects

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Department: 599:		6,056	1,088,560	181,080	.00	10,027	.00



DEVELOPMENT IMPACT FEES - HIGHLIGHTS FOR FY2022-23

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

TOWN'S DEVELOPMENT IMPACT FEE FUNDS

The Town adopted Ordinance No. 98-01 establishing Development Impact Fees (DIF) on new development projects and added Municipal Code Sections 15.16.080 through 15.16.095. The regulations were adopted through the enactment of Government Code Sections 66001 through 66009. The ordinance was adopted to defray the cost of new development impacts on existing infrastructure that cannot be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.

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

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

The Town fee categories and descriptions are as follows:

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

- D. Parkland Acquisition and Recreation Facilities. This fee is the pro-rata share of new development for the purchase of new park land and development of park facilities.
- E. Mono County Office of Education Facilities (MCOE). The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.
- F. Circulation System (Streets, Signals, Bridges, Transit, and 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	\$ 19,996	\$ -
831	General Facilities & Equipment	\$ 41,200	\$ 1,648
832	Law Enforcement	\$ 13,400	\$ 536
833	Storm Drains	\$ 34,200	\$ 1,368
834	Parks and Recreation	\$ 36,800	\$ 1,472
835	MCOE - Library	\$ 77,500	\$ 3,100
836	Streets & Circulation	\$ 13,200	\$ 528
837	MCOE - Child Care	\$ 41,600	\$ 1,664
838	Fire Facilities, Vehicles & Equipment	\$ 172,500	\$ 6,900
841	Transit and Trails	\$ 69,500	\$ 2,780
	Total	\$ 519,896	\$ 19,996

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
DIF Admin Overhead 4%							
DIF Admin Overhead 4%							
830-000-32402	DIF Admin 4% Overhead	.00	.00	.00	.00	.00	.00
830-000-37002	Interest on Investments	451	602	218	.00	199	.00
830-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
830-000-39999	Interfund Transfers In	13,510	10,967	14,852	11,680	30,378	19,996
DIF Admin Overhead 4% Revenue Total:		13,961	11,568	15,069	11,680	30,576	19,996
Total DIF Admin Overhead 4%:		13,961	11,568	15,069	11,680	30,576	19,996
DIF General Facilities							
DIF General Facilities							
831-000-32404	DIF General Facilities & Equip	32,339	26,816	45,744	36,000	42,789	41,200
831-000-37002	Interest on Investments	1,226	1,562	569	.00	526	.00
831-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
831-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF General Facilities Revenue Total:		33,566	28,378	46,314	36,000	43,315	41,200
Total DIF General Facilities:		33,566	28,378	46,314	36,000	43,315	41,200
Department: 599							
831-599-49999	Transfers Out	1,343	1,135	1,830	1,440	1,712	1,648
Total Department: 599:		1,343	1,135	1,830	1,440	1,712	1,648
DIF Law Enforcement							
DIF Law Enforcement							
832-000-32406	DIF-Police	9,569	14,410	9,762	8,000	12,224	13,400
832-000-37002	Interest on Investments	664	832	263	.00	214	.00
832-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
832-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Law Enforcement Revenue Total:		10,233	15,242	10,025	8,000	12,438	13,400

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total DIF Law Enforcement:		10,233	15,242	10,025	8,000	12,438	13,400
Department: 599							
832-599-49999	Transfers Out	409	610	390	320	489	536
Total Department: 599:		409	610	390	320	489	536
DIF Storm Drains							
DIF Storm Drains							
833-000-32408	DIF Storm Drainage	30,269	18,362	39,767	30,000	37,944	34,200
833-000-37002	Interest on Investments	999	1,249	466	.00	436	.00
833-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
833-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Storm Drains Revenue Total:		31,268	19,611	40,233	30,000	38,380	34,200
Total DIF Storm Drains:		31,268	19,611	40,233	30,000	38,380	34,200
Department: 599							
833-599-49999	Transfers Out	1,251	784	1,591	1,200	1,518	1,368
Total Department: 599:		1,251	784	1,591	1,200	1,518	1,368
DIF Parks & Rec							
DIF Parks & Rec							
834-000-32410	DIF Parkland & Recreation	33,718	20,585	45,520	32,000	37,977	36,800
834-000-37002	Interest on Investments	1,382	907	208	.00	270	.00
DIF Parks & Rec Revenue Total:		35,100	21,492	45,728	32,000	38,247	36,800
Total DIF Parks & Rec:		35,100	21,492	45,728	32,000	38,247	36,800
Department: 599							
834-599-49999	Transfers Out	1,404	75,860	1,821	1,280	1,519	1,472

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Department: 599:		1,404	75,860	1,821	1,280	1,519	1,472
DIF MCOE - Library							
DIF MCOE - Library							
835-000-32416	DIF MCOE Library Fees	24,899	16,504	25,723	17,000	172,846	77,500
835-000-37002	Interest on Investments	1,887	1,515	498	.00	210	.00
DIF MCOE - Library Revenue Total:		26,786	18,019	26,221	17,000	173,056	77,500
Total DIF MCOE - Library:		26,786	18,019	26,221	17,000	173,056	77,500
DIF MCOE - Library							
835-531-43031	Contractual Services	.00	.00	.00	16,320	115,809	74,400
Total DIF MCOE - Library:		.00	.00	.00	16,320	115,809	74,400
Interfund Transfers							
835-599-49999	Transfers Out	1,071	721	1,029	680	6,914	3,100
Total Interfund Transfers:		1,071	721	1,029	680	6,914	3,100
DIF Circulation							
DIF Circulation							
836-000-32412	DIF Vehicle Circulation	8,611	11,167	12,483	10,000	13,081	13,200
836-000-37002	Interest on Investments	559	530	220	.00	190	.00
836-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
836-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF Circulation Revenue Total:		9,170	11,698	12,703	10,000	13,271	13,200
Total DIF Circulation:		9,170	11,698	12,703	10,000	13,271	13,200
Department: 599							
836-599-49999	Transfers Out	367	468	499	400	523	528

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Department: 599:		367	468	499	400	523	528
DIF MCOE - Child Care							
DIF MCOE - Child Care							
837-000-32418	DIF MCOE Child Care	50,394	17,096	37,126	35,000	60,084	41,600
837-000-37002	Interest on Investments	1,609	2,096	697	.00	590	.00
837-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
DIF MCOE - Child Care Revenue Total:		52,003	19,192	37,823	35,000	60,674	41,600
Total DIF MCOE - Child Care:		52,003	19,192	37,823	35,000	60,674	41,600
Department: 599							
837-599-49999	Transfers Out	2,080	768	1,485	1,400	2,403	1,664
Total Department: 599:		2,080	768	1,485	1,400	2,403	1,664
DIF Fire Fac, Veh & Equip							
DIF Fire Fac, Veh & Equip							
838-000-32414	DIF Fire District Fees	83,281	76,023	89,499	72,000	313,998	172,500
838-000-37002	Interest on Investments	1,594	2,714	1,043	.00	1,151	.00
DIF Fire Fac, Veh & Equip Revenue Total:		84,875	78,737	90,542	72,000	315,149	172,500
Total DIF Fire Fac, Veh & Equip:		84,875	78,737	90,542	72,000	315,149	172,500
Department: 531							
838-531-43031	Contractual Services	120,000	.00	.00	69,120	.00	165,600
Total Department: 531:		120,000	.00	.00	69,120	.00	165,600
Interfund Transfers							
838-599-49999	Transfers Out	3,395	3,149	3,580	2,880	12,560	6,900

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Interfund Transfers:		3,395	3,149	3,580	2,880	12,560	6,900
DIF Transit & Trails							
DIF Transit & Trails							
841-000-32420	DIF Multi-Modal Circulation	51,870	58,292	65,667	52,000	68,502	69,500
841-000-37002	Interest on Investments	2,888	3,504	1,177	.00	1,011	.00
DIF Transit & Trails Revenue Total:		54,759	61,796	66,844	52,000	69,512	69,500
Total DIF Transit & Trails:		54,759	61,796	66,844	52,000	69,512	69,500
Department: 599							
841-599-49999	Transfers Out	2,190	2,472	2,627	2,080	2,740	2,780
Total Department: 599:		2,190	2,472	2,627	2,080	2,740	2,780



ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2022-23

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 30,2022

Assessment District	Est. Fund Balance as of June 30, 2022	FY22-23 Assessment Rates
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.		
Budget - Total Budget \$73,700 for FY22-23 with Town contributing \$25,000 for Snow Removal leaving \$48,700 remaining. Total of 40 lots within the district with a maximum assessment per lot of \$1,200 totaling \$48,000. This will leave a remaining \$700 which is a planned use of fund balance.		
Fund 853 - Bluffs Maintenance	\$ 221,930	\$ 2,100 - Per Lot
Purpose - Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on streets within the Bluff's subdivision and between subdivision entrances.		
Budget - Total Budget \$292,695 for FY22-23 with Town contributing \$24,000 for Snow Removal with planned projects and snow removal expense leaving \$268,695 remaining. There is a planned use of fund balance of \$102,795 for FY22-23. Maximum assessment per lot is \$2,100 charged to 79 residential lots.		
Fund 854 - North Village	\$ 604,877	Avg \$1,097 per parcel
Purpose - Debt Service for the District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.		
Budget - Debt Service payment for FY22-23 is \$514,136, snow removal of \$40,000 and capital projects of \$134,872 bring the total budget to \$689,008 for FY22-23. Revenue includes a \$25,000 transfer for snow removal and assessment of \$1,097 per parcel will generate \$568,396 in tax assessment. The budget includes a planned use of fund balance of \$120,612. Total 518 units in the district.		
Fund 856 - Old Mammoth Road	\$ 626,750	\$17.56 - Per Linear Foot
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and limited appurtenant services.		
Budget - Total Budget \$175,989 for FY22-23 with Town contributing \$26,000 for Snow Removal leaving \$149,898 remaining. Total District linier front footage is 7,390.210 resulting in a charge of \$17.56 per linear foot.		
Fund 857 - Village Benefit	\$ 815,975	Various Rates see in Budget
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.		

Budget - Total Budget \$110,538 for FY22-23 with Town contributing \$25,000 for Snow Removal leaving \$85,538 remaining. Total of 532 parcels in the district with the following rates: Condominium - \$70.27 - \$117.12 per unit, Commercial / Gondola - \$.09 per square foot, Apartment and Hotel - \$70.27 per room. In addition to snow removal, there is some maintenance and repair planned for FY22-23 and overall there is a planned use of fund balance of \$31,278 in the budget.

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.

Budget - Total Budget \$612,406 for contribution Incremental Town Services for FY22-23, as the CRC is slated to open. Total district parcels is 286 with 266 units with a levy amount from \$571.44 - 1,142.88 for a average of \$752 per parcel. Total tax assessment is \$175,080. The CRC is expected to generate \$304,000 in revenue with another \$162,000 transferred in from Measure R and General Fund.

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.

Budget - Total Budget \$2,470 for FY22-23. Total of 1 parcel in the district

Fund 860 - Transit Facilities	\$	21,552	Avg \$80 per parcel
--------------------------------------	-----------	---------------	----------------------------

Purpose - Contributes to the town-wide transit system.

Budget - Total Budget \$7,800 for FY22-23. Estimate of total units in the district is 97.

Fund 861 - Mammoth View	\$	82,686	\$13.78 - Per Special Benefit Point
--------------------------------	-----------	---------------	--

Purpose - The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities.

Budget - Total Budget \$4,500 for FY22-23. Total of 326.41 Special Benefit Points for a total of \$13.78 per Special Benefit Point

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
AD 1993-1 Juniper Ridge							
AD 1993-1 Juniper Ridge							
850-000-30202	Property Tax Secured	.00	.00	.00	.00	.00	.00
850-000-30280	Tax Assessment	47,425	45,671	48,138	48,000	46,814	48,000
850-000-37002	Interest on Investments	3,185	1,882	653	.00	483	.00
850-000-39999	Interfund Transfers In	11,220	43,779	22,325	16,540	.00	25,000
AD 1993-1 Juniper Ridge Revenue Total:		61,831	91,331	71,116	64,540	47,296	73,000
Total AD 1993-1 Juniper Ridge:		61,831	91,331	71,116	64,540	47,296	73,000
Street Maintenance							
850-450-40000	Regular Salaries	56	285	135	.00	1,803	.00
850-450-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
850-450-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
850-450-40190	Overhead Charges	.00	.00	.00	.00	.00	.00
850-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
850-450-41012	Workers Comp Insurance	4	14	.00	.00	.00	.00
850-450-41020	PERS (Retirement)	15	65	.00	.00	.00	.00
850-450-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
850-450-43031	Contractual Services	16,616	14,339	5,827	42,300	20,479	28,700
850-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	203	.00
850-450-43404	Public Utilities	.00	.00	.00	.00	.00	.00
Total Street Maintenance:		16,690	14,703	5,962	42,300	22,484	28,700
Snow Removal							
850-452-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
850-452-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
850-452-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
850-452-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
850-452-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
850-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
850-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
850-452-43031	Contractual Services	87,726	44,747	37,249	60,000	43,220	45,000
850-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
850-452-43404	Public Utilities	.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Snow Removal:		87,726	44,747	37,249	60,000	43,220	45,000
Department: 531							
850-531-43031	Contractual Services	.00	.00	.00	.00	84	.00
Total Department: 531:		.00	.00	.00	.00	84	.00
Bluffs Maint District 1993-4							
Bluffs Maint District 1993-4							
853-000-30280	Tax Assessment	104,159	.00	.00	165,900	165,945	165,900
853-000-37002	Interest on Investments	4,424	4,266	1,053	.00	743	.00
853-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
853-000-39999	Interfund Transfers In	10,745	29,351	22,702	16,820	.00	24,000
Bluffs Maint District 1993-4 Revenue Total:		119,328	33,617	23,755	182,720	166,689	189,900
Total Bluffs Maint District 1993-4:		119,328	33,617	23,755	182,720	166,689	189,900
Street Maintenance							
853-450-40000	Regular Salaries	155	57	51	.00	197	.00
853-450-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
853-450-40113	Overtime Wages	.00	.00	26	.00	.00	.00
853-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
853-450-41012	Workers Comp Insurance	10	2	.00	.00	.00	.00
853-450-41020	PERS (Retirement)	40	9	.00	.00	.00	.00
853-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
853-450-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
853-450-43031	Contractual Services	7,021	6,038	7,746	122,900	3,745	250,695
853-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	243	.00
Total Street Maintenance:		7,225	6,105	7,823	122,900	4,185	250,695
Snow Removal							
853-452-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
853-452-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
853-452-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
853-452-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Assessment Districts

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
853-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
853-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
853-452-43031	Contractual Services	58,815	45,503	39,219	60,000	45,847	42,000
853-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Snow Removal:		58,815	45,503	39,219	60,000	45,847	42,000
Department: 460							
853-460-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
Total Department: 460:		.00	.00	.00	.00	.00	.00
Department: 531							
853-531-43031	Contractual Services	.00	.00	.00	.00	780	.00
Total Department: 531:		.00	.00	.00	.00	780	.00
North Village CFD 2001-1							
North Village CFD 2001-1							
854-000-30280	Tax Assessment	524,507	528,917	545,899	518,938	539,990	568,396
854-000-37002	Interest on Investments	10,649	6,530	1,130	1,500	1,177	.00
854-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00	25,000
North Village CFD 2001-1 Revenue Total:		535,156	535,447	547,029	520,438	541,167	593,396
Total North Village CFD 2001-1:		535,156	535,447	547,029	520,438	541,167	593,396
Snow Removal							
854-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
854-452-43031	Contractual Services	.00	.00	.00	.00	.00	40,000
Total Snow Removal:		.00	.00	.00	.00	.00	40,000
Capital Projects - Other							
854-531-43031	Contractual Services	18,576	10,561	31,483	6,100	7,555	134,872
Total Capital Projects - Other:		18,576	10,561	31,483	6,100	7,555	134,872

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Debt Service							
854-590-43031	Contractual Services	2,955	.00	2,514	.00	86,418	.00
854-590-49490	Debt Service	652,340	511,907	514,744	512,838	428,990	514,136
Total Debt Service:		655,295	511,907	517,258	512,838	515,408	514,136
Department: 599							
854-599-49999	Transfers Out	.00	.00	.00	.00	.00	.00
Total Department: 599:		.00	.00	.00	.00	.00	.00
Old Mammoth Rd BAD 2002-01							
Old Mammoth Rd BAD 2002-01							
856-000-30280	Tax Assessment	216,854	212,287	238,620	129,800	131,093	129,800
856-000-37002	Interest on Investments	7,762	8,689	2,998	.00	2,701	.00
856-000-39999	Interfund Transfers In	16,151	48,124	35,612	26,384	.00	26,000
Old Mammoth Rd BAD 2002-01 Revenue Total:		240,767	269,100	277,231	156,184	133,794	155,800
Total Old Mammoth Rd BAD 2002-01:		240,767	269,100	277,231	156,184	133,794	155,800
Street Maintenance							
856-450-40000	Regular Salaries	1,179	298	243	.00	239	.00
856-450-40111	Temporary Wages	.00	.00	.00	.00	80	.00
856-450-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
856-450-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
856-450-40190	Overhead Charges	.00	.00	.00	.00	.00	.00
856-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
856-450-41012	Workers Comp Insurance	74	13	.00	.00	.00	.00
856-450-41020	PERS (Retirement)	301	55	.00	.00	.00	.00
856-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
856-450-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
856-450-43031	Contractual Services	73,364	47,639	12,979	13,000	11,877	13,000
856-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	243	.00
856-450-43404	Public Utilities	.00	1,172	1,408	.00	1,408	.00
856-450-45220	Street Lights	.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Street Maintenance:		74,917	49,177	14,630	13,000	13,846	13,000
Snow Removal							
856-452-40000	Regular Salaries	7,148	1,976	1,821	19,495	3,603	21,532
856-452-40111	Temporary Wages	1,188	.00	2,748	.00	235	.00
856-452-40113	Overtime Wages	3,456	.00	612	.00	153	.00
856-452-40130	Comprehensive Leave	.00	.00	.00	453	.00	1,041
856-452-40190	Overhead Charges	.00	.00	.00	.00	.00	.00
856-452-41002	Health Ins Premiums	.00	.00	.00	7,149	.00	8,795
856-452-41012	Workers Comp Insurance	412	110	549	1,268	.00	1,460
856-452-41020	PERS (Retirement)	1,685	457	2,031	6,544	4,951	7,641
856-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
856-452-43030	Professional Services	.00	.00	.00	.00	.00	.00
856-452-43031	Contractual Services	78,889	67,589	43,992	46,019	67,042	46,019
856-452-43404	Public Utilities	3,656	1,246	1,909	.00	1,224	.00
856-452-45440	Snow Removal & Maint	.00	.00	.00	.00	.00	.00
Total Snow Removal:		96,434	71,378	53,662	80,928	77,208	86,489
Department: 531							
856-531-40000	Regular Salaries	82	.00	.00	1,635	.00	931
856-531-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
856-531-40130	Comprehensive Leave	.00	.00	.00	.00	.00	20
856-531-41002	Health Ins Premiums	.00	.00	.00	343	.00	186
856-531-41012	Workers Comp Insurance	5	.00	.00	104	3,512	62
856-531-41020	PERS (Retirement)	21	.00	.00	492	405	301
856-531-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
856-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
856-531-43031	Contractual Services	.00	.00	.00	75,000	.00	75,000
Total Department: 531:		107	.00	.00	77,574	3,917	76,500
Department: 599							
856-599-49999	Transfers Out	.00	.00	.00	.00	.00	.00
Total Department: 599:		.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
North Village BAD 2002-2							
North Village BAD 2002-2							
857-000-30280	Tax Assessment	99,978	148,796	502	50,300	50,021	54,260
857-000-37002	Interest on Investments	13,621	12,666	3,148	.00	1,981	.00
857-000-39999	Interfund Transfers In	24,742	33,952	20,591	15,256	.00	25,000
North Village BAD 2002-2 Revenue Total:		138,341	195,414	24,240	65,556	52,001	79,260
Total North Village BAD 2002-2:		138,341	195,414	24,240	65,556	52,001	79,260
Street Maintenance							
857-450-40000	Regular Salaries	134	277	2,167	.00	197	.00
857-450-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
857-450-40113	Overtime Wages	.00	.00	26	.00	.00	.00
857-450-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
857-450-40190	Overhead Charges	.00	.00	.00	.00	.00	.00
857-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
857-450-41012	Workers Comp Insurance	8	10	.00	.00	.00	.00
857-450-41020	PERS (Retirement)	32	61	.00	.00	.00	.00
857-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
857-450-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
857-450-43031	Contractual Services	1,957	7,081	9,079	14,500	8,083	27,000
857-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	270	.00
857-450-43404	Public Utilities	888	2,502	1,396	.00	2,077	.00
857-450-45220	Street Lights	.00	.00	.00	.00	.00	.00
Total Street Maintenance:		3,019	9,931	12,668	14,500	10,627	27,000
Snow Removal							
857-452-40000	Regular Salaries	5,388	2,013	1,471	18,281	2,012	18,831
857-452-40111	Temporary Wages	939	96	.00	.00	.00	.00
857-452-40113	Overtime Wages	3,275	.00	867	.00	229	.00
857-452-40130	Comprehensive Leave	.00	.00	.00	505	.00	841
857-452-40190	Overhead Charges	.00	.00	.00	.00	.00	.00
857-452-41002	Health Ins Premiums	.00	.00	.00	6,890	.00	8,277
857-452-41012	Workers Comp Insurance	310	120	396	1,196	.00	1,273
857-452-41020	PERS (Retirement)	1,269	468	1,465	6,075	4,670	6,516
857-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
857-452-42007	Maintenance Supplies	.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
857-452-43031	Contractual Services	54,120	37,357	17,661	37,901	47,886	.00
857-452-43404	Public Utilities	2,733	1,218	2,835	.00	3,600	.00
857-452-45440	Snow Removal & Maint	.00	.00	.00	.00	.00	40,000
Total Snow Removal:		68,036	41,271	24,694	70,848	58,396	75,738
Department: 531							
857-531-40000	Regular Salaries	.00	.00	137	.00	.00	.00
857-531-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
857-531-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
857-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
857-531-43031	Contractual Services	.00	612	187,026	7,800	.00	7,800
857-531-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	612	187,163	7,800	.00	7,800
Department: 599							
857-599-49999	Transfers Out	.00	.00	.00	.00	.00	.00
Total Department: 599:		.00	.00	.00	.00	.00	.00
In Lieu Mello-Roos CFD 2005-01							
In Lieu Mello-Roos CFD 2005-01							
859-000-30280	Tax Assessment	2,520	2,581	2,634	2,470	2,684	2,470
859-000-37002	Interest on Investments	402	358	104	.00	78	.00
In Lieu Mello-Roos CFD 2005-01 Revenue Total:		2,922	2,938	2,738	2,470	2,762	2,470
Total In Lieu Mello-Roos CFD 2005-01:		2,922	2,938	2,738	2,470	2,762	2,470
Department: 450							
859-450-43031	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
Total Department: 450:		.00	.00	.00	.00	.00	.00
Department: 460							
859-460-43031	Contractual Services	872	998	1,303	900	798	900

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Department: 460:		872	998	1,303	900	798	900
Department: 531							
859-531-43031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	.00	.00	.00	.00	.00
Transit Facilities CFD 2013-3							
Transit Facilities CFD 2013-3							
860-000-30280	Tax Assessment	10,153	10,356	26,497	7,800	18,037	7,800
860-000-37002	Interest on Investments	151	283	139	.00	131	.00
860-000-37100	Refunds and Rebates	.00	.00	.00	.00	8,402	.00
Transit Facilities CFD 2013-3 Revenue Total:		10,304	10,639	26,636	7,800	26,570	7,800
Total Transit Facilities CFD 2013-3:		10,304	10,639	26,636	7,800	26,570	7,800
Department: 475							
860-475-43031	Contractual Services	3,087	8,453	9,650	2,865	18,729	2,865
Total Department: 475:		3,087	8,453	9,650	2,865	18,729	2,865
Department: 531							
860-531-43031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	.00	.00	.00	.00	.00
Mammoth View BAD 2014-01							
Mammoth View BAD 2014-01							
861-000-30280	Tax Assessment	34,407	35,035	116	3,750	3,739	4,500
861-000-37002	Interest on Investments	426	1,079	401	.00	265	.00
Mammoth View BAD 2014-01 Revenue Total:		34,833	36,115	517	3,750	4,004	4,500

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Mammoth View BAD 2014-01:		34,833	36,115	517	3,750	4,004	4,500
Department: 450							
861-450-40000	Regular Salaries	.00	.00	.00	.00	.00	.00
861-450-40111	Temporary Wages	.00	.00	.00	.00	.00	.00
861-450-40113	Overtime Wages	.00	.00	.00	.00	.00	.00
861-450-41012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
861-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
861-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
861-450-43031	Contractual Services	3,185	3,138	4,040	3,750	4,420	4,500
861-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	243	.00
Total Department: 450:		3,185	3,138	4,040	3,750	4,663	4,500
Department: 531							
861-531-43031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	.00	.00	.00	.00	.00



FRACTIONAL MELLO ROOS – HIGHLIGHTS FOR FY2022-23

PROGRAM DESCRIPTION

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

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

BUDGET HIGHLIGHTS

This Fund has \$651,000 in anticipated revenues for FY22-23 generated by charges for estimated tax revenue (\$185,000), facility fees (\$303,750), Transfer-In (\$162,000) and Interest (\$250). The Transfer-In is an allocation from Measure R to support Ice Rink and CRC operations. The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. The district was created to provide enhanced levels of service for designated Town Services. FY04-05 services are used as a baseline for service, meaning these funds cannot be used for services below the baseline. Due to the reduction of service areas following the MLLA legal settlement, these funds are not available for use in most service areas. The one exception has been recreation where new amenities have been constructed providing levels of service beyond the baseline and therefore an opportunity to use the funds.

This fund has a budgeted expenditure of \$612,406 for FY22-23 leaving a projected fund balance of \$8,594. Some key expenditures include \$309,465 in personnel cost for ice rink / CRC, \$150,000 for public utilities, and \$25,000 for contract commitments (Chiller Maintenance and CRC services).

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Fractional Mello CDF 2004-01							
Fractional Mello CDF 2004-01							
858-000-30280	Tax Assessment	205,363	192,390	203,760	185,000	203,915	185,000
858-000-31610	Facility Rental	.00	.00	.00	.00	.00	.00
858-000-31666	Food Sales - Rec	.00	.00	.00	.00	.00	28,000
858-000-31676	Ice Rink Master	87,359	84,068	21,389	80,000	133,751	250,000
858-000-31678	RecZone Master	735	1,210	.00	.00	58	.00
858-000-31680	Special Events Charge	.00	.00	.00	.00	.00	.00
858-000-31682	Advertising Charge	.00	.00	.00	.00	.00	25,750
858-000-37002	Interest on Investments	3,160	1,541	60-	250	253	250
858-000-37100	Refunds and Rebates	.00	.00	2,550	.00	.00	.00
858-000-37204	Community Donations	.00	.00	.00	.00	.00	.00
858-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
858-000-39999	Interfund Transfers In	.00	.00	.00	75,000	.00	162,000
Fractional Mello CDF 2004-01 Revenue Total:		296,617	279,209	227,638	340,250	337,977	651,000
Total Fractional Mello CDF 2004-01:		296,617	279,209	227,638	340,250	337,977	651,000
Multi-Use Facility							
858-436-40000	Regular Salaries	17,989	18,441	20,097	48,852	16,639	90,575
858-436-40111	Temporary Wages	43,911	51,782	44,434	56,351	47,050	117,633
858-436-40113	Overtime Wages	1,786	297	86	.00	1,163	500
858-436-40130	Comprehensive Leave	.00	.00	.00	4,125	.00	6,733
858-436-41002	Health Ins Premiums	.00	.00	.00	24,559	.00	54,252
858-436-41012	Workers Comp Insurance	1,039	1,046	2,364	3,436	660	6,295
858-436-41016	Unemployment Assessment	482	7,121	1,778	.00	2,624	.00
858-436-41020	PERS (Retirement)	4,250	3,958	8,745	16,618	13,416	31,157
858-436-41028	PARS (Part Time Retirement)	838	979	771	1,111	894	2,319
858-436-42002	Office Supplies	387	.00	.00	.00	.00	.00
858-436-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
858-436-42006	Uniforms & Personal Equip	905	1,201	957	1,500	1,387	2,500
858-436-42007	Maintenance Supplies	2,605	1,585	2,123	3,000	2,764	10,000
858-436-42008	Recreation Supplies	6,156	5,114	4,014	7,000	8,812	8,000
858-436-42030	Special Operational	3,410	3,142	812	3,500	2,045	14,000
858-436-43031	Contractual Services	39,143	27,576	20,008	30,000	29,763	25,000
858-436-43066	Vehicle & Equip Replacement	3,731	3,843	2,969	2,969	3,737	5,191
858-436-43110	Mem'ships, Dues, Subscr, Publi	.00	345	275	275	275	1,000
858-436-43120	Printing & Reproduction	1,948	2,319	2,283	2,000	846	9,500

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
858-436-43130	Advertising & Legal Notices	3,258	2,145	.00	1,000	630	7,000
858-436-43150	Training, Ed, Conf & Mtgs	1,593	1,221	198	2,000	58	3,500
858-436-43404	Public Utilities	33,724	44,045	45,279	50,000	62,191	150,000
858-436-45010	Facility Lease	42,000	45,000	47,500	47,000	50,000	.00
858-436-45050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
858-436-45080	Park Grounds & Bldgs Maint	10,229	5,857	4,015	4,500	4,723	2,250
858-436-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	60,000
858-436-46460	Computer Hardware - Non Cap	493	.00	.00	.00	.00	5,000
Total Multi-Use Facility:		219,880	227,018	208,710	309,796	249,676	612,406
Parks, Bldgs & Trails Maint							
858-438-40000	Regular Salaries	6,053	4,320	2,586	.00	8,842	.00
858-438-40111	Temporary Wages	6,731	4,717	2,930	.00	3,980	.00
858-438-40113	Overtime Wages	368	48	52	.00	.00	.00
858-438-40130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
858-438-41002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
858-438-41012	Workers Comp Insurance	363	218	.00	.00	.00	.00
858-438-41020	PERS (Retirement)	1,483	887	.00	.00	.00	.00
858-438-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
858-438-42007	Maintenance Supplies	.00	.00	.00	500	.00	.00
858-438-43031	Contractual Services	4,019	9,757	5,589	5,000	3,143	.00
858-438-43404	Public Utilities	1,667	1,133	1,600	1,250	2,609	.00
858-438-45080	Park Grounds & Bldgs Maint	.00	.00	810	1,000	388	.00
Total Parks, Bldgs & Trails Maint:		20,682	21,080	13,567	7,750	18,962	.00
Department: 599							
858-599-49999	Transfers Out	.00	250,000	.00	.00	.00	.00
Total Department: 599:		.00	250,000	.00	.00	.00	.00



GARAGE SERVICES – HIGHLIGHTS FOR FY2022-23

DESCRIPTION

The Vehicle Service Fund, also referred to as the Garage, is used to track cost of maintenance for our vehicle fleet. The garage staff is comprised of four mechanics, two mechanic trainees, and one fleet superintendent. The staff maintains all vehicles in the Town’s fleet, including most repairs, fuel, and periodic maintenance. When work is performed on a vehicle, the department where that vehicle is assigned will be charged the cost of repair including staff time. This type of an account is known as internal service fund where expenses are covered by work performed for other departments. The list of estimated charges, within the FY22-23 budget are listed below:

Garage Services
Budgeted Fuel and Repairs

Fund / Department	Description		Garage Services
100-416	General Fund - General Services	\$	35,000
100-420	General Fund - Police	\$	95,000
100-434	General Fund - Whitmore Rec Area	\$	22,000
100-438	General Fund - Parks Maintenance	\$	58,000
210-454	Gas Tax - Summer Equipment	\$	80,000
210-455	Gas Tax - Winter Equipment	\$	160,000
220-471	Airport - Operations	\$	45,000
858-436	Fractional - Parks & Rec		
		\$	495,000

In addition to internal service, this department services outside entities that use our repair and fuel services. These outside agencies include Eastern Sierra Transit Authority, Mammoth Unified School District, Mammoth lakes Fire Department, and some Mono county vehicles. The fund has a projected budget of \$1,498,653 for FY22/23. The expenditures include a transfer out to Gas Tax of \$60,000 to cover 50% of maintenance for the garage facility.

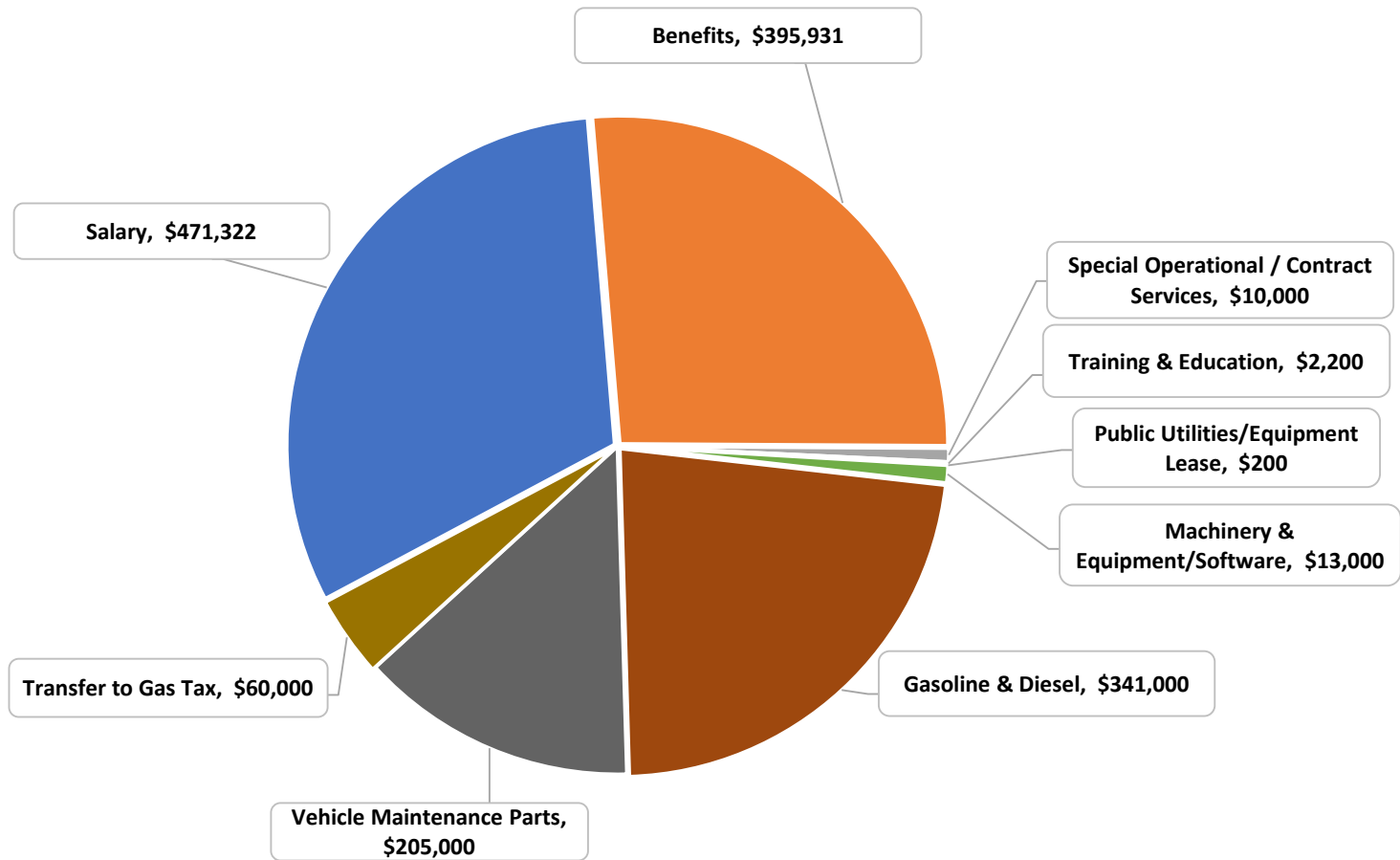
BUDGET HIGHLIGHTS - Major Budget Changes

Fund 915 was created in FY21-22 separating vehicle replacement from garage services.

PRIORITIES FOR FY2022-23: 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. Work with all departments and contractual partners on purchasing new vehicles and equipment. Fully implement fleet maintenance and parts management software program, update equipment and vehicle replacement program. Work with partners and staff to coordinate the reconstruction and remediation of the fuel island.

Fleet Maintenance



Total Expenditure \$ 1,498,653

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Vehicle Service							
Vehicle Service							
910-000-31602	Charges for Services	431,976	491,674	531,959	456,000	572,090	495,000
910-000-31920	Garage-Other Governments	1,706	4,044	61,071	.00	.00	.00
910-000-31922	Garage-ESTA	582,190	613,968	364,301	507,476	746,948	810,000
910-000-31924	Garage Services: County	4,173	3,965	2,282	10,000	5,843	10,000
910-000-31926	Garage Services: MLFPD	67,307	54,946	31,158	78,635	55,729	80,000
910-000-31928	Garage: Schools	94,757	63,805	12,940	89,480	85,202	95,000
910-000-32230	Equip Replacement Charge	723,511	819,005	903,493	.00	.00	.00
910-000-37002	Interest on Investments	166,638	155,051	40,326	.00	7,661	.00
910-000-37100	Refunds and Rebates	2,528	2,203	4,294	7,361	34	8,653
910-000-37400	Sale of Fixed Assets	.00	7,877	.00	.00	.00	.00
910-000-37500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
910-000-39999	Interfund Transfers In	942,600	740,000	.00	.00	50,000	.00
Vehicle Service Revenue Total:		3,017,387	2,956,538	1,951,824	1,148,952	1,523,507	1,498,653
Total Vehicle Service:		3,017,387	2,956,538	1,951,824	1,148,952	1,523,507	1,498,653
Department: 454							
910-454-42016	Gasoline & Diesel	.00	.00	.00	.00	4,655	.00
910-454-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	3,374	.00
Total Department: 454:		.00	.00	.00	.00	8,029	.00
Department: 455							
910-455-42016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
910-455-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
Total Department: 455:		.00	.00	.00	.00	.00	.00
Garage Operations							
910-456-40000	Regular Salaries	350,622	432,036	484,217	468,310	515,215	471,322
910-456-40111	Temporary Wages	20,489	15,050	.00	.00	.00	.00
910-456-40113	Overtime Wages	28,692	21,032	8,095	.00	29,424	.00
910-456-40130	Comprehensive Leave	19,786	18,460-	4,541	12,835	3,312-	15,053
910-456-41002	Health Ins Premiums	96,075	157,518	180,541	167,366	195,693	184,387
910-456-41012	Workers Comp Insurance	18,439	21,721	29,639	30,314	22,036	31,466
910-456-41016	Unemployment Assessment	.00	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
910-456-41020	PERS (Retirement)	105,656	143,861	167,728	154,399	174,171	165,025
910-456-41028	PARS (Part Time Retirement)	471	270	.00	.00	.00	.00
910-456-42002	Office Supplies	1,141	116	648	.00	.00	.00
910-456-42003	Misc Supplies	.00	419	.00	.00	191	.00
910-456-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
910-456-42006	Uniforms & Personal Equip	.00	10,019	9,267	.00	9,287	.00
910-456-42016	Gasoline & Diesel	165	637	55	.00	.00	.00
910-456-42017	Vehicle Maintenance Parts	5,998	7,991	5,282	.00	9,393	.00
910-456-43031	Contractual Services	.00	391	8,807	10,000	1,100	10,000
910-456-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	200	.00	200
910-456-43150	Training, Ed, Conf & Mtgs	.00	.00	1,272	2,000	.00	2,000
910-456-43404	Public Utilities	538	1,076	.00	100	538	100
910-456-46010	Equipment Lease	4,842	5,571	6,456	100	5,987	100
910-456-46200	Machinery & Equip - Non Cap	.00	3,994	31,974	3,000	.00	3,000
910-456-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	8,625	.00
910-456-46480	Computer Software - Non Cap	.00	1,616	.00	5,000	.00	10,000
910-456-49000	Write Off Internal Loans	.00	.00	.00	.00	.00	.00
Total Garage Operations:		652,915	804,858	938,521	853,624	968,348	892,653
Department: 471							
910-471-42016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
910-471-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
Total Department: 471:		.00	.00	.00	.00	.00	.00
Vehicle & Equip Replace							
910-570-48100	Vehicles - Capital	28,636	.00	.00	.00	.00	.00
910-570-48199	Vehicles - Depreciation	.00	.00	.00	.00	.00	.00
910-570-48200	Machinery & Equip - Capital	13,646	8,030	81,096	.00	.00	.00
910-570-48300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
910-570-48990	Depreciation	444,084	369,975	477,879	.00	.00	.00
Total Vehicle & Equip Replace:		486,366	378,005	558,975	.00	.00	.00
Garage - Other Government							
910-579-42016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
910-579-42017	Vehicle Maintenance Parts	1,208	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Total Garage - Other Government:		1,208	.00	.00	.00	.00	.00
General Fleet Garage							
910-580-42016	Gasoline & Diesel	8,518	10,235	6,208	5,000	8,612	5,000
910-580-42017	Vehicle Maintenance Parts	10,028	2,768	9,461	5,000	5,004	5,000
Total General Fleet Garage:		18,546	13,003	15,669	10,000	13,616	10,000
Parks Maintenance Garage							
910-581-42016	Gasoline & Diesel	18,358	13,839	13,463	13,000	21,276	13,000
910-581-42017	Vehicle Maintenance Parts	20,124	25,510	29,010	10,000	29,458	10,000
Total Parks Maintenance Garage:		38,482	39,350	42,472	23,000	50,734	23,000
Mono County Schools							
910-582-42016	Gasoline & Diesel	6,663	5,675	3,113	8,000	7,379	8,000
Total Mono County Schools:		6,663	5,675	3,113	8,000	7,379	8,000
Mono County Garage							
910-583-42016	Gasoline & Diesel	4,559	3,065	2,097	5,000	7,826	5,000
910-583-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
Total Mono County Garage:		4,559	3,065	2,097	5,000	7,826	5,000
Transit Garage Services							
910-584-42016	Gasoline & Diesel	48,370	45,155	8,289	75,000	67,915	75,000
910-584-42017	Vehicle Maintenance Parts	23,480	30,108	4,934	35,000	16,360	35,000
Total Transit Garage Services:		71,850	75,262	13,223	110,000	84,275	110,000
ESTA Garage							
910-585-42016	Gasoline & Diesel	183,559	164,683	171,937	150,000	247,802	150,000
910-585-42017	Vehicle Maintenance Parts	87,703	108,626	125,478	75,000	145,594	75,000
Total ESTA Garage:		271,262	273,309	297,414	225,000	393,395	225,000
Fire Dept - Garage							
910-586-42016	Gasoline & Diesel	13,272	13,505	12,807	20,000	19,745	20,000

Town of Mammoth Lakes

FY2022/23 Adopted Budget - Garage Services

Period: 00/22

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
910-586-42017	Vehicle Maintenance Parts	24,012	13,852	10,069	15,000	23,837	15,000
Total Fire Dept - Garage:		37,284	27,357	22,876	35,000	43,582	35,000
Mammoth Unified School							
910-587-42016	Gasoline & Diesel	20,673	19,920	7,868	20,000	37,490	20,000
910-587-42017	Vehicle Maintenance Parts	19,104	14,813	2,569	25,000	24,613	25,000
Total Mammoth Unified School:		39,776	34,734	10,437	45,000	62,103	45,000
Public Safety Garage							
910-588-42016	Gasoline & Diesel	51,798	54,952	53,350	45,000	52,387	45,000
910-588-42017	Vehicle Maintenance Parts	32,757	25,909	37,228	40,000	26,254	40,000
Total Public Safety Garage:		84,555	80,861	90,578	85,000	78,641	85,000
Garage - Library							
910-589-42016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
910-589-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
Total Garage - Library:		.00	.00	.00	.00	.00	.00
EE Benefits							
910-591-41070	PERS (Retirement)	.00	.00	.00	.00	.00	.00
Total EE Benefits:		.00	.00	.00	.00	.00	.00
Interfund Transfers							
910-599-49999	Transfers Out	399,120	407,885	75,404	60,000	87,498	60,000
Total Interfund Transfers:		399,120	407,885	75,404	60,000	87,498	60,000



VEHICLE REPLACEMENT – HIGHLIGHTS FOR FY2022-23

DESCRIPTION

When a piece of equipment is added to the fleet, a calculation of future replacement is made based on expected lifespan and future replacement costs. The vehicle is assigned to a division which is charged to specific funds and departments who use the vehicle. The chart includes the original price of the vehicle, year of acquisition, expected replacement cost, (incremented by 3% annually), accrued fund balance, cash available, years in service, years remaining, and unamortized replacement amount. This amount is divided by the years of life remaining to determine the annual charge by department. This charge will build a fund necessary to replace the vehicle when needed. The fleet is managed to maximize life of vehicles and equipment and therefore most of our vehicles exceed a traditional expected lifespan. Actual replacement is based on the condition of the vehicle and adequate fund balance for that specific vehicle. The vehicle replacement fund contains both cash and debt as it was used as part of the stabilization of the Town’s finances after the MLLA settlement agreement. The General Fund makes an annual payment of \$340,000, accelerated to \$820,000 to pay back the internal loan which should be paid off in FY2023-24. The difference between accrued fund balance and available cash is the unpaid loan. Below is a list of charges for the FY22-23 budget along with an example of the replacement calculations.

Vehicle Replacement

Budgeted Replacement Cost, Fuel, and Repairs

Fund / Department	Description	Vehicle Replacement	Garage Services
100-416	General Fund - General Services	\$ 30,308	\$ 35,000
100-420	General Fund - Police	\$ 57,525	\$ 95,000
100-434	General Fund - Whitmore Rec Area	\$ 24,917	\$ 22,000
100-438	General Fund - Parks Maintenance	\$ 73,714	\$ 58,000
210-454	Gas Tax - Summer Equipment	\$ 179,737	\$ 80,000
210-455	Gas Tax - Winter Equipment	\$ 590,627	\$ 160,000
220-471	Airport - Operations	\$ 4,265	\$ 45,000
858-436	Fractional - Parks & Rec	\$ 5,191	
		\$ 966,284	\$ 495,000

While estimates of vehicle lifecycle are used to determine accrual rate for replacement, actual vehicle replacement is determined by both vehicle condition and maintenance cost.

BUDGET HIGHLIGHTS - Major Budget Changes

For FY22-23 there are no budgeted vehicle replacements.

Vehicle Replacement Fund

Division / Description	7/1/2022 Set Aside Fund Balance	(Gas Tax) 7/1/2022 Restricted Available Balance	7/1/2022 Unrestricted Available Balance	Total Cash	Funded Ratio	Outstanding Loan Balance
		Restricted CASH	Unrestricted CASH			
Division 1 - Public Works - Summer / Winter	\$ 5,674,136	\$ 1,927,440	\$ 3,412,370	\$ 5,339,811	94.1%	\$ 334,325
Division 2 - Parks Maintenance	\$ 614,425	\$ -	\$ 476,016	\$ 476,016	77.5%	\$ 138,409
Division 4 - Police Vehicles	\$ 526,274	\$ -	\$ 526,274	\$ 526,274	100.0%	\$ -
Division 5 - Administration	\$ 242,674	\$ -	\$ 242,674	\$ 242,674	100.0%	\$ -
Division 6 - Airport	\$ 4,126	\$ -	\$ 4,126	\$ 4,126	100.0%	\$ -
Division 7 - Summer Roads	\$ 633,141	\$ 65,692	\$ 212,890	\$ 278,581	44.0%	\$ 354,560
Division 8 - Winter Roads	\$ 2,958,000	\$ 1,190,182	\$ 1,432,251	\$ 2,622,433	88.7%	\$ 335,567
Division 18 - Transit Services	\$ 785,798	\$ -	\$ 754,146	\$ 754,146	96.0%	\$ 31,652
Fuel Tank Replacement Fund	\$ 85,436	\$ -	\$ 8,742	\$ 8,742	10.2%	\$ 76,693
Total Vehicle Replacement	\$ 11,524,010	\$ 3,183,314	\$ 7,069,489	\$ 10,252,803	89.0%	\$ 1,271,207
			Outstanding Balance of Loan	\$ 1,271,207		

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Vehicle Services							
Vehicle Services							
915-000-32230	Equip Replacement Charge	.00	.00	.00	897,631	918,930	966,284
915-000-36004	Other Grants	.00	.00	.00	.00	303,364	.00
915-000-37002	Interest on Investments	.00	.00	.00	.00	22,794	.00
915-000-37400	Sale of Fixed Assets	.00	.00	.00	.00	12,472	.00
915-000-39999	Interfund Transfers In	.00	.00	.00	340,000	340,000	340,000
Vehicle Services Revenue Total:		.00	.00	.00	1,237,631	1,597,560	1,306,284
Total Vehicle Services:		.00	.00	.00	1,237,631	1,597,560	1,306,284
Vehicle & Equip Replace							
915-570-48100	Vehicles - Capital	.00	.00	.00	747,481	.00	.00
915-570-48199	Vehicles - Depreciation	.00	.00	.00	.00	.00	.00
915-570-48200	Machinery & Equip - Capital	.00	.00	.00	.00	.00	.00
915-570-48300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
915-570-48990	Depreciation	.00	.00	.00	.00	.00	.00
Total Vehicle & Equip Replace:		.00	.00	.00	747,481	.00	.00
Interfund Transfers							
915-599-49999	Transfers Out	.00	.00	.00	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00	.00	.00	.00



DEBT SERVICE FUND - HIGHLIGHTS FOR FY2022-23

The Town has a variety of debt including the bond for the police station and the bond payment for the MLLA settlement. The chart below reflects the debt payments made to external entities. The Town also has an inter-fund loan between the General Fund and the Vehicle Replacement (Garage) Fund. A summary of the Town's operating debt service is as follows:

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	Current Balance	ANNUAL PAYMENT FY22-23	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Lease Revenue Bond (2015)	Refinance COP and Police Facility Funding	\$ 3,550,000	\$ 2,179,000	\$ 314,394	15 Years	FY2029-30	3.51%	General Fund Fund 100
Installment Sales Agreement (2017)	Multi Use Facility	\$ 5,500,000	\$ 3,445,000	\$ 615,747	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	\$ 23,995,000	\$ 19,830,000	\$ 1,868,406	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
Vehicle Replacement - Internal Loan	Operating Cash during economic crisis 2012	\$ 4,369,207	\$ 1,271,207	\$340,000 accelerated to \$820,000	No Term	Est. FY23-24	0.00%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	\$ 6,626,919	\$ 5,066,352	\$ 514,136	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		\$ 44,041,126		\$ 3,652,684				
	General Fund Debt			\$ 2,522,801				
	Measure R Debt			\$ 615,747				
	Assessment District Debt			\$ 514,136				

Formatted Account Number	Account Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Adopted Budget
Debt Service							
Debt Service							
990-000-31204	Franchise Fee: Solid Waste	.00	.00	.00	.00	124,671	.00
990-000-37002	Interest on Investments	1,019	2,711	9-	.00	156,753	.00
990-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
990-000-37500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
990-000-39999	Interfund Transfers In	3,350,895	3,942,117	4,451,268	4,676,682	4,426,682	3,275,141
Debt Service Revenue Total:		3,351,914	3,944,828	4,451,259	4,676,682	4,708,107	3,275,141
Total Debt Service:		3,351,914	3,944,828	4,451,259	4,676,682	4,708,107	3,275,141
Debt Service							
990-590-43031	Contractual Services	4,880	6,766	3,660	5,000	1,250	5,000
990-590-48300	Capital Land Acquisition	.00	.00	.00	.00	.00	.00
990-590-49480	Other Debt Expense	.00	.00	.00	.00	.00	.00
990-590-49491	Garage Service Loan	.00	.00	.00	.00	44,321	.00
990-590-49492	Debt Service 2000 CO	.00	.00	.00	.00	.00	.00
990-590-49493	Debt Service SWRCB	78,915	.00	.00	.00	.00	.00
990-590-49494	Debt SVCE-Multi Use Facility	612,131	615,925	614,441	612,733	568,412	615,747
990-590-49496	Debt Service HELP Loan	.00	.00	.00	.00	.00	.00
990-590-49497	Debt Svce Lease Rev Bond 2015	315,616	314,192	314,540	314,608	314,299	314,394
990-590-49498	Debt Service MLLA Settlement	1,868,538	1,869,400	1,867,288	1,867,037	1,869,537	1,868,406
990-590-49499	Debt SVSE: Multi Use Facility	.00	.00	.00	.00	.00	.00
Total Debt Service:		2,880,079	2,806,283	2,799,928	2,799,378	2,797,820	2,803,547
Interfund Transfers							
990-599-49999	Transfers Out	366,269	340,000	700,000	440,000	440,000	340,000
Total Interfund Transfers:		366,269	340,000	700,000	440,000	440,000	340,000

RESOLUTION NO. 22-47

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2022-23

WHEREAS, The Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2022-23; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 15, 2022 at the Town Council Chamber at which time interested persons desiring to be heard were given such opportunity; and

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


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

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2022-23 Operating and Capital Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2022-23 for the Town of Mammoth Lakes, CA, effective July 1, 2022:
 - a) All revisions and changes which are necessary and in accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
 - b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
 - c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
 - d) Any corrections of mathematical or typographical errors.
 - e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
 - f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
 - g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.
3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.
4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.
5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

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

6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.
7. Appropriations to departments as authorized by the Annual Budget are subject to receipt of adequate revenues or appropriated reserves. Such appropriations may be limited to available revenues. The Town Manager is authorized to transfer funds within the budget to ensure expenditures of the Town are properly accounted for and expenses properly funded.
8. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled by direction of the Town Manager, including the under-filling of any position. The Town Manager is authorized to manage the staffing allocations within the approved budget.
9. The budget may be amended from time to time by action of the Town Council.

APPROVED AND ADOPTED THIS 15th day of June 2022.


LYNDA SALCIDO, 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. 22-47 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:

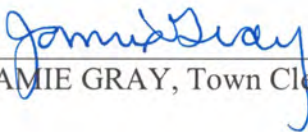
AYES: Councilmembers Rea, Sauser, Stapp, Mayor Pro Tem Wentworth, and Mayor Salcido

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

APPROPRIATION LIMIT:

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by a local government. Each year the Town must adopt a resolution setting the appropriation limit that will be applied in the adoption of the budget. The State provides guidelines for the calculation which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. The population of Mono County increased by .61% and California per capita income changed by 7.55% for a combined adjustment of 8.21% for FY22-23. The appropriations limit for the Town increased from \$28,245,641 to \$30,563,494. 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. This policy has one update for FY22-23 based on activity from the previous year and overall cash on hand. The Town invests any excess cash in Local Agency Investment Fund (LAIF). LAIF is an investment fund offered by the State Treasurer's Office to municipal governments. The Pooled Money Investment Account (PMIA) offers local agencies the opportunity to participate in a major portfolio with professional investment staff at no additional cost. The Town's current limit per policy is \$55M and based on the timing of cash inflow and capital project outflow, the current balance is \$58M. The maximum limit allowable for LAIF is \$75M and staff is recommending an increase in our policy that matches this limit. No additional changes are necessary for FY22-23.

RESERVE POLICY:

The reserve policy was established several years ago and was based on a percentage of General Fund revenue. Two years ago, when budgeted General Fund revenue was reduced significantly, staff thought it was not prudent to tie reserve to these reduced amounts and established a baseline revenue for the policy. This baseline revenue is reviewed annually based on the growth of General Fund Revenue. For FY22-23 staff has increased the baseline to \$27,500,000 and updated the target funding appropriately. While the Operating Reserve was funded to policy during the budget preparation, Reserve for Economic Uncertainty (REU) is under policy by approximately \$600,000. As part of the year-end budget to actuals review and ongoing review, staff is recommending full funding of the REU be a priority use of uncommitted fund balance. The elements of the policy are discussed below.

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 20% of baseline revenue or \$5,500,000 for FY22-23. Staff included interest earned from the Mono County Investment Pool for FY21-22, increasing the balance to 4,910,554 through two quarters of FY21-22. Staff will look for an opportunity to allocate excess revenues of \$600,000 to REU to bring the Town into compliance with the policy.

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 5% of baseline revenue (\$27,500,000) or roughly \$1,375,000. This element is fully funded and in compliance with the policy.

Debt Reserve (DR) was established to provide funding to cover the Town's debts in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the town's revenue sources. The funding target is 50% of the annual debt service paid by the General Fund. The two bonds that qualify are the Lease Revenue bond for the Police Facility (2015) and the Taxable Judgement Obligation bond for MLLA settlement refinancing (2017). The target funding based on these two obligations is \$1,100,000. This reserve is fully funded and in compliance with the policy.

The fourth element of the reserve policy is funding \$100,000 to the contingency fund as part of the budgeting process. 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. This item was included in the budget development for FY22-23 and is in compliance with the policy.

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 FY22-23. 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. 22-43

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2022-23 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

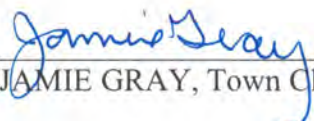
WHEREAS, for Fiscal Year 2022-23, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors.

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2022-23 is \$30,563,494 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 15th day of June 2022.


LYNDA SALCIDO, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

ARTICLE XIII B APPROPRIATIONS LIMIT
Fiscal Year 2022-23

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 22-23, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2021-22 Appropriations Limit \$28,245,641

2021-22 Adjustment Factors

Mono County Population Change = 1.0061 (0.61% change)
California Per Capita Income Change = 1.0755 (7.55% change)
Combined Change = 1.0061 x 1.0755 = 1.0821

2022-23 Appropriations Limit \$30,563,494

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

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

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 22-43 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:


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

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 22-44

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
AMENDING 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 Administrative Services/ Finance Director recommended one amendment to the policy to expand the limit of Local Agency Investment Fund (LAIF) investment to \$75,000,000 to accommodate the Town's investment needs.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby adopt updates to 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 15th day of June 2022.


LYNDA SALCIDO, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2022-23

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	\$75,000,000	n/a
Mono County Investment Pool	\$6,000,000	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. 22-44 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:

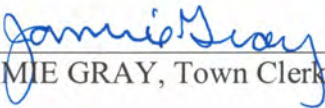
AYES: Councilmembers Rea, Sauser, Stapp, Mayor Pro Tem Wentworth, and Mayor Salcido

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 22-45

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

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

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

WHEREAS, annual review includes update of the baseline revenue used to determine policy parameters.; and

WHEREAS, the Administrative Services / Finance Director recommended a change in baseline revenue, to approximate General Fund revenue for FY22-23, increasing baseline to \$27,500,000; and

WHEREAS, no other adjustments to rates or structure are recommended for the Town's reserve policy update.

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

APPROVED AND ADOPTED THIS 15th day of June 2022.


LYNDA SALCIDO, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Reserve Policy – Town of Mammoth Lakes

Updated June 2022

General Provision:

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

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



Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year



FY 22-23 Baseline Revenue \$27,500,000 to be used in the calculation of both REU and OR



Baseline General Fund Revenue: \$27,500,000

Reserve for Economic Uncertainty (REU) Target:	20% of \$27,500,000 =	\$5,500,000
Operating Reserve (OR) Target:	5% of \$27,500,000 =	\$1,375,000
Targeted Minimum Reserve Balance =		\$6,875,000

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

Funding Target: \$5,500,000 for FY22-23 based on 20% of Baseline Revenue established for FY22-23. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

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

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

Component #2 – Operating Reserve (OR)

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

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

Funding Target: \$1,375,000 for FY22-23 based on 5% of Baseline Revenue established for FY22-23. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

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

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

Component #3 – Contingency

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

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

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

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

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

Component #4 – Debt Reserve

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

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

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



Debt Reserve 50% Annual Payment - Lease Revenue Bond (2015) Police Facility - Refinance COP
(Average Annual Payment \$314,394 = \$157,197)



Debt Reserve 50% Annual Payment - Taxable Judgment Obligation Bonds (2017) (Average Annual Payment \$1,868,406 = \$934,203)

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

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

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

Conclusion:

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

STATE OF CALIFORNIA)
COUNTY OF MONO)
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. 22-45 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:

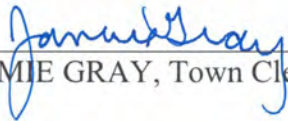
AYES: Councilmembers Rea, Sauser, Stapp, Mayor Pro Tem Wentworth, and Mayor Salcido

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 22-46

**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; and

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

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

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

SECTION 1. The above recitals are true and correct.

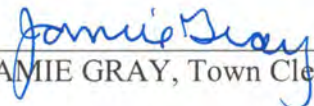
SECTION 2. The Debt Management Policy, as attached hereto, is hereby approved and adopted and shall be made applicable to all Local Debt issued by or on behalf of the Town Mammoth Lakes including Mammoth Lakes Municipal Services Corporation.

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 15th day of June 2022.


LYNDA SALCIDO, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy



FY2022-23



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(1), 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 June 15, 2022. The Debt Policy may be amended by the Town Council as it deems appropriate from time to time in the prudent management of the debt of the Town.

TABLE OF CONTENTS

	Page
FINDINGS	1
POLICIES	2
Purposes For Which Debt May Be Issued.....	2
Long-Term Debt.....	2
Short-term Debt.....	3
Financings on Behalf of Other Entities	4
TYPES OF DEBT.....	5
General Obligation (GO) Bonds	5
Revenue Bonds.....	5
Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds).....	5
Special Assessment/Special Tax District Debt.....	5
Tax Allocation Bonds.....	6
Multi-Family Mortgage Revenue Bonds.....	6
HUD Section 108 Loan Guarantee Program.....	6
METHOD OF SALE	7
Competitive Sale.....	7
Negotiated Sale	7
Private Placement.....	7
RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET	8
POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES	8
INTERNAL CONTROL PROCEDURES	9
WAIVERS OF DEBT POLICY	9

“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. 22-46 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:

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

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 22-48

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 6602a, 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, 2022; 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, 2022 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, 2022.

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 on July 1, 2022 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 15th day of June 2022.


LYNDA SALCIDO, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Attachment A

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 22-23

Item	Note	Fee	Description
Business Tax Annual Renewal Fee ¹	Annual Renewal Business Tax Certificate Processing	\$17	Per certificate
Certified Properties Renewal Fee	Annual Renewal Certified Property Certificate Processing	\$42	Per Certificate
Certified Access Specialist program (CASp)	New or Renewal Business Tax Certificate - Required Fee	\$4	Per certificate
Card Room Application Fee	Card Room Application	\$353	Permit
Copy Fee for Maps / Large documents	Large Map Reproduction / Printing	\$15	Per Sheet
Duplicate B.T.C. Fee	Duplicate B.T.C.	\$11	Per certificate
Insurance Application Processing Charge	Special Event Insurance Processing (After 1st Hour)	Cost Accounted	
Business Application Fee ¹	New or Re-opened Business Application Processing	\$65	Per certificate
Business Application Fee Home Occupancy ¹	New, Moved or Re-opened Business Application: Home Occupancy	\$30	Per certificate
Business Application Fee Planning Review ¹	New, Moved or Re-opened Business Application: Planning Review	\$5	Per certificate
Notary Public Fee	Notary Public Service	\$10	Per Notarization
Outdoor Festival Fee	Festival Fee	See Finance -Varies	Permit
Photo Copy Fee / PDF	Photo copy/ or PDF document preparation Fee - per page	\$0.10	Per page
Credit Card Processing Fee	All Credit Card used on xpressbill pay online payment portal and any charges within the Town Office in excess of \$1,000	2.5%	Transaction Amount
Returned Check (NSF) Charges	Returned Check (NSF) Processing	\$17	
Returned check (NSF) Fee	Returned Check (NSF): Repeated Attempts at Collection	\$59	Secondary collection efforts
Sales of Maps, Copies & Publications	Printed Materials/Maps Prod./Sale	Cost Accounted	
Selected B.T.C. Listing Fee	Selected B.T.C. Listing	\$6	Report
Total B.T.C. Listing Fee	Total B.T.C. Listing	\$12	Report
Town Municipal Code Update Fee	Town Municipal Code Update	Cost Accounted	
Transient Occupancy Tax Registration Fee	TOT Registration Certificate	\$23	Per certificate
Cannabis Business Registration Fee	Cannabis Business Certificate	\$6,000	Annual per certificate
Enforcement Charges	Charged on all Illegal Transient Occupancy Tax cases whether zoning or revenue violators, \$500 minimum plus Town incurred costs of enforcement	\$500 + incurred costs	Per case
Credit Card Processing Fee	Charged on all		

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

Highlight = Fee Change from Prior Year

PUBLIC SAFETY FEE SCHEDULE FY 22-23

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

PUBLIC SAFETY FEE SCHEDULE FY 22-23

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

Highlight = Fee Change from Prior Year

AIRPORT FEE SCHEDULE FY 22-23

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

AIRPORT FEE SCHEDULE FY 22-23

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

AIRPORT FEE SCHEDULE FY 22-23

Item	Miscellaneous Fees	Notes
Initial Security Threat Assessment*	\$40.00	
Ground Transportation - Airport Use Pick up / Drop Off	\$100.00	per month
Ground Transportation - Kisok location and Storage (Optional)	\$76.00	per month
Ground Transportation - Posted Signage (Optional)	\$35.00	per month
Vehicle Access Card*	\$20.00	
Annual Renewal Airport Identification Badge*	\$30.00	
Replacement of Lost or Stolen ID Badge*	\$50.00	
Initial Fingerprint*	\$110.00	
Semi-annual Finger Print Renewal	\$30.00	
Replacement of Lost or Stolen Vehicle Access Card*	\$50.00	
Replacement of Lost Identification Card	\$30.00	
Food Concession in Sprung Structure	10% of Gross	
Rental Car Concessions	15% of Gross	
Airline Landing Fee	\$325/landing not to exceed \$380	

* Airport Fee

** Airport Splits Fee 50/50 with FBO

Highlight = Fee Change from Prior Year

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Review: 3/1/2022 TC Review: 3/16/2022 Revised: 5/19/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
31470	LEISURE AND CULTURAL FEES					
	Administrative Permit for Events	Administrative Permit for Events		NA	\$ 230.00	per event
	Administrative Permit for Events	Administrative Permit for Events that require a road closure		NA	\$ 500.00	Direct cost recovery fee for temp. road closure requiring council resolution
	Special Event Equipment Use Deposit	Event organizers use town purchased equipment		NA	\$ 275.00	per event
60010	COMMUNITY CENTER					
	Community Center - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Community room	Rental Fee	\$ 5.00	\$ 25.00	\$ 31.00	Per hour - 2 hour min.
	Community room	Rental Fee		NA	\$ 200.00	Per day (8 hours)
	Set Up Charge	Setup Surcharge		NA	\$ 83.00	
	Large Group Surcharge	Large Group Surcharge (75+)		NA	\$ 55.00	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			\$ 12.50	\$ 15.50	Per court per hour for exclusive use
	Tournament Rental Fee			NA	\$ 43.00	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	\$ 27.50	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		\$ 25.00	\$ 31.00	Per hour - 2 hr. min
	Picnic Shelter & BBQ Area - Large Group Surcharge	Picnic Shelter & BBQ Area Rental - Large Group Surcharge (75+)		NA	\$ 55.00	Added to reservation if greater than 75 people
	Picnic Shelter Entertainment Area	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Softball Field - Rental Fee	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Volleyball Court - Rental Fee	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Basketball Court - Rental Fee	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Soccer Field - Rental Fee	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Shady Rest DiscGolfPark - Rental Fee	Rental Fee		\$ 12.50	\$ 15.50	Per hour - 2 hour min.
	Tournament Rental Fee	Rental Fee		\$ 48.00	\$ 60.00	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	\$ 27.50	Per hour - must have approval from Director
60022	MAMMOTH CREEK PARK					
	Boulder Picnic Area Rental Fee			\$ 35.00	\$ 48.50	Per hour - 2 hour min.
	Boulder Picnic Area - Large Group Surcharge	Group Picnic Area Rental - Large Group Surcharge (75+)		NA	\$ 55.00	Added to reservation if greater than 75 people
	Boulder Picnic Area - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	\$ 27.50	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		\$ 14.50	\$ 18.00	Per hour - 2 hr. min
	Picnic Shelter Large Group Surcharge	Picnic Shelter Rental - Large Group Surcharge (75+)		NA	\$ 55.00	Added to reservation if greater than 75 people
	Picnic Shelter Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	\$ 27.50	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		\$ 25.00	\$ 31.00	Per hour - 2 hour min.
	Synthetic Turf Rental Fee			\$ 25.00	\$ 31.00	Per hour - 2 hour min.
	Tournament Rental Fee			NA	\$ 60.00	Per hour - must have approval from Director
	Track or Sports Field Rental Deposit	Track & Sports Field Rental - Deposit		NA	\$ 275.00	Per reservation
	Track or Sports Field Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	\$ 27.50	Per hour - must have approval from Director
	Ball Field Rental Fee	Ball Field Rental		\$ 12.50	\$ 15.50	Per hour
	Parking Lot Rental Fee	Parking Lot Rental		NA	\$ 15.50	Per hour
	Large Group Surcharge	Private party over 75 people		NA	\$ 55.00	
56118	WHITMORE POOL					
	Whitmore Pool	Any org. with a contractual arrangement with TOML				As specified by contract
	Whitmore Pool	Entrance - Adult (18+)		NA	\$ 6.00	Per entry
	Whitmore Pool	Entrance - Senior (65+)/Military (Show ID)		NA	\$ 5.00	Per entry
	Whitmore Pool	Entrance - Youth (<18)		NA	\$ 4.00	Per entry
	Whitmore Pool	Entrance - Child (1-5 yrs.)		NA	\$ 2.50	Per entry

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Review: 3/1/2022 TC Review: 3/16/2022 Revised: 5/19/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Whitmore Pool	Premium lane surcharge		NA	\$ 5.00	per lane/entry
	Whitmore Pool	Season Pass adult (18+)		NA	\$ 154.00	Per season
	Whitmore Pool	Season Pass Youth (<18)		NA	\$ 66.00	Per season
	Whitmore Pool	Mammoth Lakes Youth Swim Team Season Pass (20% discount off youth rate)		NA	\$ 53.00	Per season (must be paid member of Swim Team)
	Whitmore Pool	Season Pass Senior (65+)		NA	\$ 132.00	Per season
	Whitmore Pool	Season Pass Family		NA	\$ 209.00	Per season
	Whitmore Pool	Punch Card (5) Adult "Swim Pass"		NA	\$ 30.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Snr/Military "Swim Pass"		NA	\$ 25.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Youth "Swim Pass"		NA	\$ 20.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Child "Swim Pass"		NA	\$ 12.50	6th swim FREE
	Whitmore Pool	Water Polo League		NA	\$ 110.00	per team
	Whitmore Pool	Shower		NA	\$ 2.50	Per entry
	Whitmore Pool	Non-Swimmers		NA	\$ 2.50	Per entry
	Whitmore Pool	Group Rate (10+ people) - All ages		NA	\$ 4.00	Per entry
	Whitmore Pool	Group Rate - Child		NA	\$ 2.50	Husky Club
	Whitmore Pool	Staff supervision or facility staff fee for events		NA	\$ 27.50	Per hour - must have approval from Director
	Whitmore Pool	Pool Rental Fee		\$ 120.00	\$ 150.00	Per hour - includes 2 lifeguards
	Whitmore Pool	Group/Party Area Rental		\$ 96.00	\$ 120.00	Non-exclusive use, includes admission for 20 and shade structure with table
	Whitmore Pool	Instructional Program		NA	\$ 15.00	New per session
	Whitmore Pool	Group Swim Lessons - 5 day sessions/6 week program		NA	\$ 55.00	5-day session, for 30 minutes/day
	Whitmore Pool	Private Swim Lessons		NA	\$ 40.00	Per 30 minutes
	Whitmore Pool	Recreational Program Fee		NA	\$ 10.00	per session
	Parking Lot	Parking Lot Rental		NA	\$ 15.50	Per hour
56120	Community Recreation Center /Winter	MIDWEEK RATE (Mon. - Thurs.) / WEEKEND & HOLIDAY RATE (Fri - Sun.)				
	Ice Rink	Any org. with a contractual arrangement with TOML				As specified by contract
	Ice Rink	Midweek Admission Adult (18+ yrs.) - Mon. Thurs.		NA	\$ 9.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Adult (18+ yrs.) - Fri. - Sun.		NA	\$ 11.00	Per session (excludes rental)
	Ice Rink	Midweek Admission Youth (<18)		NA	\$ 7.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Youth (<18)		NA	\$ 9.00	Per session (excludes rental)
	Ice Rink	Mid-Week/Community Special (all ages/shorter sessions)		NA	\$ 8.00	Per session (includes rental)
	Ice Rink	Admission Children (5 and under)		NA	\$ -	Free with paid adult
	Ice Rink	Weekend/Holiday Senior/Military/Cerro Coso Student w/ID		NA	\$ 9.50	Per session (excludes rental)
	Ice Rink	Midweek Admission Senior/Military/Cerro Coso Student w/ID		NA	\$ 8.00	Per session (excludes rental)
	Ice Rink	Skate Rental		NA	\$ 4.00	Per session use
	Ice Rink	Skate Assist Aids		NA	\$ 12.00	Per use
	Ice Rink	Helmet Rental		NA	\$ 6.00	Per 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	\$ 5.00	Per session use, includes rental (Contract void)
	Ice Rink	Skate Sharpening		NA	\$ 12.00	Per pair
	Ice Rink	Punch Card (5) Adult (mid-week/non-holiday)		NA	\$ 68.00	6th Session Free with rentals
	Ice Rink	Punch Card (5) Snr/Military (Mid-week/non-holiday)		NA	\$ 57.50	6th Session Free with rentals
	Ice Rink	Punch Card (5) Youth (Mid-week/non-holiday)		NA	\$ 57.50	6th Session Free with rentals
	Ice Rink	Punch Card (5) Child (Mid-week/non-holiday)		NA	\$ 20.00	6th Session Free with rentals
	Ice Rink	Drop-in Skating Lesson Rate (includes helmet rental)		NA	\$ 15.00	Per session
	Ice Rink	Instructional Programs		NA	\$ 75.00	Includes 6 sessions, skate/helmet rental.
	Ice Rink	Instructional Programs - Drop-in		NA	\$ 15.00	per session: includes skating, curling, hockey, etc.
	Ice Rink	Recreational Programs		NA	\$ 50.00	Includes 6 sessions, with skate/helmet rental.
	Ice Rink	Recreational Programs - Drop-in		NA	\$ 10.00	per session
	Ice Rink	Private Skating Lessons		NA	\$ 40.00	Per 30 minute session based on age/ability level of student
	Ice Rink	Adult Curling League (6 week session)		NA	\$ 195.00	Per team
	Ice Rink	Adult Play Fee - non instructional (hockey/curling)		NA	\$ 10.00	Per session
	Ice Rink	Youth Play Fee - non instructional (hockey/curling)		NA	\$ 5.00	Per session
	Ice Rink	Adult Hockey League		NA	\$ 1,500.00	Per Team
	Ice Rink	Season Pass Adult		NA	\$ 170.00	Per season - includes rentals
	Ice Rink	Season Pass Youth		NA	\$ 120.00	Per season - includes rentals
	Ice Rink	Mammoth Lakes Youth Hockey Season Pass (20% DISC.)		NA	\$ 96.00	Per season (must be paid member of Mammoth Lakes Youth Hockey)
	Ice Rink	Ice Rental		\$ 240.00	\$ 300.00	Per hour

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Review: 3/1/2022 TC Review: 3/16/2022 Revised: 5/19/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Ice Rink	Curling Sheet rental		NA	\$ 125.00	Per hour - includes one lane, stones, equipment and ice prep
	Ice Rink	Birthday Party Packages		NA	Cost Acct	Price based on number of people and services provided
60002	Community Recreation Center /Summer					
	RecZone	Any org. with a contractual arrangement with TOML				As specified by contract
	RecZone	1 Court Rental		\$ 24.00	\$ 30.00	Per court / per hour, includes equipment
	RecZone	3 Court/Rink Rental		\$ 56.00	\$ 70.00	Per hour, includes equipment
	RecZone	Multi-Purpose Space		\$ 16.00	\$ 20.00	Per hour, includes tables + chairs
	RecZone	Multi-Purpose Room		\$ 28.00	\$ 35.00	Per hour, includes tables + chairs
	RecZone	Facility Rental		\$ 160.00	\$ 200.00	Per hour, includes equipment (4hr min rental - max. 12 hr. rental)
	RecZone	Admission Adult (18+ yrs.)		NA	\$ 6.00	Per entry + equipment
	RecZone	Admission Senior/Military (65+ yrs./ID)		NA	\$ 5.00	Per entry + equipment
	RecZone	Admission Youth (6-17 yrs.)		NA	\$ 4.00	Per entry + equipment
	RecZone	Admission Child (3-5 yrs.)		NA	\$ 2.50	Per entry + equipment
	RecZone	Admission Infant (Under 5 yrs.)		NA	FREE	With paying adult
	RecZone	Adult Mid-Week Special with equipment		NA	\$ 4.00	Per entry + equipment (Mon-Thur - non holiday)
	RecZone	Mono / Inyo County School Rate with rentals		NA	\$ 3.00	Includes rental
	RecZone	Five Fun Pass - Adult		NA	\$ 30.00	6th visit Free
	RecZone	Five Fun Pass - Senior/Military		NA	\$ 25.00	6th visit Free
	RecZone	Five Fun Pass (Youth)		NA	\$ 20.00	6th visit Free
	RecZone	Five Fun Pass (Child)		NA	\$ 12.50	6th visit Free
	RecZone	Recreation Programs - 6 weeks		NA	\$ 50.00	Includes Bike Squad, Adventure Club, Toddler Time
	RecZone	Recreation Programs - Drop In		NA	\$ 10.00	Kids Club/session
	RecZone	Instructional Programs - 4 weeks		NA	\$ 45.00	Includes In-line Skating
	RecZone	Instructional Programs - 6 weeks		NA	\$ 75.00	Includes Tennis, Basketball, Soccer
	RecZone	Instructional Program - Drop In		NA	\$ 15.00	Per person, per session
	RecZone	Youth Leagues (self-regulated)		NA	\$ 5.00	Per child/session
	RecZone	Youth Leagues (with officials)		NA	\$ 10.00	Per child/session
	RecZone	Adult/Youth Tournaments		NA	\$ 125.00	Per team. Includes Volleyball, Basketball, Futsal and Dodgeball
	RecZone	Adult Leagues (self-regulated)		NA	\$ 250.00	Per team. 10 weeks. Includes Volleyball and Dodgeball.
	RecZone	Adult Leagues (with officials)		NA	\$ 400.00	Per team. 10 weeks. Includes Basketball and Futsal.
	RecZone	Birthday Party Packages		NA	Cost Acct	Price based on number of people and services requested
	RecZone	Halloween Carnival		NA	\$ 5.00	Per entry
56815	Edison Theatre					
	Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	The Library/Conference Room	Rental Fee		\$ 25.00	\$ 31.00	Per hour - 2 hour min.
	Edison Theatre	Rental Fee		NA	\$ 125.00	Min. 4 hours
	Edison Theatre	Rental Fee		NA	\$ 200.00	Per day (8 hours)
	Technical Assistance	Stage, sound, lights, etc.		\$ 48.00	\$ 60.00	Per hour
	Parking Lot	Parking Lot Rental		NA	\$ 15.50	Per hour
432	RECREATION PROGRAMS					
	ADULT					
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA	\$ 60.00	Per team
	Adult Summer Softball Tournament	Shady Rest Ball Fields		NA	\$ 425.00	Per team
	Adult Indoor Soccer "A" League	MHS Gym - winter		NA	\$ 450.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA	\$ 735.00	Per team
	Adult Summer Soccer League	Whitmore		NA	\$ 750.00	Per team
	Volleyball League	Indoors / self regulated		NA	\$ 175.00	Per team
	Adult Tennis Camp	4-day camp (3 hrs. in AM)		NA	\$ 150.00	Per person/camp
	Adult Tennis Camp Drop-in	1 day / 9am-noon		NA	\$ 50.00	Per day
	Private Lesson (30mins)	30 minutes		NA	\$ 40.00	Per session
	Private Lessons (60mins)	60 minutes		NA	\$ 70.00	Per session
	Recreational Programs - Drop In			NA	\$ 15.00	Per session. Includes Tennis
	Instructional Programs - Drop In			NA	\$ 10.00	Per session. Includes Tennis
	Adult Basketball League	NEW Program in MHS Gym - fall		NA	\$ 125.00	Per team
	YOUTH					
	Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 160.00	Includes Bike Camp, Sport Camp, Park 'n' Play Camp, Nature Camp, Sample Camp

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Review: 3/1/2022 TC Review: 3/16/2022 Revised: 5/19/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Signature Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 220.00	Includes Adventure Camp, Mountain Bike Camp, Climbing Camp, Art Camp, Backpacking Camp and Aquatics Camp
	High School CIT Camp	5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 240.00	Counsellor in Training Camp
	Explorer Camps	5-day session (Mon-Fri 9am-12pm)		NA	\$ 140.00	
	Wave Rave Camp	3-day session (Wed-Fri 9am-4pm)		NA	\$ 140.00	
	Wave Rave Camp - Explorer	3day session (Wed-Fri 9am-12pm)		NA	\$ 86.00	
	Challenger Soccer Camp	5-Day Session (Full/Half Day) - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	UK International Soccer Camp	5-Day Session (Full/Half Day) - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Lego Playwell TEKnologies Camp	5-Day Session - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Youtheatre			NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Instructional Programs			NA	\$ 15.00	Per session
	Recreation Programs	6 week session		NA	\$ 50.00	Includes Cooking Classes, Toddler Time, Hot Shots, Lil' Sluggers, Inst. B'ball
	Private Lesson (30mins)			NA	\$ 40.00	Per Session. Includes up to 3 students. Includes Tennis
	Private Lesson (60mis)			NA	\$ 70.00	Per Session. Includes up to 3 students. Includes Tennis

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 22-23

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

Highlight = Fee Change from Prior Year

COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 22-23

Permit/Service Title	Fee ¹
Adjustment (ADJ)	\$ 1,058.00
Administrative Permit (AP)	\$ 651.00
Administrative Permit - Mobile Business (AP)	\$ 476.00
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)	\$ 1,071.00
Design Review - Administrative (Not New Single Family)	\$ 582.00
Design Review - (Repaint Only) (ADR)	\$222
Design Review - Major (DR)	Cost Accounted, \$2,500 Deposit
Design Review - Minor (DR)	\$ 1,407.00
	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)	\$ 1,096.00
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 22-23

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.

³ Fees increased \$50 to cover County CEQA Filing Fee

Highlight = Fee Change from Prior Year

BUILDING DIVISION FEE SCHEDULE
Fiscal Year 2022-2023

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 (2021 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	309.06	298.66	291.64	280.58	263.98	255.82	272.02	244.80	237.02
A-1 Assembly, theaters, without stage	282.85	272.45	265.42	254.37	237.77	229.61	245.81	218.59	210.80
A-2 Assembly, nightclubs	237.31	230.23	224.56	215.36	202.99	197.40	207.69	183.68	177.40
A-2 Assembly, restaurants, bars, banquet halls	236.31	229.23	222.56	214.36	200.99	196.40	206.69	181.68	176.40
A-3 Assembly, churches	286.90	276.49	269.47	258.42	242.23	234.07	249.86	223.05	215.26
A-3 Assembly, general, community halls, libraries, museums	244.77	234.37	226.34	216.29	198.94	191.79	207.73	179.77	172.98
A-4 Assembly, arenas	281.85	271.45	263.42	253.37	235.77	228.61	244.81	216.59	209.80
B Business	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
E Educational	257.70	248.89	242.35	231.90	216.47	205.54	223.92	189.21	183.31
F-1 Factory and industrial, moderate hazard	144.93	138.11	130.39	125.40	112.49	107.10	120.02	92.69	86.88
F-2 Factory and industrial, low hazard	143.93	137.11	130.39	124.40	112.49	106.10	119.02	92.69	85.88
H-1 High Hazard, explosives	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	N.P.
H234 High Hazard	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	77.53
H-5 HPM	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
I-1 Institutional, supervised environment	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
I-2 Institutional, hospitals	401.22	392.40	383.83	374.40	354.29	N.P.	366.00	331.40	N.P.
I-2 Institutional, nursing homes	279.15	270.32	261.76	252.33	234.64	N.P.	243.93	211.75	N.P.
I-3 Institutional, restrained	273.40	264.57	256.00	246.57	229.13	220.58	238.17	206.24	196.56
I-4 Institutional, day care facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
M Mercantile	177.02	169.94	163.27	155.07	142.48	137.88	147.40	123.17	117.89
R-1 Residential, hotels	246.94	238.56	231.54	222.30	204.35	198.77	222.58	183.44	178.00
R-2 Residential, multiple family	206.81	198.43	191.41	182.17	165.41	159.83	182.46	144.50	139.06
R-3 Residential, one- and two-family ^d	192.58	187.37	182.53	178.04	172.85	166.59	175.01	160.35	150.87
R-4 Residential, care/assisted living facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
S-1 Storage, moderate hazard	134.29	127.47	119.75	114.76	102.14	96.75	109.39	82.34	76.53
S-2 Storage, low hazard	133.29	126.47	119.75	113.76	102.14	95.75	108.39	82.34	75.53
U Utility, miscellaneous	104.98	99.04	93.31	89.21	80.44	74.45	85.33	63.42	60.43

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

2. Alterations, Repairs, Remodels, and all other projects

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

Building Division Valuation Table

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

3. Large Project Permit Fees

The building permit fee for large projects, as defined below, will be a deposit collected at the time of permit submittal. The project will be cost accounted, and any unused funds will be refunded to the applicant upon finalization.

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

4. Manufactured/Mobile Home Installation

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

5. Re-Roofing Permit

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

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

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

6. Special Service Fees

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

Service	Fee
Appeals Board Application	\$200.00
Demolition Permit – Up to \$10,000 demo value	\$90.00
Demolition Permit - Greater than \$10,000 demo value	\$225.00
Inspection Request – one (1) inspection – Misc.	\$45.00
Issuance of Duplicate Certificate of Occupancy or Final Letter	\$45.00
LPG Upgrade (new tank, change line, change tank, etc.)	\$90.00 per tank
Permit Research / Miscellaneous Services	Cost Accounted \$90.00 Deposit
Re-inspection Fee	\$45.00
Change of Use or Occupancy Permit – no new construction proposed	\$225.00
Temporary Certificate of Occupancy	\$225.00
Water Heater Permit	\$45.00
Woodstove Permit	\$90.00
Work Done without a Permit	Double the building permit fee
* Limited Scope Permit – Value of less than \$1,000 - No formal plan check	\$45.00
* Limited Scope Permit – Value of \$1,000 – to \$20,000; 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.

7. Document Management / Archive Fee

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

8. Strong Motion Instrumentation Program, State of California (SMIP)

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

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

9. California Building Standards Administration Special Revolving (BSASRF)

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

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

10. Certified Access Specialist program (CASp) Fee

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

11. New Development Fee (MC Section 15.16.030)

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

(\$0.20 x square footage of habitable area)

12. Fees for Rooftop Solar Energy Systems (Government Code Section 66015)

A. Residential rooftop solar energy system that produces current electricity: \$450 plus \$15 per kilowatt for each kilowatt above 15kw.

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

13. Public Art Fee

The Town's public art fee is established and explained in Section 15.18.070 of the Municipal Code. Please refer to that Code section for a detailed explanation. In general, a project applicant is either required to install an artwork approved by the Town or to pay an in-lieu fee. The in-lieu fee is a percentage of building valuation data: 1 % for new commercial, office, and industrial construction; 1% for remodel and reconstruction projects involving existing commercial, office, or industrial property resulting in the addition of habitable square feet and /or a change in use; and 0.5% for new construction of two or more units of single - family housing (transient or nontransient), mobile homes, and multi -unit housing (transient or nontransient). Nothing in this fee schedule shall be deemed to supersede Section 15.18.070, and the provisions of the ordinance shall prevail in the event of any inconsistency between the ordinance and this fee schedule. **The Town's Public Art Fee is reduced to \$0.00 through July 31, 2023, for all projects pursuant to Town Council Resolution 21-54.**

Developmental Impact Fee Schedule

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

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

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

Facility	Single Family (Per Unit)	Mobile Home (Per Unit)	Multi-Unit (Per Unit)	Lodging (Per Room)	Commercial (Per Square Foot)	Offices & Other Services (Per Square Foot)	Industrial (Per Square Foot)	Institutional (Per Square Foot)
Police	\$175	\$149	\$181	\$350	\$1.21	\$0.48	\$0.31	\$0.66
Vehicle Circulation	\$310	\$162	\$215	\$194	\$0.67	\$0.26	\$0.17	\$0.36
Multi-Modal Circulation	\$1,619	\$848	\$1,131	\$1,016	\$3.50	\$1.37	\$0.87	\$1.92
Storm Drainage	\$984	\$535	\$683	\$510	\$0.10	\$0.10	\$0.32	\$0.37
General Facilities & Equipment	\$824	\$702	\$862	\$503	\$0.77	\$0.77	\$0.32	\$0.42
Parkland and Recreation	\$831	\$708	\$869	\$621	\$0.00	\$0.00	\$0.00	\$0.00
Airport	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Town Fees	\$4,743	\$3,104	\$3,941	\$3,194	\$6.25	\$2.98	\$1.99	\$3.73

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](#), and [Resolution 21-77](#) (Adopted by Town Council September 15, 2021) and 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	\$6,420 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	\$4,280 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	\$2.35 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 of 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	\$2.35 per gross square foot	
Light Industrial	Manufacturing, recycling facility	\$1.17 per gross square foot	
Service Uses	Banks, day care centers, maintenance services, medical services, personal services	\$2.35 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. 22-48 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of June 2022, by the following vote:

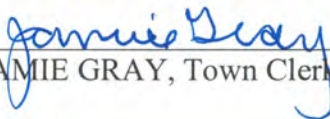
AYES: Councilmembers Rea, Sauser, Stapp, Mayor Pro Tem Wentworth, and Mayor Salcido

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-54

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

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

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

WHEREAS, the Town Council considered, without limitation:

1. The staff report dated June 16, 2021, to the Town Council;
2. Oral testimony received at the hearing; and
3. Written evidence submitted at the hearing.

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

SECTION 1. FINDINGS.

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

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

1. The Public Arts Fee is temporarily reduced to zero (\$0.00) for all projects.
2. Pending projects that have not paid Public Arts Fees shall be eligible to receive the temporary reduction adopted by this resolution, provided that refunds will not be provided for fees already paid. Public Arts Fee reductions shall be granted to all

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

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

SECTION 3. JUDICIAL ACTION TO CHALLENGE THIS RESOLUTION

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

SECTION 4. SEVERABILITY

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

SECTION 5. CEQA EXEMPTION

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

APPROVED AND ADOPTED this 16th day of June 2021.



LYNDA SALCIDO, Mayor Pro Tem

ATTEST:



JAMIE GRAY, Town Clerk

