



*Mammoth Lakes*  
CALIFORNIA



# **Town of Mammoth Lakes**

*Fiscal Year 2023/24*

## **Operating Budget**

# **TOWN OF MAMMOTH LAKES**

## **Adopted Budget for Fiscal Year 2023-24**

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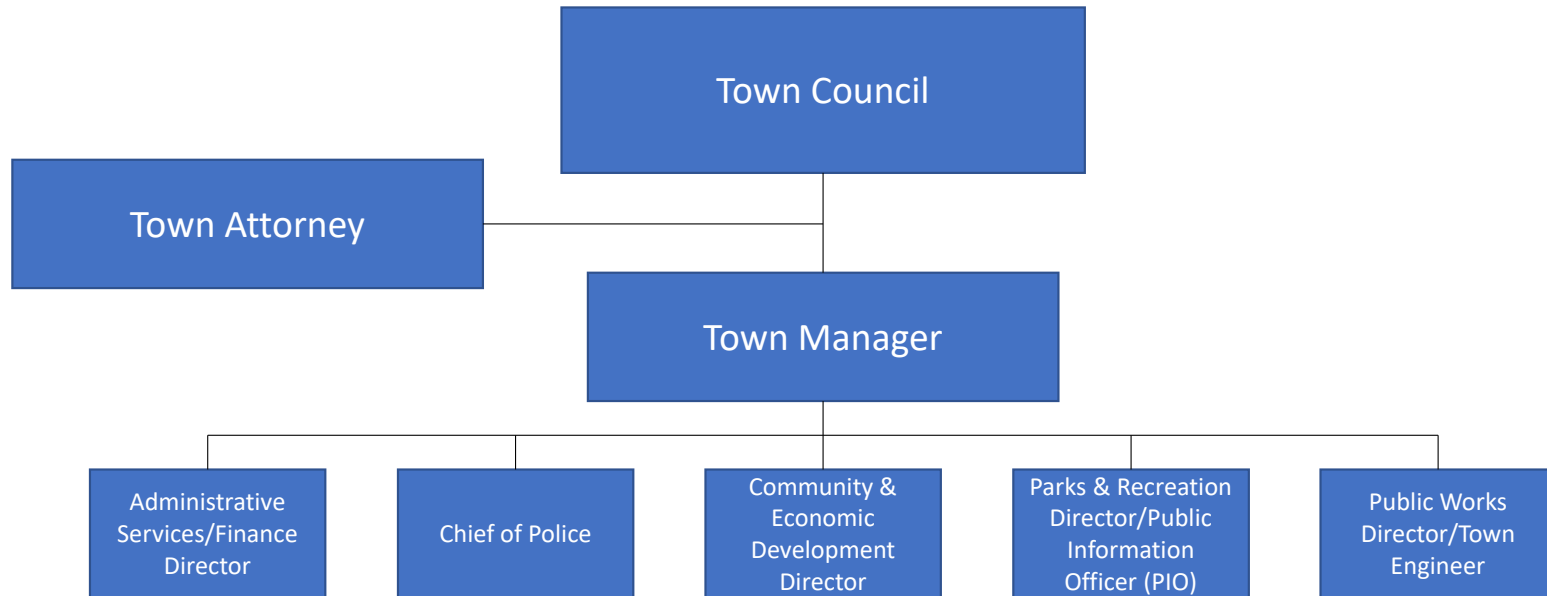
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## TOML Organization Chart – Leadership

September 2022





## MAMMOTH LAKES TOWN COUNCIL



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*Term Ends: November 2026*

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# Town Manager's Letter of Introduction

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## 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 2023-24 (FY23-24). 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 greater flexibility for the Council to direct funding to specific priorities. The FY23-24 budget includes a robust Capital Improvement Plan (CIP) with the implementation of an updated five-year CIP. The FY23-24 budget is built on \$65,959,477 total revenue and \$109,795,113 in total appropriations, inclusive of transfers in and out of \$11,999,562.

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 FY23-24 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, coordinating for the construction of a new 250 seat performing arts auditorium and will be completing a 75+/- seat childcare center and a dog park, all in partnership with the Mammoth Lakes Foundation. The Town is engaged at the regional level to assist in addressing the threat of catastrophic wildfires and will support fuels reduction work this year on Town owned parcels. 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 \$29.5 million in Transient Occupancy Tax Revenues. The larger than budgeted revenues were invested in housing programs, capital projects and reserves. The Council policy is to invest unallocated revenues to meet strategic priorities and this financial discipline has resulted in substantial funding in priority areas. While the budget continues to be conservative, limited investment in enhanced municipal services is reflected, such as the addition of a Recreation supervisor, Police Officer, Police Recruits, Reserve officers, and staffing for the CRC.

The budget incorporates the revenues and expenditures of 38 separate funds, with the majority of the budget development process focuses on the General Fund. General Fund revenues total \$30,571,165 with appropriations of \$30,553,800, which includes \$8,583,681 in transfers out to other funds. We expect TOT revenue in FY23-24 to be healthy but is not expected to hit last year's record. This year \$18.0 million in TOT revenue is included in the General Fund operating budget or 58.9% 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 or capital purchases.

The budget continues to support a talented staff with 92 full time positions and 19.7 FTEs of part-time staff. This reflects an expansion from the previous year as 4 full time employees were added, and 2 FTEs of part time staff. These additions reflect staffing for core Town programs and support for areas of enhanced service. 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 2023-24 Budget Document will enhance your understanding of the Town of Mammoth Lakes financial structure and fiscal health, operations, services, programs, and projects. The information presented here represents weeks of work by the Town's Finance Department and Department Heads and other staff. A sincere thank you to all of them for their work in preparing this year's budget and providing quality services to the residents and visitors of Town of Mammoth Lakes.

Sincerely



Daniel C. Holler  
Town Manager



## **The Budget: A Policy, Financial, 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 investment 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**

The Town has enjoyed continued strong growth of revenues following the pandemic impacts of a few years ago. Visitation remain strong and the demand for lodging has kept the average daily rates high for the lodging community. The needs of the community and growth of Town core services has also grown with the addition of departments and expanded growth of the services they provide.

Department Heads have worked to develop their budgets to reflect the core services and anticipated impacts of the coming fiscal year. We have several large projects in process for the next year and some of those impacts are reflected in the budget as estimates. Actual impact, expense and revenue, is yet to be determined. 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 FY23-24 Budget:

1. The full funding of the Town's Reserve for Economic Uncertainty (REU), and Operating Reserve (OR) were funded to the updated baseline target during the budget process.
2. Base General Fund operating budget includes \$18.0 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 FY23-24. Agencies supported receive a flat amount, based on their contract with the Town with additional revenues used to meet defined operational programs, capital requirements and to investment in Town priorities such as the Housing Now! initiative. These additional investments are determined by Town Council action during quarterly budget review.

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. Employee costs associated with new 3-year labor agreement along with merit increases or other obligated costs increases were updated. This includes modifications to salary schedules for general employee associations of 8% and non-represented employees supporting 6.0% pay adjustment.
7. The Measure R budget includes two projects with one-time funding, \$250,000 for future trail construction and \$350,000 for CRC interior improvements.
8. The Measure U budget includes three one-time funding recommendations, \$180,300 programming funding to provide advance funding of 1 year for budget timing, \$300,000 to MACC (new 250 seat performing arts auditorium) construction, and \$300,000 for Amphitheater design on Mammoth Lakes Foundation property.

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 FY23-24 Budget reflects minor increases in full-time to meet core service staffing levels. Over the past few years strategic steps have been taken in the growth of Town core services, providing additional resources in areas that will provide the greatest benefit to the community. In FY23-24, 4.0 full time positions were added, and 2.0 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 public safety and recreation programs. The following narratives provide more information on the 4.0 full-time positions added:

#### **Recreation Supervisor - Adult Programming and Facility Operations**

The Recreation Supervisor is responsible for delivering primarily Adult (18+ years) recreation programming and the operation and programming of Town-owned or managed parks and facilities, excluding the Community Recreation Center (CRC). Primary duties include delivering scalable and sustainable, year-round adult programming for residents and visitors, such as adult clinics, leagues, tournaments, activities, and events. Primary responsibilities also include the operations and programming of the Whitmore Pool, Whitmore Track and Sports Field, Community Center & Tennis Courts, proposed Pickleball Center, Shady Rest Park & Disc Golf Park, Trails End Park & Volcom Brothers Skatepark, Mammoth Creek Park and the Edison Theatre. Position may support other supervisory functions performed by the Parks and Recreation Department. The position is necessary to effectively manage the span of control over programs and staff (full time and part time) in the implementation of services and programs.

#### **Police Officer**

The addition of a police officer was approved in mid FY22-23 in response to potential loss of some patrol officers to other agencies. The Town's police force operates 24 hours a day, 7 days a week with the current staff. This work plan doesn't have the capacity to absorb a loss of an officer without requiring significant overtime and burden on existing staff. The addition of this officer provides additional capacity and prepares for potential retirements or other loss of personnel. In the past, the Town has been successful at attracting the lateral move of officers from other agencies when needed, however the last recruitment process resulted in a stark change from previous with a low number of qualified applications. The Town also has a desire to augment police staff by one officer to open the opportunity for an assigned detective position. This is an important position that would assist with investigations. This position will allow officers to continue to focus on patrol and related duties, provide greater attention to certain cases, enhance coordination with other agencies and can still support patrol operations when necessary. Currently this critical need is dependent on work by each patrol officer and relies more on the availability of the District Attorney investigative personnel.

### **Police Recruits**

As stated under the Police officer section, the Town is having more difficulty recruiting law enforcement positions. One way staff have addressed this is to place recruits in the POST academy. This is an effective process as you are typically drawing from existing community members, people who are already established with housing and roots locally. This process provides an opportunity for community members seeking a career in law enforcement. The last time the Town put a recruit through the academy was 2006. That officer is still employed with the Town today. The academy will take approximately 6 months for the recruit to graduate. After graduation, if they pass the academy, they will be a part of our patrol force working with a field training officer for an additional 4 months. So, start to finish, a recruit is almost a full year until they are considered ready for patrol on their own.

### **Part-Time**

Staff have also made appropriate adjustments to part-time staff as our structure and amenities have come online. The Police Department has an ongoing program to use Reserve Officers. These officers are generally retired officers living in the area and provide a variety of support services to the Department. This includes, event assistance, conducting background checks on new officers, limited backfilling of patrol when officers are out or in the case of significant calls for service, assistance with investigative follow up, traffic operations and may assist with transport of people to jail. The budget includes funding for one reserve officer recently hired as a Reserve Officer.

The key adjustments from recreation are additional programs that will come online with the Community Recreation Center (CRC). These adjustments will result in approximately 1200 additional hours per year. The programs and staffing are dependent on the recruitment of part-time staff. In the Fall of FY22-23, the outdoor host program shifted from being under MLTPA to the Town. The costs for program are now part of our labor costs rather than a contract expense. The positions are managed by the Office of Outdoor Recreation. This is better aligned with funding and oversight being provided by the Office of Outdoor Recreation. Additional part-time hours are also reflected in trail maintenance/construction and grooming program, which are subject to weather conditions and permitting process.

In total the changes reflected in new staff introduced in FY22-23 or recommended for FY23-24 have increased the labor expense by \$658,669 which is 35.9% of the total labor increases reflected in this budget.

## Total Revenues - All Funds

Category	FY20-21	FY21-22	FY22-23	FY23-24	Prior	%	Budget to	%
	Actuals	Actuals	Adopted Budget	Proposed Budget	Budget Variance		Last Full Year Variance	
Transient Occupancy Tax <sup>(1)</sup>	\$ 16,273,104	\$ 16,915,990	\$ 16,250,000	\$ 18,250,000	\$ 2,000,000	12.3%	\$ 1,334,010	7.9%
TBID - Pass through	\$ 4,423,263	\$ 4,450,901	\$ 6,449,500	\$ 6,668,250	\$ 218,750	3.4%	\$ 2,217,349	49.8%
Property Tax	\$ 4,054,115	\$ 4,572,245	\$ 4,650,000	\$ 4,705,000	\$ 55,000	1.2%	\$ 132,755	2.9%
Capital Projects <sup>(2)</sup>	\$ 4,283,103	\$ 1,747,860	\$ 23,349,781	\$ 17,268,574	\$ (6,081,207)	100.0%	\$ 15,520,714	888.0%
Sales Tax	\$ 2,372,657	\$ 2,513,299	\$ 2,700,000	\$ 3,000,000	\$ 300,000	11.1%	\$ 486,701	19.4%
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	\$ 2,464,937	\$ 2,416,327	\$ (48,610)	-2.0%	\$ 1,408,322	139.7%
Gas Tax	\$ 2,409,893	\$ 2,605,071	\$ 2,002,433	\$ 2,841,033	\$ 838,600	41.9%	\$ 235,962	9.1%
Airport Operations	\$ 709,906	\$ 944,099	\$ 882,900	\$ 577,980	\$ (304,920)	-34.5%	\$ (366,119)	-38.8%
Measure R - Sales Tax	\$ 1,558,411	\$ 1,673,707	\$ 1,500,000	\$ 1,500,000	\$ -	0.0%	\$ (173,707)	-10.4%
Assessment Districts	\$ 1,685,974	\$ 1,325,249	\$ 1,445,126	\$ 1,751,773	\$ 306,647	21.2%	\$ 426,524	32.2%
Measure U - Utility Tax	\$ 874,528	\$ 882,218	\$ 880,000	\$ 880,000	\$ -	0.0%	\$ (2,218)	-0.3%
Franchise Fees	\$ 851,036	\$ 858,936	\$ 900,000	\$ 900,000	\$ -	0.0%	\$ 41,064	4.8%
Housing and Community Development	\$ 748,137	\$ 922,104	\$ 173,000	\$ 376,000	\$ 203,000	117.3%	\$ (546,104)	-59.2%
Other Revenue	\$ 757,323	\$ 655,430	\$ 1,800,376	\$ 833,650	\$ (966,726)	-53.7%	\$ 178,220	27.2%
Solid Waste	\$ 286,175	\$ 196,460	\$ 250,000	\$ 150,000	\$ (100,000)	-40.0%	\$ (46,460)	-23.6%
Development Impact Fees (DIF)	\$ 274,766	\$ 376,650	\$ 499,900	\$ 1,085,000	\$ 585,100	117.0%	\$ 708,350	188.1%
<b>Total Revenue</b>	<b>\$ 45,831,079</b>	<b>\$ 44,576,738</b>	<b>\$ 68,605,852</b>	<b>\$ 65,959,477</b>	<b>\$ (2,646,375)</b>	<b>-5.9%</b>	<b>\$ 21,382,739</b>	<b>32.4%</b>

### Note

1. TOT revenue includes \$18.0M 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	FY23-24	Prior	
Category	Actuals	Actuals	Adopted Budget	Proposed Budget	Budget Variance	%
Operating Expenses - General Fund	\$ 28,763,430	\$ 25,967,453	\$ 26,989,868	\$ 30,553,800	\$ 3,563,932	13.2%
Tourism Business Improvement District (TBID)	\$ 4,395,226	\$ 4,445,936	\$ 6,449,500	\$ 6,668,250	\$ 218,750	3.4%
Snow Removal & Roads - Gas Tax	\$ 3,940,610	\$ 4,100,185	\$ 6,810,804	\$ 5,617,861	\$ (1,192,943)	-17.5%
Capital Projects	\$ 6,347,071	\$ 3,243,288	\$ 45,099,091	\$ 46,424,388	\$ 1,325,297	2.9%
Debt Service / Future Capital	\$ 3,146,283	\$ 3,499,928	\$ 3,143,547	\$ 3,144,495	\$ 948	0.0%
Airport Operations	\$ 1,116,923	\$ 1,462,998	\$ 1,353,137	\$ 1,415,135	\$ 61,998	4.6%
Vehicle Service	\$ 1,765,360	\$ 1,511,804	\$ 1,498,653	\$ 3,750,068	\$ 2,251,415	150.2%
Assessment Districts	\$ 1,532,759	\$ 1,386,635	\$ 1,962,807	\$ 2,415,701	\$ 452,895	23.1%
Solid Waste	\$ 734,345	\$ 304,264	\$ 92,677	\$ 103,463	\$ 10,785	11.6%
Measure R - Sales Tax	\$ 2,696,654	\$ 966,753	\$ 1,676,497	\$ 1,879,632	\$ 203,135	12.1%
Housing & Community Development	\$ 842,641	\$ 649,538	\$ 5,335,000	\$ 5,335,000	\$ -	0.0%
Measure R - Trails	\$ 428,451	\$ 648,352	\$ 250,000	\$ 300,000	\$ 50,000	20.0%
COVID-19 Operations	\$ 608,362	\$ 2,054,286	\$ -	\$ -	\$ -	100.0%
Other Expenditures	\$ 268,412	\$ 367,371	\$ 335,001	\$ 359,250	\$ 24,250	7.2%
Measure U - Utility Tax	\$ 1,333,691	\$ 1,801,693	\$ 764,470	\$ 1,491,870	\$ 727,400	95.2%
Development Impact Fees (DIF)	\$ 85,967	\$ 14,852	\$ 256,700	\$ 336,200	\$ 79,500	31.0%
<b>Total Appropriations</b>	<b>\$ 58,006,185</b>	<b>\$ 52,425,337</b>	<b>\$ 102,017,751</b>	<b>\$ 109,795,113</b>	<b>\$ 7,777,362</b>	<b>7.6%</b>
Less Transfers Out	\$ 16,844,068	\$ 12,974,824	\$ 13,408,720	\$ 11,959,562	\$ (1,449,158)	-10.8%
Less Pass-Thru Expenditures	\$ 4,395,226	\$ 4,445,936	\$ 6,449,500	\$ 6,668,250	\$ 218,750	3.4%
<b>Net total Expenditures</b>	<b>\$ 36,766,890</b>	<b>\$ 35,004,577</b>	<b>\$ 82,159,531</b>	<b>\$ 91,167,301</b>	<b>\$ 9,007,770</b>	<b>11.0%</b>

**Town of Mammoth Lakes - Combined Fund Statement**  
**Fiscal Year 23-24**

Fund #	Name	Total			Total			Change in
		Revenue	Transfer In	Resources	Expenditures	Transfer Out	Appropriations	
100	General Fund	\$ 30,131,165	\$ 440,000	\$ 30,571,165	\$ 21,970,119	\$ 8,583,681	\$ 30,553,800	\$ 17,365
101	Comprehensive Leave	\$ 379,024	\$ -	\$ 379,024	\$ -	\$ -	\$ -	\$ 379,024
205	Solid Waste	\$ 150,000	\$ -	\$ 150,000	\$ 103,463	\$ -	\$ 103,463	\$ 46,537
210	Gas Tax	\$ 2,841,033	\$ 2,672,520	\$ 5,513,553	\$ 5,150,862	\$ 466,999	\$ 5,617,861	\$ (104,308)
215	Measure R - Trails	\$ -	\$ 550,000	\$ 550,000	\$ 300,000	\$ -	\$ 300,000	\$ 250,000
216	Measure R - Sales Tax	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 129,150	\$ 1,750,482	\$ 1,879,632	\$ (379,632)
217	Measure U - Utility Tax	\$ 880,000	\$ -	\$ 880,000	\$ 776,870	\$ 715,000	\$ 1,491,870	\$ (611,870)
218	Tourism Business Improvement District (TBID)	\$ 6,668,250	\$ -	\$ 6,668,250	\$ 6,668,250	\$ -	\$ 6,668,250	\$ -
220	Airport Operations	\$ 1,324,327	\$ 875,551	\$ 2,199,878	\$ 2,280,362	\$ -	\$ 2,280,362	\$ (80,484)
240	Long Valley Pit	\$ 26,000	\$ -	\$ 26,000	\$ 3,000	\$ -	\$ 3,000	\$ 23,000
245	Housing & Community Development	\$ 376,000	\$ 1,454,494	\$ 1,830,494	\$ 5,335,000	\$ -	\$ 5,335,000	\$ (3,504,506)
250	Local Transit Committee (LTC)	\$ 99,250	\$ -	\$ 99,250	\$ 59,250	\$ 40,000	\$ 99,250	\$ -
300	Capital Projects	\$ 16,522,227	\$ 1,137,691	\$ 17,659,918	\$ 45,559,160	\$ -	\$ 45,559,160	\$ (27,899,242)
830	DIF Admin	\$ -	\$ 43,400	\$ 43,400	\$ -	\$ -	\$ -	\$ 43,400
831	DIF General Facilities & Equipment	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 5,000	\$ 5,000	\$ 120,000
832	DIF Law Enforcement	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 2,600	\$ 2,600	\$ 62,400
833	DIF Storm Drains	\$ 115,000	\$ -	\$ 115,000	\$ -	\$ 4,600	\$ 4,600	\$ 110,400
834	DIF Parks & Recreation	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 5,600	\$ 5,600	\$ 134,400
835	DIF Mono County Office of Education - Library	\$ 80,000	\$ -	\$ 80,000	\$ 76,800	\$ 3,200	\$ 80,000	\$ -
836	DIF Streets & Circulation	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 1,400	\$ 1,400	\$ 33,600
837	DIF Mono County Office of Education - Child Care	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 4,000	\$ 4,000	\$ 96,000
838	DIF Fire Facility, Vehicle & Equipment	\$ 225,000	\$ -	\$ 225,000	\$ 216,000	\$ 9,000	\$ 225,000	\$ -
841	DIF Transit & Trails	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 8,000	\$ 8,000	\$ 192,000
850	Juniper Ridge	\$ 48,000	\$ 75,000	\$ 123,000	\$ 66,799	\$ -	\$ 66,799	\$ 56,201
853	Bluffs - Operations	\$ 165,900	\$ 54,308	\$ 220,208	\$ 282,131	\$ -	\$ 282,131	\$ (61,923)
854	North Village - CFD	\$ 522,690	\$ -	\$ 522,690	\$ 522,690	\$ -	\$ 522,690	\$ -
856	Old Mammoth Road -Budget Assessment District	\$ 241,658	\$ 75,000	\$ 316,658	\$ 606,572	\$ -	\$ 606,572	\$ (289,914)
857	North Village - Budget Assessment District	\$ 127,055	\$ 75,000	\$ 202,055	\$ 241,757	\$ -	\$ 241,757	\$ (39,702)
858	Fractional Mello-Roos - Community Facility District	\$ 631,000	\$ 187,000	\$ 818,000	\$ 686,600	\$ -	\$ 686,600	\$ 131,400
859	InLieu Mello-Roos - Community Facility District	\$ 2,470	\$ -	\$ 2,470	\$ 945	\$ -	\$ 945	\$ 1,525
860	Transit Facilities - Community Facility District	\$ 7,800	\$ -	\$ 7,800	\$ 3,008	\$ -	\$ 3,008	\$ 4,792
861	Mammoth View - Budget Assessment District	\$ 5,200	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ 5,200	\$ -
910	Garage Services	\$ 1,493,653	\$ -	\$ 1,493,653	\$ 1,538,068	\$ 60,000	\$ 1,598,068	\$ (104,415)
915	Vehicle Replacement	\$ 922,674	\$ 340,000	\$ 1,262,674	\$ 2,152,000	\$ -	\$ 2,152,000	\$ (889,326)
930	Employee Insurance Benefits	\$ 329,376	\$ -	\$ 329,376	\$ 257,000	\$ -	\$ 257,000	\$ 72,376
990	Capital/ Debt Service	\$ -	\$ 3,273,382	\$ 3,273,382	\$ 2,804,495	\$ 340,000	\$ 3,144,495	\$ 128,887
	Reserve Accounts (REU, OR, Transit)	\$ -	\$ 746,216	\$ 746,216	\$ -	\$ -	\$ -	\$ 746,216
	<b>Total</b>	<b>\$ 66,479,752</b>	<b>\$ 11,999,562</b>	<b>\$ 77,733,098</b>	<b>\$ 97,795,551</b>	<b>\$ 11,999,562</b>	<b>\$ 109,795,113</b>	<b>\$ (32,062,015)</b>



## 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 finalizing negotiations with three employee bargaining units and has made appropriate adjustments based on expected outcomes. This resulted in approximately 3% more salary expense than our original estimates. In addition to scheduled salary increases, some employees may earn merit increases, 5% per adjustment, while within the range of their salary. In addition, anticipated cost increases for certain benefits are reviewed to make sure increases are captured during the budget process. All salary adjustments are anticipated and captured within this budget.

### Labor Costs - All Funds

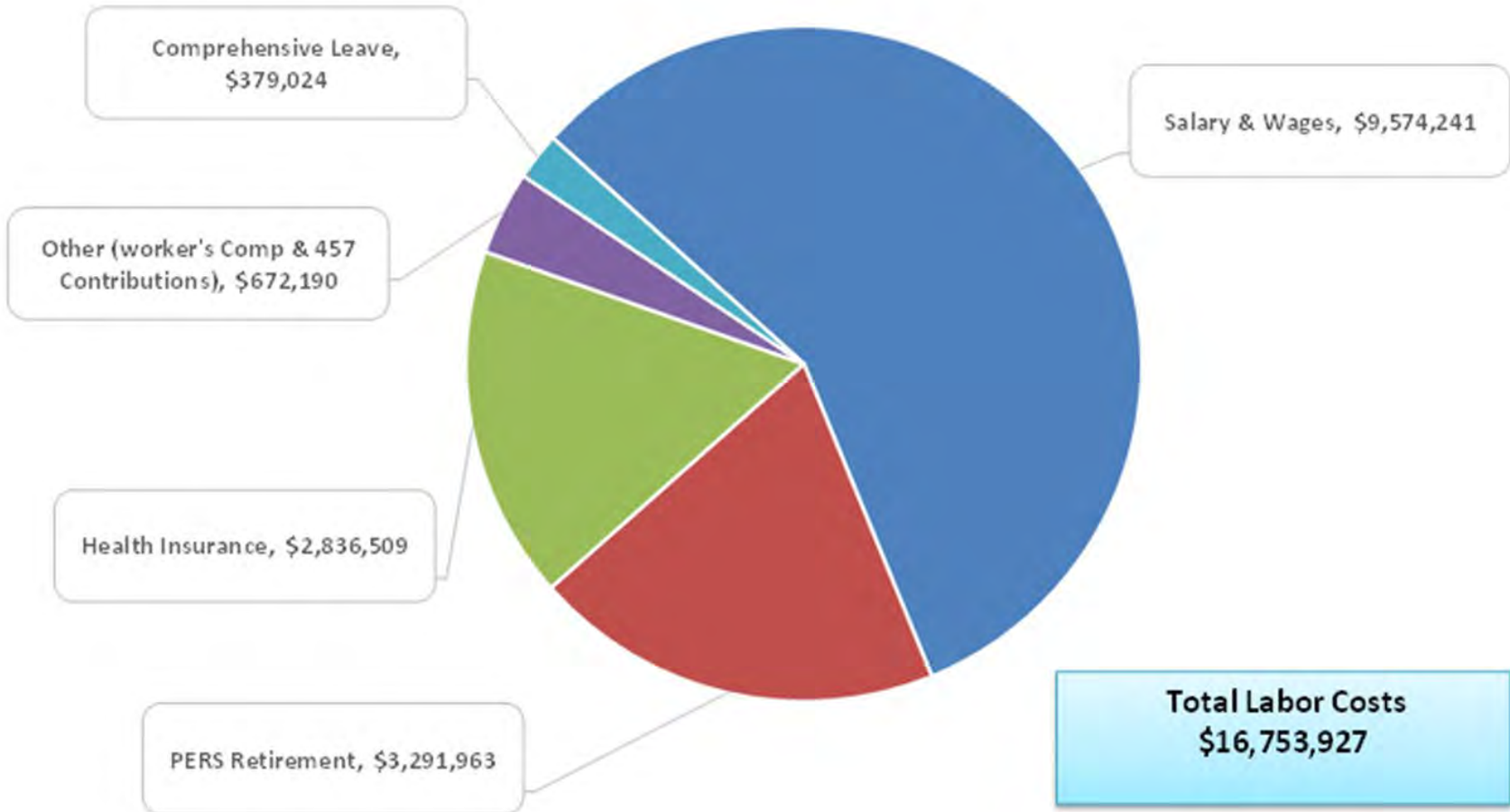
Item	FY23-24 Budget Total	FY22-23 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	\$ 9,574,241	\$ 8,403,138	13.9%	57.1%
PERS Retirement	\$ 3,291,963	\$ 3,068,849	7.3%	19.6%
Health Insurance	\$ 2,836,509	\$ 2,591,871	9.4%	16.9%
Other (worker's Comp & 457 Contributions)	\$ 672,190	\$ 609,324	10.3%	4.0%
Comprehensive Leave	\$ 379,024	\$ 373,096	1.6%	2.3%
	\$ 16,753,927	\$ 15,046,277	11.3%	100.0%
		Variance \$ 1,707,650		
		% 11.35%		

### Employee Count Comparison

Full Time Equivalent (FTE) = 1 FTE is 2,080 hours

Employee Statistics	FY23-24 Budget Count	FY22-23 Budget Count	Change
Full Time Employees	92.0	88.0	4.0
<b>Part Time Employees - Measured in Full Time Equivalents (FTE)</b>			
Police	0.8	0.3	0.5
Recreation Programs	9.0	8.4	0.6
Parks Maintenance	1.7	1.7	-
Finance	0.5	0.5	-
Arts & Culture	1.4	1.4	-
Planning & Building	0.5	0.5	-
Capital Projects	0.8	0.8	-
Airport Operations	0.9	0.9	-
Measure R - Trails	1.5	1.5	-
Outdoor Recreation	0.9	0.0	0.9
Roads & Snow Removal	1.4	1.4	-
Facilities Maintenance	0.3	0.3	-
<b>Total Part Time Employees (FTE)</b>	<b>19.7</b>	<b>17.7</b>	<b>2.0</b>
<b>Total Employee (FTE)</b>	<b>111.7</b>	<b>105.7</b>	<b>6.0</b>

## Labor Costs - All Funds



## Full-Time Staff

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	2.0	\$ 361,696	\$ 21,252	\$ 74,211	\$ 2,940	\$ 77,151	\$ 24,316	\$ 140,661	\$ 625,075
100-414	Town Clerk	2.0	\$ 188,182	\$ 4,536	\$ 76,338	\$ 2,400	\$ 78,738	\$ 12,355	\$ 66,245	\$ 350,056
100-415	Finance	6.9	\$ 662,388	\$ 28,953	\$ 268,597	\$ 8,894	\$ 277,491	\$ 44,314	\$ 211,350	\$ 1,224,495
100-417	Personnel	2.0	\$ 188,335	\$ 13,519	\$ 61,702	\$ 3,000	\$ 64,702	\$ 12,941	\$ 59,957	\$ 339,453
100-420	Police	22.0	\$ 2,464,399	\$ 78,139	\$ 565,300	\$ 7,800	\$ 573,100	\$ 163,002	\$ 1,189,775	\$ 4,468,414
100-432	Parks & Recreation Programs	4.3	\$ 382,655	\$ 27,348	\$ 105,376	\$ 5,760	\$ 111,136	\$ 26,285	\$ 136,292	\$ 683,716
100-434	Whitmore Recreation Area	1.1	\$ 84,277	\$ 5,385	\$ 27,271	\$ 1,308	\$ 28,579	\$ 5,748	\$ 27,921	\$ 151,910
100-436	Arts & Culture	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-438	Parks Maintenance	3.3	\$ 254,028	\$ 17,950	\$ 74,866	\$ 3,924	\$ 78,790	\$ 17,436	\$ 92,309	\$ 460,514
100-440	Planning	4.6	\$ 480,116	\$ 26,324	\$ 141,803	\$ 6,102	\$ 147,905	\$ 32,468	\$ 165,380	\$ 852,194
100-442	Building	4.0	\$ 340,155	\$ 16,608	\$ 146,323	\$ 4,776	\$ 151,099	\$ 22,917	\$ 122,337	\$ 653,116
100-444	Code Compliance	1.0	\$ 72,924	\$ 1,429	\$ 33,784	\$ 1,200	\$ 34,984	\$ 4,767	\$ 22,085	\$ 136,189
100-445	Housing	1.2	\$ 126,836	\$ 4,981	\$ 43,516	\$ 1,482	\$ 44,998	\$ 8,451	\$ 47,435	\$ 232,700
100-460	Engineering	5.3	\$ 539,440	\$ 32,818	\$ 141,074	\$ 6,862	\$ 147,935	\$ 36,687	\$ 182,468	\$ 939,349
100-464	Facilities Maintenance	0.8	\$ 38,941	\$ 2,950	\$ 14,361	\$ 900	\$ 15,261	\$ 2,686	\$ 12,443	\$ 72,280
100-467	Office of Outdoor Recreation	3.0	\$ 243,499	\$ 12,687	\$ 73,462	\$ 3,600	\$ 77,062	\$ 16,424	\$ 81,708	\$ 431,380
100-475	Transit	0.0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0
<b>General Fund Total</b>		<b>63.4</b>	<b>\$ 6,427,870</b>	<b>\$ 294,878</b>	<b>\$ 1,847,983</b>	<b>\$ 60,948</b>	<b>\$ 1,908,931</b>	<b>\$ 430,796</b>	<b>\$ 2,558,367</b>	<b>\$ 11,620,842</b>

Full-Time Staff - Continued

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
205-490	Solid Waste	0.1	\$ 6,438	\$ 254	\$ 2,128	\$ 60	\$ 2,188	\$ 429	\$ 2,482	\$ 11,790
<b>Solid Waste</b>		<b>0.1</b>	<b>\$ 6,438</b>	<b>\$ 254</b>	<b>\$ 2,128</b>	<b>\$ 60</b>	<b>\$ 2,188</b>	<b>\$ 429</b>	<b>\$ 2,482</b>	<b>\$ 11,790</b>
210-450	Maintenance Streets (May-Sept)	5.7	\$ 406,754	\$ 16,623	\$ 161,628	\$ 6,852	\$ 168,480	\$ 27,143	\$ 133,950	\$ 752,951
210-452	Snow Removal (Oct-April)	7.5	\$ 530,801	\$ 22,810	\$ 203,960	\$ 8,976	\$ 212,936	\$ 35,492	\$ 175,239	\$ 977,277
210-456	Facilities Maintenance	0.1	\$ 5,192	\$ 393	\$ 1,915	\$ 120	\$ 2,035	\$ 358	\$ 1,659	\$ 9,637
<b>Gas Tax</b>		<b>13.3</b>	<b>\$ 942,747</b>	<b>\$ 39,826</b>	<b>\$ 367,503</b>	<b>\$ 15,948</b>	<b>\$ 383,451</b>	<b>\$ 62,993</b>	<b>\$ 310,848</b>	<b>\$ 1,739,865</b>
215-511	Measure R - Trails	0.3	\$ 22,308	\$ 677	\$ 6,510	\$ 408	\$ 6,918	\$ 1,474	\$ 6,827	\$ 38,203
<b>Measure R - Trails</b>		<b>0.3</b>	<b>\$ 22,308</b>	<b>\$ 677</b>	<b>\$ 6,510</b>	<b>\$ 408</b>	<b>\$ 6,918</b>	<b>\$ 1,474</b>	<b>\$ 6,827</b>	<b>\$ 38,203</b>
220-471	Airport	4.8	\$ 386,909	\$ 10,107	\$ 147,855	\$ 5,760	\$ 153,615	\$ 25,453	\$ 117,926	\$ 694,009
220-531	Airport AIP Capital Projects	0.2	\$ 19,507	\$ 582	\$ 6,170	\$ 240	\$ 6,410	\$ 1,288	\$ 5,967	\$ 33,755
<b>Airport</b>		<b>5.00</b>	<b>\$ 406,416</b>	<b>\$ 10,689</b>	<b>\$ 154,025</b>	<b>\$ 6,000</b>	<b>\$ 160,025</b>	<b>\$ 26,741</b>	<b>\$ 123,894</b>	<b>\$ 727,764</b>
250-540	LTC	0.0	\$ 7,342	\$ 638	\$ 470	\$ 72	\$ 542	\$ 512	\$ 2,959	\$ 11,992
<b>Local Transportation</b>		<b>0.04</b>	<b>\$ 7,342</b>	<b>\$ 638</b>	<b>\$ 470</b>	<b>\$ 72</b>	<b>\$ 542</b>	<b>\$ 512</b>	<b>\$ 2,959</b>	<b>\$ 11,992</b>
300-530	Capital Projects - Streets	0.0	\$ 2,716	\$ 81	\$ 1,178	\$ 41	\$ 1,219	\$ 179	\$ 831	\$ 5,026
300-531	Capital Projects - Other	0.9	\$ 97,291	\$ 5,934	\$ 33,724	\$ 1,171	\$ 34,895	\$ 6,618	\$ 32,311	\$ 177,049
<b>Capital Projects</b>		<b>0.95</b>	<b>\$ 100,007</b>	<b>\$ 6,015</b>	<b>\$ 34,902</b>	<b>\$ 1,212</b>	<b>\$ 36,114</b>	<b>\$ 6,797</b>	<b>\$ 33,141</b>	<b>\$ 182,075</b>
857-452	OMR Assessment Snow Removal	0.4	\$ 24,695	\$ 1,157	\$ 8,533	\$ 420	\$ 8,953	\$ 1,657	\$ 8,358	\$ 44,820
856-531	OMR Capital	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
857-452	OMR Assessment Snow Removal	0.3	\$ 21,748	\$ 937	\$ 8,063	\$ 372	\$ 8,435	\$ 1,454	\$ 7,127	\$ 39,702
858-436	Fractional MelloRoos	1.7	\$ 126,576	\$ 4,385	\$ 45,561	\$ 2,040	\$ 47,601	\$ 8,396	\$ 39,372	\$ 226,331
<b>Assessment</b>		<b>2.36</b>	<b>\$ 173,019</b>	<b>\$ 6,480</b>	<b>\$ 62,157</b>	<b>\$ 2,832</b>	<b>\$ 64,989</b>	<b>\$ 11,508</b>	<b>\$ 54,858</b>	<b>\$ 310,852</b>
910-456	Garage Facility Maintenance	6.6	\$ 534,824	\$ 19,568	\$ 189,006	\$ 7,920	\$ 196,926	\$ 35,542	\$ 179,808	\$ 966,668
<b>Garage Services</b>		<b>6.6</b>	<b>\$ 534,824</b>	<b>\$ 19,568</b>	<b>\$ 189,006</b>	<b>\$ 7,920</b>	<b>\$ 196,926</b>	<b>\$ 35,542</b>	<b>\$ 179,808</b>	<b>\$ 966,668</b>
<b>Worksheet Total</b>		<b>92.0</b>	<b>\$ 8,620,970</b>	<b>\$ 379,024</b>	<b>\$ 2,664,685</b>	<b>\$ 95,400</b>	<b>\$ 2,760,085</b>	<b>\$ 576,790</b>	<b>\$ 3,273,183</b>	<b>\$ 15,610,052</b>

## Part-Time Staff

Account	Department	Salary	FTE	Health		Total
				Insurance	PARS	
100-410	Town Council	\$ 62,635	-	\$ 171,824	\$ 1,235	\$ 235,694
100-415	Finance	\$ 30,167	0.47	\$ -	\$ 595	\$ 30,762
100-420	Police	\$ 63,439	0.76	\$ -	\$ 1,251	\$ 64,689
100-432	Recreation Programs	\$ 169,403	4.13	\$ -	\$ 3,340	\$ 172,743
100-434	Whitmore Recreation Area	\$ 101,765	2.34	\$ -	\$ 2,006	\$ 103,771
100-436	Arts & Culture	\$ 54,780	1.41	\$ -	\$ 1,080	\$ 55,860
100-438	Parks Maintenance	\$ 65,983	1.66	\$ -	\$ 1,301	\$ 67,284
100-440	Planning & Building	\$ 18,689	0.47	\$ -	\$ 368	\$ 19,057
100-464	Facilities	\$ 15,674	0.34	\$ -	\$ 305	\$ 15,979
100-467	Office of Outdoor Rec	\$ 40,966	0.94	\$ -	\$ 808	\$ 41,774
		<u>\$ 623,502</u>	<u>12.53</u>	<u>\$ 171,824</u>	<u>\$ 12,287</u>	<u>\$ 807,614</u>
210-452	Temp Snow Removal	\$ 83,456	1.41	\$ -	\$ 1,645	\$ 85,101
215-438	Measure R - Trails	\$ 59,649	1.49	\$ -	\$ 1,176	\$ 60,825
220-471	Airport Operations	\$ 56,091	0.94	\$ -	\$ 1,106	\$ 57,197
300-530	Capital Projects - Streets	\$ 15,474	0.38	\$ -	\$ 301	\$ 15,775
300-531	Capital Projects - Other	\$ 15,474	0.38	\$ -	\$ 301	\$ 15,775
		<u>\$ 30,949</u>	<u>0.77</u>	<u>\$ -</u>	<u>\$ 602</u>	<u>\$ 31,550</u>
858-436	Fractional MelloRoos	\$ 99,625	2.49	\$ -	\$ 1,964	\$ 101,589
		<u>\$ 953,271</u>	<u>19.6</u>	<u>\$ 171,824</u>	<u>\$ 18,780</u>	<u>\$ 1,143,875</u>

### Number of Employees

Full-time employment	92.0
Part-time employment (FTE)	19.6
	<u>111.6</u>

## **Fund 100 - General Fund**

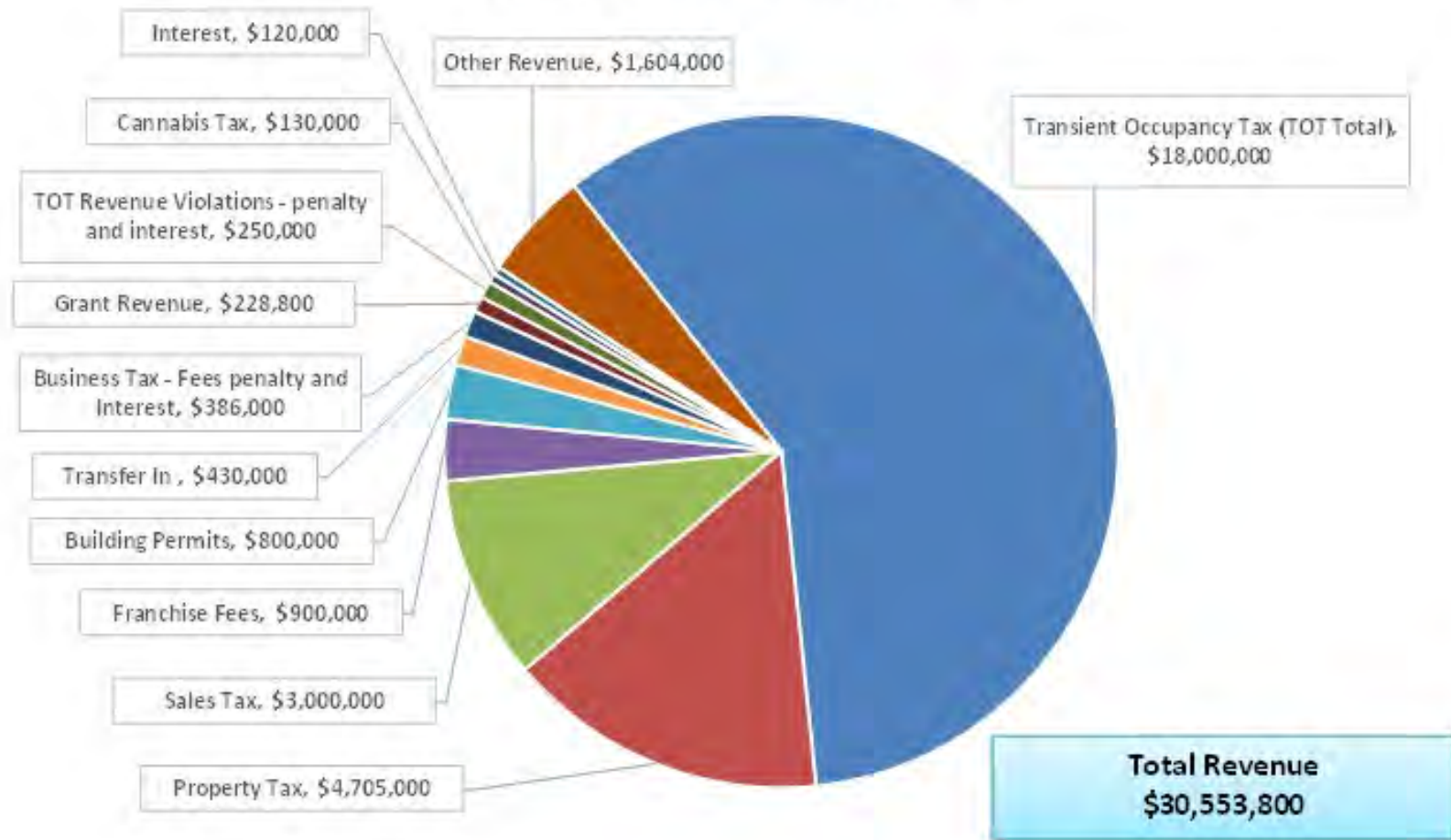
### **Revenue**

The budget revenue projections presented to Council during the tentative budget presentation in June were finalized and all analysis had been completed. Therefore, no adjustments were made to the General Fund Revenue for FY23-24 and the projected revenue is \$30,553,800. Below is a summary of key revenue components for the General Fund.

### **Key Revenue Components - General Fund**

<b>Item</b>	<b>Amount</b>	<b>% of Total Revenue</b>
Transient Occupancy Tax (TOT)	\$ 18,000,000	58.9%
Property Tax	\$ 3,755,000	12.3%
Sales Tax	\$ 3,000,000	9.8%
Community Development Permits	\$ 1,226,500	4.0%
Property Tax in Lieu VLF	\$ 950,000	3.1%
Franchise Fees	\$ 900,000	2.9%
Business Tax - Fees penalty and Interest	\$ 562,000	1.8%
Other Revenue	\$ 573,500	1.9%
Recreation Programs	\$ 380,000	1.2%
TOT Penalty and Interest	\$ 250,000	0.8%
Public Safety	\$ 325,800	1.1%
Transit Fee	\$ 135,000	0.4%
Interest	\$ 120,000	0.4%
Charges for Services (TBID Collection, Clerk Duties, Snow Removal Civic Center)	\$ 181,000	0.6%
Whitemore Pool County Share 50%	\$ 195,000	0.6%
<b>Total Budgeted Revenue</b>	<b>\$ 30,553,800</b>	<b>100.0%</b>

# FY23-24 General Fund Revenue



## Major Revenue Components

Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Adopted Budget	FY23-24 Proposed Budget	Variance to FY22-23	%	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 15,911,859	\$ 16,599,247	\$ 16,000,000	\$ 18,000,000	\$ 2,000,000	12.5%	58.9%
TOT Revenue Violations	\$ 94,039	\$ 148,977	\$ 100,000	\$ 100,000	\$ -	0.0%	0.3%
TOT Penalty and Interest	\$ 267,207	\$ 167,766	\$ 150,000	\$ 150,000	\$ -	0.0%	0.5%
<b>Total TOT Revenue</b>	<b>\$ 16,273,104</b>	<b>\$ 16,915,990</b>	<b>\$ 16,250,000</b>	<b>\$ 18,250,000</b>	<b>\$ 2,000,000</b>	<b>12.3%</b>	<b>59.7%</b>
Property Tax	\$ 4,054,115	\$ 4,572,245	\$ 4,650,000	\$ 4,705,000	\$ 55,000	1.2%	15.4%
Sales Tax	\$ 2,372,657	\$ 2,513,299	\$ 2,700,000	\$ 3,000,000	\$ 300,000	11.1%	9.8%
Franchise Fees	\$ 851,036	\$ 858,936	\$ 900,000	\$ 900,000	\$ -	0.0%	2.9%
<b>Other Revenue</b>							
Building Permits	\$ 623,387	\$ 934,970	\$ 760,000	\$ 800,000	\$ 40,000	5.3%	2.6%
Business Tax (New, Renewal, and Penalties)	\$ 360,535	\$ 336,897	\$ 336,000	\$ 386,000	\$ 50,000	14.9%	1.3%
Cannabis Tax	\$ 160,539	\$ 161,553	\$ 130,000	\$ 130,000	\$ -	0.0%	0.4%
Interest	\$ 353,569	\$ 150,389	\$ 85,000	\$ 120,000	\$ 35,000	41.2%	0.4%
Grant Revenue	\$ 481,925	\$ 380,379	\$ 228,800	\$ 228,800	\$ -	0.0%	0.7%
Transfer In	\$ 1,326,724	\$ 623,000	\$ 375,000	\$ 430,000	\$ 55,000		1.4%
Misc Revenue	\$ 183,164	\$ 1,770,424	\$ 1,216,090	\$ 1,604,000	\$ 387,910	31.9%	5.2%
<b>Total Budgeted Revenue (General Fund)</b>	<b>\$ 27,040,754</b>	<b>\$ 29,218,082</b>	<b>\$ 27,630,890</b>	<b>\$ 30,553,800</b>	<b>\$ 2,922,910</b>	<b>10.6%</b>	<b>100.0%</b>



**FUND REVENUES**  
**TOWN OF MAMMOTH LAKES**  
**2023-24 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	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Adopted Budget
<b>General Fund</b>							
<b>General Fund</b>							
100-000-30202	Property Tax Secured	2,626,612	2,717,955	2,903,751	3,235,000	3,268,934	3,220,000
100-000-30204	Property Tax Unsecured	198,595	204,235	186,705	210,000	210,909	225,000
100-000-30210	Prior Secured & Escapes	23,663	54,293	24,003	24,700	26,879	20,000
100-000-30220	Prior Unsecured Property	735	4,441	574	.00	1,497	.00
100-000-30230	Documentary Transfer Tax	166,728	481,581	325,221	181,000	187,816	100,000
100-000-30234	Current Supplemental Tax	31,242	50,505	110,799	100,000	112,559	50,000
100-000-30236	Prior Supplemental Tax	.00	.00	.00	.00	.00	.00
100-000-30250	Homeowners Exemption	13,582	6,405	77,916	90,000	91,993	50,000
100-000-30260	Property Tax-In Lieu VLF	915,028	961,856	1,016,079	1,115,000	1,119,465	950,000
100-000-30270	ERAF Excess	77,928	90,975	91,883	.00	103,114	90,000
100-000-30402	Sales Tax	2,372,657	2,513,299	3,358,773	3,200,000	3,292,301	3,000,000
100-000-30404	In-Lieu Sales Tax	.00	.00	.00	.00	.00	.00
100-000-30602	TOT: Prior Years Income	.00	1,037	.00	.00	5,067	.00
100-000-30604	TOT: Current Year	15,911,859	16,599,247	26,643,209	29,400,000	28,188,491	18,000,000
100-000-30606	TOT: Audit	.00	.00	260	16,000	16,595	.00
100-000-30608	TOT: Audit Pen. & Int.	.00	.00	.00	11,000	11,017	.00
100-000-30610	TOT: Oct-Dec	.00	.00	.00	.00	.00	.00
100-000-30640	TOT: Certificates	9,695	10,225	11,569	9,000	9,139	7,000
100-000-30644	TOT: Penalties & Interest	211,360	92,051	167,888	247,000	246,982	100,000
100-000-30660	TOT: Revenue Violations	94,039	148,977	201,286	197,000	197,512	100,000
100-000-30661	TOT: Rev Viol Pen & Interest	55,847	75,715	89,777	92,000	92,552	50,000
100-000-30670	TOT: Zoning Violations	9,772	14,282	2,259	18,000	18,107	15,000
100-000-30671	TOT: Zoning Viol Pen & Interes	6,373	4,111	11,638	7,300	7,303	15,000
100-000-30802	Business Tax	330,604	302,644	336,005	390,000	389,416	360,000
100-000-30803	Cannabis Tax	160,539	161,553	158,723	117,000	117,330	130,000
100-000-30810	Bus Tax Penalties & Interest	13,161	13,639	37,411	22,100	22,133	14,000
100-000-30811	Cannabis Tax P&I	.00	.00	.00	.00	.00	.00
100-000-30830	Business Lic Application Fee	16,770	20,614	20,476	16,100	16,138	12,000
100-000-30835	Cannabis Business Registration	4,000	8,000	6,000	18,000	7,387-	18,000
100-000-30840	Business Lic Renewal Fee	22,992	21,412	24,233	33,875	33,874	28,000
100-000-31202	Franchise Fees	.00	80,771	60,135-	.00	.00	.00
100-000-31204	Franchise Fee: Solid Waste	231,858	333,463	259,151	245,000	219,174	315,000
100-000-31205	Other Fees: Solid Waste	.00	.00	.00	.00	.00	.00
100-000-31206	Franchise Fee: Electricity	242,613	230,301	262,258	325,800	325,729	230,000
100-000-31208	Franchise Fee: Gas	116,467	109,515	157,456	181,400	181,410	125,000
100-000-31210	Franchise Fee: Cable	260,098	185,658	239,177	227,500	172,534	230,000
100-000-31212	Franchise Fee: Cable PEG	1,529	44,520	11,372	.00	.00	.00

## Town of Mammoth Lakes

## FY2023-24 Adopted Budget - General Fund Revenue

Period: 00/23

Formatted Account Number	Account Title	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Adopted Budget
100-000-31299	Other Fees	6,805	117	79	.00	51	.00
100-000-31410	Encroachment Permits	3,375	3,250	7,730	4,000	10,625	4,000
100-000-31414	Grading Permits	5,650	11,825	16,425	10,000	6,575	10,000
100-000-31418	Improvement Permits	.00	.00	.00	.00	.00	.00
100-000-31420	Building Permits	623,387	934,970	1,219,892	878,000	877,731	800,000
100-000-31430	Sign Permits	334	20	.00	.00	.00	.00
100-000-31440	Animal Licenses	3,540	2,797	1,723	2,000	2,321	2,000
100-000-31444	Animal Licenses Penalties	255	70	.00	200	.00	200
100-000-31450	Concealed Weapon Permit	3,149	4,395	2,385	1,500	2,680	1,500
100-000-31460	Taxi Operator Renewal Fee	.00	.00	.00	.00	150	.00
100-000-31464	Taxicab Driver Permit	128	64	128	300	64	300
100-000-31470	Special Events Permit	3,762	418	6,479	7,600	8,140	6,000
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	241,248	176,743	180,545	183,990	166,635	188,365
100-000-31604	Sale of Documents	503	1,240	756	500	516	500
100-000-31606	Credit Card Service Fee	13,249	13,544	24,308	23,300	23,348	16,000
100-000-31610	Facility Rental	185,047	153,095	191,333	234,000	232,217	200,000
100-000-31615	P&R Facility Rental	.00	496	19,341	13,000	14,627	.00
100-000-31620	Plan Review-New Bus & Home Occ	2,625	2,344	2,225	2,500	1,924	2,500
100-000-31624	Planning & Zoning Applications	47,479	80,803	371,971	400,000	399,506	350,000
100-000-31626	Master Plan Fees	34,142	21,047	36,944	49,500	49,469	25,000
100-000-31628	Map Check Fees	.00	.00	.00	.00	.00	.00
100-000-31630	Engineering Fees	9,325	17,755	34,010	27,600	27,606	20,000
100-000-31640	Forest Service Contract	6,230	6,230	8,835	.00	.00	9,000
100-000-31644	Police Special Service Fees	.00	.00	.00	.00	.00	.00
100-000-31646	Vehicle Inspection Fees	100	270	50	.00	30	.00
100-000-31648	Shelter Impound Fees	.00	.00	.00	.00	.00	.00
100-000-31652	Transit Fee	116,154	119,889	123,638	130,000	130,062	135,000
100-000-31664	Recreation Program Fees	33,089	26,112	119,594	178,500	185,999	160,000
100-000-31666	Concessions	.00	.00	.00	.00	.00	.00
100-000-31670	Whitmore Master	12,812	10,064	27,916	28,000	32,681	20,000
100-000-31671	Edison Master	.00	.00	800	4,500	4,449	.00
100-000-31672	Whitmore Pool Reimb	91,573	.00	101,048	126,600	126,653	195,000
100-000-31674	Recreation Contract Fee	.00	.00	8,000	.00	.00	.00
100-000-31680	Special Events Charges	.00	.00	250	.00	.00	.00
100-000-31690	Archival Storage Fee	436	11,250	16,277	7,500	.00	10,000
100-000-31692	Fingerprint Service	18,711	20,689	23,241	20,000	22,217	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

FY2023-24 Adopted Budget - General Fund Revenue  
 Period: 00/23

Formatted Account Number	Account Title	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Adopted Budget
100-000-32810	Municipal Court Fines	8,211	14,436	14,422	11,800	14,945	8,000
100-000-32820	Parking Citations	28,406	19,345	28,150	41,200	41,219	50,000
100-000-32830	Vehicle Impound Fees	2,400	1,365	1,050	4,000	2,400	4,000
100-000-32840	Forfeitures & Seizures	168	192	.00	.00	243	.00
100-000-32860	Civil Penalties:Municipal Code	9,400	110,690	168,492	80,000	80,426	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	.00	.00	25,000
100-000-35201	FEMA-STATE MATCHING FUNDS	.00	.00	.00	.00	.00	.00
100-000-35210	State Grants: Misc	.00	160,000	24,469	15,000	15,000	.00
100-000-35212	SGC Sustain Communities	.00	.00	.00	.00	.00	.00
100-000-35220	COPS-OPTION Public Safety	175,057	156,699	145,370	116,600	116,614	100,000
100-000-35221	Officer Training Reimb	20,449	3,661	15,070	5,000	6,628	5,000
100-000-35222	CALMET (Police)	.00	.00	.00	.00	.00	.00
100-000-35224	CERT/MRC	900	.00	.00	.00	.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	6,517	6,039	9,512	6,000	7,549	6,000
100-000-35418	LTC: RSTP	.00	.00	.00	.00	.00	.00
100-000-36004	Other Grants	.00	.00	100,000	.00	.00	.00
100-000-36005	Tobacco Grant	192,110	.00	27,374	.00	.00	103,800
100-000-36006	Climate Adaptation Grant	41,342	.00	.00	.00	.00	.00
100-000-36007	Mobility Hub Grant	73,415	63,680	.00	.00	.00	.00
100-000-36100	USFS Wood Innovation Grant	.00	.00	.00	.00	.00	.00
100-000-37002	Interest on Investments	247,879	92,726	79,335	215,000	796,201	100,000
100-000-37004	Interest from County	105,690	57,664	50,282	20,000	102,762	20,000
100-000-37100	Refunds and Rebates	96,169	20,979	172,745	55,400	55,395	30,000
100-000-37104	Participant Reimbursement	.00	.00	.00	21,000	21,025	.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
100-000-37210	Corporate Sponsorship	.00	.00	.00	.00	.00	.00
100-000-37300	Other Revenue	.00	.00	.00	15,000	15,074	.00
100-000-37400	Sale of Fixed Assets	.00	.00	.00	.00	.00	.00
100-000-39999	Interfund Transfers In	1,326,724	623,000	160,027	375,000	1,475,000	440,000
General Fund Revenue Total:		27,924,290	28,493,250	40,217,940	43,043,865	43,755,341	30,571,165
Total General Fund:		27,924,290	28,493,250	40,217,940	43,043,865	43,755,341	30,571,165

## Expenditures

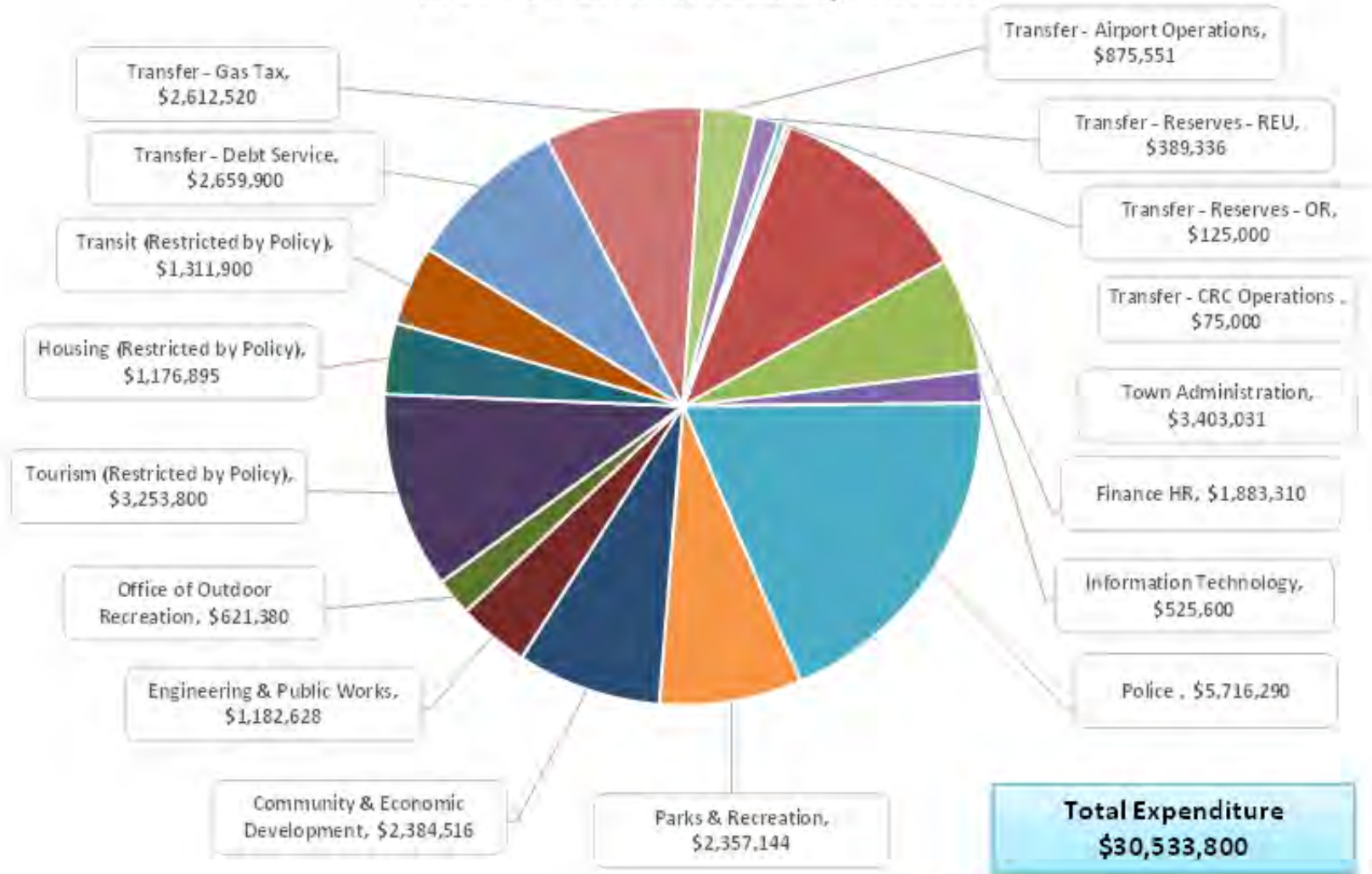
The budget expenditure projections presented to Council during the tentative budget presentation in June were finalized and the analysis was completed. Therefore, no adjustments were made to the General Fund Expenditures for FY23-24 and the projected expenditure is \$30,553,800. Below is Department Expense Summary for the General Fund.

### Department Expense Summary

#### General Fund Expenditures by Department

Department	FY20-21 Actual	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 118,017	\$ 124,737	\$ 183,449	\$ 255,694	\$ 72,245	39.4%
DEPT 412 - LEGAL SERVICES	\$ 106,568	\$ 184,795	\$ 190,000	\$ 225,000	\$ 35,000	18.4%
DEPT 413 - TOWN ADMINISTRATION	\$ 563,323	\$ 509,131	\$ 636,886	\$ 698,575	\$ 61,690	9.7%
DEPT 414 - TOWN CLERK	\$ 294,432	\$ 314,754	\$ 381,324	\$ 392,806	\$ 11,482	3.0%
DEPT 415 - FINANCE	\$ 1,092,313	\$ 1,160,340	\$ 1,383,402	\$ 1,506,857	\$ 123,455	8.9%
DEPT 416 - GENERAL SERVICES	\$ 1,877,094	\$ 1,318,118	\$ 1,534,135	\$ 1,830,956	\$ 296,821	19.3%
DEPT 417 - HUMAN RESOURCES	\$ 319,968	\$ 341,290	\$ 347,129	\$ 376,453	\$ 29,324	8.4%
DEPT 418 - INFORMATION SERVICES	\$ 474,367	\$ 549,065	\$ 495,600	\$ 525,600	\$ 30,000	6.1%
DEPT 420 - POLICE SERVICES	\$ 4,522,510	\$ 4,881,253	\$ 4,984,809	\$ 5,716,290	\$ 731,481	14.7%
DEPT 432 - RECREATION PROGRAMS	\$ 624,730	\$ 574,119	\$ 960,710	\$ 1,124,759	\$ 183,049	19.1%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 205,918	\$ 209,019	\$ 378,207	\$ 402,542	\$ 24,335	6.4%
DEPT 436 - ARTS & CULTURE	\$ -	\$ -	\$ 92,242	\$ 98,160	\$ 5,918	100.0%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 603,037	\$ 644,301	\$ 769,561	\$ 829,844	\$ 60,283	7.8%
DEPT 440 - PLANNING DIVISION	\$ 924,409	\$ 975,956	\$ 1,032,722	\$ 1,276,951	\$ 308,993	29.9%
DEPT 442 - BUILDING DIVISION	\$ 654,846	\$ 541,755	\$ 823,170	\$ 869,116	\$ 45,945	5.6%
DEPT 444 - CODE COMPLIANCE	\$ 79,841	\$ 109,078	\$ 126,369	\$ 140,289	\$ 13,920	11.0%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 969,091	\$ 678,308	\$ 1,046,200	\$ 1,176,895	\$ 130,695	12.5%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 689,694	\$ 478,660	\$ 919,087	\$ 1,011,869	\$ 92,783	10.1%
DEPT 464 - FACILITIES MAINTENANCE	\$ 99,841	\$ 130,539	\$ 132,017	\$ 170,759	\$ 38,742	29.3%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	\$ -	\$ -	\$ 608,205	\$ 621,380	\$ 13,175	100.0%
DEPT 475 - TRANSIT SERVICES	\$ 897,668	\$ 923,219	\$ 1,171,200	\$ 1,311,900	\$ 140,700	12.0%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 2,855,864	\$ 2,054,333	\$ 2,892,300	\$ 3,253,800	\$ 361,500	12.5%
<b>Sub-Total</b>	<b>\$ 17,973,534</b>	<b>\$ 16,702,771</b>	<b>\$ 21,088,723</b>	<b>\$ 23,816,494</b>	<b>\$ 2,811,535</b>	<b>13.3%</b>
Transfer Out	\$ 10,789,898	\$ 9,264,681	\$ 6,509,350	\$ 6,737,307	\$ 227,957	3.5%
<b>Total General Fund</b>	<b>\$ 28,763,431</b>	<b>\$ 25,967,452</b>	<b>\$ 27,598,073</b>	<b>\$ 30,553,800</b>	<b>\$ 3,039,492</b>	<b>11.0%</b>

## FY23 - 24 General Fund Expenditure



## Interfund Transfer Details

Fund Transfer Details	FY23-24 Budget	FY22-23 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	\$ 2,000,000	\$ 2,000,000	\$ -
Debt Service - Lease Rev Bond 2015 - Police Facility	\$ 314,900	\$ 314,394	\$ 506
Debt Service - Garage Service Loan	\$ 340,000	\$ 340,000	\$ -
Debt Service - Loan Fees	\$ 5,000	\$ 5,000	\$ -
Reserve for Economic Uncertainty - Fund to policy	\$ 389,336	\$ -	\$ 389,336
Operating Reserve - Fund to Policy	\$ 125,000	\$ 268,870	\$ (143,870)
Gas Tax - General Fund Contribution	\$ 2,612,520	\$ 3,031,086	\$ (418,566)
Airport Operations - General Fund Contribution	\$ 875,551	\$ 500,000	\$ 375,551
CRC Operational Support (858 Fractional)	\$ 75,000	\$ 50,000	\$ 25,000
GF Support for Trails	\$ -	\$ 20,000	
<b>Transfer Out - General Fund</b>	<b>\$ 6,737,307</b>	<b>\$ 6,529,350</b>	<b>\$ 227,957</b>





## TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### 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 the 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 may undertake other actions not limited by the State or Federal law to meet the needs of the community. The Council is the policy setting body for the Town, with policy direction carried out by the Town Manager through the various department heads and Town Staff. 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 the members select 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. Members 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 contracted town attorney and legal services for specialized work. Specialized work includes 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. More significant legal actions with higher costs are funded from contingency or reserves

or are managed through the Town's insurance provider. 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 Council policy direction and the development of policy options and recommendations for action 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 assistance for some town wide internal operational services such as copy machine leases, office supports, proper destruction of documents, and supports employee events and recognition. 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, community support funding for specific activities, 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 other activities 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. The Office is supported by dedicated revenues and the General Fund.

### **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 oversees the implementation of 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 closure of the local Benton Crossing Landfill at the end of 2022, staff worked closely with Mammoth Disposal on the construction of a new transfer station to facilitate the long-haul of waste to Russel Pass Landfill located in Nevada. 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. The Town works closely with Mammoth Disposal Sustainability Coordinator on CalRecycle grants and community outreach and educational programs.

## **VISION, MISSION & VALUES**

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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 Enhancing Our 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

Unique location of Mammoth Lakes is honored as foundational to our local quality of life

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 FY23-24: WORK PLAN HIGHLIGHTS**

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**The development of budgetary priorities and work program for FY23-24 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 FY22-24 the Town is focused on meeting housing needs through programs supported by our Housing Now! Initiative. 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 winter of 2023 with plans to start Phase 2 working with our development partner in FY23-24 pending funding. A few smaller public and public-private projects are also in process. There is 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 \$255,694.

### **LEGAL SERVICES**

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. The legal services budget is 225,000.

## **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. The Town is also moving forward with plans for a new Town Hall. Additional informational community outreach efforts have been initiated and will be enhanced in FY23-24. The Town Manager's work program is achieved through the Office and in coordination and support of the Department Heads and Town staff. A more detailed overview of the Office of Outdoor Recreation and the Solid Waste Fund are included later in the budget document. The Department budget is \$698,575.

## **TOWN CLERK**

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 assists 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 to be completed this year, which includes a legal review for internal consistency of citations, references, structure, and edits to the Code 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. The Town Clerk's budget is \$392,806.

## **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 FY23-24 is \$1,830,956.

## **INFORMATION TECHNOLOGY**

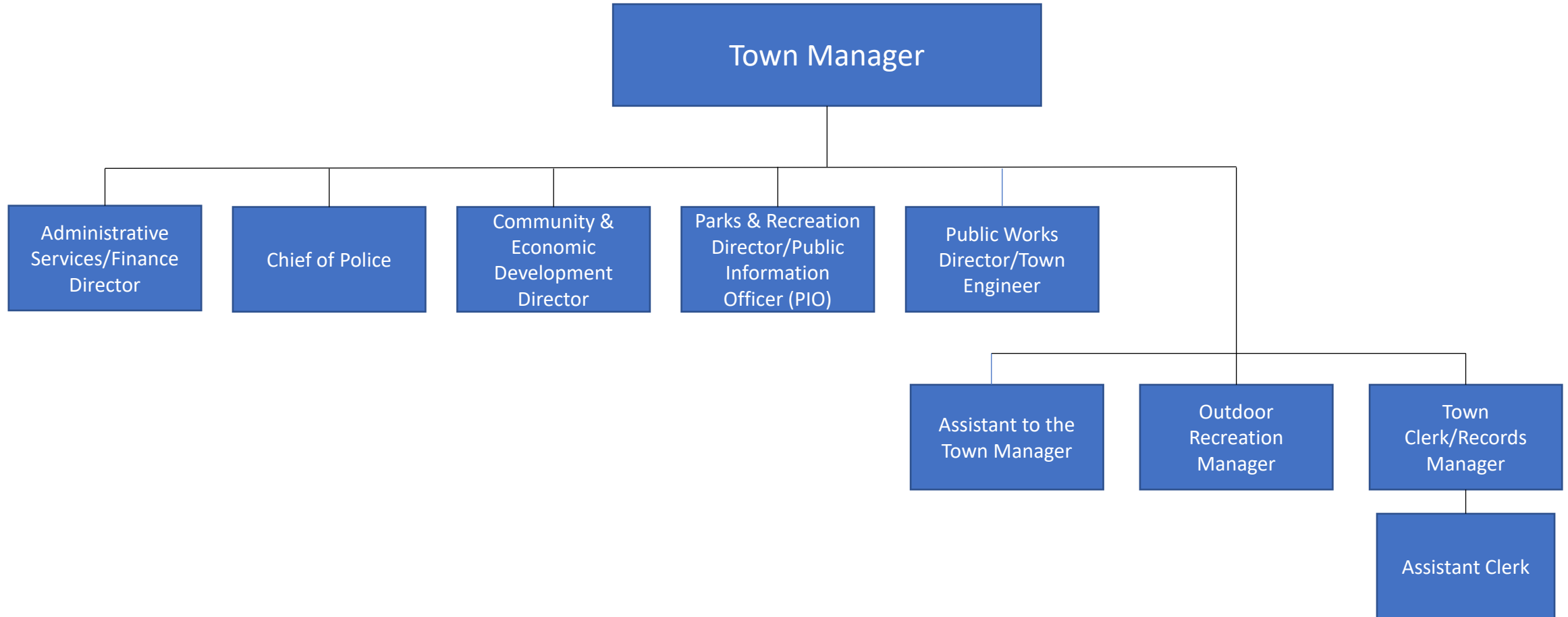
The Information Technology provides funding for contract Information Technology Services from Mono County. The Town, Mono County and Mammoth Lakes Fire Protection District are coordinating to improve the public safety communication system. The parties will be moving forward this year to be part of the California Radio Interoperable System (CRIS), operated by the State of California. 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 requests from Town Departments. The Town and County working through Eastern Sierra Council of Governments (ESCOG) and the non-profit Golden State Connect Authority on a high-level planning effort for a town-wide broadband engineering design. The IT contract is managed by the Assistant to the Town Manager. The FY23-24 operating budget is \$525,600.

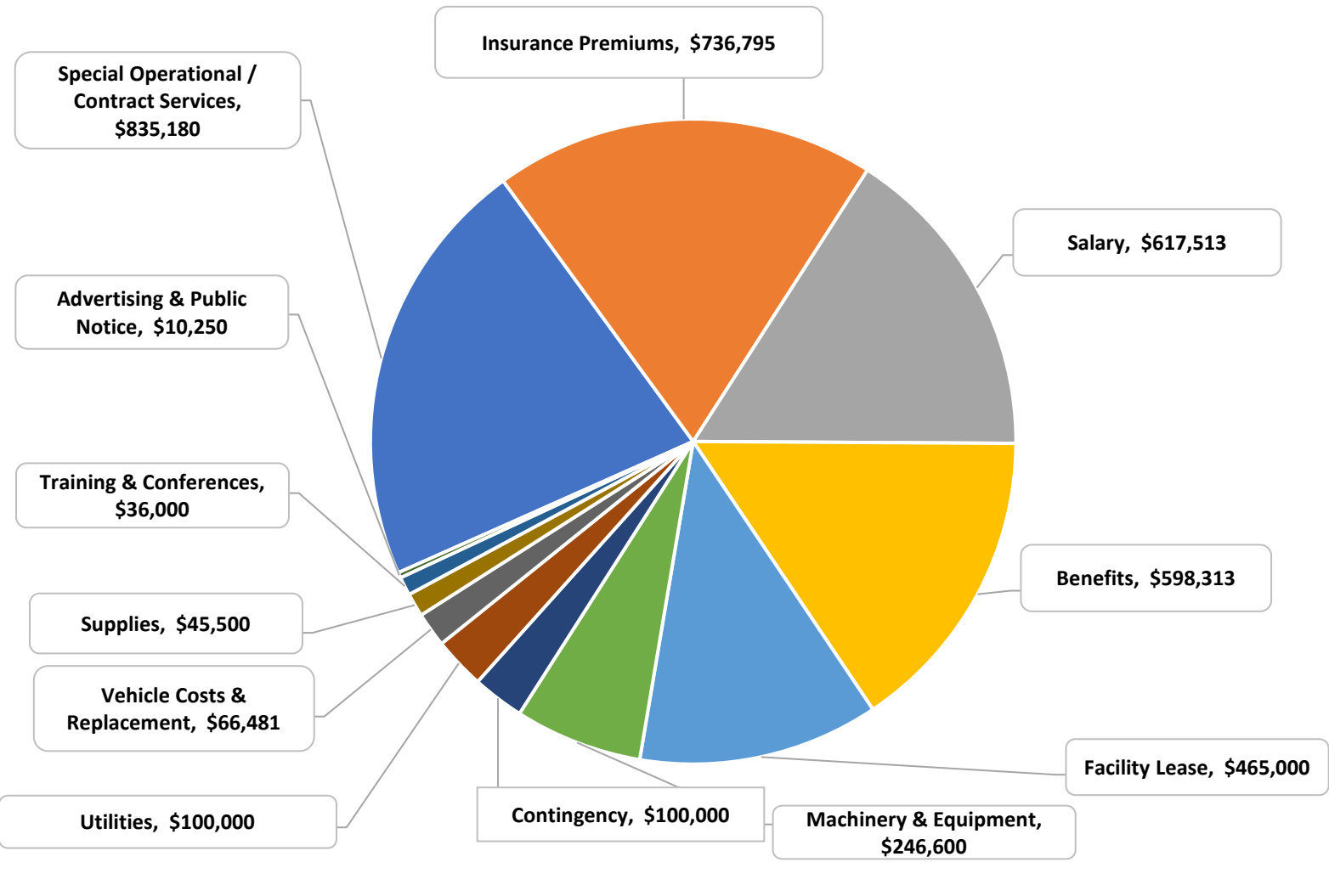


# TOML Organization Chart – Administration

September 2022



# Town Administration



**Total Expenditures \$ 3,928,632**



Town of Mammoth Lakes

FY2023/24 Adopted Budget - Town Administration

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Town Council</b>								
100-410-40000	Regular Salaries							
100-410-40111	Temporary Wages	\$49,203	\$39,531	\$53,538	\$62,635	\$62,635	\$10,439	\$52,196
100-410-41002	Health Ins Premiums	\$73,835	\$95,480	\$132,751	\$171,824	\$171,824	\$28,183	\$143,642
100-410-41012	Workers Comp Insurance							
100-410-41016	Unemployment Assessment	\$277						
100-410-41020	PERS (Retirement)							
100-410-41028	PARS (Part Time Retirement)	\$1,073	\$676	\$1,055	\$1,235	\$1,235	\$206	\$1,029
100-410-42030	Special Operational							
100-410-43031	Contractual Services		\$1,067					
100-410-43110	Mem'ships, Dues, Subscr, Publi							
100-410-43150	Training, Ed, Conf & Mtgs	\$350	\$1,370	\$7,242	\$20,000	\$20,000		\$20,000
100-410-44220	Community Support Fund							
Total Town Council:		\$124,737	\$138,125	\$194,586	\$255,694	\$255,694	\$38,828	\$216,867
<b>Legal Services</b>								
100-412-43030	Professional Services		\$665	\$8,626				
100-412-43031	Contractual Services	\$184,795	\$276,926	\$203,771	\$225,000	\$225,000		\$225,000
100-412-43150	Training, Ed, Conf & Mtgs							
Total Legal Services:		\$184,795	\$277,591	\$212,397	\$225,000	\$225,000		\$225,000
<b>Town Manager</b>								
100-413-40000	Regular Salaries	\$267,954	\$306,520	\$349,541	\$361,696	\$361,696	\$44,254	\$317,441
100-413-40111	Temporary Wages	\$13						
100-413-40130	Comprehensive Leave	\$4,670	\$224		\$21,252	\$21,252		\$21,252
100-413-41002	Health Ins Premiums	\$59,356	\$65,027	\$64,487	\$77,151	\$77,151	\$12,124	\$65,026
100-413-41012	Workers Comp Insurance	\$20,841	\$15,313	\$22,396	\$24,316	\$24,316	\$24,650	\$334
100-413-41020	PERS (Retirement)	\$124,763	\$124,798	\$130,581	\$140,661	\$140,661	\$56,382	\$84,279
100-413-41028	PARS (Part Time Retirement)	\$17						
100-413-42002	Office Supplies			\$64				
100-413-42030	Special Operational	\$773	\$10,667	\$11,621	\$15,000	\$15,000	\$163	\$14,837
100-413-43031	Contractual Services	\$34,868	\$31,800		\$26,000	\$26,000		\$26,000
100-413-43060	Garage Vehicle Service							
100-413-43066	Vehicle & Equip Replacement							
100-413-43106	Insurance Premiums							
100-413-43110	Mem'ships, Dues, Subscr, Publi	\$2,800	\$630	\$8,529				

Town of Mammoth Lakes

FY2023/24 Adopted Budget - Town Administration

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-413-43130	Advertising & Legal Notices	\$2,397	\$14,266	\$16,719	\$7,500	\$7,500	\$260	\$7,240
100-413-43150	Training, Ed, Conf & Mtgs	\$50	\$3,884	\$6,915	\$10,000	\$10,000	\$30	\$9,970
100-413-44520	Emergency Preparedness				\$15,000	\$15,000		\$15,000
100-413-45050	Equip Maint Agreements							
100-413-48300	Buildings - Capital							
Total Town Manager:		\$509,160	\$573,130	\$610,852	\$698,575	\$698,575	\$137,864	\$560,711
<b>Town Clerk</b>								
100-414-40000	Regular Salaries	\$161,269	\$165,198	\$176,203	\$188,182	\$188,182	\$34,196	\$153,986
100-414-40113	Overtime Wages	\$211	\$253	\$133	\$5,000	\$5,000	\$21	\$4,979
100-414-40130	Comprehensive Leave	\$1,455	\$2,432-		\$4,536	\$4,536		\$4,536
100-414-41002	Health Ins Premiums	\$59,310	\$65,073	\$66,334	\$78,738	\$78,738	\$12,527	\$66,211
100-414-41012	Workers Comp Insurance	\$10,970	\$7,490	\$11,093	\$12,355	\$12,355	\$12,525	\$170-
100-414-41020	PERS (Retirement)	\$64,405	\$65,602	\$66,463	\$66,245	\$66,245	\$28,964	\$37,281
100-414-42002	Office Supplies							
100-414-42030	Special Operational	\$5,173	\$8,732	\$8,248	\$15,000	\$15,000		\$15,000
100-414-43110	Mem'ships, Dues, Subscr, Publi	\$265	\$945	\$185	\$500	\$500		\$500
100-414-43130	Advertising & Legal Notices	\$2,330	\$5,938	\$2,156	\$2,750	\$2,750		\$2,750
100-414-43150	Training, Ed, Conf & Mtgs		\$3,042	\$1,800	\$5,500	\$5,500	\$118	\$5,382
100-414-44470	Records Management							
100-414-44600	Codification	\$7,292	\$15,580	\$11,990	\$5,000	\$5,000		\$5,000
100-414-44620	Municipal Election	\$2,286	\$454	\$2,219	\$9,000	\$9,000		\$9,000
Total Town Clerk:		\$314,965	\$335,874	\$346,825	\$392,806	\$392,806	\$88,352	\$304,454
<b>General Services</b>								
100-416-40111	Temporary Wages							
100-416-41012	Workers Comp Insurance							
100-416-41020	PERS (Retirement)		\$700					
100-416-41028	PARS (Part Time Retirement)							
100-416-42002	Office Supplies	\$20,492	\$19,384	\$14,003	\$28,000	\$28,000	\$824	\$27,176
100-416-42003	Misc Supplies							
100-416-42005	Postal Supplies & Postage	\$13,658	\$14,306	\$14,598	\$17,500	\$17,500	\$3,377	\$14,123
100-416-42030	Special Operational	\$5,857	\$5,186	\$6,642	\$10,000	\$10,000		\$10,000
100-416-43030	Professional Services			\$149				
100-416-43031	Contractual Services	\$29,772	\$42,909	\$102,521	\$197,180	\$197,180	\$14,916	\$182,264
100-416-43033	Computer Support Services							
100-416-43060	Garage Vehicle Service	\$46,356	\$32,315	\$35,737	\$35,000	\$35,000		\$35,000
100-416-43066	Vehicle & Equip Replacement	\$22,014	\$43,202	\$30,308	\$31,481	\$31,481		\$31,481

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-416-43106	Insurance Premiums	\$607,076	\$676,834	\$596,504	\$736,795	\$736,795	\$724,251	\$12,544
100-416-43110	Mem'ships, Dues, Subscr, Publi							
100-416-43114	Credit Card Fees	\$28,022	\$42,216	\$49,178	\$30,000	\$30,000		\$30,000
100-416-43115	Credit Card Clearing			\$5,547				
100-416-43130	Advertising & Legal Notices		\$260					
100-416-43140	Recruiting & Other HR							
100-416-43180	Contingency		\$90,000		\$100,000	\$100,000		\$100,000
100-416-43404	Public Utilities	\$77,758	\$41,818	\$54,663	\$70,000	\$70,000	\$2,508	\$67,492
100-416-43420	Taxes & Fees	\$5						
100-416-44220	Community Support Fund	\$20,067	\$124,285	\$50,350	\$71,000	\$71,000	\$53,000	\$18,000
100-416-44520	Emergency Preparedness							
100-416-45010	Facility Lease	\$407,758	\$473,318	\$445,405	\$465,000	\$465,000	\$69,207	\$395,793
100-416-46010	Equipment Lease	\$39,283	\$10,846	\$44,316	\$39,000	\$39,000	\$3,245	\$35,755
100-416-46440	Office Equip & Furniture							
100-416-46460	Computer Hardware - Non Cap							
100-416-46480	Computer Software - Non Cap							
100-416-48300	Buildings - Capital							
100-416-49000	Write Off Fractional Note Rec.							
100-416-49499	Debt Service - Principal & Int							
<b>Total General Services:</b>		<b>\$1,318,118</b>	<b>\$1,617,579</b>	<b>\$1,449,922</b>	<b>\$1,830,956</b>	<b>\$1,830,956</b>	<b>\$871,328</b>	<b>\$959,628</b>
<b>Information Systems</b>								
100-418-42002	Office Supplies							
100-418-43031	Contractual Services	\$7,555	\$8,701	\$8,373	\$8,000	\$8,000		\$8,000
100-418-43033	Computer Support Services	\$250,000	\$250,000	\$255,819	\$280,000	\$280,000		\$280,000
100-418-43110	Mem'ships, Dues, Subscr, Publi							
100-418-43150	Training, Ed, Conf & Mtgs							
100-418-43404	Public Utilities	\$43,265	\$36,774	\$34,808	\$30,000	\$30,000	\$2,564	\$27,436
100-418-45050	Equipment Maint Agreements	\$149,781	\$168,279	\$107,956	\$153,600	\$153,600	\$24,923	\$128,677
100-418-46460	Computer Hardware - Non Cap			\$1,471				
100-418-48800	Computer Hardware - Capital	\$31,387	\$19,018	\$31,874	\$31,000	\$31,000	\$882	\$30,118
100-418-48801	PEG PURCHASES	\$44,520	\$11,372	\$19,312				
100-418-48900	Computer Software - Capital	\$22,558	\$31,561	\$64,739	\$23,000	\$23,000		\$23,000
<b>Total Information Systems:</b>		<b>\$549,065</b>	<b>\$525,705</b>	<b>\$524,352</b>	<b>\$525,600</b>	<b>\$525,600</b>	<b>\$28,369</b>	<b>\$497,231</b>
<b>Net Total General Fund:</b>		<b>\$3,000,842-</b>	<b>\$3,468,004-</b>	<b>\$3,338,933-</b>	<b>\$3,928,632-</b>	<b>\$3,928,632-</b>	<b>\$1,164,740-</b>	<b>\$2,763,892-</b>



## FINANCE DEPARTMENT – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### 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**

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**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 FY23-24. The initial budget is based on conservative estimates for enforcement activity. However, the actual results, updated during the quarterly budget review has been substantial.

## **PRIORITIES FOR FY 23-24: Team Goals and Focus**

---

### **1. TOT Enforcement – Revenue Team**

#### **a. Certified Properties**

- i. Establish a program with the property certification linked to owners, remittance by property, and digital rental information platform available to the public.
- ii. Engage in Data Analysis of Short-Term Rentals investigating speculative business activity.

#### **b. TOT Enforcement**

- i. Continue to use data mining technology to identify illegal rentals.
- ii. Refine processes to prevent repeat zoning violators from conducting illegal rentals using Settlement and Release Agreements and/or Private Nuisance case.
- iii. Reduce the number of data mined unidentified properties advertising to near zero.

**c. Audit Program**

- i. Use data mined revenue assumptions compared to actual reported revenues to determine audit candidates.
- ii. Refine audit process to identify common pitfalls for operator's erroneous remittances.
- iii. Educate operators on proper remittance techniques including departure date accounting, revenue record retention, how to submit exemptions and what constitutes a taxable item.

**d. Daily, Monthly, Annual Processes**

- i. Strive to reach 100% online remittance by June 2024.
- ii. Improve Town website to include Finance Department page on exemptions and Certified Properties
- iii. Continue to refine unified messaging regarding processes and common questions of business operators. Unified message consistency assists in leveling the business arena and safeguards the high standards of customer service.
- iv. Continue to build on departmental collaboration to eliminate silos and facilitate better organizational efficiency.

**e. Code Updates for Municipal Code Section 3 and 5**

- i. Correction of existing code as identified thorough Certified Properties

**2. Accounting Team**

**a. Budget Projects**

- i. Develop 5-year budget projection – incorporate into the normal budget process and presentations.
- ii. Update presentation format for fiscal year 23-24
- iii. 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. Develop role of Finance in grant tracking process for Town.
- ii. Develop Cost Allocation program – town wide
  - 1. Indirect – allocation of total town overhead
  - 2. Direct – department specific costs.
- iii. Update and improve written policies and procedures.

**c. Customer Support Focus**

- i. Develop use of online portal functions that will assist in collecting information and accepting payment from the public for Town services.

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

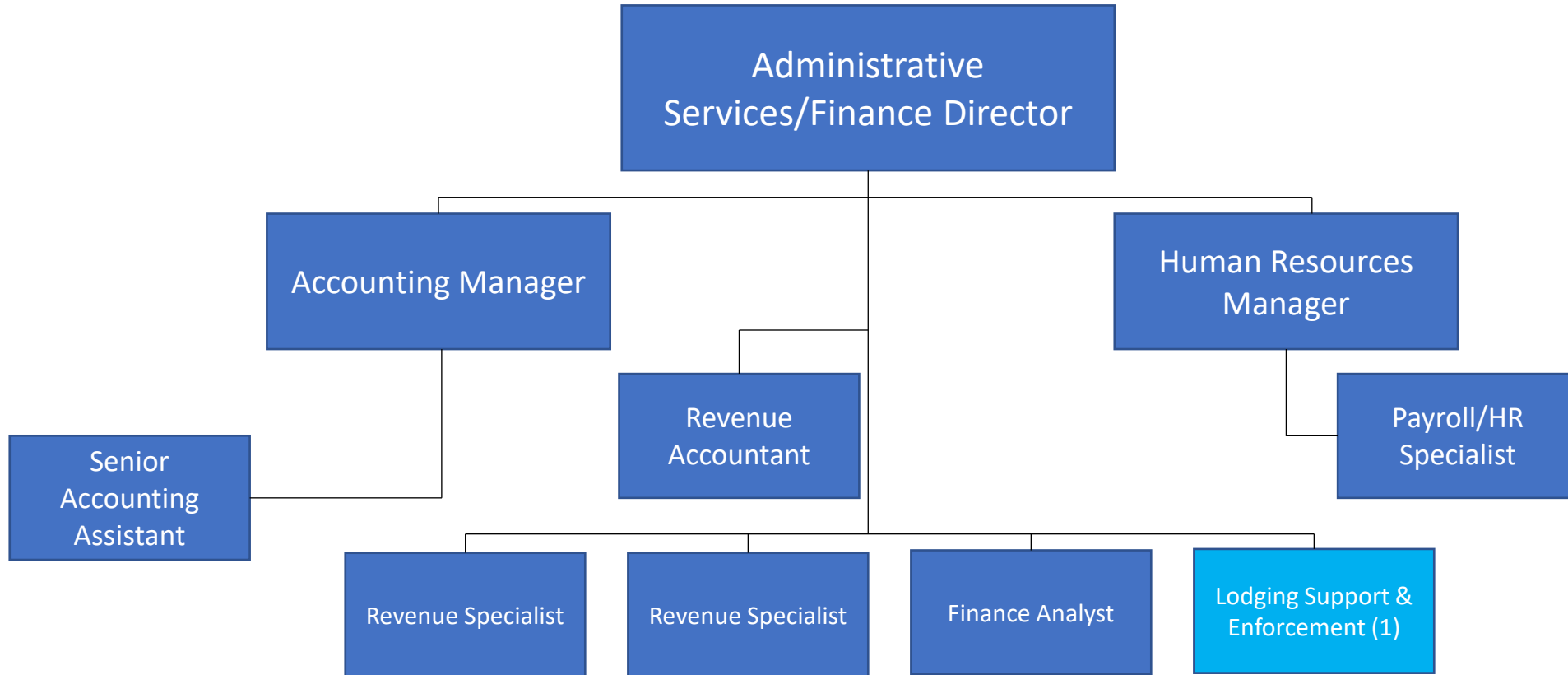
**d. Miscellaneous**

- i. Review Garage billing process – Look for streamlined process once the information arrives within the Accounting department.
- ii. Vehicle tracking software – Explore the possibility of fleet tracking for Town equipment and vehicles.
- iii. 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.



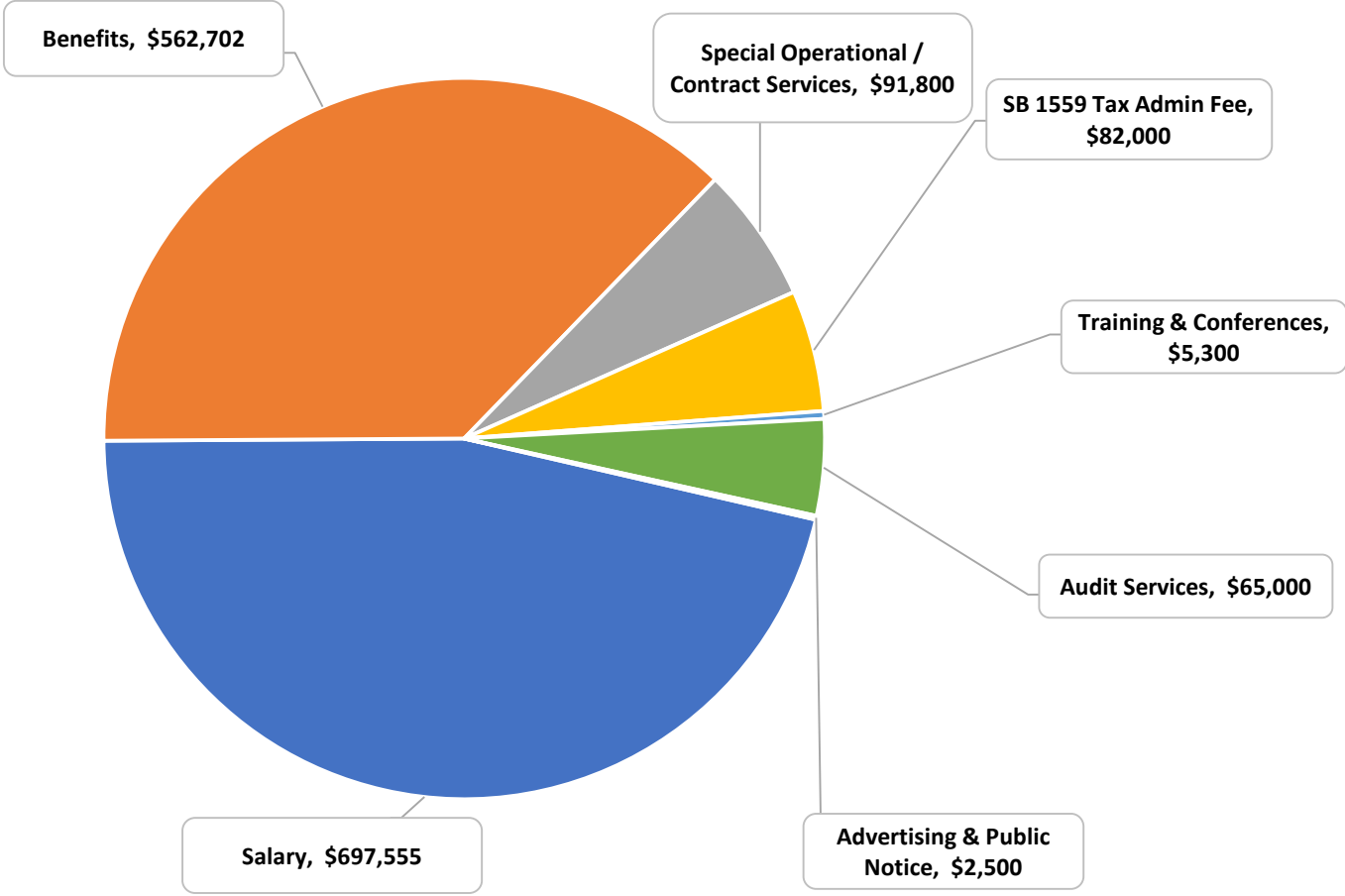
# TOML Organization Chart – Finance & Human Resources

September 2022





# Finance Department



**Total Expenditures \$ 1,506,857**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Finance</b>								
100-415-40000	Regular Salaries	\$561,413	\$622,253	\$617,944	\$662,388	\$662,388	\$121,001	\$541,387
100-415-40111	Temporary Wages	\$21,141	\$25,527	\$28,539	\$30,167	\$30,167	\$3,663	\$26,504
100-415-40113	Overtime Wages	\$2,268	\$408	\$7,922	\$5,000	\$5,000	\$1,480	\$3,520
100-415-40130	Comprehensive Leave	\$2,659	\$17,890-		\$28,953	\$28,953		\$28,953
100-415-41002	Health Ins Premiums	\$198,441	\$227,550	\$234,682	\$277,491	\$277,491	\$44,439	\$233,052
100-415-41012	Workers Comp Insurance	\$38,762	\$26,583	\$40,590	\$44,314	\$44,314	\$44,924	\$610-
100-415-41016	Unemployment Assessment							
100-415-41020	PERS (Retirement)	\$210,839	\$203,974	\$208,855	\$211,350	\$211,350	\$99,696	\$111,654
100-415-41028	PARS (Part Time Retirement)	\$480	\$435	\$576	\$595	\$595	\$72	\$523
100-415-42002	Office Supplies		\$79					
100-415-42006	Uniforms & Personal Equip	\$840	\$135	\$389	\$1,500	\$1,500		\$1,500
100-415-42030	Special Operational	\$38	\$172	\$653	\$300	\$300		\$300
100-415-43031	Contractual Services	\$72,428	\$74,992	\$189,300	\$90,000	\$90,000		\$90,000
100-415-43032	Enforcement			\$1,099				
100-415-43100	Audit Services	\$50,095	\$68,630	\$62,750	\$65,000	\$65,000		\$65,000
100-415-43106	Insurance Premiums							
100-415-43110	Mem'ships, Dues, Subscr, Publi	\$167	\$212	\$225	\$300	\$300		\$300
100-415-43114	Credit Card Fees							
100-415-43130	Advertising & Legal Notices	\$1,611	\$1,843	\$2,170	\$2,500	\$2,500		\$2,500
100-415-43150	Training, Ed, Conf & Mtgs		\$3,306	\$5,339	\$5,000	\$5,000		\$5,000
100-415-43422	SB 1559 Tax Admin Fee		\$148,541	\$73,465	\$82,000	\$82,000		\$82,000
Total Finance:		\$1,161,180	\$1,386,750	\$1,474,497	\$1,506,857	\$1,506,857	\$315,275	\$1,191,582



## HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### 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) and one part-time employee to help with employee recruitment, onboarding and overall customer service.

## **BUDGET HIGHLIGHTS**

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**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 continues to work on process improvement. The volume of new employees and seasonal work have had a substantial impact on the department. A part-time staff member has been added to improve implementation of work plans and enhance customer service.

## **PRIORITIES FOR FY 23-24: Team Goals and Focus**

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### **Human Resource Team**

#### **a. Employee Focus**

- i. Engage with planned new employee training program. Focus on needs of supervisor and mid-level management employees.
- ii. 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.

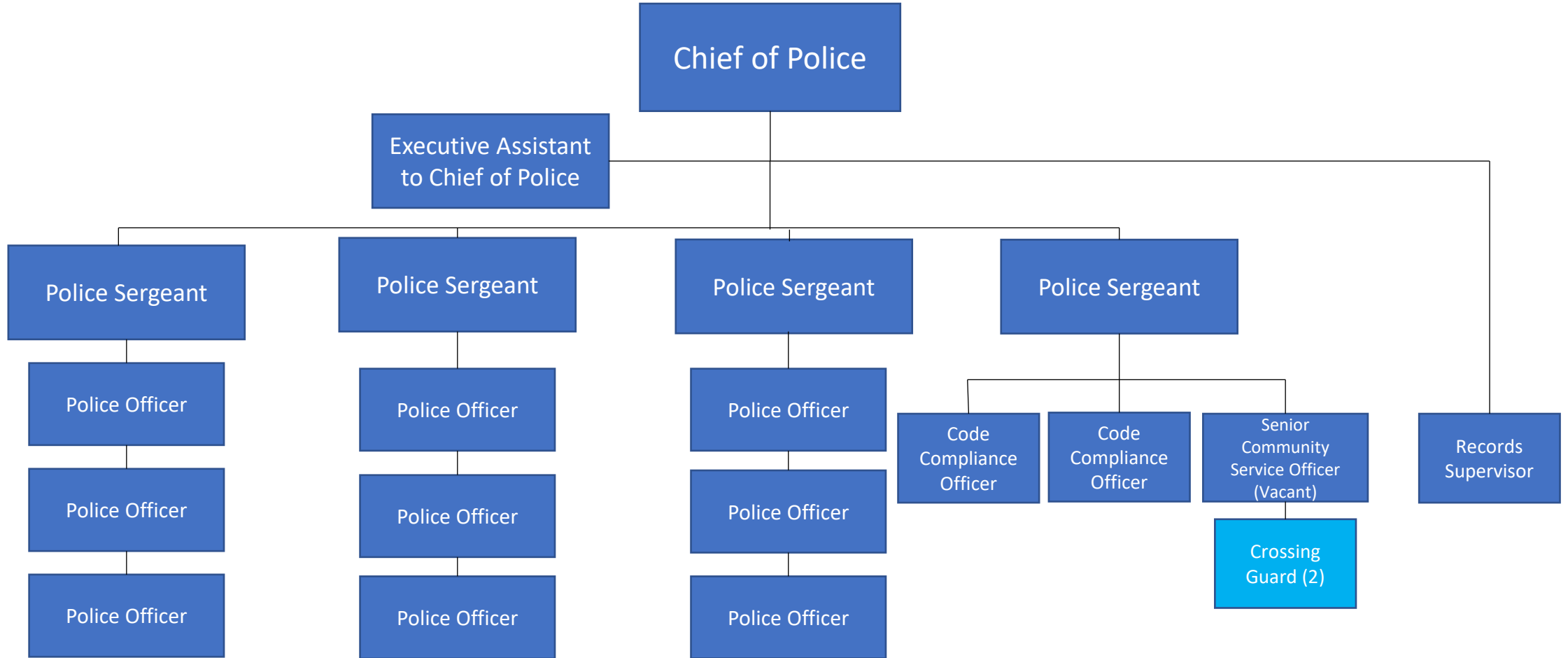
#### **c. Process Improvement**

- i. 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.
- ii. Employee Evaluation – research and provide options for annual employee reviews to make them more effective and reduce complexity for managing staff.

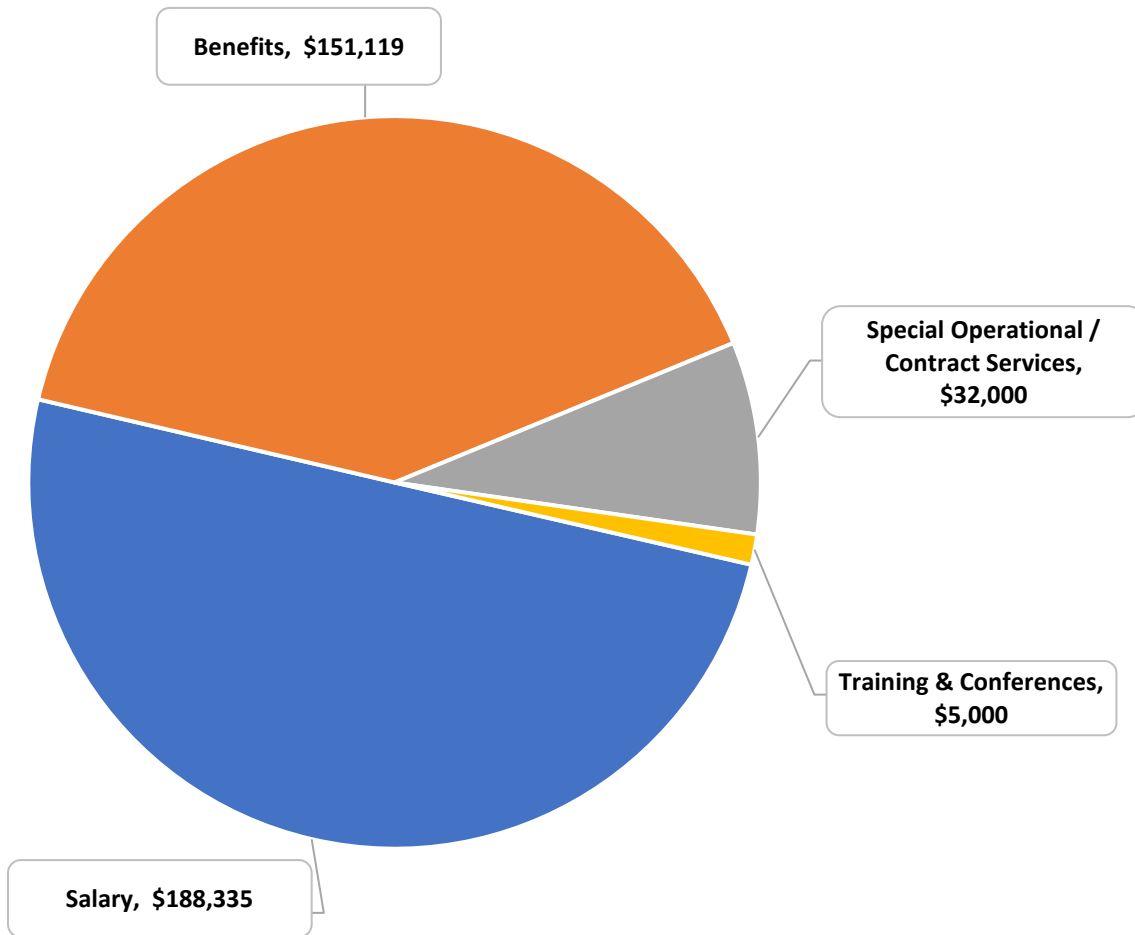


# TOML Organization Chart – Mammoth Lakes Police Department

September 2022



# Human Resources Department



**Total Expenditures \$ 376,454**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Human Resources</b>								
100-417-40000	Regular Salaries	\$189,254	\$133,320	\$175,562	\$188,335	\$188,335	\$34,236	\$154,099
100-417-40111	Temporary Wages							
100-417-40113	Overtime Wages			\$1,901			\$350	\$350-
100-417-40130	Comprehensive Leave	\$8,525-	\$4,185		\$13,519	\$13,519		\$13,519
100-417-41002	Health Ins Premiums	\$55,353	\$40,479	\$53,688	\$64,702	\$64,702	\$10,053	\$54,649
100-417-41012	Workers Comp Insurance	\$11,598	\$8,389	\$11,788	\$12,941	\$12,941	\$13,119	\$178-
100-417-41020	PERS (Retirement)	\$62,921	\$68,976	\$60,875	\$59,957	\$59,957	\$28,631	\$31,326
100-417-42002	Office Supplies							
100-417-42030	Special Operational	\$4,085	\$7,825	\$50,845	\$10,000	\$10,000		\$10,000
100-417-43031	Contractual Services							
100-417-43106	Insurance Premiums							
100-417-43110	Mem'ships, Dues, Subscr, Publi	\$1,559	\$1,144		\$2,000	\$2,000		\$2,000
100-417-43140	Recruiting & Other HR	\$21,550	\$22,189	\$16,285	\$20,000	\$20,000	\$528	\$19,472
100-417-43150	Training, Ed, Conf & Mtgs	\$3,495	\$4,830	\$5,278	\$5,000	\$5,000	\$118	\$4,882
100-417-43151	Internal HR Org Development							
Total Human Resources:		\$341,290	\$291,336	\$376,221	\$376,453	\$376,453	\$87,034	\$289,418



## MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### Responsibilities

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 3 grants: California OHV Grant for Polaris RZR & Snowmobile Patrols, Tobacco Grant for youth tobacco use enforcement, Officer Wellness and Mental Health Grant.

#### Divisions

Currently we have two divisions: Patrol and Administration

#### Patrol Services

- Provide Law Enforcement Services to the Community
  - Criminal Investigations
  - Emergency Response (Assaults, Theft, Traffic Collision, etc.)
  - Traffic Enforcement
  - Traffic Control
  - Motorist Assist
  - Parking Enforcement
  - Business, Security and Alarm Checks
  - Routine Area Patrols
  - Assist with Behavioral Health Crisis Calls
  - Civil Matters
  - Code Enforcement
  - Wildlife Services
  - Domestic Animal 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
- Executive
  - Managing Budget
  - Purchases and Invoices
  - Scheduling and Payroll
  - Personnel Files & Internal Affairs
  - Scheduling Officer Training/Maintaining Records
  - Grant Writing & Administration
  - Public Records Requests
  - State Audits
  - Compliance with POST
  - Public Information and Outreach
  - Emergency Operations

## **Staff**

MLPD currently has 16 FTE Sworn Police Officers including the Chief of Police, 4 Sergeants and 11 Officers. The Department also 5 FTE Professional Staff, 1 Reserve Officer and 2 seasonal Crossing Guards.

## **Mission & Goals**

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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 FY2023-24**

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The Department's priorities continue to be, to provide excellent community service. Officers are staffed 24-hours-a-day, 7-days-a-week for an expedient response. A Detective position will be on-board for the new fiscal year. A new Canine Program has been implemented and will continue to be built upon. MLPD has joined into a Mutual Aid and Joint Training Agreement (SED program) with regional local law enforcement agencies. A new radio communications system will be deployed (integrated with the State's CRIS). A new parking citation program will be launched

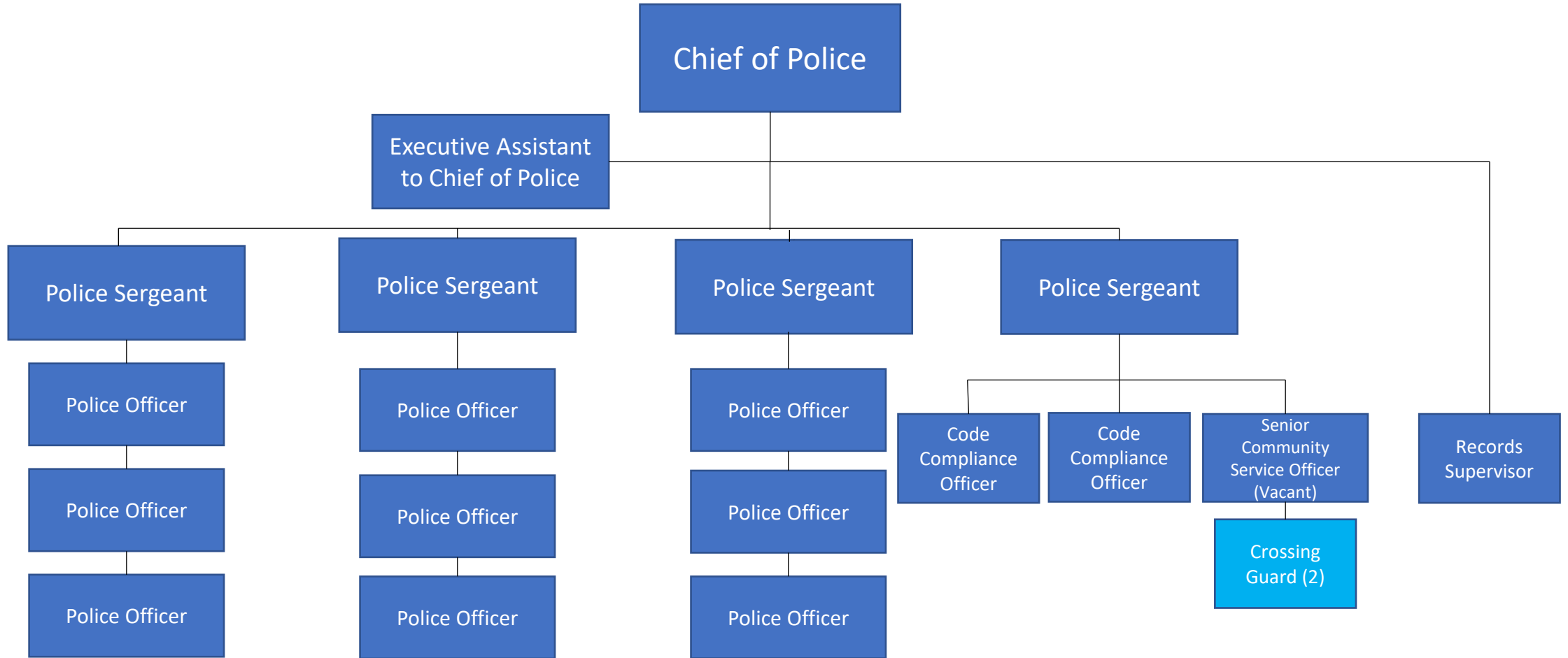
during the winter of 2023-24. Action plans are being developed to address community drug problems. An in-house Training Program for Officers has been established and will continue to be enhanced. MLPD continues to expand our Code Enforcement and Wildlife Response services.

Community Outreach and Engagement is another priority of the Mammoth Lakes Police Department. Existing programs include Police Station Tours, Low-Cost Pet Vaccination Clinics, Halloween in the Trails, Shop with a Cop, Coffee with a Cop, and attendance at local events and ribbon cutting ceremonies. New programs in development are Speed Watch, Hispanic Outreach, Community Roll Call. MLPD continues to expand our Police Explorer Program.

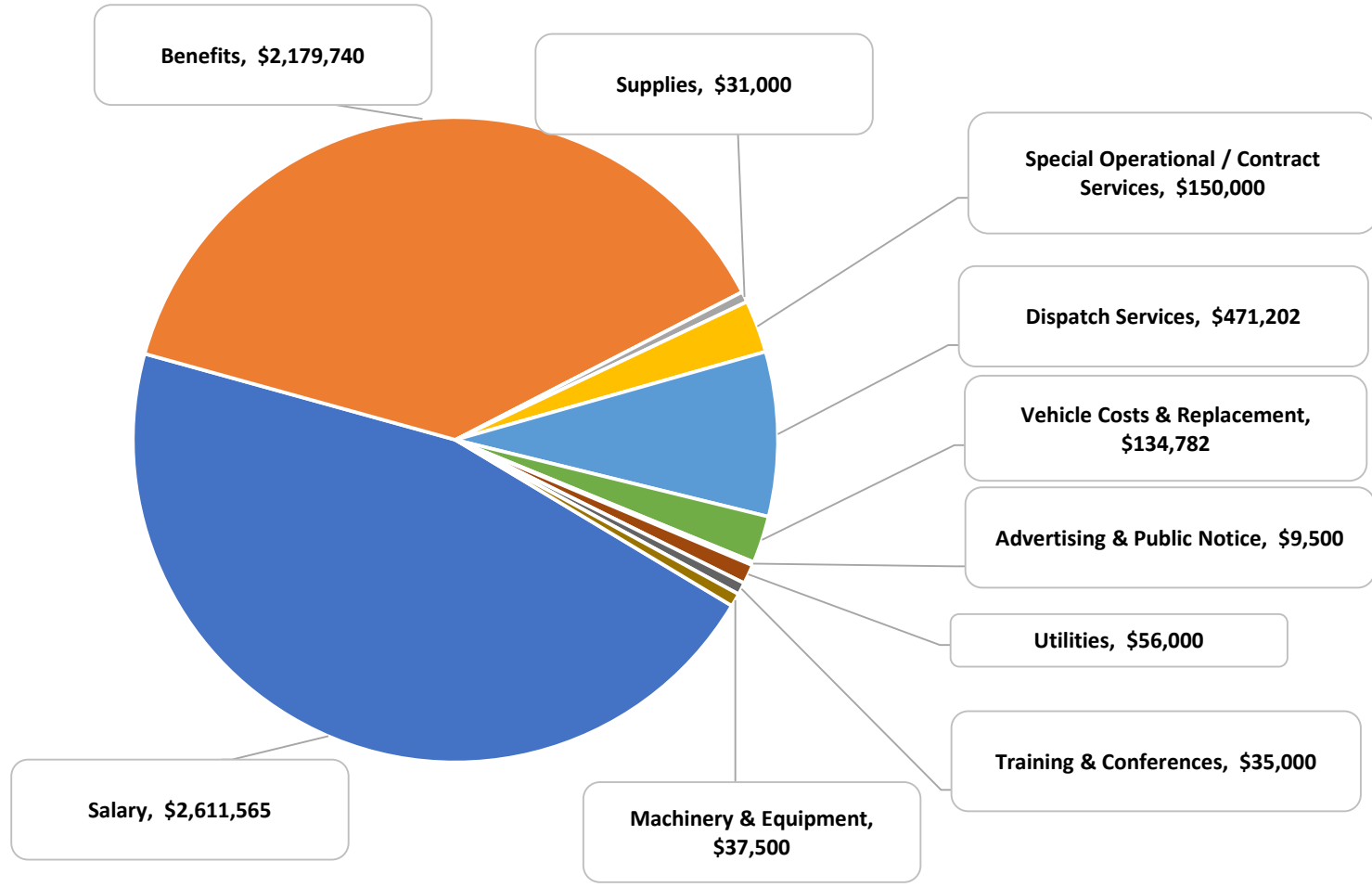


# TOML Organization Chart – Mammoth Lakes Police Department

September 2022



# Police Department



**Total Expenditures \$ 5,716,289**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Police Services</b>								
100-420-40000	Regular Salaries	\$2,006,119	\$1,922,051	\$2,057,792	\$2,373,126	\$2,373,126	\$292,117	\$2,081,009
100-420-40111	Temporary Wages	\$6,253	\$38	\$16,469	\$88,439	\$88,439	\$2,141	\$86,298
100-420-40113	Overtime Wages	\$85,153	\$161,725	\$198,947	\$150,000	\$150,000	\$35,629	\$114,371
100-420-40114	Differential Wages							
100-420-40115	Police Holiday Pay	\$86,659	\$87,136	\$95,833	\$91,273	\$91,273	\$11,112	\$80,161
100-420-40130	Comprehensive Leave	\$22,156	\$4,582		\$78,139	\$78,139		\$78,139
100-420-41002	Health Ins Premiums	\$418,199	\$422,698	\$394,323	\$573,100	\$573,100	\$72,064	\$501,036
100-420-41012	Workers Comp Insurance	\$130,281	\$98,754	\$140,108	\$163,002	\$163,002	\$165,246	\$2,244-
100-420-41016	Unemployment Assessment	\$1,264	\$317		\$5,000	\$5,000		\$5,000
100-420-41018	ICMA VantageCare	\$59,625	\$58,175	\$54,000	\$62,000	\$62,000	\$10,125	\$51,875
100-420-41020	PERS (Retirement)	\$1,129,668	\$901,118	\$1,101,048	\$1,189,775	\$1,189,775	\$380,651	\$809,124
100-420-41024	PARS (Retirement Enhanced)	\$17,280	\$15,840	\$1,440	\$15,000	\$15,000		\$15,000
100-420-41028	PARS (Part Time Retirement)	\$157	\$1	\$154	\$2,451	\$2,451	\$29	\$2,421
100-420-42002	Office Supplies	\$2,511	\$2,524	\$5,377	\$5,000	\$5,000	\$18	\$4,982
100-420-42003	Misc Supplies	\$3,265	\$48					
100-420-42005	Postal Supplies & Postage	\$672	\$1,380	\$1,491	\$1,000	\$1,000		\$1,000
100-420-42006	Uniforms & Personal Equip	\$8,243	\$18,163	\$19,177	\$20,000	\$20,000	\$2,288	\$17,712
100-420-42007	Maintenance Supplies	\$641	\$1,717	\$2,623	\$5,000	\$5,000		\$5,000
100-420-42030	Special Operational	\$19,860	\$22,413	\$10,473	\$20,000	\$20,000		\$20,000
100-420-43031	Contractual Services	\$96,076	\$99,375	\$218,552	\$104,000	\$104,000	\$6,836	\$97,164
100-420-43032	Dispatch Services	\$405,510	\$400,040	\$438,088	\$471,202	\$471,202	\$117,801	\$353,401
100-420-43033	Computer Support Services							
100-420-43060	Garage Vehicle Service	\$165,755	\$115,614	\$58,208	\$90,000	\$90,000		\$90,000
100-420-43066	Vehicle & Equip Replacement	\$24,655	\$58,879	\$57,525	\$44,783	\$44,783		\$44,783
100-420-43110	Mem'ships, Dues, Subscr, Publi	\$3,872	\$5,284	\$5,859	\$4,000	\$4,000		\$4,000
100-420-43114	Credit Card Fees							
100-420-43120	Printing & Reproduction	\$1,517	\$2,827	\$3,130	\$7,500	\$7,500		\$7,500
100-420-43130	Advertising & Legal Notices	\$571	\$410	\$459	\$2,000	\$2,000		\$2,000
100-420-43140	Recruiting & Other HR	\$239						
100-420-43150	Training, Ed, Conf & Mtgs	\$12,720	\$34,055	\$52,275	\$35,000	\$35,000	\$2,409	\$32,591
100-420-43154	CERT	\$984	\$2,532					
100-420-43156	DOJ Fingerprint Live	\$10,625	\$12,704	\$8,164	\$12,000	\$12,000		\$12,000
100-420-43404	Public Utilities	\$46,325	\$54,492	\$52,495	\$56,000	\$56,000	\$1,735	\$54,265
100-420-44400	Drug Enforcement							
100-420-44520	Emergency Preparedness							
100-420-45010	Facility Lease							
100-420-45060	Gen'l Facilities Maint	\$3,383	\$6,908	\$8,454	\$10,000	\$10,000		\$10,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-420-45400	Communication Equip Maint	\$2,282		\$571	\$7,500	\$7,500		\$7,500
100-420-46010	Equipment Lease	\$5,155	\$5,606	\$2,173	\$5,000	\$5,000		\$5,000
100-420-46200	Machinery & Equip - Non Cap	\$83,556	\$5,597	\$16,198				
100-420-46300	Communic Equip - Non Cap	\$2,793	\$481	\$906	\$5,000	\$5,000		\$5,000
100-420-46440	Office Equip & Furniture	\$3,352	\$4,125	\$4,472	\$5,000	\$5,000		\$5,000
100-420-46450	Firearms	\$6,199	\$9,208	\$14,749	\$15,000	\$15,000		\$15,000
100-420-46460	Computer Hardware - Non Cap							
100-420-46480	Computer Software - Non Cap							
	<b>Total Police Services:</b>	<b>\$4,873,572</b>	<b>\$4,527,650</b>	<b>\$5,041,532</b>	<b>\$5,716,289</b>	<b>\$5,716,289</b>	<b>\$1,100,201</b>	<b>\$4,616,087</b>



## PARKS AND RECREATION – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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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**
2. **Facility Operations & Programming**
3. **Administration**
4. **Parks Maintenance & Public Works Support Functions**
5. **Parks and Recreation Management, Planning and Promotion**

### VISSION, MISSION & STRATEGIC INITIATIVES/PRIORITIES

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**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.*

## **PRIORITIES FOR FY 2023-24: WORK PLAN HIGHLIGHTS**

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Accepted by the Parks and Recreation Commission on December 6, 2022, the annual Parks and Recreation Department Strategic Priorities and Key Objectives was developed to align with the Town Council priorities and to strategically guide the Commission and Department in fulfilling the shared community vision and stated mission of the Parks and Recreation Department.

The four core strategies and associated key objectives for the Parks and Recreation Department in 2023 are as follows:

### **Strategic Priority: *Maintain and Enhance the Town's Recreation Infrastructure***

- Open and operate the Community Recreation Center (CRC): (1) LA Kings Ice at Mammoth Lakes, (2) Mammoth RecZone.
- Lead and/or support efforts to provide multi-purpose, year-round, indoor and outdoor recreation amenities in Mammoth Lakes. CIP projects include: Community Dog Park, Park at the Parcel, MACC/Edison Theatre, Outdoor courts (tennis/pickleball), Bike Park/pump track, Boulderling Park, and Mammoth Creek Park West play area.
- Enhance recreation infrastructure to improve user safety, improve operations, and overall guest experience: (1) Maintenance Best and NEXT practices, (2) Deferred Maintenance Program, (3) Amenities Enhancement Program.

### **Strategic Priority: *Deliver High-Quality, Innovative and Affordable Recreation Programming***

- Create and deliver scalable, sustainable and DEI Core Community Programs aligned with the resource capacity and capabilities of the Department.
- Core Program Areas: (1) Youth/Teen camps and programs, (2) Adult activities, (3) CRC programs, (4) Facility operations/maintenance, (5) Community events.
- Provide enhanced recreation programming by partnering with local organizations, fund local non-profit youth sporting groups (YSF), hire skilled instructors, or contract with recreation entities.

### **Strategic Priority: *Strengthen Organizational Systems, Structures and Operations***

- Realign the Department's organizational structure to further the growth, quality, and efficient delivery of the Core Program Areas.
- Continually improve the delivery of Core Program Areas by constantly measuring performance, utilize a data-driven approach, and implement a NEW community recreation management platform: (1) Recreation and Facility Satisfaction Survey, (2) DaySmart Recreation, (3) PlayCore Data Services Lab.
- Implement a Communication Plan that effectively and in a cost-effective manner, disseminates inclusive information and encourages participation in the Core Program Areas: (1) NEW Parks and Recreation Department website, (2) Recreation This Week, (3) social media, (4) Brochures, flyers, and print ads.



**Strategic Priority: *Build Capacity, Teamwork and Recruit & Retain the Best***

- Build capacity by aligning positions (responsibilities) and desired outcomes with professional, prepared, and passionate people: (1) Workforce Development, (2) Professional Development, (3) Education and Networking, (4) Customer Service Training.
- Build a high-performing Team by integrating the 5 C’s into daily operations to achieve extraordinary results: (1) Communicate, (2) Connect, (3) Collaborate, (4) Commit, and (5) Celebrate!
- Strategically recruit, retain and recognize our employees: (1) Recruitment Plan, (2) Recognition Plan.

**BUDGET HIGHLIGHTS**

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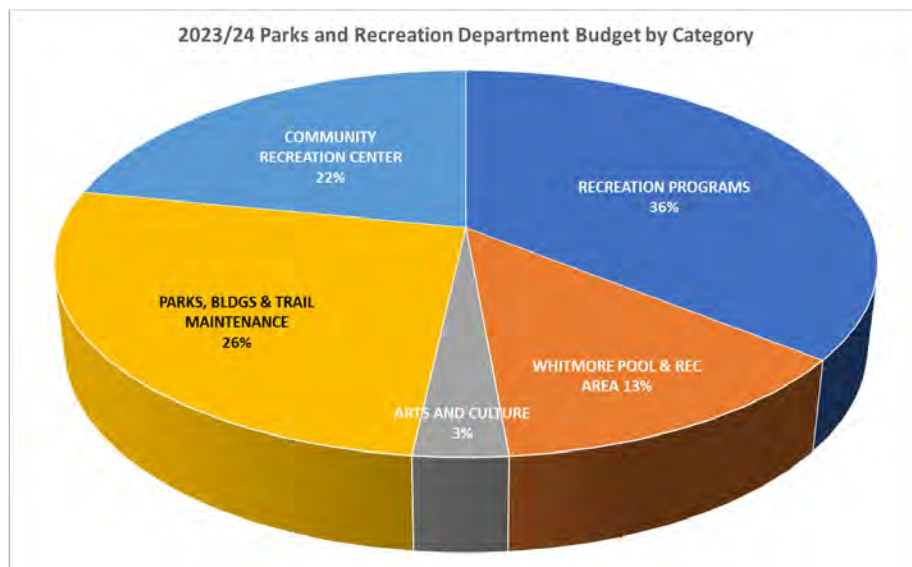
The Parks and Recreation budget represents the delivery of core program areas that are identified in the work plan highlights. Services provided by the department must not only strive to meet the needs of the community, but also be scalable and sustainable. Most importantly, they must align with the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

**Budget Summary**

- A. Department Roll-up
- B. Recreation Programs
- C. Whitmore Pool and Recreation Area
- D. Arts and Culture (Edison Theatre)
- E. Parks Maintenance

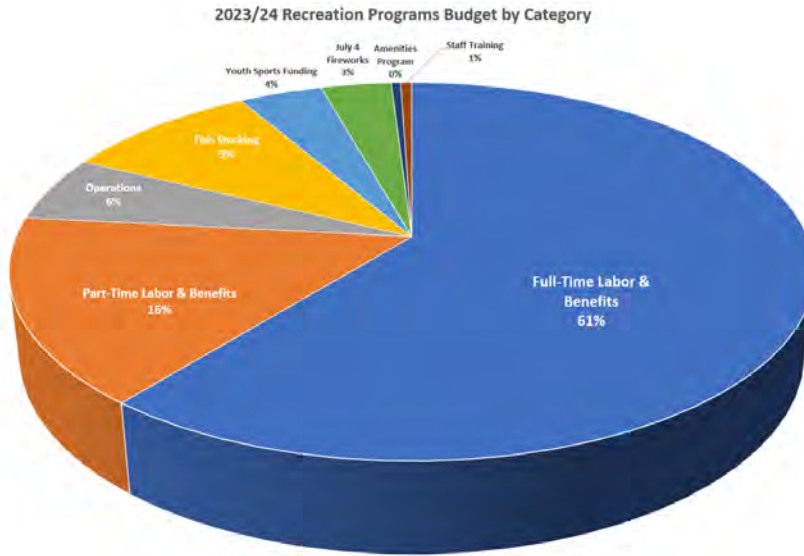
**A. Department Roll-up**

The Parks and Recreation FY 2023/24 Budget is allocated as follows:



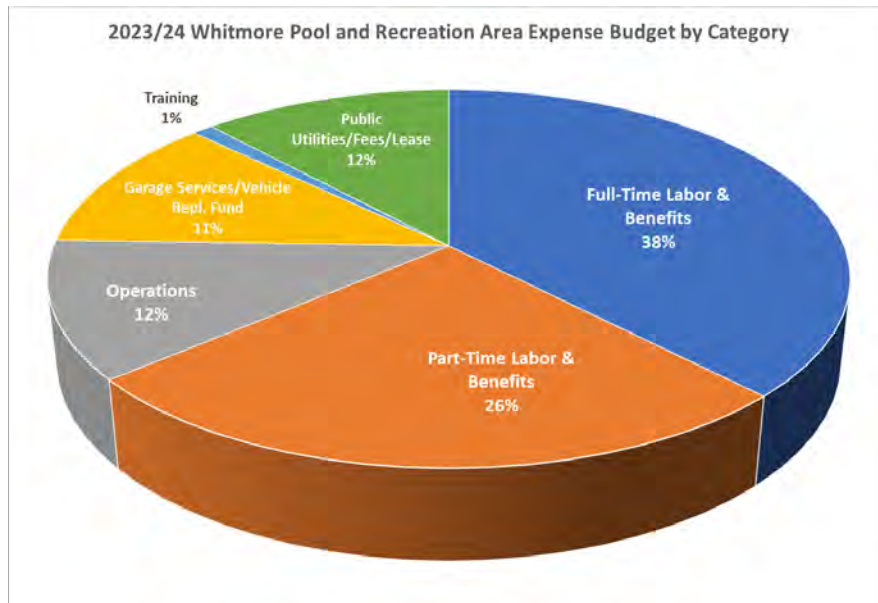
**A. Recreation Programs**

- Fund: 100-432
- Budgeted Expenditures: \$1,124,758.63
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Toddler to Seniors
- Staff: Full time: 4.30 FTE | 40 seasonal



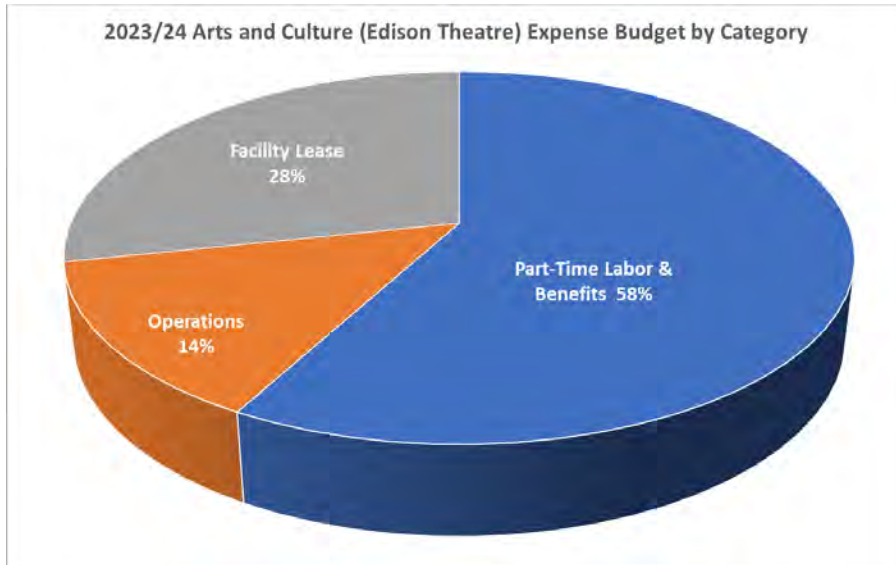
**B. Whitmore Pool and Recreation Area**

- Fund: 100-434
- Budgeted Expenditures: \$402,542.09
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: 6 months – Seniors (65+)
- Staff: Full time: 1.09 FTE | 15 seasonal & 1 Parks Maintenance



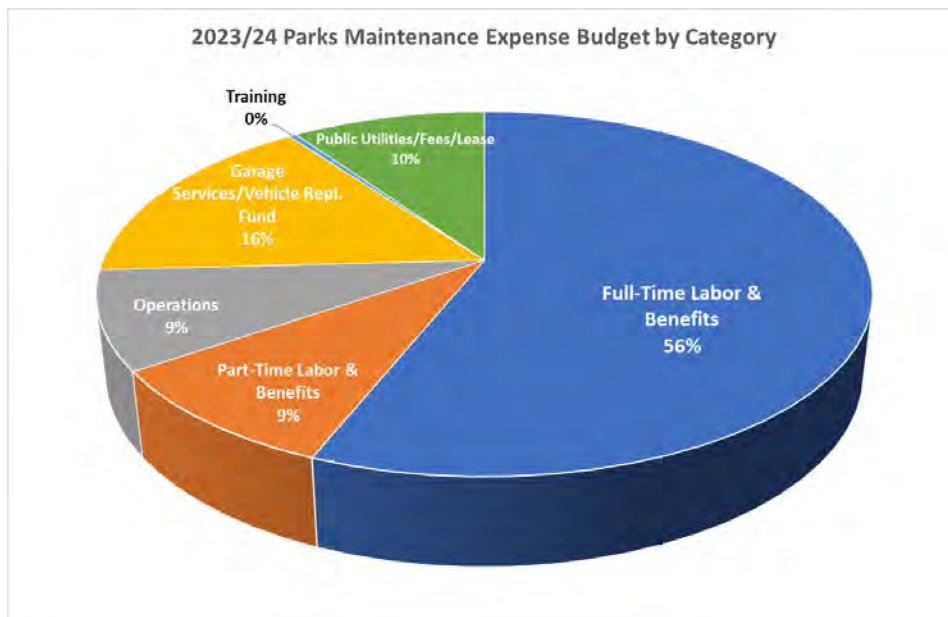
**Arts and Culture (Edison Theatre)**

- Fund: 100-436
- Budgeted Expenditures: \$98,159.92
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Grade TK (5) – Seniors (65+)
- Staff: 3 seasonal



**Parks Maintenance**

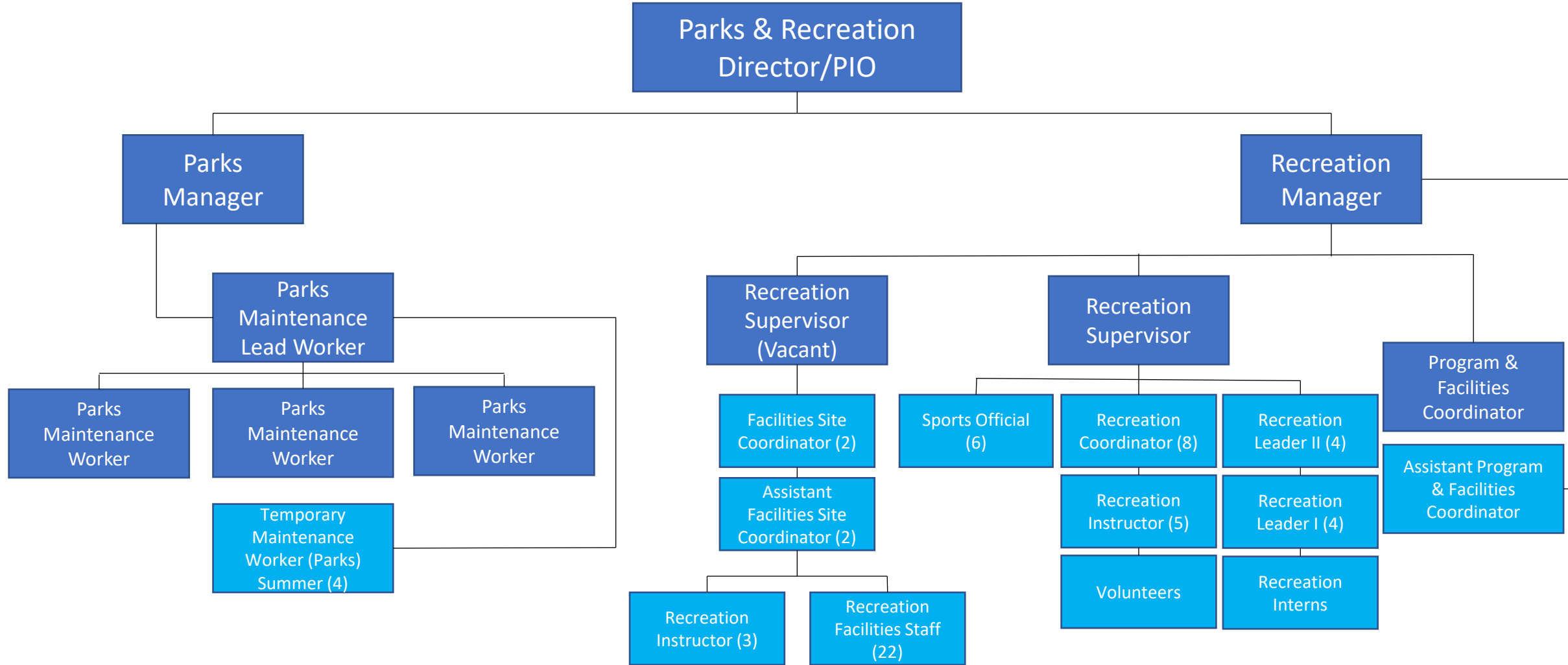
- Fund: 100-438
- Budgeted Expenditures: \$829,843.57
- Strategy: *“Maintain and Enhance the Town’s recreation infrastructure.”*
- Staff: 5 FTE | 5 seasonal



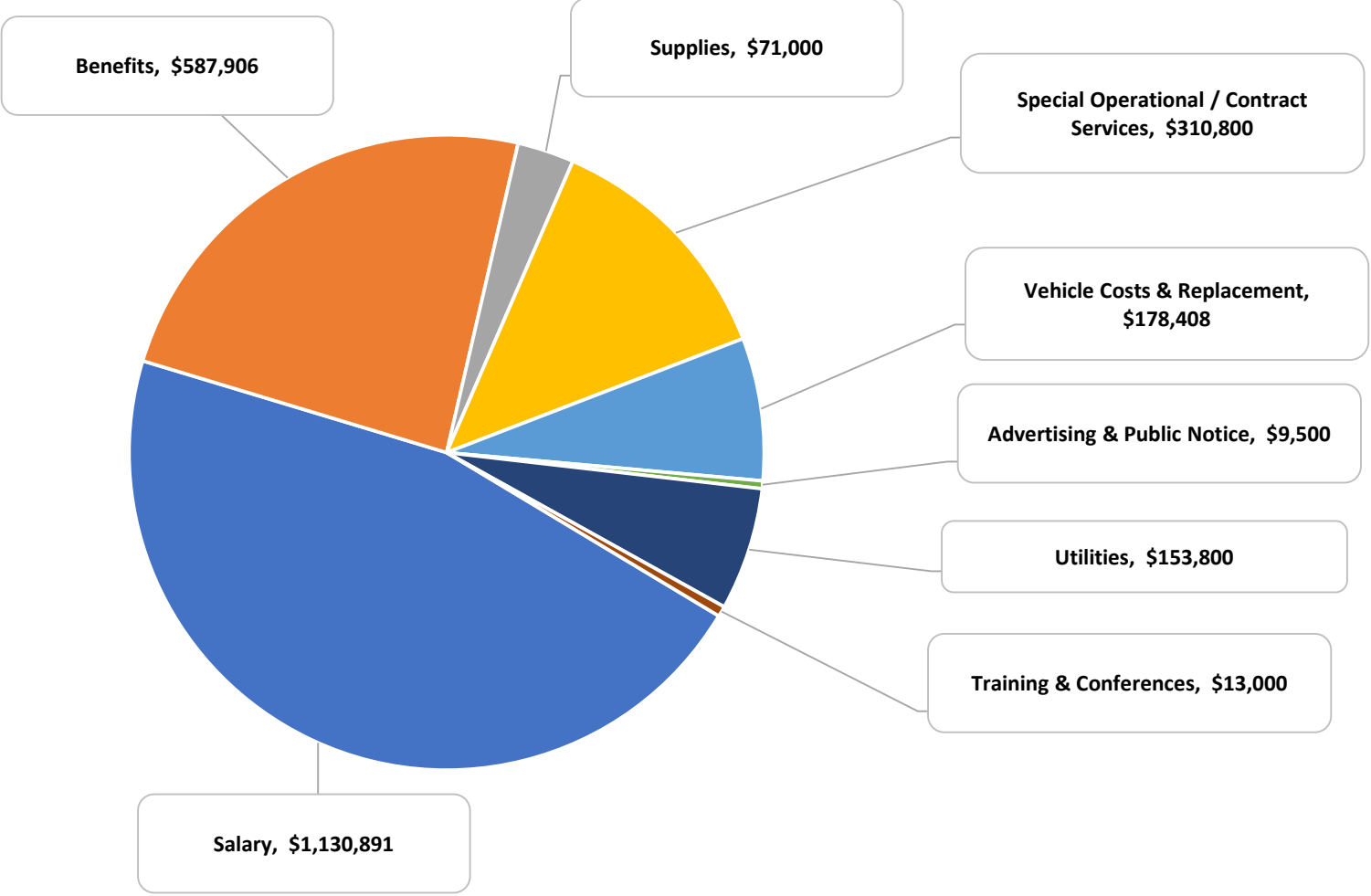


# TOML Organization Chart – Parks & Recreation

September 2022



# Parks & Recreation



**Total Expenditures \$ 2,455,305**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Recreation Programs</b>								
100-432-40000	Regular Salaries	\$239,545	\$321,354	\$345,604	\$382,655	\$382,655	\$77,812	\$304,843
100-432-40111	Temporary Wages	\$12,154	\$60,763	\$78,761	\$169,403	\$169,403	\$61,258	\$108,146
100-432-40113	Overtime Wages	\$333	\$1,468	\$3,745	\$6,000	\$6,000	\$3,910	\$2,090
100-432-40130	Comprehensive Leave	\$1,630-	\$8,300		\$27,348	\$27,348		\$27,348
100-432-41002	Health Ins Premiums	\$74,117	\$96,373	\$81,925	\$111,136	\$111,136	\$20,581	\$90,554
100-432-41012	Workers Comp Insurance	\$16,021	\$14,211	\$21,949	\$26,285	\$26,285	\$26,647	\$362-
100-432-41016	Unemployment Assessment	\$8,481	\$746	\$3,498				
100-432-41020	PERS (Retirement)	\$93,798	\$118,703	\$120,741	\$136,292	\$136,292	\$70,977	\$65,316
100-432-41028	PARS (Part Time Retirement)	\$342	\$1,318	\$2,146	\$3,340	\$3,340	\$1,225	\$2,114
100-432-42006	Uniforms & Personal Equip	\$227	\$1,582	\$856	\$2,500	\$2,500		\$2,500
100-432-42008	Recreation Supplies	\$5,291	\$12,919	\$11,351	\$11,000	\$11,000	\$111	\$10,889
100-432-42009	Amenities Enhancement Program			\$1,553	\$5,000	\$5,000		\$5,000
100-432-42030	Special Operational	\$1,425	\$4,694	\$5,318	\$6,000	\$6,000		\$6,000
100-432-43031	Contractual Services	\$2,426	\$23,964	\$31,072	\$30,000	\$30,000	\$608	\$29,392
100-432-43110	Mem'ships, Dues, Subscr, Publi	\$1,770	\$1,642	\$1,255	\$1,800	\$1,800	\$805	\$995
100-432-43120	Printing & Reproduction	\$1,773	\$815	\$2,102	\$3,000	\$3,000	\$498	\$2,502
100-432-43130	Advertising & Legal Notices	\$326	\$5,983	\$3,874	\$5,000	\$5,000		\$5,000
100-432-43150	Training, Ed, Conf & Mtgs	\$317	\$3,312	\$5,453	\$6,000	\$6,000		\$6,000
100-432-43164	Excursions & Field Trips	\$100	\$2,307	\$1,231	\$4,000	\$4,000		\$4,000
100-432-43404	Public Utilities	\$507	\$500	\$1,891				
100-432-44300	Fishing Enhancement	\$52,818	\$54,019	\$104,656	\$105,000	\$105,000		\$105,000
100-432-44310	Community Youth Programs	\$42,738	\$42,500	\$45,000	\$45,000	\$45,000		\$45,000
100-432-44320	Fireworks Display	\$21,750	\$34,059	\$18,419	\$38,000	\$38,000		\$38,000
Total Recreation Programs:		\$574,626	\$811,531	\$892,400	\$1,124,759	\$1,124,759	\$264,432	\$860,326
<b>Whitmore Pool &amp; Rec Area</b>								
100-434-40000	Regular Salaries	\$51,077	\$55,003	\$87,850	\$84,277	\$84,277	\$21,737	\$62,539
100-434-40111	Temporary Wages	\$54,615	\$69,663	\$88,414	\$101,765	\$101,765	\$39,372	\$62,393
100-434-40113	Overtime Wages	\$769	\$2,036	\$2,981	\$1,000	\$1,000	\$2,010	\$1,010-
100-434-40130	Comprehensive Leave				\$5,385	\$5,385		\$5,385
100-434-41002	Health Ins Premiums	\$80	\$80-	\$19,599	\$28,579	\$28,579	\$3,674	\$24,906
100-434-41012	Workers Comp Insurance	\$3,061	\$5,159	\$5,374	\$5,748	\$5,748	\$5,827	\$79-
100-434-41016	Unemployment Assessment	\$343	\$341	\$10,867				
100-434-41020	PERS (Retirement)	\$12,203	\$16,460	\$29,546	\$27,921	\$27,921	\$69,886	\$41,965-
100-434-41028	PARS (Part Time Retirement)	\$1,186	\$339	\$1,320	\$2,006	\$2,006	\$749	\$1,257
100-434-42006	Uniforms & Personal Equip	\$1,317	\$1,480	\$2,114	\$2,500	\$2,500		\$2,500

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-434-42007	Maintenance Supplies	\$695	\$1,895	\$8,747	\$5,000	\$5,000		\$5,000
100-434-42008	Recreation Supplies	\$510	\$156	\$2,819	\$3,000	\$3,000		\$3,000
100-434-42009	Pool Supplies	\$5,688	\$8,333	\$9,870	\$8,000	\$8,000		\$8,000
100-434-42030	Special Operational	\$345	\$684	\$863	\$1,250	\$1,250		\$1,250
100-434-43031	Contractual Services	\$2,033	\$53,913	\$5,100	\$8,000	\$8,000	\$879	\$7,121
100-434-43060	Garage Vehicle Service	\$21,453	\$26,631	\$8,545	\$22,000	\$22,000		\$22,000
100-434-43066	Vehicle & Equip Replacement	\$9,657	\$17,936	\$24,917	\$24,861	\$24,861		\$24,861
100-434-43110	Mem'ships, Dues, Subscr, Publi		\$5	\$5				
100-434-43120	Printing & Reproduction		\$129		\$500	\$500		\$500
100-434-43130	Advertising & Legal Notices		\$1,044	\$409	\$1,000	\$1,000		\$1,000
100-434-43150	Training, Ed, Conf & Mtgs	\$258	\$1,857	\$1,026	\$4,000	\$4,000		\$4,000
100-434-43404	Public Utilities	\$32,427	\$53,193	\$48,884	\$45,000	\$45,000	\$9,009	\$35,991
100-434-43420	Taxes & Fees	\$1,738	\$2,366	\$59	\$2,000	\$2,000		\$2,000
100-434-45010	Facility Lease	\$687	\$705	\$2,700	\$750	\$750	\$360	\$390
100-434-45080	Park Grounds & Bldgs Maint	\$8,879	\$11,973	\$12,605	\$18,000	\$18,000	\$261	\$17,739
Total Whitmore Pool & Rec Area:		\$209,019	\$331,222	\$374,616	\$402,542	\$402,542	\$153,764	\$248,778
<b>Arts &amp; Culture</b>								
100-436-40000	Regular Salaries			\$390				
100-436-40111	Temporary Wages			\$2,318	\$54,780	\$54,780		\$54,780
100-436-40113	Overtime Wages				\$1,000	\$1,000		\$1,000
100-436-41028	PARS (Part Time Retirement)			\$25	\$1,080	\$1,080		\$1,080
100-436-42007	Maintenance Supplies				\$2,500	\$2,500		\$2,500
100-436-43031	Contractual Services			\$5,967	\$10,000	\$10,000		\$10,000
100-436-43110	Mem'ships, Dues, Subscr, Publi			\$324				
100-436-43404	Public Utilities			\$232	\$1,000	\$1,000		\$1,000
100-436-45010	Facility Lease			\$47,000	\$27,800	\$27,800	\$2,250	\$25,550
Total Arts & Culture:				\$55,608	\$98,160	\$98,160	\$2,250	\$95,910
<b>Parks, Bldgs &amp; Trails Maint</b>								
100-438-40000	Regular Salaries	\$204,828	\$235,837	\$236,391	\$254,028	\$254,028	\$56,700	\$197,328
100-438-40111	Temporary Wages	\$49,865	\$35,441	\$21,428	\$65,983	\$65,983	\$1,790	\$64,193
100-438-40113	Overtime Wages	\$14,186	\$18,485	\$28,092	\$10,000	\$10,000	\$15,208	\$5,208
100-438-40130	Comprehensive Leave	\$845	\$1,768		\$17,950	\$17,950		\$17,950
100-438-41002	Health Ins Premiums	\$46,232	\$67,166	\$80,349	\$78,790	\$78,790	\$13,571	\$65,219
100-438-41012	Workers Comp Insurance	\$11,432	\$12,761	\$15,623	\$17,436	\$17,436	\$17,677	\$241
100-438-41016	Unemployment Assessment	\$3,165	\$251		\$5,000	\$5,000		\$5,000
100-438-41020	PERS (Retirement)	\$72,817	\$83,850	\$88,614	\$92,309	\$92,309	\$57,650	\$34,659

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-438-41028	PARS (Part Time Retirement)	\$1,773	\$651	\$706	\$1,301	\$1,301	\$94	\$1,207
100-438-42002	Office Supplies	\$120						
100-438-42003	Misc Supplies	\$504	\$1,246		\$10,000	\$10,000		\$10,000
100-438-42006	Uniforms & Personal Equip	\$2,693	\$4,192	\$3,768	\$6,500	\$6,500		\$6,500
100-438-42007	Maintenance Supplies	\$8,232	\$13,901	\$9,702	\$20,000	\$20,000	\$343	\$19,657
100-438-43031	Contractual Services	\$5,807	\$7,252	\$1,680	\$15,000	\$15,000	\$792	\$14,208
100-438-43060	Garage Vehicle Service	\$68,123	\$79,894	\$25,636	\$58,000	\$58,000		\$58,000
100-438-43066	Vehicle & Equip Replacement	\$28,971	\$53,060	\$73,714	\$73,546	\$73,546		\$73,546
100-438-43150	Training, Ed, Conf & Mtgs	\$90	\$690	\$2,335	\$3,000	\$3,000		\$3,000
100-438-43404	Public Utilities	\$69,084	\$75,145	\$62,644	\$80,000	\$80,000	\$7,954	\$72,046
100-438-45080	Park Grounds & Bldgs Maint	\$11,696	\$18,707	\$15,578	\$18,000	\$18,000	\$1,568	\$16,432
100-438-45081	Signage Maintenance	\$1,531	\$14,218		\$3,000	\$3,000		\$3,000
100-438-46200	Machinery & Equip - Non Cap	\$19,540	\$5,010					
100-438-48200	Machinery & Equip - Capital	\$26,108	\$1,420					
Total Parks, Bldgs & Trails Maint:		\$645,952	\$730,944	\$666,262	\$829,844	\$829,844	\$173,346	\$656,498





## COMMUNITY AND ECONOMIC DEVELOPMENT – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### 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

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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

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**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 22/23.

## **PRIORITIES FOR FY 2023-24: WORK PLAN HIGHLIGHTS**

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**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.

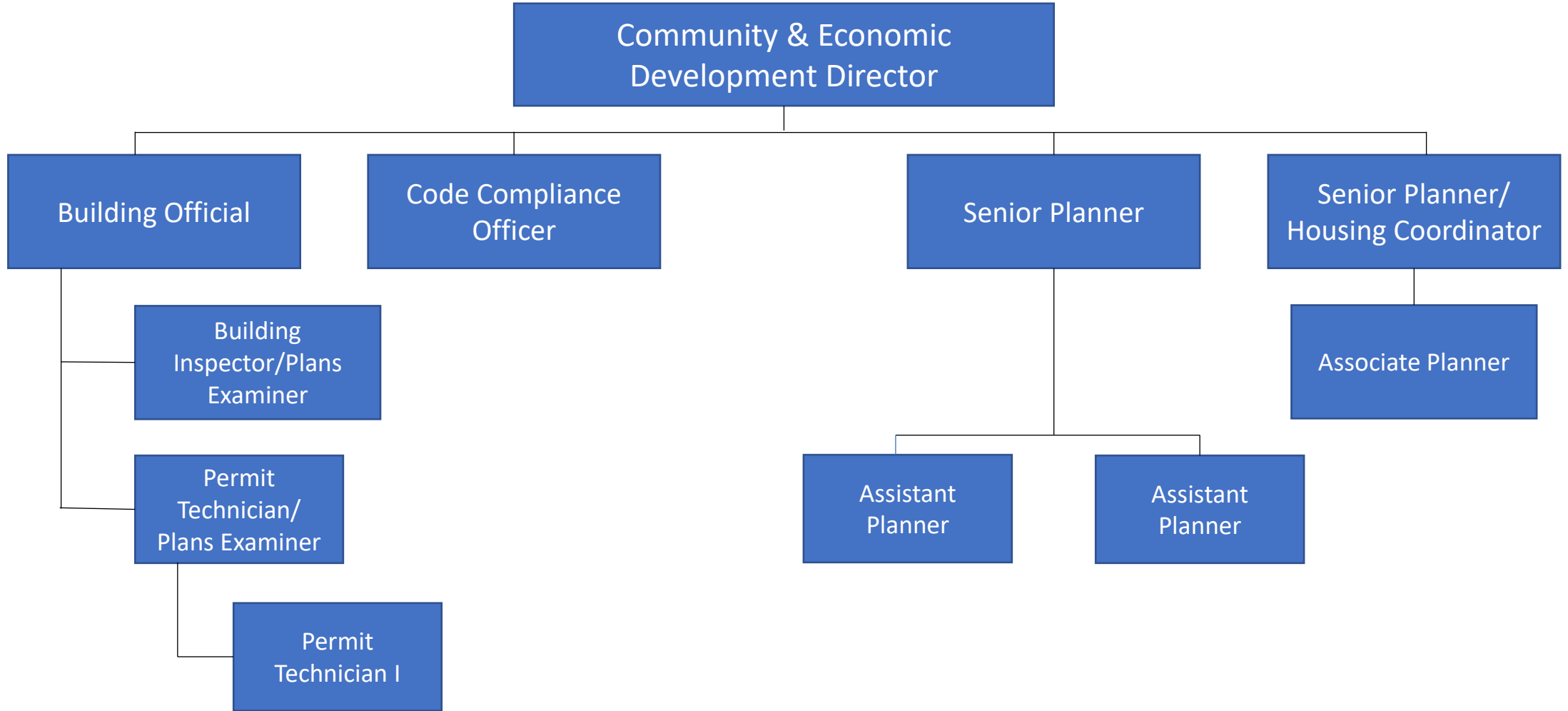
**DIF/Housing Nexus Study Update** – Work with a consultant to develop appropriate fee justification methodology and fee levels to support capital facilities needed to serve new growth in Mammoth Lakes. The project will include a comprehensive update of the DIF and Housing fees.

**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.

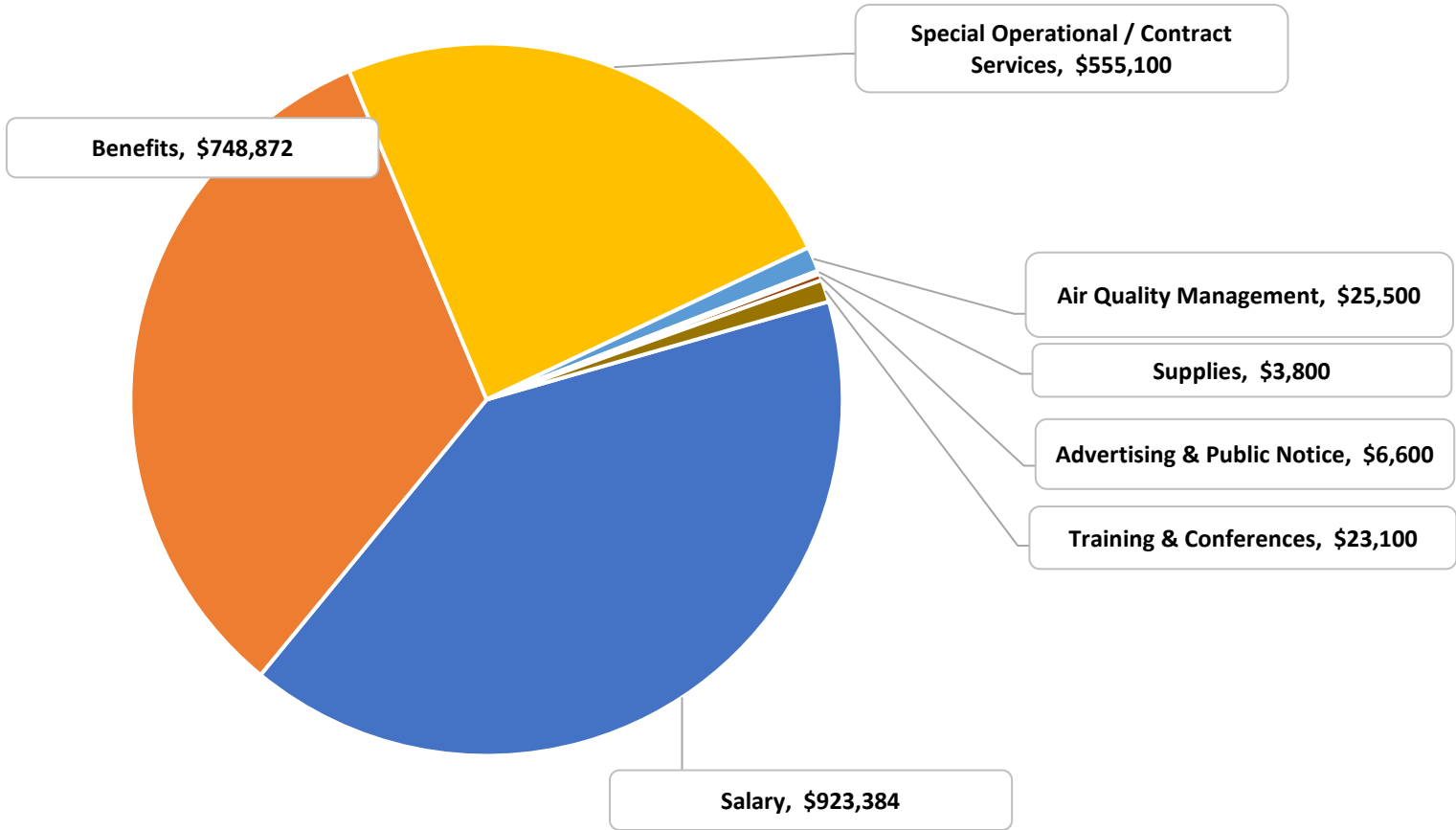


# TOML Organization Chart – Community & Economic Development

September 2022



# Community & Economic Development



**Total Expenditures \$ 2,286,356**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Planning Division</b>								
100-440-40000	Regular Salaries	\$482,855	\$472,181	\$487,547	\$480,116	\$480,116	\$88,973	\$391,143
100-440-40111	Temporary Wages	\$18,312	\$22,609	\$5,580	\$29,689	\$29,689	\$1,015	\$28,674
100-440-40113	Overtime Wages	\$216	\$325	\$317			\$4	\$4-
100-440-40130	Comprehensive Leave	\$12,333	\$15,063-		\$26,324	\$26,324		\$26,324
100-440-41002	Health Ins Premiums	\$156,333	\$148,779	\$122,567	\$147,905	\$147,905	\$22,877	\$125,029
100-440-41012	Workers Comp Insurance	\$23,111	\$25,524	\$30,114	\$32,468	\$32,468	\$32,915	\$447-
100-440-41016	Unemployment Assessment	\$265-						
100-440-41020	PERS (Retirement)	\$142,301	\$161,821	\$160,298	\$165,380	\$165,380	\$91,966	\$73,415
100-440-41028	PARS (Part Time Retirement)	\$393	\$404	\$110	\$568	\$568	\$20	\$548
100-440-42005	Postal Supplies & Postage			\$261				
100-440-42006	Uniforms & Personal Equip		\$620		\$1,000	\$1,000		\$1,000
100-440-43030	Professional Services							
100-440-43031	Contractual Services	\$110,156	\$378,862	\$480,565	\$350,000	\$350,000		\$350,000
100-440-43060	Garage Vehicle Service							
100-440-43066	Vehicle & Equip Replacement			\$44				
100-440-43110	Mem'ships, Dues, Subscr, Publi	\$3,147	\$2,668	\$1,386	\$3,000	\$3,000		\$3,000
100-440-43130	Advertising & Legal Notices	\$2,044	\$5,050	\$2,285	\$3,000	\$3,000		\$3,000
100-440-43150	Training, Ed, Conf & Mtgs	\$20	\$11,438	\$15,419	\$12,000	\$12,000	\$139	\$11,861
100-440-44470	Records Management							
100-440-44500	Air Quality Management	\$25,000	\$25,000	\$25,000	\$25,500	\$25,500		\$25,500
Total Planning Division:		\$975,956	\$1,240,216	\$1,331,493	\$1,276,951	\$1,276,951	\$237,908	\$1,039,043
<b>Building Division</b>								
100-442-40000	Regular Salaries	\$272,859	\$284,746	\$330,447	\$340,155	\$340,155	\$64,862	\$275,293
100-442-40111	Temporary Wages		\$22					
100-442-40113	Overtime Wages	\$4		\$29	\$500	\$500	\$51	\$449
100-442-40130	Comprehensive Leave	\$3,048	\$5,311		\$16,608	\$16,608		\$16,608
100-442-41002	Health Ins Premiums	\$53,061	\$73,599	\$129,102	\$151,099	\$151,099	\$23,721	\$127,378
100-442-41012	Workers Comp Insurance	\$22,501	\$27,765	\$21,057	\$22,917	\$22,917	\$23,233	\$316-
100-442-41020	PERS (Retirement)	\$108,369	\$104,730	\$112,068	\$122,337	\$122,337	\$95,922	\$26,414
100-442-42003	Misc Supplies			\$862	\$2,000	\$2,000		\$2,000
100-442-42005	Postal Supplies & Postage							
100-442-42006	Uniforms & Personal Equip	\$93	\$494	\$147	\$500	\$500		\$500
100-442-43031	Contractual Services	\$78,012	\$197,770	\$180,731	\$200,000	\$200,000	\$1,530	\$198,470
100-442-43060	Garage Vehicle Service							
100-442-43066	Vehicle & Equip Replacement							

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
100-442-43110	Mem'ships, Dues, Subscr, Publi	\$937	\$1,465	\$10,223	\$2,000	\$2,000		\$2,000
100-442-43130	Advertising & Legal Notices		\$972	\$1,420	\$3,000	\$3,000		\$3,000
100-442-43150	Training, Ed, Conf & Mtgs	\$2,871	\$6,449	\$6,998	\$8,000	\$8,000	\$205	\$7,795
Total Building Division:		\$541,755	\$703,326	\$793,084	\$869,116	\$869,116	\$209,524	\$659,591
<b>Code Compliance</b>								
100-444-40000	Regular Salaries	\$58,219	\$62,026	\$64,125	\$72,924	\$72,924	\$14,469	\$58,455
100-444-40113	Overtime Wages	\$8	\$1				\$11	\$11-
100-444-40130	Comprehensive Leave	\$71	\$302-		\$1,429	\$1,429		\$1,429
100-444-41002	Health Ins Premiums	\$26,383	\$28,869	\$29,378	\$34,984	\$34,984	\$5,544	\$29,440
100-444-41012	Workers Comp Insurance	\$3,577	\$2,698	\$4,251	\$4,767	\$4,767	\$4,832	\$65-
100-444-41016	Unemployment Assessment							
100-444-41020	PERS (Retirement)	\$19,422	\$21,074	\$21,867	\$22,085	\$22,085	\$10,611	\$11,475
100-444-42006	Uniforms & Personal Equip	\$398	\$146	\$224	\$300	\$300		\$300
100-444-43031	Contractual Services							
100-444-43110	Mem'ships, Dues, Subscr, Publi	\$141	\$95	\$100	\$100	\$100		\$100
100-444-43130	Advertising & Legal Notices			\$105	\$600	\$600		\$600
100-444-43150	Training, Ed, Conf & Mtgs	\$859			\$3,100	\$3,100		\$3,100
Total Code Compliance:		\$109,078	\$114,605	\$120,052	\$140,289	\$140,289	\$35,467	\$104,822
Net Total General Fund:		\$1,626,790-	\$2,058,147-	\$2,244,629-	\$2,286,356-	\$2,286,356-	\$482,899-	\$1,803,457-



## ENGINEERING – HIGHLIGHTS FOR FY2023-24

### DESCRIPTION

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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 mobility element, 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)

### BUDGET HIGHLIGHTS - Major Budget Changes

The Capital Improvement Plan is a companion document to the Budget that assists in managing the strategy for infrastructure development. Needs and funds 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.

### PRIORITIES FOR FY 2023-24: WORK PLAN HIGHLIGHTS

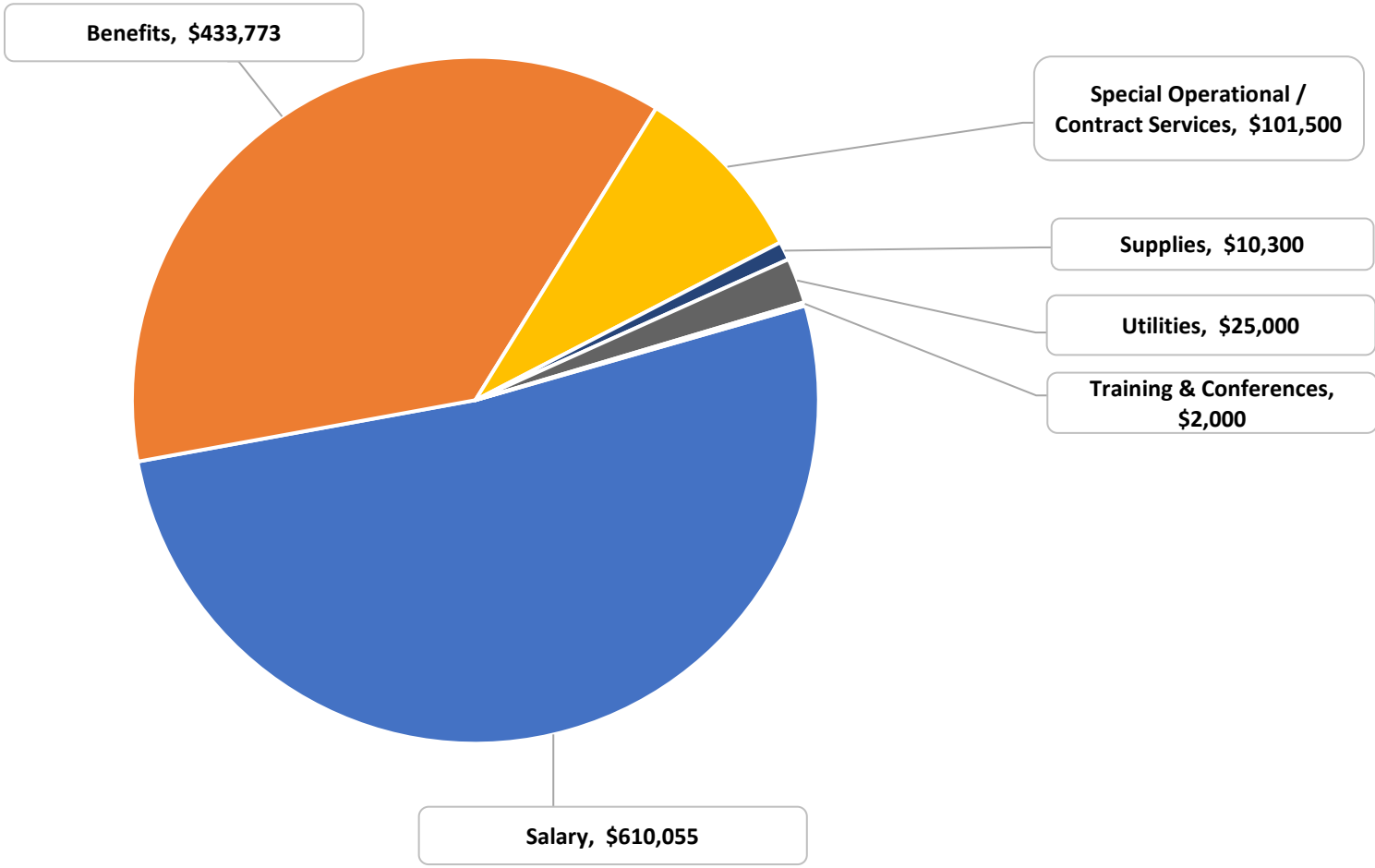
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**Overall Highlights:** There are a number of items that have been identified as high priority. Of those, the following items are considered to have the greatest impact on the Town in both the near and long term: The Parcel, Affordable housing opportunities outside of The Parcel, Design projects that prepare the Town for future funding and Community Recreation Center.





# Public Works Engineering



**Total Expenditures \$ 1,182,628**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Eng, Public Works &amp; Admin</b>								
100-460-40000	Regular Salaries	\$240,349	\$255,460	\$472,877	\$539,440	\$539,440	\$106,407	\$433,033
100-460-40111	Temporary Wages		\$13,257	\$6,301	\$11,000	\$11,000	\$851	\$10,149
100-460-40113	Overtime Wages	\$128	\$2,148	\$3,442	\$5,000	\$5,000	\$295	\$4,705
100-460-40130	Comprehensive Leave	\$5,053	\$7,534		\$32,818	\$32,818		\$32,818
100-460-41002	Health Ins Premiums	\$46,713	\$74,423	\$138,272	\$147,935	\$147,935	\$27,132	\$120,804
100-460-41012	Workers Comp Insurance	\$24,545	\$20,977	\$32,654	\$36,687	\$36,687	\$37,193	\$506-
100-460-41020	PERS (Retirement)	\$117,049	\$123,095	\$177,804	\$182,468	\$182,468	\$107,063	\$75,405
100-460-41028	PARS (Part Time Retirement)		\$462	\$129	\$220	\$220	\$17	\$203
100-460-42005	Postal Supplies & Postage	\$49	\$24		\$200	\$200		\$200
100-460-42006	Uniforms & Personal Equip	\$722	\$1,026	\$4,124	\$3,500	\$3,500		\$3,500
100-460-42007	Maintenance Supplies	\$270	\$112	\$898	\$600	\$600		\$600
100-460-42030	Special Operational			\$1,627				
100-460-43031	Contractual Services	\$43,308	\$39,440	\$42,148	\$50,000	\$50,000	\$32	\$49,968
100-460-43150	Training, Ed, Conf & Mtgs	\$473	\$2,058	\$3,947	\$2,000	\$2,000		\$2,000
Total Eng, Public Works & Admin:		\$478,660	\$540,015	\$884,222	\$1,011,869	\$1,011,869	\$278,990	\$732,880
<b>Facilities Maintenance</b>								
100-464-40000	Regular Salaries	\$47,823	\$48,616	\$28,642	\$38,941	\$38,941	\$8,885	\$30,056
100-464-40111	Temporary Wages	\$18,277	\$12,581	\$1,378	\$15,674	\$15,674		\$15,674
100-464-40113	Overtime Wages	\$1						
100-464-40130	Comprehensive Leave	\$245	\$183-		\$2,950	\$2,950		\$2,950
100-464-41002	Health Ins Premiums	\$10,986	\$11,911	\$17,783	\$15,261	\$15,261	\$2,355	\$12,905
100-464-41012	Workers Comp Insurance	\$2,839	\$2,618	\$3,166	\$2,686	\$2,686	\$2,723	\$37-
100-464-41020	PERS (Retirement)	\$15,849	\$15,496	\$14,145	\$12,443	\$12,443	\$7,672	\$4,771
100-464-41028	PARS (Part Time Retirement)	\$246	\$254	\$29	\$305	\$305		\$305
100-464-42003	Misc Supplies			\$1,772				
100-464-42006	Uniforms & Personal Equip	\$373	\$223	\$295			\$307	\$307-
100-464-42007	Maintenance Supplies	\$5,838	\$904	\$5,098	\$6,000	\$6,000	\$586	\$5,414
100-464-43031	Contractual Services	\$16,839	\$11,881	\$18,831	\$42,000	\$42,000	\$15,909	\$26,091
100-464-43404	Public Utilities	\$9,953	\$16,719	\$45,289	\$25,000	\$25,000	\$8,085	\$16,915
100-464-43420	Taxes & Fees	\$60	\$2,104	\$16,135	\$8,000	\$8,000		\$8,000
100-464-45100	Bus Shelter Maintenance	\$1,210	\$381	\$1,662	\$1,500	\$1,500		\$1,500
Total Facilities Maintenance:		\$130,539	\$123,505	\$154,223	\$170,759	\$170,759	\$46,523	\$124,237



## WORKFORCE HOUSING – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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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

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**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.

Since FY 21/22, the Town Council has allocated \$10.7M from the General Fund and Housing/Tourism Reserves 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:** The Town committed an additional \$4M loan to the Parcel developer for Phase 2 of the Parcel to increase the competitiveness of the tax credit application(s). The committed funds came from the Fund 245 fund balance.

### PRIORITIES FOR FY 23-24: WORK PLAN HIGHLIGHTS

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#### 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. The majority of the units will be restricted to households earning 80% or below of the AMI with a small portion of the units being restricted to households earning between 120% - 200% of the AMI.
    - ii. Coordinate, as needed, with the Parcel developer (Pacific Companies) to complete Phase 1 of the Parcel (81 affordable units, childcare facility, and public park). The estimated occupancy date is December 2023. Target income level for the units for Phase 1 will be ≤ 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 ≤ 80% AMI. Tree removal work for Phase 2 is anticipated to begin in fall 2023.

**b. Small Site Development.**

- 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. The project is being built under a Design-Build contract with a guaranteed maximum price of \$2.4M. Grading and site work began in summer 2023.
- ii. The Town acquired the vacant 0.23-acre site located at 377 Manzanita Road in August 2023 as a potential future affordable housing development site.
- iii. Continue to look for additional opportunity sites within the Town to provide additional affordable units.

**c. Partnership Projects.**

- i. **MLH Innsbruck Affordable Housing Project.** TOML Allocated Funding: \$1,400,000 + Homekey Grant Funding (\$4.7M award) + Mono County Commitment (\$500K)  
The Innsbruck Affordable Housing project is an adaptive reuse project that will convert an existing hotel into a 16-unit affordable apartment project targeting those who are experiencing homelessness or are at-risk of becoming homeless. Tenancy will be secured through the coordinated entry system and units will be available to households earning 80% or below of the AMI. Construction began in fall 2022 and the expected occupancy date is winter 2023.
- ii. **MLH Access Apartments.** TOML Allocated Funding: \$1,500,000 + CDBG Grant Funding (\$3M TOML Award) + HOME Grant Funding (\$3.4M MLH Award)  
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 has been delayed due to increased construction costs; MLH continues to review options to decrease the construction costs and/or procure additional funding.

**2. Preservation of Existing Affordable Units**

**a. Bridge Program.** TOML Allocated Funding: \$1,400,000

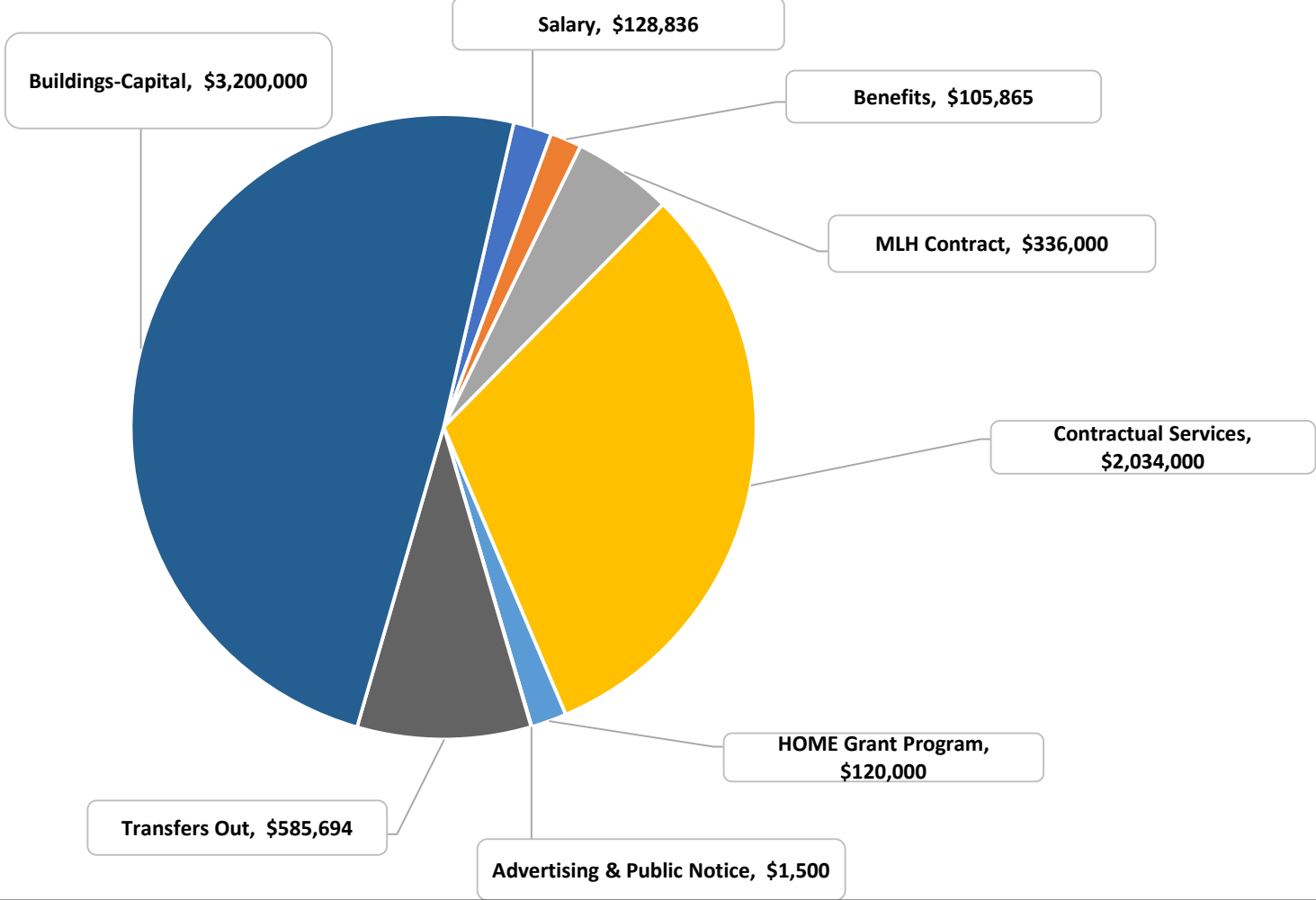
- i. The Bridge Program aims to increase the number of affordable units within the Town through the purchase of market-rate units that are then resold at a price affordable to households earning 150% or less of the AMI.
- ii. 5 units have been sold to income-eligible households and there is currently 1 unit that will be listed for sale in FY 23/24.
- iii. Convert three (3) additional market-rate units to affordable units.
- iv. 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: \$1,000,000

- 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. The CARES COVID-19 grant was amended in FY 22/23 to allow for the utilization of the remaining CDBG-CV funds (approximately \$289,000) for the purchase of park equipment for the Parcel Park. The equipment will be purchased in FY 23/24 and installation will occur in fall 2023.
    - ii. Work with MLH to administer the 2022 CDBG grant (\$500,000) for first-time homebuyer assistance. CDBG funds can be used for households earning up to 80% AMI.
    - iii. Work with MLH to implement the CDBG grant award of \$3M for the 238 Sierra Manor Road project.
  - 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. **PLHA.** Work with MLH to administer the PLHA grant (\$360,000 + Future Year Allocations) for homebuyer assistance. PLHA funds can be used for households earning up to 120% AMI.
  - d. Review State and Federal NOFAs as they are released to fund housing projects and programs within the community.

# Housing Programs



**Total Expenditures \$ 6,511,895**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Housing Programs</b>								
<b>Housing</b>								
245-445-40000	Regular Salaries		\$2,549					
245-445-43030	Professional Services			\$350				
245-445-43031	Contractual Services		\$363,751-	\$217,942	\$2,000,000	\$2,000,000		\$2,000,000
245-445-43035	Housing Programs			\$1,910,000				
245-445-48300	Buildings - Capital		\$1,295,915	\$1,190,729	\$3,200,000	\$3,200,000	\$353,666	\$2,846,334
Total Housing:			\$934,713	\$3,319,021	\$5,200,000	\$5,200,000	\$353,666	\$4,846,334
<b>HOME</b>								
245-446-40000	Regular Salaries	\$1,820	\$1,237					
245-446-43030	Professional Services	\$164,005			\$120,000	\$120,000		\$120,000
245-446-43031	Contractual Services	\$9,950						
Total HOME:		\$175,775	\$1,237		\$120,000	\$120,000		\$120,000
<b>CDBG</b>								
245-447-40000	Regular Salaries	\$4,741	\$1,253-	\$1,116	\$2,000	\$2,000	\$71	\$1,929
245-447-40113	Overtime Wages		\$55					
245-447-43031	Contractual Services	\$204,568	\$2,342		\$12,500	\$12,500		\$12,500
245-447-43130	Advertising & Legal Notices	\$450	\$91		\$500	\$500		\$500
Total CDBG:		\$209,759	\$1,235	\$1,116	\$15,000	\$15,000	\$71	\$14,929



Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Housing Progs &amp; Planning</b>								
100-445-40000	Regular Salaries	\$142,536	\$131,082	\$109,763	\$126,836	\$126,836	\$20,950	\$105,885
100-445-40113	Overtime Wages			\$1				
100-445-40130	Comprehensive Leave				\$4,981	\$4,981		\$4,981
100-445-41002	Health Ins Premiums	\$65,884	\$52,730	\$40,246	\$44,998	\$44,998	\$7,622	\$37,376
100-445-41012	Workers Comp Insurance	\$12,957	\$20,843	\$7,088	\$8,451	\$8,451	\$8,567	\$116-
100-445-41020	PERS (Retirement)	\$66,643	\$42,457	\$41,941	\$47,435	\$47,435	\$69,540	\$22,105-
100-445-43031	Contractual Services	\$390,072	\$381,000	\$355,000	\$357,500	\$357,500	\$84,000	\$273,500
100-445-43130	Advertising & Legal Notices	\$216	\$1,096	\$336	\$1,000	\$1,000	\$160	\$840
100-445-48300	Buildings - Capital		\$1,000					
100-445-49999	Transfers Out - Housing		\$1,230,000	\$1,261,432	\$585,694	\$585,694		\$585,694
Total Housing Progs & Planning:		\$678,308	\$1,860,209	\$1,815,808	\$1,176,895	\$1,176,895	\$190,839	\$986,056



## OFFICE OF OUTDOOR RECREATION – HIGHLIGHTS FOR FY2023-24

### DESCRIPTION

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#### 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

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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 2023/2024 will see the further development of our host and stewardship programs along with a focus on mitigating the destruction from winter 2022/2023. There is currently a focus on the signage program, determining what needs replacements, developing a replacement program based on budget constraints and leveraging any emergency funding due to the proclaimed disaster designation this past winter. Similarly, a focus on the trails, bridges and other Mammoth Lakes Trail System infrastructure will be paramount to ensure a quality experience for users.

Another highlight is continued work on the Sherwin's Area Trails (SHARP) environmental analysis and subsequent implementation. Mammoth Lakes Recreation received two Sierra Nevada Conservancy grants totaling \$1,464,010.68 for both the shovel ready trailhead (approximately \$900K) and trails planning (approximately \$500K). The office of outdoor recreation has leveraged those planning dollar to hire an archeology consultant to perform NEPA and CEQA work and planning continues with TOML Public Works to develop the trailhead, with construction planned for Summer 2024.

Lastly, a new 3-year contract was developed an approved with our Trail System contractor, Mammoth Lakes Trails and Public Access (MLTPA). With the standing up of the Office of Outdoor Recreation, this contract was streamlined to meet the needs of our new department while ensuring our needs are met.

### **PRIORITIES FOR FY 2023-24: 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 2023/2024 include, but are not limited to:

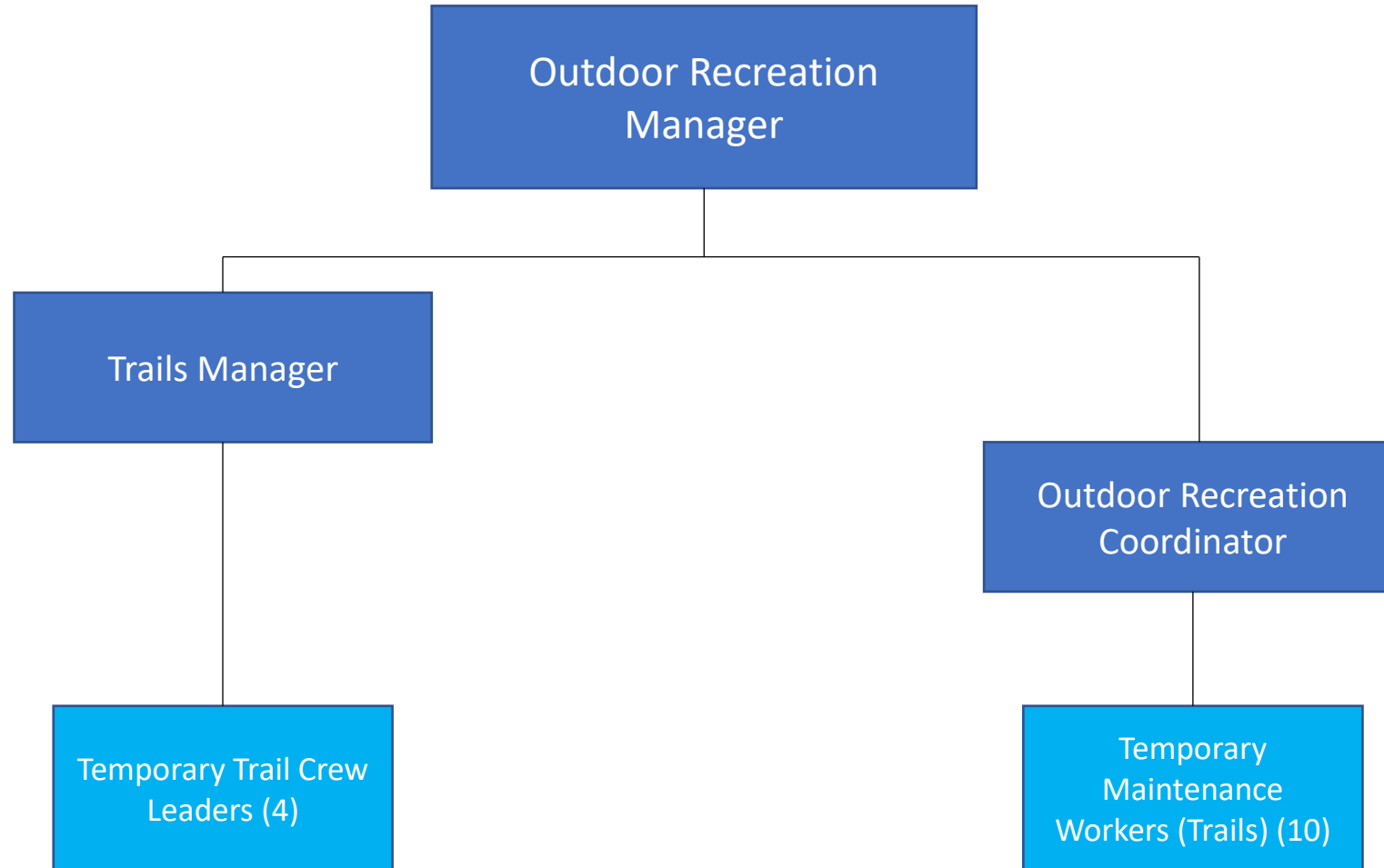
- Continued expansion of Host and stewardship opportunities and programs.
- Sherwin's Area Trails (SHARP) Implementation and environmental Analysis
  - Utilize SNC grant funding to construct Sherwin's Trailhead improvements during Summer 2024
  - Continue to work with Archeology consultant on NEPA/CEQA analysis for Sherwins Trails.
- Continue to inventory and replace signage on soft-surface trail system and along multiple-use pathways (MUPS)
- Pursue new opportunities adjacent to Mammoth Lakes to further expand opportunities for users.

- Address issues and concerns related to e-Bike use and safety.
- 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.
- Engage in regional planning efforts such as Towns to Trails program.
- 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.
- Per executed MOU, serve as a partner organization for Subpart C planning.
- Strategic planning & design for future sustainable recreation opportunities.
- Develop annual Program of work document & requests for Mammoth Ranger District.
- Work collaboratively with Mammoth Ranger District staff to develop new long-term permit for the 'snow pit'.
- Continue planning efforts to ensure projects are 'in the pipeline' as we move toward completion of existing projects.
- Manage TOML special use permits, agreements, & MOU's related to operations or relationships with the Inyo National Forest.

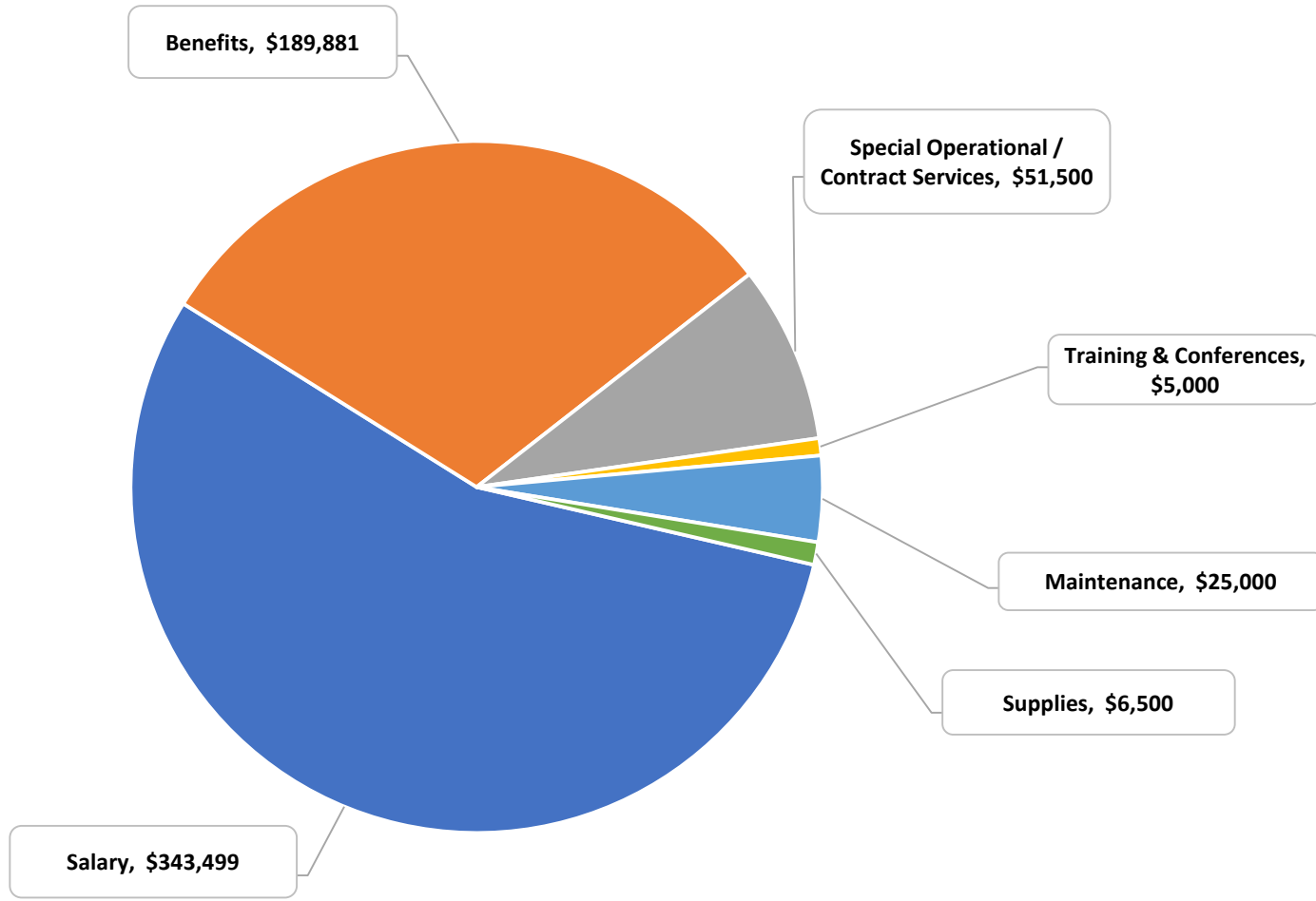


# TOML Organization Chart – Office of Outdoor Recreation

September 2022



# Office of Outdoor Recreation



**Total Expenditures \$ 621,380**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Office of Outdoor Recreation</b>								
100-467-40000	Regular Salaries		\$122,443	\$234,957	\$243,499	\$243,499	\$43,196	\$200,303
100-467-40111	Temporary Wages		\$3,532	\$23,286	\$100,000	\$100,000	\$15,917	\$84,083
100-467-40113	Overtime Wages			\$70				
100-467-40130	Comprehensive Leave		\$305		\$12,687	\$12,687		\$12,687
100-467-41002	Health Ins Premiums		\$39,086	\$49,746	\$77,062	\$77,062	\$9,427	\$67,635
100-467-41012	Workers Comp Insurance		\$10,055	\$17,363	\$16,424	\$16,424	\$16,650	\$226-
100-467-41016	Unemployment Assessment		\$4,050	\$6,199				
100-467-41020	PERS (Retirement)	\$62-	\$72,701	\$87,877	\$81,708	\$81,708	\$36,568	\$45,140
100-467-41028	PARS (Part Time Retirement)		\$62	\$452	\$2,000	\$2,000	\$306	\$1,694
100-467-42006	Uniforms & Personal Equip		\$338	\$592	\$1,500	\$1,500		\$1,500
100-467-42007	Maintenance Supplies			\$270	\$5,000	\$5,000		\$5,000
100-467-43031	Contractual Services			\$56,392	\$50,000	\$50,000		\$50,000
100-467-43110	Mem'ships, Dues, Subscr, Publi			\$680	\$1,500	\$1,500		\$1,500
100-467-43150	Training, Ed, Conf & Mtgs			\$1,709	\$5,000	\$5,000		\$5,000
100-467-43404	Public Utilities		\$1,878	\$1,887			\$102-	\$102
100-467-45081	Signage Maintenance			\$23,362	\$25,000	\$25,000		\$25,000
Total Office of Outdoor Recreation:		\$62-	\$254,450	\$504,842	\$621,380	\$621,380	\$121,962	\$499,418



## TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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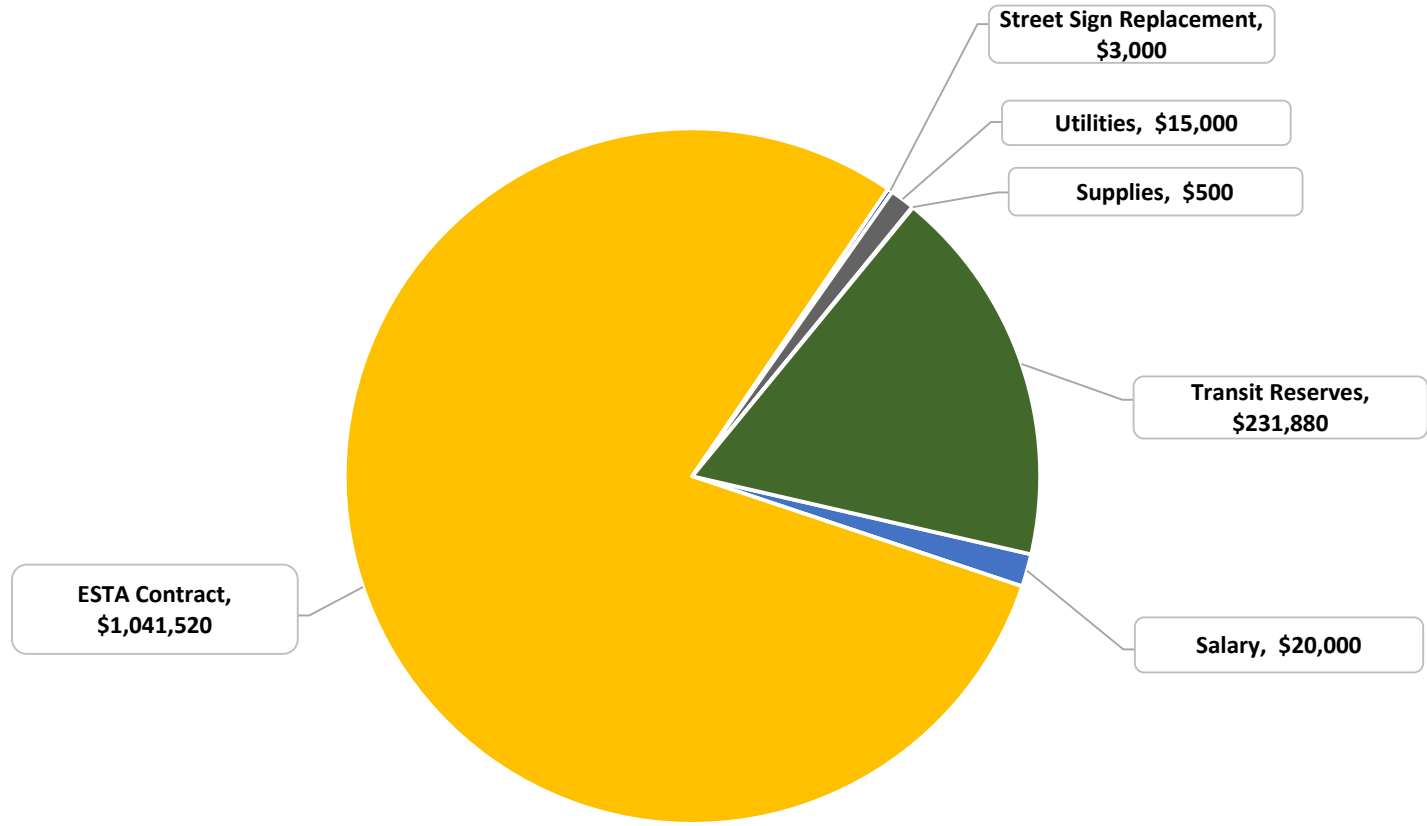
The Transportation / Transit Department manages services provided through a contract with the Eastern Sierra Transit Authority (ESTA).

### 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 \$ 1,311,900**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Transit Services</b>								
100-475-40000	Regular Salaries	\$10,089	\$12,409	\$8,109				
100-475-40111	Temporary Wages	\$103	\$294		\$20,000	\$20,000		\$20,000
100-475-40113	Overtime Wages	\$60	\$545	\$196				
100-475-41002	Health Ins Premiums	\$11,907	\$13,054	\$6,285				
100-475-41012	Workers Comp Insurance	\$1,159	\$13,418	\$1,459				
100-475-41020	PERS (Retirement)	\$8,054	\$9,715	\$7,328				
100-475-42007	Maintenance Supplies	\$1,045	\$342	\$186	\$500	\$500		\$500
100-475-43031	Contractual Services	\$889,628	\$727,779	\$688,740	\$1,041,520	\$1,041,520	\$125,264	\$916,256
100-475-43060	Garage Vehicle Service	\$441-						
100-475-43404	Public Utilities	\$1,614	\$6,745	\$16,790	\$15,000	\$15,000	\$101	\$14,899
100-475-45224	Street Sign Replacement		\$2,790		\$3,000	\$3,000		\$3,000
100-475-49999	Transfers Out - Transit		\$1,230,000	\$400,000	\$231,880	\$231,880		\$231,880
Total Transit Services:		\$923,219	\$2,017,091	\$1,129,093	\$1,311,900	\$1,311,900	\$125,365	\$1,186,535



## **TOURISM AND MARKETING - HIGHLIGHTS FOR FY2023-24**

### **DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE**

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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.

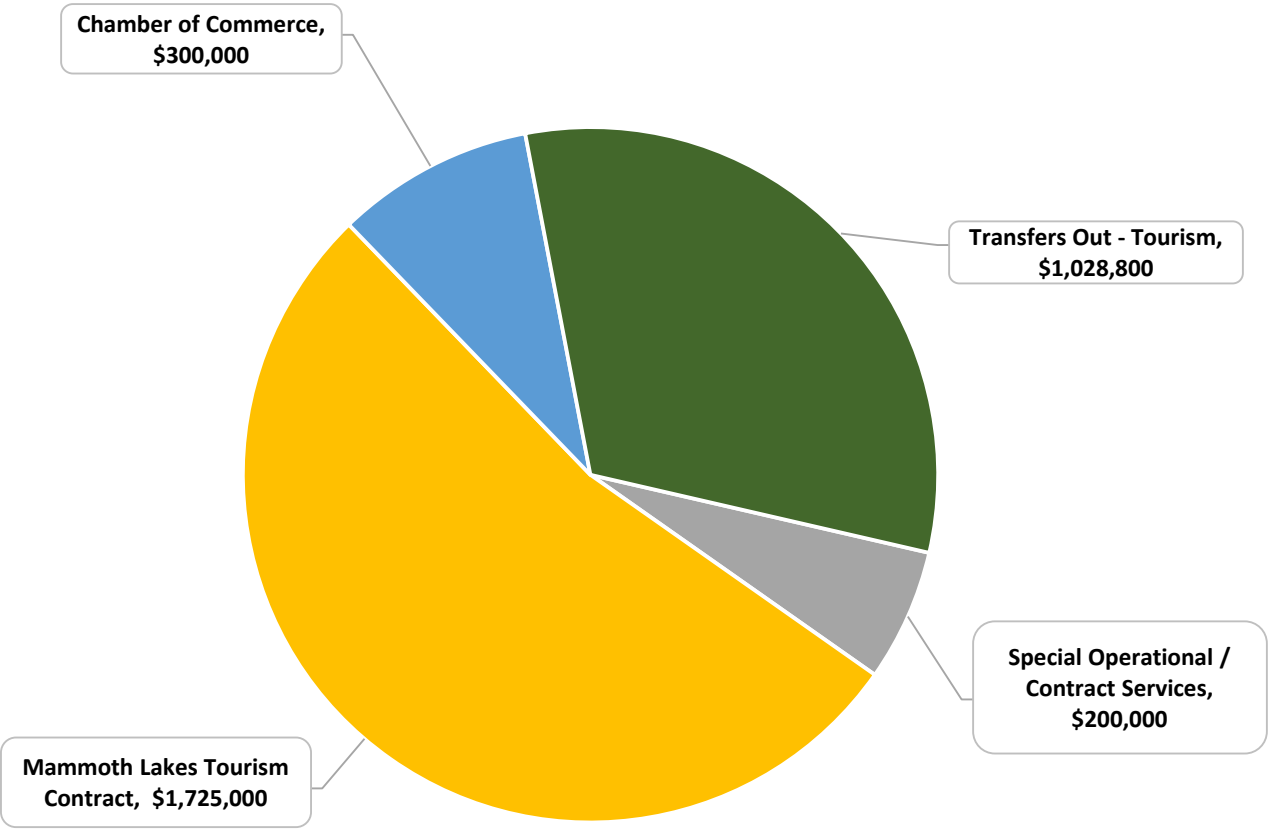
### **BUDGET HIGHLIGHTS**

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#### **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 FY23-24 the amount available for these contracts is based on the budget set for TOT, \$18M, and the allocation listed above, resulting in \$3.25M available these efforts. The contract amount for Mammoth Chamber of Commerce is set at \$300,000 and Mammoth Lakes Tourism is set at \$1,725,000 for the year. Any TOT collected above the budget is allocated to Tourism Reserve, using the same allocation rates, and these reserve funds can be used at the discretion of the Town Council.

# Tourism & Marketing



**Total Expenditures \$ 3,253,800**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fund</b>								
<b>Tourism &amp; Bus Dev't</b>								
100-480-43031	Contractual Services	\$29,733	\$71,803	\$132,106	\$200,000	\$200,000		\$200,000
100-480-44220	Community Support Fund	\$204,750						
100-480-44810	Promotion & Tourism	\$1,819,850	\$2,959,500	\$2,525,000	\$2,025,000	\$2,025,000	\$506,250	\$1,518,750
100-480-49999	Transfers Out - Tourism		\$2,770,000	\$2,565,400	\$1,028,800	\$1,028,800		\$1,028,800
Total Tourism & Bus Dev't:		\$2,054,333	\$5,801,303	\$5,222,506	\$3,253,800	\$3,253,800	\$506,250	\$2,747,550



## **COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2023-24**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Comprehensive Leave</b>								
<b>Comprehensive Leave</b>								
101-000-32260	Comprehensive Leave Charge	\$22,124	\$21,659-		\$379,024	\$379,024		\$379,024
Total Comprehensive Leave:		\$22,124	\$21,659-		\$379,024	\$379,024		\$379,024



## **EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2023-24**

### **FUND DESCRIPTION**

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

### **BUDGET HIGHLIGHTS**

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#### **Sources of Revenue:**

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



Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>EE 125 &amp; Insurance Benefits</b>								
<b>EE 125 &amp; Insurance Benefits</b>								
930-000-38100	Premiums Retirement & Health	\$125,028	\$132,860	\$176,215	\$122,406	\$122,406	\$23,530	\$98,876
930-000-38110	Premiums Dental & Vision	\$197,308	\$232,505	\$202,020	\$206,970	\$206,970	\$41,178	\$165,793
Total EE 125 & Insurance Benefits:		\$322,335	\$365,365	\$378,235	\$329,376	\$329,376	\$64,708	\$264,669
<b>EE Benefits</b>								
930-591-41002	Health Ins Premiums	\$49,134	\$61,101	\$63,042	\$54,000	\$54,000		\$54,000
930-591-41010	EE Dental & Vision	\$170,746	\$116,494	\$127,264	\$155,000	\$155,000	\$35,228	\$119,772
930-591-41030	Retiree Health Benefit Trust			\$800,000	\$48,000	\$48,000		\$48,000
Total EE Benefits:		\$219,880	\$177,595	\$990,306	\$257,000	\$257,000	\$35,228	\$221,772



## SOLID WASTE - HIGHLIGHTS FOR FY2023-24

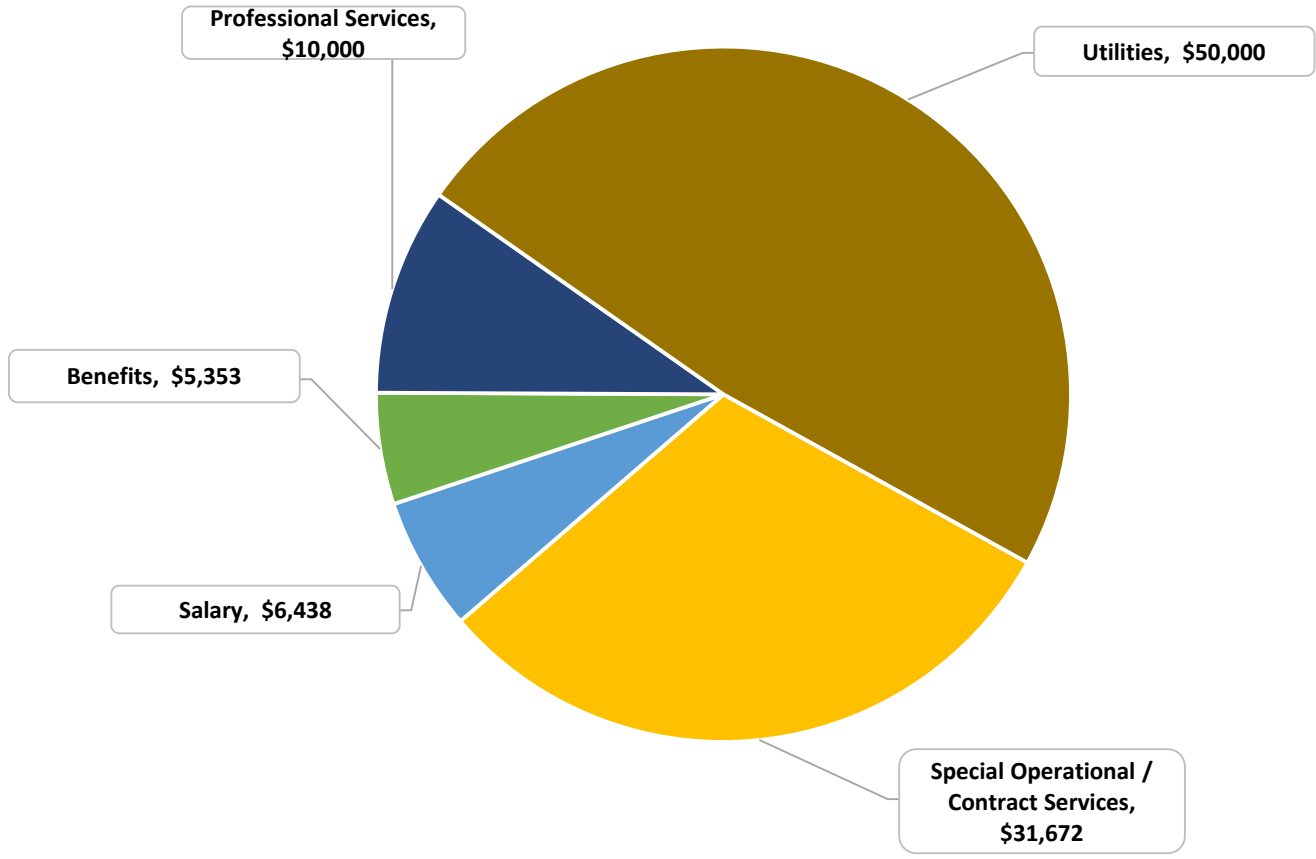
### FUND DESCRIPTION

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#### **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 with a focus on recycling. This includes support for Town Clean-Up efforts and new this year will be enhanced E-waste recycling. The Town also receives a portion of County Solid Waste Parcel Fee revenues collected within the Town. These funds support a variety of solid waste services. 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 community-based clean-up events. 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 \$ 103,463**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Solid Waste</b>								
<b>Solid Waste</b>								
205-000-31205	AB 939 FEE	\$45,000	\$125,413	\$138,546	\$150,000	\$150,000	\$16,147	\$133,853
205-000-31206	Solid Waste Parcel Fee-County	\$106,187						
205-000-31610	Facility Rental		\$7,200	\$13,200				
205-000-35252	Cal Recycle Grant			\$20,000				
205-000-36100	USFS Wood Inovation Grant	\$40,336	\$71,368					
205-000-37002	Interest on Investments	\$4,937	\$2,550	\$17,598				
205-000-37100	Refunds and Rebates	\$75,745	\$117,148					
Total Solid Waste:		\$272,205	\$323,680	\$189,344	\$150,000	\$150,000	\$16,147	\$133,853
<b>Solid Waste</b>								
205-490-40000	Regular Salaries	\$8,255	\$5,426	\$5,804	\$6,438	\$6,438	\$1,099	\$5,339
205-490-40130	Comprehensive Leave				\$254	\$254		\$254
205-490-41002	Health Ins Premiums			\$1,848	\$2,188	\$2,188	\$349	\$1,839
205-490-41012	Workers Comp Insurance			\$407	\$429	\$429	\$435	\$6-
205-490-41020	PERS (Retirement)		\$6,179	\$2,348	\$2,482	\$2,482	\$17,742	\$15,260-
205-490-42030	Special Operational		\$2,683	\$5,561	\$10,000	\$10,000		\$10,000
205-490-43030	Professional Services	\$3,076		\$1,060	\$10,000	\$10,000		\$10,000
205-490-43031	Contractual Services	\$215,703	\$114,714	\$78,251	\$21,672	\$21,672	\$1,060	\$20,612
205-490-43404	Public Utilities	\$26,726	\$52,972	\$47,652	\$50,000	\$50,000		\$50,000
205-490-48300	Buildings - Capital	\$50,504	\$195,671					
Total Solid Waste:		\$304,264	\$377,645	\$142,931	\$103,463	\$103,463	\$20,685	\$82,778
<b>Department: 599</b>								
205-599-49999	Transfers Out		\$300,000					
Total Department: 599:			\$300,000					



## **GAS TAX – HIGHLIGHTS FOR FY2023-24**

### **DESCRIPTION**

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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**

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Snow removal is the largest single cost to the Gas Tax Fund. During the budget process, the Town considers our snow removal cost for an average year. The Town will make adjustments to the snow removal budget during the 2<sup>nd</sup> 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 recently funded emergency work to repair roads after the winter of 22/23.



## ROAD DEPARTMENT – HIGHLIGHTS FOR FY2023-24

### DESCRIPTION

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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

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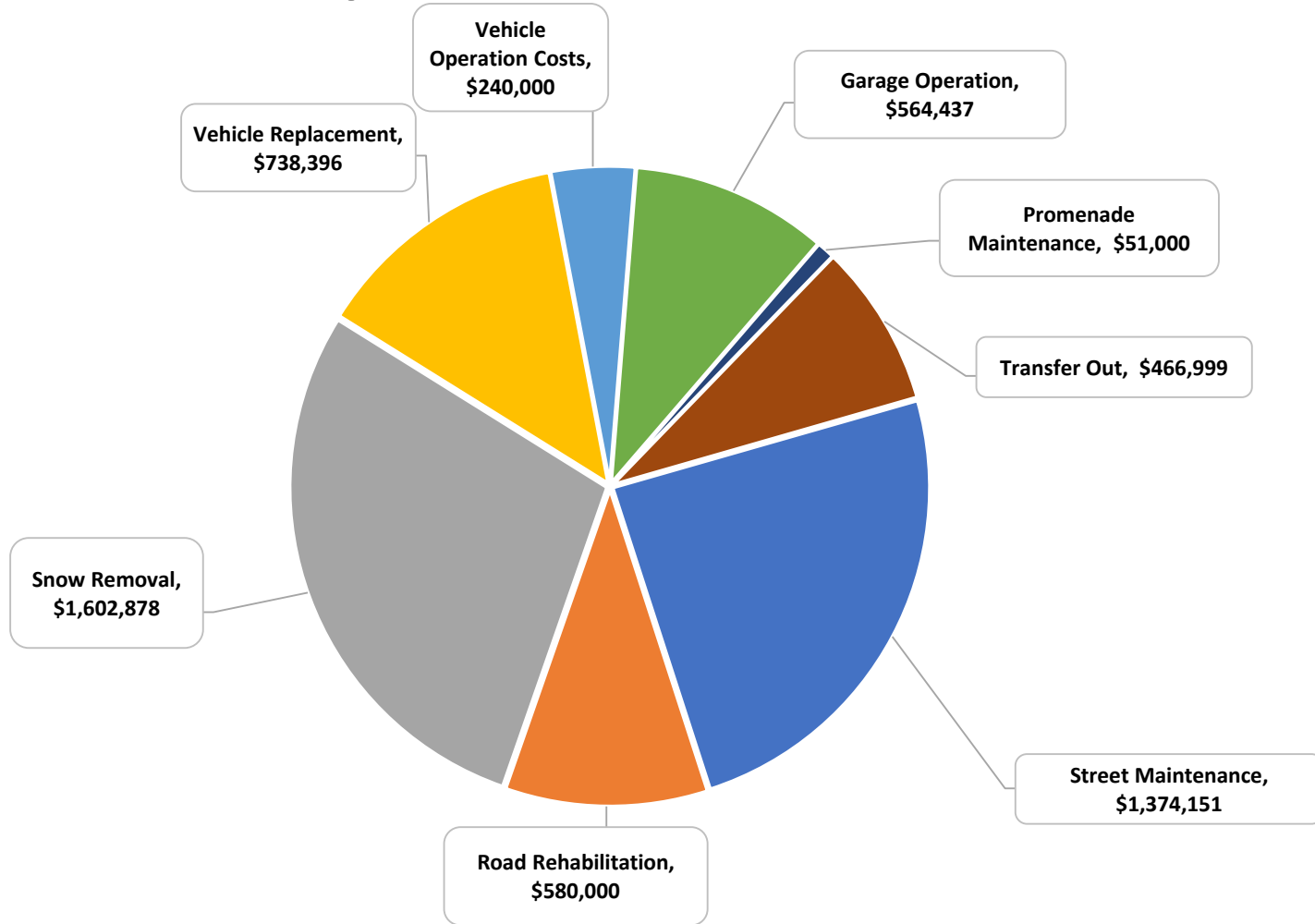
Overall: The budget is designed to meet the demands of an ‘average’ weather year. It is understood, however, that there are few years that turn out to be ‘average.’ Staffing, materials, and equipment are on hand to respond to sometimes volatile conditions as required. The budget as proposed has been designed to mitigate budget issues by restricting purchases to items necessary to provide core services.

### PRIORITIES FOR FY 2023-24: WORK PLAN HIGHLIGHTS

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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. Maintain Class B training program to internally train drivers and prepare them for DOT testing. Repair damage throughout town caused by last winter. This includes street and regulatory signs, flashing signs, concrete, streetlights, patching and crack-sealing asphalt, straightening and replacing snow stakes.

# Gas Tax/Road Department



**Total Expenditures \$ 5,617,861**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Gas Tax</b>								
<b>Gas Tax</b>								
210-000-31490	Snow Management Permit	\$522						
210-000-31602	Charges for Services	\$34,238	\$98,049	\$106,344	\$10,000	\$10,000		\$10,000
210-000-31651	Snow Removal Load Charge	\$13,696	\$148,973	\$188				
210-000-35404	State Gas Tax 2103	\$54,935	\$64,632	\$60,026	\$72,997	\$72,997		\$72,997
210-000-35406	State Gas Tax 2105	\$41,949	\$45,264	\$41,925	\$47,327	\$47,327		\$47,327
210-000-35408	State Gas Tax 2106	\$53,172	\$57,961	\$59,183	\$58,018	\$58,018		\$58,018
210-000-35410	State Gas Tax 2107	\$56,765	\$54,042	\$57,136	\$50,000	\$50,000		\$50,000
210-000-35412	State Gas Tax 2107 Snow	\$2,186,069	\$1,531,985	\$1,495,924	\$2,400,000	\$2,400,000		\$2,400,000
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)	\$139,710	\$161,785	\$162,561	\$187,691	\$187,691		\$187,691
210-000-37002	Interest on Investments	\$5,416	\$7,800	\$82,442				
210-000-37100	Refunds and Rebates	\$16,600	\$39,063	\$13,621	\$13,000	\$13,000		\$13,000
210-000-39999	Interfund Transfers In	\$2,695,390	\$3,040,926	\$3,431,086	\$2,672,520	\$2,672,520		\$2,672,520
Total Gas Tax:		\$5,300,461	\$5,252,479	\$5,512,434	\$5,513,553	\$5,513,553		\$5,513,553
<b>Street Maintenance</b>								
210-450-40000	Regular Salaries	\$282,122	\$287,981	\$301,417	\$406,754	\$406,754	\$172,421	\$234,333
210-450-40111	Temporary Wages	\$52	\$649	\$1,028			\$375	\$375-
210-450-40113	Overtime Wages	\$19,066	\$17,378	\$26,371			\$12,040	\$12,040-
210-450-40130	Comprehensive Leave	\$986-	\$3,211-		\$16,623	\$16,623		\$16,623
210-450-41002	Health Ins Premiums	\$93,653	\$100,007	\$86,831	\$168,480	\$168,480	\$50,341	\$118,139
210-450-41012	Workers Comp Insurance	\$21,939	\$29,039	\$23,923	\$27,143	\$27,143	\$27,516	\$373-
210-450-41016	Unemployment Assessment	\$1,279-	\$449-					
210-450-41020	PERS (Retirement)	\$118,096	\$121,270	\$121,646	\$133,950	\$133,950	\$180,909	\$46,959-
210-450-42002	Office Supplies				\$200	\$200		\$200
210-450-42006	Uniforms & Personal Equip	\$1,640	\$1,677	\$4,638	\$3,500	\$3,500	\$2,842	\$658
210-450-42007	Maintenance Supplies	\$18	\$81	\$293			\$1,226	\$1,226-
210-450-42022	Street Maintenance Supplies	\$2,314	\$1,962	\$3,778	\$10,000	\$10,000	\$6	\$9,994
210-450-42025	Traffic Safety Supplies	\$6,238	\$40,138	\$29,108	\$35,000	\$35,000	\$365	\$34,635
210-450-42030	Special Operational	\$65	\$160	\$1,580			\$841	\$841-
210-450-43031	Contractual Services	\$447,418	\$831,870	\$287,276	\$475,000	\$475,000	\$123,453	\$351,547
210-450-43150	Training, Ed, Conf & Mtgs	\$65		\$112	\$2,000	\$2,000		\$2,000
210-450-43404	Public Utilities	\$11,079	\$19,441	\$34,672	\$15,000	\$15,000	\$8,216	\$6,784
210-450-43420	Taxes & Fees	\$26,512	\$9,034	\$4,973	\$12,000	\$12,000		\$12,000
210-450-45200	Traffic Signal Maintenance		\$452	\$7,684	\$6,000	\$6,000		\$6,000
210-450-45220	Street Lights	\$693	\$5,045	\$1,053-	\$3,000	\$3,000		\$3,000



## Town of Mammoth Lakes

## FY2023/24 Adopted Budget - Gas Tax

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
210-450-45224	Street Sign Replacement	\$31,144	\$35,058	\$27,755	\$55,000	\$55,000	\$10,421	\$44,579
210-450-45228	Road, Curbs, Gutter Rehab	\$99,007	\$68,208	\$44,363	\$580,000	\$580,000	\$5,577	\$574,423
210-450-46200	Machinery & Equip - Non Cap	\$22,310	\$2,307		\$4,500	\$4,500		\$4,500
Total Street Maintenance:		\$1,181,166	\$1,568,098	\$1,006,392	\$1,954,151	\$1,954,151	\$596,548	\$1,357,602
<b>Snow Removal</b>								
210-452-40000	Regular Salaries	\$436,989	\$440,196	\$551,784	\$530,801	\$530,801		\$530,801
210-452-40111	Temporary Wages	\$50,187	\$26,207	\$35,567	\$83,456	\$83,456		\$83,456
210-452-40113	Overtime Wages	\$108,382	\$86,678	\$287,703	\$125,000	\$125,000		\$125,000
210-452-40130	Comprehensive Leave	\$2,164-	\$2,993-		\$22,810	\$22,810		\$22,810
210-452-41002	Health Ins Premiums	\$148,579	\$147,421	\$176,052	\$212,936	\$212,936		\$212,936
210-452-41012	Workers Comp Insurance	\$25,813	\$32,233	\$31,297	\$35,492	\$35,492	\$35,981	\$489-
210-452-41016	Unemployment Assessment	\$1,747						
210-452-41020	PERS (Retirement)	\$143,625	\$164,539	\$169,013	\$175,239	\$175,239	\$236,435	\$61,196-
210-452-41028	PARS (Part Time Retirement)	\$758	\$492	\$582	\$1,645	\$1,645		\$1,645
210-452-42002	Office Supplies			\$128				
210-452-42006	Uniforms & Personal Equip	\$9,098	\$6,215	\$8,545	\$10,000	\$10,000		\$10,000
210-452-42007	Maintenance Supplies	\$528	\$25					
210-452-42022	Street Maintenance Supplies	\$797	\$6,828	\$850	\$10,000	\$10,000		\$10,000
210-452-42025	Traffic Safety Supplies	\$78,182	\$51,168	\$95,919	\$135,000	\$135,000	\$4,040	\$130,960
210-452-42030	Special Operational	\$8,845	\$9,123	\$27,800	\$3,000	\$3,000		\$3,000
210-452-43031	Contractual Services	\$123,989	\$116,355	\$769,723	\$200,000	\$200,000		\$200,000
210-452-43034	Snow Pit Operations			\$1,650				
210-452-43150	Training, Ed, Conf & Mtgs	\$49		\$886	\$2,000	\$2,000		\$2,000
210-452-43404	Public Utilities	\$42,176	\$57,995	\$81,740	\$45,000	\$45,000	\$76-	\$45,076
210-452-45200	Traffic Signal Maintenance	\$26			\$5,000	\$5,000		\$5,000
210-452-45220	Street Lights	\$562	\$1,270		\$2,500	\$2,500		\$2,500
210-452-46200	Machinery & Equip - Non Cap	\$1,846	\$1,939	\$2,339	\$3,000	\$3,000		\$3,000
Total Snow Removal:		\$1,180,015	\$1,145,689	\$2,241,578	\$1,602,878	\$1,602,878	\$276,380	\$1,326,498
<b>Summer Equip Garage</b>								
210-454-42002	Office Supplies		\$402	\$613	\$700	\$700		\$700
210-454-42003	Misc Supplies	\$380		\$56				
210-454-42006	Uniforms & Personal Equip	\$3,016	\$3,874	\$3,408	\$3,000	\$3,000	\$466	\$2,534
210-454-42016	Gasoline & Diesel	\$34,548	\$101,279	\$248,145	\$60,000	\$60,000		\$60,000
210-454-42017	Vehicle Maintenance Parts	\$38,045	\$41,518	\$108,241	\$40,000	\$40,000		\$40,000
210-454-42030	Special Operational			\$57				
210-454-43031	Contractual Services	\$2,834	\$3,637	\$2,529	\$4,000	\$4,000		\$4,000

## Town of Mammoth Lakes

## FY2023/24 Adopted Budget - Gas Tax

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
210-454-43060	Garage Vehicle Service	\$61,920	\$88,426	\$99,304	\$80,000	\$80,000		\$80,000
210-454-43066	Vehicle & Equip Replacement	\$190,399	\$177,496	\$179,737	\$177,830	\$177,830		\$177,830
210-454-43110	Mem'ships, Dues, Subscr, Publi	\$2,428	\$2,416	\$5,272	\$6,000	\$6,000		\$6,000
210-454-46200	Machinery & Equip - Non Cap	\$4,000	\$1,649	\$3,727	\$4,000	\$4,000	\$276	\$3,724
Total Summer Equip Garage:		\$337,570	\$420,697	\$651,090	\$375,530	\$375,530	\$743	\$374,787
<b>Winter Equip Garage</b>								
210-455-42006	Uniforms & Personal Equip	\$4,719	\$5,862	\$4,211	\$5,500	\$5,500	\$109	\$5,391
210-455-42016	Gasoline & Diesel	\$78,920	\$71,067	\$224,839	\$90,000	\$90,000		\$90,000
210-455-42017	Vehicle Maintenance Parts	\$149,754	\$139,042	\$475,906	\$210,000	\$210,000		\$210,000
210-455-42030	Special Operational		\$59	\$75	\$100	\$100		\$100
210-455-43031	Contractual Services	\$7,160	\$5,602	\$4,513	\$5,000	\$5,000	\$688	\$4,312
210-455-43060	Garage Vehicle Service	\$188,874	\$202,995	\$15,336	\$160,000	\$160,000		\$160,000
210-455-43066	Vehicle & Equip Replacement	\$624,828	\$560,524	\$590,627	\$560,566	\$560,566		\$560,566
210-455-43110	Mem'ships, Dues, Subscr, Publi	\$4,491	\$6,891	\$2,425	\$8,500	\$8,500		\$8,500
210-455-43150	Training, Ed, Conf & Mtgs				\$1,000	\$1,000		\$1,000
210-455-46200	Machinery & Equip - Non Cap	\$8,051	\$3,184	\$3,465	\$4,000	\$4,000		\$4,000
Total Winter Equip Garage:		\$1,066,796	\$995,224	\$1,321,396	\$1,044,666	\$1,044,666	\$798	\$1,043,868
<b>Garage Operations</b>								
210-456-40000	Regular Salaries	\$17,857	\$17,762	\$4,029	\$5,192	\$5,192	\$1,185	\$4,007
210-456-40111	Temporary Wages	\$2,735	\$2,696	\$295				
210-456-40113	Overtime Wages	\$1						
210-456-40130	Comprehensive Leave				\$393	\$393		\$393
210-456-41002	Health Ins Premiums	\$4,628	\$5,008	\$1,387	\$2,035	\$2,035	\$314	\$1,721
210-456-41012	Workers Comp Insurance	\$710	\$2,618	\$422	\$358	\$358	\$363	\$5-
210-456-41020	PERS (Retirement)	\$4,251	\$1,633	\$1,918	\$1,659	\$1,659	\$7,395	\$5,736-
210-456-41028	PARS (Part Time Retirement)	\$53	\$54	\$6				
210-456-42002	Office Supplies		\$161					
210-456-42006	Uniforms & Personal Equip			\$39			\$41	\$41-
210-456-42007	Maintenance Supplies	\$5,297	\$5,504	\$4,538	\$5,000	\$5,000	\$24	\$4,976
210-456-43031	Contractual Services	\$20,503	\$34,726	\$28,055	\$32,000	\$32,000	\$3,018	\$28,982
210-456-43404	Public Utilities	\$94,773	\$104,821	\$109,186	\$75,000	\$75,000	\$1,156	\$73,844
210-456-45060	Gen'l Facilities Maint				\$1,000	\$1,000		\$1,000
Total Garage Operations:		\$150,807	\$174,984	\$149,876	\$122,637	\$122,637	\$13,496	\$109,141

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Promenade Maintenance</b>								
210-457-42007	Maintenance Supplies		\$187		\$1,000	\$1,000		\$1,000
210-457-43031	Contractual Services	\$57,464	\$48,137	\$33,727	\$48,000	\$48,000		\$48,000
210-457-43404	Public Utilities				\$2,000	\$2,000		\$2,000
Total Promenade Maintenance:		\$57,464	\$48,323	\$33,727	\$51,000	\$51,000		\$51,000
<b>Interfund Transfers</b>								
210-599-49999	Transfers Out	\$126,367	\$1,287,251	\$162,096	\$466,999	\$466,999		\$466,999
Total Interfund Transfers:		\$126,367	\$1,287,251	\$162,096	\$466,999	\$466,999		\$466,999



## AIRPORT – HIGHLIGHTS FOR FY2023-24

### **MAMMOTH YOSEMITE AIRPORT (MMH):**

#### **DESCRIPTION**

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The Town develops, operates, and maintains its 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 Manager comprise the core management team of the airport. The Town also contracted with Aviation Insights to provide detailed 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 Operations Manager (1)

- Airport Maintenance Coordinator (3)

- Temporary Airport Maintenance Worker (Seasonal, 2)

#### **BUDGET HIGHLIGHTS - Major Budget Changes**

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Aside from leadership structure changes established last year, there are no major adjustments to the budgets for FY23-24. The team is thriving under new leadership in Operations with work plan and staff development. The team continues to advance expansion of airport utilization and relevance for the Town of Mammoth Lakes.

## **PRIORITIES FOR FY 23-24: Team Goals and Focus**

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### **1. Airport Operations**

#### **a. Staff Development**

- i.** Cultivate immersing relationships with the FAA Airport District Office and Regional Safety & Standards Branch in support of airport growth and excellence.
- ii.** Review recommendations from Aviation Insights for administration and leadership opportunities.
- iii.** Consolidate training program for staff at all levels. Seek industry accreditation and offsite training appropriate to airport size and mission.

#### **b. Process Improvement**

- i.** Update lease management program, including payment collection and insurance tracking.
- ii.** Streamline online vehicle access application process.
- iii.** Align grant process with AIP Handbook in order to enhance FAA support of projects.
- iv.** Onboard electronic management of inspections, assets and training.

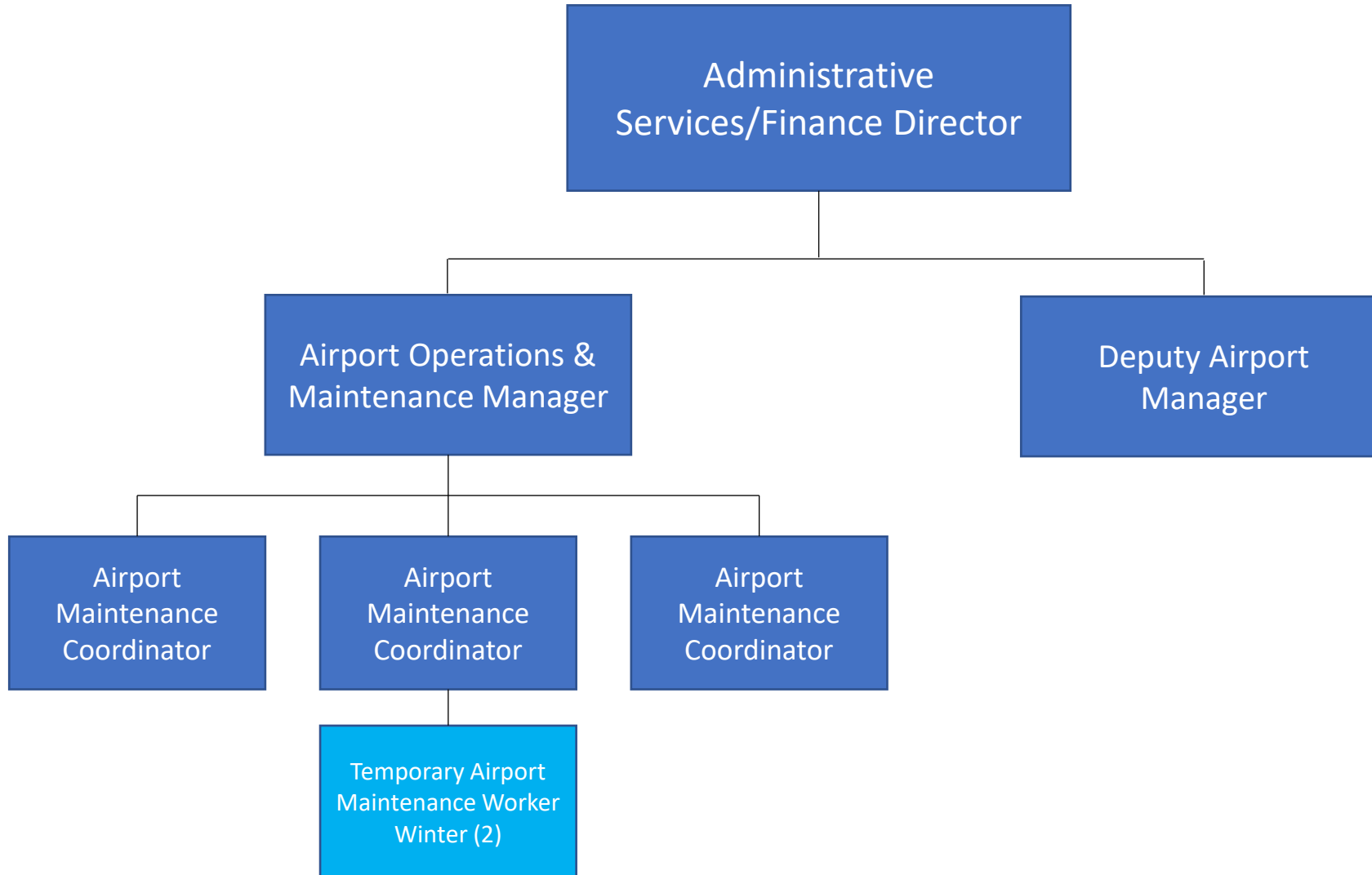
#### **c. Future Development**

- i.** Continue airport outreach with quarterly presentations to Town Council, interactions with community and Unified Command.
- ii.** Coordinate with outside agencies on Helicopter Operations center. Collect data and letters of commitment from agencies who utilize the facility.
- iii.** Finalize design of Multi-Purpose Building and prepare for bid process and competitive grant to support construction.

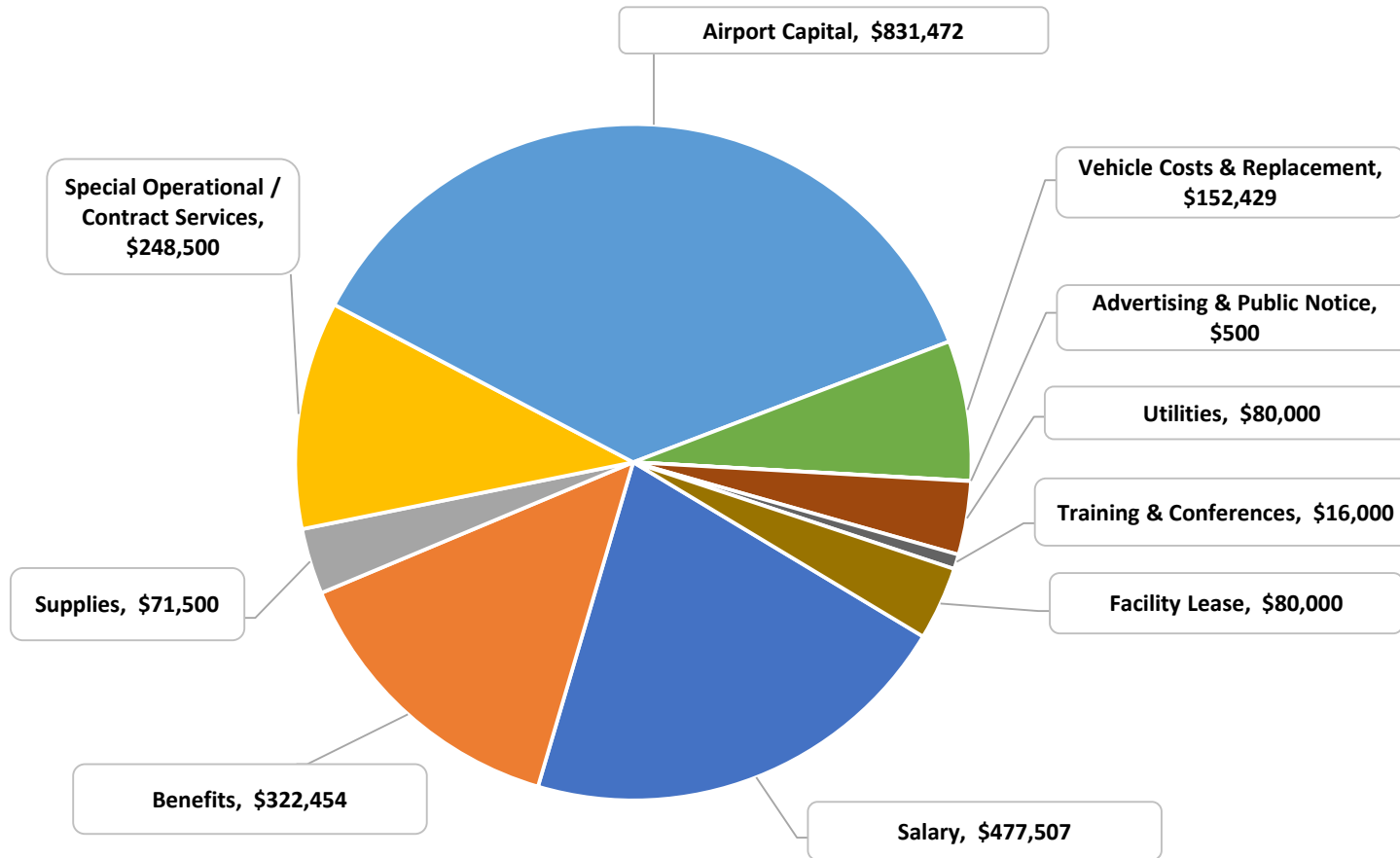


# TOML Organization Chart – Mammoth Yosemite Airport

September 2022



# Airport



**Total Expenditure \$ 2,280,362**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Airport</b>								
<b>Airport</b>								
220-000-31610	Facility Rental	\$2,400	\$2,200	\$27,060	\$60,600	\$60,600		\$60,600
220-000-31802	Airport Passenger Facility Fee							
220-000-31804	Commissions			\$1,652	\$1,800	\$1,800	\$908	\$892
220-000-31806	Car Rental Fee	\$25,226	\$63,581	\$86,756	\$55,000	\$55,000	\$3,585	\$51,415
220-000-31810	Schat.net Fee	\$3,350	\$2,835	\$3,093	\$4,080	\$4,080	\$258	\$3,822
220-000-31814	Taxi Services	\$260	\$220	\$240	\$500	\$500	\$20	\$480
220-000-31830	Vehicle Parking: Overnight	\$1,698	\$3,888	\$817				
220-000-31840	Fuel Flowage Fee	\$14,198	\$27,231	\$26,246	\$27,000	\$27,000	\$2,987	\$24,013
220-000-31842	Non-Aviation Fuel	\$4,617	\$6,426	\$13,580	\$10,000	\$10,000		\$10,000
220-000-31850	Commercial Terminal Rent		\$1,750	\$4,200			\$350	\$350-
220-000-31860	Hanger Lease	\$333	\$138-					
220-000-31862	Hanger Ground Lease	\$100,914	\$117,254	\$113,185	\$110,000	\$110,000	\$9,608	\$100,392
220-000-34405	AIP-43 CARES Act	\$780,979						
220-000-34406	AIP-45 ACRGP		\$766,413	\$239,472				
220-000-34407	AIP-47 FAA Grant ACRGP			\$103,949	\$300,000	\$300,000		\$300,000
220-000-34408	AIP-48 AWOS			\$49,244	\$435,000	\$435,000		\$435,000
220-000-34437	AIP-37 EA Terminal	\$76,356	\$28,723					
220-000-34440	AIP-40 ALP Update	\$60,361	\$35,292	\$18,303				
220-000-34441	AIP-41 Recon. Taxilane/Slurry	\$1,022,510						
220-000-34442	AIP-42 Security Fencing	\$22,497	\$598,086	\$42,480				
220-000-34444	AIP-44 Reconst. East GA Apron	\$130,323	\$2,924,278					
220-000-34445	AIP 49-01 ARFF Snow Equip Buil			\$395,857	\$311,347	\$311,347		\$311,347
220-000-37002	Interest on Investments	\$3,800	\$2,829	\$33,311	\$4,000	\$4,000		\$4,000
220-000-37100	Refunds and Rebates	\$20		\$1,897				
220-000-37300	Other Revenue	\$6,305	\$6,290	\$13,390	\$5,000	\$5,000	\$930	\$4,070
220-000-39999	Interfund Transfers In	\$100,000	\$493,089	\$1,225,000	\$875,551	\$875,551		\$875,551
Total Airport:		\$2,356,146	\$5,080,247	\$2,399,732	\$2,199,878	\$2,199,878	\$18,647	\$2,181,231
<b>Airport Admin &amp; Ops</b>								
220-471-40000	Regular Salaries	\$341,146	\$393,793	\$423,305	\$386,909	\$386,909	\$63,366	\$323,542
220-471-40111	Temporary Wages	\$57,931	\$61,212	\$41,057	\$56,091	\$56,091	\$3,161	\$52,931
220-471-40113	Overtime Wages	\$2,899	\$7,544	\$27,472	\$15,000	\$15,000	\$821	\$14,179
220-471-40130	Comprehensive Leave	\$2,446-	\$135-		\$10,107	\$10,107		\$10,107
220-471-41002	Health Ins Premiums	\$128,061	\$137,941	\$130,450	\$153,615	\$153,615	\$20,362	\$133,253
220-471-41005	OPEB (Medical Retirement) Exp	\$196,452						
220-471-41012	Workers Comp Insurance	\$16,910	\$16,930	\$24,237	\$25,453	\$25,453	\$25,803	\$350-



## Town of Mammoth Lakes

## FY2023/24 Adopted Budget - Airport

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
220-471-41016	Unemployment Assessment	\$272-						
220-471-41020	PERS (Retirement)	\$237,210	\$189,646-	\$126,791	\$117,926	\$117,926	\$58,894	\$59,032
220-471-41028	PARS (Part Time Retirement)	\$474	\$22,444-	\$532	\$1,106	\$1,106	\$62	\$1,043
220-471-42002	Office Supplies	\$1,169	\$534	\$219	\$1,500	\$1,500		\$1,500
220-471-42005	Postal Supplies & Postage	\$1,173		\$337	\$1,000	\$1,000		\$1,000
220-471-42006	Uniforms & Personal Equip	\$4,872	\$2,855	\$9,455	\$8,000	\$8,000		\$8,000
220-471-42007	Maintenance Supplies	\$47,632	\$50,685	\$123,505	\$60,000	\$60,000	\$3,608	\$56,392
220-471-42016	Gasoline & Diesel	\$20,728	\$41,009	\$64,764	\$55,000	\$55,000		\$55,000
220-471-42017	Vehicle Maintenance Parts	\$24,178	\$35,179	\$41,232	\$40,000	\$40,000		\$40,000
220-471-42030	Special Operational			\$239	\$500	\$500		\$500
220-471-43031	Contractual Services	\$195,960	\$150,231	\$169,254	\$225,000	\$225,000	\$8,996	\$216,004
220-471-43060	Garage Vehicle Service	\$22,761	\$23,179	\$9,075	\$45,000	\$45,000		\$45,000
220-471-43066	Vehicle & Equip Replacement		\$4,126	\$4,265	\$4,429	\$4,429		\$4,429
220-471-43100	Audit Services	\$1,425						
220-471-43106	Insurance Premiums	\$14,132	\$15,430	\$16,820	\$16,000	\$16,000	\$18,130	\$2,130-
220-471-43110	Mem'ships, Dues, Subscr, Publi	\$630	\$1,300	\$1,408	\$2,000	\$2,000		\$2,000
220-471-43130	Advertising & Legal Notices		\$164	\$2,162	\$500	\$500		\$500
220-471-43150	Training, Ed, Conf & Mtgs	\$8,149	\$10,763	\$20,466	\$16,000	\$16,000		\$16,000
220-471-43404	Public Utilities	\$60,580	\$76,470	\$97,989	\$80,000	\$80,000	\$4,163	\$75,837
220-471-43420	Taxes & Fees	\$3,833	\$2,337	\$2,095	\$5,000	\$5,000	\$435	\$4,565
220-471-45010	Facility Lease	\$54,665	\$112,008	\$74,036	\$80,000	\$80,000	\$13,214	\$66,786
220-471-46010	Equipment Lease	\$2,959	\$3,028	\$538				
220-471-46200	Machinery & Equip - Non Cap			\$14,300				
220-471-46440	Office Equip & Furniture	\$362		\$2,205	\$1,000	\$1,000		\$1,000
220-471-46460	Computer Hardware - Non Cap	\$185						
220-471-48200	Machinery & Equip - Capital				\$8,000	\$8,000		\$8,000
220-471-48990	Depreciation	\$215,691	\$193,446					
Total Airport Admin & Ops:		\$1,659,450	\$1,127,940	\$1,428,205	\$1,415,135	\$1,415,135	\$221,016	\$1,194,119
<b>Capital Projects - Other</b>								
220-531-40000	Regular Salaries	\$27,064	\$14,763	\$10,718	\$19,507	\$19,507	\$455	\$19,052
220-531-40111	Temporary Wages		\$89					
220-531-40113	Overtime Wages	\$257	\$535					
220-531-40130	Comprehensive Leave				\$582	\$582		\$582
220-531-41002	Health Ins Premiums				\$6,410	\$6,410		\$6,410
220-531-41012	Workers Comp Insurance			\$1,081	\$1,288	\$1,288	\$1,306	\$18-
220-531-41020	PERS (Retirement)		\$21,985	\$4,061	\$5,967	\$5,967	\$26,446	\$20,478-
220-531-43031	Contractual Services	\$191,302	\$231,905	\$549,761	\$831,472	\$831,472	\$7,733	\$823,739

Town of Mammoth Lakes

FY2023/24 Adopted Budget - Airport

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
	Total Capital Projects - Other:	\$218,623	\$269,277	\$565,622	\$865,227	\$865,227	\$35,940	\$829,287
	Net Total Airport:	\$478,072	\$3,683,030	\$405,905	\$80,484-	\$80,484-	\$238,310-	\$157,826



**MEASURE R TRAILS - HIGHLIGHTS FOR FY2023-24**

**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. 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 (Fund 215) receives a transfer of \$300,000 which is increased by \$50,000 for FY23-24. These funds are used for trail construction along with some allocated staff full-time and part-time trails construction staff, operating expenses, contractual services and projects. An additional \$250,000 is distributed to fund 215 but not included in the annual expenses. This reserves those funds for a future trail construction project.

**Measure R Trails**

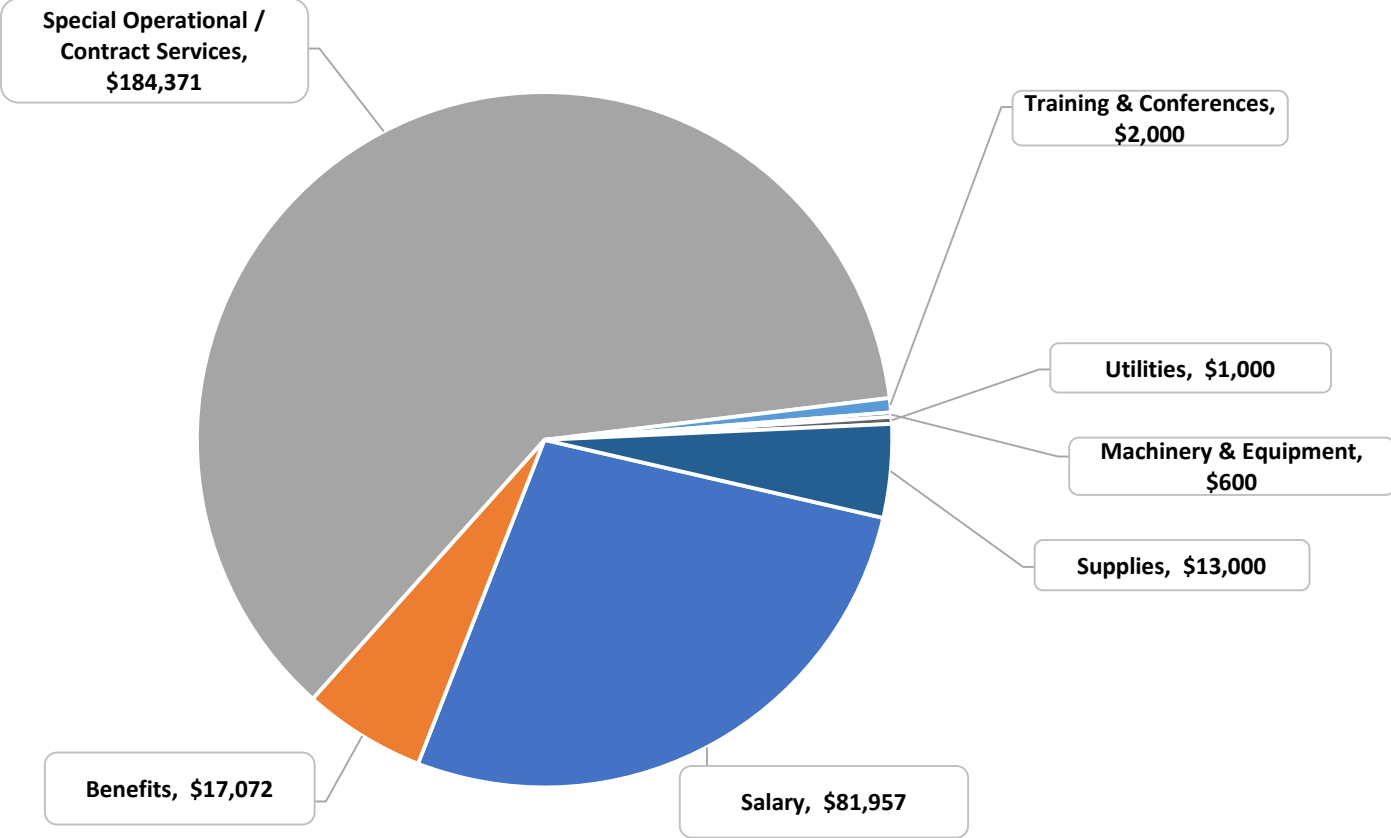
Revenue	Amount	Notes
<b>Transfer In - Fund 216</b>	<b>\$ 550,000</b>	Measure R - Trails Construction support
	<b>\$ 550,000</b>	
Expenditures		
<b>Staff and Labor</b>	<b>\$ 99,028</b>	Trail Construction Labor
<b>Contractual Services</b>	<b>\$ 184,372</b>	Funds available for contract trails production
<b>Misc Expenses</b>	<b>\$ 16,600</b>	
<b>Total Expenditures</b>	<b>\$ 300,000</b>	

<b>Change in Fund Balance</b>	<b>\$ 250,000</b>
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\* Capital Funding for Future Trails Construction



# Measure R Trails



Total Expenditure \$ 300,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Measure R Trails</b>								
<b>Measure R Trails</b>								
215-000-37002	Interest on Investments	\$16,311	\$1,445	\$14,051				
215-000-37100	Refunds and Rebates	\$29,721	\$93,555					
215-000-37104	Participant Reimbursement		\$23,635	\$2,686				
215-000-39999	Interfund Transfers In	\$405,000	\$420,000	\$305,038	\$550,000	\$550,000		\$550,000
Total Measure R Trails:		\$451,032	\$538,635	\$321,775	\$550,000	\$550,000		\$550,000
<b>Measure R Trails</b>								
215-511-40000	Regular Salaries	\$111,457	\$1,437	\$16,887	\$22,308	\$22,308		\$22,308
215-511-40111	Temporary Wages	\$62,307	\$55,197	\$46,087	\$59,649	\$59,649	\$18,651	\$40,998
215-511-40113	Overtime	\$848	\$93	\$199				
215-511-40130	Comprehensive Leave	\$831	\$817		\$677	\$677		\$677
215-511-41002	Health Ins Premiums	\$35,535	\$1,309		\$6,918	\$6,918		\$6,918
215-511-41012	Workers Comp Insurance	\$6,627		\$1,213	\$1,474	\$1,474	\$1,494	\$20-
215-511-41016	Unemployment Assessment	\$6,305	\$10,553	\$5,453				
215-511-41020	PERS (Retirement)	\$39,284	\$826	\$4,558	\$6,827	\$6,827	\$8,899	\$2,072-
215-511-41028	PARS (Part Time Retirement)	\$1,457	\$791	\$948	\$1,176	\$1,176	\$429	\$747
215-511-42002	Office Supplies	\$179						
215-511-42006	Uniforms & Personal Equip	\$2,805	\$268	\$976				
215-511-42007	Maintenance Supplies	\$6,259	\$14,845	\$5,603	\$7,000	\$7,000	\$375	\$6,625
215-511-42026	Trail Facility Supplies	\$19,910	\$9,129	\$7,504	\$6,000	\$6,000		\$6,000
215-511-43030	Professional Services			\$289				
215-511-43031	Contractual Services	\$340,922	\$254,162	\$161,715	\$184,372	\$184,372	\$25,000	\$159,372
215-511-43110	Mem'ships, Dues, Subscr, Publi			\$36				
215-511-43130	Advertising & Legal Notices			\$1,000				
215-511-43150	Training, Ed, Conf & Mtgs			\$54	\$2,000	\$2,000		\$2,000
215-511-43404	Public Utilities	\$2,178	\$92	\$2,782	\$1,000	\$1,000		\$1,000
215-511-45081	Signage Maintenance			\$1,444				
215-511-46200	Machinery & Equip - Non Cap	\$11,449	\$79					
215-511-48900	Computer Software - Capital				\$600	\$600		\$600
Total Measure R Trails:		\$648,352	\$349,598	\$256,747	\$300,000	\$300,000	\$54,847	\$245,153
<b>Department: 599</b>								
215-599-49999	Transfers Out		\$150,000					

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Formatted Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
		Actual	Actual	Actual	Adopted Budget	Modified Budget	Actual	Budget Remaining
Total Department: 599:			\$150,000					

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**MEASURE R – HIGHLIGHTS FOR FY2023-24**

**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**

<b>Measure R - Annual Revenue</b>	
Sales Tax: Measure R *	\$ 1,500,000
<b>Total Annual Revenue</b>	<b>\$ 1,500,000</b>

<b>Measure R - Annual Expenses</b>	
Transfer to Fund 215 - Trails	\$ 300,000
Community Recreation Center Support	\$ 112,000
Transfer to Fund 100 - Trails Manager	\$ 100,000
MLR Town Agreement - Administration	\$ 95,900
Special Projects	\$ 25,000
Office of Outdoor Recreation Manager	\$ 25,000
Audit Services	\$ 4,250
Equipment Replacement	\$ 2,000
Equipment Maintenance	\$ 2,000
<b>Total Annual Expenses</b>	<b>\$ 666,150</b>

<b>Measure R - Fund Balance Allocation</b>	
Future Trails Construction - Fund 215	\$ 250,000
CRC Interior Funding	\$ 350,000
<b>Measure R - One-Time Funding</b>	<b>\$ 600,000</b>

<b>Measure R - Debt Service</b>	
CRC Financing	\$ 613,482
<b>Measure R - Total Expense</b>	<b>\$ 1,879,632</b>

<b>Change in Fund Balance</b>	<b>(379,632)</b>
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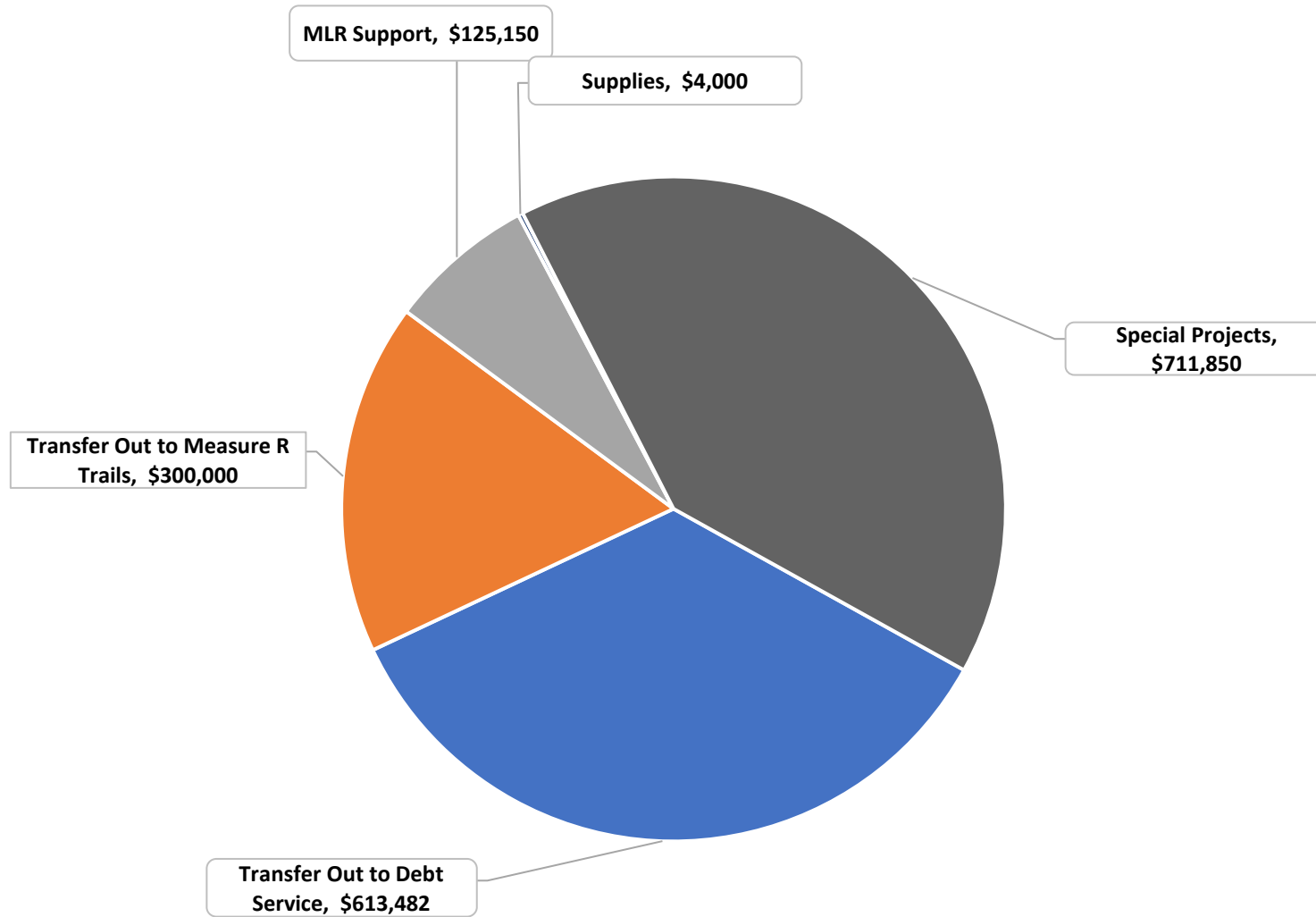


Measure R (Fund 216) is budgeted to receive \$1,500,000 in Sales Transactions and Use Tax (TUT) revenues for FY23-24. The fund has operating expenditures of \$666,150 for FY23-24 and includes updates to support recreation in our community. The Community Recreation Center (CRC) is planned to begin operations in FY23-24 and the operational plan includes \$112,000 in annual support from Measure R. This support helps reduce the required fees to the public and therefore the affordability of the new center. The budget includes \$25,000 in support for the new Recreation Officer position. This position is assigned as the primary Town staff support working with Mammoth Lakes Recreation. The budget includes \$95,900 for the contract with Mammoth Lakes Recreation to fund operations for FY23-24. The transfer to Fund 215 Trails was increased in FY23-24 by \$50,000 to \$300,000 for trails construction/repair efforts.

In addition to the annual ongoing expenses, staff requested two one-time funding items from Measure R that require a planned use of fund balance. This occurs when the expenditures are budgeted to exceed the revenue for the year, thereby expending existing fund balance to cover those expenditures. Both requests were presented to MLR on 5/2/2023 and were approved for the FY23-24 budget. The first item is \$250,000 for future trails construction. Staff has included this in the budget as a transfer out to Fund 215, where trail construction funding is retained. Since these funds are intended for future construction projects, it is reflected as an increase in Fund balance. The second request is an allocation of \$350,000 for CRC interior improvements. This allocation will bring the balance for interior improvements to \$1,050,000 with \$350,000 previously allocated from Measure R and \$350,000 committed from General Fund. This work includes building out the concession and rental areas, offices, rubberized flooring, and community space/storage.

In October 2017, the Town acquired \$5.5 million in debt secured by Measure R for construction of a multi-use facility. The annual payment for this 10-year bond is based on a payment schedule and includes \$613,482 for FY23-24. This payment is made from Measure R proceeds bringing total expenditures for Measure R Fund 216 to \$1,879,632. The current revenue and expenditure budget should reduce available fund balance by \$379,632 for FY23-24, considered a planned use of Fund Balance.

# Measure R



**Total Expenditure \$ 1,754,482**

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Measure R Sales Tax</b>								
<b>Measure R Sales Tax</b>								
216-000-30406	Sales Tax: Measure R	\$1,640,496	\$1,905,558	\$1,961,686	\$1,500,000	\$1,500,000		\$1,500,000
216-000-37002	Interest on Investments	\$33,211	\$22,537	\$93,807				
216-000-37100	Refunds and Rebates			\$10,622				
Total Measure R Sales Tax:		\$1,673,707	\$1,928,096	\$2,066,115	\$1,500,000	\$1,500,000		\$1,500,000
<b>Recreation Programs</b>								
216-432-42008	Recreation Supplies	\$3,173	\$1,516	\$2,337	\$4,000	\$4,000		\$4,000
Total Recreation Programs:		\$3,173	\$1,516	\$2,337	\$4,000	\$4,000		\$4,000
<b>Parks, Bldgs &amp; Trails Maint</b>								
216-438-40000	Regular Salaries	\$7,006	\$6,875	\$1,466				
216-438-40111	Temporary Wages	\$10,207	\$1,537					
216-438-41012	Workers Comp Insurance	\$715	\$4,072					
216-438-41020	PERS (Retirement)	\$2,645	\$4,211					
216-438-42007	Maintenance Supplies	\$547	\$415	\$13-				
216-438-45080	Park Grounds & Bldgs Maint	\$1,121	\$435					
216-438-46200	Machinery & Equip - Non Cap	\$648						
Total Parks, Bldgs & Trails Maint:		\$22,889	\$17,546	\$1,453				
<b>Measure R</b>								
216-510-43031	Contractual Services	\$22,000	\$100,500	\$108,325	\$120,900	\$120,900	\$25,125	\$95,775
216-510-43100	Audit Services	\$4,250	\$4,500	\$4,250	\$4,250	\$4,250		\$4,250
Total Measure R:		\$26,250	\$105,000	\$112,575	\$125,150	\$125,150	\$25,125	\$100,025
<b>Interfund Transfers</b>								
216-599-49999	Transfers Out	\$914,441	\$987,733	\$1,552,747	\$1,750,482	\$1,750,482		\$1,750,482
Total Interfund Transfers:		\$914,441	\$987,733	\$1,552,747	\$1,750,482	\$1,750,482		\$1,750,482



## MEASURE U – HIGHLIGHTS FOR FY2023-24

### 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 is projected to receive \$880,000 in Utility User Tax charges for FY23-24. This remains flat to previous year budget and actual revenue analysis. The breakdown in revenue is as follows:

Measure U - Annual Revenue		
Utility Tax: Telephone	\$	100,000
Utility Tax: Electricity	\$	530,000
Utility Tax: Gas	\$	250,000
<b>Total Annual Revenue</b>	<b>\$</b>	<b>880,000</b>

Operating expenses for FY23-24 are estimated at \$411,570, an increase of \$47,100 from previous years. The discussion below was presented at the May 2<sup>nd</sup> MLR meeting, outlining the intended programming updates. These recommendations were included in the Tentative budget presentation.

### Programming

Mammoth Lakes Recreation (MLR) has established an effective process to allocate Measure U Funds for programming purposes. This effort is coordinated with partner agencies. The allocation process is done each fiscal year and looks forward to the following fiscal year. The crossing of the fiscal year creates a budgetary challenge as the funds allocated in one fiscal year are technically

allocated to the next year and the allocation process assumes funds will be available the next year for the actual funding. To address this funding over fiscal years a change in the budget process this year is recommended. The funding recommendation is to include in the Fiscal Year (FY) 2023-2024 budget an additional \$180,300 for the recently recommended programming allocations. This will fully fund the recommendations. This also allows the applicants to request funding and MLR to fully fund the commitments with appropriated funds in the same fiscal year. The base allocation for FY23-24 for programming is recommended at \$186,000. Also, there was a current year savings in lower than anticipated commitments of \$37,200. The full budget recommendation for Measure U programming for FY23-24 includes the base allocation of \$186,000 and the use of \$37,200 from fund balance to recognize these savings in the FY23-24 budget for a total allocation of \$223,200. The proposed budget shows a current allocation rounded to \$225,000. To recognize staff time spent on the allocation process for Measure U funding, the budget includes a \$10,000 allocation from Measure U for MLR to support this staff work.

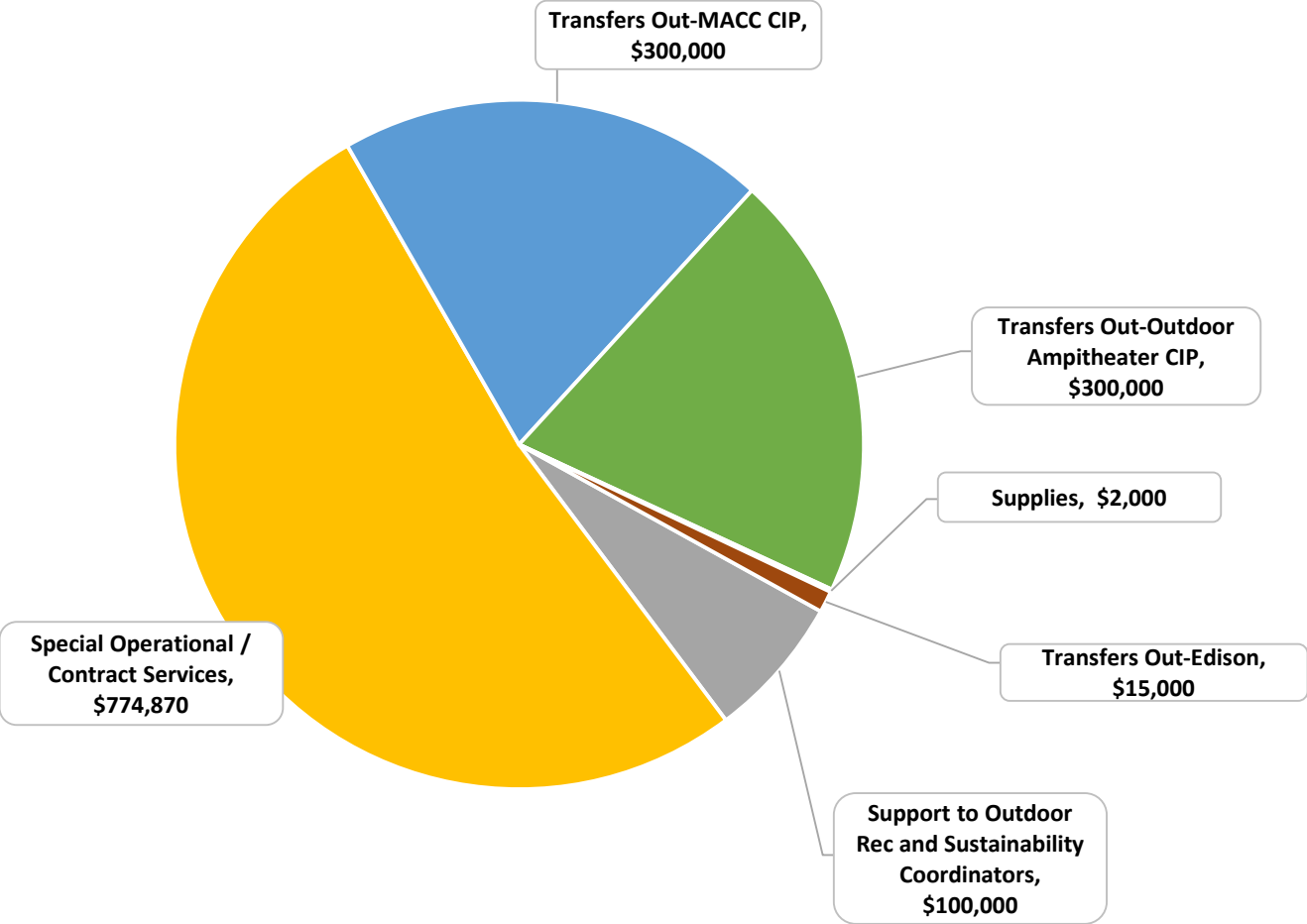
### **Project Support**

The Town, Mammoth Lakes Foundation, Cerro Coso College and other partners are continuing to move forward with the development of a new Performing Arts Auditorium, the rehabilitation of the Edison Theater, and small/medium sized outdoor amphitheater. To continue to keep these projects moving forward an additional budget request is included for FY23-24. The Town, through Measure U, has committed \$2.5 million to the new 250 seat Performing Arts Auditorium. The Town through Measure U has also committed \$300,000 in annual operational funding. The FY23-24 budget includes the committing the unused \$300,000 in operational funding from the current FY22-23 for the new facility. This will increase the commitment to \$2.8 million. The College has committed \$7,500,000 to the project. Private donors have also made contributions to the project through the Mammoth Lakes Foundation. Secondly, the properties that are currently used for smaller outdoor events as well as larger ones (Woods Site) are on the market and will at some point no longer be available. The long-term vision for the Mammoth Lakes Foundation property has included the development of a small to medium sized outdoor amphitheater (100-500 attendees). This includes events such as Shakespeare in the Woods. The budget includes a the \$300,000 as recommended by MLR to support the design of this project in the FY23-24. This will provide concept drawings, cost estimates, work with user groups and potentially detailed drawings. Additional future funding will be needed for the amphitheater's construction. The Town is funding support amenities including a restroom (\$300,000), an additional 40+/- parking spaces (\$400,000), and a dog park (\$200,000) on MLF property. These projects will increase the value of arts and culture offerings and add to the economic vitality and diversification of the Town.

Total one-time funding from Measure U is \$780,300 requiring a planned use of fund balance of \$311,870. Town Council has recommended the annual budget include an allocation of \$300,000 in annual operating expenses that will likely be needed once the project is completed and operational.

<b>Measure U - Annual Expenses FY23-24</b>		
<b>Programming</b>	<b>\$</b>	<b>225,000</b>
<b>Office of Outdoor Recreation Coordinator</b>	<b>\$</b>	<b>75,000</b>
<b>Office of Outdoor Recreation Manager</b>	<b>\$</b>	<b>25,000</b>
<b>Special Projects</b>	<b>\$</b>	<b>25,000</b>
<b>Transit Services</b>	<b>\$</b>	<b>25,000</b>
<b>Edison Hall Operations</b>	<b>\$</b>	<b>15,000</b>
<b>MLR Town Agreement - Administration</b>	<b>\$</b>	<b>10,000</b>
<b>Event Contracts Processing</b>	<b>\$</b>	<b>5,320</b>
<b>Audit Services</b>	<b>\$</b>	<b>4,250</b>
<b>Equipment Replacement</b>	<b>\$</b>	<b>2,000</b>
<b>Total Annual Expenses</b>	<b>\$</b>	<b>411,570</b>
<b>Measure U - One-Time Expenses FY23-24</b>		
<b>Programming - Funding Recommendations FY22/23</b>	<b>\$</b>	<b>180,300</b>
<b>Allocation to MACC Construction</b>	<b>\$</b>	<b>300,000</b>
<b>Amphitheater Design</b>	<b>\$</b>	<b>300,000</b>
<b>Total Annual Expenses</b>	<b>\$</b>	<b>780,300</b>
<b>MACC Operating - Set aside future expense</b>	<b>\$</b>	<b>300,000</b>
<b>Change in Fund Balance</b>		<b>(611,870)</b>

# Measure U



Total Expenditure \$ 1,491,870

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Measure U Utility Users Tax</b>								
<b>Measure U Utility Users Tax</b>								
217-000-30910	Utility Tax: Telephone	\$41,483	\$53,701	\$135,692	\$100,000	\$100,000	\$1,505	\$98,495
217-000-30920	Utility Tax: Electricity	\$586,437	\$703,357	\$916,783	\$530,000	\$530,000	\$445	\$529,555
217-000-30930	Utility Tax: Gas	\$228,693	\$293,651	\$228,533	\$250,000	\$250,000		\$250,000
217-000-37002	Interest on Investments	\$20,605	\$17,256	\$112,248				
217-000-37100	Refunds and Rebates	\$5,000						
Total Measure U Utility Users Tax:		\$882,218	\$1,067,965	\$1,393,256	\$880,000	\$880,000	\$1,950	\$878,050
<b>Recreation Programs</b>								
217-432-42008	Recreation Supplies	\$2,000	\$1,966		\$2,000	\$2,000		\$2,000
Total Recreation Programs:		\$2,000	\$1,966		\$2,000	\$2,000		\$2,000
<b>Measure U</b>								
217-513-43031	Contractual Services	\$220,443	\$245,000	\$278,425	\$770,620	\$770,620	\$208,300	\$562,320
217-513-43100	Audit Services	\$4,250	\$4,500	\$4,250	\$4,250	\$4,250		\$4,250
Total Measure U:		\$224,693	\$249,500	\$282,675	\$774,870	\$774,870	\$208,300	\$566,570
<b>Interfund Transfers</b>								
217-599-49999	Transfers Out	\$1,575,000	\$145,000	\$1,000,000	\$715,000	\$715,000		\$715,000
Total Interfund Transfers:		\$1,575,000	\$145,000	\$1,000,000	\$715,000	\$715,000		\$715,000





## TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2023-24

### FUND DESCRIPTION

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#### Mammoth Lakes Tourism Business Improvement District

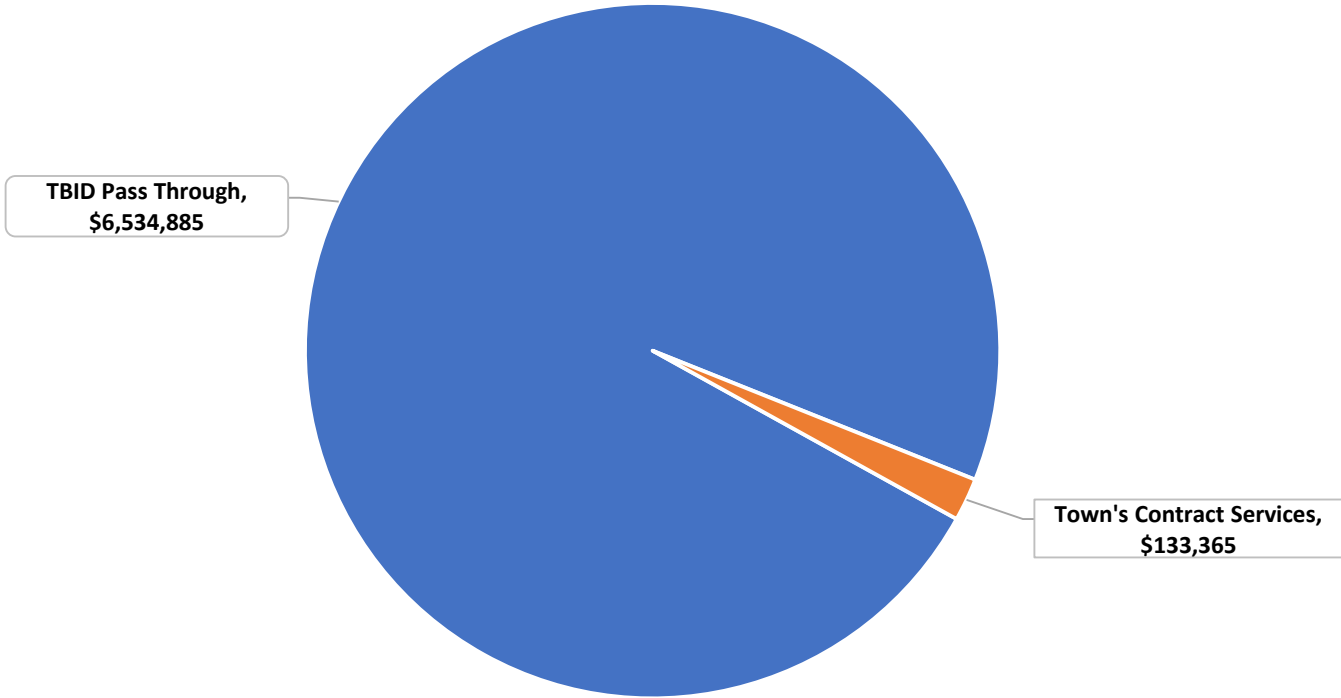
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits 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 yen-year term ending August 31, 2033. 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 \$6,668,250. 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 \$ 6,668,250

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>TBID</b>								
<b>TBID</b>								
218-000-32610	TBID - Tier 2 & 3	\$8,500	\$7,900	\$7,400	\$9,500	\$9,500		\$9,500
218-000-32614	TBID-Lodging	\$1,252,035	\$2,031,006	\$2,242,593	\$2,000,000	\$2,000,000	\$2,252	\$1,997,748
218-000-32618	TBID-Retail	\$1,416,305	\$1,661,964	\$1,684,341	\$1,650,000	\$1,650,000		\$1,650,000
218-000-32622	TBID-Restaurant	\$835,486	\$1,353,676	\$1,499,366	\$1,290,000	\$1,290,000		\$1,290,000
218-000-32626	TBID-Ski Area Tickets	\$898,846	\$1,403,217	\$1,604,704	\$1,718,750	\$1,718,750		\$1,718,750
218-000-32630	TBID Penalties & Interest	\$37,981	\$53,555	\$56,714			\$72	\$72-
218-000-37002	Interest on Investments	\$1,748	\$1,033	\$15,701				
	Total TBID:	\$4,450,901	\$6,512,350	\$7,110,820	\$6,668,250	\$6,668,250	\$2,323	\$6,665,927
<b>Finance</b>								
218-415-43031	Contractual Services	\$89,018	\$130,196	\$136,341	\$133,365	\$133,365		\$133,365
	Total Finance:	\$89,018	\$130,196	\$136,341	\$133,365	\$133,365		\$133,365
<b>Tourism &amp; Bus Dev't</b>								
218-480-49020	TBID Pass Through	\$4,356,918	\$6,078,593	\$7,300,678	\$6,534,885	\$6,534,885		\$6,534,885
	Total Tourism & Bus Dev't:	\$4,356,918	\$6,078,593	\$7,300,678	\$6,534,885	\$6,534,885		\$6,534,885



## LONG VALLEY PIT - HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### **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 2023-24. 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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Long Valley Pit</b>								
<b>Long Valley Pit</b>								
240-000-31650	Load Charge	\$14,690	\$30,728	\$198,840	\$26,000	\$26,000		\$26,000
240-000-37002	Interest on Investments	\$824	\$635	\$7,784				
Total Long Valley Pit:		\$15,514	\$31,363	\$206,624	\$26,000	\$26,000		\$26,000
<b>Long Valley Pit</b>								
240-477-40000	Regular Salaries	\$3,400	\$4,238	\$947			\$95	\$95-
240-477-40113	Overtime Wages			\$748				
240-477-43031	Contractual Services	\$129		\$6,940	\$3,000	\$3,000		\$3,000
Total Long Valley Pit:		\$3,529	\$4,238	\$8,635	\$3,000	\$3,000	\$95	\$2,905



## LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2023-24

### DEPARTMENT DESCRIPTION

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#### **Local Transportation Commission Fund (250)**

This fund is used to account for revenues and overall work program (OWP) as approved by the Local Transportation Commission. The Town anticipates receiving \$121,500 in revenues and has appropriated the full amount to implement the approved LTC work program for FY2023-24.

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Local Transportation Commiss'n</b>								
<b>Local Transportation Commiss'n</b>								
250-000-35416	LTC: PPM & RPA Planning	\$128,110	\$61,165	\$48,672	\$99,250	\$99,250	\$2,959	\$96,291
Total Local Transportation Commiss'n:		\$128,110	\$61,165	\$48,672	\$99,250	\$99,250	\$2,959	\$96,291
<b>Streets - LTC Programs</b>								
250-540-40000	Regular Salaries	\$18,687	\$7,673	\$13,047	\$7,342	\$7,342	\$692	\$6,650
250-540-40111	Temporary Wages		\$1,536					
250-540-40130	Comprehensive Leave				\$638	\$638		\$638
250-540-41002	Health Ins Premiums				\$542	\$542		\$542
250-540-41012	Workers Comp Insurance		\$11,924		\$512	\$512	\$519	\$7-
250-540-41020	PERS (Retirement)	\$8,164	\$9,187		\$2,959	\$2,959	\$26,259	\$23,300-
250-540-43031	Contractual Services	\$117,112	\$57,878	\$20,555	\$47,258	\$47,258		\$47,258
Total Streets - LTC Programs:		\$143,962	\$88,198	\$33,602	\$59,250	\$59,250	\$27,469	\$31,781
<b>Department: 599</b>								
250-599-49999	Transfers Out				\$40,000	\$40,000		\$40,000
Total Department: 599:					\$40,000	\$40,000		\$40,000



**CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2023-24**

**BUDGET HIGHLIGHTS**

**Capital Projects Fund (300)**

The Town of Mammoth Lakes Public Works Department currently has numerous 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 FY23/24 projects as presented with the 5-year CIP presentation on July 27, 2023.

22/23 CIP Carry Over to 23/24			
Project #	22/23 - Project	23/24 Totals	Project Total
AF1	The Housing Now! Initiative (245)	\$10,209,183	\$0
AF3	60 Joaquin Affordable Housing Project	\$2,700,000	\$2,700,000
AF4	IIG Parcel Infrastructure (Town Infrastructure)	\$11,000,000	\$11,000,000
AP8	AWOS Upgrades	\$540,718	\$540,718
GF6	Fuel Island Replacement	\$600,000	\$600,000
GF8	Communications System	\$1,500,000	\$1,500,000
GF9	Mammoth Arts and Cultural Center (MACC)	\$2,500,000	\$2,500,000
GF11	Edison Theater Improvements	\$100,000	\$100,000
GF12	Foundation Child Care Facility	\$1,950,000	\$1,950,000
GF14a	Civic Center - Town Hall Planning	\$1,900,000	\$1,900,000
GF16a	Parcel Child Care Facility Support - Indoor Improvements	\$160,000	\$160,000
GF16b	Parcel Child Care Facility Support - Outdoor & Playground Improvements	\$250,000	\$250,000
GF17	Removal of Portables from Mammoth High School	\$18,000	\$250,000
PR1	Community Recreation Center	\$15,199,842	\$15,199,842
PR1a	Community Recreation Center Mob Hub	\$1,760,020	\$1,760,020
PR2	Community Recreation Center Interior Improvements	\$700,000	\$1,050,000



PR3	Parks Maintenance & Improvements	\$425,000	\$425,000
PR7	Dog Park	\$200,000	\$250,000
PR7a	Multi-use Parking and Amenities	\$750,000	\$750,000
PR12	Park at the Parcel	\$1,127,289	\$300,000
SS1	Old Mammoth Road Beautification	\$500,000	\$500,000
SS2	Main Street Landscaping	\$250,000	\$250,000
SS3	Trail and Municipal Signage Updates	\$25,000	\$25,000
ST13	Chapparral Extension	\$1,978,318	\$10,000
SW1	Laurel Mountain Sidewalks/Street Rehab (Storm Drain, Streetlights Sidewalks)	\$3,232,141	\$0
TR5	Sherwin Area Trails	\$515,597	\$515,597
TT7	Village Parking and Pedestrian Improvements - Pending Grant/Other Funding	\$200,000	\$200,000
TT8	SR203 (Main Street) Pedestrian Beacons (HSIP Grant)	\$241,400	\$3,450,000
TT9	Parking at Parcel (50+ Spaces)	\$150,000	\$241,400
	Total	\$60,682,508	\$48,377,577

CIP Budget Outlook for 23/24			
Project #	23/24 - Project	Totals	Project Total
AF1	The Housing Now! Initiative (245)	\$3,042,434	\$0
AP2	8 bay ARFF/Snow Removal Maint Facility, Utilities, Access Road, & Apron	\$650,000	\$925,000
AP9	Parking Lot	\$104,000	\$104,000
GF3	ADA Specific Improvements	\$25,000	\$0
GF9	Mammoth Arts and Cultural Center (MACC)	\$300,000	\$125,000
GF14b	Civic Center - Town Hall Construction	\$12,600,000	\$3,500,000
GF17	Removal of Portables from Mammoth High School	\$32,000	\$10,000
PR2	Community Recreation Center Interior Improvements	\$350,000	\$250,000
PR11	Outdoor Amphitheater	\$300,000	\$3,450,000
PR13	2023 Disaster fencing, playground and parks repairs	\$200,000	\$150,000
SS3	Trail and Municipal Signage Updates	\$25,000	\$0
SS4	Winter Animation and Decorations (Purchase Additional Décor and Install/Remove Annually)	\$35,000	\$0
SS5	2023 Disaster signage and streetscapre repairs	\$200,000	\$0
ST14	2023 Emergency Road Work Project	\$500,000	\$0
TR3	Sherwin Trail Head Improvements	\$953,414	\$0
	Total	\$19,316,848	\$8,514,000

The current CIP identifies a number of projects to be constructed during the fiscal year of 2023/24. Staff anticipates a number of projects will require more than one season to complete and will carry over to the 2024/25 CIP. Many of these projects were impacted by the extraordinary winter of 22/23. The proposed FY 2023/24 CIP intends to coordinate physical improvements with financial planning, allowing maximum benefits from available funding sources. The plan relies on funding from various sources, largely general and grant funds, with uses that are usually restricted for specific purposes.

## **Fund 245 – Housing NOW! Initiative**

The Housing Program fund has been used for several years to track grant funding for first time home buyers and Mammoth Lakes Housing buyback program for deed restricted properties. In FY20-21, staff adjusted the fund to include other housing programs and has recommended that all housing related allocations be transferred to this fund for better tracking. This effort created the “Housing NOW! Initiative, which encompasses several housing programs. Staff and Town Council have focused on transferring all available resources to this fund in support of our Housing Now! initiative. The various housing programs administered by the Town are designed to address various needs of the community with innovative ways to address this multi-faceted need. Funds are allocated to these programs during the quarterly budget updates, annual budget process and upon the receipt of various grants. The idea is to accumulate funds in each “program” so the Town can quickly respond when appropriate units or opportunities become available.

### ***Housing NOW! Initiative - Fund 245***

#### **Town Programs**

Program		Balance
Bridge Program	\$	1,110,710
Parcel Phase II	\$	7,842,000
Creative Housing (Public / Private Partnerships)	\$	454,001
HomeKey	\$	400,000
MLH - Access Apartments	\$	1,500,000
Revolving Loan Fund (RLF)	\$	700,254
Housing NOW! Unallocated Program Funds	\$	1,031,120

#### **State Grants**

Grant Program		Balance
Community Development Block Grant	\$	90,283
HOME - Investment Partnership Program	\$	123,310
<b>Total Balance of Housing NOW! Funds</b>	<b>\$</b>	<b>13,251,677</b>

Above amounts reflect final balance after anticipated transactions

## **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 2023. 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 Summer 2022 and be completed in early 2024. 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 FY23-24: \$2,700,000



CONTRACTOR PROPOSAL FOR 60 JOAQUIN PROJECT

#### **Parcel 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 I (81 units) is under construction and Phase II is in the approval process (see details below). The Capital Budget carries the grant funding over time and actual use of the funds will depend on construction schedules.

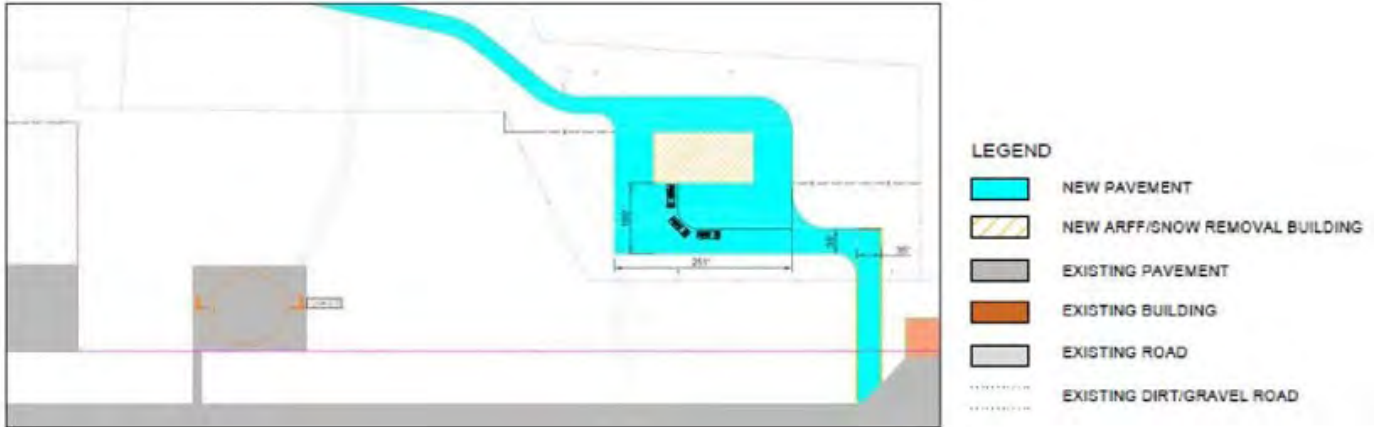
Total Carryover Budget Allocation FY23-24:      \$11,000,000

#### **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 7-bay equipment building with apron for vehicles and an access road. NEPA and CEQA have both been completed for the proposed project. The Town had received an initial grant allocation of \$8.4M to fund construction for the project. Subsequent review by FAA significantly reduced the eligibility of certain elements, effectively requiring the Town to fund 47% of the total construction for areas deemed unnecessary. Due to the last-minute adjustments, FAA agreed to support an application for grant funding to redesign the building to serve the needs as identified by FAA rather than Town identified needs for the Airport. Staff has adjusted the plans for FY23-24 to request these funds from FAA as a grant and complete the

work on redesign. Anticipated cost of redesign \$650,000 with FAA grant covering approximately 91% of that cost. Anticipated Town Funds needed. \$58,500

Total Budget Allocation FY23-24: \$650,000



### Automated Weather Observation System (AWOS) Relocation (AP3)

This project includes the costs to design and construct a new Automated Weather Observation System (AWOS) at Mammoth Yosemite Airport. The AWOS requires a specific clearance area around it and the proposed ARFF/Snow Removal Equipment Building will be within that clearance area, therefore it needs to be relocated. The existing AWOS is also outdated, and many parts can no longer be purchased and used in the relocation, therefore an upgrade for a new system was also included in the total project cost. FAA has provided grant funding \$540,718 to complete this work and the construction should be completed in FY23-24

Total Budget Allocation FY23-24: \$540,718



## Design for Reconstruction of General Aviation (GA) and Terminal Parking Lot (AP4)

This project will cover the costs for design of reconstruction of the airports parking lot which services both general aviation and the terminal. The parking lot is severely deteriorated and in need of reconstruction. The project design includes repaving and ADA, signage, lighting and drainage improvements. This design work will have a total cost of \$104,000 with \$94,649 funded by the FAA requiring \$9,351 of Town funds. Airport has set aside capital improvement funding to support this project.

Total Budget Allocation FY23-24:           \$104,000



## 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 a reasonable effort to implement ADA improvements. The funding is noted in the Capital program to track progress made on plan implementation. The minimum annual allocation is \$25,000.

Budget Allocation for ADA Improvements FY23-24       \$25,000

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

The upgrade of the Town's fueling system at the Public Works Yard (or Corporation Yard) will provide long-term fuel security for the Town and its partners. The project originally envisioned a new fuel island with above ground tanks. The island would be relocated to provide better circulation in the Town Yard. The construction estimates for this work were higher than the budget so a decision was made to rehabilitate the existing fuel island. Staff felt that a large investment in a new fuel island was not warranted as there is much change in the transportation world. Electric vehicles and buses are becoming commonplace. It's very likely that our need for gas and diesel will diminish as electric vehicles are integrated into the regional fleets. It seemed appropriate to invest less money remediating our existing fuel island to extend its useful life. Staff divided the project into two phases. In the first phase the tanks were emptied and cleaned. A contractor was engaged to x-ray the tanks and identify any weaknesses or leaks. Fortunately, no leaks were found but it was decided to line the tanks to ensure their longevity. This work was completed in 2022 for 107k. The second phase will replace the existing concrete slab and fill and pump access points. These metal rings have failed after years of abuse and loading from snow removal and large vehicles allowing water to seep into the tanks and corrode the mechanical systems. The new concrete and rings will be stronger and sealed from the elements providing a longer life cycle.

Budget Allocation for Fuel Island Upgrade FY23-24: \$600,000



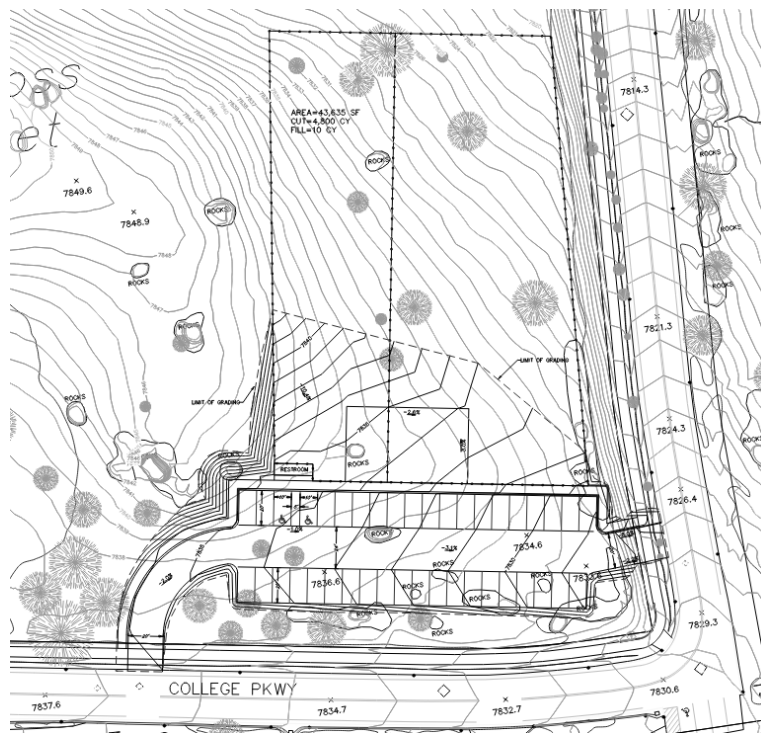
## Dog Park and Multi-use Parking (PR7 & PR7a)

The Town has identified a location for a temporary Dog Park. The Town, in partnering with the Mammoth Lakes Foundation identified a suitable location at the intersection of College Parkway and Wagon Wheel Rd. This will be the first Town developed location designed for off-leash dog play area. Our local parks and sports fields have been used for this purpose resulting in several gallons of dog waste being removed from these facilities each year. Having a dedicated space for this purpose meets community need for a place allowing dogs to run/play 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 previously allocated an additional \$150,000 for a dog park. The land adjacent to the dog park was identified to host expanded parking of 40+/- spaces, restrooms and other amenities. This infrastructure will support other uses such as the Theatre, MUPs, future amphitheater space and long-term housing. The parking area may include EV charging stations.

Carryover Budget allocation for Dog Park FY23-24: \$200,000

Carryover Budget for expanded parking, restrooms and amenities FY23-24: \$750,000

Total Budget for FY23-24: \$950,000



## **Communication System (GF8)**

The Town of Mammoth Lakes is working with regional partners to upgrade the 30-year-old communications system. The Town has set aside funding to support the implementation of a new system. Currently \$1,500,000 has been set aside for the project. Setting aside funding when available to the Town will mitigate the financial impact of upgrading the system. 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. The final cost of the system implementation is not determined at this time, however it is expected to be less than our current available funding.

Carryover Budget for FY23-24: \$1,500,000

## **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 includes a performing arts auditorium, use of Edison Hall (theatre), storage/workshop space, and other ancillary uses. The concept plans have gone through several iterations. Aligning the scope of the project with realistic funding availability has been challenging. The location for the MACC is on property (Approx. 8 acres) owned by the Mammoth Lakes Foundation (MLF). Over the past year Town staff have been 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. The execution of this refined vision was separated into two phases. The first phase includes an interior remodel of the existing footprint of Edison Theatre. The second phase would include the construction of the new 250 seat performing arts auditorium. The first phase has been designed to support the expanded second phase but may function as a standalone facility if the larger new construction were not to proceed. The first phase of the project will be managed by the Foundation as a private project independent of public funding. The second phase of the project would be a public works project managed by the Town on behalf of the Mammoth Lakes Foundation. The Town has committed up to \$300,000 annually for operation and maintenance funding from Measure U for the expanded facility (second phase). The Edison Hall Renovations will be fully funded from private donations.



Funding sources for the new Performing Arts Auditorium project include:

- Measure U Capital funding reserves of \$2.5 M. Funding is split between FY22-23 and FY23-24 (\$1M and \$1.5M)
- Measure U Additional Capital Funding FY23-24: \$300,000 – Included in Fund 217 Operating Budget
- Non-Town capital funding includes:
  - Kern Community College District (local bond measure) funding of \$7,500,000
  - Private donor funding commitments in excess of \$2,000,000 supporting arts and culture
  - The project may require additional funding with estimated costs to be refined as part of the final concept design work.



### **Edison Hall Site Improvements (GF11)**

Mammoth Lakes Foundation (MLF) is proceeding with needed renovations to Edison Hall to create support space for the new auditorium and ongoing small performance space. The capital project is being funded fully by MLF. The Town and MLF entered into a lease agreement allowing the Town to provide operational support to re-open the Eddison Theatre following the COVID closure. Staff requested \$100,000 to support access updates to parking for ADA, minor parking lot maintenance and design work for future storage/workshop to support the final overall project.

Carryover Budget for FY23-24: \$100,000

## **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. The 2022 Mono County Child Care Council Needs Assessment identified a need of more than 700 spaces in the County, with more than half of the need in Mammoth Lakes. The Town has partnered with the Mammoth Lakes Foundation (MLF), Mammoth Unified School District (MUSD), and IMACA to expand childcare services. With the planned relocation of the IMACA preschool for the MUSD property to the Parcel and Mono County Office of Education (MCOE) taking on operations the community will see expanded childcare services. The Town has taken on the obligation to remove the existing IMACA facility at the High School, with a net estimated cost of \$32,000. The Town will look to repurpose the existing modular building. The Town and MLF have identified a site on MLF property for an expanded childcare center. Town and MUSD staff have reached an agreement allowing the Town to repurpose 6 of the portable classrooms that are to be disposed of by MUSD as part of the High School Remodel. The Town is looking to use 6 buildings to create a childcare and early child education facility on the MLF property. Initial design work is underway. The plan is to provide space for infants and toddlers in a space designed with 75+/- spaces. The funding set aside will be used to cover design, permits, building relocation, foundation construction, inside improvements and limited outside improvements. Funding was committed by the Town for this project. Ongoing work with MLF and other partners will continue as the project moves forward.

Carryover Budget for FY23-24: \$1,950,000

## **Civic Center – Town Hall (GF14a and GF14b)**

Staff last year reported that the costs of leasing the current town offices had increased significantly. The leased building continues to show its age and the deferred maintenance issues are not being addressed. The winter of 22/23 demonstrated the need for more emergency operation facilities. The Town engaged HMC architects in 2022 to begin evaluating 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. Staff anticipates completing this work in late spring 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 for the design work is American Rescue Plan Act (ARPA) funding. Funding for new Town Offices would be through grants and debt issuance.

Budget allocation for Town Hall FY23-24: \$1,900,000

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

Phase I 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 up to 34 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, with additional funding necessary. The community park has initial funding of \$289,219 from a CARES Act CDBG grant to purchase playground and other equipment. The project qualified for Healthy Play Initiative Matching Funds for 50% of the playground costs or \$35,000. The Town is utilizing Parks & Recreation DIF funds of \$203,070 to apply to the project. The Town also contributed \$400,000 for park infrastructure and \$200,000 for Restrooms bringing total funding for that portion to \$1,127,289.

- Carryover Budget Allocation for FY23-24 (GF16a): \$250,000
- Carryover Budget Allocation for FY23-24 (GF16): \$160,000
- Carryover Budget Allocation for FY23-24 (PR12): \$1,127,289



## 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. Finally budget adjustments were authorized to complete the associated parking lot and mobility elements.



Carryover Budget Allocation for the CRC FY23-24:

- CRC Budget: \$15,659,421
- Mobility Hub Budget Allocation: \$1,580,000
- Interior Improvements Allocation: \$700,000

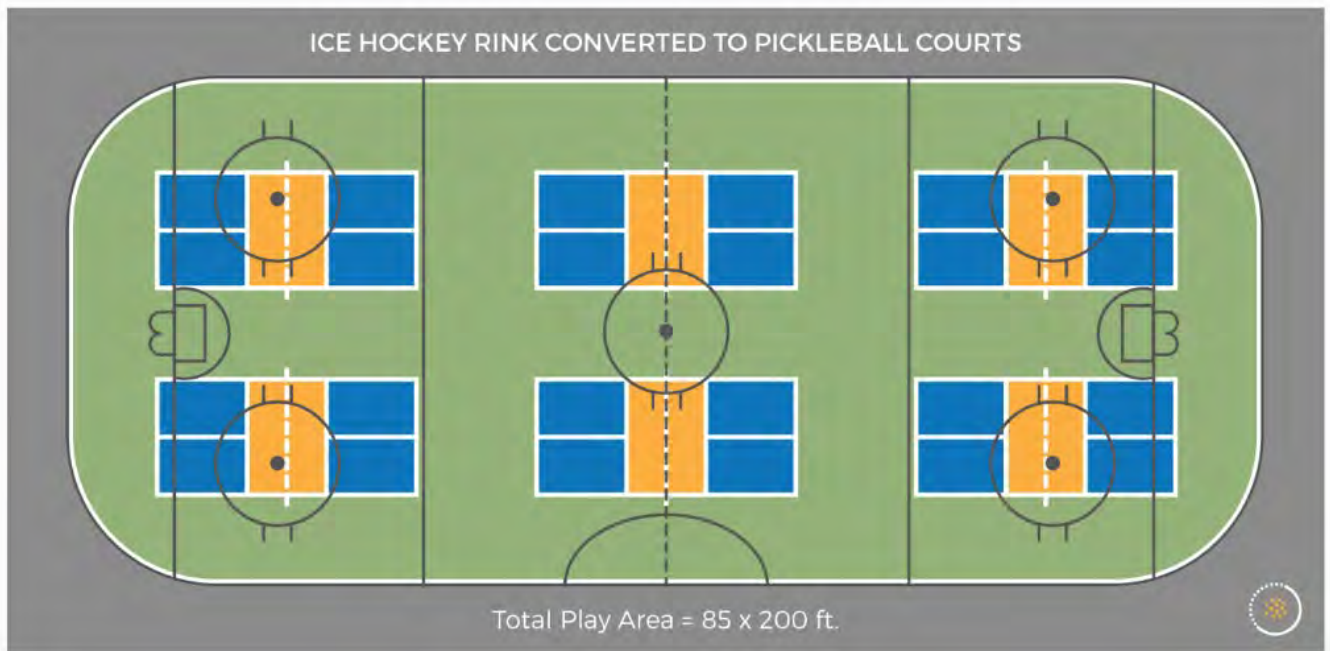
New Budget Allocation for the CRC FY23-24:

- Interior Improvements Allocation: \$350,000

### Parks Maintenance and Improvements (PR3)

For the past few years Council has allocated up to \$300,000 per year to address deferred maintenance projects within our parks and recreation amenities. The FY21-22 funding was used to update ballfields at Whitmore Park. This work is substantially complete and will be finalized in early summer 2023. With the construction of new CRC facility, a new agreement with Mammoth Unified School District (MUSD) was developed to repurpose the old Ice Rink into a new pickle ball court. This work will be completed in summer 2023. The existing tennis courts at the Community Center have been patched and resurfaced many times over the last decade or so. Staff discussed with the public and commissioners the use of a Sport Court overlay to provide a better playing surface. \$175,000 was allocated to install this surface on two courts. Work will be completed in summer 2023.

- Carryover Budget Whitmore Ballfield and Fencing \$150,000
- Carryover Budget Pickle Ball Court: \$100,000
- Carryover Budget Tennis Court – Sport Court \$175,000
- Total Carryover Budget for Parks Deferred Maintenance FY23-24: \$425,000



## 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. The project was bid in 2022 and no bids were received. The lack of bids permits the town to negotiate directly with a contractor to complete the work. Staff has engaged a local contractor and is currently working to develop a plan to complete the work.

Budget allocation for Old Mammoth Road Landscaping Budget FY23-24:       \$500,000

West Side



East Side



## 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. The project was bid in 2022 and no bids were received. The lack of bids permits the town to negotiate directly with a contractor to complete the work. Staff engaged a local contractor and is currently working to develop a plan to complete the work.

Funding allocation FY23-24

\$ 250,000

North Side



South Side



### **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 FY23-24: \$25,000

### **2023 Disaster Signage, streetscape, fencing, playground and parks repairs (SS5)**

The Town of Mammoth Lakes Town Council authorized an emergency contract to expedite repairs to Townwide infrastructure. The winter of 2022/23 caused significant damage to town infrastructure above and beyond what Town Staff can reasonable repair during the short summer season. A contract was executed to facilitate the speedy repair of numerous sections of sidewalks, ADA ramps and truncated domes, and concrete drainage inlets. Most sections of fencing along MUP's are damaged and will need some amount of repair. The work was authorized in June and is expected to take all summer to complete.

### **Laurel Mountain 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. 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 that was awarded in 2022. Construction will begin June of 2023.

Budget allocation Laurel Mountain Infrastructure FY23-24: \$3,232,141



### **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 4<sup>th</sup> quarter FY21-22, with construction starting in spring/summer of 2023. 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 through FY 2023-24: \$1,978,318



### **2023 Disaster Road Work Project (SS5)**

The Town of Mammoth Lakes Town Council authorized an emergency contract to expedite repairs to the Town Roadway network. The winter of 2022/23 caused significant damage to town roads above and beyond what Town Staff could reasonably repair during the short summer season. A contract was executed to facilitate the speedy repair of numerous sections of road including Sierra Nevada Rd, Old Mammoth Road, Commerce Drive and Lake Mary Road. Additionally, numerous seams, potholes, and damage were repaired on Meridian Blvd, Minaret Road, Old Mammoth Road and other arterials and collectors. Over \$500k in roadwork was completed under this contract.



### Sherwin Trail Head Improvements (TR3)

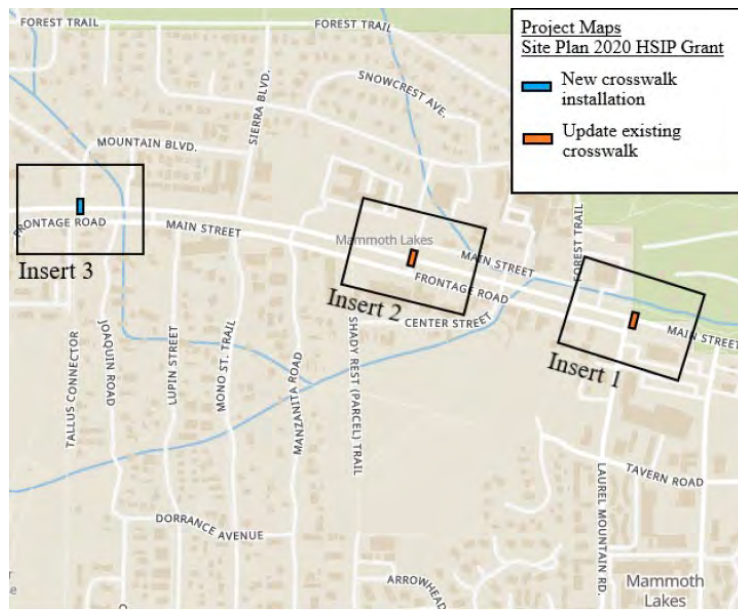
MLR was awarded a grant from SNC to construct a new trailhead off Sherwin Creek Road. TOML was partnered with MLR and will facilitate the construction process. The Sherwins Trailhead will create a seamless, integrated recreation experience for locals and visitors of the Mammoth Lakes Area and protect sensitive archaeological sites and habitat by defining and developing the trailhead. The current site has become a de-facto trailhead for a wide variety of recreation uses including hiking, mountain biking, equestrian use, dog walking, snowplay, snowmobiling, Nordic and backcountry skiing. Partnering with INF and the TOML, the trailhead facilities will include ADA accessible vault toilets, paved parking area, interpretive panels, bike rack and tools, waste receptacles, and bear-proof storage containers.

Budget for FY23-24: \$953,414

### 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. The project was put out to bid in May 2023, with construction scheduled for summer 2023. This work will be coordinated with other design and construction efforts in the area. An additional \$50,000 was added to the budget. Funding will come from SB1 which was approved by resolution by the Town Council.

Carryover Budget for SR203 Crosswalk Upgrades for FY23-24: \$191,400



LOCATIONS OF X-WALK IMPROVEMENTS ON 203

### 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 II planning of the Parcel project. The work will begin in 2023.

Carryover Budget FY 2023-24: \$150,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Capital Projects</b>								
<b>Capital Projects</b>								
300-000-34200	Pending Grant Funding				\$13,553,414	\$13,553,414		\$13,553,414
300-000-34221	FSTIP Lower Main St	\$99,989						
300-000-35210	State Grants: Misc		\$936,182	\$13,643				
300-000-35229	SNC 1148-RT	\$203,578	\$154,398					
300-000-35230	CalTrans State Grants		\$184,931	\$1,921,308	\$2,968,813	\$2,968,813		\$2,968,813
300-000-37100	Refunds and Rebates	\$132,246	\$100,575	\$32,060				
300-000-37104	Participant Reimbursement			\$80,885				
300-000-37300	Other Revenue		\$1,121	\$279,385				
300-000-39999	Interfund Transfers In	\$1,840,278	\$9,791,813	\$14,852,000	\$1,137,691	\$1,137,691		\$1,137,691
Total Capital Projects:		\$2,276,091	\$11,169,020	\$17,179,281	\$17,659,918	\$17,659,918		\$17,659,918
<b>Capital Projects - Streets</b>								
300-530-40000	Regular Salaries	\$1,085			\$2,716	\$2,716		\$2,716
300-530-40111	Temporary Wages				\$15,474	\$15,474		\$15,474
300-530-40130	Comprehensive Leave				\$81	\$81		\$81
300-530-41002	Health Ins Premiums				\$1,219	\$1,219		\$1,219
300-530-41012	Workers Comp Insurance			\$154	\$179	\$179	\$182	\$3-
300-530-41020	PERS (Retirement)		\$1,104	\$579	\$831	\$831		\$831
300-530-41028	PARS (Part Time Retirement)				\$301	\$301		\$301
300-530-43031	Contractual Services	\$16,830	\$663	\$98,418	\$8,747,644	\$8,747,644		\$8,747,644
Total Capital Projects - Streets:		\$17,915	\$1,767	\$99,151	\$8,768,445	\$8,768,445	\$182	\$8,768,263
<b>Capital Projects - Other</b>								
300-531-40000	Regular Salaries	\$39,841	\$60,750	\$11,400	\$97,291	\$97,291	\$770	\$96,522
300-531-40111	Temporary Wages		\$17,268		\$15,474	\$15,474		\$15,474
300-531-40113	Overtime Wages		\$276					
300-531-40130	Comprehensive Leave				\$5,934	\$5,934		\$5,934
300-531-41002	Health Ins Premiums				\$34,895	\$34,895		\$34,895
300-531-41012	Workers Comp Insurance			\$5,759	\$6,618	\$6,618	\$6,709	\$91-
300-531-41020	PERS (Retirement)		\$38,167	\$21,634	\$32,311	\$32,311		\$32,311
300-531-41028	PARS (Part Time Retirement)				\$301	\$301		\$301
300-531-42003	Misc Supplies			\$117				
300-531-43031	Contractual Services	\$2,785,828	\$7,863,068	\$10,969,065	\$36,597,892	\$36,597,892	\$841,547	\$35,756,344

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
	Total Capital Projects - Other:	\$2,825,669	\$7,979,530	\$11,007,976	\$36,790,716	\$36,790,716	\$849,026	\$35,941,690
<b>Department: 599</b>								
300-599-49999	Transfers Out	\$181,080	\$10,027	\$3,842,000				
	Total Department: 599:	\$181,080	\$10,027	\$3,842,000				



## **DEVELOPMENT IMPACT FEES - HIGHLIGHTS FOR FY2023-24**

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**

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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	\$ 43,400	\$ -
831	General Facilities & Equipment	\$ 125,000	\$ 5,000
832	Law Enforcement	\$ 65,000	\$ 2,600
833	Storm Drains	\$ 115,000	\$ 4,600
834	Parks and Recreation	\$ 140,000	\$ 5,600
835	MCOE - Library	\$ 80,000	\$ 3,200
836	Streets & Circulation	\$ 35,000	\$ 1,400
837	MCOE - Child Care	\$ 100,000	\$ 4,000
838	Fire Facilities, Vehicles & Equipment	\$ 225,000	\$ 9,000
841	Transit and Trails	\$ 200,000	\$ 8,000
	<b>Total</b>	<b>\$ 1,128,400</b>	<b>\$ 43,400</b>

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Admin Overhead 4%</b>								
<b>DIF Admin Overhead 4%</b>								
830-000-37002	Interest on Investments	\$218	\$199	\$2,126				
830-000-39999	Interfund Transfers In	\$14,852	\$30,378		\$43,400	\$43,400		\$43,400
Total DIF Admin Overhead 4%:		\$15,069	\$30,576	\$2,126	\$43,400	\$43,400		\$43,400



Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF General Facilities</b>								
<b>DIF General Facilities</b>								
831-000-32404	DIF General Facilities & Equip	\$45,744	\$42,789	\$92,759	\$125,000	\$125,000	\$17,740	\$107,260
831-000-37002	Interest on Investments	\$569	\$526	\$6,335				
Total DIF General Facilities:		\$46,314	\$43,315	\$99,094	\$125,000	\$125,000	\$17,740	\$107,260
<b>Department: 599</b>								
831-599-49999	Transfers Out	\$1,830	\$1,712		\$5,000	\$5,000		\$5,000
Total Department: 599:		\$1,830	\$1,712		\$5,000	\$5,000		\$5,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Law Enforcement</b>								
<b>DIF Law Enforcement</b>								
832-000-32406	DIF-Police	\$9,762	\$12,224	\$58,023	\$65,000	\$65,000	\$12,270	\$52,730
832-000-37002	Interest on Investments	\$263	\$214	\$2,913				
Total DIF Law Enforcement:		\$10,025	\$12,438	\$60,936	\$65,000	\$65,000	\$12,270	\$52,730
<b>Department: 599</b>								
832-599-49999	Transfers Out	\$390	\$489		\$2,600	\$2,600		\$2,600
Total Department: 599:		\$390	\$489		\$2,600	\$2,600		\$2,600

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Storm Drains</b>								
<b>DIF Storm Drains</b>								
833-000-32408	DIF Storm Drainage	\$39,767	\$37,944	\$92,195	\$115,000	\$115,000	\$11,788	\$103,213
833-000-37002	Interest on Investments	\$466	\$436	\$5,619				
Total DIF Storm Drains:		\$40,233	\$38,380	\$97,814	\$115,000	\$115,000	\$11,788	\$103,213
<b>Department: 599</b>								
833-599-49999	Transfers Out	\$1,591	\$1,518		\$4,600	\$4,600		\$4,600
Total Department: 599:		\$1,591	\$1,518		\$4,600	\$4,600		\$4,600

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Parks &amp; Rec</b>								
<b>DIF Parks &amp; Rec</b>								
834-000-32410	DIF Parkland & Recreation	\$45,520	\$37,977	\$109,827	\$140,000	\$140,000	\$12,921	\$127,079
834-000-37002	Interest on Investments	\$208	\$270	\$4,868				
Total DIF Parks & Rec:		\$45,728	\$38,247	\$114,694	\$140,000	\$140,000	\$12,921	\$127,079
<b>Department: 599</b>								
834-599-49999	Transfers Out	\$1,821	\$1,519		\$5,600	\$5,600		\$5,600
Total Department: 599:		\$1,821	\$1,519		\$5,600	\$5,600		\$5,600

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF MCOE - Library</b>								
<b>DIF MCOE - Library</b>								
835-000-32416	DIF MCOE Library Fees	\$25,723	\$172,846	\$94,798	\$80,000	\$80,000	\$9,442	\$70,558
835-000-37002	Interest on Investments	\$498	\$210	\$5,715				
Total DIF MCOE - Library:		\$26,221	\$173,056	\$100,513	\$80,000	\$80,000	\$9,442	\$70,558
<b>DIF MCOE - Library</b>								
835-531-43031	Contractual Services		\$115,809		\$76,800	\$76,800		\$76,800
Total DIF MCOE - Library:			\$115,809		\$76,800	\$76,800		\$76,800
<b>Interfund Transfers</b>								
835-599-49999	Transfers Out	\$1,029	\$6,914		\$3,200	\$3,200		\$3,200
Total Interfund Transfers:		\$1,029	\$6,914		\$3,200	\$3,200		\$3,200

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Circulation</b>								
<b>DIF Circulation</b>								
836-000-32412	DIF Vehicle Circulation	\$12,483	\$13,081	\$35,408	\$35,000	\$35,000	\$8,466	\$26,534
836-000-37002	Interest on Investments	\$220	\$190	\$2,271				
Total DIF Circulation:		\$12,703	\$13,271	\$37,679	\$35,000	\$35,000	\$8,466	\$26,534
<b>Department: 599</b>								
836-599-49999	Transfers Out	\$499	\$523		\$1,400	\$1,400		\$1,400
Total Department: 599:		\$499	\$523		\$1,400	\$1,400		\$1,400

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF MCOE - Child Care</b>								
<b>DIF MCOE - Child Care</b>								
837-000-32418	DIF MCOE Child Care	\$37,126	\$60,084	\$120,113	\$100,000	\$100,000	\$10,732	\$89,268
837-000-37002	Interest on Investments	\$697	\$590	\$3,943				
Total DIF MCOE - Child Care:		\$37,823	\$60,674	\$124,056	\$100,000	\$100,000	\$10,732	\$89,268
<b>Department: 599</b>								
837-599-49999	Transfers Out	\$1,485	\$2,403	\$160,000	\$4,000	\$4,000		\$4,000
Total Department: 599:		\$1,485	\$2,403	\$160,000	\$4,000	\$4,000		\$4,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Fire Fac, Veh &amp; Equip</b>								
<b>DIF Fire Fac, Veh &amp; Equip</b>								
838-000-32414	DIF Fire District Fees	\$89,499	\$313,998	\$254,927	\$225,000	\$225,000	\$53,619	\$171,381
838-000-37002	Interest on Investments	\$1,043	\$1,151	\$1,995				
Total DIF Fire Fac, Veh & Equip:		\$90,542	\$315,149	\$256,923	\$225,000	\$225,000	\$53,619	\$171,381
<b>Department: 531</b>								
838-531-43031	Contractual Services			\$760,000	\$216,000	\$216,000		\$216,000
Total Department: 531:				\$760,000	\$216,000	\$216,000		\$216,000
<b>Interfund Transfers</b>								
838-599-49999	Transfers Out	\$3,580	\$12,560		\$9,000	\$9,000		\$9,000
Total Interfund Transfers:		\$3,580	\$12,560		\$9,000	\$9,000		\$9,000



Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>DIF Transit &amp; Trails</b>								
<b>DIF Transit &amp; Trails</b>								
841-000-32420	DIF Multi-Modal Circulation	\$65,667	\$68,502	\$185,517	\$200,000	\$200,000	\$44,296	\$155,704
841-000-37002	Interest on Investments	\$1,177	\$1,011	\$12,016				
Total DIF Transit & Trails:		\$66,844	\$69,512	\$197,533	\$200,000	\$200,000	\$44,296	\$155,704
<b>Department: 599</b>								
841-599-49999	Transfers Out	\$2,627	\$2,740		\$8,000	\$8,000		\$8,000
Total Department: 599:		\$2,627	\$2,740		\$8,000	\$8,000		\$8,000



## ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2023-24

### 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.

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Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>AD 1993-1 Juniper Ridge</b>								
<b>AD 1993-1 Juniper Ridge</b>								
850-000-30280	Tax Assessment	\$48,138	\$46,814	\$48,020	\$48,000	\$48,000		\$48,000
850-000-37002	Interest on Investments	\$653	\$483	\$2,052				
850-000-39999	Interfund Transfers In	\$22,325	\$18,586	\$21,564	\$75,000	\$75,000		\$75,000
Total AD 1993-1 Juniper Ridge:		\$71,116	\$65,882	\$71,636	\$123,000	\$123,000		\$123,000
<b>Street Maintenance</b>								
850-450-40000	Regular Salaries	\$135	\$1,803	\$110				
850-450-43031	Contractual Services	\$5,827	\$20,479	\$4,231	\$6,000	\$6,000		\$6,000
850-450-43130	Advertising & Legal Notices		\$203					
Total Street Maintenance:		\$5,962	\$22,484	\$4,341	\$6,000	\$6,000		\$6,000
<b>Snow Removal</b>								
850-452-40000	Regular Salaries			\$72				
850-452-43031	Contractual Services	\$37,249	\$43,220	\$289,677	\$60,799	\$60,799		\$60,799
Total Snow Removal:		\$37,249	\$43,220	\$289,749	\$60,799	\$60,799		\$60,799
<b>Department: 531</b>								
850-531-43031	Contractual Services		\$84					
Total Department: 531:			\$84					

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Bluffs Maint District 1993-4</b>								
<b>Bluffs Maint District 1993-4</b>								
853-000-30280	Tax Assessment		\$165,945	\$165,970	\$165,900	\$165,900		\$165,900
853-000-37002	Interest on Investments	\$1,053	\$743	\$6,932				
853-000-39999	Interfund Transfers In	\$22,702	\$19,569	\$22,874	\$54,308	\$54,308		\$54,308
Total Bluffs Maint District 1993-4:		\$23,755	\$186,258	\$195,776	\$220,208	\$220,208		\$220,208
<b>Street Maintenance</b>								
853-450-40000	Regular Salaries	\$51	\$197	\$3,212				
853-450-40113	Overtime Wages	\$26						
853-450-43031	Contractual Services	\$7,746	\$3,745	\$5,033	\$198,512	\$198,512	\$1,661-	\$200,173
853-450-43130	Advertising & Legal Notices		\$243					
Total Street Maintenance:		\$7,823	\$4,185	\$8,245	\$198,512	\$198,512	\$1,661-	\$200,173
<b>Snow Removal</b>								
853-452-40000	Regular Salaries			\$72				
853-452-43031	Contractual Services	\$39,219	\$45,847	\$233,036	\$83,619	\$83,619		\$83,619
Total Snow Removal:		\$39,219	\$45,847	\$233,108	\$83,619	\$83,619		\$83,619
<b>Department: 531</b>								
853-531-43031	Contractual Services		\$780	\$91,000				
Total Department: 531:			\$780	\$91,000				

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>North Village CFD 2001-1</b>								
<b>North Village CFD 2001-1</b>								
854-000-30280	Tax Assessment	\$545,899	\$539,990	\$529,141	\$522,690	\$522,690		\$522,690
854-000-37002	Interest on Investments	\$1,130	\$1,177	\$12,304				
Total North Village CFD 2001-1:		\$547,029	\$541,167	\$541,445	\$522,690	\$522,690		\$522,690
<b>Capital Projects - Other</b>								
854-531-43031	Contractual Services	\$31,483	\$7,555	\$14,210				
Total Capital Projects - Other:		\$31,483	\$7,555	\$14,210				
<b>Debt Service</b>								
854-590-43031	Contractual Services	\$2,514	\$86,418		\$12,000	\$12,000		\$12,000
854-590-49490	Debt Service	\$514,744	\$428,990	\$514,136	\$510,690	\$510,690		\$510,690
Total Debt Service:		\$517,258	\$515,408	\$514,136	\$522,690	\$522,690		\$522,690

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Old Mammoth Rd BAD 2002-01</b>								
<b>Old Mammoth Rd BAD 2002-01</b>								
856-000-30280	Tax Assessment	\$238,620	\$131,093	\$188,015	\$241,658	\$241,658		\$241,658
856-000-37002	Interest on Investments	\$2,998	\$2,701	\$9,874				
856-000-39999	Interfund Transfers In	\$35,612	\$26,774	\$38,522	\$75,000	\$75,000		\$75,000
Total Old Mammoth Rd BAD 2002-01:		\$277,231	\$160,568	\$236,411	\$316,658	\$316,658		\$316,658
<b>Street Maintenance</b>								
856-450-40000	Regular Salaries	\$243	\$303	\$342			\$101	\$101-
856-450-40111	Temporary Wages		\$32	\$48				
856-450-43031	Contractual Services	\$12,979	\$11,877	\$12,887	\$70,000	\$70,000		\$70,000
856-450-43130	Advertising & Legal Notices		\$243					
856-450-43404	Public Utilities	\$1,408	\$1,408	\$288			\$68	\$68-
Total Street Maintenance:		\$14,630	\$13,863	\$13,566	\$70,000	\$70,000	\$169	\$69,831
<b>Snow Removal</b>								
856-452-40000	Regular Salaries	\$1,821	\$3,603	\$8,891	\$24,695	\$24,695		\$24,695
856-452-40111	Temporary Wages	\$2,748	\$235					
856-452-40113	Overtime Wages	\$612	\$153	\$2,334				
856-452-40130	Comprehensive Leave				\$1,157	\$1,157		\$1,157
856-452-41002	Health Ins Premiums				\$8,953	\$8,953		\$8,953
856-452-41012	Workers Comp Insurance	\$549		\$1,460	\$1,657	\$1,657	\$1,680	\$23-
856-452-41020	PERS (Retirement)	\$2,031	\$4,951	\$5,486	\$8,358	\$8,358	\$153,365	\$145,007-
856-452-43031	Contractual Services	\$43,992	\$67,042	\$14,699	\$90,000	\$90,000		\$90,000
856-452-43404	Public Utilities	\$1,909	\$1,224	\$466				
856-452-45440	Snow Removal & Maint			\$21,199	\$60,000	\$60,000		\$60,000
Total Snow Removal:		\$53,662	\$77,208	\$54,537	\$194,820	\$194,820	\$155,045	\$39,775
<b>Department: 531</b>								
856-531-41012	Workers Comp Insurance		\$3,512	\$62				
856-531-41020	PERS (Retirement)		\$405	\$231				
856-531-43031	Contractual Services				\$341,752	\$341,752		\$341,752
Total Department: 531:			\$3,917	\$293	\$341,752	\$341,752		\$341,752

Town of Mammoth Lakes

FY2023/24 Adopted Budget - Assessment Districts

Period: 00/23

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Department: 599</b>								
856-599-49999	Transfers Out			\$500,000				
Total Department: 599:				\$500,000				



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<b>North Village BAD 2002-2</b>								
<b>North Village BAD 2002-2</b>								
857-000-30280	Tax Assessment	\$502	\$50,021	\$54,231	\$127,055	\$127,055		\$127,055
857-000-37002	Interest on Investments	\$3,148	\$1,981	\$13,972				
857-000-39999	Interfund Transfers In	\$20,591	\$12,322	\$29,136	\$75,000	\$75,000		\$75,000
Total North Village BAD 2002-2:		\$24,240	\$64,323	\$97,339	\$202,055	\$202,055		\$202,055
<b>Street Maintenance</b>								
857-450-40000	Regular Salaries	\$2,167	\$197	\$330				
857-450-40113	Overtime Wages	\$26						
857-450-41012	Workers Comp Insurance						\$1,474	\$1,474-
857-450-43031	Contractual Services	\$9,079	\$8,083	\$15,288	\$18,500	\$18,500		\$18,500
857-450-43130	Advertising & Legal Notices		\$270					
857-450-43404	Public Utilities	\$1,396	\$2,077	\$2,521			\$878	\$878-
Total Street Maintenance:		\$12,668	\$10,627	\$18,139	\$18,500	\$18,500	\$2,352	\$16,148
<b>Snow Removal</b>								
857-452-40000	Regular Salaries	\$1,471	\$2,012	\$5,958	\$21,748	\$21,748		\$21,748
857-452-40113	Overtime Wages	\$867	\$229	\$1,180				
857-452-40130	Comprehensive Leave				\$937	\$937		\$937
857-452-41002	Health Ins Premiums				\$8,435	\$8,435		\$8,435
857-452-41012	Workers Comp Insurance	\$396		\$1,273	\$1,454	\$1,454		\$1,454
857-452-41020	PERS (Retirement)	\$1,465	\$4,670	\$4,781	\$7,127	\$7,127	\$153,426	\$146,298-
857-452-43031	Contractual Services	\$17,661	\$47,886	\$17,461				
857-452-43404	Public Utilities	\$2,835	\$3,600	\$7,401				
857-452-45440	Snow Removal & Maint			\$83	\$70,000	\$70,000		\$70,000
Total Snow Removal:		\$24,694	\$58,396	\$38,136	\$109,702	\$109,702	\$153,426	\$43,724-
<b>Department: 531</b>								
857-531-40000	Regular Salaries	\$137						
857-531-43031	Contractual Services	\$187,026		\$1,889	\$113,555	\$113,555		\$113,555
Total Department: 531:		\$187,163		\$1,889	\$113,555	\$113,555		\$113,555

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>In Lieu Mello-Roos CFD 2005-01</b>								
<b>In Lieu Mello-Roos CFD 2005-01</b>								
859-000-30280	Tax Assessment	\$2,634	\$2,684	\$2,747	\$2,470	\$2,470		\$2,470
859-000-37002	Interest on Investments	\$104	\$78	\$596				
Total In Lieu Mello-Roos CFD 2005-01:		\$2,738	\$2,762	\$3,342	\$2,470	\$2,470		\$2,470
<b>Department: 460</b>								
859-460-43031	Contractual Services	\$1,303	\$798	\$1,402	\$945	\$945		\$945
Total Department: 460:		\$1,303	\$798	\$1,402	\$945	\$945		\$945

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Transit Facilities CFD 2013-3</b>								
<b>Transit Facilities CFD 2013-3</b>								
860-000-30280	Tax Assessment	\$26,497	\$18,037	\$51,992	\$7,800	\$7,800		\$7,800
860-000-37002	Interest on Investments	\$139	\$131	\$1,226				
860-000-37100	Refunds and Rebates		\$8,402	\$10,112				
Total Transit Facilities CFD 2013-3:		\$26,636	\$26,570	\$63,329	\$7,800	\$7,800		\$7,800
<b>Department: 475</b>								
860-475-43031	Contractual Services	\$9,650	\$18,729	\$29,879	\$3,008	\$3,008	\$2,735	\$273
Total Department: 475:		\$9,650	\$18,729	\$29,879	\$3,008	\$3,008	\$2,735	\$273

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Mammoth View BAD 2014-01</b>								
<b>Mammoth View BAD 2014-01</b>								
861-000-30280	Tax Assessment	\$116	\$3,739	\$4,475	\$5,200	\$5,200		\$5,200
861-000-37002	Interest on Investments	\$401	\$265	\$1,866				
Total Mammoth View BAD 2014-01:		\$517	\$4,004	\$6,341	\$5,200	\$5,200		\$5,200
<b>Department: 450</b>								
861-450-43031	Contractual Services	\$4,040	\$4,420	\$4,321	\$5,200	\$5,200		\$5,200
861-450-43130	Advertising & Legal Notices		\$243					
Total Department: 450:		\$4,040	\$4,663	\$4,321	\$5,200	\$5,200		\$5,200



## FRACTIONAL MELLO ROOS – HIGHLIGHTS FOR FY2023/24

### PROGRAM DESCRIPTION

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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

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This Fund has \$818,000 in anticipated revenues for FY2023-24 generated by charges for estimated tax revenue (\$200,000), facility fees (\$321,500), Corporate Sponsorship (\$75,000) advertising (\$30,000), food sales (\$4,250), Transfer-In (\$187,000) and Interest (\$250). The Transfer-In is an allocation from Measure R and the Town’s general fund to support Ice Rink and Mammoth RecZone operations.

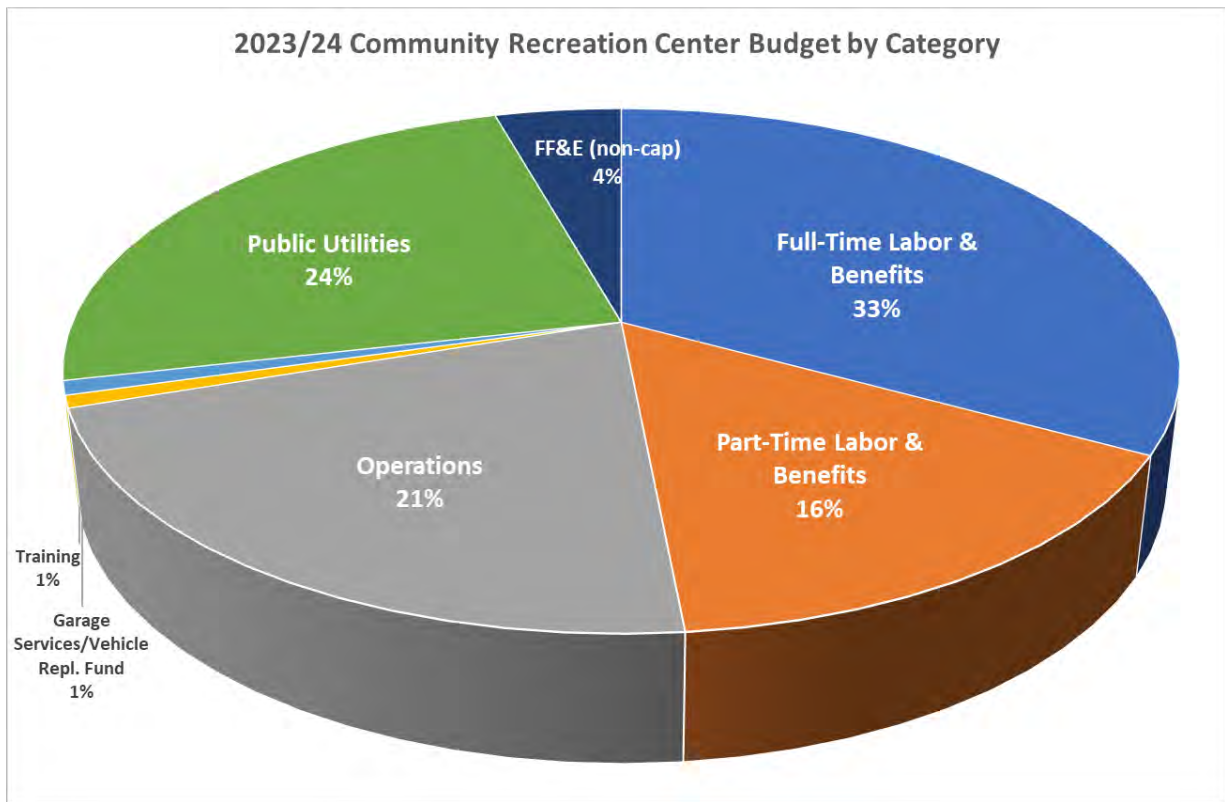
The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. The district was created to provide enhanced levels of service for designated Town Services. Fiscal year 2004-05 services are used as a baseline for service, meaning 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 and continue to be constructed providing levels of service beyond the baseline and therefore are allocated for these purposes. The entirety of these funds are dedicated to the operation of the new Community Recreation Center (CRC) at Mammoth Creek Park.

The Community Recreation Center (CRC) will be a Sprung Performance Arena enclosing an Olympic size ice rink that will operate in the winter and in the summer, durable sport tiles will cover the rink creating a 20,000 sq. foot Mammoth RecZone. Combined with community driven and professionally branded programming, the new year-round facility operated by the Parks and Recreation Department will be a game-changer for recreation in Mammoth Lakes.

The CRC is the major recreation amenity at Mammoth Creek Park that includes three complementary components: the natural play area; National Demonstration Site 7,700 sq. ft. inclusive playground and the new minor-mobility hub with parking for up to 118 vehicles.

**Community Recreation Center (CRC) Operations Overview**

- Fund: 858-436 (year-round operations budget)
- Budgeted Expenditures: \$686,599.60
- Strategy: *“Deliver high-quality, innovative and affordable recreation programming.”*
- Serves: Grade TK (5) – Seniors (65+)
- Staff: Full time: 1.7 FTE | 22 seasonal



Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Fractional Mello CDF 2004-01</b>								
<b>Fractional Mello CDF 2004-01</b>								
858-000-30280	Tax Assessment	\$203,760	\$203,915	\$200,193	\$200,000	\$200,000		\$200,000
858-000-31666	Food Sales - Rec				\$4,250	\$4,250		\$4,250
858-000-31676	Ice Rink Master	\$21,389	\$133,751	\$84,341	\$321,500	\$321,500		\$321,500
858-000-31678	RecZone Master		\$58	\$815				
858-000-31682	Advertising Charge				\$30,000	\$30,000		\$30,000
858-000-37002	Interest on Investments	\$60-	\$253	\$2,270	\$250	\$250		\$250
858-000-37100	Refunds and Rebates	\$2,550						
858-000-37210	Corporate Sponsorship				\$75,000	\$75,000		\$75,000
858-000-39999	Interfund Transfers In			\$162,000	\$187,000	\$187,000		\$187,000
Total Fractional Mello CDF 2004-01:		\$227,638	\$337,977	\$449,619	\$818,000	\$818,000		\$818,000
<b>Multi-Use Facility</b>								
858-436-40000	Regular Salaries	\$20,097	\$16,639	\$62,882	\$126,576	\$126,576	\$15,828	\$110,748
858-436-40111	Temporary Wages	\$44,434	\$47,050	\$62,633	\$99,625	\$99,625	\$39	\$99,585
858-436-40113	Overtime Wages	\$86	\$1,163	\$7,902	\$5,000	\$5,000	\$83	\$4,917
858-436-40130	Comprehensive Leave				\$4,386	\$4,386		\$4,386
858-436-41002	Health Ins Premiums			\$11,550	\$47,601	\$47,601	\$2,180	\$45,421
858-436-41012	Workers Comp Insurance	\$2,364	\$660	\$6,295	\$8,396	\$8,396	\$8,512	\$116-
858-436-41016	Unemployment Assessment	\$1,778	\$2,624	\$243				
858-436-41020	PERS (Retirement)	\$8,745	\$13,416	\$26,756	\$39,372	\$39,372	\$66,395	\$27,023-
858-436-41028	PARS (Part Time Retirement)	\$771	\$894	\$1,080	\$1,964	\$1,964		\$1,964
858-436-42006	Uniforms & Personal Equip	\$957	\$1,387	\$1,419	\$2,500	\$2,500		\$2,500
858-436-42007	Maintenance Supplies	\$2,123	\$2,764	\$11,026	\$11,500	\$11,500		\$11,500
858-436-42008	Recreation Supplies	\$4,014	\$8,812	\$5,840	\$8,000	\$8,000		\$8,000
858-436-42030	Special Operational	\$812	\$2,045	\$2,404	\$5,500	\$5,500		\$5,500
858-436-43031	Contractual Services	\$20,008	\$29,763	\$184,067	\$87,000	\$87,000		\$87,000
858-436-43066	Vehicle & Equip Replacement	\$2,969	\$3,737	\$5,191	\$5,179	\$5,179		\$5,179
858-436-43110	Mem'ships, Dues, Subscr, Publi	\$275	\$275	\$275	\$1,000	\$1,000		\$1,000
858-436-43120	Printing & Reproduction	\$2,283	\$846	\$610	\$10,000	\$10,000		\$10,000
858-436-43130	Advertising & Legal Notices		\$630	\$2,686	\$8,000	\$8,000		\$8,000
858-436-43150	Training, Ed, Conf & Mtgs	\$198	\$58	\$1,822	\$6,000	\$6,000		\$6,000
858-436-43404	Public Utilities	\$45,279	\$62,191	\$16,617	\$166,000	\$166,000	\$156	\$165,844
858-436-45010	Facility Lease	\$47,500	\$50,000	\$37,801	\$1	\$1		\$1
858-436-45050	Equip Maint Agreements				\$5,000	\$5,000		\$5,000
858-436-45080	Park Grounds & Bldgs Maint	\$4,015	\$4,723	\$2,273	\$5,000	\$5,000		\$5,000
858-436-46200	Machinery & Equip - Non Cap				\$30,000	\$30,000		\$30,000

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858-436-46460	Computer Hardware - Non Cap			\$783	\$3,000	\$3,000		\$3,000
858-436-49499	Debt Service - Principal & Int			\$27				
Total Multi-Use Facility:		\$208,710	\$249,676	\$452,181	\$686,600	\$686,600	\$93,193	\$593,406
<b>Parks, Bldgs &amp; Trails Maint</b>								
858-438-40000	Regular Salaries	\$2,586	\$8,765	\$3,806			\$2,867	\$2,867-
858-438-40111	Temporary Wages	\$2,930	\$3,616	\$2,280			\$2,438	\$2,438-
858-438-40113	Overtime Wages	\$52					\$59	\$59-
858-438-41020	PERS (Retirement)							
858-438-42007	Maintenance Supplies			\$730				
858-438-43031	Contractual Services	\$5,589	\$3,143	\$4,173				
858-438-43404	Public Utilities	\$1,600	\$2,609	\$58,340			\$26	\$26-
858-438-45080	Park Grounds & Bldgs Maint	\$810	\$388					
Total Parks, Bldgs & Trails Maint:		\$13,567	\$18,521	\$69,329			\$5,390	\$5,390-





## **GARAGE SERVICES – HIGHLIGHTS FOR FY2023-24**

### **DESCRIPTION**

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The Vehicle Service Fund, also referred to as the Garage, is used to track maintenance costs 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 account is known as an internal service fund where expenses are covered by work performed for other departments.

In addition to internal service, the Garage services outside entities. These outside agencies include Eastern Sierra Transit Authority, Mammoth Unified School District, Mammoth lakes Fire Department, and some Mono county vehicles. The Garage provides repair and preventative maintenance services as well as managing access to the Town fuel island. The Town provides both diesel and gasoline to our partners. The fund has a projected budget of \$1,598,068 for FY23/24. The expenditure includes a transfer out to Gas Tax of \$60,000 to cover 50% of maintenance for the garage facility.

### **BUDGET HIGHLIGHTS - Major Budget Changes**

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The Town continues to manage Fund 915 which separated the vehicle replacement fund from general garage activities.

### **PRIORITIES FOR FY2023-24: WORK PLAN HIGHLIGHTS**

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Continue to provide appropriate levels of support to Town fleet as well as contracted services. Participate in snow management operations. Complete overhauls/preventive maintenance on winter snow removal equipment during summer months. Work with all departments and contractual partners on purchasing new vehicles and equipment. Complete the implementation of a fleet and parts management software program including reorganization and inventory of the parts room. Finish the remediation to the fuel island.

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Vehicle Service</b>								
<b>Vehicle Service</b>								
910-000-31602	Charges for Services	\$531,959	\$572,090	\$369,744	\$490,000	\$490,000		\$490,000
910-000-31920	Garage-Other Governments	\$61,071						
910-000-31922	Garage-ESTA	\$364,301	\$654,541	\$897,854	\$810,000	\$810,000	\$65,034-	\$875,034
910-000-31924	Garage Services: County	\$2,282	\$5,843	\$41,980	\$10,000	\$10,000	\$143-	\$10,143
910-000-31926	Garage Services: MLFPD	\$31,158	\$55,729	\$102,761	\$80,000	\$80,000	\$131-	\$80,131
910-000-31928	Garage: Schools	\$12,940	\$85,202	\$180,908	\$95,000	\$95,000	\$174-	\$95,174
910-000-32230	Equip Replacement Charge	\$903,493						
910-000-37002	Interest on Investments	\$40,326	\$7,661	\$67,891				
910-000-37100	Refunds and Rebates	\$4,294	\$34		\$8,653	\$8,653		\$8,653
910-000-39999	Interfund Transfers In		\$50,000	\$35,000				
Total Vehicle Service:		\$1,951,824	\$1,431,100	\$1,696,138	\$1,493,653	\$1,493,653	\$65,482-	\$1,559,135
<b>Garage Operations</b>								
910-456-40000	Regular Salaries	\$484,217	\$514,288	\$517,388	\$534,824	\$534,824	\$112,236	\$422,588
910-456-40113	Overtime Wages	\$8,095	\$29,052	\$59,568			\$13,255	\$13,255-
910-456-40130	Comprehensive Leave	\$4,541	\$3,312-		\$19,568	\$19,568		\$19,568
910-456-41002	Health Ins Premiums	\$180,541	\$195,693	\$187,804	\$196,926	\$196,926	\$35,412	\$161,514
910-456-41012	Workers Comp Insurance	\$29,639	\$22,036	\$31,466	\$35,542	\$35,542	\$36,030	\$488-
910-456-41020	PERS (Retirement)	\$167,728	\$577,659	\$172,421	\$179,808	\$179,808	\$88,253	\$91,555
910-456-42002	Office Supplies	\$648						
910-456-42003	Misc Supplies		\$191					
910-456-42006	Uniforms & Personal Equip	\$9,267	\$9,287	\$9,508			\$3,395	\$3,395-
910-456-42016	Gasoline & Diesel	\$55						
910-456-42017	Vehicle Maintenance Parts	\$5,282	\$9,393	\$18,587				
910-456-43031	Contractual Services	\$8,807	\$1,100	\$1,101	\$10,000	\$10,000		\$10,000
910-456-43110	Mem'ships, Dues, Subscr, Publi				\$200	\$200		\$200
910-456-43150	Training, Ed, Conf & Mtgs	\$1,272		\$1,200	\$2,000	\$2,000		\$2,000
910-456-43404	Public Utilities		\$538		\$100	\$100		\$100
910-456-46010	Equipment Lease	\$6,456	\$5,987	\$1,076	\$100	\$100		\$100
910-456-46200	Machinery & Equip - Non Cap	\$31,974		\$482	\$3,000	\$3,000	\$8,496	\$5,496-
910-456-46460	Computer Hardware - Non Cap		\$8,625					
910-456-46480	Computer Software - Non Cap				\$10,000	\$10,000		\$10,000
Total Garage Operations:		\$938,521	\$1,370,537	\$1,000,601	\$992,068	\$992,068	\$297,076	\$694,992

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>General Fleet Garage</b>								
910-580-42016	Gasoline & Diesel	\$6,208	\$8,612	\$17,145	\$5,000	\$5,000		\$5,000
910-580-42017	Vehicle Maintenance Parts	\$9,461	\$5,004	\$8,681	\$5,000	\$5,000		\$5,000
Total General Fleet Garage:		\$15,669	\$13,616	\$25,825	\$10,000	\$10,000		\$10,000
<b>Parks Maintenance Garage</b>								
910-581-42016	Gasoline & Diesel	\$13,463	\$21,276		\$13,000	\$13,000		\$13,000
910-581-42017	Vehicle Maintenance Parts	\$29,010	\$29,458		\$10,000	\$10,000		\$10,000
Total Parks Maintenance Garage:		\$42,472	\$50,734		\$23,000	\$23,000		\$23,000
<b>Mono County Schools</b>								
910-582-42016	Gasoline & Diesel	\$3,113	\$7,379	\$7,365	\$8,000	\$8,000		\$8,000
Total Mono County Schools:		\$3,113	\$7,379	\$7,365	\$8,000	\$8,000		\$8,000
<b>Mono County Garage</b>								
910-583-42016	Gasoline & Diesel	\$2,097	\$7,826	\$26,935	\$5,000	\$5,000		\$5,000
Total Mono County Garage:		\$2,097	\$7,826	\$26,935	\$5,000	\$5,000		\$5,000
<b>Transit Garage Services</b>								
910-584-42016	Gasoline & Diesel	\$8,289	\$67,915	\$45,528	\$75,000	\$75,000		\$75,000
910-584-42017	Vehicle Maintenance Parts	\$4,934	\$16,360	\$14,389	\$35,000	\$35,000		\$35,000
Total Transit Garage Services:		\$13,223	\$84,275	\$59,917	\$110,000	\$110,000		\$110,000
<b>ESTA Garage</b>								
910-585-42016	Gasoline & Diesel	\$171,937	\$247,802	\$295,419	\$150,000	\$150,000		\$150,000
910-585-42017	Vehicle Maintenance Parts	\$125,478	\$145,594	\$145,936	\$75,000	\$75,000		\$75,000
Total ESTA Garage:		\$297,414	\$393,395	\$441,355	\$225,000	\$225,000		\$225,000
<b>Fire Dept - Garage</b>								
910-586-42016	Gasoline & Diesel	\$12,807	\$19,745	\$38,654	\$20,000	\$20,000		\$20,000
910-586-42017	Vehicle Maintenance Parts	\$10,069	\$23,837	\$12,011	\$15,000	\$15,000		\$15,000
Total Fire Dept - Garage:		\$22,876	\$43,582	\$50,665	\$35,000	\$35,000		\$35,000

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Mammoth Unified School</b>								
910-587-42016	Gasoline & Diesel	\$7,868	\$37,490	\$21,025	\$20,000	\$20,000		\$20,000
910-587-42017	Vehicle Maintenance Parts	\$2,569	\$24,613	\$50,674	\$25,000	\$25,000		\$25,000
Total Mammoth Unified School:		\$10,437	\$62,103	\$71,698	\$45,000	\$45,000		\$45,000
<b>Public Safety Garage</b>								
910-588-42016	Gasoline & Diesel	\$53,350	\$52,387	\$66,839	\$45,000	\$45,000		\$45,000
910-588-42017	Vehicle Maintenance Parts	\$37,228	\$26,254	\$35,911	\$40,000	\$40,000		\$40,000
Total Public Safety Garage:		\$90,578	\$78,641	\$102,750	\$85,000	\$85,000		\$85,000
<b>Interfund Transfers</b>								
910-599-49999	Transfers Out	\$75,404	\$87,498		\$60,000	\$60,000		\$60,000
Total Interfund Transfers:		\$75,404	\$87,498		\$60,000	\$60,000		\$60,000



**VEHICLE REPLACEMENT – HIGHLIGHTS FOR FY2023-24**

**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 689,230 to pay back the internal loan which should be paid off in FY2024-25. The difference between accrued fund balance and available cash is the unpaid loan. Below is a list of charges for the FY23-24 budget along with an example of the replacement calculations.

**Vehicle Replacement**

**Budgeted Replacement Cost**

Fund / Department	Description	Vehicle Replacement
100-416	General Fund - General Services	\$ 31,481
100-420	General Fund - Police	\$ 44,783
100-434	General Fund - Whitmore Rec Area	\$ 24,861
100-438	General Fund - Parks Maintenance	\$ 73,546
210-454	Gas Tax - Summer Equipment	\$ 177,830
210-455	Gas Tax - Winter Equipment	\$ 560,566
220-471	Airport - Operations	\$ 4,429
858-436	Fractional - Parks & Rec	\$ 5,179
		\$ 922,674

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

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### Planned Vehicle Replacement - FY23-24

Division	Unit Replaced	Type	Replacement Unit	Estimated Cost	Notes	
1	Public Works - Summer / Winter	L016	Loader	Cat 966GC	\$ 550,000	Includes Blade
1	Public Works - Summer / Winter	L019	Loader	Cat 966GC	\$ 550,000	Includes Blade
1	Public Works - Summer / Winter	BH01	Backhoe	Cat 430	\$ 225,000	
1	Public Works - Summer / Winter	T004	Plow Truck	Peterbuilt	\$ 242,000	Cinder Bed & Water Tank
1	Public Works - Summer / Winter	T005	Plow Truck	Peterbuilt	\$ 242,000	Cinder Bed & Water Tank
1	Public Works - Summer / Winter	PU17	Pickup	Ford F250	\$ 48,000	
4	Police Vehicles - Patrol	PD14	Pickup	Ford F150	\$ 65,000	Vehicle Cost plus outfit for Police Duty
4	Police Vehicles - Patrol	PD04	Pickup	Ford F150	\$ 65,000	Cost plus outfit for Police Duty
5	Administration - Engineering	A017	Pickup	Ford Ranger	\$ 38,000	
5	Administration - Engineering	A018	Pickup	Ford Ranger	\$ 38,000	
5	Administration - Town Manager	508, 509	SUV	Ford Explorer	\$ 44,000	New 2023
5	Administration - Office of Outdoor Rec	V001	Van	Ford Transit	\$ 45,000	Used Low Milage
					\$ 2,152,000	

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Vehicle Services</b>								
<b>Vehicle Services</b>								
915-000-32230	Equip Replacement Charge		\$918,930	\$966,284	\$922,674	\$922,674		\$922,674
915-000-36004	Other Grants		\$264,089					
915-000-37002	Interest on Investments		\$22,794	\$129,066				
915-000-37100	Refunds and Rebates			\$12,406				
915-000-37400	Sale of Fixed Assets		\$12,472					
915-000-39999	Interfund Transfers In		\$340,000	\$555,000	\$340,000	\$340,000		\$340,000
Total Vehicle Services:			\$1,558,285	\$1,662,756	\$1,262,674	\$1,262,674		\$1,262,674
<b>Vehicle &amp; Equip Replace</b>								
915-570-48100	Vehicles - Capital			\$462,757	\$2,152,000	\$2,152,000	\$327,410	\$1,824,590
915-570-48200	Machinery & Equip - Capital							
915-570-48300	Additions to the Fleet			\$143,999				
915-570-48990	Depreciation		\$408,628	\$2,802				
Total Vehicle & Equip Replace:			\$408,628	\$609,557	\$2,152,000	\$2,152,000	\$327,410	\$1,824,590



## DEBT SERVICE FUND - HIGHLIGHTS FOR FY2023-24

The Town has a variety of debt including the bond for the police station, and the bond payment for the MLLA settlement, and inter-fund loan between the General Fund and the Vehicle Replacement Fund. The Town has been accelerating the repayment of the internal loan and expects to have this debt paid off no later than FY24-25 with a current outstanding balance of \$931,207. The chart below reflects the debt payments made to external entities. The 2004 Bluff's development funding, paid for by assessments on property tax in the Bluffs was fully paid in FY21-22 and is no longer a part of our debt schedule. This adjustment is noted in fund 990 for debt payments as well as Fund 852 where the assessment revenue and expenditures are noted. 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 FY23-24	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Lease Revenue Bond (2015)	Refinance COP and Police Facility Funding	\$ 3,550,000	\$ 2,179,000	\$ 314,900	15 Years	FY2029-30	3.51%	General Fund Fund 100
Installment Sales Agreement (2017)	Multi Use Facility	\$ 5,500,000	\$ 3,445,000	\$ 613,482	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	\$ 23,995,000	\$ 19,830,000	\$ 1,871,113	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	\$ 510,690	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
<b>Total</b>		<b>\$ 44,041,126</b>		<b>\$ 3,650,184</b>				
	<b>General Fund Debt</b>			<b>\$ 2,526,013</b>				
	<b>Measure R Debt</b>			<b>\$ 613,482</b>				
	<b>Assessment District Debt</b>			<b>\$ 510,690</b>				

Formatted Account Number	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Actual	2023-24 Budget Remaining
<b>Debt Service</b>								
<b>Debt Service</b>								
990-000-31204	Franchise Fee: Solid Waste		\$124,671	\$110,559			\$12,885	\$12,885-
990-000-37002	Interest on Investments	\$9-	\$506-	\$7,371				
990-000-39999	Interfund Transfers In	\$4,451,268	\$4,426,682	\$7,526,291	\$3,273,382	\$3,273,382		\$3,273,382
Total Debt Service:		\$4,451,259	\$4,550,847	\$7,644,221	\$3,273,382	\$3,273,382	\$12,885	\$3,260,497
<b>Debt Service</b>								
990-590-43031	Contractual Services	\$3,660	\$3,750	\$6,170	\$5,000	\$5,000		\$5,000
990-590-49480	Other Debt Expense							
990-590-49491	Garage Service Loan							
990-590-49494	Debt SVCE-Multi Use Facility	\$614,441	\$612,733	\$615,747	\$613,482	\$613,482		\$613,482
990-590-49497	Debt Svce Lease Rev Bond 2015	\$314,540	\$157,040	\$472,040	\$314,900	\$314,900		\$314,900
990-590-49498	Debt Service MLLA Settlement	\$1,867,288	\$1,867,037	\$1,868,406	\$1,871,113	\$1,871,113		\$1,871,113
Total Debt Service:		\$2,799,928	\$2,640,560	\$2,962,363	\$2,804,495	\$2,804,495		\$2,804,495
<b>Interfund Transfers</b>								
990-599-49999	Transfers Out	\$700,000	\$440,000	\$2,475,000	\$340,000	\$340,000		\$340,000
Total Interfund Transfers:		\$700,000	\$440,000	\$2,475,000	\$340,000	\$340,000		\$340,000

## **RESOLUTION NO. 23-51**

### **RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2023-24**

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2023-24; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 21, 2023 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.

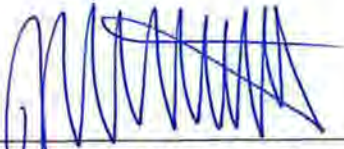
NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2023-24 Operating Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2023-24 for the Town of Mammoth Lakes, CA, effective July 1, 2023:
  - 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

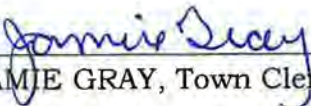
the Capital Project Fund as recommended by the Public Works Director and approved by the Town Manager to properly manage and account for the project's financial activity. Capital Project funds appropriated by the Town Council are continuously appropriated until the completion of the project.

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 21st day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
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 decreased by .03% and California per capita income changed by 4.44% for a combined adjustment of 4.41% for FY23-24. The appropriations limit for the Town increased from \$30,563,494 to \$31,910,937. 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 FY23-24, recommended to edit a mid-year policy update adopted by Town Council on 1/18/2023. This mid-year updated added a new investment vehicle, California Asset Management Program (CAMP) with an annual limit of \$20,000,000. Based on the performance of investments in CAMP, staff is recommending a limit increase to \$45,000,000. Funds invested in CAMP were removed from Local Agency Investment Fund (LAIF). Both CAMP and LAIF are similar municipal investment funds offered 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 rate of return under CAMP has outperformed LAIF 3-1 for the last fiscal year. The Town continues to invest a small portion of funds in LAIF to maintain the account. No additional changes are necessary for FY23-24.

### **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 FY23-24 staff has increased the baseline to \$30,000,000 and updated the target funding appropriately. Starting in FY23-24, Town Council approved funding of both Reserve for Economic Uncertainty (REU) Operating Reserve (OR) during the budget preparation. As a result of this policy decision, both these reserve elements are funded to policy to begin the fiscal year. 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 \$6,000,000 for FY23-24. Staff includes interest earned from the Mono County Investment Pool to reduce the General Funds needed to meet policy during the budget process. This element is fully funded and in 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 (\$30,000,000) or roughly \$1,500,000. 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 FY23-24 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 FY23-24. 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. 23-47**

**RESOLUTION OF THE TOWN COUNCIL  
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,  
ESTABLISHING THE APPROPRIATION LIMIT  
FOR FISCAL YEAR 2023-24 PURSUANT TO ARTICLE XIII B  
OF THE STATE OF CALIFORNIA CONSTITUTION**

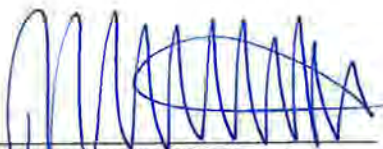
WHEREAS, Article XIII B of the California Constitution establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions; and

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

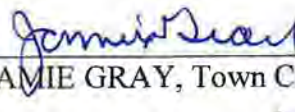
WHEREAS, for Fiscal Year 2023-24, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors.

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2023-24 is \$31,910,937 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 21<sup>st</sup> day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

**ARTICLE XIII B APPROPRIATIONS LIMIT**  
**Fiscal Year 2023-24**

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 FY2023-24, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

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

2022-23 Adjustment Factors

Mono County Population Change	= 0.9997 (-0.03% change)
California Per Capita Income Change	= 1.0444 (4.44% change)
Combined Change = 0.9997 x 1.0444	= 1.0441

2023-24 Appropriations Limit \$31,910,937

Not all Town appropriations are subject to the limitations 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. 23-47 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

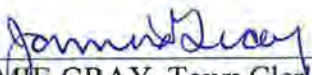
AYES:                        Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES:                        None

ABSENT:                     None

ABSTAIN:                    None

DISQUALIFICATION:       None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

## ARTICLE XIII B APPROPRIATIONS LIMIT Fiscal Year 2023-24

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 FY2023-24, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2022-23 Appropriations Limit	\$30,563,494
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### 2022-23 Adjustment Factors

Mono County Population Change	= 0.9997 (-0.03% change)
California Per Capita Income Change	= 1.0444 (4.44% change)
Combined Change = $0.9997 \times 1.0444$	= 1.0441

2023-24 Appropriations Limit	\$31,910,937
------------------------------	--------------

Not all Town appropriations are subject to the limitations 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.

**RESOLUTION NO. 23-48**

**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

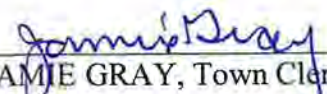
WHEREAS, upon a recent review of the Investment Policy, the Administrative Services/ Finance Director recommends one amendment to the policy to expand the limit of California Asset Management Program (CAMP) investment to \$45,000,000 to accommodate the Town's investment needs.

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 21st day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

**TOWN OF MAMMOTH LAKES  
INVESTMENT POLICY  
Fiscal Year 2023-24**

**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
CAMP	\$45,000,000	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. 23-48 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

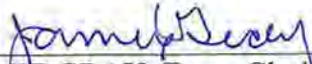
AYES:                        Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES:                       None

ABSENT:                   None

ABSTAIN:                  None

DISQUALIFICATION:   None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

**RESOLUTION NO. 23-49**

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

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

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

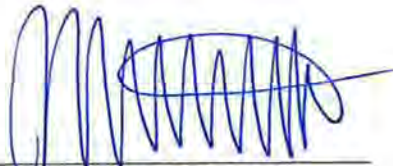
WHEREAS, annual review includes update of the baseline revenue used to determine policy parameters; and

WHEREAS, the Administrative Services/Finance Director recommends a change in baseline revenue, to approximate General Fund revenue for FY23-24, increasing baseline to \$30,000,000; and

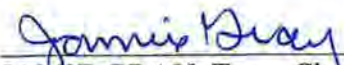
WHEREAS, no other adjustments to rates or structure are recommended for the Town's reserve policy update.

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 21<sup>st</sup> day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

## Reserve Policy – Town of Mammoth Lakes

Updated June 2023

### 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**



**FY23-24 Baseline Revenue \$30,000,000 to be used in the calculation of both REU and OR**



**Baseline General Fund Revenue: \$30,000,000**

Reserve for Economic Uncertainty (REU) Target:	20% of \$30,000,000 =	\$6,000,000
Operating Reserve (OR) Target:	5% of \$30,000,000 =	\$1,500,000
<b>Targeted Minimum Reserve Balance =</b>		<b>\$7,500,000</b>

### 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:** \$6,000,000 for FY23-24 based on 20% of Baseline Revenue established for FY23-24. 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:** \$1,500,000 for FY23-24 based on 5% of Baseline Revenue established for FY23-24. 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         )         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. 23-49 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

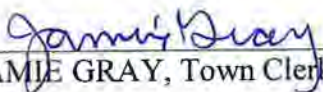
AYES:                     Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES:                    None

ABSENT:                 None

ABSTAIN:                None

DISQUALIFICATION:    None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

**RESOLUTION NO. 23-50**

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

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

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

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

WHEREAS, prior to SB 1029, Section 8855 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.



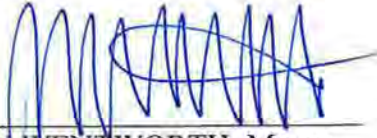
NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

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 21st day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

# Town of Mammoth Lakes, California

## Debt Management Policy



**FY2023-24**



**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 6/21/2023. The Debt Policy may be amended by the Town Council as it deems appropriate from time to time in the prudent management of the debt of the Town.

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## **“FINDINGS”**

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

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

## **“POLICIES”**

### **“Purposes for Which Debt May Be Issued”**

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

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

### **“Long-Term Debt”**

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

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

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

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

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

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

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

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

#### **“Financings on Behalf of Other Entities”**

The Town may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of Town. In such cases, the Town shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and

that the issuance of such debt is consistent with the policies set forth herein. In no event will the Town incur any liability or assume responsibility for payment of debt service on such debt.



## **“TYPES OF DEBT”**

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

### **“General Obligation (GO) Bonds”**

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

### **“Revenue Bonds”**

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

### **“Lease-Backed Debt/Certificates of Participation” (COP/Lease Revenue Bonds)**

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

### **“Special Assessment/Special Tax District Debt”**

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

### **“Tax Allocation Bonds”**

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

**“Multi-Family Mortgage Revenue Bonds”**

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

**“HUD Section 108 Loan Guarantee Program”**

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

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

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

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

**“Internal Debt”**

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

## **“METHOD OF SALE”**

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

### **“Competitive Sale”**

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

### **“Negotiated Sale”**

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

### **“Direct Placement”**

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

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

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

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

**“RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET”**

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

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

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

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

**“POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES”**

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

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

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

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

### **“INTERNAL CONTROL PROCEDURES”**

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

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

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

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

### **“WAIVERS OF DEBT POLICY”**

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

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 23-50 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

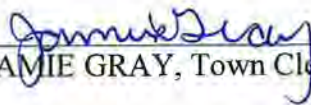
AYES:                       Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES:                       None

ABSENT:                   None

ABSTAIN:                  None

DISQUALIFICATION:      None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

## RESOLUTION NO. 23-45

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

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

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

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

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

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

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

WHEREAS, it is the intention of the Town Council to develop a schedule of fees and charges based on the Town's budget and projected costs reasonably borne for Fiscal Year beginning July 1, 2023; 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, 2023, 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, 2023.

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


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

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

PASSED, APPROVED AND ADOPTED this 21st day of June 2023

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk



**ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 23-24**

Item	Note	Fee	Description
Business Tax Annual Renewal Fee <sup>1</sup>	Annual Renewal Business Tax Certificate Processing	\$20	Per certificate
Certified Properties Renewal Fee	Annual Renewal Certified Property Certificate Processing	\$45	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	\$20	Per Sheet
Duplicate B.T.C. Fee	Duplicate B.T.C.	\$15	Per certificate
Insurance Application Processing Charge	Special Event Insurance Processing (After 1st Hour)	Cost Accounted	
Business Application Fee <sup>1</sup>	New or Re-opened Business Application Processing	\$75	Per certificate
Business Application Fee Home Occupancy <sup>1</sup>	New, Moved or Re-opened Business Application: Home Occupancy	\$35	Per certificate
Business Application Fee Planning Review <sup>1</sup>	New, Moved or Re-opened Business Application: Planning Review	\$10	Per certificate
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	\$25	
Returned check (NSF) Fee	Returned Check (NSF): Repeated Attempts at Collection	\$60	Secondary collection efforts
Sales of Maps, Copies & Publications	Printed Materials/Maps Prod./Sale	Cost Accounted	
B.T.C. Listing Fee	B.T.C. Listing (Selected or Total List)	\$20	Report
Town Municipal Code Update Fee	Town Municipal Code Update	Cost Accounted	
Transient Occupancy Tax Registration Fee	TOT Registration Certificate	\$26	Per certificate
Cannabis Business Registration Fee	Cannabis Business Certificate	\$8,000	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		
<b>Notes:</b>			
1. Fees are suspended for businesses with less than \$5000.00 in gross receipts including the \$4 CASp fee.			
<b>Highlight = Fee Change from Prior Year</b>			
<b>Services and Fees Removed FY23-24</b>			
Notary Public Fee	Notary Public Service	\$10	Per Notarization
B.T.C. Listing Fee	Selected B.T.C. Listing	\$6	Report

# AIRPORT FEE SCHEDULE FY 23-24

Item	Ramp Facility Fee	Overnight Parking Fee (Per Night)
TBM Turbo Prop less than 70 gallons	\$170.00	\$55.00
TBM Turbo Prop more than 70 gallons	\$0.00	\$55.00
Single Engine Turbo Prop less than 70 gallons (Pilatus)	\$295.00	\$80.00
Single Engine Turbo Prop more than 70 gallons	\$0.00	\$80.00
Twin Engine Turbo Prop (Up to King Air 350), less than 100 gallons	\$375.00	\$100.00
Twin Engine Turbo Prop (Up to King Air 350), more than 100 gallons	\$0.00	\$100.00
Light Jet less than 150 gallons	\$450.00	\$125.00
Light Jet more than 150 gallons	\$0.00	\$125.00
Medium Jet less than 200 gallons	\$550.00	\$250.00
Medium Jet more than 200 gallons	\$0.00	\$250.00
Heavy Jet less than 300 gallons	\$850.00	\$375.00
Heavy Jet more than 300 gallons	\$0.00	\$375.00
Ambulance less than 35 gallons	\$45.00	\$45.00
Ambulance more than 35 gallons	\$0.00	\$45.00
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	\$20.00	\$20.00
Light Single more than 15 gallons	\$0.00	\$10.00
Heavy Single less than 25 gallons	\$30.00	\$30.00
Heavy Single more than 25 gallons	\$0.00	\$15.00
Light Twin less than 35 gallons	\$45.00	\$45.00
Light Twin more than 35 gallons	\$0.00	\$20.00
Heavy Twin less than 45 gallons	\$55.00	\$55.00
Heavy Twin more than 45 gallons	\$0.00	\$25.00

# AIRPORT FEE SCHEDULE FY 23-24

Monthly Tie Down & Vehicle Fees	
Item	
Monthly Tie Down Single	\$138.00
Monthly Tie Down Single Vehicle Fee	\$93.00
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	\$93.00
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	\$125.00
Monthly Vehicles & Trailers over 30 feet	\$140.00
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)**	\$0.00
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*	12 cents per gallon
Fuel Flowage Low Lead Self Serve*	5 cents per gallon
Fuel Flowage Military and Airline*	12 cents per gallon
Production's at Airport**	Cost Accounted

# AIRPORT FEE SCHEDULE FY 23-24

Item	Miscellaneous Fees	Notes
Initial Security Threat Assessment*	\$40.00	
Ground Transportation - Airport Use Pick up / Drop Off	\$100.00	per month
Ground Transportation - Kiosk 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**

# COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 23-24

Permit/Service Title	Fee¹
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
Concept Review (CR)	Cost Accounted, \$10,000 Deposit
Design Review - Administrative (New Single Family) (ADR)	Cost Accounted, \$2,500 Deposit
Design Review - Administrative (Not New Single Family)	1,071.00
Design Review - (Repaint Only) (ADR)	\$ 582.00
Design Review - Major (DR)	\$222
Design Review - Minor (DR)	Cost Accounted, \$2,500 Deposit
Development Agreement (DA)	\$ 1,407.00
District Zoning Amendment - Map Amendment (DZA)	Cost Accounted, \$10,000 Deposit
Film Permit (FP)	Cost Accounted, \$6,000 Deposit
General Plan Amendment (GPA)	\$50
Landscape Document Package (LDP)	Cost Accounted, \$10,000 Deposit
Lot Line Adjustment (LLA)	\$152
New Construction Fee (Collected at Building Permit)	\$ 1,096.00
Planning Services Review / Investigation (PSR)	\$20 sq. ft. of Habitable Space
Sign Permit - Master Sign Program (New) (SP)	Cost Accounted, \$500 Deposit
Sign Permit - Master Sign Program (Amendment) (SP)	Cost Accounted, \$1,000 Deposit
Sign Permit - Permanent Sign (SP)	Cost Accounted, \$1,000 Deposit
Sign Permit - Temporary Sign (SP)²	\$334
Tentative Parcel Map (Includes TPM amendments) (TPM)	\$77
Tentative Tract Map (Includes TTM amendments) (TTM)	Cost Accounted, \$6,000 Deposit
Time Extension Request - Major (TER)	Cost Accounted, \$6,000 Deposit
Time Extension Request - Minor (TER)	\$1,053
Tree Removal Permit (TRP)	\$200
	\$10

# COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 23-24

Permit/Service Title	Fee <sup>1</sup>
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

<sup>1</sup> 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.

<sup>2</sup> No fees are required for community event signs per Municipal Code §17.48.090.N.2.a.

# PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 23-24

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
<b>The following fees are for sites where the Town collects the fee / At locations where a private contractor collects the fee the charges may be different</b>		
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
<b>The following Fees are currently being waived per Council Policy</b>		
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 property maintained so as not to be a hazard to the public per site.	

**Highlight = Fee Change from Prior Year**

**2023/24 Park and Recreation Department Master Fee Schedule**

Updated: 3/15/2023 PRC Approved: 3/7/2023 TC Review: 3/15/2023

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	2022/23 FEES	2023/24 APPROVED FEES	Change/Notes	
31470	<b>LEISURE AND CULTURAL FEES</b>							
	Administrative Permit for Events	Administrative Permit for Events		NA	\$ 230.00	\$ 230.00	per event	
	Administrative Permit for Events	Administrative Permit for Events that require a road closure		NA	\$ 500.00	\$ 500.00	Direct cost recovery fee for temp. road closure requiring council resolution	
	Special Event Equipment Use Deposit	Event organizers use own purchased equipment		NA	\$ 275.00	\$ 275.00	per event	
XXXXX	<b>PICKLEBALL COURTS/MULTIUSE COMPLEX</b>							
	Tournament Rental Fee	6 Courts/entire rink area		\$ 36.00	NA	\$ 45.00	Per hour - must have approval from Director, includes 1 employee	
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required	
60010	<b>COMMUNITY CENTER</b>							
	Community Center - Contractual Agreement	Any org. with a contractual arrangement with TOML					As specified by contract	
	Community room	Rental Fee	\$ 5.00	\$ 26.00	\$ 31.00	\$ 32.50	Per hour - 2 hour min.	
	Community room	Rental Fee		\$ 168.00	\$ 200.00	\$ 210.00	Per day (8 hours)	
	Set Up Charge	Setup Surcharge		NA	\$ 83.00	\$ 87.00	Added to reservation if facility set-up required	
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required	
60012	<b>COMMUNITY CENTER TENNIS COURTS</b>							
	Tennis Courts - Contractual Agreement	Any org. with a contractual arrangement with TOML					As specified by contract	
	Tennis Courts Rental Fee	1-4 Courts		\$ 13.50	\$ 15.50	\$ 16.50	Per court per hour for exclusive use	
	Tournament Rental Fee	Staff supervision or facility staff fee for events		NA	\$ 27.50	\$ 29.00	Per hour - must have approval from Director, includes 1 employee	
60020	<b>SHADY REST PARK</b>							
	Shady Rest Park - Contractual Agreement	Any org. with a contractual arrangement with TOML					As specified by contract	
	Picnic Shelter - Rental Fee	Rental Fee		\$ 26.00	\$ 31.00	\$ 32.50	Per hour - 2 hr. min	
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required	
	Picnic Shelter Entertainment Area	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Softball Field - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	per hour	
	Skate Park	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Volleyball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Basketball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Soccer Field - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Shady Rest DiscGolfPark - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Parking Lot Rental Fee	Parking Lot Rental		\$ 13.50	\$ 15.50	\$ 16.50	Per hour	
	Tournament Rental Fee	Rental Fee		\$ 50.50	\$ 60.00	\$ 63.00	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	\$ 29.00	Per hour - must have approval from Director	
60022	<b>MAMMOTH CREEK PARK</b>							
	Shady Rest Park - Contractual Agreement	Any org. with a contractual arrangement with TOML					As specified by contract	
	Picnic Shelter - Rental Fee	Rental Fee		\$ 26.00	\$ 31.00	\$ 32.50	Per hour - 2 hr. min	
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required	
	Picnic Shelter Entertainment Area	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	per hour	
	Softball Field - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Skate Park	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Volleyball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Basketball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
	Soccer Field - Rental Fee	Rental Fee		\$ 13.50	\$ 15.50	\$ 16.50	Per hour - 2 hour min.	
60022	<b>TRAILS END PARK</b>							
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML					As specified by contract	
	Picnic Shelter Rental Fee	Rental Fee		\$ 15.50	\$ 18.00	\$ 19.00	Per hour - 2 hr. min	
	Parking Lot Rental Fee	Parking Lot Rental		\$ 13.50	\$ 15.50	\$ 16.50	Per hour	
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required	
	Picnic Shelter Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	\$ 27.50	\$ 29.00	Per hour - must have approval from Director	
	56811	<b>WHITMORE RECREATION AREA</b>						
		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		\$ 26.00	\$ 31.00	\$ 32.50	Per hour - 2 hour min.
		Synthetic Turf Rental Fee	Rental Fee		\$ 26.00	\$ 31.00	\$ 32.50	Per hour - 2 hour min.
Tournament Rental Fee		Rental Fee		NA	\$ 60.00	\$ 63.00	Per hour - must have approval from Director	
Track or Sports Field Staff Supervision Fee		Staff supervision or facility staff fee for events		NA	\$ 27.50	\$ 29.00	Per hour - must have approval from Director	
Ball Field Rental Fee		Ball Field Rental		\$ 13.50	\$ 15.50	\$ 16.50	Per hour	
Parking Lot Rental Fee		Parking Lot Rental		\$ 13.50	\$ 15.50	\$ 16.50	Per hour	
Facility Cleaning Fee		Facility Cleaning Fee		NA	\$ 55.00	\$ 100.00	Added to reservation if cleaning/trash required	
56118		<b>WHITMORE POOL</b>						
	Whitmore Pool	Any org. with a contractual arrangement with TOML					As specified by contract	
	Whitmore Pool	Entrance - Adult (18+)		NA	\$ 6.00	\$ 6.00	Per entry	
	Whitmore Pool	Entrance - Senior (65+)(Military (Show ID)		NA	\$ 5.00	\$ 5.00	Per entry	
	Whitmore Pool	Entrance - Youth (<18)		NA	\$ 4.00	\$ 4.00	Per entry	
	Whitmore Pool	Entrance - Child (1-5 yrs.)		NA	\$ 2.50	\$ 2.50	Per entry	
	Whitmore Pool	Premium lane surcharge		NA	\$ 5.00	\$ 5.00	per lane/entry	
	Whitmore Pool	Season Pass adult (18+)		NA	\$ 154.00	\$ 154.00	Per season	
	Whitmore Pool	Season Pass Youth (<18)		NA	\$ 66.00	\$ 66.00	Per season	
	Whitmore Pool	Mammoth Lakes Youth Swim Team Season Pass (20% discount off youth rate)		NA	\$ 53.00	\$ 53.00	Per season (must be paid member of Swim Team)	



**2023/24 Park and Recreation Department Master Fee Schedule**

Updated: 3/15/2023      PRC Approved: 3/17/2023      TC Review: 3/15/2023

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (20%)	2022/23 FEES	2023/24 APPROVED FEES	Change/Notes
	Whimere Pool	Season Pass Senior (65+)		NA	\$ 132.00	\$ 132.00	Per season
	Whimere Pool	Season Pass Family		NA	\$ 209.00	\$ 209.00	Per season
	Whimere Pool	Punch Card (5) Adult "Swim Pass"		NA	\$ 30.00	\$ 30.00	6th swim FREE
	Whimere Pool	Punch Card (5) Senior/Military "Swim Pass"		NA	\$ 25.00	\$ 25.00	6th swim FREE
	Whimere Pool	Punch Card (5) Youth "Swim Pass"		NA	\$ 20.00	\$ 20.00	6th swim FREE
	Whimere Pool	Punch Card (5) Child "Swim Pass"		NA	\$ 12.50	\$ 12.50	6th swim FREE
	Whimere Pool	Water Polo League		NA	\$ 110.00	\$ 110.00	per team
	Whimere Pool	Shower		NA	\$ 2.50	\$ 2.50	Per entry
	Whimere Pool	Non-Swimmers		NA	\$ 4.00	\$ 4.00	Per entry
	Whimere Pool	Group Rate (10+ people) - All ages		NA	\$ 2.50	\$ 2.50	Husky Club
	Whimere Pool	Group Rate - Child		NA	\$ 27.50	\$ 27.50	Per hour - must have approval from Director
	Whimere Pool	Staff supervision of facility staff fee for events		\$ 120.00	\$ 150.00	\$ 150.00	Per hour - Includes 2 lifeguards
	Whimere Pool	Pool Rental Fee		\$ 98.00	\$ 120.00	\$ 120.00	Non-exclusive use, includes admission for 20 and shade structure with table
	Whimere Pool	Group/Party Area Rental		NA	\$ 15.00	\$ 15.00	New per session
	Whimere Pool	Instructional Program		NA	\$ 55.00	\$ 55.00	5-day session, for 30 minutes/day
	Whimere Pool	Group Swim Lessons - 5 day sessions/6 week program		NA	\$ 40.00	\$ 40.00	Per 30 minutes
	Whimere Pool	Private Swim Lessons		NA	\$ 10.00	\$ 10.00	per session
	Whimere Pool	Recreational Program Fee		NA	\$ 15.50	\$ 16.50	Per hour
	Whimere Pool	Parking Lot Rental		NA	\$ 15.50	\$ 16.50	Per hour
<b>58120</b>	<b>Community Recreation Center /LA Kings Ice at Mammoth Lakes</b>						
	Ice Rink	Any org. with a contractual arrangement with TOML					As specified by contract
	Ice Rink	Admission Adult (18-64 yrs.)		NA	\$ 11.00	\$ 11.00	Per session (excludes rental) - \$16 with rental
	Ice Rink	Admission Youth (6-17 yrs.)		NA	\$ 9.00	\$ 9.00	Per session (excludes rental) - \$14 with rental
	Ice Rink	Community Skate Special (6+)		NA	\$ 8.00	\$ 10.00	Per session (includes rental) - same as group rate/shorter session
	Ice Rink	Admission Children (5 and under)		NA	\$ -	\$ -	Free with paid adult
	Ice Rink	Admission Senior/Military/College student (65+ yrs./ID)		NA	\$ 9.50	\$ 9.50	Per session (excludes rental) - \$14.50 with rental
	Ice Rink	Skate Rental		NA	\$ 4.00	\$ 5.00	Per session use
	Ice Rink	Skate Assist Aids		NA	\$ 12.00	\$ 15.00	Per use
	Ice Rink	Helmet Rental		NA	\$ 6.00	\$ 7.50	Per use
	Ice Rink	Group Rate (Youth+) - min. 10		NA	\$ 10.00	\$ 10.00	Per session (includes rental) - limited to available sessions
	Ice Rink	Inj/Mono K-12 Student w/School ID		NA	\$ 5.00	\$ 5.00	Per session use, includes rental
	Ice Rink	Skate Sharpening		NA	\$ 12.00	\$ 15.00	Per pair (hockey/figure skates)
	Ice Rink	5 Punch Card - Skate Sharpening		NA	NA	\$ 60.00	5 pairs (Hockey and Figure Skates)
	Ice Rink	5 Punch Card - Adult		NA	NA	\$ 80.00	6th Session Free with rentals (\$13.33/visit)
	Ice Rink	5 Punch Card - Senior/Military/college		NA	NA	\$ 72.50	6th Session Free with rentals (\$12.08/visit)
	Ice Rink	5 Punch Card - Youth		NA	NA	\$ 70.00	6th Session Free with rentals (\$11.66/visit)
	Ice Rink	5 Punch Card - Child		NA	NA	\$ 25.00	6th Session Free with rentals (\$4.16/visit)
	Ice Rink	Drop-In Skating Lesson Rate (includes helmet rental)		NA	\$ 15.00	\$ 15.00	Per session
	Ice Rink	Instructional Programs		NA	\$ 75.00	\$ 75.00	Includes 6 sessions, skate/helmet rental.
	Ice Rink	Instructional Programs - Drop-in		NA	\$ 15.00	\$ 15.00	per session; includes skating, curling, hockey, etc.
	Ice Rink	Recreational Programs		NA	\$ 50.00	\$ 50.00	Includes 6 sessions, with skate/helmet rental.
	Ice Rink	Recreational Programs - Drop-in		NA	\$ 10.00	\$ 10.00	per session
	Ice Rink	Private Skating Lessons		NA	\$ 40.00	\$ 40.00	Per 30 minute session based on age/ability level of student
	Ice Rink	Adult Curling League (6 week session)		NA	\$ 195.00	\$ 195.00	Per team
	Ice Rink	Adult Play Fee - non instructional (hockey/curling)		NA	\$ 10.00	\$ 10.00	Per session
	Ice Rink	Youth Play Fee - non instructional (hockey/curling)		NA	\$ 5.00	\$ 5.00	Per session
	Ice Rink	Adult Hockey League		NA	\$ 1,500.00	\$ 1,500.00	Per Team
	Ice Rink	Season Pass - Adult (18-64 yrs.)		NA	\$ 170.00	\$ 195.00	Per season - includes rentals (excludes League Play)
	Ice Rink	Season Pass - Senior/Military/College student (65+ yrs./ID)		NA	NA	\$ 175.00	Per season - includes rentals (excludes League Play)
	Ice Rink	Season Pass - Youth (6-17 yrs.)		NA	\$ 120.00	\$ 170.00	Per season - includes rentals (excludes League Play)
	Ice Rink	NEW Season Pass - Inj/Mono K-12 Student w/School ID		NA	NA	\$ 60.00	Per season - includes rentals (excludes League Play)
	Ice Rink	Season Pass - Child (5 and under)		NA	NA	\$ 65.00	Per season - includes rentals
	Ice Rink	Season Pass - Mammoth Lakes Youth Hockey (30% DISC.)		NA	\$ 96.00	\$ 119.00	Per season (must be paid member of Mammoth Lakes Youth Hockey)
	Ice Rink	Ice Rental		\$ 150.00	\$ 240.00	\$ 300.00	Per hour
	Ice Rink	Parking Lot Rental		NA	\$ 15.50	\$ 16.50	Per hour
	Ice Rink	Curling Sheet rental		NA	\$ 125.00	\$ 125.00	Per hour - includes one lame, stones, equipment and ice prop
	Ice Rink	Birthday Party Packages		NA	Cost Acct	Cost Acct	Price based on number of people and services provided
<b>60032</b>	<b>Community Recreation Center /Summer</b>						
	RecZone	Any org. with a contractual arrangement with TOML					As specified by contract
	RecZone	1 Court Rental		\$ 24.00	\$ 30.00	\$ 30.00	Per court / per hour, includes equipment
	RecZone	3 Court/Rink Rental		\$ 60.00	\$ 70.00	\$ 75.00	Per hour, includes equipment
	RecZone	Small Multi-Purpose Space		\$ 16.00	\$ 20.00	\$ 20.00	Per hour, includes tables + chairs

2023/24 Park and Recreation Department Master Fee Schedule

Updated: 3/15/2023 PRC Approved: 3/7/2023 TC Review: 3/15/2023

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (20%)	2022/23 FEES	2023/24 APPROVED FEES	Change/Notes
	RecZone	Large Multi-Purpose Space		\$ 28.00	\$ 35.00	\$ 35.00	Per hour, includes tables + chairs
	RecZone	Facility Rental - subject to availability		\$ 200.00	\$ 200.00	\$ 250.00	Per hour, includes equipment (4hr min rental - max. 12 hr. rental), 50% deposit required at time of reservation.
	RecZone	Admission Adult (18-64 yrs.)		NA	\$ 6.00	\$ 6.00	Per entry + equipment
	RecZone	Admission Senior/Military (65+ yrs./ID)		NA	\$ 5.00	\$ 5.00	Per entry + equipment
	RecZone	Admission Youth (6-17 yrs.)		NA	\$ 4.00	\$ 4.00	Per entry + equipment
	RecZone	Admission Child (3-5 yrs.)		NA	\$ 2.50	\$ 2.50	Per entry + equipment
	RecZone	Admission Infant (Under 5 yrs.)		NA	FREE	FREE	With paying adult
	RecZone	Adult Mid-Week Special with equipment		NA	\$ 4.00	\$ 4.00	Per entry + equipment (Mon-Thur - non holiday)
	RecZone	Mon / Inyo County School Rate with rentals		NA	\$ 3.00	\$ 3.00	Includes rental
	RecZone	Five Fun Pass - Adult		NA	\$ 30.00	\$ 30.00	6th visit Free
	RecZone	Five Fun Pass - Senior/Military		NA	\$ 25.00	\$ 25.00	6th visit Free
	RecZone	Five Fun Pass (Youth)		NA	\$ 20.00	\$ 20.00	6th visit Free
	RecZone	Five Fun Pass (Child)		NA	\$ 12.50	\$ 12.50	6th visit Free
	RecZone	Camp Mammoth 4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	NA	\$ 168.00	CRC product for TK-K and Grades 1-2
	RecZone	Camp Mammoth Daily Drop-in fee		NA	NA	\$ 45.00	per day
	RecZone	Kids Club (After camp program at Mammoth RecZone (Monday-Thursday, 4-6pm)		NA	\$ 50.00	\$ 50.00	Includes Bike Squad, Adventure Club, Toddler Time
	RecZone	Recreation Programs - 6 weeks		NA	\$ 10.00	\$ 10.00	Kids Club/Session
	RecZone	Instructional Programs - 4 weeks		NA	\$ 45.00	\$ 45.00	Includes In-line Skating
	RecZone	Instructional Programs - 6 weeks		NA	\$ 75.00	\$ 75.00	Includes Tennis, Basketball, Soccer
	RecZone	Instructional Program - Drop In		NA	\$ 15.00	\$ 15.00	Per person, per session
	RecZone	Youth Leagues (self-regulated)		NA	\$ 5.00	\$ 5.00	Per child/session
	RecZone	Youth Leagues (with officials)		NA	\$ 10.00	\$ 10.00	Per child/session
	RecZone	Adult Youth Tournaments		NA	\$ 125.00	\$ 125.00	Per team. Includes Volleyball, Basketball, Futsal and Dodgeball
	RecZone	Adult Leagues (self-regulated)		NA	\$ 250.00	\$ 250.00	Per team. 10 weeks. Includes Volleyball and Dodgeball.
	RecZone	Adult Leagues (with officials)		NA	\$ 400.00	\$ 400.00	Per team. 10 weeks. Includes Basketball and Futsal.
	RecZone	Parking Lot Rental		NA	\$ 15.50	\$ 16.50	Per hour
	RecZone	Birthday Party Packages		NA	Cost Acct	Cost Acct	Price based on number of people and services requested
	RecZone	Youth Special Event Participant Fee		NA	\$ 5.00	\$ 6.00	Per entry
56815	Edison Theatre						
	Contractual Agreement	Any org. with a contractual arrangement with TOML		\$ 26.00	\$ 31.00	\$ 32.50	As specified by contract
	The Library/Conference Room	Rental Fee		NA	\$ 125.00	\$ 125.00	Per hour - 2 hour min.
	Edison Theatre	Rental Fee		NA	\$ 200.00	\$ 200.00	M/Fn. 4 hours
	Edison Theatre	Rental Fee		\$ 48.00	\$ 60.00	\$ 60.00	Per day (8 hours)
	Technical Assistance	Stage, sound, lights, etc.		\$ 13.50	\$ 15.50	\$ 16.50	Per hour
	Parking Lot Rental	Parking Lot Rental					
432	RECREATION PROGRAMS						
	ADULT						
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA	\$ 60.00	\$ 60.00	Per team
	Adult Summer Softball Tournament	Shady Rest Ball Fields		NA	\$ 425.00	\$ 425.00	Per team
	Adult Indoor Soccer "X" League	MHS Gym - winter		NA	\$ 450.00	\$ 450.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA	\$ 735.00	\$ 735.00	Per team
	Adult Summer Soccer League	Whitmore		NA	\$ 750.00	\$ 750.00	Per team
	Volleyball League	Indoors / self regulated		NA	\$ 175.00	\$ 175.00	Per team
	Adult Tennis Camp	4-day camp (3 hrs. in AM)		NA	\$ 150.00	\$ 150.00	Per person/camp
	Adult Tennis Camp Drop-in	1 day / 9am-noon		NA	\$ 50.00	\$ 50.00	Per day
	Private Lesson (30 mins)	60 minutes		NA	\$ 40.00	\$ 40.00	Per session
	Private Lessons (60 mins)	60 minutes		NA	\$ 70.00	\$ 70.00	Per session
	Recreational Programs - Drop In			NA	\$ 15.00	\$ 15.00	Per session. Includes Tennis
	Instructional Programs - Drop In			NA	\$ 10.00	\$ 10.00	Per session. Includes Tennis
	Adult Basketball League	NEW Program in MHS Gym - fall		NA	\$ 125.00	\$ 125.00	Per team
	YOUTH						
	Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 160.00	\$ 168.00	Includes Bike Camp, Spot Camp, Park 'n' Play Camp, Nature Camp, Sample Camp
	Signature Summer Camps	4-5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 220.00	\$ 230.00	Includes Adventure Camp, Mountain Bike Camp, Climbing Camp, Art Camp, Backpacking Camp and Aquatics Camp
	High School CIT Camp	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 220.00	\$ 230.00	Counselor in Training Camp
	Explorer Camps	3-day session (Mon-Fri 9am-12pm)		NA	\$ 140.00	\$ 147.00	
	Wave Rave Camp	3-day session (Wed-Fri 9am-4pm)		NA	\$ 140.00	\$ 147.00	
	Wave Rave Camp + Explorer	3-day session (Wed-Fri 9am-12pm)		NA	\$ 86.00	\$ 90.00	

**2023/24 Park and Recreation Department Master Fee Schedule**

Updated: 3/15/2023 PRC Approved: 3/7/2023 TC Review: 3/15/2023

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	2022/23 FEES	2023/24 APPROVED FEES	Change/Notes
	Challenger Soccer Camp	5-day Session (Full/Half Day) - Contract Instructor		NA	Cost Acct	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	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Leggo Playwell Technologies Camp	5-day Session - Contract Instructor		NA	Cost Acct	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Youtheatre			NA	\$ 220.00	\$ 230.00	Fees set by Instructor/Town Staff - per contract
	Instructional Programs			NA	\$ 15.00	\$ 15.00	Per session
	Recreation Programs	6 week session		NA	\$ 50.00	\$ 50.00	Includes Cooking Classes, Toddler Time, Hot Shots, Lip Sluggers, Insl. Bball
	Private Lesson (30 mins)			NA	\$ 40.00	\$ 40.00	Per Session. Includes up to 3 students. Includes Tennis
	Private Lesson (60 mins)			NA	\$ 70.00	\$ 70.00	Per Session. Includes up to 3 students. Includes Tennis

# PUBLIC SAFETY FEE SCHEDULE FY 23-24

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	\$40	Livescan
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	\$200	Vehicle
Vehicle Inspection	Vehicle Citation Issuance	\$0	Vehicle

# PUBLIC SAFETY FEE SCHEDULE FY 23-24

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 ( <b>\$20 Increase</b> )		\$50 Vehicle
Wild Animal Call Fee	Wild Animal Call		\$0 Call
<b>Parking Citations:</b>			
Parking Citations	4000a CVC Unregistered Vehicle	\$110	\$110
Parking Citations	5200a Missing License Plate	\$110	\$110
Parking Citations	5204a CVC No Current Tab Displayed	\$110	\$110
Parking Citations	21209a CVC Parked in a Bicycle Lane	\$110	\$110
Parking Citations	22500a CVC Parked in Intersection	\$110	\$110
Parking Citations	22500b CVC Parked in Crosswalk	\$110	\$110
Parking Citations	22500d Parked Within 15ft of Fire Department Driveway	\$110	\$110
Parking Citations	22500e CVC Blocking Driveway	\$110	\$110
Parking Citations	22500f CVC Parked on Sidewalk	\$110	\$110
Parking Citations	22500H CVC Double Parking	\$110	\$110
Parking Citations	22500I CVC Bus Zone	\$110	\$110
Parking Citations	22502a CVC Parking over 18" from Right Curb or Wrong Way	\$110	\$110
Parking Citations	22507.8a CVC Parking in Handicapped Zone	\$550	\$550
Parking Citations	22514 CVC Parked at Fire Hydrant	\$150	\$150
Parking Citations	22500.1 CVC Parked in Fire Lane	\$150	\$150
Parking Citations	22505a1 CVC Interfere With Traffic	\$110	\$110
Parking Citations	22505b CVC Park/Stand/Stop on State Highways	\$110	\$110
Parking Citations	22523a CVC Abandoned Vehicle	\$110	\$110
Parking Citations	MC 10.12.100 No Street Parking Nov 1-April 30	\$110	\$110
Parking Citations	MC 10.12.106 Obstructing Snow Removal	\$220	\$220
Parking Citations	MC 10.12.30 72-hour Parking	\$110	\$110
Parking Citations	MC 10.12.040 No Parking Zones Designated	\$110	\$110
Parking Citations	MC 10.12.080 Angle Parking Prohibited	\$110	\$110
Parking Citations	MC 10.12.082 Time Restricted Parking	\$110	\$110
Parking Citations	MC 10.12.084 Designated Zone	\$110	\$110
Parking Citations	MC 10.32.020 No Camping Town Roads	\$110	\$110

Highlight = Fee Change from Prior Year

Highlight = Feed Added FY23-24

**BUILDING DIVISION FEE SCHEDULE  
Fiscal Year 2023-2024**

**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 <sup>a, b, c</sup>**

Group (2021 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	338.88	327.46	319.76	307.63	289.42	280.47	298.24	268.37	259.83
A-1 Assembly, theaters, without stage	310.12	298.70	291.00	278.87	260.66	251.71	269.48	239.62	231.07
A-2 Assembly, nightclubs	275.09	266.93	259.34	250.54	234.96	228.26	241.54	213.57	206.65
A-2 Assembly, restaurants, bars, banquet halls	274.09	265.93	257.34	249.54	232.96	227.26	240.54	211.57	205.65
A-3 Assembly, churches	314.65	303.24	295.53	283.41	265.65	256.70	274.02	244.61	236.06
A-3 Assembly, general, community halls, libraries, museums	268.44	257.02	248.32	237.19	218.26	210.31	227.80	197.22	189.68
A-4 Assembly, arenas	309.12	297.70	289.00	277.87	258.66	250.71	268.48	237.62	230.07
B Business	263.16	253.51	244.15	233.85	213.00	204.65	224.67	187.98	179.49
E Educational	280.42	270.83	263.70	252.34	235.54	223.64	243.64	205.87	199.45
F-1 Factory and industrial, moderate hazard	161.70	154.21	144.70	139.94	124.72	118.51	133.72	103.40	96.83
F-2 Factory and industrial, low hazard	160.70	153.21	144.70	138.94	124.72	117.51	132.72	103.40	95.83
H-1 High Hazard, explosives	150.85	143.36	134.84	129.08	115.17	107.96	122.87	93.86	N.P.
H234 High Hazard	150.85	143.36	134.84	129.08	115.17	107.96	122.87	93.86	86.28
H-5 HPM	263.16	253.51	244.15	233.85	213.00	204.65	224.67	187.98	179.49
I-1 Institutional, supervised environment	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
I-2 Institutional, hospitals	438.26	428.62	419.26	408.96	386.98	N.P.	399.78	361.97	N.P.
I-2 Institutional, nursing homes	304.86	295.22	285.86	275.55	256.23	N.P.	266.37	231.21	N.P.
I-3 Institutional, restrained	298.67	289.02	279.66	269.36	250.30	240.95	260.18	225.29	214.80
I-4 Institutional, day care facilities	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
M Mercantile	205.22	197.06	188.47	180.67	164.83	159.13	171.67	143.44	137.53
R-1 Residential, hotels	267.42	258.06	249.33	240.60	220.62	214.60	240.64	198.79	192.64
R-2 Residential, multiple family	223.61	214.25	205.52	196.79	177.77	171.76	196.82	155.95	149.80
R-3 Residential, one- and two-family <sup>d</sup>	211.77	205.84	200.99	197.13	190.36	183.32	193.75	177.67	167.37
R-4 Residential, care/assisted living facilities	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
S-1 Storage, moderate hazard	149.85	142.36	132.84	128.08	113.17	106.96	121.87	91.86	85.28
S-2 Storage, low hazard	148.85	141.36	132.84	127.08	113.17	105.96	120.87	91.86	84.28
U Utility, miscellaneous	115.48	108.95	102.64	98.13	88.49	81.89	93.86	69.76	66.48

- 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) = \$31.50 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. Each separate building or structure will be calculated individually for qualification.

<sup>1</sup>

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.

<sup>1</sup> Cost accounted projects require an executed Agreement for Payment of Costs of Development Application Processing Form prior to issuance of a building permit.

**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.

<b>Square Feet of Roof</b>	<b>Fee</b>
Less than 5 squares	\$45.00
5 or more squares	\$135.00

**6. Special Service Fees**

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

<b>Service</b>	<b>Fee</b>
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, 2024, for all projects pursuant to Town Council Resolution 23-\_\_**

**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 1<sup>st</sup> 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	\$191	\$163	\$198	\$383	\$1.32	\$0.52	\$0.34	\$0.72
Vehicle Circulation	\$339	\$177	\$235	\$212	\$0.73	\$0.28	\$0.19	\$0.39
Multi-Modal Circulation	\$1,770	\$927	\$1,236	\$1,110	\$3.83	\$1.50	\$0.95	\$2.10
Storm Drainage	\$1,076	\$585	\$747	\$557	\$0.11	\$0.11	\$0.35	\$0.40
General Facilities & Equipment	\$901	\$767	\$942	\$550	\$0.84	\$0.84	\$0.35	\$0.46
Parkland and Recreation	\$908	\$774	\$950	\$679	\$0.00	\$0.00	\$0.00	\$0.00
Airport	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Town Fees	\$5,184	\$3,393	\$4,308	\$3,491	\$6.83	\$3.26	\$2.18	\$4.08

### 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	Single family Transient	Mobile Home	Multi-unit Non Transient	Multi-unit Transient	Commercial and Office	Industrial	Hotel
	Per unit	Per unit	Per unit	Per unit	Per unit	Per 1,000sf	Per 1,000sf	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 23-\_\_ (Adopted by Town Council June 21, 2023) 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.

<b>Use Category</b>	<b>Use Types<sup>i</sup></b>	<b>Fee<sup>ii,iii</sup></b>	<b>Additional Information</b>
Residential	Single family homes, multi-family (MF) units	\$7,957 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 <sup>iv</sup> , legal secondary units, and apartments
Lodging	Hotels, motels	\$5,305 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	\$2.92 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	\$2.92 per gross square foot	
Light Industrial	Manufacturing, recycling facility	\$1.45 per gross square foot	
Service Uses	Banks, day care centers, maintenance services, medical services, personal services	\$2.92 per gross square foot	

<sup>i</sup> 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).

<sup>ii</sup> 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.

<sup>iii</sup> 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.

<sup>iv</sup> This exemption applies to mobile homes located in the Mobile Home Park Zone.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 23-45 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

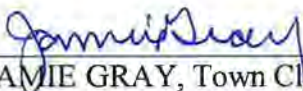
AYES:                        Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES:                       None

ABSENT:                   None

ABSTAIN:                  None

DISQUALIFICATION:      None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

## RESOLUTION NO. 23-46

### **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JULY 31, 2025**

**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, 2025, 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 21, 2023, 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, 2025, 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, 2025.

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

### **SECTION 3. JUDICIAL ACTION TO CHALLENGE THIS RESOLUTION**

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


### **SECTION 4. SEVERABILITY**

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

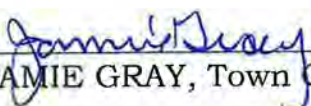
### **SECTION 5. CEQA EXEMPTION**

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

APPROVED AND ADOPTED this 21<sup>st</sup> day of June 2023.

  
\_\_\_\_\_  
JOHN WENTWORTH, Mayor

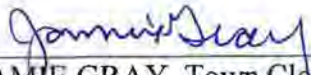
ATTEST:

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 23-46 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21<sup>st</sup> day of June 2023, by the following vote:

- AYES:                            Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth
  
- NOES:                           None
  
- ABSENT:                       None
  
- ABSTAIN:                       None
  
- DISQUALIFICATION:   None

  
\_\_\_\_\_  
JAMIE GRAY, Town Clerk