



Town of Mammoth Lakes

Fiscal Year 2024/25

Operating Budget

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2024-25

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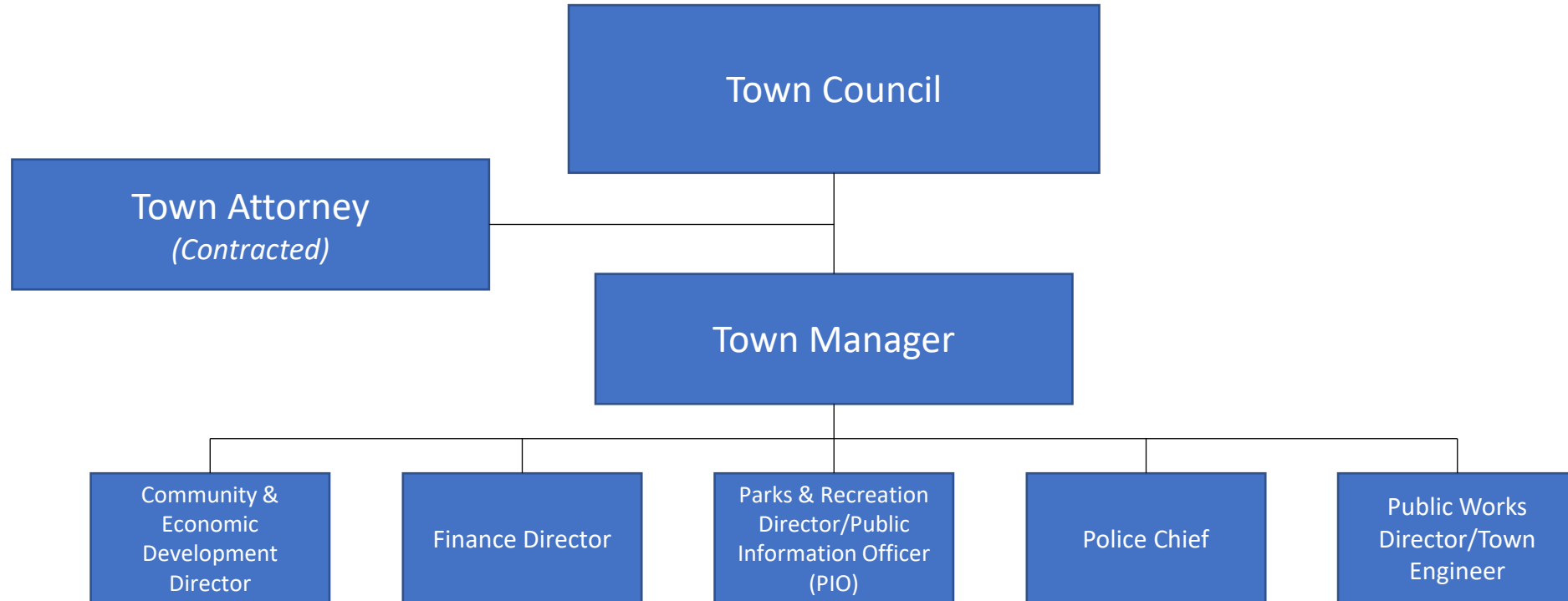


Introductory Section



TOML Organization Chart – Leadership

September 2024





MAMMOTH LAKES TOWN COUNCIL



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Bill Sauser

Term Ends: November 2024

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Term Ends: November 2026

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Town Manager's Letter of Introduction

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

It is my pleasure to present the Town of Mammoth Lakes (Town) Adopted Budget for Fiscal Year 2024-25 (FY24-25). 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 structurally balanced with conservative revenue estimates balanced with appropriate allocation of expenditures resulting in a strategic growth of our organization. This approach has allowed greater flexibility for the Town Council to direct funding to important community initiatives based on their defined Strategic Priorities and Key Initiatives. This practice is a model for reinvestment into our community, providing discretionary funding for housing and capital investment. The capital investment both maintains our existing infrastructure as well as adding new amenities for our community and visitors. The FY24-25 budget includes a robust Capital Improvement Plan (CIP) with planned expenditures drawing on committed project funds from previous fiscal years. The result of these plans, deliver a FY24-25 budget of \$98,924,500 total revenue and \$106,717,300 in total appropriations, inclusive of transfers in and out of \$12,965,300.

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 that extend across multiple years. The priorities for current year build off of or continue previous priorities. These include the following priorities:

- ❖ **Investment in community focused projects**
- ❖ **Enhance sustainability & diversity of local businesses & tourism**
- ❖ **Environmental resiliency by proactive planning and project implementation**
- ❖ **Implementation of enhanced and required municipal services**

Throughout the FY24-25 budget, specific allocations are directed to achieve these stated priorities. Key initiatives include supporting the construction of affordable, workforce housing to address needs at all levels within our community, capital improvement program to maintain and grow our amenities, expanded regional efforts to enhance our partners to deliver services, expanded recreational offering to disburse visitors and protect our natural environment, and plan for our future through structured growth.

The business model for the Town of Mammoth Lakes is centered around tourism. The majority of our revenue is generated by this activity. Our community would not survive without our visitors as the economic activity funds our core services and future growth. The reinvestment in our community, outlined above, is a direct result of this visitation and intended to strengthen our longevity. We face threats to the success of this business model that we must work to reduce. Investment in workforce housing not only provides workers for our industry but provides a sense of community. The visitor experience is enhanced with a healthy workforce, better customer service and positive experiences encourage people to return to our community. Other threats to our success are generated by our incredible natural environment in the form of wildfire. To address this, the Town is engaged at the regional level to assist in addressing the threat of catastrophic wildfires and will support fuels

reduction to protect our community. These important elements are reflected in our strategic priorities as well as the FY24-25 budget.

The budget incorporates the revenues and expenditures of 36 separate funds, with the majority of the budget development process focusing on the General Fund. General Fund revenues total \$32,852,400 with appropriations of \$32,781,600, which includes \$9,984,100 in transfers out to other funds. We expect TOT revenue in FY24-25 to remain healthy, while not exceeding previous records, settling to a sustainable level. This year \$18.5 million in TOT revenue is included in the General Fund operating budget or 56.3% of the Fund's revenues. The budget reflects the commitment to fund reserves at set policy levels with a combined 25% of General Fund revenue in Reserve for Economic Uncertainty (REU) and Operating Reserve (OR) as well as 50% Debt Reserve (DR) for all General Fund supported debt service. Through this budget, the 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 94 full time positions and 20.6 FTEs of part-time staff. This reflects an expansion from the previous year as 2 full time employees were added, and 1 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 2024-25 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

A handwritten signature in blue ink, appearing to read "Rob Patterson", with a stylized flourish at the end.

Rob Patterson
Town Manager



Town Wide Budget Summary

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

The budget is the Town's fiscal year financial plan used to achieve policy goals and the established work program 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 are planned out for the current year, with a look at 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 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 are 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 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 of 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 an 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 remains 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 FY24-25 Budget:

1. 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 \$18.5 Million in base transient occupancy tax (TOT). This reflects a conservative approach to budgeting this revenue source to allow for ongoing investment in priority capital programs and current service levels.
3. The Town implemented the Certified Properties program, adding \$900,000 in annual operating revenue.
4. TOT allocation to Tourism, Transit, and Housing remained at 18.08%, 6.54%, and 6.54% respectively for FY24-25. Agencies supporting these priorities 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.

5. 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).

6. In the initial budget development, any Measure A allocation that is not committed, within Tourism and Housing, is allocated to Housing Now! initiatives. This includes \$642,100 from the Housing allocation and \$959,200 from the Tourism allocation. Total \$1,601,300.

7. Continued allocation of \$580,000 for Road rehabilitation and related capital projects supported by reserves.

8. Employee costs associated with new 3-year labor agreement along with merit increases or other obligated cost increases were updated for the second year of the contract. This includes modifications to salary schedules for general employee associations of 2% and non-represented employees supporting a 3% pay adjustment.

9. The Measure R budget includes one-time funding, \$100,000 for SHARP trailhead construction, combined with \$50,000 from the General Fund, which will provide gap funding and contingency.

10. The Measure U budget includes two one-time funding recommendations, \$300,000 to MACC construction, available from the annual operating funds and \$700,000 for MACC construction, designated as a planned use of fund balance.

11. Measure U budget includes \$180,000 in debt service payment for a portion of the land acquired from the Mammoth Lakes Foundation for MACC construction.

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 FY24-25 budget reflects minor adjustments to improve the delivery of core services. The small increments are designed to fill gaps in service that have normally been absorbed within each department. As tasks are centralized, efficiency is generated across all departments. As these centralized tasks are no longer required of each department, the capacity of that department is increased without additional staffing. This fine tuning also promotes better communication and coordination between departments, further removing silos, inherent in most organizations. 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. Below is a narrative of each recommended position change or addition for FY24-25.

Public Works – Hybrid Workers

In FY23-24, the Town embarked on a series of reorganizations to optimize the service delivery for our Public Works and Parks and Recreation maintenance. While the service delivery model is enhanced, there is still a high dependency on part-time workers. Those work classifications are difficult to find in our region and the Town has always had much better opportunities with full-time employees, albeit at a higher cost. In the FY24-25 budget we have added three full-time employees and eliminated six part-time positions that are assigned to winter roads and summer parks maintenance. These full-time positions will transfer between these departments seasonally to match the shifting workloads. We will retain one part-time position in each area to complete the coverage. The net impact of this solution is \$212,920 with details listed in the chart below.

Facilities Maintenance Manager

This recommendation is an adjustment to existing staff assignments to develop a robust Facility and Asset Management focus for the Town. The elimination of the Engineering Technician position and establishment of a Facilities and Asset Manager is in response to a desire to better manage deferred maintenance and consolidate facility maintenance responsibilities. The opening of the Community Recreation Center and decision to advance the Town Hall and MACC was the catalyst for developing this position. Historically, the responsibility to manage janitorial, building maintenance, and other assets was shared amongst multiple staff members over several departments. The position will develop procedures and schedules for the maintenance of all Town facilities, oversee contracts for services, and develop GIS data sets for all Town owned assets. The position will not need to be back filled as it consolidates the responsibilities previously held by many employees.

Assistant Engineer – Reclassification from Engineering Assistant

The promotion of the current Engineering Assistant to Assistant Engineer is necessary to recognize the increase in responsibility and workload. The engineering department has committed to completing more projects and is managing more work than ever before. This provides opportunities for junior staff to step into more complex roles. In this case the individual has demonstrated competence in managing larger projects and working directly with partner agencies and the public. Management is now assigning this higher-level work to the employee as necessary to meet the overall agency goals and commitments. The work is somewhat similar but is now completed with less oversight and with more decision-making responsibilities resting on the employee. This is a natural progression for engineers working in government and the responsibilities are consistent across the country. This position adjustment will add \$6,000 to the budget.

Revenue Specialist and part-time enforcement - Certified Properties

The work completed by the Short-Term Rental (STR) Advisory Committee included recommendations for funding sources to enhance administration of the Town's STR businesses. Staff developed a structure that enhances services for the business owners, streamlining payment and data collection as well as augmentation of audit and enforcement staff. In response, the FY24-25 budget includes one Revenue Specialist to focus on audit functions and one additional part-time enforcement agent. Our experience with part-time enforcement is that we have gaps in correspondence on off days. Often these enforcements cases are highly stressful and require immediate response. With two people in this role, staff will structure the work hours to provide full coverage and share duties on enforcement correspondence. The combination of these two staff adjustments will add \$148,640 to the budget.

Building Inspector / Plans Examiner

The Town currently has one full-time inspector and uses two contract inspectors during the summer months. This method allows the Town to flex staff levels and still have highly trained skill sets specific to building codes and methods. This has been particularly important as the community has recovered from the winter emergency last year and the damage it incurred. Our current staff is planning retirement in the next few years and our incremental position is intended to provide for succession planning and replacement. This position is slated to start in April of 2025 so has approximately 25% of the year for expenses. This position will add \$41,875 to the budget for FY24-25.

Financial Analyst / Technology Coordinator

The Town currently employs a Financial Analyst who is imbedded in the Engineering Department to assist with financial tracking of capital projects. In the last two years, this employee has learned to program the Town's Quick Base database management software. Through this training and experience, the Town is developing software programs in-house, tailored specifically for our needs. Recent accomplishments include a comprehensive fleet management and billing system, updated inventory management, and the certified property management system. We expect to utilize developed programs in the facility maintenance and asset management department as well as some Outdoor Recreation projects. This expansion of duties resulted in a reclassification of the position wage scale to align job responsibilities with compensation. This position adjustment will add \$10,030 to the budget for FY24-25.

Sustainability Coordinator / Program Analyst – part-time

This position will assist in implementation and management of the Town's sustainability initiatives like the plastic water bottle ban, education and outreach on the Styrofoam ban, as well as work on grant opportunities to expand solid waste innovation. This is a new direction for our community and the position will allow focused efforts and training we will need with a fledgling program. The position will add \$29,765 to the budget.

Airport Office Staff – part-time

Administration work at the Airport has increased significantly with position changes in the last few years. The core management team includes the Deputy Airport Manager, Airport Operations Manager, and support from the Finance Director. This core team is expanding the effectiveness of Airport operations as well as customer service & experience initiatives. The part-time position will assist in the implementation of new data management platforms as well as freeing up time for staff development of the Deputy Airport Manager. The original plan for staff development included training time with Airport and FAA specialists to obtain the skillsets necessary to be promoted to full Airport Manager. To date, these training efforts have been challenged by the workload and focus on engineering related project management. This part-time staff will help with the success of this overall management plan. The position will add \$23,428 to the budget.

In total the changes reflected in new staff introduced in FY23-24 or recommended for FY24-25 have increased the labor expense by \$416,778 which is 54.3% of the total labor increases reflected in this budget.

Department	Position	Wage Class	Total Cost	Notes
Admin	PT - Sustainability Coordinator	Skilled II	\$ 29,764.60	Further Initiatives
Finance	Revenue Specialist	G139	\$ 118,875.00	Audit - Certified Properties
	Revenue Lodging Support-PT	Skilled II	\$ 29,765.00	Enforcement - Certified Properties
	Technology & Financial Analysis	G167	\$ 10,031.70	Position Enhancement - New Internal Service
Building	Building Inspector / Plans Examiner	G172	\$ 41,875.55	Expanded Need and Succession Planning
Engineering	Facilities Maint Mgr	M102	\$ 9,039.24	Creation of new internal service
	Assistant Engineer	G167	\$ 5,955.78	Position Enhancement - Expanded Capacity
Public Works	Maintenance Worker - Hybrid		\$ 121,416.00	Parks Summer / Roads Winter
	Maintenance Worker - Hybrid		\$ 121,416.00	Parks Summer / Roads Winter
	Maintenance Worker - Hybrid		\$ 121,416.00	Parks Summer and Winter
	Removal of 4 PT - Parks Maintenance		\$ (91,800.00)	Conversion to FT Hybrid
	Removal of 2 PT - Winter Roads		\$ (59,528.00)	Conversion to FT Hybrid
Parks & Rec	Recreation Programs	Various	\$ 47,369.00	Core Program Adjustments
	Whitmore Recreation Area	Various	\$ 48,398.00	Core Program Adjustments
	CRC Operations	Various	\$ 124,832.00	Core Program Adjustments
Airport	PT - General Worker	Level 4	\$ 23,428.00	New Position
Salary Savings	Town Manager		\$ (52,152.00)	Salary and Benefit Cost reduction
	Admin Services/Finance Director		\$ (63,780.00)	Salary and Benefit Cost reduction
	Community Development Director		\$ (42,267.00)	Salary and Benefit Cost reduction
	Public Works re-organization		\$ (127,277.00)	Salary and Benefit Cost reduction
			\$ 416,777.87	

Town of Mammoth Lakes - Combined Fund Statement
Fiscal Year 24-25

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	\$ 32,427,365	\$ 425,000	\$ 32,852,365	\$ 22,797,448	\$ 9,984,138	\$ 32,781,586	\$ 70,779
101	Comprehensive Leave	\$ 379,024	\$ -	\$ 379,024	\$ -	\$ -	\$ -	\$ 379,024
205	Solid Waste	\$ 415,000	\$ -	\$ 415,000	\$ 216,540	\$ -	\$ 216,540	\$ 198,460
210	Gas Tax	\$ 1,991,033	\$ 3,273,719	\$ 5,264,752	\$ 4,937,061	\$ 327,691	\$ 5,264,752	\$ -
215	Measure R - Trails	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -
216	Measure R - Sales Tax	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 128,000	\$ 1,297,994	\$ 1,425,994	\$ 574,006
217	Measure U - Utility Tax	\$ 923,000		\$ 923,000	\$ 289,500	\$ 1,230,000	\$ 1,519,500	\$ (596,500)
218	Tourism Business Improvement District (TBID)	\$ 6,668,250		\$ 6,668,250	\$ 6,668,250	\$ -	\$ 6,668,250	\$ -
220	Airport Operations	\$ 2,991,783	\$ 1,015,462	\$ 4,007,245	\$ 4,007,244	\$ -	\$ 4,007,244	\$ -
240	Long Valley Pit	\$ 26,000		\$ 26,000	\$ 3,000	\$ -	\$ 3,000	\$ 23,000
245	Housing & Community Development	\$ 1,750,000	\$ 1,601,296	\$ 3,351,296	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,601,296
250	Local Transit Committee (LTC)	\$ 75,000		\$ 75,000	\$ 35,000	\$ 40,000	\$ 75,000	\$ -
300	Capital Projects	\$ 32,180,000	\$ 1,287,691	\$ 33,467,691	\$ 45,569,919	\$ -	\$ 45,569,919	\$ (12,102,228)
830	DIF Admin	\$ -	\$ 25,440	\$ 25,440	\$ -	\$ -	\$ -	\$ 25,440
831	DIF General Facilities & Equipment	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 2,800	\$ 2,800	\$ 67,200
832	DIF Law Enforcement	\$ 42,000	\$ -	\$ 42,000	\$ -	\$ 1,680	\$ 1,680	\$ 40,320
833	DIF Storm Drains	\$ 42,000	\$ -	\$ 42,000	\$ -	\$ 1,680	\$ 1,680	\$ 40,320
834	DIF Parks & Recreation	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 1,400	\$ 1,400	\$ 33,600
835	DIF Mono County Office of Education - Library	\$ 32,000	\$ -	\$ 32,000	\$ 30,720	\$ 1,280	\$ 32,000	\$ -
836	DIF Streets & Circulation	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 1,400	\$ 1,400	\$ 33,600
837	DIF Mono County Office of Education - Child Care	\$ 40,000		\$ 40,000		\$ 1,600	\$ 1,600	\$ 38,400
838	DIF Fire Facility, Vehicle & Equipment	\$ 140,000		\$ 140,000	\$ 134,400	\$ 5,600	\$ 140,000	\$ -
841	DIF Transit & Trails	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 8,000	\$ 8,000	\$ 192,000
850	Juniper Ridge	\$ 48,000	\$ 30,000	\$ 78,000	\$ 56,000	\$ -	\$ 56,000	\$ 22,000
853	Bluffs - Operations	\$ 165,900	\$ 30,000	\$ 195,900	\$ 55,000	\$ -	\$ 55,000	\$ 140,900
854	North Village - CFD	\$ 522,690		\$ 522,690	\$ 520,448	\$ -	\$ 520,448	\$ 2,242
856	Old Mammoth Road -Budget Assessment District	\$ 246,463	\$ 50,000	\$ 296,463	\$ 133,120	\$ -	\$ 133,120	\$ 163,343
857	North Village - Budget Assessment District	\$ 130,572	\$ 30,000	\$ 160,572	\$ 105,794	\$ -	\$ 105,794	\$ 54,778
858	Fractional Mello-Roos - Community Facility District	\$ 762,950	\$ 187,000	\$ 949,950	\$ 929,695	\$ -	\$ 929,695	\$ 20,255
859	InLieu Mello-Roos - Community Facility District	\$ 2,470	\$ -	\$ 2,470	\$ 992	\$ -	\$ 992	\$ 1,478
860	Transit Facilities - Community Facility District	\$ 7,800	\$ -	\$ 7,800	\$ 3,159	\$ -	\$ 3,159	\$ 4,641
861	Mammoth View - Budget Assessment District	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
910	Garage Services	\$ 1,465,653	\$ -	\$ 1,465,653	\$ 1,364,093	\$ 60,000	\$ 1,424,093	\$ 41,560
915	Vehicle Replacement	\$ 467,505	\$ -	\$ 467,505	\$ 651,250	\$ -	\$ 651,250	\$ (183,745)
930	Employee Insurance Benefits	\$ 329,376	\$ -	\$ 329,376	\$ 257,000	\$ -	\$ 257,000	\$ 72,376
990	Capital/ Debt Service	\$ -	\$ 4,051,067	\$ 4,051,067	\$ 2,802,180	\$ -	\$ 2,802,180	\$ 1,248,887
	Reserve Accounts (REU, OR, Transit)		\$ 658,588					
Total		\$ 86,617,834	\$ 12,965,263	\$ 98,924,509	\$ 93,751,813	\$ 12,965,263	\$ 106,717,076	\$ (7,792,568)

Labor / Staff Updates

Staff tracks the change in cost for specific labor elements on an annual basis. Health insurance rates are provided on an annual (calendar year) basis by our service provider. This year we realized a rate increase of approximately 2.8% for the year. This increase, from rate only, is approximately \$87,385 and represents 11.4% of the total labor increases reflected in this budget. Merit increases are a part of the salary structure adopted by the Town to ensure we have competitive starting wages but reflect the expected increase in productivity as additional experience is gained over time. This is reflected as 5% steps for the General Employee Association (GEA) and Public Works Employee Association (PWEA). Ranges are also established in the Management Employee Association (MEA) but are a range and not reflected in specific steps. If the annual progression of each employee is deemed successful by their supervisor in an annual review, they will receive a 5% pay increase annually based on their hire date. When an employee reaches the top of their range, they no longer receive merit increases and the only pay increases are based on negotiated pay adjustments. The increased labor costs associated with merit increases is \$221,056 and represents 28.8% of the total labor increases reflected in this budget. The employment contracts for the employee associations are in the second year of the term and contain a 2 – 3% annual pay adjustment. The cumulative adjustment across all employee associations and contract employees is \$190,044 or 24.7% of the total labor increases reflected in this budget.

In addition to the benefit and pay adjustments for existing employees, our recreation programs have expanded with the expansion of programs and utilization of our new facilities. This additional cost is approximately \$220,000 and is covered by increased fees revenue.

The budget also includes some salary savings from key position changes. These savings occur when the outgoing employee is paid a higher wage within the income scale or lower retirement costs. We are experiencing these salary savings in the Town Manager, Administrative Services / Finance Director, Community Development Director, and with the Public Works re-organization. In total the impact of these salary savings is a \$285,000 reduction in the budget.

The following table reflects the employee adjustments discussed above:

Labor Costs - All Funds

Item	FY24-25 Budget Total	FY23-24 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	\$ 10,197,530	\$ 9,574,241	6.5%	58.2%
PERS Retirement	\$ 3,274,381	\$ 3,291,963	-0.5%	18.7%
Health Insurance	\$ 3,120,113	\$ 2,836,509	10.0%	17.8%
Other (worker's Comp & 457 Contributions)	\$ 603,291	\$ 672,190	-10.2%	3.4%
Comprehensive Leave	\$ 326,683	\$ 379,024	-13.8%	1.9%
	\$ 17,521,997	\$ 16,753,927	4.6%	100.0%
	Variance \$	768,070		
	%	4.58%		

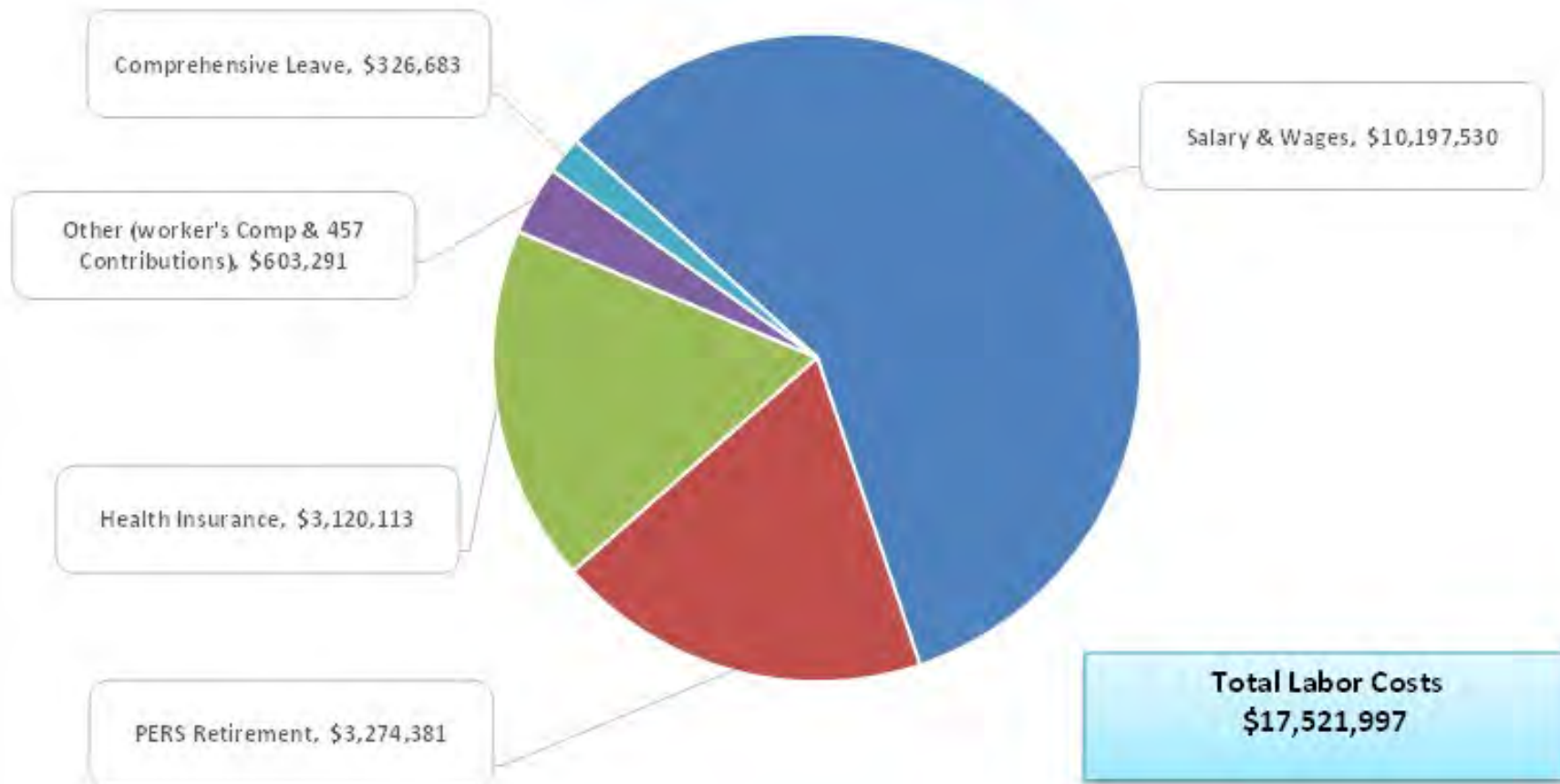
Breakdown of Labor Increase	Amount	% total increase	Notes
New Employees (Full Time and Part Time)	\$ 416,778	54.3%	Salary, PERS, Health Insurance, 457 Contributions
Merit Increases (5% step for developing employees)	\$ 221,056	28.8%	Salary and PERS
Employee Contract - Salary Adjustments	\$ 190,044	24.7%	2-3% depending on employee MOU
Health Insurance	\$ 87,385	11.4%	Changes in Health Insurance Cost
Worker's Comp and 457 Contributions	\$ (94,206)	-12.3%	Changes in Worker's Compensation Cost
Comprehensive Leave	\$ (52,988)	-6.9%	Dan's retirement
	\$ 768,070		

Employee Count Comparison

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

Employee Statistics	FY24-25	FY23-24	Change
	Budget Count	Budget Count	
Full Time Employees	93.3	92.0	1.3
Part Time Employees - Measured in Full Time Equivalents (FTE)			
Admin	0.5	0.0	0.5
Police	0.8	0.8	0.0
Recreation Programs	9.6	9.0	0.6
Parks Maintenance	0.5	1.7	(1.2)
Finance	0.9	0.5	0.4
Arts & Culture	1.0	1.4	(0.4)
Planning & Building	0.0	0.5	(0.5)
Capital Projects	0.8	0.8	0.0
Airport Operations	1.7	0.9	0.8
Measure R - Trails	2.1	1.5	0.6
Outdoor Recreation	1.9	0.9	1.0
Roads & Snow Removal	0.5	1.4	(0.9)
Facilities Maintenance	0.9	0.3	0.6
Total Part Time Employees (FTE)	21.1	19.7	1.4
Total Employee (FTE)	114.4	111.7	2.7

Labor Costs - All Funds



Full-Time Staff

Account	Department	0	FTE	Salary	Comp	Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager		2.0	\$ 335,916	\$	24,604	\$ 80,426	\$ 3,510	\$ 83,936	\$ 19,556	\$ 102,576	\$ 566,588
100-414	Town Clerk		2.0	\$ 186,645	\$	3,424	\$ 82,734	\$ 2,400	\$ 85,134	\$ 10,375	\$ 63,405	\$ 348,982
100-415	Finance		7.9	\$ 714,887	\$	16,945	\$ 335,861	\$ 10,046	\$ 345,907	\$ 39,947	\$ 196,814	\$ 1,314,501
100-417	Personnel		2.0	\$ 195,359	\$	10,978	\$ 66,707	\$ 3,000	\$ 69,707	\$ 11,263	\$ 53,842	\$ 341,150
100-420	Police		21.0	\$ 2,495,593	\$	85,419	\$ 562,070	\$ 7,800	\$ 569,870	\$ 140,882	\$ 1,382,239	\$ 4,674,003
100-432	Parks & Recreation Programs		4.2	\$ 407,258	\$	24,313	\$ 112,338	\$ 5,580	\$ 117,918	\$ 23,532	\$ 127,678	\$ 700,699
100-434	Whitmore Recreation Area		1.3	\$ 79,884	\$	2,338	\$ 36,813	\$ 1,524	\$ 38,337	\$ 4,488	\$ 21,455	\$ 146,502
100-436	Arts & Culture		0.0	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-438	Parks Maintenance		4.0	\$ 302,272	\$	9,211	\$ 115,894	\$ 4,812	\$ 120,706	\$ 17,002	\$ 90,890	\$ 540,082
100-440	Planning		4.6	\$ 473,689	\$	18,207	\$ 155,701	\$ 6,132	\$ 161,833	\$ 26,850	\$ 140,768	\$ 821,347
100-442	Building		4.2	\$ 365,608	\$	14,361	\$ 170,797	\$ 5,076	\$ 175,873	\$ 20,834	\$ 109,708	\$ 686,384
100-444	Code Compliance		1.0	\$ 70,530	\$	-	\$ 46,169	\$ 1,200	\$ 47,369	\$ 3,850	\$ 18,404	\$ 140,153
100-445	Housing		1.2	\$ 116,810	\$	908	\$ 52,378	\$ 1,452	\$ 53,830	\$ 6,426	\$ 31,235	\$ 209,209
100-460	Engineering		4.8	\$ 560,589	\$	12,519	\$ 151,246	\$ 6,262	\$ 157,507	\$ 31,283	\$ 161,936	\$ 923,834
100-464	Facilities Maintenance		1.3	\$ 82,541	\$	3,293	\$ 25,672	\$ 1,500	\$ 27,172	\$ 4,685	\$ 22,398	\$ 140,089
100-467	Office of Outdoor Recreation		3.0	\$ 253,826	\$	7,624	\$ 68,863	\$ 3,600	\$ 72,463	\$ 14,271	\$ 68,223	\$ 416,406
100-475	Transit		0.00	\$ 0	\$	-	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0
General Fund			64.3	\$ 6,641,406	\$	234,145	\$ 2,063,670	\$ 63,894	\$ 2,127,564	\$ 375,243	\$ 2,591,571	\$ 11,969,928

Full-Time Staff - continued

Account	Department	0	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
205-490	Solid Waste		0.1	\$ 6,197	\$ 388	\$ 2,308	\$ 90	\$ 2,398	\$ 359	\$ 2,197	\$ 11,540
Solid Waste			0.1	\$ 6,197	\$ 388	\$ 2,308	\$ 90	\$ 2,398	\$ 359	\$ 2,197	\$ 11,540
210-450	Maintenance Streets (May-Sept)		4.8	\$ 345,635	\$ 12,200	\$ 155,495	\$ 5,772	\$ 161,267	\$ 19,532	\$ 101,161	\$ 639,796
210-452	Snow Removal (Oct-April)		8.6	\$ 617,957	\$ 20,801	\$ 274,064	\$ 10,320	\$ 284,384	\$ 34,866	\$ 181,213	\$ 1,139,221
210-456	Facilities Maintenance		0.1	\$ 5,816	\$ 439	\$ 2,054	\$ 120	\$ 2,174	\$ 341	\$ 1,632	\$ 10,402
Gas Tax			13.5	\$ 969,407	\$ 33,440	\$ 431,613	\$ 16,212	\$ 447,825	\$ 54,740	\$ 284,006	\$ 1,789,419
215-511	Measure R - Trails		0.3	\$ 22,034	\$ 1,225	\$ 6,983	\$ 408	\$ 7,391	\$ 1,270	\$ 6,069	\$ 37,988
Measure R - Trails			0.3	\$ 22,034	\$ 1,225	\$ 6,983	\$ 408	\$ 7,391	\$ 1,270	\$ 6,069	\$ 37,988
220-471	Airport		4.8	\$ 409,077	\$ 18,729	\$ 139,856	\$ 5,760	\$ 145,616	\$ 23,352	\$ 111,632	\$ 708,406
220-531	Airport AIP Capital Projects		0.2	\$ 21,182	\$ 1,476	\$ 5,793	\$ 240	\$ 6,033	\$ 1,237	\$ 5,912	\$ 35,839
Airport			5.0	\$ 430,259	\$ 20,205	\$ 145,649	\$ 6,000	\$ 151,649	\$ 24,588	\$ 117,544	\$ 744,245
250-540	LTC		0.1	\$ 11,089	\$ 377	\$ 1,933	\$ 120	\$ 2,053	\$ 626	\$ 3,576	\$ 17,722
Local			0.1	\$ 11,089	\$ 377	\$ 1,933	\$ 120	\$ 2,053	\$ 626	\$ 3,576	\$ 17,722
300-530	Capital Projects - Streets		0.0	\$ 3,135	\$ 157	\$ 1,283	\$ 41	\$ 1,323	\$ 180	\$ 859	\$ 5,655
300-531	Capital Projects - Other		0.9	\$ 106,746	\$ 2,872	\$ 36,457	\$ 1,171	\$ 37,628	\$ 5,983	\$ 30,240	\$ 183,469
Capital Projects			1.0	\$ 109,881	\$ 3,029	\$ 37,739	\$ 1,212	\$ 38,951	\$ 6,163	\$ 31,099	\$ 189,123
857-452	OMR Assessment Snow Removal		0.3	\$ 23,404	\$ 664	\$ 9,227	\$ 396	\$ 9,623	\$ 1,314	\$ 6,915	\$ 41,920
856-531	OMR Capital		0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
857-452	OMR Assessment Snow Removal		0.3	\$ 20,470	\$ 683	\$ 8,757	\$ 348	\$ 9,105	\$ 1,155	\$ 5,882	\$ 37,294
858-436	Fractional MelloRoos		1.8	\$ 141,318	\$ 4,132	\$ 52,163	\$ 2,100	\$ 54,263	\$ 7,939	\$ 37,954	\$ 245,606
Assessment			2.4	\$ 185,191	\$ 5,479	\$ 70,147	\$ 2,844	\$ 72,991	\$ 10,408	\$ 50,751	\$ 324,820
910-456	Garage Facility Maintenance		6.6	\$ 543,069	\$ 28,396	\$ 174,065	\$ 7,920	\$ 181,985	\$ 31,193	\$ 164,585	\$ 949,228
Garage Services			6.6	\$ 543,069	\$ 28,396	\$ 174,065	\$ 7,920	\$ 181,985	\$ 31,193	\$ 164,585	\$ 949,228
Worksheet Total			93.3	\$ 8,918,534	\$ 326,683	\$ 2,934,107	\$ 98,700	\$ 3,032,807	\$ 504,591	\$ 3,251,399	\$ 16,034,014

Part-Time Staff

Account	Department	Salary	FTE	Health Insurance	PARS	Total
100-410	Town Council	\$ 62,635	-	\$ 186,006	\$ 1,235	\$ 249,876
100-413	Town Manager	\$ 29,190	0.47	\$ -	\$ 575	\$ 29,765
100-415	Finance	\$ 58,380	0.94	\$ -	\$ 1,151	\$ 59,531
100-420	Police	\$ 67,960	0.76	\$ -	\$ 1,340	\$ 69,300
100-432	Recreation Programs	\$ 182,081	3.88	\$ -	\$ 3,590	\$ 185,671
100-434	Whitmore Recreation Area	\$ 90,157	1.86	\$ -	\$ 1,777	\$ 91,935
100-436	Arts & Culture	\$ 45,437	0.95	\$ -	\$ 896	\$ 46,332
100-438	Parks Maintenance	\$ 20,462	0.46	\$ -	\$ 403	\$ 20,865
100-464	Facilities	\$ 53,193	0.94	\$ -	\$ 1,049	\$ 54,242
100-467	Office of Outdoor Rec	\$ 82,292	1.89	\$ -	\$ 1,622	\$ 83,915
		<u>\$ 691,787</u>	<u>12.17</u>	<u>\$ 186,006</u>	<u>\$ 13,638</u>	<u>\$ 891,431</u>
210-452	Temp Snow Removal	\$ 30,649	0.47	\$ -	\$ 604	\$ 31,253
215-438	Measure R - Trails	\$ 228,823	2.10	\$ -	\$ 2,288	\$ 231,111
220-471	Airport Operations	\$ 102,457	1.67	\$ -	\$ 2,020	\$ 104,477
300-530	Capital Projects - Streets	\$ 17,294	0.38	\$ -	\$ 336	\$ 17,630
300-531	Capital Projects - Other	\$ 17,294	0.38	\$ -	\$ 336	\$ 17,630
		<u>\$ 396,517</u>	<u>5.01</u>	<u>\$ -</u>	<u>\$ 5,585</u>	<u>\$ 402,101</u>
858-436	Fractional MelloRoos	\$ 190,692	3.85	\$ -	\$ 3,759	\$ 194,451
		<u>\$ 1,278,996</u>	<u>21.0</u>	<u>\$ 186,006</u>	<u>\$ 22,982</u>	<u>\$ 1,487,983</u>

Number of Employees

Full-time employment	93.3
Part-time employment (FTE)	<u>21.0</u>
	114.3



General Fund (100)

Fund 100 - General Fund

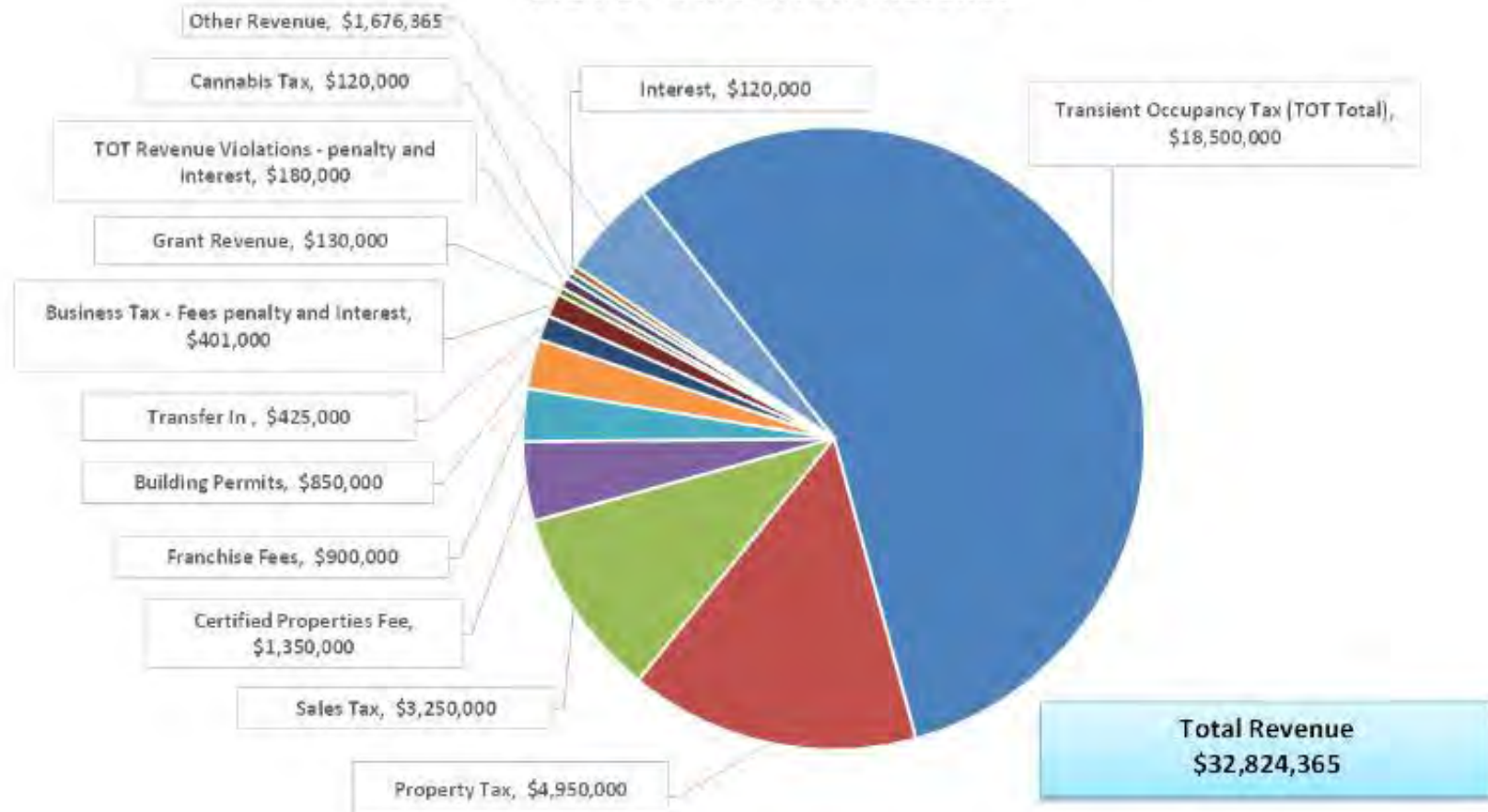
Revenue

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 FY23-25, and the projected revenue is \$32,852,365. Below is a summary of key revenue components for the General Fund.

Key Revenue Components - General Fund

Item	Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 18,500,000	56.3%
Property Tax	\$ 3,950,000	12.0%
Sales Tax	\$ 3,250,000	9.9%
Certified Properties Fee	\$ 1,350,000	4.1%
Community Development Permits	\$ 1,263,500	3.8%
Property Tax in Lieu VLF	\$ 1,000,000	3.0%
Franchise Fees	\$ 900,000	2.7%
Business Tax - Fees penalty and Interest	\$ 567,000	1.7%
Other Revenue	\$ 630,500	1.9%
Recreation Programs	\$ 421,000	1.3%
TOT Penalty and Interest	\$ 180,000	0.5%
Public Safety	\$ 207,000	0.6%
Transit Fee	\$ 150,000	0.5%
Interest	\$ 120,000	0.4%
Charges for Services (TBID Collection, Clerk Duties, Snow Removal Civic Center)	\$ 188,365	0.6%
Whitemore Pool County Share 50%	\$ 175,000	0.5%
Total Budgeted Revenue	\$ 32,852,365	100.0%

FY24-25 General Fund Revenue



Major Revenue Components

Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Adopted Budget	FY24-25 Proposed Budget	Variance to FY23-24	%	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 26,643,209	\$ 29,482,552	\$ 18,000,000	\$ 18,500,000	\$ 500,000	2.8%	56.3%
TOT Revenue Violations	\$ 201,286	\$ 199,485	\$ 100,000	\$ 80,000	\$ (20,000)	-20.0%	0.2%
TOT Penalty and Interest	\$ 257,665	\$ 367,017	\$ 150,000	\$ 100,000	\$ (50,000)	-33.3%	0.3%
Total TOT Revenue	\$ 27,102,161	\$ 30,049,055	\$ 18,250,000	\$ 18,680,000	\$ 430,000	2.4%	56.9%
Property Tax	\$ 4,736,931	\$ 5,374,261	\$ 4,705,000	\$ 4,950,000	\$ 245,000	5.2%	15.1%
Sales Tax	\$ 3,358,773	\$ 3,766,418	\$ 3,000,000	\$ 3,250,000	\$ 250,000	8.3%	9.9%
Franchise Fees	\$ 918,042	\$ 989,217	\$ 900,000	\$ 900,000	\$ -	0.0%	2.7%
Certified Properties Fee	\$ -	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	100.0%	4.1%
Other Revenue							
Building Permits	\$ 1,219,892	\$ 877,731	\$ 800,000	\$ 850,000	\$ 50,000	6.3%	2.6%
Business Tax (New, Renewal, and Penalties)	\$ 393,892	\$ 427,688	\$ 386,000	\$ 401,000	\$ 15,000	3.9%	1.2%
Cannabis Tax	\$ 158,723	\$ 127,765	\$ 130,000	\$ 120,000	\$ (10,000)	-7.7%	0.4%
Interest	\$ 129,617	\$ 924,642	\$ 120,000	\$ 120,000	\$ -	0.0%	0.4%
Grant Revenue	\$ 297,213	\$ 195,664	\$ 228,800	\$ 130,000	\$ (98,800)	-43.2%	0.4%
Transfer In	\$ 160,027	\$ 3,157,449	\$ 440,000	\$ 425,000	\$ (15,000)		1.3%
Misc Revenue	\$ 1,665,182	\$ 2,344,489	\$ 1,611,365	\$ 1,676,365	\$ 65,000	4.0%	5.1%
Total Budgeted Revenue (General Fund)	\$ 40,140,453	\$ 48,234,380	\$ 30,571,165	\$ 32,852,365	\$ 2,281,200	7.5%	100.0%

**FUND REVENUES
TOWN OF MAMMOTH LAKES
2024-25 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), California Asset Management Program (CAMP) and from Mono County. Both LAIF and Mono County record our interest earnings each quarter directly to our investment accounts, while CAMP reports interest earnings monthly. The County also pays the Town interest on property tax funds held by the County prior to reimbursement to the Town.

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
100-000-30202	Property Tax Secured	2,903,750.97	3,268,904.21	3,220,000.00	3,550,237.12	3,325,000.00-
100-000-30204	Property Tax Unsecured	186,705.42	210,908.55	225,000.00	223,961.35	220,000.00-
100-000-30210	Prior Secured & Escapes	24,002.53	26,878.64	20,000.00	38,235.68	20,000.00-
100-000-30220	Prior Unsecured Property	574.08	1,497.32	.00	877.97	.00
100-000-30230	Documentary Transfer Tax	325,220.91	187,815.64	100,000.00	196,664.41	125,000.00-
100-000-30234	Current Supplemental Tax	110,799.48	112,559.14	50,000.00	108,026.83	100,000.00-
100-000-30236	Prior Supplemental Tax	.00	.00	.00	.00	.00
100-000-30250	Homeowners Exemption	77,915.65	97,684.85	50,000.00	90,300.88	50,000.00-
100-000-30260	Property Tax-In Lieu VLF	1,016,079.00	1,119,465.00	950,000.00	1,215,010.00	1,000,000.00-
100-000-30270	ERAF Excess	91,883.20	348,547.77	90,000.00	.00	110,000.00-
100-000-30402	Sales Tax	3,358,772.75	3,766,417.83	3,000,000.00	3,368,588.02	3,250,000.00-
100-000-30404	In-Lieu Sales Tax	.00	.00	.00	.00	.00
100-000-30602	TOT: Prior Years Income	.00	5,067.44	.00	2,455.43	.00
100-000-30604	TOT: Current Year	26,643,209.41	29,482,552.34	25,000,000.00	27,601,840.41	18,500,000.00-
100-000-30606	TOT: Audit	259.95	16,595.49	.00	41,903.62	.00
100-000-30608	TOT: Audit Pen. & Int.	.00	11,016.96	.00	30,487.45	.00
100-000-30610	TOT: Oct-Dec	.00	.00	.00	.00	.00
100-000-30640	TOT: Certificates	11,569.29	9,161.71	7,000.00	6,983.66	7,000.00-
100-000-30642	Certified Property Fee	.00	.00	.00	3,927.25	1,350,000.00-
100-000-30644	TOT: Penalties & Interest	167,887.74	273,253.25	100,000.00	203,928.69	75,000.00-
100-000-30660	TOT: Revenue Violations	201,286.43	199,484.87	100,000.00	67,005.10	80,000.00-
100-000-30661	TOT: Rev Viol Pen & Interest	89,777.00	93,764.22	50,000.00	31,373.49	25,000.00-
100-000-30670	TOT: Zoning Violations	2,259.40	18,106.71	15,000.00	585.00	10,000.00-
100-000-30671	TOT: Zoning Viol Pen & Interes	11,637.86	7,303.01	15,000.00	219.00	10,000.00-
100-000-30802	Business Tax	336,004.72	389,416.41	360,000.00	414,348.47	380,000.00-
100-000-30803	Cannabis Tax	158,723.31	127,765.43	130,000.00	119,693.68	120,000.00-
100-000-30810	Bus Tax Penalties & Interest	37,411.31	22,133.43	14,000.00	23,152.01	8,000.00-
100-000-30811	Cannabis Tax P&I	.00	.00	.00	.00	.00
100-000-30830	Business Lic Application Fee	20,476.00	16,138.00	12,000.00	21,353.00	13,000.00-
100-000-30835	Cannabis Business Registration	6,000.00	7,387.14-	18,000.00	24,270.49	18,000.00-
100-000-30840	Business Lic Renewal Fee	24,232.95	33,939.35	28,000.00	41,040.11	28,000.00-
100-000-31202	Franchise Fees	60,135.42-	.00	.00	.00	.00
100-000-31204	Franchise Fee: Solid Waste	259,151.24	251,500.24	315,000.00	322,755.51	315,000.00-
100-000-31205	Other Fees: Solid Waste	.00	.00	.00	.00	.00
100-000-31206	Franchise Fee: Electricity	262,257.54	325,729.28	230,000.00	374,353.77	230,000.00-
100-000-31208	Franchise Fee: Gas	157,456.15	181,409.78	125,000.00	184,007.78	125,000.00-
100-000-31210	Franchise Fee: Cable	239,176.74	230,578.13	230,000.00	171,409.90	230,000.00-
100-000-31212	Franchise Fee: Cable PEG	11,371.80	.00	.00	.00	.00
100-000-31299	Other Fees	79.00	51.00	.00	42.00	.00
100-000-31410	Encroachment Permits	7,730.00	10,625.00	4,000.00	7,875.00	4,000.00-
100-000-31414	Grading Permits	16,425.00	6,575.00	10,000.00	12,975.00	7,000.00-
100-000-31418	Improvement Permits	.00	.00	.00	.00	.00
100-000-31420	Building Permits	1,219,891.92	877,730.77	800,000.00	1,702,958.01	850,000.00-
100-000-31430	Sign Permits	.00	.00	.00	.00	.00
100-000-31440	Animal Licenses	1,723.38	2,321.09	2,000.00	1,325.93	2,000.00-
100-000-31444	Animal Licenses Penalties	.00	.00	200.00	.00	200.00-
100-000-31450	Concealed Weapon Permit	2,385.00	2,680.00	1,500.00	2,355.00	1,500.00-
100-000-31460	Taxi Operator Renewal Fee	.00	150.00	.00	.00	.00
100-000-31464	Taxicab Driver Permit	128.00	64.00	300.00	64.00	300.00-
100-000-31470	Special Events Permit	6,479.00	8,140.00	6,000.00	6,720.00	8,000.00-
100-000-31480	Alarm Permit: Private	.00	.00	.00	.00	.00
100-000-31490	Snow Management Permit	.00	.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-000-31602	Charges for Services	61,545.04	192,510.40	188,365.00	160,897.34	188,365.00-
100-000-31604	Sale of Documents	755.72	516.30	500.00	1,063.50	500.00-
100-000-31606	Credit Card Service Fee	24,308.14	23,347.99	16,000.00	25,586.54	16,000.00-
100-000-31610	Facility Rental	191,333.20	230,816.81	200,000.00	180,144.98	200,000.00-
100-000-31615	P&R Facility Rental	19,341.24	14,626.89	.00	22,904.50	17,000.00-
100-000-31620	Plan Review-New Bus & Home Occ	2,225.00	1,924.25	2,500.00	3,191.00	2,500.00-
100-000-31624	Planning & Zoning Applications	371,970.62	426,373.85	350,000.00	818,259.42	350,000.00-
100-000-31626	Master Plan Fees	36,943.75	49,469.34	25,000.00	60,192.21	25,000.00-
100-000-31628	Map Check Fees	.00	.00	.00	.00	.00
100-000-31630	Engineering Fees	34,010.00	27,606.00	20,000.00	8,795.00	10,000.00-
100-000-31640	Forest Service Contract	8,834.99	.00	9,000.00	9,000.00	9,000.00-
100-000-31644	Police Special Service Fees	.00	.00	.00	.00	.00
100-000-31646	Vehicle Inspection Fees	50.00	30.00	.00	.00	.00
100-000-31648	Shelter Impound Fees	.00	.00	.00	.00	.00
100-000-31652	Transit Fee	123,637.78	130,062.30	135,000.00	147,190.56	150,000.00-
100-000-31664	Recreation Program Fees	119,593.78	180,091.08	160,000.00	167,972.15	170,000.00-
100-000-31666	Concessions	.00	.00	.00	.00	.00
100-000-31668	Amenities Enhancement Program	.00	.00	.00	.00	10,000.00-
100-000-31670	Whitmore Master	27,916.15	337,727.00	20,000.00	31,343.84	24,000.00-
100-000-31671	Edison Master	800.00	4,448.50	.00	2,625.00	.00
100-000-31672	Whitmore Pool Reimb	101,048.11	253,305.86	195,000.00	126,652.93-	175,000.00-
100-000-31674	Recreation Contract Fee	8,000.00	.00	.00	.00	.00
100-000-31680	Special Events Charges	250.00	.00	.00	.00	.00
100-000-31684	Recreation Donations	.00	.00	.00	.00	.00
100-000-31690	Archival Storage Fee	16,277.33	.00	10,000.00	.00	10,000.00-
100-000-31692	Fingerprint Service	23,241.00	22,217.00	20,000.00	22,332.00	15,000.00-
100-000-32202	Internal Charge for Service	.00	.00	.00	.00	.00
100-000-32440	Housing In Lieu Fees	.00	.00	.00	.00	.00
100-000-32810	Superior Court Fines	14,422.14	19,950.28	8,000.00	15,639.17	8,000.00-
100-000-32820	Parking Citations	28,149.60	46,687.60	50,000.00	50,965.13	30,000.00-
100-000-32830	Vehicle Impound Fees	1,050.00	2,400.00	4,000.00	4,350.00	4,000.00-
100-000-32840	Forfeitures & Seizures	.00	243.22	.00	.00	.00
100-000-32860	Civil Penalties:Municipal Code	168,492.29	80,425.75	50,000.00	54,780.50	50,000.00-
100-000-34201	FEMA-FEDERAL ASSISTANCE	.00	.00	.00	.00	.00
100-000-34228	USFS Green Sticker	.00	.00	.00	.00	.00
100-000-34230	COPS - FED	.00	.00	25,000.00	.00	.00
100-000-35201	FEMA-STATE MATCHING FUNDS	.00	.00	.00	.00	.00
100-000-35210	State Grants: Misc	24,469.43	30,699.75	.00	5,756.04	.00
100-000-35212	SGC Sustain Communities	.00	.00	.00	.00	.00
100-000-35220	COPS-OPTION Public Safety	145,370.36	164,964.40	100,000.00	185,640.35	100,000.00-
100-000-35221	Officer Training Reimb	15,070.05	10,104.93	5,000.00	26,117.39	8,000.00-
100-000-35222	CALMET (Police)	.00	.00	.00	.00	.00
100-000-35224	CERT/MRC	.00	.00	.00	.00	.00
100-000-35228	CBPT-Main St Transportation	.00	.00	.00	.00	.00
100-000-35238	CAPP Management	.00	.00	.00	.00	.00
100-000-35402	Motor Vehicle In Lieu	.00	.00	.00	.00	.00
100-000-35403	Vehicle License Fee in Excess	9,512.27	7,549.31	6,000.00	8,983.68	8,000.00-
100-000-35418	LTC: RSTP	.00	.00	.00	.00	.00
100-000-36004	Other Grants	100,000.00	.00	.00	9,948.93	.00
100-000-36005	Tobacco Grant	27,373.59	.00	103,800.00	2,703.00	30,000.00-
100-000-36006	Climate Adaptation Grant	.00	.00	.00	.00	.00
100-000-36007	Mobility Hub Grant	.00	.00	.00	.00	.00
100-000-36100	USFS Wood Inovation Grant	.00	.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-000-37002	Interest on Investments	79,334.92	796,200.74	1,300,000.00	1,432,007.72	100,000.00-
100-000-37004	Interest from County	50,282.33	128,441.09	20,000.00	229,255.61	20,000.00-
100-000-37100	Refunds and Rebates	172,745.37	163,318.80	30,000.00	5,403.99	100,000.00-
100-000-37104	Participant Reimbursement	.00	21,025.00	.00	.00	.00
100-000-37108	Insurance Reimbursement	.00	.00	.00	471,055.28	.00
100-000-37110	CA Mandated Cost Reimb	.00	.00	.00	.00	.00
100-000-37200	Community Partner Funding	.00	.00	.00	.00	.00
100-000-37210	Corporate Sponsorship	.00	.00	.00	.00	.00
100-000-37300	Other Revenue	.00	15,074.10	.00	695.59	.00
100-000-37400	Sale of Fixed Assets	.00	.00	.00	.00	.00
100-000-39999	Interfund Transfers In	160,027.02	3,157,449.44	440,000.00	440,000.00	425,000.00-
Total General Fund:		40,098,939.93	48,276,152.70	38,771,165.00	44,691,458.51	32,852,365.00

Expenditures

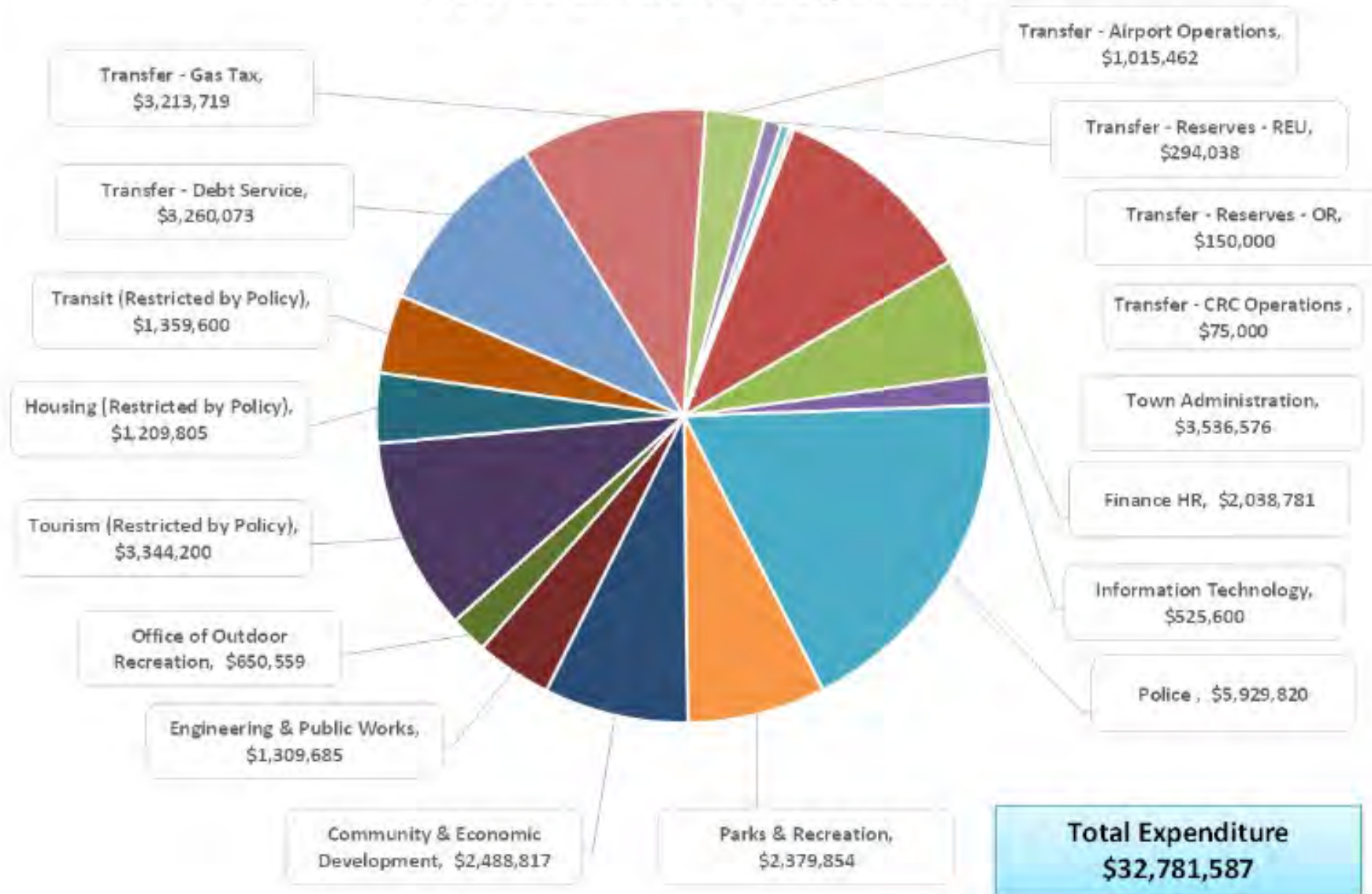
The budget expenditure projections presented to Council during the tentative budget presentation in June were finalized and the analysis was completed. Therefore, no adjustments were made to the General Fund Expenditures for FY24-25, and the projected expenditure is \$32,781,587. The final budget is out of balance with revenue exceeding expenditures by \$70,779 which will result in a planned increase in fund balance by the same amount. Below is Department Expense Summary for the General Fund.

Department Expense Summary

General Fund Expenditures by Department

Department	FY21-22 Actual	FY22-23 Actual	FY23-24 Budget	FY24-25 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 138,125	\$ 194,586	\$ 255,694	\$ 261,876	\$ 6,182	2.4%
DEPT 412 - LEGAL SERVICES	\$ 277,591	\$ 212,397	\$ 225,000	\$ 225,000	\$ -	0.0%
DEPT 413 - TOWN ADMINISTRATION	\$ 573,130	\$ 619,708	\$ 698,575	\$ 644,588	\$ (53,988)	-7.7%
DEPT 414 - TOWN CLERK	\$ 335,621	\$ 358,019	\$ 387,806	\$ 391,732	\$ 3,926	1.0%
DEPT 415 - FINANCE	\$ 1,386,671	\$ 1,418,079	\$ 1,506,857	\$ 1,660,631	\$ 153,774	10.2%
DEPT 416 - GENERAL SERVICES	\$ 1,616,879	\$ 1,253,026	\$ 1,830,956	\$ 2,013,380	\$ 182,424	10.0%
DEPT 417 - HUMAN RESOURCES	\$ 291,336	\$ 383,127	\$ 376,453	\$ 378,150	\$ 1,697	0.5%
DEPT 418 - INFORMATION SERVICES	\$ 525,705	\$ 557,601	\$ 525,600	\$ 525,600	\$ -	0.0%
DEPT 420 - POLICE SERVICES	\$ 4,527,650	\$ 5,096,686	\$ 5,716,289	\$ 5,929,819	\$ 213,530	3.7%
DEPT 432 - RECREATION PROGRAMS	\$ 811,031	\$ 921,970	\$ 1,124,759	\$ 1,169,519	\$ 63,761	5.7%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 331,217	\$ 388,517	\$ 402,542	\$ 382,544	\$ (19,998)	-5.0%
DEPT 436 - ARTS & CULTURE	\$ -	\$ 55,608	\$ 98,160	\$ 102,332	\$ 4,172	100.0%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 716,727	\$ 726,606	\$ 826,844	\$ 827,790	\$ 947	0.1%
DEPT 440 - PLANNING DIVISION	\$ 1,240,216	\$ 1,335,462	\$ 1,276,951	\$ 1,265,847	\$ 53,659	4.2%
DEPT 442 - BUILDING DIVISION	\$ 703,303	\$ 809,806	\$ 869,116	\$ 977,584	\$ 108,469	12.5%
DEPT 444 - CODE COMPLIANCE	\$ 114,605	\$ 121,946	\$ 140,289	\$ 143,053	\$ 2,764	2.0%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 1,859,209	\$ 1,819,554	\$ 1,176,895	\$ 1,209,805	\$ 32,910	2.8%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 540,015	\$ 893,163	\$ 1,011,869	\$ 996,354	\$ (15,515)	-1.5%
DEPT 464 - FACILITIES MAINTENANCE	\$ 123,505	\$ 156,762	\$ 170,759	\$ 313,331	\$ 142,572	83.5%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	\$ 250,400	\$ -	\$ 621,380	\$ 650,559	\$ 29,179	100.0%
DEPT 475 - TRANSIT SERVICES	\$ 2,017,091	\$ 1,184,605	\$ 1,311,900	\$ 1,359,600	\$ 47,700	3.6%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 5,801,303	\$ 5,222,506	\$ 3,253,800	\$ 3,344,200	\$ 90,400	2.8%
INTERFUND TRANSFER	\$ 17,762,279	\$ 18,928,668	\$ 6,737,307	\$ 8,008,292	\$ 1,270,985	18.9%
Sub-Total	\$ 24,181,330	\$ 23,729,732	\$ 23,808,493	\$ 24,773,295	\$ 1,048,566	4.4%
Transfer Out	\$ 17,762,279	\$ 18,928,668	\$ 6,737,307	\$ 8,008,292	\$ 1,270,985	18.9%
Total General Fund	\$ 41,943,609	\$ 42,658,399	\$ 30,545,800	\$ 32,781,587	\$ 2,319,551	7.6%

FY24 - 25 General Fund Expenditure



Interfund Transfer Details

Fund Transfer Details	FY24-25 Budget	FY23-24 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	\$ 2,000,000	\$ 2,000,000	\$ -
Debt Service - Lease Rev Bond 2015 - Police Facility	\$ 315,073	\$ 314,900	\$ 173
Debt Service - Garage Service Loan	\$ 940,000	\$ 340,000	\$ 600,000
Debt Service - Loan Fees	\$ 5,000	\$ 5,000	\$ -
Reserve for Economic Uncertainty - Fund to policy	\$ 294,038	\$ 389,336	\$ (95,298)
Operating Reserve - Fund to Policy	\$ 150,000	\$ 125,000	\$ 25,000
Gas Tax - General Fund Contribution	\$ 3,213,719	\$ 2,612,520	\$ 601,199
Airport Operations - General Fund Contribution	\$ 1,015,462	\$ 875,551	\$ 139,911
CRC Operational Support (858 Fractional)	\$ 75,000	\$ 75,000	\$ -
GF Support for Trails	\$ -	\$ -	
Transfer Out - General Fund	\$ 8,008,292	\$ 6,737,307	\$ 1,270,985



General Fund Departments



TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

Town Administration: Governance and Organizational Effectiveness

Town Administration includes eight departmental areas:

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

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

Town Council

The Town Council is a five member Elected Legislative Body that carries out those functions required by law operating as a General Law City under California Statutes. This includes budget adoption, adopting ordinances, resolutions, and proclamations. The Council 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 fulfills 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 supplies, 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 greenhouse 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

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 FY24-25: WORK PLAN HIGHLIGHTS

The development of budgetary priorities and work program for FY24-25 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:

➤ Invest in Community Focused Projects

- Continue implementation of the Town’s Housing Now! initiative to deliver a mix of community housing opportunities (Bride Program for “missing middle”, Small Site Development for home ownership, leasing to locals)
- Complete community facilities to enhance programs and services including, Community Recreation Center (CRC), Performing arts venue, Childcare facility, and Parks
- Implement connections and development of “mobility hubs” – including EV stations, Restrooms, & MUPs, transit, & trail connectivity with added amenities (Walk, Bike, Ride Concepts).
- Finalize design for new broadband infrastructure deployment.

➤ Enhance Sustainability & Diversity of Local Businesses & Tourism Economy

- Partner on amenities on federal lands to enhance visitor & resident experiences with improved recreational access points with parking, signage, trash service & restrooms.
- Invest in beautification of primary business frontages and supporting services (i.e., animation, parking, snow management & associated Downtown Revitalization Concepts).
- Engage in the Mammoth Main Base Redevelopment Project to ensure community benefits and long-term added economic value to the Town and region.
- Leverage state and other resources to support regional arts & culture, events, and sports related facilities to leverage regional competitions and athlete training.

➤ Environmental Resiliency by Proactive planning and Project Implementation

- Support marketing and on-the ground engagement to develop a culture of stewardship, responsible recreation, preparedness for natural disasters and to address climate change.

- Provide support for long-term forest recreational, health and safety projects such as ESCCRP, USFS planning processes, and amenity investment, working with local and regional partners.
 - Engage with recreational planning & development projects that focus on adaptation, resiliency, & mitigation strategies to preserve long-term vitality & diversity of uses.
 - Pursue funding sources to support forest wildfire mitigation projects and housing such as federal and state grants, EIFD/Climate Resiliency Districts and Town resources.
- **Implementation of enhanced and required Municipal Services**
- Maintain long-term financial stability to support strategic community investments and resiliency and long-term maintenance and sustainability of capital investments and services.
 - Enhance Town's public outreach/engagement/information strategies, tools, social media, surveys, customer facing technology services and direct public interaction.
 - Completion of "Civic Center" vision with construction of new Town Offices
 - Implementation of programs/policies to meet state mandates in solid waste management, electrification, housing development, and climate adaptation.

For FY24-25 the Town is focused on meeting housing needs through programs supported by our Housing Now! Initiative. To accomplish this, the Town is requesting a voter initiative that will increase Transient Occupancy Tax by 2 points (13% to 15%). This measure will have a 10-year life to support completion of the planned facilities. 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 interior of 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 \$261,876.

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. 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 has also begun construction of a new Town Hall, a \$29,000,000 project with an expected completion of June 2026. Additional informational community outreach efforts have been initiated and will be enhanced in FY24-25. 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 \$644,588.

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 \$386,732.

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 FY24-25 is \$2,013,380.

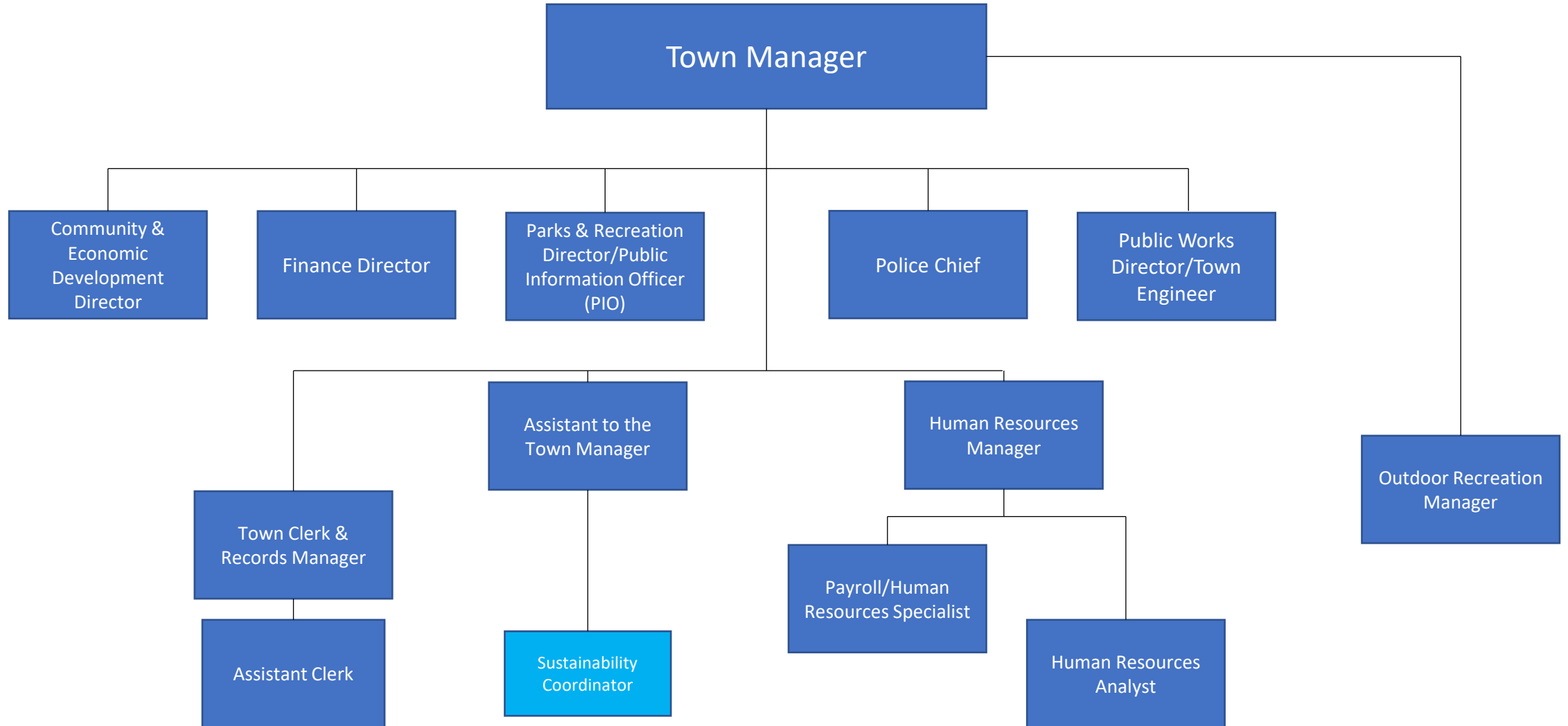
INFORMATION TECHNOLOGY

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 IT contract is managed by the Assistant to the Town Manager. The FY24-25 operating budget is \$525,600.

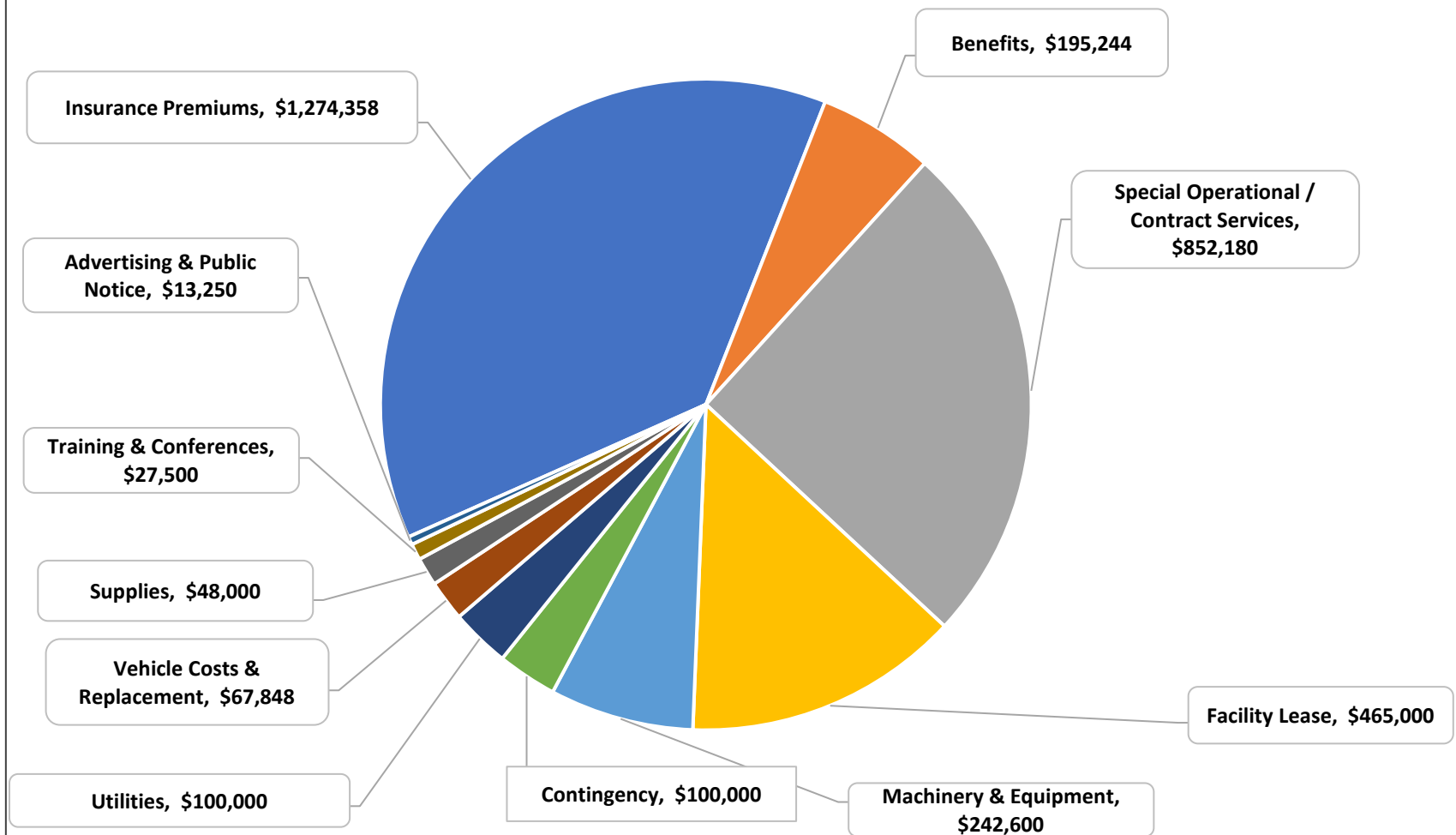


TOML Organization Chart – Administration & Human Resources

September 2024



Town Administration



Total Expenditures \$ 4,062,176

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Town Council						
100-410-40000	Regular Salaries	.00	.00	.00	.00	.00
100-410-40111	Temporary Wages	39,530.64	53,538.24	62,635.23	62,635.20	62,635.23
100-410-41002	Health Ins Premiums	95,480.31	132,750.69	171,824.38	177,246.27	186,005.92
100-410-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
100-410-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-410-41020	PERS (Retirement)	.00	.00	.00	.00	.00
100-410-41028	PARS (Part Time Retirement)	676.20	1,055.46	1,234.82	1,234.80	1,234.82
100-410-42030	Special Operational	.00	.00	.00	.00	.00
100-410-43031	Contractual Services	1,067.49	.00	.00	.00	.00
100-410-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	48.31	.00
100-410-43150	Training, Ed, Conf & Mtgs	1,370.01	7,241.84	20,000.00	4,164.68	12,000.00
100-410-44220	Community Support Fund	.00	.00	.00	.00	.00
Total Town Council:		138,124.65	194,586.23	255,694.43	245,329.26	261,875.97
Legal Services						
100-412-43030	Professional Services	665.00	8,625.50	.00	.00	.00
100-412-43031	Contractual Services	276,926.13	203,771.30	225,000.00	184,724.18	225,000.00
100-412-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00
Total Legal Services:		277,591.13	212,396.80	225,000.00	184,724.18	225,000.00
Town Manager						
100-413-40000	Regular Salaries	306,519.77	349,541.32	361,695.74	453,181.74	335,915.91
100-413-40111	Temporary Wages	.00	.00	.00	.00	.00
100-413-40130	Comprehensive Leave	223.63	8,697.63	21,251.58	37,433.56-	24,603.75
100-413-41002	Health Ins Premiums	65,027.44	64,486.57	77,150.74	73,758.76	83,935.59
100-413-41012	Workers Comp Insurance	15,313.16	22,395.83	24,315.75	24,650.00	19,556.00
100-413-41020	PERS (Retirement)	124,798.49	130,580.74	140,661.48	131,633.37	102,576.47
100-413-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
100-413-42002	Office Supplies	.00	63.98	.00	.00	.00
100-413-42006	Uniforms & Personal Equip	.00	.00	.00	.00	2,000.00
100-413-42030	Special Operational	10,666.81	11,620.68	15,000.00	21,759.40	15,000.00
100-413-43031	Contractual Services	31,800.48	.00	241,000.00	15,080.00	26,000.00
100-413-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-413-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
100-413-43106	Insurance Premiums	.00	.00	.00	.00	.00
100-413-43110	Mem'ships, Dues, Subscr, Publi	630.00	8,529.00	.00	.00	.00
100-413-43130	Advertising & Legal Notices	14,266.26	16,941.21	7,500.00	13,492.46	10,000.00
100-413-43150	Training, Ed, Conf & Mtgs	3,883.96	6,914.56	10,000.00	1,398.99	10,000.00
100-413-44520	Emergency Preparedness	.00	.00	15,000.00	.00	15,000.00
100-413-45050	Equip Maint Agreements	.00	.00	.00	.00	.00
100-413-48300	Buildings - Capital	.00	.00	.00	.00	.00
Total Town Manager:		573,130.00	619,771.52	913,575.29	697,521.16	644,587.72
Town Clerk						
100-414-40000	Regular Salaries	165,198.02	181,979.81	188,182.16	198,291.10	186,644.65
100-414-40113	Overtime Wages	252.99	132.66	5,000.00	245.07	5,000.00
100-414-40130	Comprehensive Leave	2,432.03-	4,822.20	4,535.65	976.30-	3,424.04
100-414-41002	Health Ins Premiums	65,072.91	66,334.27	78,738.46	78,840.39	85,134.06

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-414-41012	Workers Comp Insurance	7,489.62	11,092.99	12,355.10	12,525.00	10,374.85
100-414-41020	PERS (Retirement)	65,602.29	66,462.91	66,244.66	74,027.73	63,404.54
100-414-42002	Office Supplies	.00	.00	.00	.00	.00
100-414-42030	Special Operational	8,731.67	8,247.73	15,000.00	16,397.01	15,000.00
100-414-43110	Mem'ships, Dues, Subscr, Publi	945.00	185.00	500.00	685.00	500.00
100-414-43130	Advertising & Legal Notices	5,938.10	2,884.00	2,750.00	3,768.50	2,750.00
100-414-43150	Training, Ed, Conf & Mtgs	3,042.06	1,800.32	5,500.00	2,825.21	5,500.00
100-414-44470	Records Management	.00	.00	.00	.00	.00
100-414-44600	Codification	15,579.54	11,990.42	5,000.00	14,631.05	5,000.00
100-414-44620	Municipal Election	454.03	2,218.94	9,000.00	567.41	9,000.00
Total Town Clerk:		335,874.20	358,151.25	392,806.03	401,827.17	391,732.14

General Services

100-416-40111	Temporary Wages	.00	.00	.00	.00	.00
100-416-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
100-416-41020	PERS (Retirement)	700.00	.00	.00	.00	.00
100-416-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
100-416-42002	Office Supplies	19,384.31	13,989.38	28,000.00	29,214.29	28,000.00
100-416-42003	Misc Supplies	.00	.00	.00	323.24	.00
100-416-42005	Postal Supplies & Postage	14,306.16	14,665.34	17,500.00	19,047.51	20,000.00
100-416-42030	Special Operational	5,185.93	6,642.04	10,000.00	4,889.79	10,000.00
100-416-43030	Professional Services	.00	148.75	.00	.00	.00
100-416-43031	Contractual Services	42,909.30	102,850.97	227,180.00	173,495.35	207,180.00
100-416-43033	Computer Support Services	.00	.00	.00	.00	.00
100-416-43060	Garage Vehicle Service	32,315.45	35,736.73	35,000.00	51,978.04	40,000.00
100-416-43066	Vehicle & Equip Replacement	43,202.00	30,308.24	31,481.00	31,481.40	27,848.00
100-416-43106	Insurance Premiums	676,834.00	596,504.00	736,795.00	729,128.00	889,352.00
100-416-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
100-416-43114	Credit Card Fees	42,215.56	49,178.49	30,000.00	66,626.74	50,000.00
100-416-43115	Credit Card Clearing	.00	.00	.00	.00	.00
100-416-43130	Advertising & Legal Notices	260.00	.00	.00	.00	.00
100-416-43140	Recruiting & Other HR	.00	.00	.00	.00	.00
100-416-43180	Contingency	90,000.00	.00	100,000.00	.00	100,000.00
100-416-43404	Public Utilities	41,817.81	54,662.91	70,000.00	38,946.52	70,000.00
100-416-43420	Taxes & Fees	.00	.00	.00	.00	.00
100-416-44220	Community Support Fund	124,284.82	51,827.38	71,000.00	59,419.35	71,000.00
100-416-44520	Emergency Preparedness	.00	.00	.00	.00	.00
100-416-45010	Facility Lease	473,317.61	252,195.98	465,000.00	413,202.44	465,000.00
100-416-46010	Equipment Lease	10,845.72	44,315.94	39,000.00	33,718.47	35,000.00
100-416-46440	Office Equip & Furniture	.00	.00	.00	.00	.00
100-416-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
100-416-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00
100-416-48300	Buildings - Capital	.00	.00	.00	.00	.00
100-416-49000	Write Off Fractional Note Rec.	.00	.00	.00	.00	.00
100-416-49499	Debt Service - Principal & Int	.00	386,200.50	.00	.00	.00
Total General Services:		1,617,578.67	1,639,226.65	1,860,956.00	1,651,471.14	2,013,380.00

Information Systems

100-418-42002	Office Supplies	.00	1,438.60	.00	.00	.00
100-418-43031	Contractual Services	8,700.55	8,373.34	8,000.00	11,875.80	8,000.00
100-418-43033	Computer Support Services	250,000.00	255,818.94	280,000.00	250,000.00	280,000.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-418-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	899.98	.00
100-418-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00
100-418-43404	Public Utilities	36,774.22	34,808.06	30,000.00	35,133.40	30,000.00
100-418-45050	Equipment Maint Agreements	168,278.89	70,691.24	153,600.00	135,469.08	153,600.00
100-418-46460	Computer Hardware - Non Cap	.00	1,471.26	.00	833.00	.00
100-418-48800	Computer Hardware - Capital	19,018.49	31,874.15	31,000.00	46,917.10	31,000.00
100-418-48801	PEG PURCHASES	11,371.80	19,311.82	.00	1,500.00	.00
100-418-48900	Computer Software - Capital	31,561.19	136,723.59	23,000.00	68,244.68	23,000.00
Total Information Systems:		525,705.14	560,511.00	525,600.00	550,873.04	525,600.00
Total General Fund:		3,468,003.79-	3,584,643.45-	4,173,631.75-	3,731,745.95-	4,062,175.83-



FINANCE DEPARTMENT – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

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

Revenue Collection:

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

Accounting:

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

Financial Reporting and Budgets:

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

Staff

The Finance Department has seven full time employees, responsible for Revenue Collection (4), Accounting (2) and Financial Reporting and Budgets (1). The department also has a part-time employee dedicated to TOT enforcement.

BUDGET HIGHLIGHTS

Sources of Revenue: The Finance Department is supported by Business Tax Certificate application fees, Tourism Business Improvement District (TBID) admin fees, penalties, interest and enforcement charges and the General Fund. In FY24-25 a new revenue source was added as Certified Properties were implemented. This new feature requires annual renewal of each property and will generate approximately \$900,000 annually.

Major Budget Changes: The most significant change for FY24-25 is the addition of new positions to implement the Certified Properties program. Based on the review of best practices for STR administration, a new revenue source was created (Certified Properties Fee) to fund implementation and enforcement activities. This includes the addition of 1 FTE (Revenue Specialist) and .5 FTE (Enforcement and Lodging Support). The initial budget is based on conservative estimates for enforcement activity. However, the actual results, updated during the quarterly budget review has been substantial. In FY24-25 the department will have new leadership in the replacement of the Finance Director, promoted to Town Manager. This new leadership will have an impact on the operations of the team with fewer assignments than the predecessor allowing for more time for individual staff growth and focused process improvements.

PRIORITIES FOR FY 24-25: 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 January 2025.
- 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.

2. Accounting Team

a. Budget Projects

- i. Develop 5-year budget projection – incorporate into the normal budget process and presentations.
- ii. 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. Continue to Develop Cost Allocation program – town wide
 - 1. Indirect – allocation of total town overhead
 - 2. Direct – department specific costs.
- ii. Update and improve written policies and procedures.
- iii. Develop FEMA/CalOES Reimbursement and best practices procedural handbook
- iv. Start researching and preparing for Accounting Software Implementation

c. Customer Support Focus

- i. Develop and implement Finance specific trainings for new staff

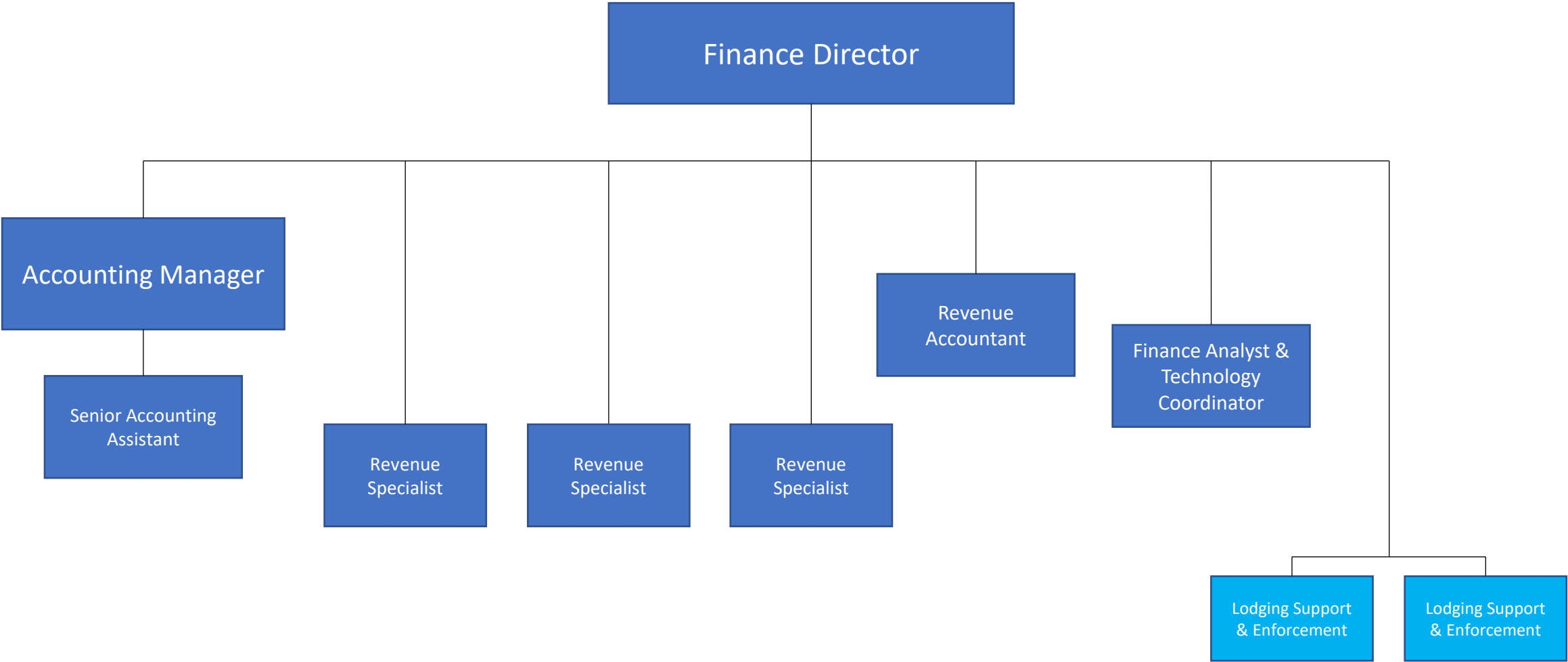
d. Miscellaneous

- i. 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.

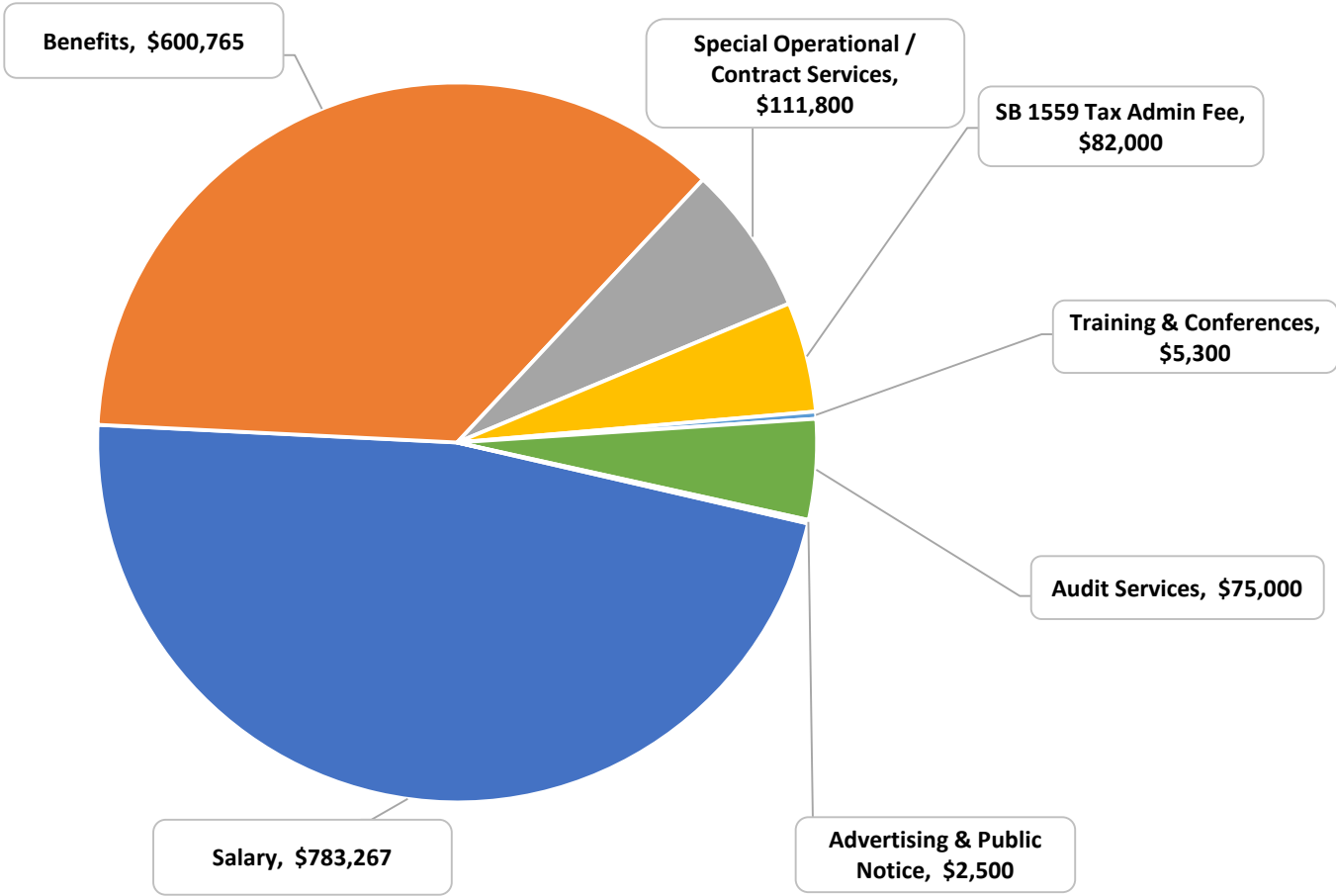


TOML Organization Chart – Finance

September 2024



Finance Department



Total Expenditures \$ 1,660,631

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Finance						
100-415-40000	Regular Salaries	622,253.10	638,746.19	662,387.91	635,759.38	714,887.25
100-415-40111	Temporary Wages	25,527.44	28,933.65	30,167.31	28,648.42	58,379.61
100-415-40113	Overtime Wages	408.29	8,479.34	5,000.00	12,069.23	10,000.00
100-415-40130	Comprehensive Leave	17,889.70	6,828.12	28,952.83	1,940.01	16,945.35
100-415-41002	Health Ins Premiums	227,550.04	234,681.88	277,491.24	261,971.62	345,907.00
100-415-41012	Workers Comp Insurance	26,582.52	40,589.95	44,313.53	44,924.00	39,946.90
100-415-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-415-41020	PERS (Retirement)	203,973.70	208,854.96	211,349.56	210,246.03	196,814.44
100-415-41028	PARS (Part Time Retirement)	434.64	575.61	594.72	525.28	1,150.90
100-415-42002	Office Supplies	78.67	.00	.00	1,220.73	.00
100-415-42006	Uniforms & Personal Equip	134.68	388.51	1,500.00	.00	1,500.00
100-415-42030	Special Operational	172.15	652.95	300.00	.44	300.00
100-415-43031	Contractual Services	74,992.00	104,300.00	90,000.00	121,896.85	110,000.00
100-415-43032	Enforcement	.00	1,099.06	.00	.00	.00
100-415-43100	Audit Services	68,630.00	62,750.00	65,000.00	83,360.00	75,000.00
100-415-43106	Insurance Premiums	.00	.00	.00	.00	.00
100-415-43110	Mem'ships, Dues, Subscr, Publi	212.00	225.00	300.00	225.00	300.00
100-415-43114	Credit Card Fees	.00	.00	.00	.00	.00
100-415-43130	Advertising & Legal Notices	1,843.31	2,169.56	2,500.00	2,244.56	2,500.00
100-415-43150	Training, Ed, Conf & Mtgs	3,305.71	5,338.73	5,000.00	3,126.50	5,000.00
100-415-43422	SB 1559 Tax Admin Fee	148,541.00	73,465.00	82,000.00	81,681.00	82,000.00
Total Finance:		1,386,749.55	1,418,078.51	1,506,857.10	1,489,839.05	1,660,631.45
Total General Fund:		1,386,749.55-	1,418,078.51-	1,506,857.10-	1,489,839.05-	1,660,631.45-



HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

The Department includes Payroll and Human Resources

Payroll:

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

Human Resources:

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

Staff

The Human Resources Department has three full time employees, responsible for Payroll (1), Human Resources (2) consisting of department management and with employee recruitment, onboarding and overall customer service.

BUDGET HIGHLIGHTS

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

Major Budget Changes The department has undergone a change in employees requiring additional training and policy updates to regain efficiency. The team continues to work on process improvement. The volume of new employees and seasonal work have had a substantial impact on the department. 1 FTE was added in FY24-25 to support these efforts and increase the level of support for the organization.

PRIORITIES FOR FY 24-25: Team Goals and Focus

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. Implement a peer group for Middle Managers, personal development.
- iii. Determine how policy updates below will be introduced to employees, both through the onboarding process and as policies are updated.

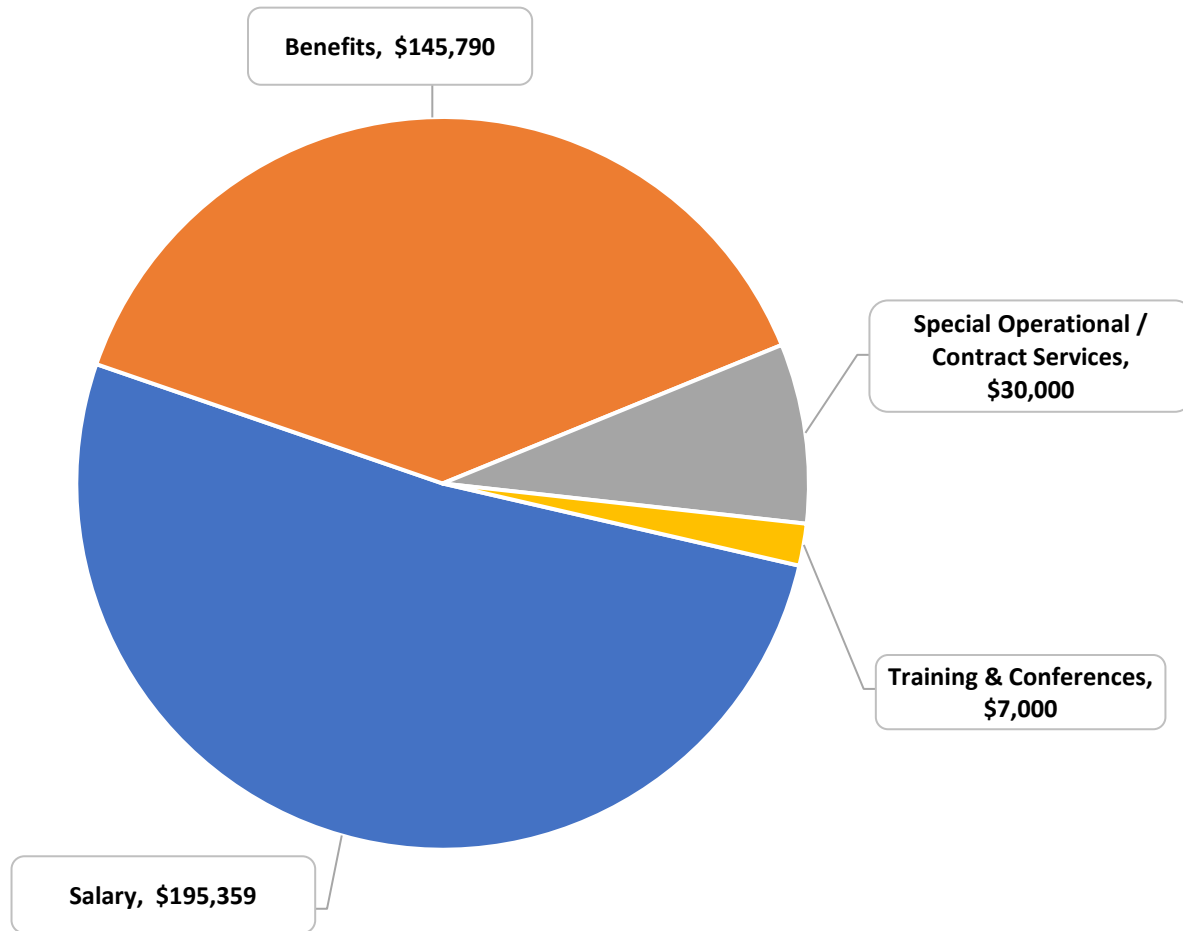
b. Customer Service

- 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. Engage with departments to support seamless onboarding.
- iv. Work to integrate the department into admin with the new Town Manager.

c. Process Improvement

- i. Implementation of new recruitment software program that includes all job posting administration, candidate tracking, requisition tracking.
- ii. Employee Evaluation – research and provide options for annual employee reviews to make them more effective and reduce complexity for managing staff.
- iii. Review policies for any updates. Work with the administration on a comprehensive policy review and an implementation priority.

Human Resources Department



Total Expenditures \$ 378,150

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Human Resources						
100-417-40000	Regular Salaries	133,320.29	181,614.52	188,334.52	177,655.80	195,359.20
100-417-40111	Temporary Wages	.00	.00	.00	27,989.94	.00
100-417-40113	Overtime Wages	.00	2,111.39	.00	893.19	.00
100-417-40130	Comprehensive Leave	4,185.30	2,401.86	13,518.51	1,078.14-	10,978.45
100-417-41002	Health Ins Premiums	40,478.52	53,687.90	64,701.92	61,181.69	69,707.17
100-417-41012	Workers Comp Insurance	8,388.88	11,788.20	12,940.76	13,119.00	11,262.89
100-417-41020	PERS (Retirement)	68,975.86	60,874.60	59,956.86	62,772.18	53,841.93
100-417-41028	PARS (Part Time Retirement)	.00	.00	.00	532.01	.00
100-417-42002	Office Supplies	.00	.00	.00	.00	.00
100-417-42030	Special Operational	7,824.62	50,844.59	10,000.00	3,795.22	10,000.00
100-417-43031	Contractual Services	.00	.00	.00	50.00	.00
100-417-43106	Insurance Premiums	.00	.00	.00	.00	.00
100-417-43110	Mem'ships, Dues, Subscr, Publi	1,144.00	.00	2,000.00	1,002.00	2,000.00
100-417-43140	Recruiting & Other HR	22,189.09	16,637.51	20,000.00	23,292.15	20,000.00
100-417-43150	Training, Ed, Conf & Mtgs	4,829.90	5,278.03	5,000.00	1,919.79	5,000.00
100-417-43151	Internal HR Org Development	.00	.00	.00	.00	.00
Total Human Resources:		291,336.46	385,238.60	376,452.57	373,124.83	378,149.64
Total General Fund:		291,336.46-	385,238.60-	376,452.57-	373,124.83-	378,149.64-



MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

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 4 grants: California OHV Grant for Polaris RZR & Snowmobile Patrols, California Office of Traffic Safety (OTS) for Bicycle and Pedestrian Safety Programs, 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
 - Detective
 - Canine Officer
 - School Resource Officer
 - Explorer Program

Administration

- Records

- o Criminal and Civil Reporting
- o LiveScan/Fingerprinting
- o Federal Reporting
- o Case Filing with District Attorney
- o Concealed Carry Weapon Permits
- o Sex Offender Registration
- o Animal Licensing
- o State Audits
- o Public Records Requests
- Property
 - o Retention and Disposal of Evidence
 - o Safekeeping Items
 - o Lost and Found Property
- Executive
 - o Managing Budget
 - o Purchases and Invoices
 - o Scheduling and Payroll
 - o Personnel Files & Internal Affairs
 - o Scheduling Officer Training/Maintaining Records
 - o Grant Writing & Administration
 - o Public Records Requests
 - o State Audits
 - o Compliance with POST
 - o Public Information and Outreach
 - o Emergency Operations

Staff

MLPD currently has 16 FTE Sworn Police Officers including the Chief of Police, 3 Sergeants, 2 Corporals, and 10 Officers. The Department also has 5 FTE Professional Staff, and 1 Reserve Officer.

Mission & Goals

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

PRIORITIES FOR FY2024-25

The Department's priority continues 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 is now in

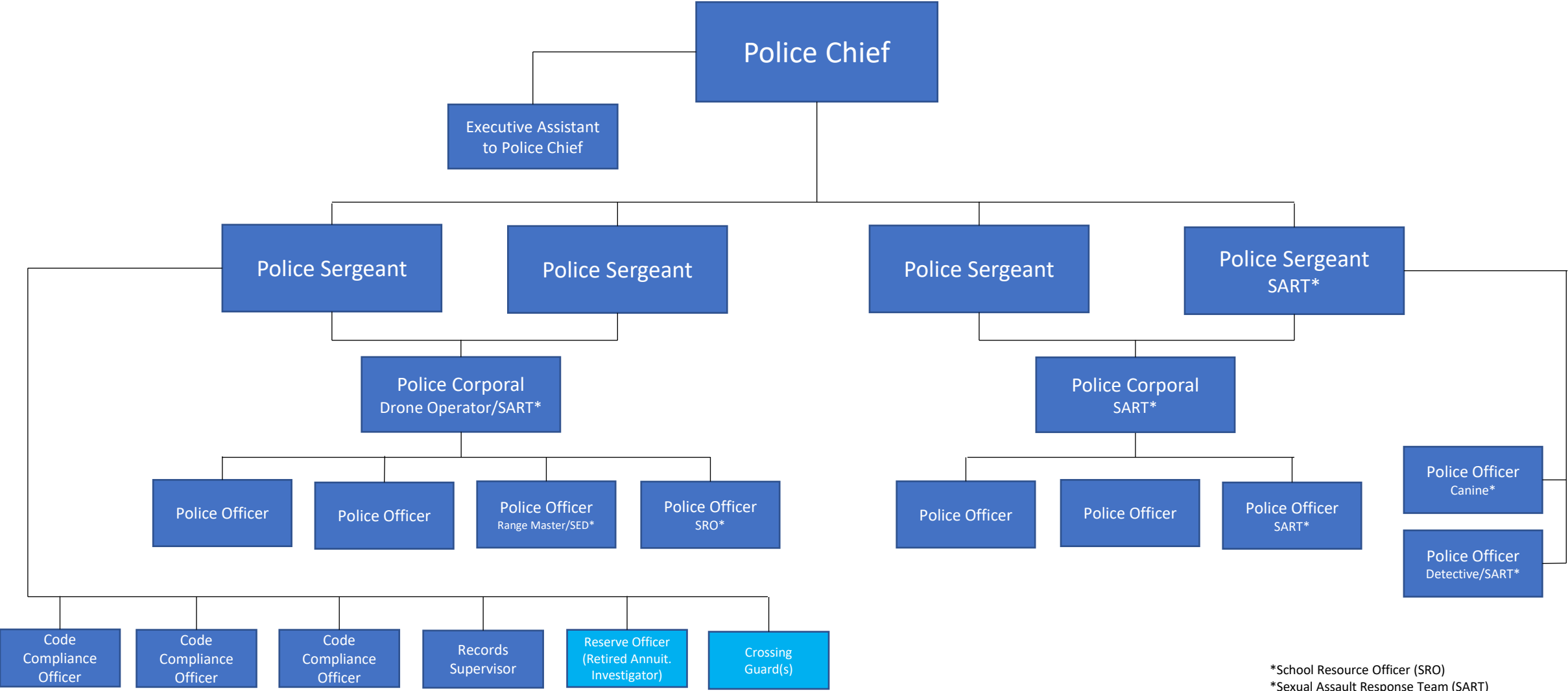
place helping with investigative services. A new Canine Program has been implemented and will continue to be built upon. A new radio communications system will be deployed (integrated with the State's CRIS). Flock Automated License Plate Readers will be installed at 8 locations within Town limits. Education and enforcement of Bicycle and Pedestrian Safety is a main priority during summer months. A new Chief's Advisory Committee is being developed. Parking Enforcement continues to be a priority, especially during winter. Action plans are continuing to be 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. OHV Patrols continue to increase with the Polaris RZR during the snow-free months and with snowmobiles in the winter.

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 Bicycle Safety Events and Community Bike Rides. MLPD continues to expand our Police Explorer Program.



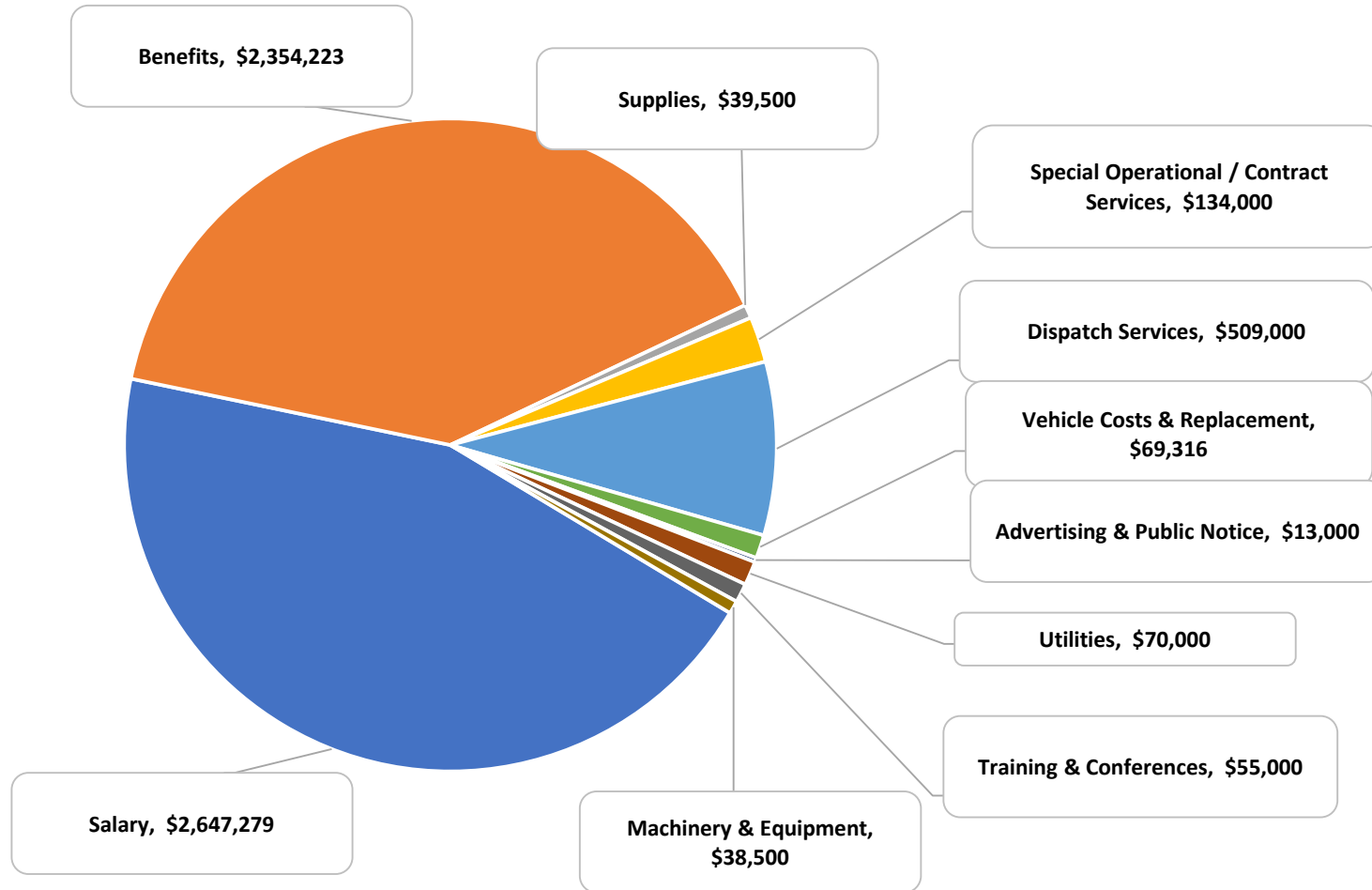
TOML Organization Chart – Mammoth Lakes Police Department

September 2024



*School Resource Officer (SRO)
*Sexual Assault Response Team (SART)
*Special Enforcement Detail (SED)

Police Department



Total Expenditures \$ 5,929,819

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Police Services						
100-420-40000	Regular Salaries	1,922,051.18	2,105,667.56	2,373,125.80	2,362,055.11	2,404,319.54
100-420-40111	Temporary Wages	37.77	16,672.64	88,438.71	14,708.54	92,959.91
100-420-40113	Overtime Wages	161,725.22	202,814.04	200,000.00	246,009.70	150,000.00
100-420-40114	Differential Wages	.00	.00	.00	.00	.00
100-420-40115	Police Holiday Pay	87,135.92	97,705.11	91,273.00	82,231.81	91,273.00
100-420-40130	Comprehensive Leave	4,582.01-	843.94-	78,138.71	36,334.85	85,419.38
100-420-41002	Health Ins Premiums	422,698.19	394,323.03	573,100.19	505,838.84	569,870.32
100-420-41012	Workers Comp Insurance	98,753.57	140,108.23	163,001.58	165,246.00	140,881.57
100-420-41016	Unemployment Assessment	317.22	.00	5,000.00	.00	5,000.00
100-420-41018	ICMA VantageCare	58,175.00	54,000.00	62,000.00	61,875.00	62,000.00
100-420-41020	PERS (Retirement)	901,117.65	1,101,048.28	1,189,775.16	1,172,527.61	1,382,239.34
100-420-41024	PARS (Retirement Enhanced)	15,840.00	1,440.00	15,000.00	.00	15,000.00
100-420-41028	PARS (Part Time Retirement)	.74	153.55	2,450.64	47.04	2,539.77
100-420-42002	Office Supplies	2,523.99	5,376.94	5,000.00	5,280.43	5,000.00
100-420-42003	Misc Supplies	48.48	.00	.00	.00	.00
100-420-42005	Postal Supplies & Postage	1,379.92	1,491.07	1,000.00	1,389.86	1,500.00
100-420-42006	Uniforms & Personal Equip	18,163.06	19,176.78	20,000.00	28,192.00	30,000.00
100-420-42007	Maintenance Supplies	1,716.53	2,622.65	5,000.00	1,878.26	3,000.00
100-420-42030	Special Operational	22,412.82	10,472.53	20,000.00	28,219.14	30,000.00
100-420-43031	Contractual Services	99,375.44	219,731.11	104,000.00	138,363.50	104,000.00
100-420-43032	Dispatch Services	400,039.88	438,087.80	471,202.00	471,202.28	509,000.00
100-420-43033	Computer Support Services	.00	.00	.00	.00	.00
100-420-43060	Garage Vehicle Service	115,613.65	58,207.81	90,000.00	50,987.38	45,000.00
100-420-43066	Vehicle & Equip Replacement	58,879.48	57,524.79	44,783.00	44,782.85	24,316.00
100-420-43110	Mem'ships, Dues, Subscr, Publi	5,283.58	6,023.91	4,000.00	3,891.63	6,500.00
100-420-43114	Credit Card Fees	.00	.00	.00	.00	.00
100-420-43120	Printing & Reproduction	2,827.29	3,129.95	7,500.00	4,194.14	5,500.00
100-420-43130	Advertising & Legal Notices	409.60	459.21	2,000.00	33.25	1,000.00
100-420-43140	Recruiting & Other HR	.00	.00	.00	80.38	.00
100-420-43150	Training, Ed, Conf & Mtgs	34,054.60	52,274.87	35,000.00	59,520.59	55,000.00
100-420-43154	CERT	2,532.12	.00	.00	.00	.00
100-420-43156	DOJ Fingerprint Live	12,703.91	8,163.79	12,000.00	9,127.00	10,000.00
100-420-43404	Public Utilities	54,491.66	53,330.23	56,000.00	52,508.90	60,000.00
100-420-44400	Drug Enforcement	.00	.00	.00	.00	.00
100-420-44520	Emergency Preparedness	.00	.00	.00	.00	.00
100-420-45010	Facility Lease	.00	.00	.00	.00	.00
100-420-45060	Gen'l Facilities Maint	6,908.43	8,454.24	10,000.00	4,990.79	10,000.00
100-420-45400	Communication Equip Maint	.00	571.11	7,500.00	.00	1,000.00
100-420-46010	Equipment Lease	5,605.85	2,173.11	5,000.00	2,660.11	2,500.00
100-420-46200	Machinery & Equip - Non Cap	5,596.53	16,198.00	.00	.00	.00
100-420-46300	Communic Equip - Non Cap	480.67	906.40	5,000.00	876.02	5,000.00
100-420-46440	Office Equip & Furniture	4,124.56	4,472.31	5,000.00	5,136.86	5,000.00
100-420-46450	Firearms	9,207.63	14,749.25	15,000.00	14,801.92	15,000.00
100-420-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
100-420-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00
Total Police Services:		4,527,650.13	5,096,686.36	5,766,288.79	5,574,991.79	5,929,818.83
Total General Fund:		4,527,650.13-	5,096,686.36-	5,766,288.79-	5,574,991.79-	5,929,818.83-



PARKS AND RECREATION – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

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

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

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

1. **Recreation Programming**
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

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."*

Tag Line: All recreation – all the time!

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 2024-25: WORK PLAN HIGHLIGHTS

Accepted by the Parks and Recreation Commission on January 9, 2024, the annual Parks and Recreation Department Strategic Priorities and Key Objectives Statement 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 2024-25 are as follows:

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

- Complete Phase 2 “Interior Improvements” of 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: (1) Community Dog Park, (2) Park at the Parcel, (3) MACC/Edison Theatre and Outdoor Amphitheater, (4) Bike Park/pump track, and (5) Mammoth Creek Park West area, incorporating a natural bouldering area.
- Enhance recreation infrastructure to improve user safety, improve operations, and overall guest experience: (1) Maintenance Best and NEXT practices, (2) Deferred Maintenance/Park Improvement Program, (3) Amenities Enhancement Program.

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

- Determine plan to revise, amend or develop new Parks and Recreation Master Plan/Trail System Master Plan that includes updated goals and policies, including an analysis of the supply, demand and needs for park and recreation facilities and services within and surrounding the Town of Mammoth Lakes.
- Develop and deliver Core Program Areas aligned with the resource capacity and capabilities of the Department: (1) Youth/Teen camps and programs, (2) CRC programs, (3) Adult activities, (4) Facility operations/maintenance, and (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*

- Continually improve the delivery of Core Program Areas by, (a) constantly measuring performance, (b) utilize evidence-based data, and (c) maximize the efficiency of internal operational procedures.

- 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, bilingual flyers, and print ads.

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

- Build capacity by aligning positions, assigned responsibilities and desired outcomes with professional, prepared, and passionate people: (1) Workforce Development, and (2) Professional Development.
- 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

The Parks and Recreation Department annual 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 recreation, social and economic landscape.

Core Program Areas

The “Core Program Areas” provide intentional focus for the department in developing and delivering scalable and sustainable recreation programs aligned with the resource capacity and capabilities of the Parks and Recreation Department. They are as follows:

1. Youth / Teen Camps and Programs
2. CRC Programs
3. Adult Activities
4. Community Events

Similar to programming areas of focus are the core deliverables for the department. These deliverables are prioritized for implementation, consume the majority of resources, and ultimately, help define success for the department.

Core Deliverables:

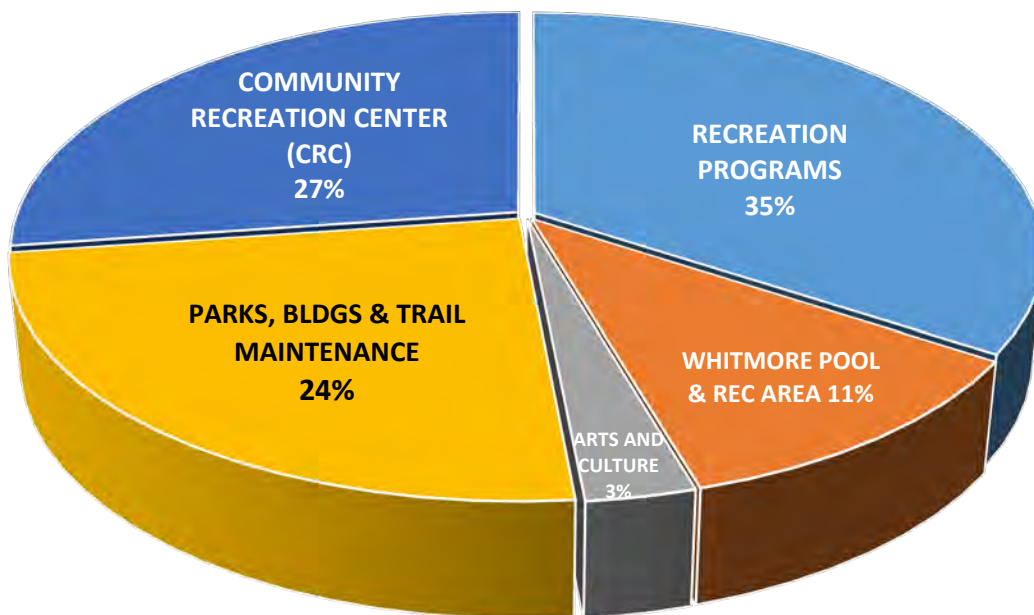
1. Completion and programming of the year-round Community Recreation Center (CRC)
2. Delivery of Core Program Areas
3. Building Team Capacity

BUDGET SUMMARY

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

A. Department Roll-up

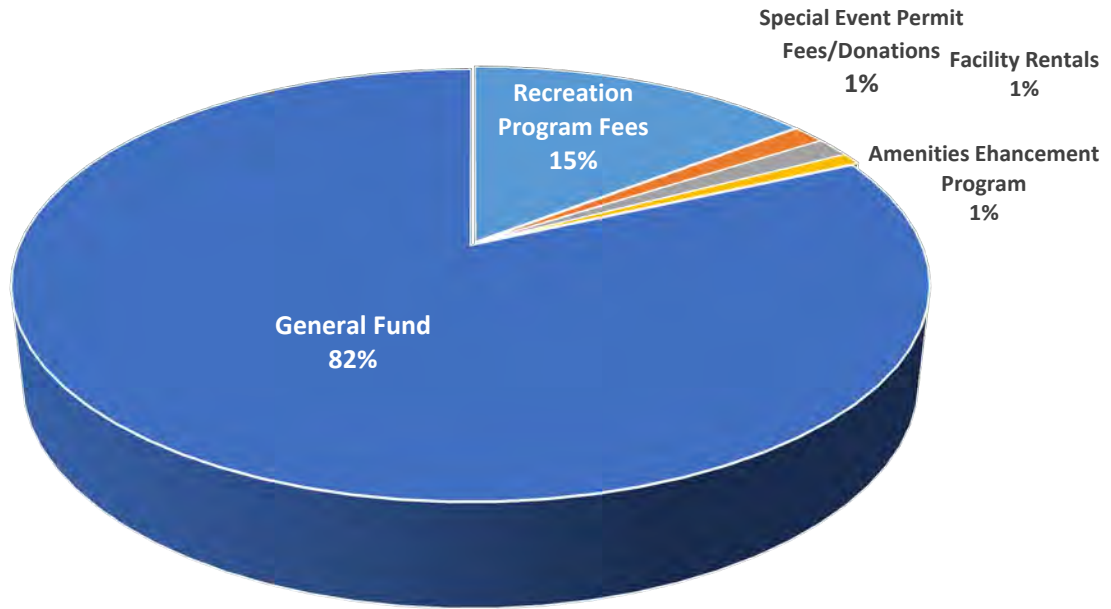
The Parks and Recreation FY 2024/25 Budget by category is allocated as follows:



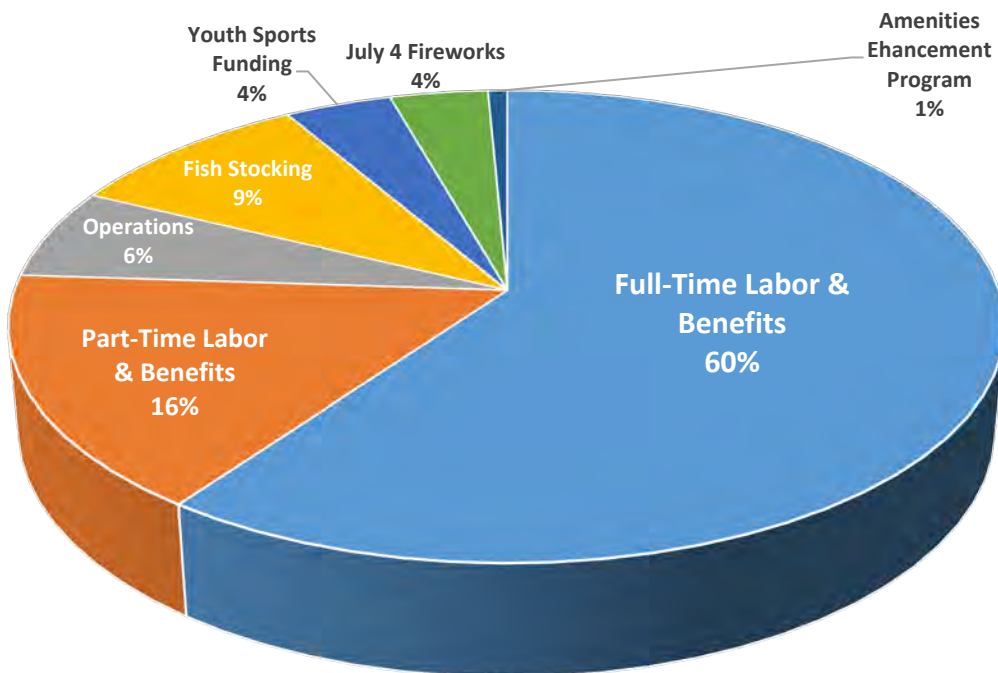
A. Recreation Programs

- Fund: 100-432
- Amount: \$1,169,520 (+3.98%)
- Strategy: "Deliver high-quality, innovative and affordable recreation programming."
- Serves: Toddler to Seniors
- Staff: Full time: 4.15 FTE | 40 seasonal counselors, instructors, recreation coordinators & sports officials.

2024/25 Recreation Program Revenue by Category



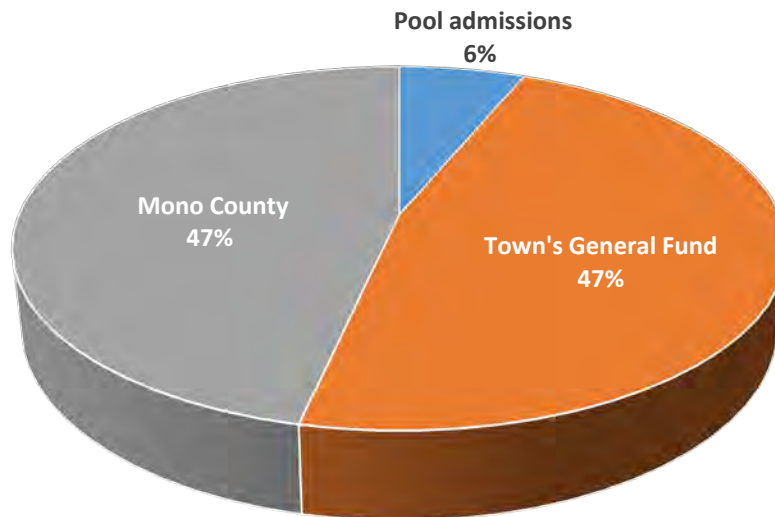
2024/25 Recreation Program Expense Budget by Category



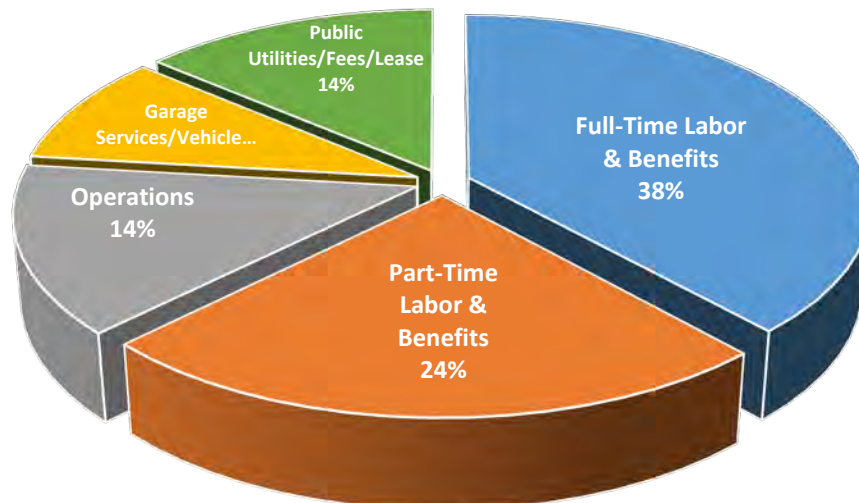
B. Whitmore Pool and Recreation Area

- Fund: 100-434
- Amount: \$382,544.22 (-4.97%)
- Strategy: "Deliver high-quality, innovative and affordable recreation programming."
- Serves: 6 months – Seniors (65+)
- Staff: Full time: 1.27 FTE | 18 seasonal lifeguards and swim instructors

2024/25 Whitmore Pool and Recreation Area Projected Revenue



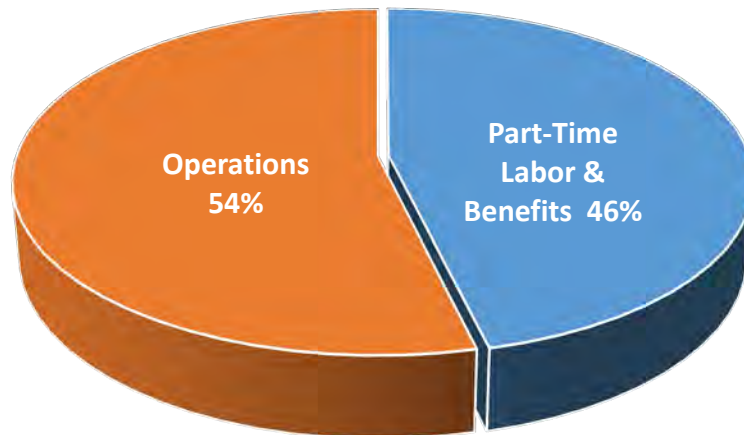
2024/25 Whitmore Pool and Recreation Area Expense Budget by Category



C. Arts and Culture (Edison Theatre)

- **Fund:** 100-434
- **Amount:** \$102,333 (+4.25%)
- **Strategy:** “Deliver high-quality, innovative and affordable recreation programming.”
- **Serves:** Grade TK (5) – Seniors (65+)
- **Staff:** 3 seasonal

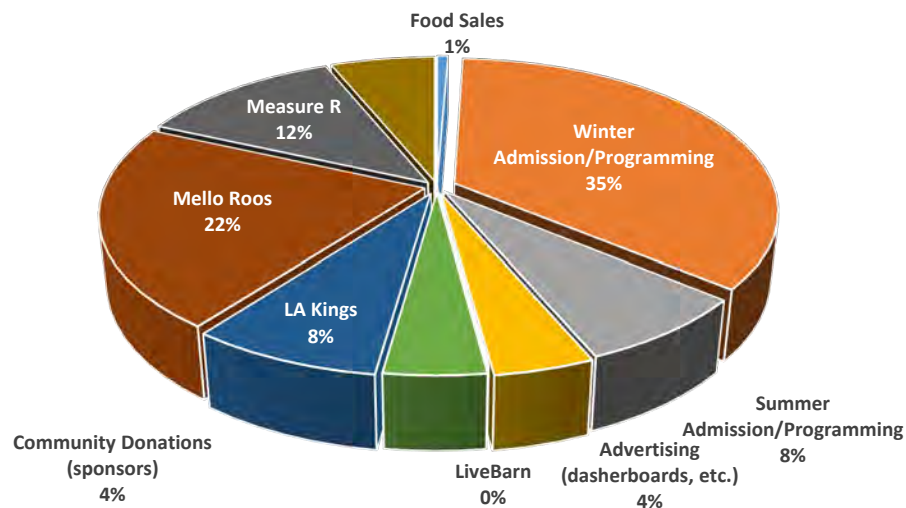
2024/25 Arts and Culture (Edison Theatre) Expense Budget by Category



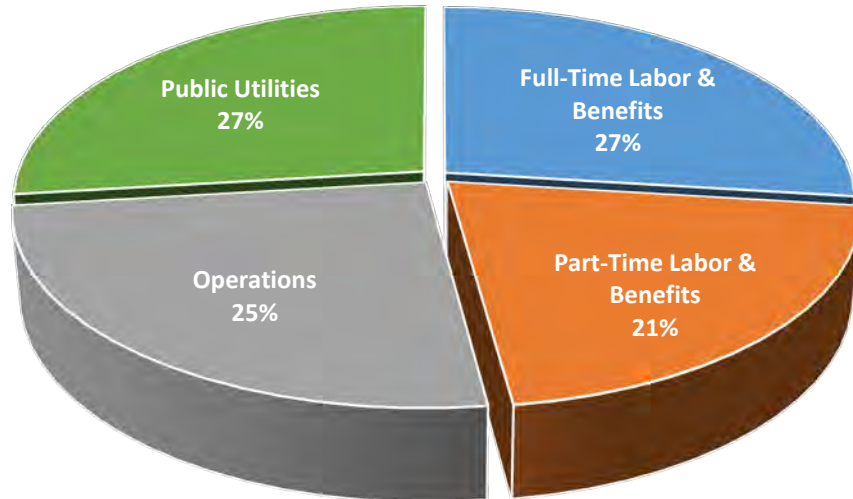
D. Community Recreation Center (CRC)

- **Fund:** 858-436
- **Amount:** \$929,695 (+28%) – 12 months operation (8 months in 2023/24)
- **Strategy:** “Deliver high-quality, innovative and affordable recreation programming.”
- **Serves:** Grade TK (5) – Seniors (65+)
- **Staff:** Full time: 1.75 FTE | 21 winter seasonal & 10 summer seasonal

2024/25 CRC Revenue By Category



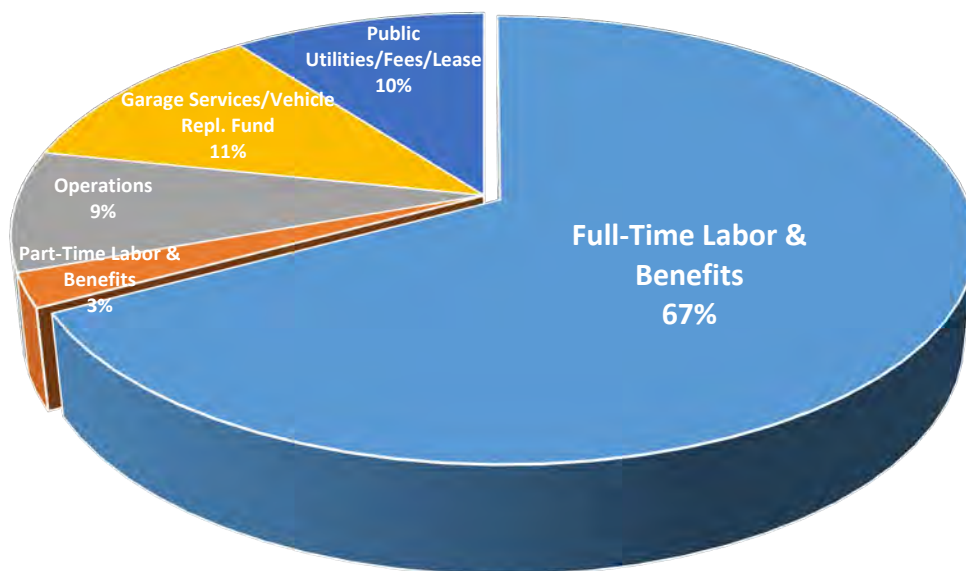
2024/25 CRC Expense Budget by Category



E. Parks Maintenance

- **Fund:** 100-438
- **Amount:** \$827,518.11 (-0.25%)
- **Strategy:** "Maintain and Enhance the Town's recreation infrastructure."
- **Staff:** Full-time: 4 | Full-time Hybrid employees: 3 and 1 summer seasonal employee

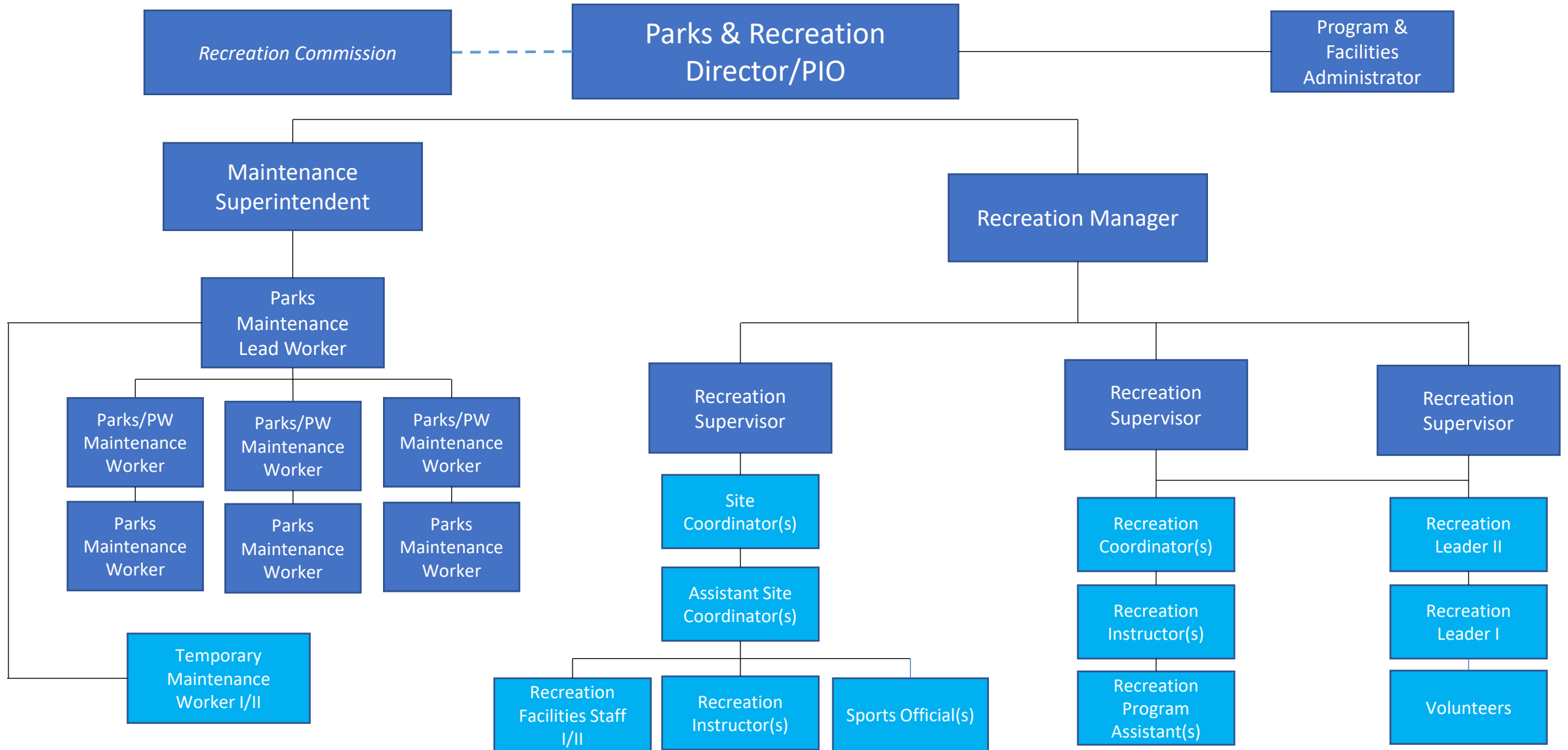
2024/25 Parks Maintenance Expense Budget by Category



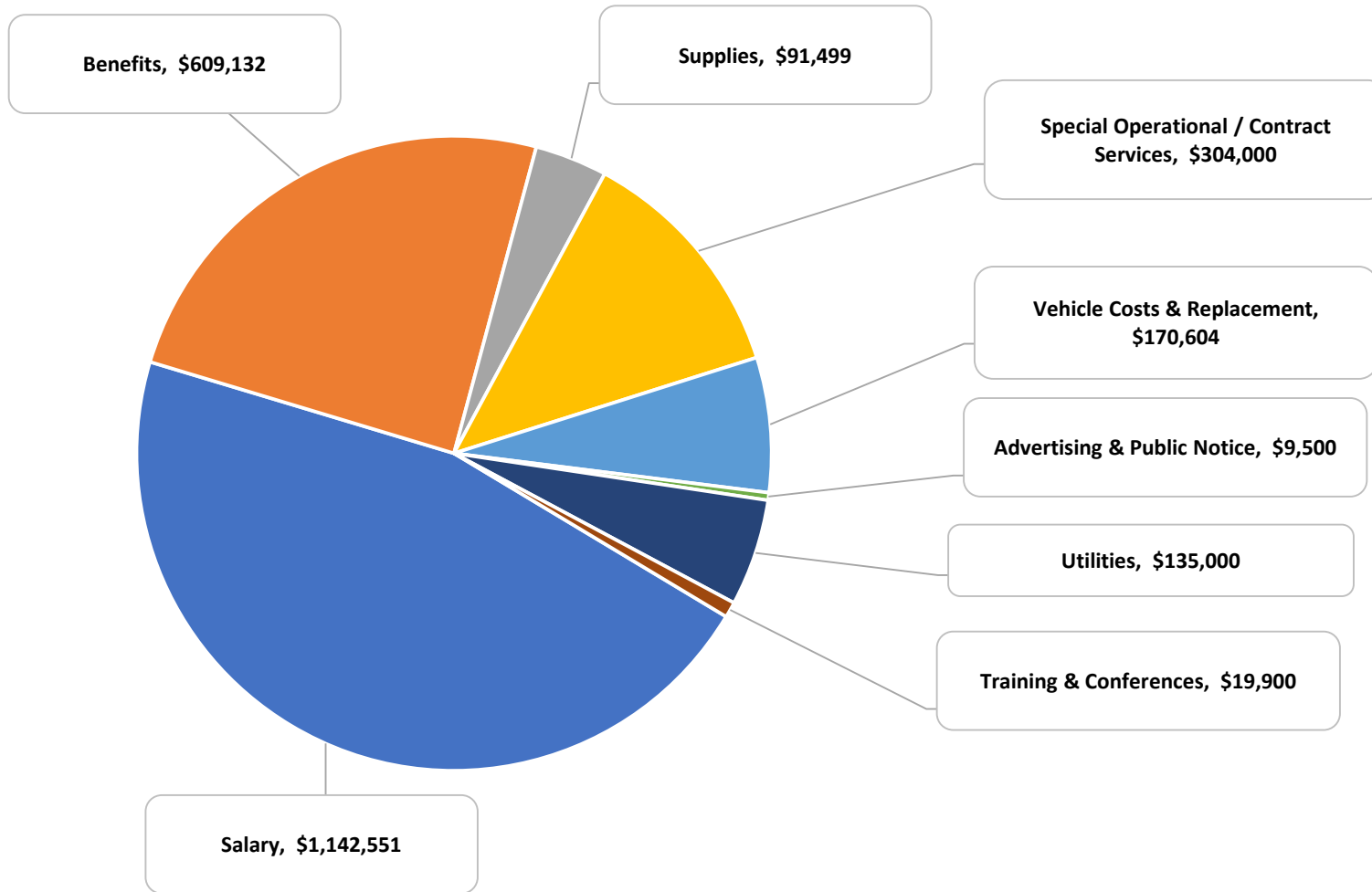


TOML Organization Chart – Parks & Recreation

September 2024



Parks & Recreation



Total Expenditures \$ 2,482,186

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Recreation Programs						
100-432-40000	Regular Salaries	321,353.65	360,070.12	382,655.23	408,584.35	407,257.80
100-432-40111	Temporary Wages	60,763.23	85,969.77	169,403.19	105,311.16	182,081.04
100-432-40113	Overtime Wages	1,467.64	4,341.61	6,000.00	5,045.76	3,000.00
100-432-40130	Comprehensive Leave	8,299.62	8,110.78	27,347.51	5,639.91	24,312.63
100-432-41002	Health Ins Premiums	96,373.13	81,924.55	111,135.72	117,253.90	117,918.27
100-432-41012	Workers Comp Insurance	14,211.25	21,949.03	26,285.20	26,647.00	23,532.50
100-432-41016	Unemployment Assessment	745.98	3,498.00	.00	4,637.00	.00
100-432-41018	Unemployment Assess -Don't use	.00	.00	.00	.00	.00
100-432-41020	PERS (Retirement)	118,703.05	120,740.93	136,292.14	140,856.84	127,677.56
100-432-41028	PARS (Part Time Retirement)	1,318.28	2,146.43	3,339.64	2,500.19	3,589.57
100-432-42006	Uniforms & Personal Equip	1,581.77	856.45	2,500.00	1,748.24	2,500.00
100-432-42008	Recreation Supplies	12,918.51	11,350.70	11,000.00	10,591.33	12,000.00
100-432-42009	Amenities Enhancement Program	.00	1,552.74	5,000.00	7,114.55	8,500.00
100-432-42030	Special Operational	4,694.24	5,318.05	6,000.00	6,545.91	6,500.00
100-432-43031	Contractual Services	23,963.94	32,150.65	30,000.00	19,911.34	31,000.00
100-432-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-432-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
100-432-43110	Mem'ships, Dues, Subscr, Publi	1,641.66	1,255.00	1,800.00	1,722.97	1,900.00
100-432-43114	Credit Card Fees	.00	.00	.00	.00	.00
100-432-43120	Printing & Reproduction	815.25	2,101.75	3,000.00	3,684.67	3,000.00
100-432-43130	Advertising & Legal Notices	5,982.68	3,873.50	5,000.00	3,203.24	5,000.00
100-432-43150	Training, Ed, Conf & Mtgs	3,312.38	5,453.03	6,000.00	4,557.48	6,000.00
100-432-43164	Excursions & Field Trips	2,306.65	1,231.38	4,000.00	2,022.30	4,500.00
100-432-43404	Public Utilities	500.00	1,890.91	.00	.00	.00
100-432-44300	Fishing Enhancement	54,019.30	104,656.22	105,000.00	107,460.34	109,250.00
100-432-44310	Community Youth Programs	42,500.00	45,000.00	45,000.00	48,477.50	47,000.00
100-432-44320	Fireworks Display	34,059.10	18,419.00	38,000.00	38,307.00	43,000.00
100-432-44330	Tony Colosardo Donations	.00	.00	.00	6,458.69	.00
100-432-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
Total Recreation Programs:		811,531.31	923,860.60	1,124,758.63	1,078,281.67	1,169,519.37
Whitmore Pool & Rec Area						
100-434-40000	Regular Salaries	55,002.90	91,834.68	84,276.81	124,569.67	79,884.07
100-434-40111	Temporary Wages	69,663.11	95,234.58	101,764.96	106,398.41	90,157.14
100-434-40113	Overtime Wages	2,036.09	3,014.85	1,000.00	5,541.96	1,000.00
100-434-40130	Comprehensive Leave	.00	2,761.45	5,385.17	2,089.43	2,337.61
100-434-41002	Health Ins Premiums	80.07	19,599.43	28,579.26	22,992.42	38,337.17
100-434-41012	Workers Comp Insurance	5,158.94	5,374.42	5,748.21	5,827.00	4,488.05
100-434-41016	Unemployment Assessment	340.73	10,867.00	.00	960.00	.00
100-434-41020	PERS (Retirement)	16,459.54	29,546.19	27,920.91	31,473.92	21,455.00
100-434-41028	PARS (Part Time Retirement)	339.16	1,319.73	2,006.21	1,618.45	1,777.37
100-434-42006	Uniforms & Personal Equip	1,480.06	2,113.77	2,500.00	2,694.81	2,500.00
100-434-42007	Maintenance Supplies	1,895.21	8,747.36	5,000.00	5,697.19	6,000.00
100-434-42008	Recreation Supplies	156.34	2,818.63	3,000.00	4,103.66	3,000.00
100-434-42009	Pool Supplies	8,332.68	9,870.19	8,000.00	7,467.79	9,000.00
100-434-42030	Special Operational	684.15	862.98	1,250.00	839.04	1,000.00
100-434-43031	Contractual Services	53,913.10	5,404.46	8,000.00	9,600.91	8,500.00
100-434-43060	Garage Vehicle Service	26,631.29	8,545.42	22,000.00	13,779.24	16,000.00
100-434-43066	Vehicle & Equip Replacement	17,935.75	24,917.35	24,860.56	24,860.56	19,857.81
100-434-43110	Mem'ships, Dues, Subscr, Publi	5.37	5.37	.00	53.93	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-434-43120	Printing & Reproduction	129.30	.00	500.00	84.48	500.00
100-434-43130	Advertising & Legal Notices	1,044.00	409.11	1,000.00	.00	1,000.00
100-434-43150	Training, Ed, Conf & Mtgs	1,857.47	1,026.00	4,000.00	4,426.52	4,000.00
100-434-43404	Public Utilities	53,192.68	48,884.34	45,000.00	29,606.61	50,000.00
100-434-43420	Taxes & Fees	2,366.03	59.00	2,000.00	5,985.90	2,000.00
100-434-45010	Facility Lease	705.40	2,700.14	750.00	2,782.88	750.00
100-434-45080	Park Grounds & Bldgs Maint	11,972.93	12,605.42	18,000.00	15,495.83	19,000.00
100-434-46010	Equipment Lease	.00	.00	.00	.00	.00
100-434-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
100-434-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
100-434-48200	Machinery & Equip - Capital	.00	.00	.00	.00	.00
Total Whitmore Pool & Rec Area:		331,222.16	388,521.87	402,542.09	424,771.75	382,544.22

Arts & Culture

100-436-40000	Regular Salaries	.00	390.01	.00	272.36	.00
100-436-40111	Temporary Wages	.00	2,317.87	54,779.98	591.77	45,436.53
100-436-40113	Overtime Wages	.00	.00	1,000.00	.00	1,000.00
100-436-40130	Comprehensive Leave	.00	.00	.00	.00	.00
100-436-41002	Health Ins Premiums	.00	.00	.00	.00	.00
100-436-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
100-436-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-436-41020	PERS (Retirement)	.00	.00	.00	.00	.00
100-436-41028	PARS (Part Time Retirement)	.00	24.94	1,079.94	.00	895.74
100-436-42002	Office Supplies	.00	.00	.00	.00	.00
100-436-42003	Misc Supplies	.00	.00	.00	.00	.00
100-436-42006	Uniforms & Personal Equip	.00	.00	.00	.00	.00
100-436-42007	Maintenance Supplies	.00	.00	2,500.00	.00	5,000.00
100-436-43031	Contractual Services	.00	5,966.75	10,000.00	1,940.44	5,000.00
100-436-43110	Mem'ships, Dues, Subscr, Publi	.00	324.00-	.00	.00	3,000.00
100-436-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	195.00	2,000.00
100-436-43404	Public Utilities	.00	232.42	1,000.00	3,792.57	.00
100-436-45010	Facility Lease	.00	47,000.00	27,800.00	15,750.00	.00
100-436-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	40,000.00
100-436-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
Total Arts & Culture:		.00	55,607.99	98,159.92	22,542.14	102,332.27

Parks, Bldgs & Trails Maint

100-438-40000	Regular Salaries	235,836.80	246,304.50	254,028.41	298,052.55	302,272.25
100-438-40111	Temporary Wages	35,441.22	21,566.40	65,983.12	15,310.72	20,462.06
100-438-40113	Overtime Wages	18,485.38	29,146.52	40,000.00	54,081.80	10,000.00
100-438-40130	Comprehensive Leave	1,768.04	7,946.94	17,949.96	3,915.20-	9,210.97
100-438-41002	Health Ins Premiums	67,166.27	80,348.97	78,789.93	85,456.00	120,706.21
100-438-41012	Workers Comp Insurance	12,760.52	15,623.14	17,436.48	17,677.00	17,002.23
100-438-41016	Unemployment Assessment	251.00	.00	5,000.00	.00	5,000.00
100-438-41020	PERS (Retirement)	83,849.64	88,614.16	92,309.06	96,008.27	90,890.37
100-438-41028	PARS (Part Time Retirement)	651.13	706.20	1,300.80	407.71	.00
100-438-42002	Office Supplies	.00	.00	.00	.00	.00
100-438-42003	Misc Supplies	1,245.94	.00	10,000.00	3,013.48	5,000.00
100-438-42006	Uniforms & Personal Equip	4,191.55	3,768.37	6,500.00	6,297.00	6,500.00
100-438-42007	Maintenance Supplies	13,901.01	9,702.10	20,000.00	16,139.39	21,000.00
100-438-43031	Contractual Services	7,251.83	1,680.21	15,000.00	7,392.16	15,000.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-438-43060	Garage Vehicle Service	79,893.81	25,636.27	58,000.00	41,337.71	36,000.00
100-438-43066	Vehicle & Equip Replacement	53,059.93	73,713.82	73,545.81	73,545.81	58,746.02
100-438-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
100-438-43150	Training, Ed, Conf & Mtgs	690.00	2,335.00	3,000.00	712.10	3,000.00
100-438-43404	Public Utilities	75,145.01	62,655.85	80,000.00	92,220.62	85,000.00
100-438-45010	Facility Lease	.00	.00	.00	87.24	.00
100-438-45080	Park Grounds & Bldgs Maint	18,707.17	15,578.29	18,000.00	16,122.29	19,000.00
100-438-45081	Signage Maintenance	14,217.70	.00	3,000.00	.00	3,000.00
100-438-46200	Machinery & Equip - Non Cap	5,010.03	41,279.00	.00	.00	.00
100-438-48200	Machinery & Equip - Capital	1,420.39	.00	.00	.00	.00
Total Parks, Bldgs & Trails Maint:		730,944.37	726,605.74	859,843.57	819,946.65	827,790.11
Total General Fund:		1,873,697.84-	2,094,596.20-	2,485,304.21-	2,345,542.21-	2,482,185.97-



COMMUNITY AND ECONOMIC DEVELOPMENT – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

Responsibilities

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

Divisions

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

The Planning Division:

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

The Building Division:

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

The Code Compliance Division

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

Staff

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

VISION, MISSION & VALUES

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

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

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

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

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

BUDGET HIGHLIGHTS – Major Budget Changes

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

Major Budget Changes: There are no significant budget changes from FY 23/24.

PRIORITIES FOR FY 2024-25: WORK PLAN HIGHLIGHTS

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

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

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

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

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

The Parcel – CED staff will continue to facilitate the entitlement and development of The Parcel. The work program includes 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.

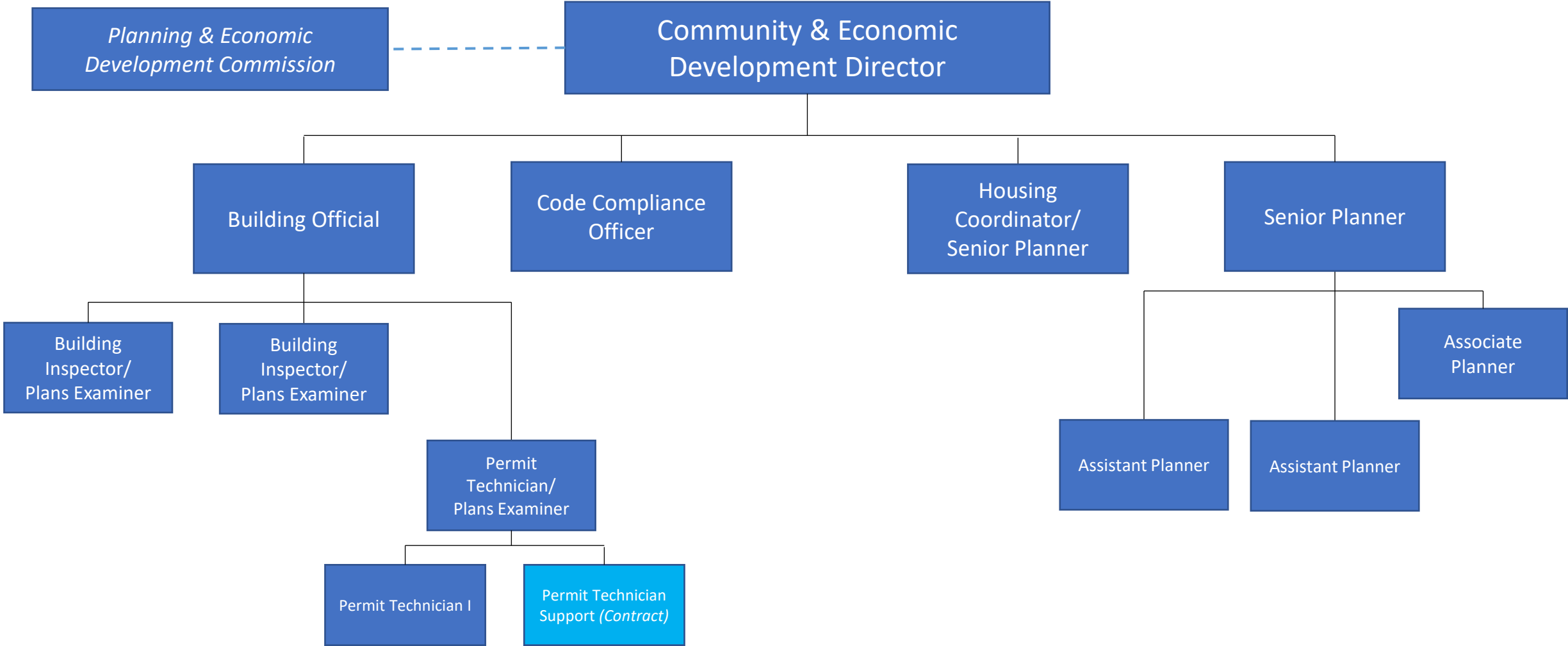
DIF/Housing Nexus Study Update – CED staff will continue to work with a consultant to develop an appropriate fee justification methodology and fee levels to support capital facilities needed to serve new growth in Mammoth Lakes. The project includes a comprehensive update of the DIF and Housing fees. This is expected to be completed in FY 24/25.

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.

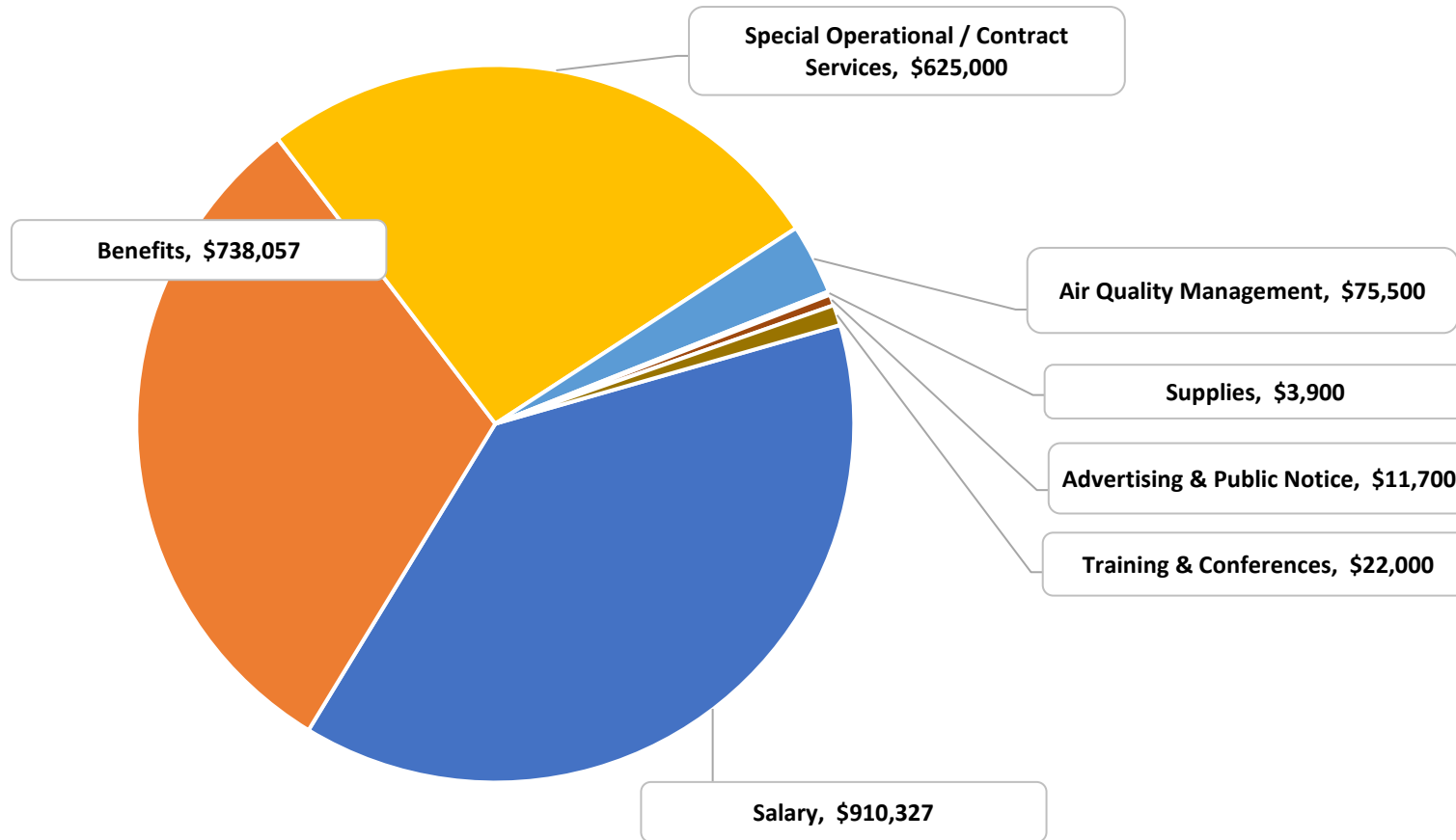


TOML Organization Chart – Community & Economic Development

September 2024



Community & Economic Development



Total Expenditures \$ 2,386,484

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Planning Division						
100-440-40000	Regular Salaries	472,180.89	502,623.85	480,116.28	487,778.74	473,688.63
100-440-40111	Temporary Wages	22,608.88	5,829.75	29,688.86	5,837.00	.00
100-440-40113	Overtime Wages	324.93	316.81	.00	4.43	.00
100-440-40130	Comprehensive Leave	15,063.43-	11,660.34-	26,324.40	4,014.16	18,207.35
100-440-41002	Health Ins Premiums	148,778.51	122,566.88	147,905.10	121,552.20	161,833.09
100-440-41012	Workers Comp Insurance	25,524.19	30,114.43	32,467.81	32,915.00	26,850.02
100-440-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-440-41020	PERS (Retirement)	161,821.37	160,298.41	165,380.42	151,124.43	140,767.69
100-440-41028	PARS (Part Time Retirement)	403.60	110.00	568.43	120.00	.00
100-440-42005	Postal Supplies & Postage	.00	261.46	.00	60.44	.00
100-440-42006	Uniforms & Personal Equip	619.87	.00	1,000.00	.00	1,000.00
100-440-43030	Professional Services	.00	.00	.00	100.00	.00
100-440-43031	Contractual Services	378,861.50	480,565.28	400,000.00	642,963.22	350,000.00
100-440-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-440-43066	Vehicle & Equip Replacement	.00	43.63	.00	.00	.00
100-440-43110	Mem'ships, Dues, Subscr, Publi	2,668.00	1,386.00	3,000.00	1,111.00	3,000.00
100-440-43130	Advertising & Legal Notices	5,049.50	2,631.25	3,000.00	2,870.00	3,000.00
100-440-43150	Training, Ed, Conf & Mtgs	11,437.72	15,418.50	12,000.00	4,134.05	12,000.00
100-440-44470	Records Management	.00	.00	.00	.00	.00
100-440-44500	Air Quality Management	25,000.00	25,000.00	25,500.00	63,000.00	75,500.00
Total Planning Division:		1,240,215.53	1,335,505.91	1,326,951.30	1,517,584.67	1,265,846.78
Building Division						
100-442-40000	Regular Salaries	284,746.48	341,345.53	340,154.69	388,196.95	365,608.31
100-442-40111	Temporary Wages	22.26	.00	.00	.00	.00
100-442-40113	Overtime Wages	.00	28.78	500.00	51.44	500.00
100-442-40130	Comprehensive Leave	5,311.48	2,708.48	16,608.17	1,728.30	14,361.19
100-442-41002	Health Ins Premiums	73,599.28	129,102.33	151,098.65	150,409.80	175,872.77
100-442-41012	Workers Comp Insurance	27,764.98	21,057.20	22,917.26	23,233.00	20,833.54
100-442-41020	PERS (Retirement)	104,729.95	112,068.15	122,336.85	119,412.99	109,708.44
100-442-42003	Misc Supplies	.00	861.89	2,000.00	599.00	2,000.00
100-442-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
100-442-42006	Uniforms & Personal Equip	493.91	502.10	500.00	464.62	700.00
100-442-43031	Contractual Services	197,770.32	180,730.52	200,000.00	271,140.45	275,000.00
100-442-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-442-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
100-442-43110	Mem'ships, Dues, Subscr, Publi	1,465.49	10,223.04	2,000.00	1,135.79	2,000.00
100-442-43130	Advertising & Legal Notices	972.32	1,662.97	3,000.00	1,596.00	3,000.00
100-442-43150	Training, Ed, Conf & Mtgs	6,449.28	9,515.30	8,000.00	7,341.60	8,000.00
Total Building Division:		703,325.75	809,806.29	869,115.62	965,309.94	977,584.25
Code Compliance						
100-444-40000	Regular Salaries	62,025.59	66,603.72	72,923.88	58,787.33	70,529.93
100-444-40113	Overtime Wages	.96	.00	.00	11.06	.00
100-444-40130	Comprehensive Leave	302.08-	584.46-	1,429.12	2,406.68	.00
100-444-41002	Health Ins Premiums	28,869.20	29,378.47	34,984.00	38,676.70	47,369.36
100-444-41012	Workers Comp Insurance	2,697.51	4,251.29	4,766.76	4,832.00	3,849.86
100-444-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-444-41020	PERS (Retirement)	21,073.51	21,867.47	22,085.23	20,757.32	18,404.14

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
100-444-42006	Uniforms & Personal Equip	145.60	224.26	300.00	44.60	200.00
100-444-43031	Contractual Services	.00	.00	.00	650.00	.00
100-444-43110	Mem'ships, Dues, Subscr, Publi	95.00	100.00	100.00	100.00	100.00
100-444-43130	Advertising & Legal Notices	.00	105.00	600.00	.00	600.00
100-444-43150	Training, Ed, Conf & Mtgs	.00	.00	3,100.00	.00	2,000.00
Total Code Compliance:		114,605.29	121,945.75	140,288.99	126,265.69	143,053.29
Total General Fund:		2,058,146.57-	2,267,257.95-	2,336,355.91-	2,609,160.30-	2,386,484.32-



WORKFORCE HOUSING – HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Workforce Housing includes the General Fund department 445 and Fund 245. Grant awards to the Town, which are generally distributed to Eastern Sierra Community Housing (ESCH) [aka, 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 ESCH and are included in the General Fund department 445.

BUDGET HIGHLIGHTS – Major Budget Changes

Sources of Revenue: The main sources of revenue for Workforce Housing include an allocation of .85% of the Transient Occupancy Tax (TOT), roughly 6.54%, and grants. A portion of the TOT allocation is used to fund the ESCH 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 \$12.45M 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 \$1.75M from the General Fund and Housing/Tourism Reserves for various Housing Now! program initiatives (Bridge program, Lease to Locals, Access Apts, and future projects).

PRIORITIES FOR FY 24-25: WORK PLAN HIGHLIGHTS

Overall Highlights:

1. Increase Affordable Housing Supply
 - a. **The Parcel.**
 - i. The Parcel is a 25-acre vacant site centrally located within the Town that is intended for affordable housing development. The Town acquired the site in 2018 and subsequently launched a comprehensive planning process to determine how best to develop the site. The 2021 Parcel Master Plan allows for up to 580 permanently affordable housing units on the site. 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. Phase 1 of the Parcel was largely completed in FY 23/24. Building B (15 units) was completed in June 2024 and Building A (66 units) was completed in early FY 24/25 (August 2024). The project includes 81 apartment units (80 will be affordable to households earning up to 80% AMI), a childcare facility, and a public park.
- iii. Work with the Parcel developer (Pacific Companies) to secure additional funding for Phase 2 of the Kingfisher (72 units). The initial phase of the Kingfisher (76 units) was funded in FY 23/24 through the awarding of tax credit financing and through the Town's financial contribution to the project (DIF, Land, and Cash Loan). The project broke ground in early FY 24/25 (August 2024). Target population for Phase 2 will be $\leq 80\%$ AMI.
- iv. Work with the developer (Pinyon Group and Pacific Companies) on Phase 3 of the Parcel, which will be an ownership phase that targets AMI's ranging from 150% - 200%. Due to the higher AMI target, there are no state or federal funding sources, and the Town and the developer will work to identify alternate sources of funding. It is anticipated that the site plan and entitlements will be ready for approval by spring 2025.

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 were largely completed in FY 23/24 and the project is expected to be completed in FY 24/25. Once completed, the Town will work with agency partners to identify eligible households for the units.
- ii. Continue to look for additional opportunity sites within the Town to provide additional affordable units and look for funding opportunities to build out the sites. The Town acquired two additional vacant sites that have a combined size of approximately 0.56-acres which would allow a maximum of 14 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 was partially completed in summer 2023 and full occupancy is expected in winter 2024.
- ii. **MLH Access Apartments.** TOML Allocated Funding: \$2,200,000 + CDBG Grant Funding (\$7.2 TOML Award)
The Access Apartments project is located at 238 Sierra Manor Road and will convert two existing commercial buildings into 13 one-bedroom affordable housing units. The units will be available to households ranging from 80% - 120% of the AMI. Construction began in summer 2024 and the expected occupancy date is fall 2025.

2. Preservation of Existing Affordable Units

a. **Bridge Program.** TOML Allocated Funding: \$3.2M

- 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. Eleven (11) units have been sold (*6 units*) to income-eligible households or are available for purchase (*5 units*) by income-eligible households
- iii. Based on the funds committed to the program, it is estimated that an additional nine (9) market-rate can be converted to affordable units (*total of 20 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.** Continue to monitor the status of the TOML monitored deed-restricted units to 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**

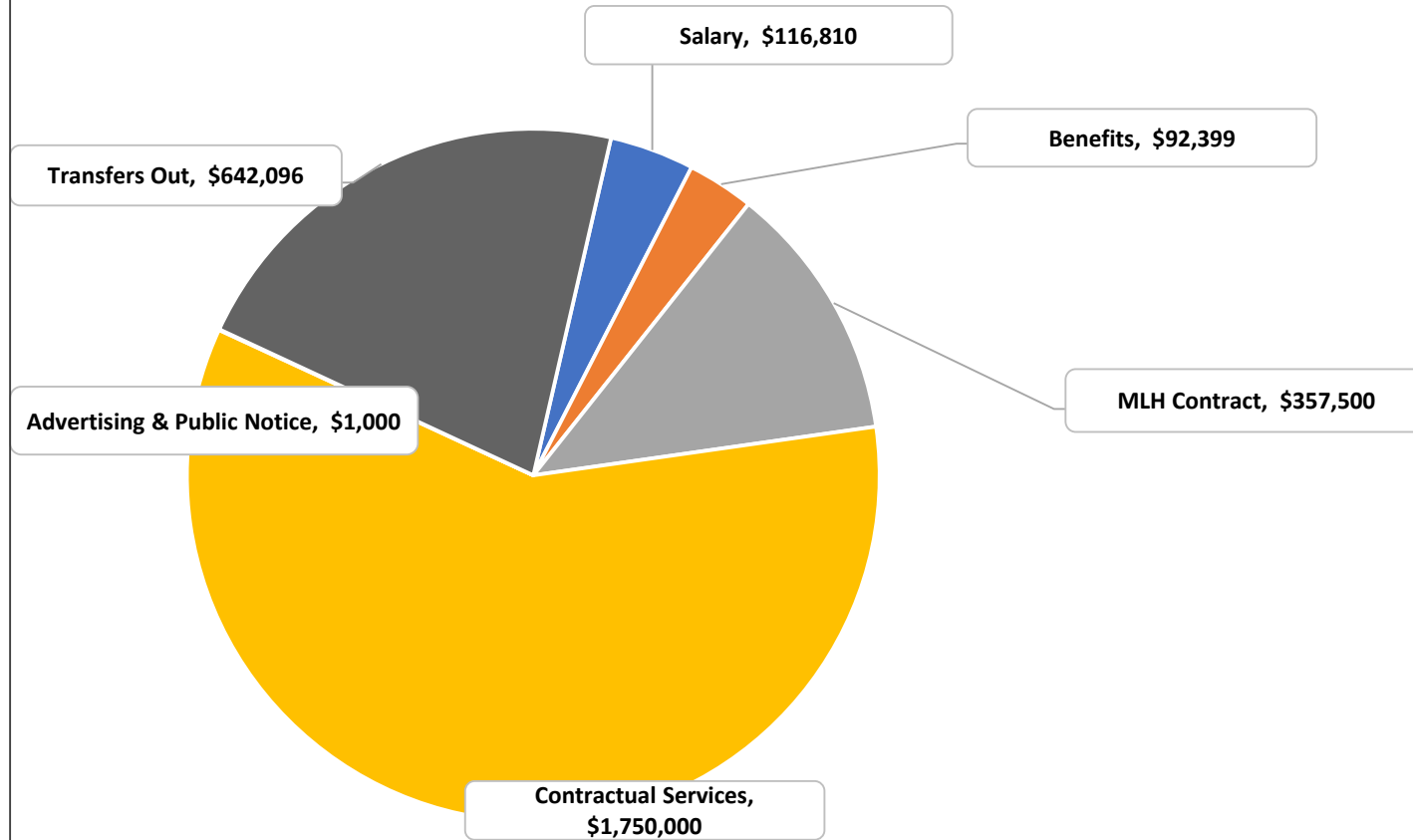
- i. The CARES COVID-19 grant was amended in FY 22/23 to allow for the utilization of the remaining CDBG-CV funds (approximately \$289,000) for the purchase of park equipment for the Parcel Park. The majority of the funds were expended in FY 23/24 and the remaining funds will be expended in FY 24/25. Installation was largely completed in early FY 24/25.
- 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 \$7.2M for the 238 Sierra Manor Road project (*\$7.1M new CDBG funding and \$93K from CDBG Program Income*).

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). Project construction is expected to be completed in December 2024.

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 \$ 2,959,805

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Housing Progs & Planning						
100-445-40000	Regular Salaries	131,082.39	113,455.80	126,835.57	85,149.84	116,810.21
100-445-40111	Temporary Wages	.00	.00	.00	.00	.00
100-445-40113	Overtime Wages	.00	.92	.00	.00	.00
100-445-40130	Comprehensive Leave	.00	54.68	4,980.57	4,942.16	907.90
100-445-41002	Health Ins Premiums	52,730.19	40,245.87	44,998.25	34,591.65	53,830.38
100-445-41012	Workers Comp Insurance	20,843.12	7,087.85	8,450.71	8,567.00	6,425.61
100-445-41016	Unemployment Assessment	.00	.00	.00	.00	.00
100-445-41020	PERS (Retirement)	42,457.08	41,941.47	47,435.30	41,128.59	31,234.63
100-445-42030	Special Operational	.00	.00	.00	.00	.00
100-445-43030	Professional Services	.00	.00	.00	.00	.00
100-445-43031	Contractual Services	381,000.00	355,000.00	367,500.00	386,525.00	357,500.00
100-445-43035	Housing Programs	.00	.00	.00	.00	.00
100-445-43130	Advertising & Legal Notices	1,095.99	336.00	1,000.00	1,139.19	1,000.00
100-445-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00
100-445-48300	Buildings - Capital	1,000.00	.00	.00	26,950.00	.00
100-445-49999	Transfers Out - Housing	1,230,000.00	1,261,432.45	810,694.40	810,694.00	642,096.22
Total Housing Progs & Planning:		1,860,208.77	1,819,555.04	1,411,894.80	1,399,687.43	1,209,804.95
Total General Fund:		1,860,208.77-	1,819,555.04-	1,411,894.80-	1,399,687.43-	1,209,804.95-

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Housing Programs						
Housing						
245-445-40000	Regular Salaries	2,548.88	.00	.00	.00	.00
245-445-43030	Professional Services	.00	350.00	.00	700.00	.00
245-445-43031	Contractual Services	363,751.47-	217,942.04	2,000,000.00	.00	.00
245-445-43035	Housing Programs	.00	1,910,000.00	.00	4,308,368.50	.00
245-445-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
245-445-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00
245-445-48300	Buildings - Capital	1,295,915.32	1,031,348.70	3,550,000.00	2,408,242.57	.00
245-445-48990	Depreciation	.00	.00	.00	.00	.00
Total Housing:		934,712.73	3,159,640.74	5,550,000.00	6,717,311.07	.00
HOME						
245-446-40000	Regular Salaries	1,236.79	.00	.00	.00	.00
245-446-40111	Temporary Wages	.00	.00	.00	.00	.00
245-446-40113	Overtime Wages	.00	.00	.00	.00	.00
245-446-41002	Health Ins Premiums	.00	.00	.00	.00	.00
245-446-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
245-446-41020	PERS (Retirement)	.00	.00	.00	.00	.00
245-446-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
245-446-43030	Professional Services	.00	.00	120,000.00	.00	.00
245-446-43031	Contractual Services	.00	.00	.00	10,350.00	.00
245-446-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
245-446-49140	Home Program	.00	.00	.00	.00	.00
Total HOME:		1,236.79	.00	120,000.00	10,350.00	.00
CDBG						
245-447-40000	Regular Salaries	1,253.19-	1,116.26	2,000.00	70.92	.00
245-447-40111	Temporary Wages	.00	.00	.00	.00	.00
245-447-40113	Overtime Wages	55.33	.00	.00	.00	.00
245-447-41002	Health Ins Premiums	.00	.00	.00	.00	.00
245-447-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
245-447-41020	PERS (Retirement)	.00	.00	.00	.00	.00
245-447-43031	Contractual Services	2,342.10	.00	12,500.00	347,796.55	1,750,000.00
245-447-43130	Advertising & Legal Notices	91.00	.00	500.00	.00	.00
Total CDBG:		1,235.24	1,116.26	15,000.00	347,867.47	1,750,000.00
BEGIN						
245-448-40000	Regular Salaries	.00	.00	.00	.00	.00
245-448-40111	Temporary Wages	.00	.00	.00	.00	.00
245-448-40113	Overtime Wages	.00	.00	.00	.00	.00
245-448-41002	Health Ins Premiums	.00	.00	.00	.00	.00
245-448-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
245-448-41020	PERS (Retirement)	.00	.00	.00	.00	.00
245-448-43031	Contractual Services	130,052.17	.00	.00	.00	.00
Total BEGIN:		130,052.17	.00	.00	.00	.00
Total Housing Programs:		1,067,236.93-	3,160,757.00-	5,685,000.00-	7,075,528.54-	1,750,000.00-



ENGINEERING – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

Town Engineering Staff delivers infrastructure projects that support the community vision of a premier, year-round resort community. Engineering staff executes strategic plans such as the 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:

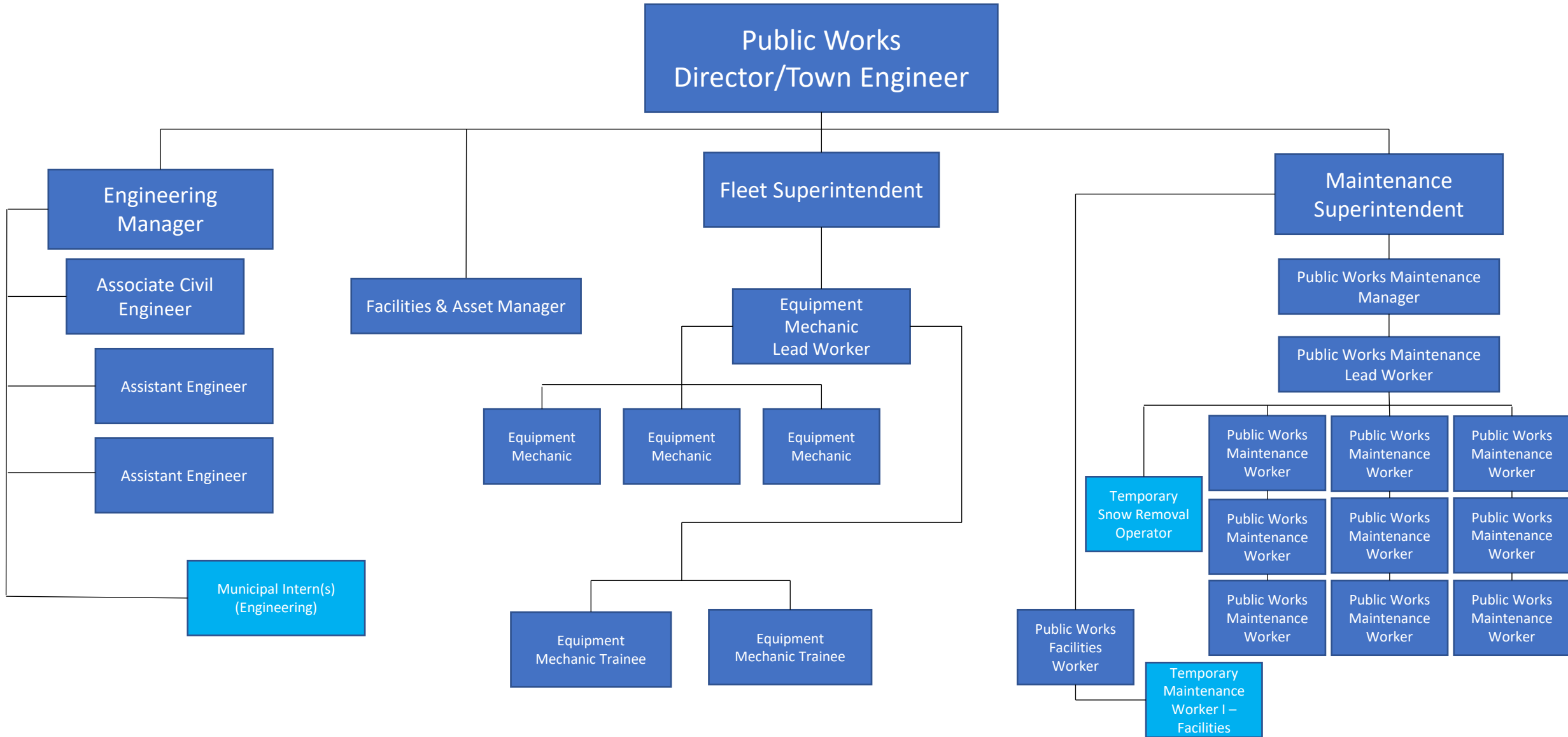
- Public Works Director
- Engineering Manager
- Associate Civil Engineer
- Assistant Engineer
- Assistant Engineer
- Hybrid Building/Public Works Inspector (30%)
- Engineering Intern(s)

BUDGET HIGHLIGHTS - Major Budget Changes

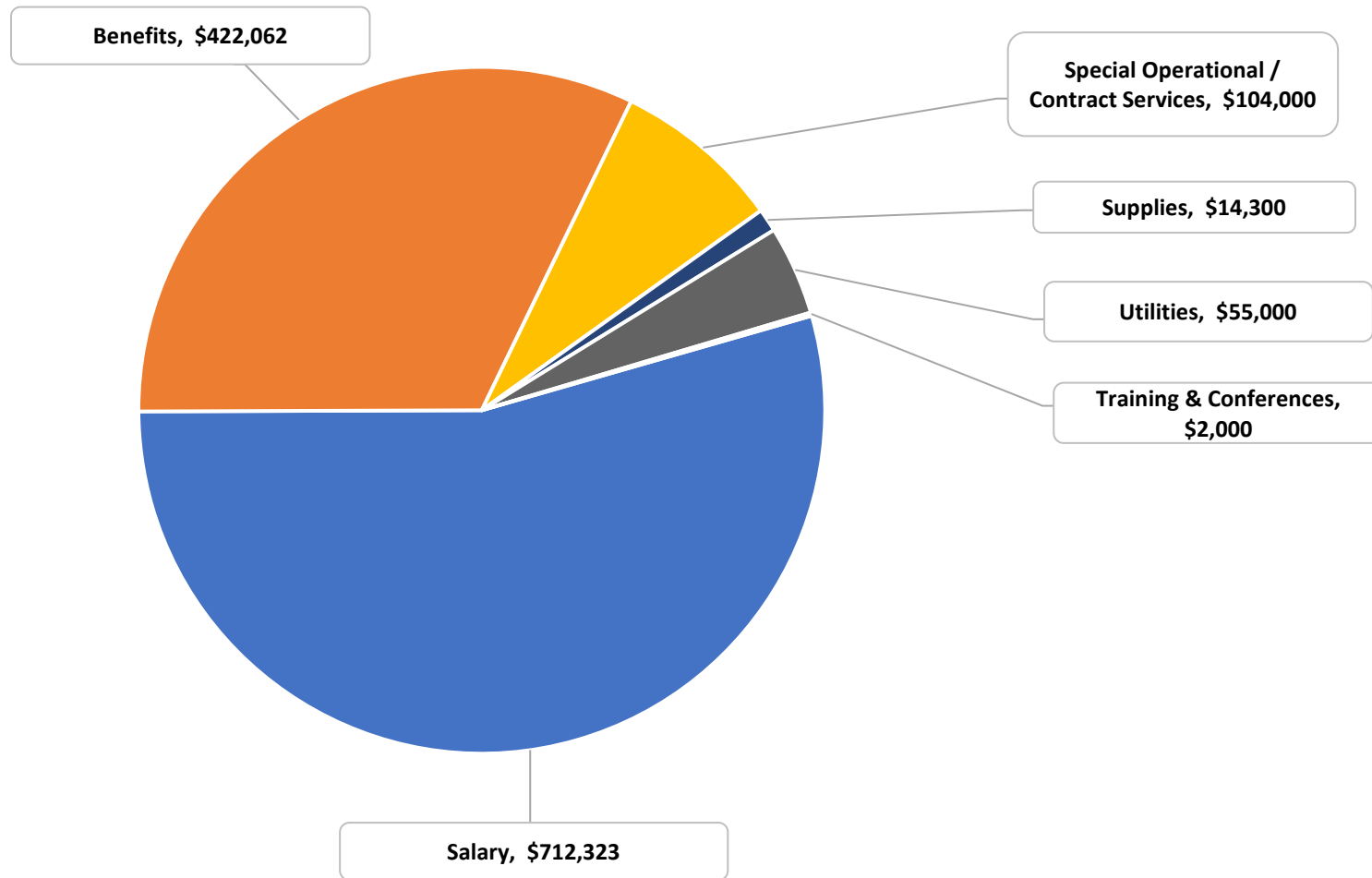
The Capital Improvement Plan is a companion document to the Budget that assists in managing the strategy for infrastructure development. Needs and funds availability dictate the size and number of capital projects that can be pursued. Categories noted below are consistent with the CIP and the Development Impact Fee (DIF) Report. A full description of the current Capital Improvement and Major Maintenance Programs are included elsewhere.

PRIORITIES FOR FY 2024-25: WORK PLAN HIGHLIGHTS

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



Public Works Engineering



Total Expenditures \$ 1,309,685

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Eng, Public Works & Admin						
100-460-40000	Regular Salaries	255,460.14	491,168.06	539,440.31	613,265.87	560,588.54
100-460-40111	Temporary Wages	13,257.33	6,300.58	11,000.00	23,439.81	11,000.00
100-460-40113	Overtime Wages	2,147.65	3,441.88	5,000.00	2,855.73	5,000.00
100-460-40130	Comprehensive Leave	7,534.17	7,723.82	32,818.12	4,209.46	12,518.82
100-460-41002	Health Ins Premiums	74,423.21	138,272.41	147,935.30	177,000.80	157,507.37
100-460-41012	Workers Comp Insurance	20,977.03	32,653.65	36,687.38	37,193.00	31,282.92
100-460-41020	PERS (Retirement)	123,094.56	177,804.40	182,467.99	193,835.93	161,936.06
100-460-41028	PARS (Part Time Retirement)	461.75	129.38	220.00	439.52	220.00
100-460-42002	Office Supplies	.00	.00	.00	.00	.00
100-460-42003	Misc Supplies	.00	.00	.00	.00	.00
100-460-42005	Postal Supplies & Postage	23.51	.00	200.00	26.03	200.00
100-460-42006	Uniforms & Personal Equip	1,025.78	4,123.73	3,500.00	2,513.75	3,500.00
100-460-42007	Maintenance Supplies	111.85	897.52	600.00	17.72	600.00
100-460-42030	Special Operational	.00	1,626.61	.00	.00	.00
100-460-43031	Contractual Services	39,439.61	42,148.40	50,000.00	8,448.10	50,000.00
100-460-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-460-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
100-460-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
100-460-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
100-460-43150	Training, Ed, Conf & Mtgs	2,058.27	3,946.54	2,000.00	1,613.60	2,000.00
100-460-43420	Taxes & Fees	.00	.00	.00	.00	.00
100-460-46300	Communic Equip - Non Cap	.00	.00	.00	.00	.00
100-460-46440	Office Equip & Furniture	.00	.00	.00	.00	.00
100-460-46480	Computer Software -Non Capital	.00	.00	.00	.00	.00
Total Eng, Public Works & Admin:		540,014.86	894,789.34	1,011,869.10	1,064,859.32	996,353.71
Facilities Maintenance						
100-464-40000	Regular Salaries	48,616.49	30,422.90	38,940.99	53,103.47	82,540.96
100-464-40111	Temporary Wages	12,581.20	1,377.64	15,674.45	17,148.59	53,193.42
100-464-40113	Overtime Wages	.00	.00	.00	2,844.01	.00
100-464-40130	Comprehensive Leave	183.30	837.19	2,949.99	171.21	3,293.15
100-464-41002	Health Ins Premiums	11,911.04	17,782.60	15,260.60	18,057.91	27,172.26
100-464-41012	Workers Comp Insurance	2,618.04	3,165.82	2,685.62	2,723.00	4,685.23
100-464-41020	PERS (Retirement)	15,495.68	14,144.58	12,442.97	12,364.47	22,397.63
100-464-41028	PARS (Part Time Retirement)	253.53	29.49	304.65	334.49	1,048.66
100-464-42003	Misc Supplies	.00	1,772.08	.00	1,212.19	.00
100-464-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
100-464-42006	Uniforms & Personal Equip	222.77	294.57	.00	920.75	.00
100-464-42007	Maintenance Supplies	904.45	5,097.59	6,000.00	5,811.31	10,000.00
100-464-43031	Contractual Services	11,880.96	18,830.96	52,000.00	35,991.53	42,000.00
100-464-43404	Public Utilities	16,718.72	45,209.90	25,000.00	80,349.23	55,000.00
100-464-43420	Taxes & Fees	2,103.90	16,134.50	8,000.00	15,871.91	12,000.00
100-464-45100	Bus Shelter Maintenance	381.31	1,661.96	1,500.00	2,541.17	.00
100-464-46440	Office Equip & Furniture	.00	.00	.00	35.63	.00
Total Facilities Maintenance:		123,504.79	156,761.78	180,759.27	249,138.45	313,331.31
Total General Fund:		663,519.65	1,051,551.12	1,192,628.37	1,313,997.77	1,309,685.02



OFFICE OF OUTDOOR RECREATION – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

Responsibilities

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

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

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

BUDGET HIGHLIGHTS – MAJOR BUDGET CHANGES

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

Full Time Staff

- Outdoor Recreation Manager
- Trails Manager
- Outdoor Recreation Coordinator
- *Trails & Grooming Lead (pending)*

Temporary Staff

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

Fiscal year 2024 sees the pending incorporation of the USFS Over Snow Vehicle Grooming program, which encompasses over 90 miles of groomed trail, grooming equipment, signage responsibilities, and more. Currently, the Office of Outdoor Recreation is seeking staff support to ensure the success of this program. The OOR is currently recommending a permanent employee that can groom full time in the winter and serve as a trails lead, supporting the trails program manager, during summer. Up to \$33,000 of this salary can be funded through the state. This request will need to be vetted with both the Mammoth Trails Committee (MTC) and Town Council

Similarly, some budget changes have also occurred within our existing staffing, such as the Outdoor Recreation Coordinator being funded to a greater extent from measure R.

Another highlight is continued work on the Sherwin's Area Trails (SHARP) environmental analysis and subsequent implementation. Great progress has occurred with the Inyo National Forest on the environmental analysis and pending any setbacks, we could be constructing trail as early as next spring 2025. Similarly, the trailhead construction will begin in September 2024 and should be completed in a month or two. The Sierra Nevada Conservancy grant will cover nearly all of the trailhead construction, but due to rising costs, roughly \$100,000 was needed from TOML to cover all the costs. Lastly, the OOR will be pursuing purchase of a trail

dozer to ensure the eventual success of SHARP trail construction. Depending on outcome of SHARP environmental analysis, this purchase could be requested this fiscal year.

PRIORITIES FOR FY 2024-25: 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 2024/2025 include, but are not limited to:

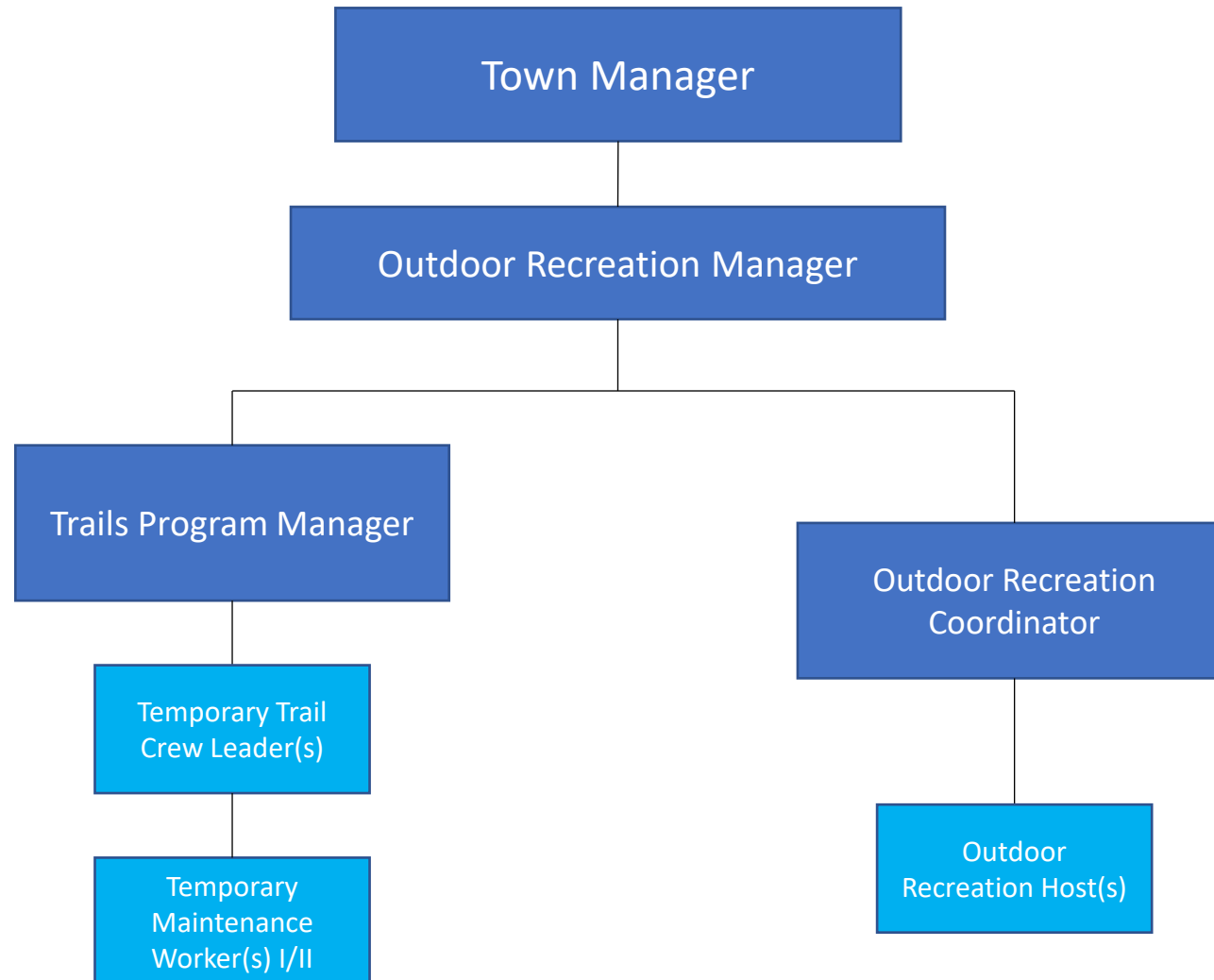
- Successfully integrate the e-bike Host pilot into the existing Host Program.
- Sherwin's Area Trails (SHARP) Implementation and environmental Analysis
 - Utilize potential SNC grant funding to construct Sherwin's Trailhead improvements.
 - Complete Phase 3 & Initiate Phase 4 of the SHARP environmental analysis. Pending progress, begin approved trail construction this fiscal year.
- Continue to inventory and replace signage on soft-surface trail system and along multiple-use pathways (MUPS).
- Use of contractual services to provide program support, GIS services, public outreach, graphic design and other integral services
- Program management and oversight of the ESCCRP (Mammoth Donut) specific to Town owned parcels.
- Utilization of trail crews to complete trail reroutes and complete existing projects such as Black Bear Run Trail & Sherwins Trailhead Connector.
- Promote education and sustainable recreation through continuation & potential expansion of stewardship programs such as trashy Thursdays, Adopt-A-Trail, Poo-Fairy, Host & Water Host programs.
- Public outreach related to proposed projects for both NEPA & to build community consensus around proposed actions.
- Provide safe and sustainable winter recreation through grooming of multi-use winter trails in the Shady Rest and Sherwins Areas. Seek possible expansion of grooming program pending Inyo National Forest approvals.
- Pending approval, lead the North Zone OSV program through an agreement with the state. Fund potential new permanent position to support grooming and future trail construction.
- Strategic planning & design for future sustainable recreation opportunities.
 - Trail formalization and pump track in Mammoth Creek Parcel.

- o Development of paved pump track in Shady Rest Park.
 - o Development of unused areas of the “Foundation Site” for potential recreation opportunities.
- Support the municipal signage program.
- Seek and obtain other funding mechanisms such as grants or Local Transportation Commission (LTC).
- Complete Hazard Tree work at all TOML recreation facilities and support MLFD and the Inyo N.F. as needed/when possible.
- Development of formal maintenance plans and program logistical documents, to ensure the stage is set for effective future management and implementation.
- Planning to identify timeframes for updates of the Trail System Master Plan.

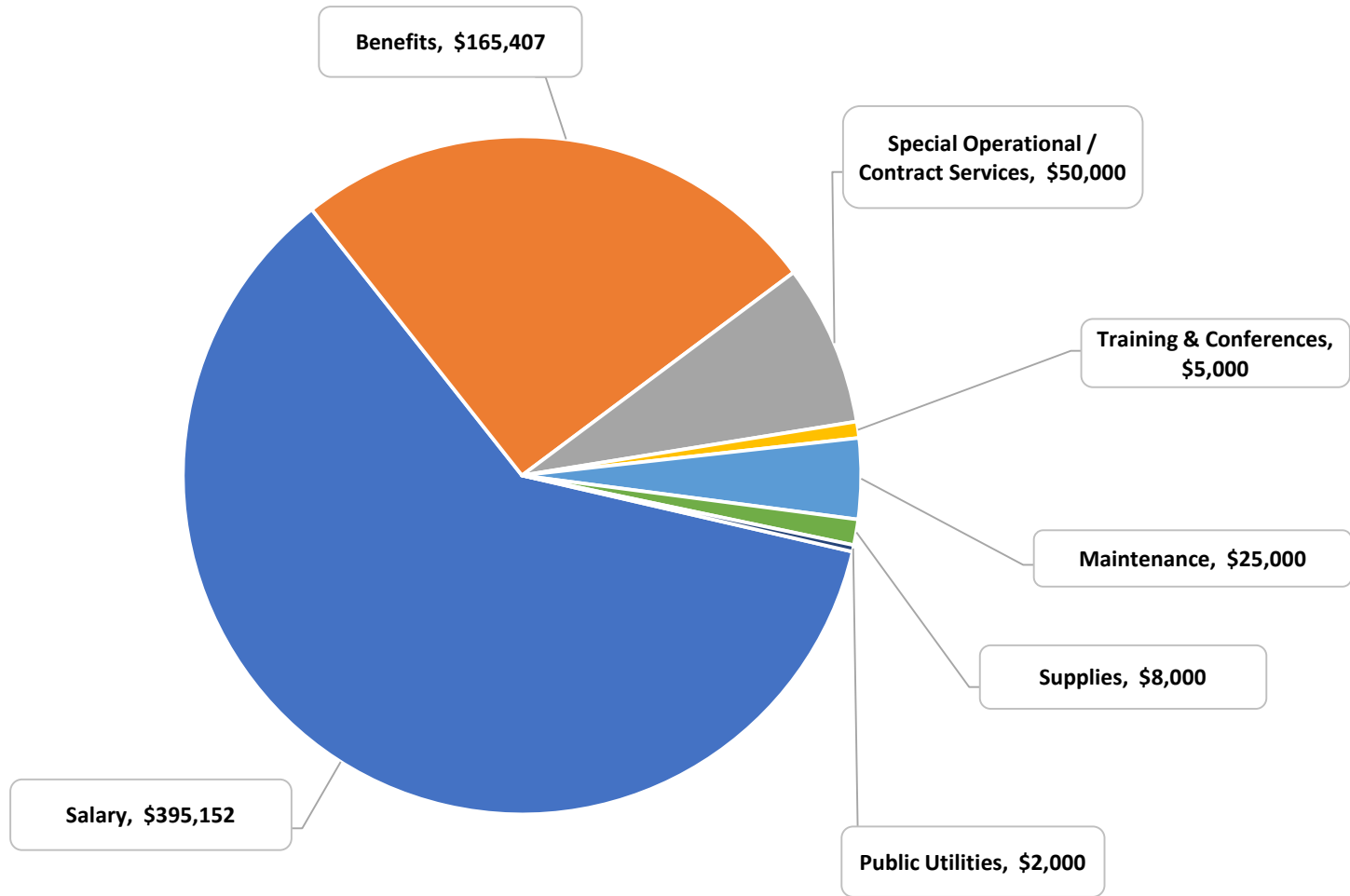


TOML Organization Chart – Office of Outdoor Recreation

September 2024



Office of Outdoor Recreation



Total Expenditures \$ 650,559

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Office of Outdoor Recreation						
100-467-40000	Regular Salaries	122,442.81	243,656.95	243,498.65	261,667.05	253,825.56
100-467-40111	Temporary Wages	3,531.64	26,282.49	100,000.04	53,568.50	141,326.32
100-467-40113	Overtime Wages	.00	69.57	.00	2,409.33	.00
100-467-40130	Comprehensive Leave	304.86	6,081.93	12,687.35	3,260.01	7,623.95
100-467-41002	Health Ins Premiums	39,086.44	49,746.46	77,061.92	58,959.63	72,462.51
100-467-41012	Workers Comp Insurance	10,054.98	17,363.06	16,424.03	16,650.00	14,271.16
100-467-41016	Unemployment Assessment	4,050.00	6,199.00	.00	2,572.00	.00
100-467-41020	PERS (Retirement)	72,701.26	87,877.19	81,708.09	78,883.09	68,222.87
100-467-41028	PARS (Part Time Retirement)	61.66	451.65	2,000.00	1,007.00	2,826.53
100-467-42003	Misc Supplies	.00	.00	.00	356.53	.00
100-467-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
100-467-42006	Uniforms & Personal Equip	338.10	591.78	1,500.00	1,489.64	1,500.00
100-467-42007	Maintenance Supplies	.00	270.30	5,000.00	1,857.99	5,000.00
100-467-43031	Contractual Services	.00	58,420.11	50,000.00	60,780.94	50,000.00
100-467-43110	Mem'ships, Dues, Subscr, Publi	.00	679.88	1,500.00	890.00	1,500.00
100-467-43150	Training, Ed, Conf & Mtgs	.00	1,709.29	5,000.00	2,269.98	5,000.00
100-467-43404	Public Utilities	1,878.38	1,887.15	.00	1,409.35	2,000.00
100-467-43420	Taxes & Fees	.00	.00	.00	.00	.00
100-467-45081	Signage Maintenance	.00	23,361.82	25,000.00	1,158.92	25,000.00
100-467-46440	Office Equip & Furniture	.00	.00	.00	.00	.00
Total Office of Outdoor Recreation:		254,450.13	524,648.63	621,380.08	549,189.96	650,558.90
Total General Fund:		254,450.13-	524,648.63-	621,380.08-	549,189.96-	650,558.90-



TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2024-25

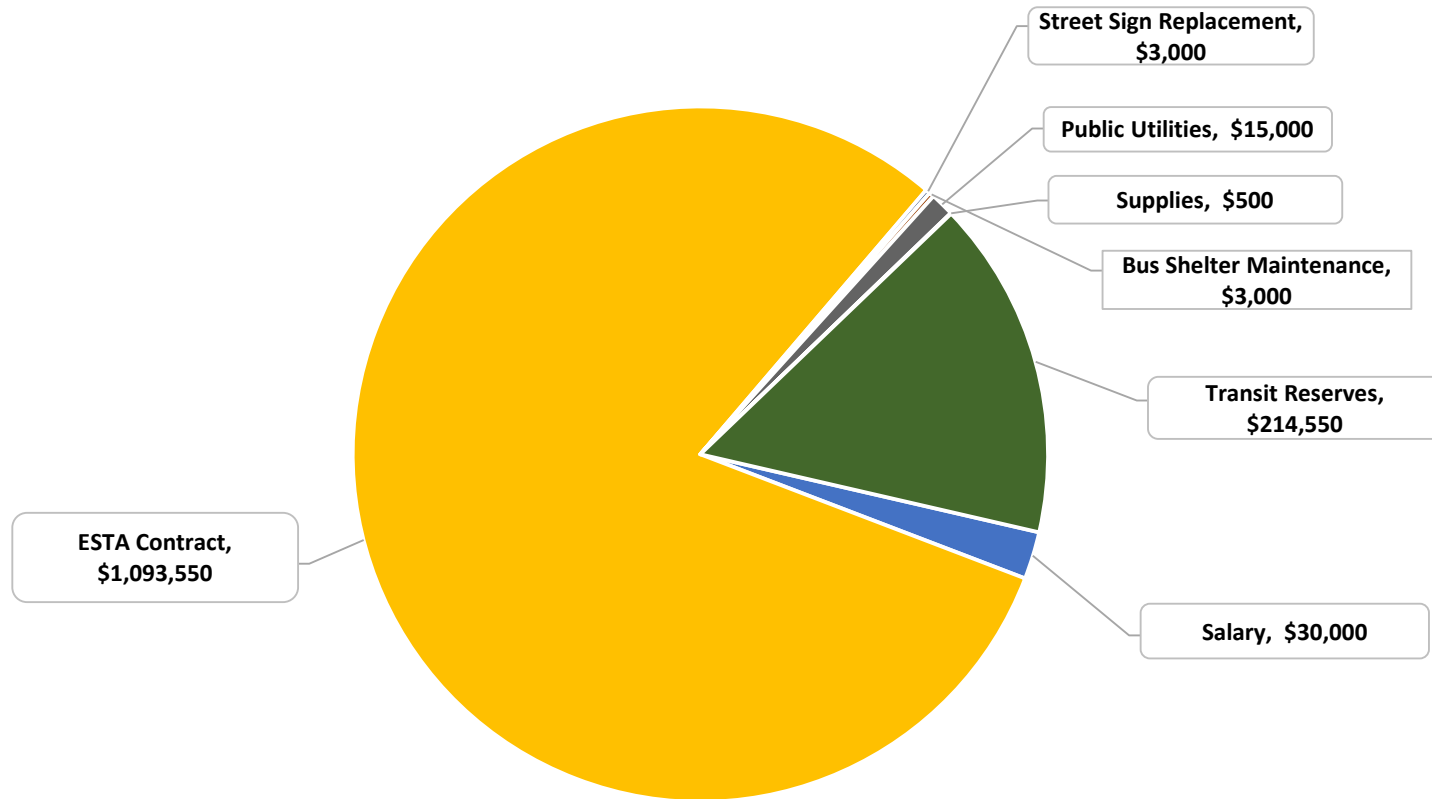
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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

BUDGET HIGHLIGHTS

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

Transit Services



Total Expenditures \$ 1,359,600

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Transit Services						
100-475-40000	Regular Salaries	12,409.12	8,109.13	.00	.00	.03
100-475-40111	Temporary Wages	293.64	.00	20,000.00	.00	30,000.00
100-475-40113	Overtime Wages	544.80	196.39	.00	.00	.00
100-475-40130	Comprehensive Leave	.00	.00	.00	.00	.00
100-475-41002	Health Ins Premiums	13,054.08	6,284.72	.00	.00	.00
100-475-41012	Workers Comp Insurance	13,418.02	1,459.02	.00	.00	.00
100-475-41020	PERS (Retirement)	9,715.12	7,328.05	.00	.00	.01
100-475-42002	Office Supplies	.00	.00	.00	.00	.00
100-475-42007	Maintenance Supplies	341.54	186.12	500.00	.00	500.00
100-475-43031	Contractual Services	727,779.27	744,223.56	1,041,520.00	1,090,862.05	1,093,550.00
100-475-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
100-475-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
100-475-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
100-475-43404	Public Utilities	6,745.25	16,817.58	15,000.00	2,952.75	15,000.00
100-475-45100	Bus Shelter Maintenance	.00	.00	.00	.00	3,000.00
100-475-45224	Street Sign Replacement	2,789.81	.00	3,000.00	.00	3,000.00
100-475-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
100-475-49999	Transfers Out - Transit	1,230,000.00	400,000.00	231,879.93	.00	214,549.97
Total Transit Services:		2,017,090.65	1,184,604.57	1,311,899.93	1,093,814.80	1,359,600.01
Total General Fund:		2,017,090.65-	1,184,604.57-	1,311,899.93-	1,093,814.80-	1,359,600.01-



TOURISM AND MARKETING - HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

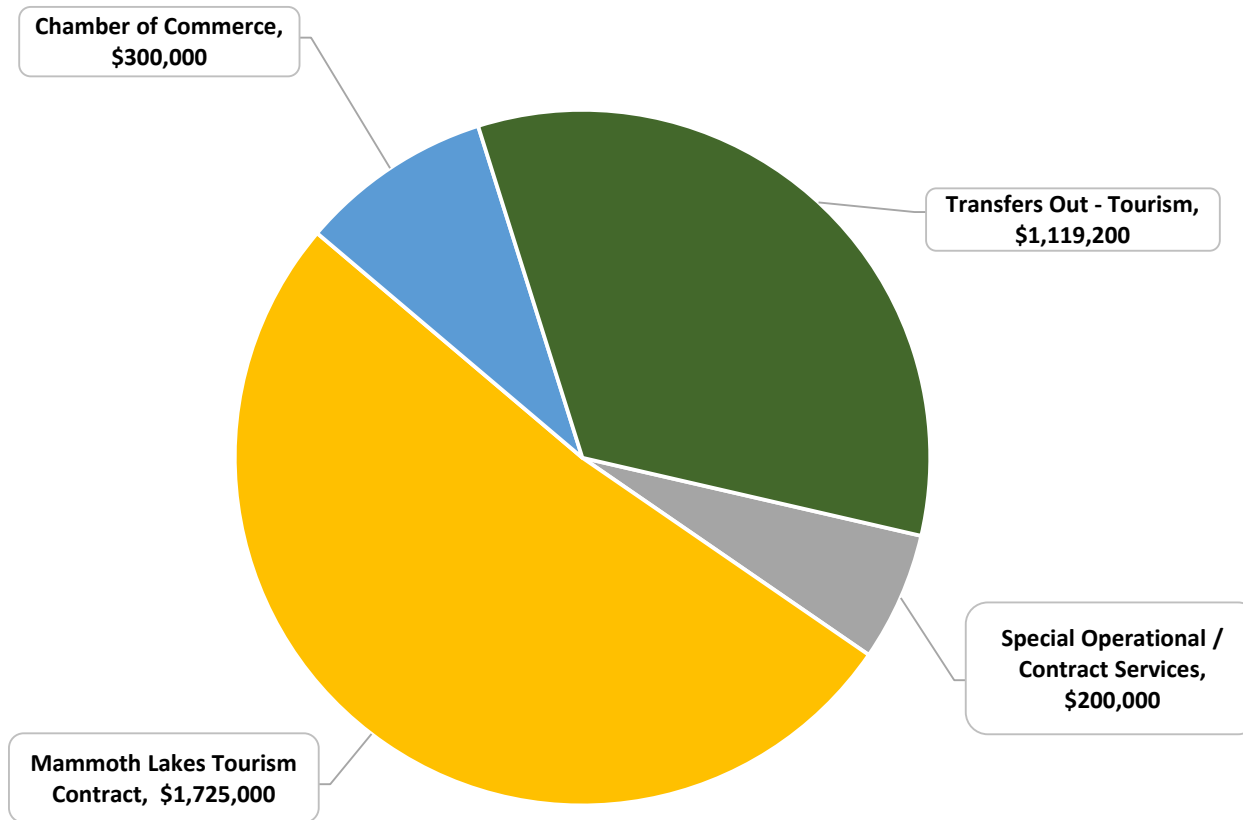
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds tourism and marketing from an allocation of Transient Occupancy Tax (TOT). The Town allocates 2.35 percentage points of TOT, roughly 18.08% of all TOT collected to contracts with Mammoth Lakes Tourism and Mammoth Lakes Chamber of Commerce and a Tourism Reserve account. For 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 \$ 3,344,200

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
General Fund						
Tourism & Bus Dev't						
100-480-43031	Contractual Services	71,802.85	132,105.64	465,000.00	73,654.20	200,000.00
100-480-44220	Community Support Fund	.00	.00	.00	300,000.00	.00
100-480-44810	Promotion & Tourism	2,959,500.00	2,525,000.00	2,025,000.00	2,025,000.00	2,025,000.00
100-480-45010	Facility Lease	.00	.00	.00	.00	.00
100-480-49999	Transfers Out - Tourism	2,770,000.00	2,565,400.00	1,645,800.00	1,645,800.00	1,119,200.00
Total Tourism & Bus Dev't:		5,801,302.85	5,222,505.64	4,135,800.00	4,044,454.20	3,344,200.00
Total General Fund:		5,801,302.85-	5,222,505.64-	4,135,800.00-	4,044,454.20-	3,344,200.00-



Comprehensive Leave (101)



COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2024-25

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

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Comprehensive Leave						
101-000-32260	Comprehensive Leave Charge	21,658.93-	45,167.27	379,024.00	16,813.96	379,024.00-
101-000-37002	Interest on Investments	.00	.00	.00	.00	.00
EE Benefits						
101-591-40000	Regular Salaries	.00	.00	.00	.00	.00
Total EE Benefits:		.00	.00	.00	.00	.00
Total Comprehensive Leave:		21,658.93	45,167.27	379,024.00	16,813.96	379,024.00



Employee 125 Plan (930)



EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2024-25

FUND DESCRIPTION

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

BUDGET HIGHLIGHTS

Sources of Revenue:

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

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
EE 125 & Insurance Benefits						
930-000-37002	Interest on Investments	.00	.00	.00	.00	.00
930-000-38100	Premiums Retirement & Health	132,860.00	176,215.00	122,406.00	140,530.00	122,406.00-
930-000-38110	Premiums Dental & Vision	232,505.00	202,020.00	206,970.00	245,927.50	206,970.00-
930-000-38200	Medical Flex Spending	.00	.00	.00	.00	.00
930-000-38204	Dependent Flex Spending	.00	.00	.00	.00	.00
EE Benefits						
930-591-40000	Regular Salaries	.00	.00	.00	.00	.00
930-591-41002	Health Ins Premiums	61,100.74	63,042.31	54,000.00	66,362.67	54,000.00
930-591-41006	Flexible Spending Accounts	.00	.00	.00	.00	.00
930-591-41010	EE Dental & Vision	116,494.40	127,264.00	155,000.00	157,213.18	155,000.00
930-591-41020	PERS (Retirement)	.00	.00	.00	.00	.00
930-591-41030	Retiree Health Benefit Trust	.00	800,000.00	48,000.00	.00	48,000.00
930-591-43106	Insurance Premiums	.00	.00	.00	.00	.00
Total EE Benefits:		177,595.14	990,306.31	257,000.00	223,575.85	257,000.00
Total EE 125 & Insurance Benefits:		187,769.86	612,071.31-	72,376.00	162,881.65	72,376.00



Solid Waste (205)



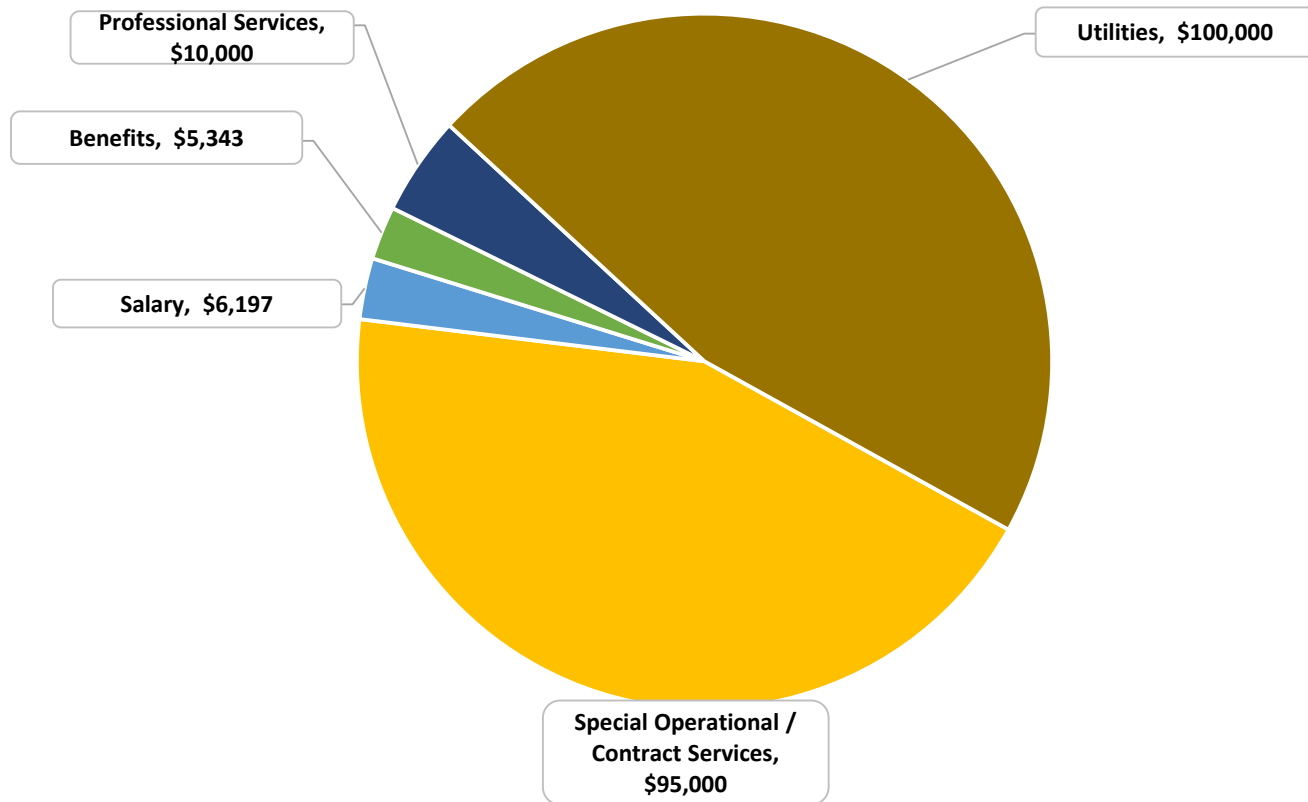
SOLID WASTE - HIGHLIGHTS FOR FY2024-25

FUND DESCRIPTION

Solid Waste Fund

The solid Waste Fund accounts for restricted revenues to provide solid waste related services and programs. The fund is used to account for grant funding dedicated to recycling and other solid waste programs. The Town is mandated under state law to implement various programs and services to divert waste from landfills, increase recycling of materials and reduce waste generation. The fund balance represents specific funding received from Mammoth Disposal to be used to support the future expansion of services 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 implementing AB 939 and subsequent legislation related to recycling and landfill diversion mandates. Budgeted revenue is \$415,000 for FY2024-25. The revenue is comprised of the AB939 fee, solid waste parcel fee, and facility rent from Mammoth Disposal. Staff time allocated to the Fund includes 5% of the Assistant to the Town Manager.

Solid Waste



Total Expenditures \$ 216,540

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Solid Waste						
205-000-31205	AB 939 FEE	125,412.92	199,903.61	150,000.00	116,005.38	150,000.00-
205-000-31206	Solid Waste Parcel Fee-County	.00	.00	.00	.00	250,000.00-
205-000-31610	Facility Rental	7,200.00	9,830.88	.00	14,400.00	15,000.00-
205-000-35252	Cal Recycle Grant	.00	20,000.00	.00	210,351.70	.00
205-000-36100	USFS Wood Inovation Grant	71,367.98	.00	.00	.00	.00
205-000-37002	Interest on Investments	2,550.48	23,547.75	.00	39,566.19	.00
205-000-37100	Refunds and Rebates	117,148.30	.00	.00	.00	.00
205-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
Solid Waste						
205-490-40000	Regular Salaries	5,426.33	6,000.74	6,437.94	6,712.03	6,197.09
205-490-40130	Comprehensive Leave	.00	.00	253.79	66.04	388.18
205-490-41002	Health Ins Premiums	.00	1,847.70	2,187.72	2,198.89	2,398.47
205-490-41012	Workers Comp Insurance	.00	406.51	429.01	435.00	359.46
205-490-41020	PERS (Retirement)	6,178.75	2,348.03	2,481.71	2,530.49	2,196.76
205-490-42007	Maintenance Supplies	.00	.00	.00	.00	.00
205-490-42030	Special Operational	2,682.84	5,576.46	10,000.00	34,161.36	35,000.00
205-490-43030	Professional Services	.00	1,060.33	10,000.00	.00	10,000.00
205-490-43031	Contractual Services	114,714.24	78,250.85	21,672.40	48,672.98	60,000.00
205-490-43106	Insurance Premiums	.00	.00	.00	.00	.00
205-490-43130	Advertising & Legal Notices	.00	.00	.00	900.00	.00
205-490-43160	Education & Outreach	.00	.00	.00	1,582.98	.00
205-490-43404	Public Utilities	52,971.85	47,652.00	50,000.00	102,453.90	100,000.00
205-490-45010	Facility Lease	.00	.00	.00	.00	.00
205-490-48200	Machinery & Equip - Capital	.00	.00	.00	5,688.12	.00
205-490-48300	Buildings - Capital	195,670.97	.00	.00	.00	.00
Total Solid Waste:		377,644.98	143,142.62	103,462.57	205,401.79	216,539.96
Solid Waste						
205-599-49999	Transfers Out	300,000.00	.00	.00	.00	.00
Total Solid Waste:		300,000.00	.00	.00	.00	.00
Total Solid Waste:		353,965.30-	110,139.62	46,537.43	174,921.48	198,460.04



Gas Tax Fund (210)



GAS TAX – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

The Gas Tax Fund is a restricted fund intended for the purpose of Road maintenance. The restriction comes from the revenue sources, state gas tax, which must be used for road related expenses and road related capital projects. The Town receives an apportionment of the Gas Taxes collected at the gas pumps, including SB-1 Gas Tax specifically designated for construction projects. SB-1 and Gas Tax are intended for improvements to our road infrastructure and the funds are allocated to local jurisdictions based on population. The Town also receives an allocation of Gas Tax for snow removal expenses, described in greater detail below. Most of the revenue for Gas Tax comes from the General Fund, 62% of total revenue, which represents the Town's responsibility for road infrastructure.

OVERVIEW

Snow removal is the largest single cost to the Gas Tax Fund. During the budget process, the Town considers our snow removal cost for an average year. The Town will make adjustments to the snow removal budget during the 2nd quarter of the fiscal year, when actual costs are known. This adjustment to snow removal is funded by the General Fund. Each year the State prepares a Street and Road Report which is filed with the State. The Town receives 50% of the cost of snow removal as revenue in the following year. As revenue lags actual expenses by one year, the Town is forced to cover the additional expense in very large snow removal years and conversely has excess revenues when light snow years, following larger snow years when higher revenues are earned. It is the Town's policy to leave any funds allocated to Gas Tax in the fund to be used for future road projects.



ROAD DEPARTMENT – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

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

- Maintenance Superintendent (1)
- Maintenance Manager (1)
- Maintenance Lead Worker (1)
- Maintenance Worker (9)
- Maintenance Hybrid (2)
- Temporary Snow Removal Operators (1)
- PW Facilities Worker (1)
- Part-Time Facilities Worker (1)

BUDGET HIGHLIGHTS - Major Budget Changes

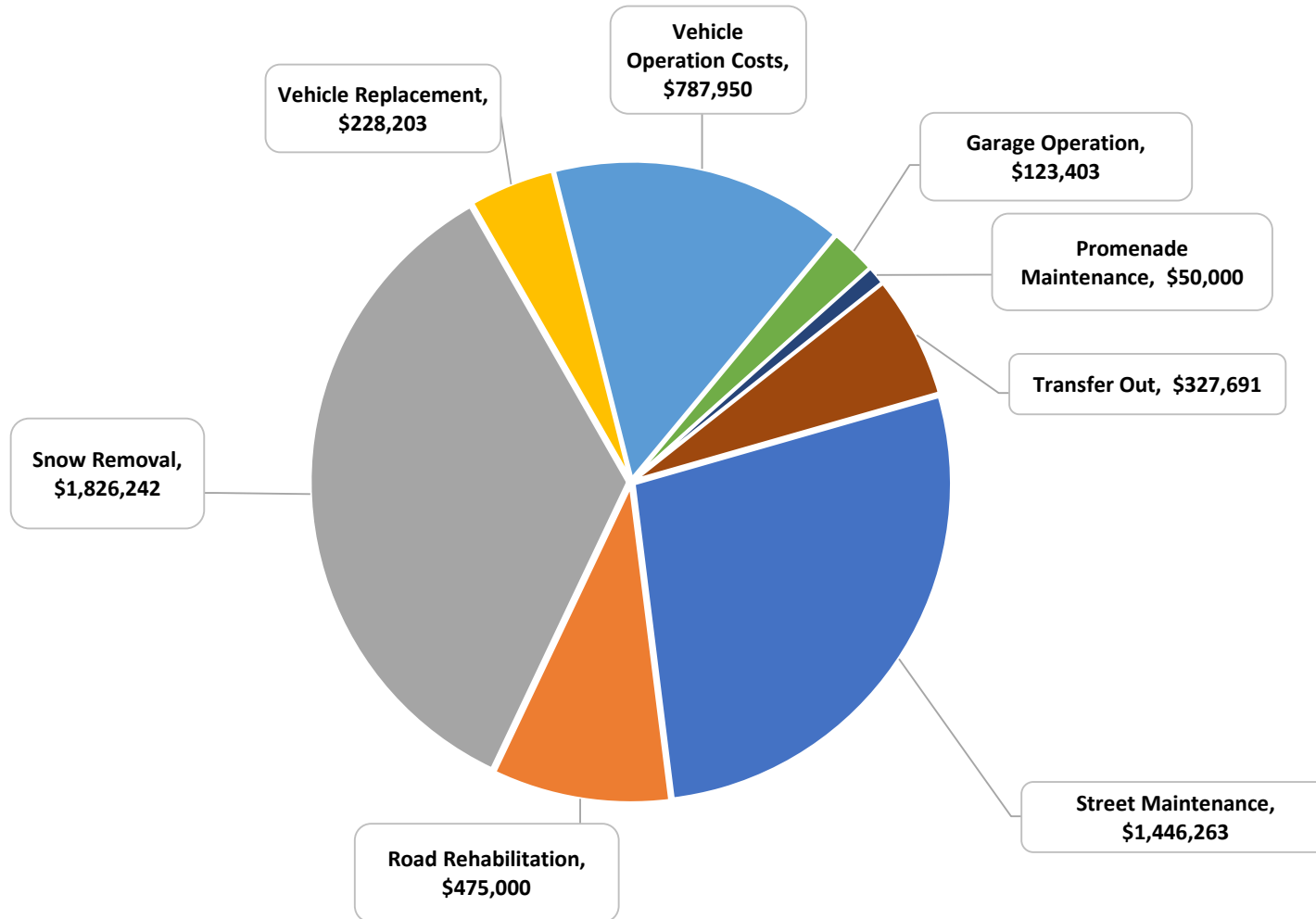
Overall: The budget is designed to meet the demands of an 'average' weather year. It is understood, however, that there are few years that turn out to be 'average.' Staffing, materials, and equipment are on hand to respond to sometimes volatile conditions as required. The budget as proposed has been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

PRIORITIES FOR FY 2024-25: WORK PLAN HIGHLIGHTS

Incorporate/train staff to include cross-training and maximum flexibility. Perform repairs and maintenance within Town right of way. Identify and incorporate technology to increase effectiveness. Continue with sign replacement program. Make improvements and inventory the Town Yard to improve storage and efficiency. Maintain Class B training program to internally train drivers and prepare them for DOT testing, we currently have 4 staff members that will need to have this completed before the winter season. 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. With several larger projects happening around our facilities this year, staff will continue to provide assistance with some of the detail work and cleanup when needed. "MCP for example" Continue to address fleet needs,

prioritize equipment needed for snow removal and CRC maintenance.

Gas Tax/Road Department



Total Expenditures \$ 5,264,752

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Gas Tax						
210-000-31490	Snow Management Permit	.00	.00	.00	.00	.00
210-000-31602	Charges for Services	98,048.90	154,437.24	10,000.00	53,625.00	10,000.00-
210-000-31651	Snow Removal Load Charge	148,972.50	187.50	.00	.00	.00
210-000-35404	State Gas Tax 2103	64,632.03	60,025.59	72,997.00	66,159.81	72,997.00-
210-000-35406	State Gas Tax 2105	45,263.51	41,924.64	47,327.00	44,121.35	47,327.00-
210-000-35408	State Gas Tax 2106	57,960.59	59,182.73	58,018.00	62,624.87	58,018.00-
210-000-35410	State Gas Tax 2107	54,042.36	57,136.33	50,000.00	56,052.01	50,000.00-
210-000-35412	State Gas Tax 2107 Snow	1,531,985.00	1,495,924.00	2,400,000.00	1,724,600.04	1,550,000.00-
210-000-35414	State Gas Tax 2107.5	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00-
210-000-35416	State Gas Tax RMRA (SB-1)	161,785.27	162,560.81	187,691.00	184,168.03	187,691.00-
210-000-35417	Traffic Congestion Relief	.00	.00	.00	.00	.00
210-000-37002	Interest on Investments	7,800.36	82,442.12	.00	115,162.89	.00
210-000-37100	Refunds and Rebates	39,063.35	13,620.56	13,000.00	57.00	13,000.00-
210-000-39999	Interfund Transfers In	3,040,925.50	3,506,198.75	2,672,519.74	2,612,520.00	3,273,718.83-
Street Maintenance						
210-450-40000	Regular Salaries	287,980.73	333,001.19	406,754.14	429,545.62	391,545.76
210-450-40111	Temporary Wages	648.98	1,185.53	.00	297.38	.00
210-450-40113	Overtime Wages	17,377.89	28,068.39	.00	40,229.69	.00
210-450-40130	Comprehensive Leave	3,210.98-	4,249.98	16,623.43	593.97-	14,148.79
210-450-41002	Health Ins Premiums	100,007.26	86,831.18	168,480.36	131,659.77	173,097.10
210-450-41012	Workers Comp Insurance	29,039.36	23,922.51	27,142.65	27,516.00	22,144.74
210-450-41016	Unemployment Assessment	449.26-	.00	.00	.00	.00
210-450-41020	PERS (Retirement)	121,269.62	121,645.62	133,950.03	131,544.74	117,126.82
210-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
210-450-42002	Office Supplies	.00	.00	200.00	20.80	200.00
210-450-42006	Uniforms & Personal Equip	1,677.45	4,637.58	3,500.00	4,758.33	3,500.00
210-450-42007	Maintenance Supplies	81.44	292.59	.00	1,294.22	.00
210-450-42022	Street Maintenance Supplies	1,962.48	3,777.61	10,000.00	988.96	10,000.00
210-450-42025	Traffic Safety Supplies	40,138.07	29,107.75	35,000.00	28,954.13	35,000.00
210-450-42030	Special Operational	160.00	1,580.00	.00	2,747.00	.00
210-450-43031	Contractual Services	831,870.12	287,275.63	475,000.00	440,088.51	475,000.00
210-450-43034	Snow Pit Operations	.00	.00	.00	.00	.00
210-450-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
210-450-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
210-450-43150	Training, Ed, Conf & Mtgs	.00	111.79	2,000.00	315.46	2,000.00
210-450-43180	Contingency	.00	.00	.00	.00	.00
210-450-43404	Public Utilities	19,440.66	34,671.61	15,000.00	27,232.31	15,000.00
210-450-43420	Taxes & Fees	9,033.54	4,972.74	12,000.00	.00	12,000.00
210-450-45200	Traffic Signal Maintenance	451.69	7,684.42	6,000.00	.00	6,000.00
210-450-45220	Street Lights	5,045.45	1,052.50-	3,000.00	935.52	3,000.00
210-450-45224	Street Sign Replacement	35,058.28	27,754.74	55,000.00	36,809.52	55,000.00
210-450-45228	Road, Curbs, Gutter Rehab	68,208.04	44,362.56	580,000.00	25,986.60	580,000.00
210-450-46200	Machinery & Equip - Non Cap	2,307.27	.00	4,500.00	9,303.53	6,500.00
210-450-46460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00
Total Street Maintenance:		1,568,098.09	1,044,080.92	1,954,150.61	1,339,634.12	1,921,263.21
Snow Removal						
210-452-40000	Regular Salaries	440,195.62	551,784.11	530,801.02	510,969.77	663,867.92
210-452-40111	Temporary Wages	26,207.24	35,567.20	83,455.58	75,740.10	30,649.21
210-452-40113	Overtime Wages	86,678.04	287,703.21	125,000.00	197,609.09	125,000.00
210-452-40130	Comprehensive Leave	2,992.95-	5,147.62	22,809.64	1,342.28-	22,749.93

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
210-452-41002	Health Ins Premiums	147,420.60	176,052.19	212,935.70	201,293.81	296,213.84
210-452-41012	Workers Comp Insurance	32,233.18	31,297.03	35,491.87	35,981.00	37,478.86
210-452-41016	Unemployment Assessment	.00	.00	.00	.00	.00
210-452-41018	Unemployment Assessment	.00	.00	.00	.00	.00
210-452-41020	PERS (Retirement)	164,539.16	169,012.77	175,238.89	175,781.91	197,178.20
210-452-41028	PARS (Part Time Retirement)	491.63	581.53	1,645.26	379.36	604.22
210-452-42002	Office Supplies	.00	127.83	.00	32.31	.00
210-452-42006	Uniforms & Personal Equip	6,214.62	8,545.10	10,000.00	7,913.71	13,000.00
210-452-42007	Maintenance Supplies	24.77	.00	.00	318.11	.00
210-452-42022	Street Maintenance Supplies	6,827.56	849.85	10,000.00	1,031.44	10,000.00
210-452-42025	Traffic Safety Supplies	51,167.69	95,919.15	135,000.00	114,232.09	155,000.00
210-452-42030	Special Operational	9,123.00	27,800.05	3,000.00	22,472.96	15,000.00
210-452-43031	Contractual Services	116,354.75	769,722.72	200,000.00	381,132.51	200,000.00
210-452-43034	Snow Pit Operations	.00	1,650.31	.00	.00	.00
210-452-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
210-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
210-452-43150	Training, Ed, Conf & Mtgs	.00	886.28	2,000.00	.00	2,000.00
210-452-43404	Public Utilities	57,995.45	81,740.02	45,000.00	64,700.66	45,000.00
210-452-45200	Traffic Signal Maintenance	.00	.00	5,000.00	241.30	5,000.00
210-452-45220	Street Lights	1,269.61	.00	2,500.00	4,190.15	4,500.00
210-452-46200	Machinery & Equip - Non Cap	1,939.27	2,338.61	3,000.00	4,319.71	3,000.00
Total Snow Removal:		1,145,689.24	2,246,725.58	1,602,877.96	1,796,997.71	1,826,242.18

Summer Equip Garage

210-454-42002	Office Supplies	401.97	677.51	700.00	56.93	700.00
210-454-42003	Misc Supplies	.00	56.25	.00	.00	.00
210-454-42006	Uniforms & Personal Equip	3,874.39	3,407.66	3,000.00	3,093.12	3,000.00
210-454-42016	Gasoline & Diesel	101,279.01	248,145.38	60,000.00	110,867.83	65,000.00
210-454-42017	Vehicle Maintenance Parts	41,517.81	108,240.54	40,000.00	198,558.92	40,000.00
210-454-42030	Special Operational	.00	56.74	.00	.00	.00
210-454-43031	Contractual Services	3,636.75	2,528.65	4,000.00	29,565.00	15,000.00
210-454-43060	Garage Vehicle Service	88,425.89	99,304.38	80,000.00	213,769.85	120,000.00
210-454-43066	Vehicle & Equip Replacement	177,496.43	179,737.25	177,830.16	177,830.16	65,132.94
210-454-43110	Mem'ships, Dues, Subscr, Publi	2,416.25	5,272.25	6,000.00	4,513.02	7,000.00
210-454-46200	Machinery & Equip - Non Cap	1,648.74	3,727.00	4,000.00	3,717.91	11,000.00
Total Summer Equip Garage:		420,697.24	651,153.61	375,530.16	741,972.74	326,832.94

Winter Equip Garage

210-455-42006	Uniforms & Personal Equip	5,861.93	4,211.12	5,500.00	5,543.39	6,000.00
210-455-42016	Gasoline & Diesel	71,067.23	224,838.76	90,000.00	79,730.90	90,000.00
210-455-42017	Vehicle Maintenance Parts	139,041.96	475,905.72	210,000.00	520,006.81	250,000.00
210-455-42030	Special Operational	58.61	74.66	100.00	285.67	250.00
210-455-43031	Contractual Services	5,601.56	4,513.02	5,000.00	5,582.75	5,000.00
210-455-43060	Garage Vehicle Service	202,995.00	15,336.00	160,000.00	289,967.35	160,000.00
210-455-43066	Vehicle & Equip Replacement	560,523.54	590,626.70	560,565.66	560,565.66	163,069.62
210-455-43110	Mem'ships, Dues, Subscr, Publi	6,891.08	2,424.87	8,500.00	3,537.10	8,500.00
210-455-43150	Training, Ed, Conf & Mtgs	.00	.00	1,000.00	120.02	2,500.00
210-455-46200	Machinery & Equip - Non Cap	3,183.52	3,949.41	4,000.00	14,023.89	4,000.00
210-455-49496	Debt Service HELP Loan	.00	.00	.00	.00	.00
Total Winter Equip Garage:		995,224.43	1,321,880.26	1,044,665.66	1,479,363.54	689,319.62

Garage Operations

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
210-456-40000	Regular Salaries	17,762.47	4,266.89	5,192.13	1,868.99	5,815.52
210-456-40111	Temporary Wages	2,695.88	295.20	.00	.00	.00
210-456-40113	Overtime Wages	.00	.00	.00	.00	.00
210-456-40130	Comprehensive Leave	.00	111.63	393.33	22.82-	439.09
210-456-41002	Health Ins Premiums	5,008.48	1,386.99	2,034.75	627.96	2,173.78
210-456-41012	Workers Comp Insurance	2,618.05	422.11	358.08	363.00	341.41
210-456-41020	PERS (Retirement)	1,632.81	1,918.28	1,659.06	1,262.51	1,632.08
210-456-41028	PARS (Part Time Retirement)	54.21	6.31	.00	.00	.00
210-456-42002	Office Supplies	160.91	.00	.00	.00	.00
210-456-42006	Uniforms & Personal Equip	.00	39.28	.00	40.88	1.00
210-456-42007	Maintenance Supplies	5,504.15	4,537.79	5,000.00	4,992.77	5,000.00
210-456-43031	Contractual Services	34,725.99	28,054.52	32,000.00	35,460.37	32,000.00
210-456-43404	Public Utilities	104,821.45	109,186.49	75,000.00	99,645.26	75,000.00
210-456-45060	Gen'l Facilities Maint	.00	.00	1,000.00	.00	1,000.00
210-456-46010	Equipment Lease	.00	.00	.00	.00	.00
210-456-49491	Debt Service CEC BOI	.00	.00	.00	.00	.00
Total Garage Operations:		174,984.40	150,225.49	122,637.35	144,238.92	123,402.88
Promenade Maintenance						
210-457-40000	Regular Salaries	.00	.00	.00	.00	.00
210-457-40111	Temporary Wages	.00	.00	.00	.00	.00
210-457-40130	Comprehensive Leave	.00	.00	.00	.00	.00
210-457-41002	Health Ins Premiums	.00	.00	.00	.00	.00
210-457-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
210-457-41020	PERS (Retirement)	.00	.00	.00	.00	.00
210-457-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
210-457-42007	Maintenance Supplies	186.82	.00	1,000.00	.00	.00
210-457-43031	Contractual Services	48,136.51	33,727.05	48,000.00	.00	48,000.00
210-457-43404	Public Utilities	.00	.00	2,000.00	.00	2,000.00
Total Promenade Maintenance:		48,323.33	33,727.05	51,000.00	.00	50,000.00
Interfund Transfers						
210-599-49999	Transfers Out	1,287,251.00	162,096.00	466,999.00	.00	327,691.00
Total Interfund Transfers:		1,287,251.00	162,096.00	466,999.00	.00	327,691.00
Total Gas Tax:		387,788.36-	25,751.36	104,308.00-	581,116.03-	.00



Airport Fund (220)



AIRPORT – HIGHLIGHTS FOR FY2024-25

MAMMOTH YOSEMITE AIRPORT (MMH):

DESCRIPTION

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

The leadership structure of MMH was changed in FY21-22, adding a Deputy Airport Manager along with executive support from Administrative Services / Finance director of the Town. The Administrative Services / Finance director has since become the Town Manager but remains a part of the core management team and still provides executive support. The core management team also includes an Airport Operations Manager, hired in Spring of 2023, to fill the previous position of Airport Operations and Maintenance Manager. The Town contracted with Aviation Insights in 2022 to provide staff development and advanced knowledge of Federal Aviation Administration (FAA) operations, insight into relationship building and efficiency as well as alternate revenue sources and future development of the airport mission. Since the hiring of Aviation Insights, staff have attended conferences, gained additional perspectives from and built relationships with other airports, and progressed relationships with the FAA.

Airport Operations and Maintenance: MMH has four full-time employees providing daily inspections, maintenance, security, Emergency Medical Responder (EMR) service, and Aircraft Rescue Firefighting (ARFF) service. Additionally, MMH has two winter seasonal workers providing snow removal and maintenance. In addition to the Operations Manager, MMH has one full-time Airport Manager and has created an additional position for a part-time employee. Major components of administration and management include execution of the Airport Capital Improvement Program, compliance with local, state, and federal rules and regulations, and coordination with the FAA, hangar owners, other airport tenants, consultants, and other agencies.

- Airport Operations Manager (1)
- Airport Maintenance Coordinator (3)
- Temporary Airport Maintenance Worker (Seasonal, 2)
- Deputy Airport Manager (1)
- Airport Administrative Analyst (Part-time, 1)

BUDGET HIGHLIGHTS - Major Budget Changes

The only major adjustment to the budgets for FY 24-25 is the addition of the Airport Administrative Analyst position. The team continues to advocate for utilization and relevance of the airport for the Town of Mammoth Lakes.

PRIORITIES FOR FY 24-25: Team Goals and Focus

1. Airport Operations

a. Staff Development

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

b. Process Improvement

- i. In coordination with the Accounting department, continue to improve the process for keeping data up to date for sales transactions.
- ii. Evaluate and update the badge application process. This should include secure online collection of documentation needed for agency processing.
- iii. Review execution of FAA grants for construction. Seek to streamline our approach to complete grant projects as quickly as possible. This will assist the airport and FAA which may lead to additional opportunities.

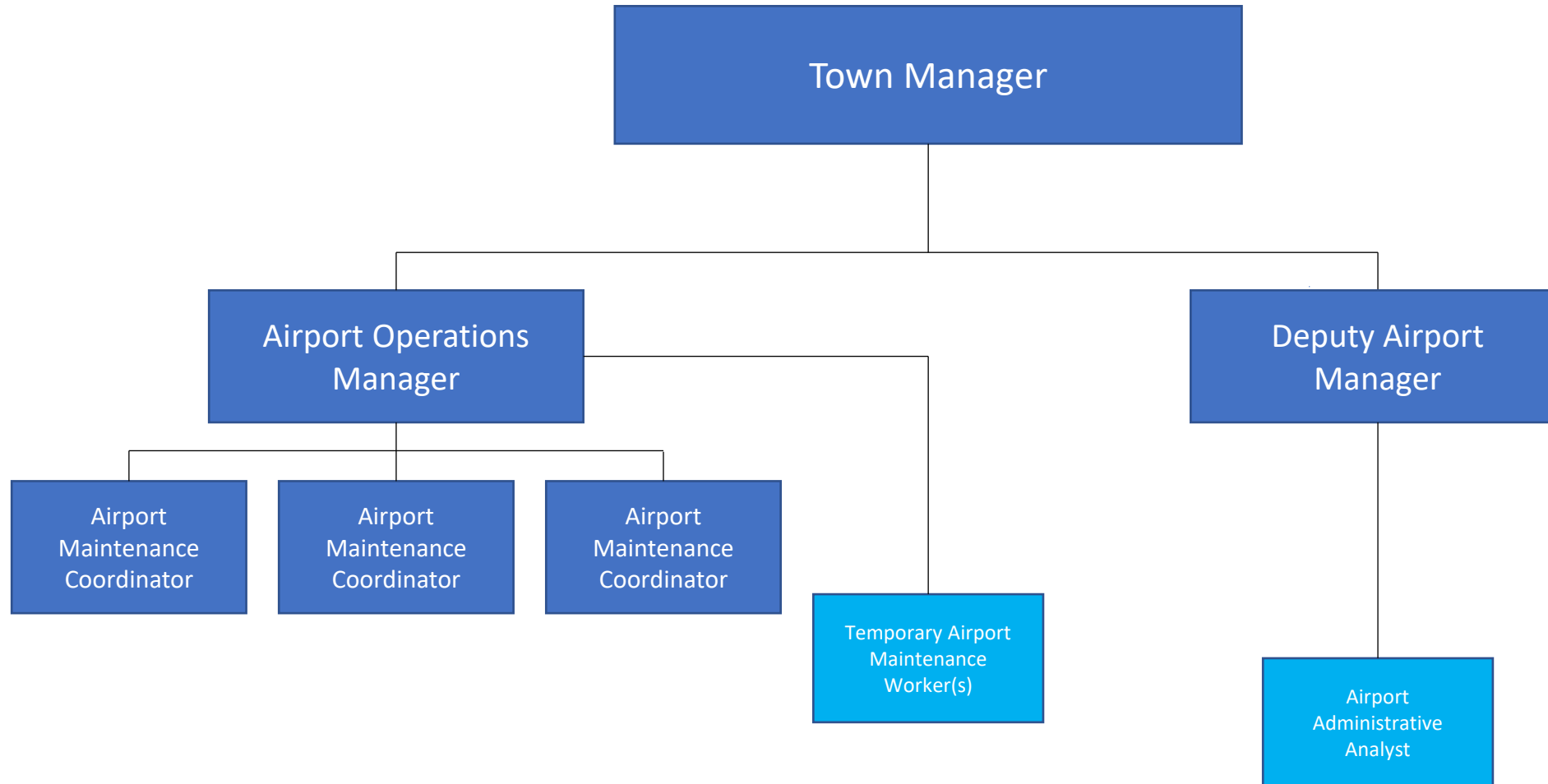
c. Future Development

- i. Provide regular updates to Town Council, informing of activities and support for airport operations.
- ii. Create a Strategic Plan to focus efforts, clarify priorities, and detail goals.
- iii. Redesign the Multipurpose Building into multiple phases and continue to work on receiving a competitive grant for building construction.

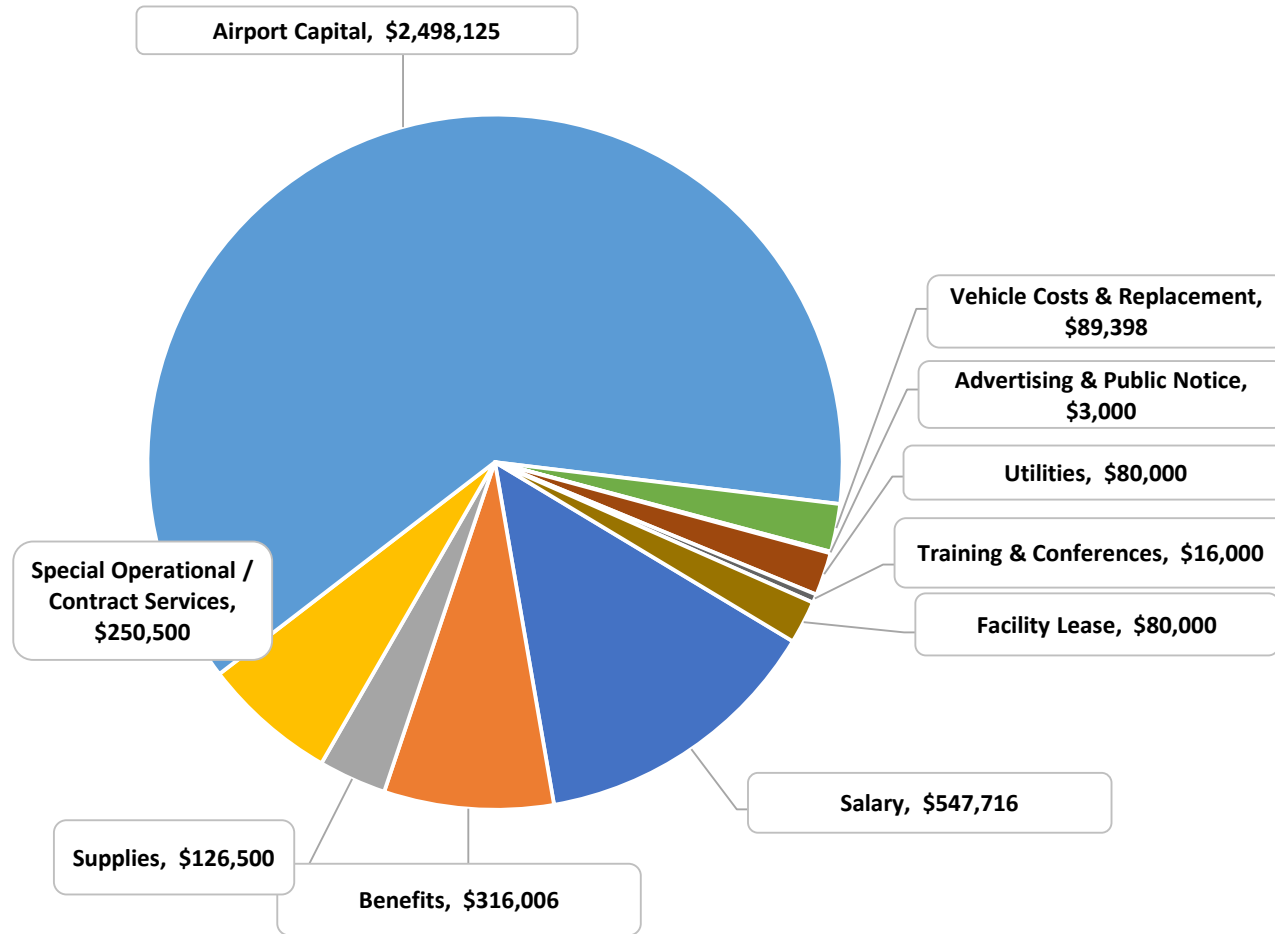


TOML Organization Chart – Mammoth Yosemite Airport

September 2024



Airport



Total Expenditure \$ 4,007,244

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Airport						
220-000-31610	Facility Rental	2,200.00	27,060.00	60,600.00	7,555.20	60,600.00-
220-000-31802	Airport Passenger Facility Fee	.00	.00	.00	433.53	.00
220-000-31804	Commissions	.00	2,560.00	1,800.00	1,754.44	1,800.00-
220-000-31806	Car Rental Fee	63,581.42	90,341.10	55,000.00	79,768.35	55,802.64-
220-000-31810	Schat.net Fee	2,834.92	3,092.64	4,080.00	3,915.44	4,080.00-
220-000-31814	Taxi Services	220.00	240.00	500.00	220.00	500.00-
220-000-31820	Ramp/Facility Fees	.00	.00	.00	.00	.00
220-000-31822	Tie Down Overnight	.00	.00	.00	.00	.00
220-000-31824	Tie Down Montly	.00	.00	.00	.00	.00
220-000-31830	Vehicle Parking: Overnight	3,888.00	817.00	.00	.00	.00
220-000-31832	Vehicle Parking: Monthly	.00	.00	.00	.00	.00
220-000-31840	Fuel Flowage Fee	27,230.55	29,233.51	27,000.00	33,638.56	27,000.00-
220-000-31842	Non-Aviation Fuel	6,426.07	13,580.31	10,000.00	9,580.46	10,000.00-
220-000-31844	Jet Fuel	.00	.00	.00	.00	.00
220-000-31850	Commercial Terminal Rent	1,750.00	4,200.00	.00	4,200.00	.00
220-000-31860	Hanger Lease	137.82-	10,783.59	.00	216.78	.00
220-000-31862	Hanger Ground Lease	117,253.62	113,184.81	110,000.00	116,566.69	110,000.00-
220-000-34200	Pending Grant Funding	.00	.00	.00	.00	.00
220-000-34400	FAA Grant Drawdowns	.00	.00	.00	26,210.00	.00
220-000-34404	AIP-52 Terminal and GA Parking	.00	69,623.00	.00	108,701.00	1,945,000.00-
220-000-34405	AIP-43 CARES Act	.00	.00	.00	.00	.00
220-000-34406	AIP-45 ACRGP	766,413.04	239,471.96	.00	.00	.00
220-000-34407	AIP-47 FAA Grant ACRGP	.00	461,801.67	300,000.00	300,000.00	285,000.00-
220-000-34408	AIP-48 AWOS	.00	69,010.00	435,000.00	247,747.00	.00
220-000-34409	AIP-XX Hanger and Taxilane	.00	.00	.00	.00	150,000.00-
220-000-34427	AIP-27 Completed	.00	.00	.00	.00	.00
220-000-34428	AIP-28 Completed	.00	.00	.00	.00	.00
220-000-34429	AIP-29 Completed	.00	.00	.00	.00	.00
220-000-34430	AIP-30 Completed	.00	.00	.00	.00	.00
220-000-34431	AIP-31 Completed	.00	.00	.00	.00	.00
220-000-34433	AIP-33 Completed	.00	.00	.00	.00	.00
220-000-34434	Airport Improvement Plan #34	.00	.00	.00	.00	.00
220-000-34435	Airport Improvement Plan #35	.00	.00	.00	.00	.00
220-000-34437	AIP-37 EA Terminal	28,723.00	.00	.00	.00	.00
220-000-34438	AIP-38 Upgrade Segmented Circl	.00	.00	.00	.00	.00
220-000-34440	AIP-40 ALP Update	35,292.00	18,303.00	.00	.00	.00
220-000-34441	AIP-41 Recon. Taxilane/Slurry	.00	.00	.00	.00	.00
220-000-34442	AIP-42 Security Fencing	598,085.63	42,479.64	.00	.00	.00
220-000-34444	AIP-44 Reconst. East GA Apron	2,924,278.26	.00	.00	.00	.00
220-000-34445	AIP 49-01 ARFF Snow Equip Buil	62,815.00	381,730.00	311,347.00	.00	333,000.00-
220-000-37002	Interest on Investments	2,829.04	33,311.41	4,000.00	104,823.36	4,000.00-
220-000-37100	Refunds and Rebates	.00	1,897.40	.00	1,578.78	.00
220-000-37300	Other Revenue	6,290.00	55,253.98	5,000.00	13,152.00	5,000.00-
220-000-37550	Gain on long-term debt	.00	.00	.00	.00	.00
220-000-39999	Interfund Transfers In	493,089.00	1,225,000.00	1,333,007.40	1,333,007.40	1,015,461.72-
Airport Admin & Ops						
220-471-40000	Regular Salaries	393,792.73	434,558.44	386,908.54	422,948.85	409,077.22
220-471-40111	Temporary Wages	61,212.37	53,934.07	56,091.34	60,521.87	102,456.85
220-471-40113	Overtime Wages	7,544.45	27,485.91	15,000.00	8,694.33	15,000.00
220-471-40130	Comprehensive Leave	134.62-	14,180.37-	10,106.63	1,233.61	18,728.87
220-471-41002	Health Ins Premiums	137,941.08	130,450.01	153,614.94	121,746.03	145,616.01
220-471-41005	OPEB (Medical Retirement) Exp	.00	66,783.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
220-471-41012	Workers Comp Insurance	16,929.81	24,237.20	25,452.56	25,803.00	23,351.69
220-471-41016	Unemployment Assessment	.00	.00	.00	.00	.00
220-471-41020	PERS (Retirement)	189,645.65	126,791.15	117,926.30	124,256.34	111,632.10
220-471-41028	PARS (Part Time Retirement)	22,443.92	532.07	1,105.79	783.09	2,019.85
220-471-41031	Retirement Medical OPEB Expens	.00	.00	.00	.00	.00
220-471-42002	Office Supplies	534.03	219.37	1,500.00	225.65	1,500.00
220-471-42005	Postal Supplies & Postage	.00	336.57	1,000.00	198.47	1,000.00
220-471-42006	Uniforms & Personal Equip	2,855.48	9,454.95	8,000.00	5,688.63	8,000.00
220-471-42007	Maintenance Supplies	50,684.66	123,505.19	60,000.00	57,673.65	60,000.00
220-471-42016	Gasoline & Diesel	41,008.86	64,763.51	55,000.00	29,685.31	55,000.00
220-471-42017	Vehicle Maintenance Parts	35,179.07	41,232.03	40,000.00	133,496.50	40,000.00
220-471-42030	Special Operational	.00	238.83	500.00	18,081.35	500.00
220-471-43031	Contractual Services	150,230.57	185,755.67	225,000.00	215,991.82	225,000.00
220-471-43060	Garage Vehicle Service	23,179.13	9,075.00	45,000.00	53,082.40	45,000.00
220-471-43066	Vehicle & Equip Replacement	4,125.56	4,264.79	4,428.70	4,428.70	4,397.55
220-471-43100	Audit Services	.00	.00	.00	4,775.00	.00
220-471-43106	Insurance Premiums	15,430.00	16,820.00	16,000.00	18,130.00	20,000.00
220-471-43110	Mem'ships, Dues, Subscr, Publi	1,300.00	1,407.69	2,000.00	595.77	2,500.00
220-471-43130	Advertising & Legal Notices	164.00	2,161.50	500.00	.00	500.00
220-471-43150	Training, Ed, Conf & Mtgs	10,763.22	20,465.91	16,000.00	18,373.47	16,000.00
220-471-43404	Public Utilities	76,470.02	97,988.67	80,000.00	77,575.34	80,000.00
220-471-43420	Taxes & Fees	2,336.58	2,095.46	5,000.00	2,253.00	5,000.00
220-471-45010	Facility Lease	112,007.97	74,035.92	80,000.00	84,454.50	80,000.00
220-471-46010	Equipment Lease	3,028.18	538.04	.00	.00	.00
220-471-46200	Machinery & Equip - Non Cap	.00	14,299.76	.00	.00	.00
220-471-46440	Office Equip & Furniture	.00	2,204.51	1,000.00	699.69	1,000.00
220-471-46460	Computer Hardware - Non Cap	.00	.00	.00	799.28	.00
220-471-48100	Vehicles - Capital	.00	.00	.00	.00	.00
220-471-48199	Equip/Vehicles Depreciation	.00	.00	.00	.00	.00
220-471-48200	Machinery & Equip - Capital	.00	.00	8,000.00	27,222.89	.00
220-471-48300	Additions to the Fleet	.00	.00	140,000.00	.00	.00
220-471-48400	Loss on Disposal	.00	.00	.00	.00	.00
220-471-48990	Depreciation	193,446.23	.00	.00	.00	.00
220-471-49100	Airport Loan MNO-4-98	.00	.00	.00	.00	.00
Total Airport Admin & Ops:		1,127,939.81	1,521,454.85	1,555,134.80	1,519,418.54	1,473,280.14

Airport Admin & Ops

220-480-43031	Contractual Services	.00	.00	.00	300,000.00	.00
Total Airport Admin & Ops:		.00	.00	.00	300,000.00	.00

Capital Projects - Other

220-531-40000	Regular Salaries	14,763.22	10,897.70	19,507.49	4,944.99	21,181.64
220-531-40111	Temporary Wages	89.04	.00	.00	.00	.00
220-531-40113	Overtime Wages	534.95	.00	.00	.00	.00
220-531-40130	Comprehensive Leave	.00	.00	582.47	.00	1,475.68
220-531-41002	Health Ins Premiums	.00	.00	6,410.19	.00	6,032.94
220-531-41012	Workers Comp Insurance	.00	1,081.16	1,287.96	1,306.00	1,236.74
220-531-41020	PERS (Retirement)	21,984.79	4,061.31	5,967.37	.00	5,912.22
220-531-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
220-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
220-531-43031	Contractual Services	231,904.65	549,760.85	831,472.00	448,199.49	2,498,125.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
220-531-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
Total Capital Projects - Other:		269,276.65	565,801.02	865,227.48	454,450.48	2,533,964.22
Interfund Transfers						
220-599-49999	Transfers Out	.00	.00	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00	.00	.00
Total Airport:		3,745,845.27	805,719.15	236,972.12	119,199.97	.00



**Measure R & U
(215/216/217)**



MEASURE R TRAILS - HIGHLIGHTS FOR FY2024-25

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 from Fund 216 to support construction and maintenance of our trails system. This annual support has changed very little over the last several years and is considered a baseline level of support for this system. These funds are used for trail construction along with some allocated full-time and part-time trails construction staff, operating expenses, contractual services and projects.

With the creation of the General Fund department 467 – Office of Outdoor Recreation in FY22-23, many of the trails administrative expenses have been moved to the General Fund. The only remaining labor expense in this fund is used specifically for trail construction. This includes an allocation of a full-time public works maintenance worker who is allocated for the summer and a crew of part-time employees.

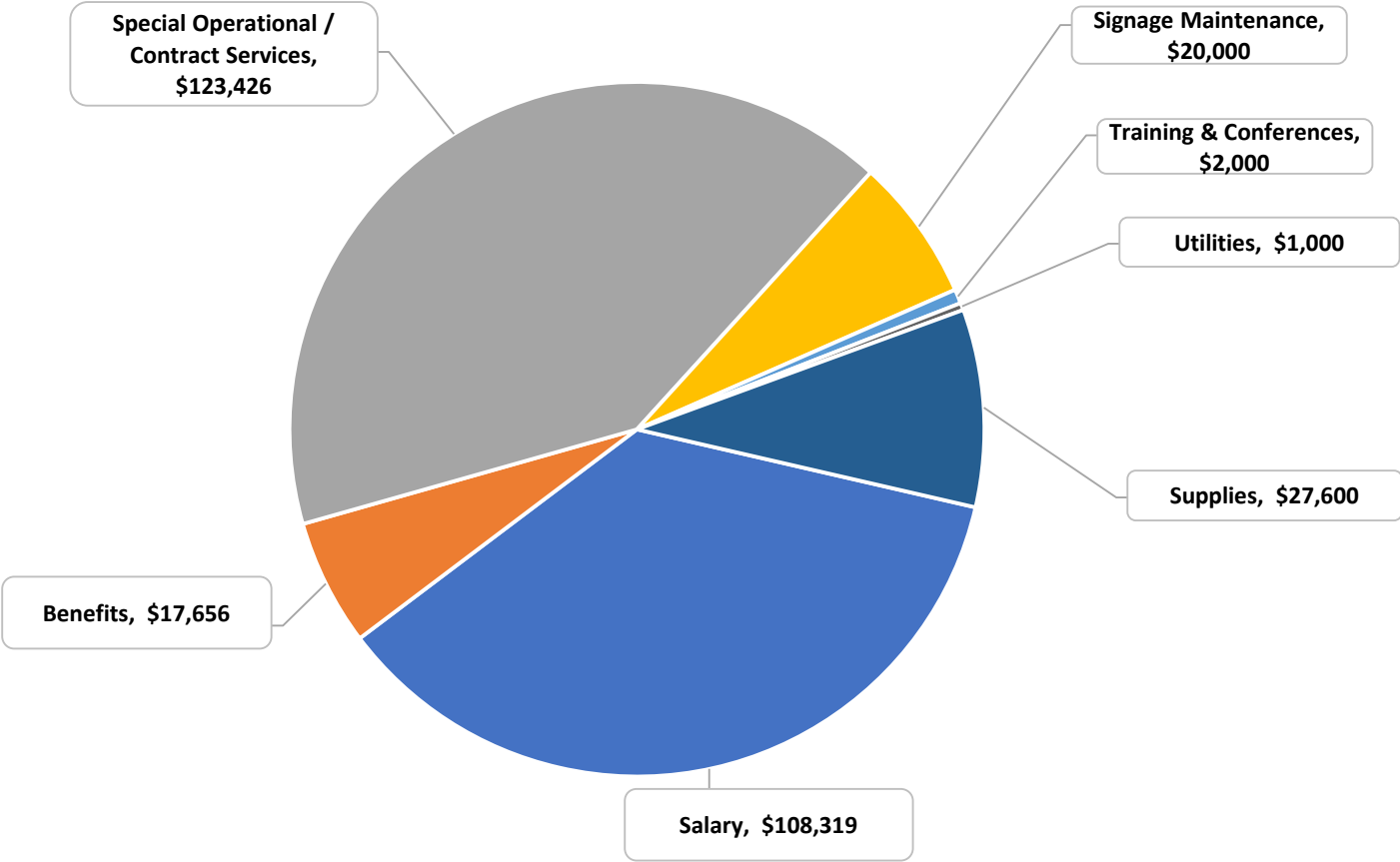
Measure R Trails

Revenue	Amount	Notes
Transfer In - Fund 216	\$ 300,000	Measure R - Trails Construction support
	\$ 300,000	
Expenditures		
Staff and Labor	\$ 269,058	Trail Construction Labor
Contractual Services	\$ 14,342	Funds available for contract trails production
Misc Expenses	\$ 16,600	
Total Expenditures	\$ 300,000	

Change in Fund Balance	\$ 0
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* Capital Funding for Future Trails Construction

Measure R Trails



Total Expenditure \$ 300,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Measure R Trails						
215-000-31602	Charges for Services	.00	.00	.00	.00	.00
215-000-34201	FEMA-FEDERAL ASSISTANCE	.00	.00	.00	.00	.00
215-000-35201	FEMA-STATE MATCHING FUNDS	.00	.00	.00	.00	.00
215-000-35213	OHV State Grant C32-31-033	.00	.00	.00	.00	.00
215-000-37002	Interest on Investments	1,445.40	14,051.29	.00	39,830.89	.00
215-000-37100	Refunds and Rebates	93,554.50	.00	.00	.00	.00
215-000-37104	Participant Reimbursement	23,635.31	2,686.22	.00	.00	.00
215-000-39999	Interfund Transfers In	420,000.00	305,037.80	550,000.00	550,000.00	300,000.00-
Measure R Trails						
215-511-40000	Regular Salaries	1,437.28	16,887.23	22,307.87	7,672.54	22,034.00
215-511-40111	Temporary Wages	55,196.80	46,086.83	59,649.08	80,309.42	86,285.00
215-511-40113	Overtime	92.63	198.94	.00	.00	.00
215-511-40130	Comprehensive Leave	817.06	560.24-	676.63	.00	1,225.00
215-511-41002	Health Ins Premiums	1,308.86	.00	6,918.14	.00	7,391.00
215-511-41012	Workers Comp Insurance	.00	1,213.42	1,473.53	1,494.00	1,270.00
215-511-41016	Unemployment Assessment	10,553.24	5,453.00	.00	16,205.01	.00
215-511-41020	PERS (Retirement)	825.94	4,558.16	6,827.14	5,023.02	6,069.00
215-511-41028	PARS (Part Time Retirement)	790.85	947.81	1,175.93	1,647.32	1,701.00
215-511-42002	Office Supplies	.00	.00	.00	35.87	.00
215-511-42006	Uniforms & Personal Equip	267.71	975.73	.00	2,257.59	1,500.00
215-511-42007	Maintenance Supplies	14,845.20	5,602.69	7,000.00	11,973.32	13,500.00
215-511-42026	Trail Facility Supplies	9,128.51	7,503.71	6,000.00	11,265.74	12,600.00
215-511-42030	Special Operational	.00	.00	.00	.00	.00
215-511-43030	Professional Services	.00	288.83	.00	.00	.00
215-511-43031	Contractual Services	254,162.34	161,714.69	184,372.00	120,792.14	123,426.00
215-511-43110	Mem'ships, Dues, Subscr, Publi	.00	35.97	.00	1.21	.00
215-511-43130	Advertising & Legal Notices	.00	1,000.00	.00	.00	.00
215-511-43150	Training, Ed, Conf & Mtgs	.00	53.80	2,000.00	2,459.93	2,000.00
215-511-43404	Public Utilities	92.41	2,782.20	1,000.00	.00	1,000.00
215-511-45081	Signage Maintenance	.00	1,444.44	.00	10,254.07	20,000.00
215-511-46200	Machinery & Equip - Non Cap	78.78	.00	.00	.00	.00
215-511-48900	Computer Software - Capital	.00	.00	600.00	23.98	.00
Total Measure R Trails:		349,597.61	256,187.21	300,000.32	271,415.16	300,001.00
Total Measure R Trails:		189,037.60	65,588.10	249,999.68	318,415.73	1.00-



MEASURE R – HIGHLIGHTS FOR FY2024-25

PROGRAM DESCRIPTION

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

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

BUDGET HIGHLIGHTS

Measure R (Fund 216) is budgeted to receive \$2,000,000 in Sales Transactions and Use Tax (TUT) revenues for FY24-25. The fund has operating expenditures of \$715,000 for FY24-25 and includes updates to support recreation in our community. The Community Recreation Center (CRC) began operations in FY23-24, and the operational plan includes \$112,000 in annual support from Measure R. This support helps reduce the fees to the public and therefore the affordability of the new center. The budget includes \$25,000 in support for the Recreation Officer position. This position is assigned as the primary Town staff support working with Mammoth Lakes Recreation. The budget includes \$94,500 for the contract with Mammoth Lakes Recreation, with additional funds from Measure U to support the full contract of \$104,500 for FY24-25. The transfer to Fund 215 Trails remains the same in FY24-25 at \$300,000 for trails construction/repair efforts.

There is one project the Town is recommending for the use of Measure R funds. This project is tied specifically to recreation amenities and therefore qualifies for the use of these restricted funds. Measure R has been utilized for several phases of the SHARP trailhead project, however there are currently no carryover items associated with the project.

Measure R - Annual Revenue		
Sales Tax: Measure R *	\$	2,000,000
Total Annual Revenue	\$	2,000,000

Measure R - Annual Expenses		
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	\$	94,500
Office of Outdoor Recreation Coordinator *	\$	50,000
Special Projects	\$	25,000
Office of Outdoor Recreation Manager	\$	25,000
Audit Services	\$	4,500
Equipment Replacement	\$	2,000
Equipment Maintenance	\$	2,000
Total Annual Expenses	\$	715,000

Measure R - Fund Balance Allocation (One-Time)		
SHARP Trailhead - Construction	\$	100,000
Measure R - One-Time Funding	\$	100,000

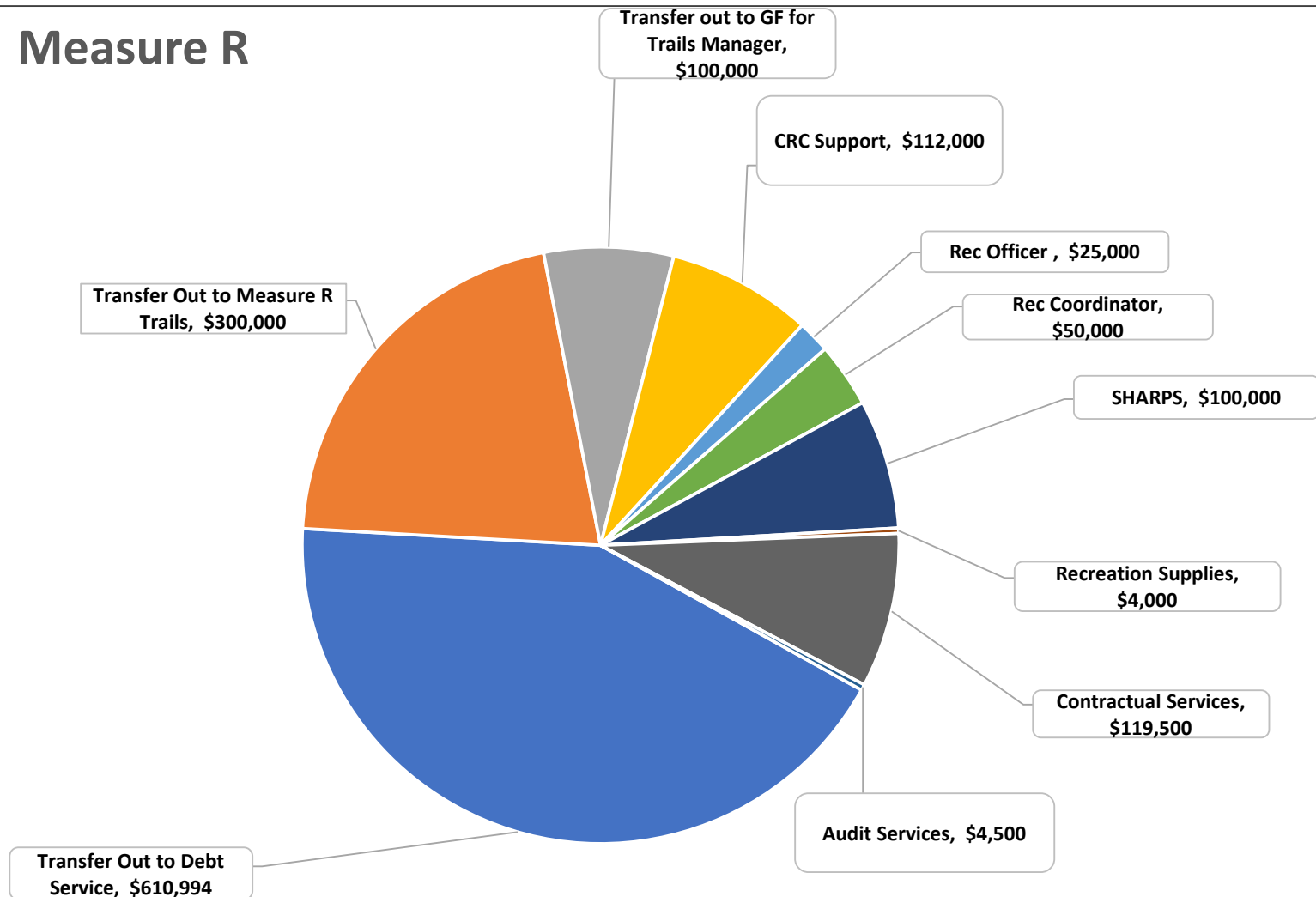
Measure R - Debt Service		
CRC Financing	\$	610,994
Measure R - Total Expense	\$	1,425,994

Change in Fund Balance	574,006
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* Transfer from Fund 217

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 \$610,994 for FY24-25. This payment is made from Measure R proceeds bringing total expenditures for Measure R Fund 216 to \$1,425,994. The current revenue and expenditure budget should increase the available fund balance by \$574,006 for FY24-25.

Measure R



Total Expenditure \$ 1,425,994

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Measure R Sales Tax						
216-000-30406	Sales Tax: Measure R	1,905,558.36	2,154,984.69	1,500,000.00	2,034,927.87	2,000,000.00-
216-000-37002	Interest on Investments	22,537.27	93,806.80	.00	155,544.82	.00
216-000-37100	Refunds and Rebates	.00	32,761.22	.00	349,747.12	.00
216-000-37500	Proceeds of Debt	.00	.00	.00	.00	.00
216-000-39999	Interfund Transfers In	.00	.00	50,000.00	50,000.00	.00
Recreation Programs						
216-432-40000	Regular Salaries	.00	.00	.00	.00	.00
216-432-40111	Temporary Wages	.00	83.65	.00	.00	.00
216-432-41002	Health Ins Premiums	.00	.00	.00	.00	.00
216-432-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
216-432-41016	Unemployment Assessment	.00	.00	.00	.00	.00
216-432-41020	PERS (Retirement)	.00	.00	.00	.00	.00
216-432-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
216-432-42007	Maintenance Supplies	.00	.00	.00	.00	.00
216-432-42008	Recreation Supplies	1,516.40	2,336.60	4,000.00	4,515.66	4,000.00
216-432-43031	Contractual Services	.00	.00	.00	.00	.00
216-432-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
Total Recreation Programs:		1,516.40	2,420.25	4,000.00	4,515.66	4,000.00
Parks, Bldgs & Trails Maint						
216-438-40000	Regular Salaries	6,874.66	1,465.92	.00	1,223.02	.00
216-438-40111	Temporary Wages	1,537.33	.00	.00	.00	.00
216-438-40113	Overtime Wages	.00	.00	.00	.00	.00
216-438-40130	Comprehensive Leave	.00	.00	.00	.00	.00
216-438-41002	Health Ins Premiums	.00	.00	.00	.00	.00
216-438-41012	Workers Comp Insurance	4,072.16	.00	.00	.00	.00
216-438-41020	PERS (Retirement)	4,210.95	.00	.00	.00	.00
216-438-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
216-438-42007	Maintenance Supplies	415.41	12.59-	.00	.00	.00
216-438-42030	Special Operational	.00	.00	.00	.00	.00
216-438-43031	Contractual Services	.00	.00	.00	.00	.00
216-438-45080	Park Grounds & Bldgs Maint	435.43	.00	.00	.00	.00
216-438-45600	MLTS Projects	.00	.00	.00	.00	.00
216-438-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
Total Parks, Bldgs & Trails Maint:		17,545.94	1,453.33	.00	1,223.02	.00
Measure R						
216-510-40000	Regular Salaries	.00	.00	.00	.00	.00
216-510-40111	Temporary Wages	.00	.00	.00	.00	.00
216-510-41002	Health Ins Premiums	.00	.00	.00	.00	.00
216-510-41020	PERS (Retirement)	.00	.00	.00	.00	.00
216-510-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
216-510-42007	Maintenance Supplies	.00	.00	.00	.00	.00
216-510-43031	Contractual Services	100,500.00	108,325.00	120,900.00	373,825.87	119,500.00
216-510-43034	Cost of Issuance	.00	.00	.00	.00	.00
216-510-43100	Audit Services	4,500.00	4,250.00	4,250.00	4,500.00	4,500.00
216-510-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
216-510-45080	Park Grounds & Bldgs Maint	.00	.00	.00	.00	.00
216-510-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
216-510-48900	Computer Software - Capital	.00	.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Total Measure R:		105,000.00	112,575.00	125,150.00	378,325.87	124,000.00
Interfund Transfers						
216-599-49999	Transfers Out	987,733.00	1,552,747.00	1,750,482.00	1,750,482.00	1,297,994.00
Total Interfund Transfers:		987,733.00	1,552,747.00	1,750,482.00	1,750,482.00	1,297,994.00
Total Measure R Sales Tax:		816,300.29	612,357.13	329,632.00-	455,673.26	574,006.00



MEASURE U – HIGHLIGHTS FOR FY2024-25

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

Staff has made several adjustments to the FY24-25 budget based on normal analysis and updates. The revenue has increased by \$43,000 based on recent trends. The revenue for Measure U is variable based on visitation and the severity of winter. Total revenue projected for FY24-25 is \$923,000 and does not include any estimate for interest. Interest is determined by available interest rates from standard investment tools as well as the balance on hand. Both components are highly variable and therefore not included in the revenue estimate. Any interest received will contribute to covering expenditure and ultimately will end up contributing to fund balance increases. 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
Total Annual Revenue	\$	880,000

The bulk of the expenditures remained unchanged for FY24-25 with the exception of a reduction of some small expenditures in order to reduce the overall impact of request and annual commitment of debt service mentioned above. Staff have reduced the charge for the Office of Outdoor Recreation Coordinator by \$50,000, transferring this cost to Measure R, more closely aligning with the work plan and available funding. Staff also removed some smaller expenditures for event

contract processing and equipment replacement. The removal of these items provided savings of approximately \$72,320 to bring total expense to \$339,500

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. To finalize the construction funding to prepare for bid, there are two requests from Measure U in FY24-25. The first request is a planned use of fund balance to allocate \$700,000 to MACC construction from the available fund balance in Measure U. At the close of FY23-24, Measure U should have an available fund balance of \$1,159,277 and the allocation of \$700,000 should leave just over \$450,000 for future projects.

MACC Funding Sources	Location	Amount	
Transfer \$1,000,000 FY22-23	Fund 300	\$ 1,000,000	
\$300,000 - FY23-24	Fund 300	\$ 300,000	Expenditure Noted above
\$70,000 - FY21-22	Fund 300	\$ 70,000	
Reallocation of Funding committed to Outdoor Ampitheater	Fund 300	\$ 300,000	Expenditure Noted above
Current Balance in Fund 300 Allocated to MACC		\$ 1,670,000	
Current Fund Balance Allocated to the MACC		\$ 1,800,000	
Allocation of FY24-25 operational set aside to construction	Fund 217	\$ 300,000	Approved by MLR 3/12 Meeting
Allocation of current fund balance	Fund 217	\$ 700,000	Requested as part of FY24-25 Budget
Measure U funded contribution to MACC Construction - all Transfers		\$ 4,470,000	

Debt Service

The purchase of the Mammoth Lakes Foundation property is a critical aspect of building the MACC. The Town is financing this purchase as part of the larger Civic Center project, issuing Certificate of Participation - Lease Structured debt. The total land cost is \$4.5 million, which will be part of the debt issuance, scheduled for July 2024. In this agreement, the Foundation would retain \$1.5 million of the sale proceeds and contribute \$3.0 million to the MACC project. The proposed term of the debt is 25 years. The request for Measure U funds will be to contribute \$180,000 annually to the debt service for the first 13 years. These funds will be principal payments only with interest costs paid out of other Town resources. The 13 years will serve two functions. First to provide payment for the portion of land that will be occupied by the MACC, and second to structure the debt service payments up to the point the Town's other debt requirements are completed and can accommodate full payment of the debt. The request is to approve the allocation of \$180,000 annually for debt service for the next 13 years, which is reflected in the FY24-25 budget.

The total budget includes the items mentioned earlier in this presentation, both one-time funding items and the debt service. Based on the revenue over expenditures for FY24-25 generating a

positive fund balance of \$103,500, combined with the planned use of fund balance (\$700,000) provides a net reduction of fund balance of \$596,500. As noted above, at the close of FY23-24, Measure U should have an available fund balance of \$1,159,277, leaving an anticipated fund balance of \$562,777 to close FY24-25.

Measure U - Annual Revenue		
Utility Tax: Telephone	\$	43,000
Utility Tax: Electricity	\$	650,000
Utility Tax: Gas	\$	230,000
Total Annual Revenue	\$	923,000

Measure U - Annual Expenses		
Programming	\$	225,000
Office of Outdoor Recreation Coordinator	\$	25,000
Office of Outdoor Recreation Manager	\$	25,000
Special Projects	\$	25,000
Transit Services	\$	25,000
Edison Hall Operations	\$	-
MLR Town Agreement - Administration	\$	10,000
Event Contracts Processing	\$	-
Audit Services	\$	4,500
Equipment Replacement	\$	-
Total Annual Expenses	\$	339,500

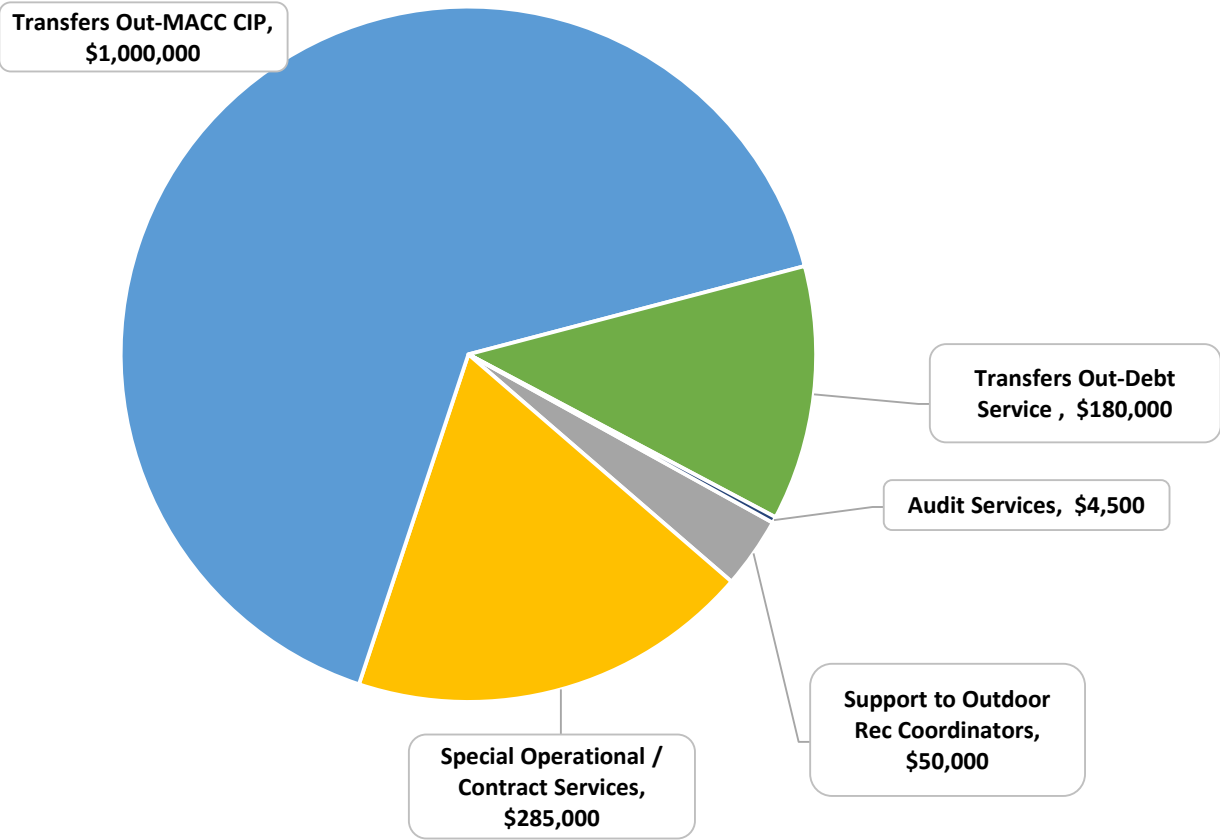
Measure U - One-Time Expenses		
MACC Construction - Funded in place of Operating set aside	\$	300,000
MACC Construction	\$	700,000
Total Annual Expenses	\$	1,000,000

Measure U - Debt Service		
Land Acquisition MACC (13 Years)	\$	180,000
Measure U - Total Expense	\$	1,519,500

MACC Operating - Set aside future expense	\$	-
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Change in Fund Balance		(596,500)
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Measure U



Total Expenditure \$ 1,519,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Measure U Utility Users Tax						
217-000-30910	Utility Tax: Telephone	53,700.61	139,784.85	100,000.00	79,074.44	43,000.00-
217-000-30920	Utility Tax: Electricity	703,357.21	917,261.90	530,000.00	968,493.97	650,000.00-
217-000-30930	Utility Tax: Gas	293,650.68	244,281.95	250,000.00	240,118.55	230,000.00-
217-000-37002	Interest on Investments	17,256.15	112,248.08	.00	221,683.30	.00
217-000-37100	Refunds and Rebates	.00	1,700.00	.00	13,074.45	.00
217-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
Recreation Programs						
217-432-42007	Maintenance Supplies	.00	.00	.00	.00	.00
217-432-42008	Recreation Supplies	1,965.54	.00	2,000.00	1,638.28	.00
Measure U						
217-513-40000	Regular Salaries	.00	.00	.00	.00	.00
217-513-40113	Overtime Wages	.00	.00	.00	.00	.00
217-513-41002	Health Ins Premiums	.00	.00	.00	.00	.00
217-513-41020	PERS (Retirement)	.00	.00	.00	.00	.00
217-513-43031	Contractual Services	245,000.00	278,425.15	770,620.00	427,550.18	285,000.00
217-513-43100	Audit Services	4,500.00	4,250.00	4,250.00	4,500.00	4,500.00
217-513-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
Interfund Transfers						
217-599-49999	Transfers Out	145,000.00	1,000,000.00	715,000.00	715,000.00	1,230,000.00
Measure U Utility Users Tax Expenditure Total:		396,465.54	1,282,675.15	1,491,870.00	1,148,688.46	1,519,500.00
Total Measure U Utility Users Tax:		671,499.11	132,601.63	611,870.00-	373,756.25	596,500.00-



**Tourism Business
Improvement District Fund
(218)**



TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2024-25

FUND DESCRIPTION

Mammoth Lakes Tourism Business Improvement District

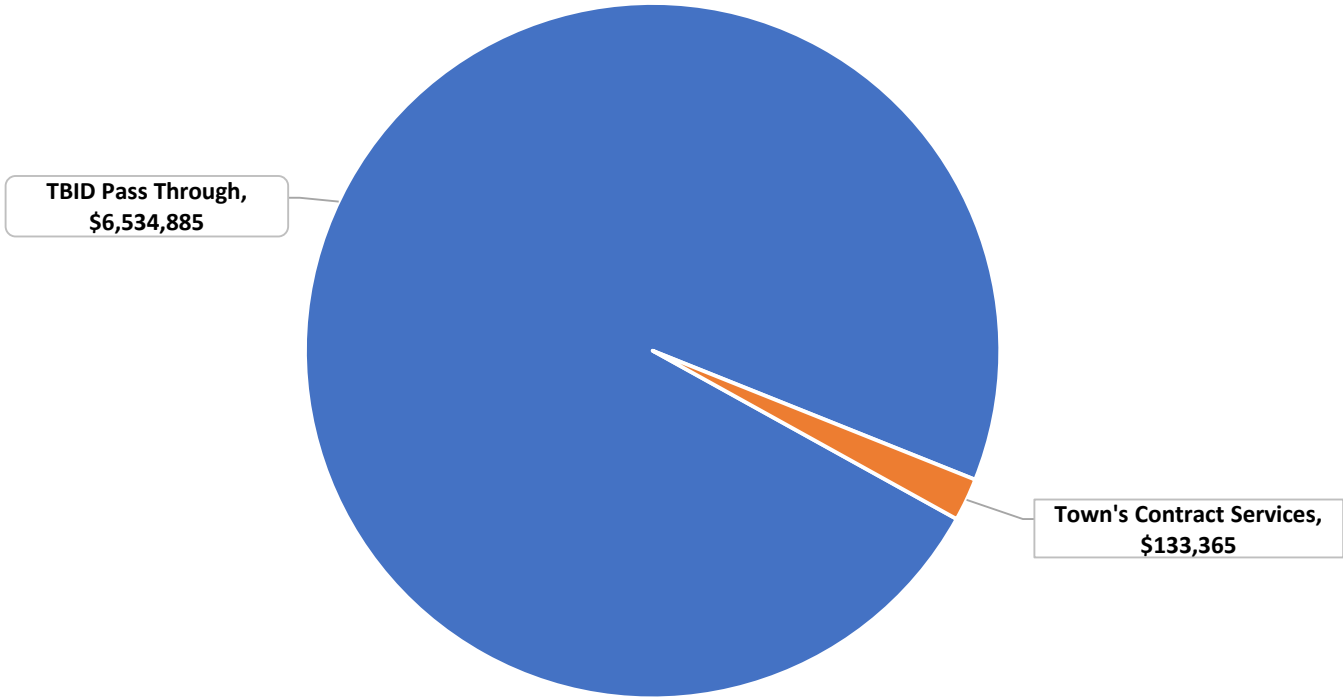
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits to those who pay the assessment to fund sales, marketing, communications and media relations and air service subsidy and marketing. The current district is authorized for a five-year term ending August 31, 2028. 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	2.5% 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

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
TBID						
218-000-32610	TBID - Tier 2 & 3	7,899.99	7,400.00	9,500.00	8,249.99	9,500.00-
218-000-32614	TBID-Lodging	2,031,006.27	2,245,062.58	2,000,000.00	2,079,843.96	2,000,000.00-
218-000-32618	TBID-Retail	1,661,963.91	1,684,562.91	1,650,000.00	1,442,644.44	1,650,000.00-
218-000-32622	TBID-Restaurant	1,353,675.99	1,504,994.45	1,290,000.00	1,396,340.44	1,290,000.00-
218-000-32626	TBID-Ski Area Tickets	1,403,216.64	1,604,704.02	1,718,750.00	1,764,959.51	1,718,750.00-
218-000-32630	TBID Penalties & Interest	53,554.85	59,402.36	.00	57,828.31	.00
218-000-32900	TBID Previous Years	.00	.00	.00	.00	.00
218-000-37002	Interest on Investments	1,032.61	15,700.66	.00	30,308.33	.00
Finance						
218-415-40000	Regular Salaries	.00	.00	.00	.00	.00
218-415-40113	Overtime Wages	.00	.00	.00	.00	.00
218-415-40130	Comprehensive Leave	.00	.00	.00	.00	.00
218-415-41002	Health Ins Premiums	.00	.00	.00	.00	.00
218-415-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
218-415-41016	Unemployment Assessment	.00	.00	.00	.00	.00
218-415-41020	PERS (Retirement)	.00	.00	.00	.00	.00
218-415-42002	Office Supplies	.00	.00	.00	.00	.00
218-415-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
218-415-43031	Contractual Services	130,144.32	142,216.40	133,365.00	74,662.17	133,365.00
218-415-43033	Computer Support Services	.00	.00	.00	.00	.00
218-415-43114	Credit Card Fees	.00	.00	.00	.00	.00
218-415-43180	Contingency	.00	.00	.00	.00	.00
218-415-46480	Computer Software - Non Cap	.00	.00	.00	.00	.00
Total Finance:		130,144.32	142,216.40	133,365.00	74,662.17	133,365.00
Tourism & Bus Dev't						
218-480-49020	TBID Pass Through	6,078,592.64	7,300,677.89	6,534,885.00	6,358,635.83	6,534,885.00
Total Tourism & Bus Dev't:		6,078,592.64	7,300,677.89	6,534,885.00	6,358,635.83	6,534,885.00
Total TBID:		303,613.30	321,067.31-	.00	346,876.98	.00



Long Valley Pit Fund (240)



LONG VALLEY PIT - HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

Long Valley Pit Fund (240)

This is a small fund and receives minimal revenue from private use of the pit. The pit is located near the Airport and receives clean fill material used to rehabilitate the site, as it was previously a site from which material was removed. The Town and the Forest Service have been working to renew the expired permit. The pit has been closed during this time while the two entities go through the permitting process. Although there may be some changes to the operations of the site, the Town expects to reopen the pit in the summer of 2024. Due to the delayed start, revenues are expected to be down temporarily. However, with several high-profile projects breaking ground that include extensive earthwork, revenues are expected to rise in the next few years. Revenues are budgeted at \$26,000 with expenditures of \$3,000.

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Long Valley Pit						
240-000-31650	Load Charge	30,728.05	198,840.00	26,000.00	390.00-	26,000.00-
240-000-37002	Interest on Investments	634.83	7,784.44	.00	17,801.51	.00
Long Valley Pit						
240-477-40000	Regular Salaries	4,237.89	946.80	.00	834.45	.00
240-477-40111	Temporary Wages	.00	.00	.00	.00	.00
240-477-40113	Overtime Wages	.00	748.20	.00	.00	.00
240-477-41002	Health Ins Premiums	.00	.00	.00	.00	.00
240-477-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
240-477-41020	PERS (Retirement)	.00	.00	.00	.00	.00
240-477-43031	Contractual Services	.00	6,940.00	3,000.00	.00	3,000.00
240-477-43060	Garage Vehicle Service	.00	.00	.00	.00	.00
240-477-43066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00
Total Long Valley Pit:		4,237.89	8,635.00	3,000.00	834.45	3,000.00
Total Long Valley Pit:		27,124.99	197,989.44	23,000.00	16,577.06	23,000.00



Local Transportation Commission Fund (250)



LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2024-25

DEPARTMENT DESCRIPTION

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 \$75,000 in revenues and has appropriated the full amount to implement the approved LTC work program for FY2024-25.

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Local Transportation Commiss'n						
250-000-32440	Housing In Lieu Fees	.00	.00	.00	.00	.00
250-000-35416	LTC: PPM & RPA Planning	61,165.08	51,630.56	99,250.00	234,668.41	75,000.00-
250-000-35418	LTC: RSTP	.00	.00	.00	.00	.00
250-000-37002	Interest on Investments	.00	.00	.00	.00	.00
250-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00
250-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
Streets - LTC Programs						
250-540-40000	Regular Salaries	7,673.30	13,046.74	7,341.51	15,065.19	11,089.17
250-540-40111	Temporary Wages	1,536.05	.00	.00	244.76	.00
250-540-40113	Overtime Wages	.00	.00	.00	.00	.00
250-540-40130	Comprehensive Leave	.00	.00	637.61	.00	377.38
250-540-41002	Health Ins Premiums	.00	.00	542.40	.00	2,052.99
250-540-41012	Workers Comp Insurance	11,923.82	.00	511.54	519.00	625.90
250-540-41020	PERS (Retirement)	9,186.82	.00	2,959.15	1,651.64	3,576.47
250-540-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
250-540-42003	Misc Supplies	.00	.00	.00	.00	.00
250-540-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
250-540-42007	Maintenance Supplies	.00	.00	.00	.00	.00
250-540-43031	Contractual Services	57,877.65	20,555.09	47,258.00	39,969.06	17,278.09
250-540-43110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
250-540-43130	Comprehensive Leave	.00	.00	.00	.00	.00
250-540-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00
Total Streets - LTC Programs:		88,197.64	33,601.83	59,250.21	57,449.65	35,000.00
Streets - LTC Programs						
250-599-49999	Transfers Out	.00	.00	40,000.00	40,000.00	40,000.00
Total Streets - LTC Programs:		.00	.00	40,000.00	40,000.00	40,000.00
Total Local Transportation Commiss'n:		27,032.56-	18,028.73	.21-	137,218.76	.00



Capital Projects Fund (300)



CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2024-25

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 FY24/25 projects as presented with the 5-year CIP presentation on August 7, 2024.

CIP Budget Outlook for 23/24 Carry Over to 24/25		
#	24/25 Project	Project Total
AF1	The Housing Now! Initiative (245)	\$3,250,000
AF3	60 Joaquin Affordable Housing Project	\$2,700,000
AF4	IIG Parcel Infrastructure (Town Infrastructure)	\$11,000,000
AP8	Relocate and Upgrade Automated Weather Observation System (AWOS)	\$541,000
GF12	Foundation Child Care Facility	\$1,800,000
GF14a	Civic Center - Town Hall Planning	\$2,250,000
GF18	Fencing Project	\$90,000
GF19	Painting Project	\$94,000
PR2	Community Recreation Center Interior Improvements	\$1,050,000
PR7	Dog Park	\$200,000
PR7a	Multi-use Parking and Amenities	\$951,000
PR14	Mammoth Creek West Park Improvements	\$500,000
PR15	Shady Rest Restroom	\$200,000
PR16	Park Signage	\$100,000
PR17	Whitmore Track and Turf Maintenance	\$100,000
SS1	Old Mammoth Road Beautification	\$500,000
SS2	Main Street Landscaping	\$715,000

SS3	Trail and Municipal Signage Updates	\$25,000
ST2	Streets and MUP Rehabilitation Projects	\$2,806,000
ST16	2024 Street Slurry Seal Project	\$735,000
TR3	Sherwin Trail Head Improvements	\$1,115,000
Totals		\$30,722,000

CIP Budget Outlook for 24/25		
#	24/25 Project	Project Total
AP2a	Multipurpose Building to include ARFF & Snow Removal Equipment Redesign	\$333,000
AP4a	Four Portable Units (Relocation and Project Design)	\$250,000
AP7	Town Hangar Taxilane Reconstruction	\$150,000
AP9	Reconstruct General Aviation and Terminal Area Parking Lot	\$1,945,000
GF3	ADA Specific Improvements	\$25,000
GF9	Mammoth Arts and Cultural Center (MACC)	\$15,500,000
GF14b	Civic Center - Town Hall Construction	\$29,500,000
SS3	Trail and Municipal Signage Updates	\$25,000
SS4	Winter Animation and Decorations (Purchase Additional Décor and Install/Remove Annually)	\$35,000
ST15	Minaret / Meridian round-a-bout	\$180,000
TR2	Main Street South Side MUP Gap Closure (Town Loop)	\$200,000
TT9	Parking at Parcel (50+ Spaces)	\$150,000
		\$48,293,000

The current CIP identifies a number of projects to be constructed during the fiscal year of 2024/25. 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.

TOML – MLH Partnership Projects (AF2)

The Town has four partnership programs with Mammoth Lakes Housing (MLH). MLH serves as a subrecipient of Town awarded CDBG or HOME Funds used for down payment assistance. The Town has a Revolving Loan Fund that supports Deed Restriction Preservation that is currently funded at \$1,000,000 to be used by MLH or the Town to buy back deed restricted units should a qualified buyer not be found within the allowed time frames. The program is funded primarily from in-lieu fees collected from new development projects. Funding for the program was increased to a balance of \$1M (up from \$600,000) in FY 22-23 using current in-lieu fees. Mono County also sets aside \$300,000 for this program. The increase in funding is reflective of efforts to increase the number of deed restricted ownership units. The Town has committed \$2.2 million to support the 13-unit affordable housing Access Apartment Project located at 238 Sierra Manor Road. Under the State’s Homekey program, the Town has committed \$1.4 million to the conversion of the Innsbruck Lodge to create 15 units of affordable housing. The Town is also the co-applicant on grants to support these projects. Mono County also committed funds to the Homekey project.

Revolving Loan Fund - Deed Restriction Preservation (funds are held in trust; topped off w/ In-Lieu Fees as needed)	\$1,000,000
Access Apartments FY21-22 & 23-24 Budget Allocations	\$2,200,000
<u>Homekey Project FY21-22 and FY 22-23 Budget Allocations</u>	<u>\$1,400,000</u>
Total Project allocation	\$4,600,000

60 Joaquin Rd – Four New Housing Units (AF3)

Town acquired the vacant 0.20-acre site at 60 Joaquin Road in the Sierra Valley Sites in summer 2021. The Town Council authorized a contract with the selected Design-Build entity, MMI Consulting LLC, in April 2022 and the Town started 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 completed in 2024.

Total Budget FY24-25: \$2,700,000



CONTRACTOR PROPOSAL FOR 60 JOAQUIN PROJECT

Parcel Infrastructure Grant (AF4)

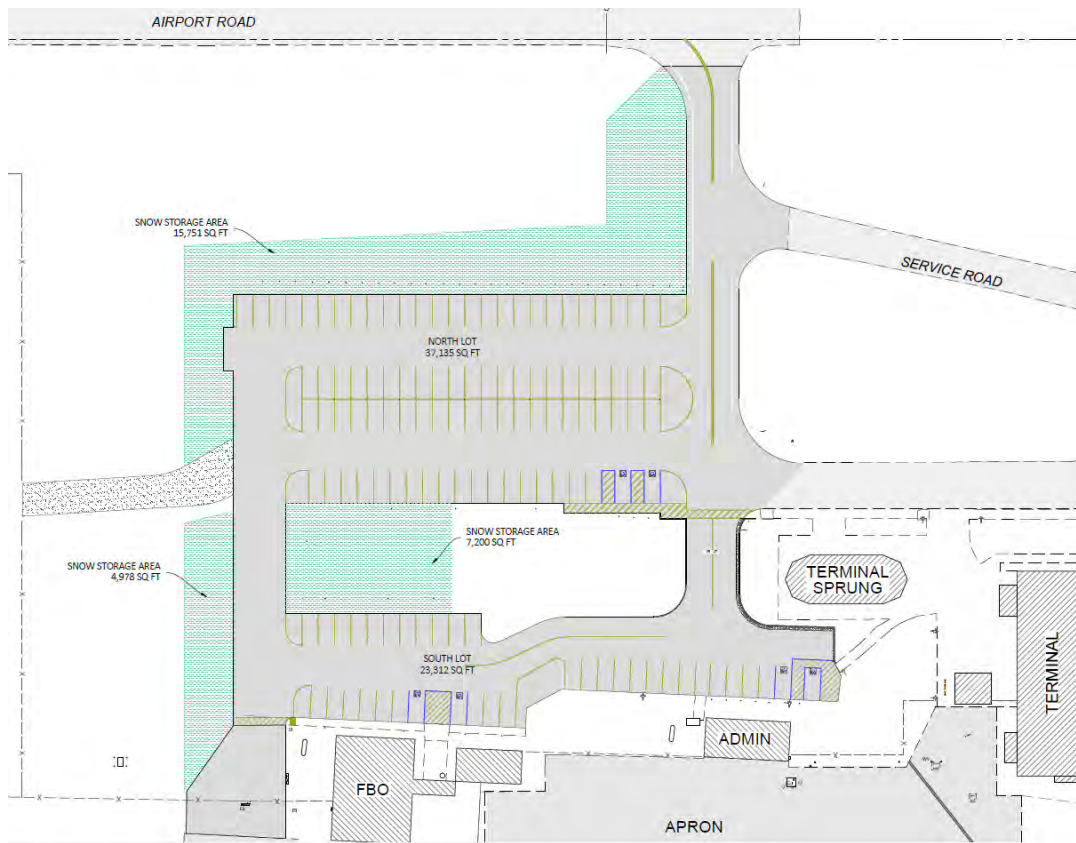
The Town and the Parcel Development Partner (Pacific West Communities) were awarded a \$20.6 million Infill Infrastructure Grant (IIG) from the California Department of Housing and Community Development. The use of these funds will extend over several years as the Parcel is built out. The funding will 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. For Phase 1 of the Parcel these funds covered the parking podiums of both buildings, underground infrastructure, the extension of Tavern Road, integration of infrastructure on Laurel Mountain Road, and Inyo street. The capital budget carries the grant funding over time and actual use of the funds will depend on construction schedules.

Total Budget FY24-25: TBD with Phase 2 of the Parcel project

Reconstruct General Aviation and Terminal Area Parking Lot – Construction

The existing General Aviation and Terminal Area Parking Lot at Mammoth Yosemite Airport has deteriorated over time and has an extremely low Pavement Condition Index; therefore, the parking lot needs to be reconstructed. The project scope includes full depth reconstruction, minor adjustments to grading, new markings, new solar floodlighting, and various ADA improvements. Bids were opened in March of 2024, and a successful bid was received within the budget. An Airport Infrastructure Grant (AIG) application was submitted to the Federal Aviation Administration (FAA) in April 2024 and is currently pending approval. Construction is planned for late summer of 2024.

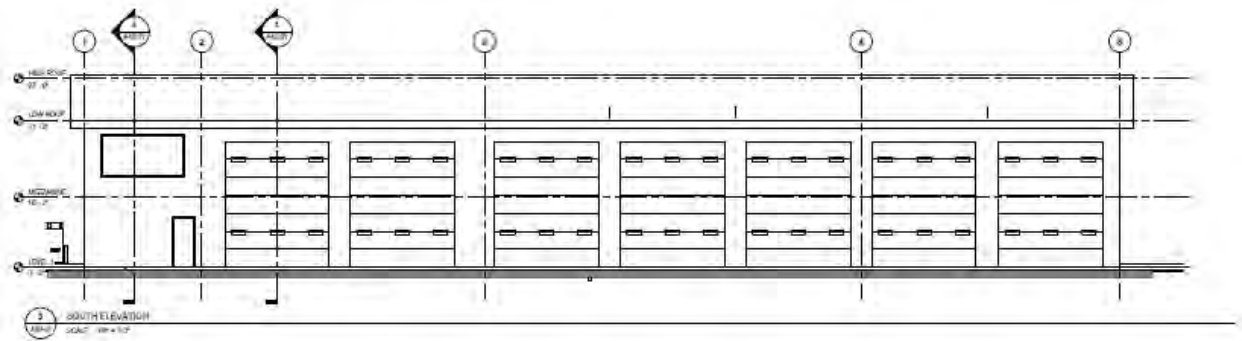
Total Budget FY24-25 Construction: \$1,945,000



Multipurpose Building to Include ARFF and Snow Removal Equipment – Redesign

The airport currently houses its Aircraft Rescue Firefighting (ARFF) vehicle and snow removal equipment (SRE) in a leased hangar and outside, for the equipment that does not fit within the hangar. Airport employees have offices within an old trailer located at the airport. The proposed building will be a multipurpose building that will include 7 bays for storage of the ARFF and SRE and include spaces such as a lobby, training room, breakroom, restrooms, offices, and additional storage. The project will also include an access road, parking lot, vehicular gate, ARFF access road, and relocation of Taxiway Connector A3. The project was originally design in 2023, however bids were not received on the structure portion of the project and the FAA revised its eligibility for this facility based on operational changes at Mammoth Yosemite Airport. Therefore, the project is being redesigned. Staff are working with the engineering/architectural consultant to reduce the size of and simplify the project to both attract bidders and ensure that the new FAA eligibility is met. In April 2024, an Airport Improvement Program (AIP) Grant application was submitted to the FAA. The redesign is underway and will be ready to rebid the project in early 2025.

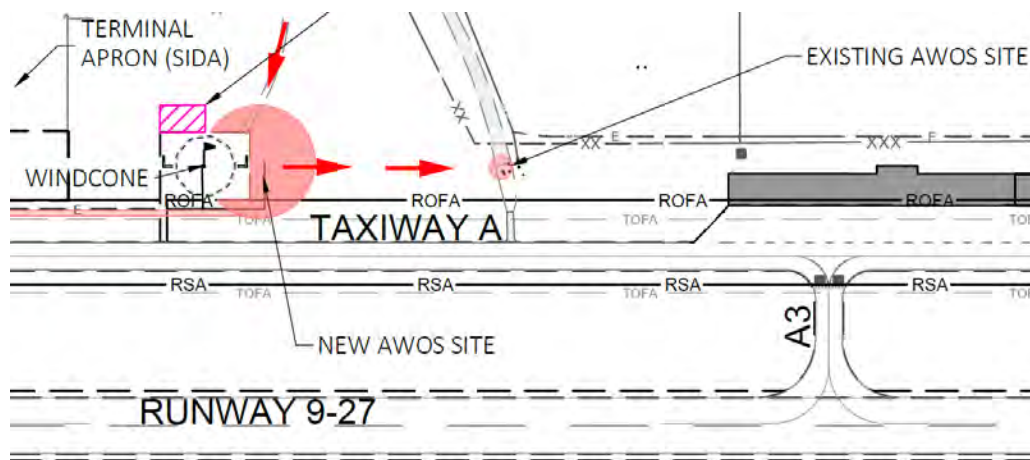
Total Budget FY24-25 Construction: \$1,945,000



Relocate and Upgrade Automated Weather Observation System (AWOS) – Construction

In order to construct the Multipurpose Building to include ARFF and SRE project, the existing AWOS required relocation since an AWOS requires an object free area around it and the existing AWOS was too close to the proposed building location. The Town took the relocation as an opportunity to also upgrade the out-of-date equipment. The project was bid and awarded in 2022 and construction began in 2023 after a winter suspension. An FAA Airport Improvement Program (AIP) Grant was received for the construction in 2022. As of 2024, the majority of the construction is complete, however long lead times on specialty equipment have delayed the completion of the project. Construction will continue and be completed in 2024.

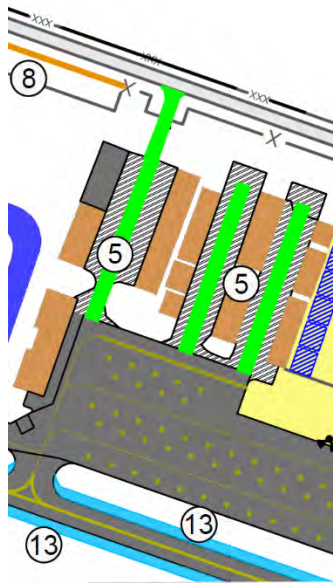
Total Budget FY24-25 Construction: \$541,000



Town Hangar Taxilane Reconstruction – Design

There are three taxilanes located between the Town Hangars at Mammoth Yosemite Airport. The taxilane asphalt has deteriorated greatly and has an extremely low Pavement Condition Index. The proposed design will include full-depth reconstruction of the taxilanes and minor grading improvements to fix existing drainage issues. In 2023 the Town issued a Request for Qualifications (RFQ) for engineering of multiple projects at the airport including this project. The design will be completed in FY 24/25 in preparation for 2025 construction. The design will be funded with Town funding, until an Airport Improvement Grant (AIG) is submitted in 2025 to reimburse the design costs.

Total Budget FY24-25 Design: \$150,000



Four Portable Units – Relocation and Design

Mammoth Yosemite Airport has been approached by various companies or agencies over the years with interest in leasing indoor space at the airport. The airport currently does not have any empty buildings that are available to lease. Additional indoor space is also needed at the airport for training and meetings. Mammoth Unified School District (MUSD) informed the Town that four of their portable classrooms that are to be disposed of as part of the High School Remodel are available for the airport to repurpose. Airport staff is working with MUSD on an agreement for the repurposing of the four portables. The project will create additional airport revenue and could lead to additional services and activity at the airport. In 2024 the portable units will be relocated to the airport and stored at a temporary location until they are ready to be installed in 2025. Over FY 24/25, consultants will design the final location for the portables to be placed and refinished and the project will go out to bid in spring of 2025. Town funding will be used for the project.

Total Budget FY24-25 Design and Relocation: \$250,000

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.

Total Budget FY24-25: \$25,000

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 includes 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 and MLF have generally come to terms on the sale of the facility and surrounding lands. MLF would dedicate a portion of these proceeds to complete the MACC project. The current plan would ultimately result in Town ownership and operation of the facility. Funding sources for the new Performing Arts Auditorium project include: Measure U Capital funding reserves of \$4.5 M. \$3M MLF contribution, Kern Community College District (local bond measure) funding of \$7,500,000, and private donations.

Total Budget FY24-25: \$15,500,000

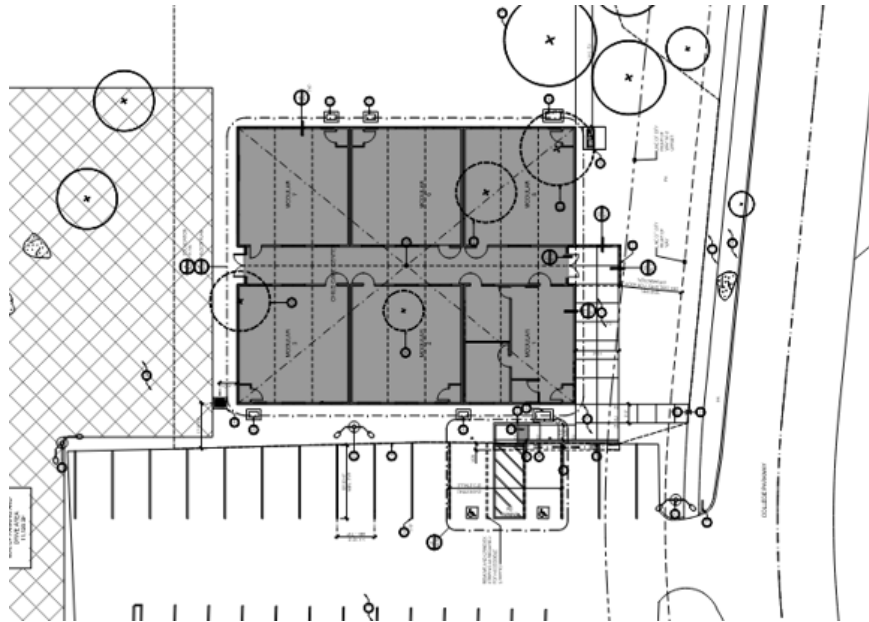


Foundation Childcare Facility (GF12)

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 Childcare Council Needs Assessment

identified a need of more than 700 spaces in the County, with more than half of the need in Mammoth Lakes. 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 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. A contract to complete the project was awarded in April 2024 work is expected to be completed this year.

Total Budget FY24-25: \$1,800,000



Town Hall (GF14a and GF14b)

In February of 2024 the Town Council authorized bonding for the new Town Hall. Staff has been working with HMC architects since 2022 on designs for the new facility. The project includes a new Town Hall with community spaces and offices for administrative staff. The schematic design included an emergency operations center (EOC). The EOC housed a bunk room, warming/cooling center and community kitchen and pantry. The EOC was designed to be built in a future phase once funding becomes available. The Town hall project design was approved by the planning department in April 2024 and construction is set to begin summer of 2024. Funding for the design came from American Rescue Plan Act (ARPA). Construction of the project is funded by municipal bonds.

Total Budget FY24-25 Design: \$2,250,000

Total Budget FY24-25 Construction: \$29,500,000



2024 Fencing Project (GF18)

In summer of 2023, Town of Mammoth Lakes Staff documented numerous parks and facilities with damage to perimeter safety fencing. Staff worked with potential contractors to get this work completed during 2023, but due to Public Contract Code regulations and priority of other work done under the 2023 Emergency Facility Repairs Contract, the repairs to various chain link fences were not completed. During the winter of 2023-2024, Staff documented instances of damage to chain link fences and created the project plans, technical specifications, and special provisions. This project will repair and remove and replace, as needed, sections of damaged fencing at the Community Center Tennis Courts, Shady Rest Park, Pickleball Courts, and Whitmore Track. All fence dimensions, orientations, and materials will remain unchanged. The project was bid and awarded by Town Council in May of 2024. Work will be completed this year.

Total Budget FY24-25 Design: \$90,000



2024 Facilities Painting Project (GF19)

The Town of Mammoth Lakes has developed plans and a color scheme to repair and paint the exteriors of fifteen (15) facilities within the Town of Mammoth Lakes and six (6) facilities in the Whitmore Recreation area. Staff worked internally with all departments to develop a standard color scheme that can be utilized at most of its public facilities. High profile facilities such as Town hall and the Police stations will retain their approved color palette. This project will significantly improve the look and feel of TOML facilities and simplify long term maintenance.

Total Budget FY24-25: \$94,000



Community Recreation Center Interior Improvements

Just a little over \$1M was allocated to make improvements to the interior of the CRC. Many of these elements were originally included in the plans but were value engineered out of the project. The funding will cover office spaces for recreation staff, flooring, and bleachers over the locker rooms. The funding will also cover a couple exterior elements such as the roof over the mechanical structure and the sign structure on the front deck. Work will be bid spring 2024 and work is anticipated to be complete before the 2024 winter season.

Total Budget FY24-25: \$1,050,000

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

The Town, 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. 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 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. Construction began in 2023. The project will be complete in the summer/fall of 2024.

Total Budget FY24-25: \$950,000

Mammoth Creek Park West Improvements

To complement all the improvements made with the CRC the Town Council allocated funding to improve the park space east of the playground. Improvements will include a new pavilion for smaller events, replacement of grass areas with irrigation, additional landscaping for screening, and bouldering park with fall protection. The park area will be constructed over the summer of 2024.

Total Budget FY24-25: \$500,000



Whitmore Park Track and Turf Maintenance Project

Constructed in 2012 the Whitmore Track and sports field has been incredibly popular and heavily used since it opened to the public. After a dozen years of use and significant weather events the complex is starting to show some wear. This project will provide a cleaning and restriping of the track surface along with patching of the handful of cracks and delamination in the rubber surface. The synthetic turf will also be spot repaired. Both surfaces will need full replacement in the upcoming years.

Total Budget FY24-25: \$100,000

Main Street Landscaping (SS2)

This project includes rehabilitation of existing irrigation and installation of new drip irrigation where necessary, and installation of seed mix and drought-resistant plantings along both sides of Main Street from Mountain Blvd to just past Old Mammoth Road. Estimated project cost for construction is \$715,000. The project was bid in 2022 and no bids were received. Staff worked with local contractors to secure a bid for the project. In April of 2024 a contract was authorized to be awarded. Work is expected to be completed during the summer of 2024.

Total Budget FY24-25: \$715,000

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.

Total Budget FY24-25: \$25,000

2024 Street and MUP Rehabilitation Project (ST2)

Project includes a variety of asphalt rehabilitation on roads and multi-use paths throughout Mammoth Lakes, including but not limited to pulverizing existing AC pavement, recompact base, placing new hot mix asphalt, and milling asphalt. The scope includes treatments for Kelly Road, Silver Tip Road, Monterey Pine Road, Majestic Pines Road, Mono Street, Dorrance Drive, Main Street MUP, Old Mammoth Road MUP, Mammoth Creek Park West MUP, MCWD utility covers and numerous alternatives. Work will be awarded spring 2024. Work is expected to be completed over the summer/fall of 2024.

2024 ROAD AND MUP REHABILITATION PROJECT
CAP 24-002: ASPHALT RECONSTRUCTION

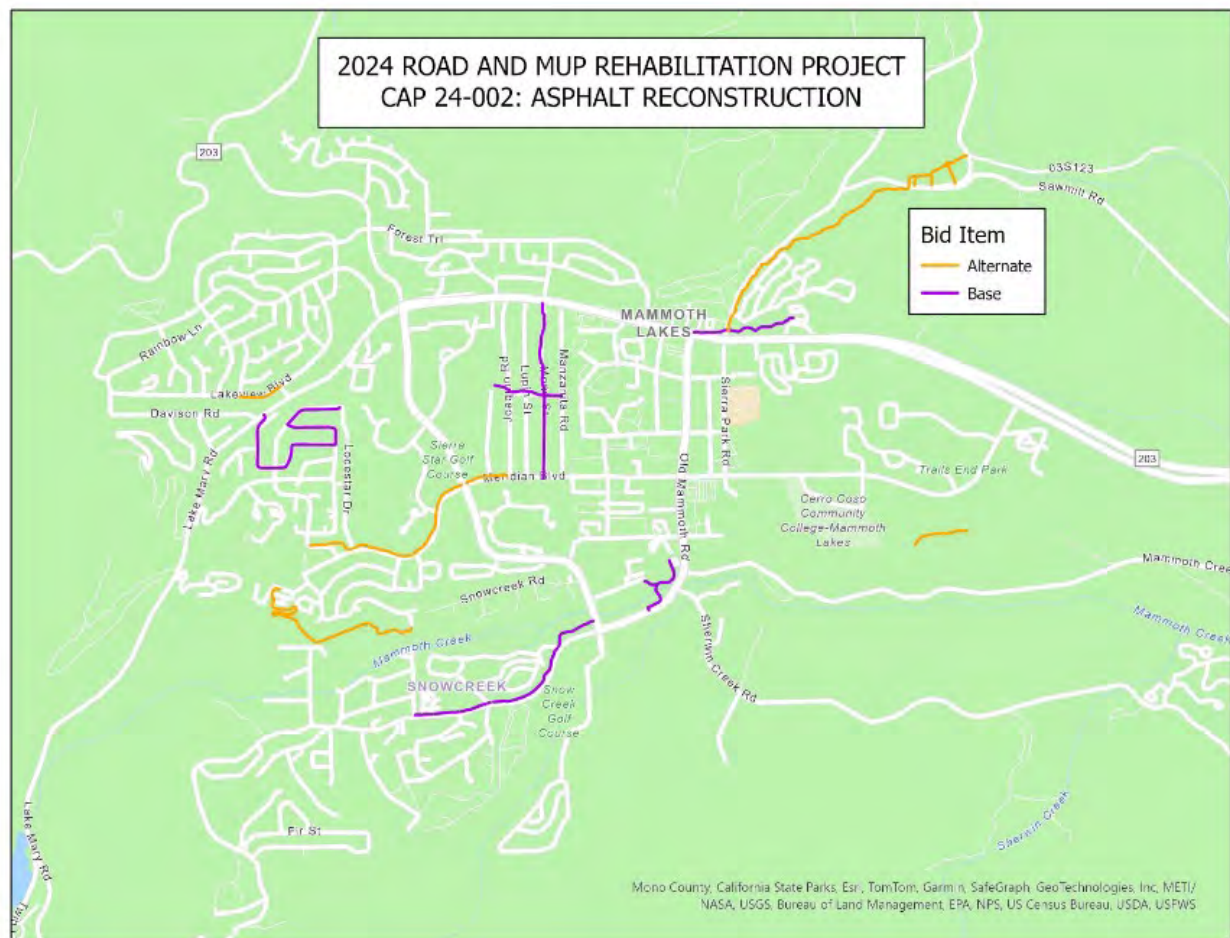
Bid Item
 — Alternate
 — Base

Map labels include: Rainbow Ln, Lakewood Blvd, Davison Rd, Lake Mary Rd, Locust Dr, Forest Trl, Sierra St, Lun St, Mendocino Blvd, Snowcreek Rd, Old Mammoth Rd, Sierra Park Rd, Trails End Park, Sierra Star Golf Course, Mammoth Creek, Snowcreek Rd, Snow Creek Golf Course, Sierra Creek Rd, Mammoth Creek, Snow Creek, and Lake Mary Rd.

Highway markers: 203, 03S123 Sawmill Rd.

Source: Mono County, California State Parks, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/ NASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA, USFWS

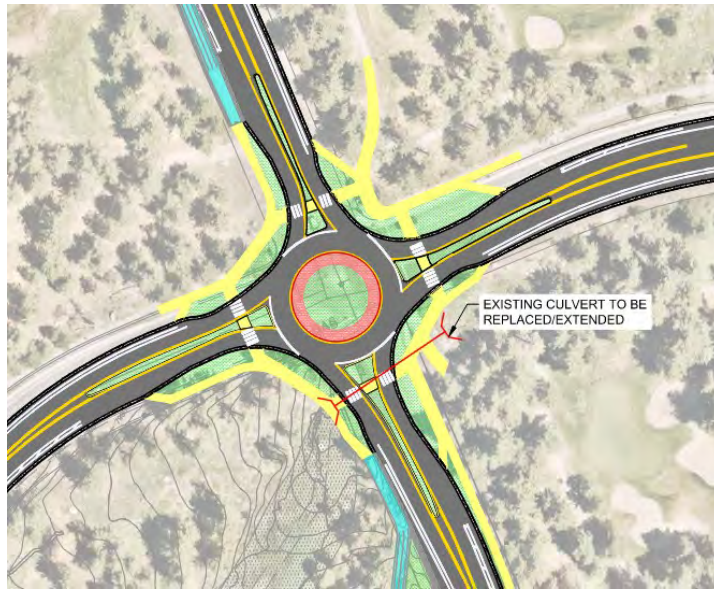
Project includes slurry seals on multiple roads throughout Mammoth Lakes, striping, and associated traffic control. The scope of the project includes the following roads: Minaret Road, Chateau Road, Old Mammoth Road, Meridian Blvd, Azimuth Drive, Canyon Boulevard, and Forest Trail. Portions of Old Mammoth and Lakeview were bid as alternatives. The project will be awarded spring 2024. Work is expected to be completed over the summer/fall of 2024.



Minaret / Meridian Round-a-Bout (ST15)

During the development and design of the Minaret MUP project Staff and its consultant evaluated the possibility of a round-a-bout at the intersection of Meridian and Minaret. The initial alignment looked viable so staff commissioned the completion of a project study report (PSR). The PSR was used to program funds to complete the project design. The project to be designed consists of roadway reconstruction and reconfiguration for approximately 400'-600' along each of the four intersection legs at which point the improvements will tie into the existing roadways with existing lane configurations and striping. Asphalt concrete will be removed, the roadway reggraded, and new asphalt pavement installed for the roundabout alignment. Additionally, medians and curb and gutter will be added, and existing utilities will be adjusted to match new finish grade. MUPS and cart paths along with appropriate crossings will be integrated into the design. Construction funding is anticipated to come from future STIP shares.

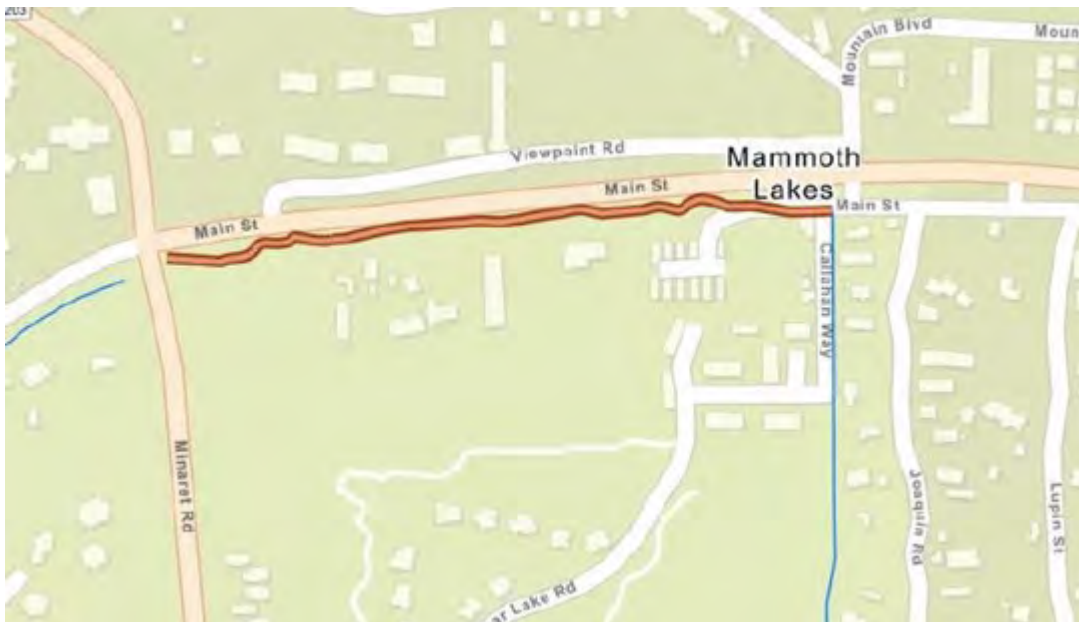
Total Budget FY24-25: \$180,000



Main Street South Side MUP (TR2)

The Main Street MUP will close a gap between the Lakes Basin Path and the Town Loop MUP located at Callahan Way. The project is located on the south side of SR203 within the Caltrans ROW. The project includes 1700LF of separated ADA compliant asphalt multi-use path, drainage improvements, slope protection, transit improvements, lighting, signage and wayfinding, and other supportive infrastructure. Thus far only the design phase has been funded. Construction funding is anticipated to come from future STIP shares.

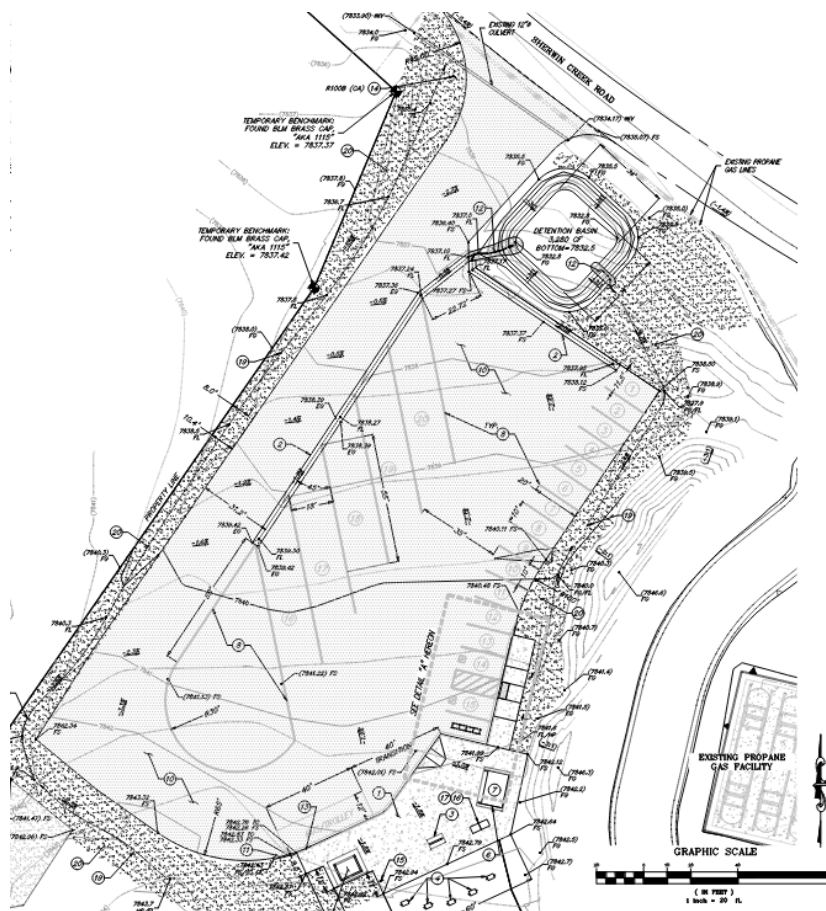
Total Budget FY24-25: \$250,000



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. The project was awarded in March of 2024. Construction will begin after July 4th, 2024. The project required \$184,133 in additional funding to cover the construction contract and contingency. These funds were authorized by the Town Council at the time of award.

Total Budget FY24-25: \$1,116,833.30



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 and III planning of the Parcel project.

Total Budget FY24-25: \$150,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Capital Projects						
300-000-33434	ATP Grant-Mammoth Creek Gap	.00	.00	.00	.00	.00
300-000-34200	Pending Grant Funding	.00	.00	13,553,414.00	.00	.00
300-000-34205	Can Re-Use	.00	.00	.00	.00	.00
300-000-34210	Paul S. Sarbanes Award	.00	.00	.00	.00	.00
300-000-34214	SR2S Meridian	.00	.00	.00	.00	.00
300-000-34216	RTIP Mammoth Creek Gap	.00	.00	.00	.00	.00
300-000-34220	FSTIP Upper Main St	.00	.00	.00	.00	.00
300-000-34221	FSTIP Lower Main St	.00	.00	.00	.00	.00
300-000-34224	FSTIP Village Connector	.00	.00	.00	.00	.00
300-000-34228	USFS Green Sticker	.00	.00	.00	.00	.00
300-000-35210	State Grants: Misc	936,182.06	92,842.60	.00	70,081.00	.00
300-000-35226	SR2S Middle School Path	.00	.00	.00	.00	.00
300-000-35227	SR2S Sierra Nevada Rd	.00	.00	.00	.00	.00
300-000-35228	CBPT-Main St Transportation	.00	.00	.00	.00	.00
300-000-35229	SNC 1148-RT	154,397.94	.00	.00	.00	.00
300-000-35230	CalTrans State Grants	184,930.89	2,072,607.55	2,968,813.00	656,789.42	180,000.00-
300-000-35234	CalTrans Federal Grants	.00	.00	.00	.00	.00
300-000-35240	BTA Waterford Bridge	.00	.00	.00	.00	.00
300-000-35242	BTA Meadow Lane Path	.00	.00	.00	.00	.00
300-000-35244	EEMP College Connector	.00	.00	.00	.00	.00
300-000-35245	Airport Access Road	.00	.00	.00	.00	.00
300-000-35250	Cal Recycle - Whitmore	.00	.00	.00	.00	.00
300-000-35252	Cal Recycle - Programs	.00	.00	.00	.00	.00
300-000-35260	IRWMP Storm Water Mgmt	.00	.00	.00	.00	.00
300-000-35418	LTC: RSTP	.00	.00	.00	.00	.00
300-000-36004	Other Grants	.00	.00	.00	781,494.00	.00
300-000-37002	Interest on Investments	.00	.00	.00	.00	.00
300-000-37100	Refunds and Rebates	100,574.77	23,473.32	.00	500,000.00	.00
300-000-37104	Participant Reimbursement	.00	80,885.00	.00	2,212,936.11	.00
300-000-37300	Other Revenue	1,120.97	320,664.49	.00	30.00	.00
300-000-37500	Proceeds of Debt	.00	.00	.00	.00	32,000,000.00-
300-000-39999	Interfund Transfers In	9,791,813.00	15,124,209.70	2,179,691.00	2,096,850.00	1,287,691.00-
Capital Projects - Streets						
300-530-40000	Regular Salaries	.00	.00	2,715.67	.00	3,135.26
300-530-40111	Temporary Wages	.00	.00	15,474.27	.00	17,293.87
300-530-40113	Overtime Wages	.00	.00	.00	.00	.00
300-530-40130	Comprehensive Leave	.00	.00	80.82	.00	157.11
300-530-41002	Health Ins Premiums	.00	.00	1,219.25	.00	1,323.48
300-530-41012	Workers Comp Insurance	.00	154.14	179.28	182.00	179.71
300-530-41020	PERS (Retirement)	1,104.35	579.03	830.65	.00	859.11
300-530-41028	PARS (Part Time Retirement)	.00	.00	300.76	.00	336.13
300-530-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
300-530-43031	Contractual Services	663.00	98,417.71	8,747,644.02	.00	8,747,644.02
300-530-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
300-530-46200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00
Total Capital Projects - Streets:		1,767.35	99,150.88	8,768,444.72	182.00	8,770,928.69
Capital Projects - Other						
300-531-40000	Regular Salaries	60,750.38	11,399.59	97,291.41	10,511.41	106,745.95
300-531-40111	Temporary Wages	17,267.79	.00	15,474.27	.00	17,293.87
300-531-40113	Overtime Wages	276.40	.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
300-531-40130	Comprehensive Leave	.00	.00	5,934.19	.00	2,871.57
300-531-41002	Health Ins Premiums	.00	.00	34,894.92	.00	37,627.78
300-531-41012	Workers Comp Insurance	.00	5,759.26	6,617.77	6,709.00	5,983.44
300-531-41020	PERS (Retirement)	38,166.73	21,634.34	32,310.79	.00	30,239.96
300-531-41028	PARS (Part Time Retirement)	.00	.00	300.76	.00	336.13
300-531-42003	Misc Supplies	.00	117.45	.00	.00	.00
300-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
300-531-42007	Maintenance Supplies	.00	.00	.00	.00	.00
300-531-42008	Recreation Supplies	.00	.00	.00	.00	.00
300-531-43030	Professional Services	.00	.00	.00	.00	.00
300-531-43031	Contractual Services	7,863,181.33	10,632,047.18	36,597,891.54	10,855,976.32	36,597,891.54
300-531-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
300-531-43150	Training, Ed, Conf & Mtgs	.00	.00	.00	285.00	.00
300-531-43420	Taxes & Fees	.00	.00	.00	.00	.00
300-531-46200	Machinery & Equip - Non Cap	.00	.00	.00	54,629.25	.00
300-531-48800	Computer Hardware - Capital	.00	.00	.00	.00	.00
Total Capital Projects - Other:		7,979,642.63	10,670,957.82	36,790,715.65	10,928,110.98	36,798,990.24
Capital Projects - Other						
300-599-49999	Transfers Out	10,027.02	3,842,000.00	.00	.00	.00
Total Capital Projects - Other:		10,027.02	3,842,000.00	.00	.00	.00
Total Capital Projects:		3,177,582.63	3,102,573.96	26,857,242.37-	4,610,112.45-	12,102,227.93-



Development Impact Fees Fund (830 – 841)



DEVELOPMENT IMPACT FEES - HIGHLIGHTS FOR FY2024-25

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

TOWN'S DEVELOPMENT IMPACT FEE FUNDS

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

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

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

The Town fee categories and descriptions are as follows:

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

- D. Parkland Acquisition and Recreation Facilities. This fee is the pro-rata share of new development for the purchase of new park land and development of park facilities.
- E. Mono County Office of Education Facilities (MCOE). The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.
- F. Circulation System (Streets, Signals, Bridges, Transit, and Trails). This fee is the pro-rata share for new development for street infrastructure projects to maintain a circulation level LOS D for streets and intersections as described in the General Plan EIR.
- G. Fire Suppression Facilities, Vehicles, and Equipment. This fee is for new apparatus and Fire Station. The Town collects the fee on behalf of the Mammoth Lakes Fire Protection District and the Town does not have jurisdiction over the amount or use of the fee.

Development Impact Fees

Fund	Fee Description	Budgeted Revenue	Town Administration Fees
830	Town Admin Overhead	\$ 25,440	\$ -
831	General Facilities & Equipment	\$ 70,000	\$ 2,800
832	Law Enforcement	\$ 42,000	\$ 1,680
833	Storm Drains	\$ 42,000	\$ 1,680
834	Parks and Recreation	\$ 35,000	\$ 1,400
835	MCOE - Library	\$ 32,000	\$ 1,280
836	Streets & Circulation	\$ 35,000	\$ 1,400
837	MCOE - Child Care	\$ 40,000	\$ 1,600
838	Fire Facilities, Vehicles & Equipment	\$ 140,000	\$ 5,600
841	Transit and Trails	\$ 200,000	\$ 8,000
	Total	\$ 661,440	\$ 25,440

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Admin Overhead 4%						
830-000-32402	DIF Admin 4% Overhead	.00	.00	.00	.00	.00
830-000-37002	Interest on Investments	198.57	2,125.96	.00	5,910.28	.00
830-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
830-000-39999	Interfund Transfers In	30,377.80	41,742.67	43,400.00	29,265.89	25,440.00-
Total DIF Admin Overhead 4%:		30,576.37	43,868.63	43,400.00	35,176.17	25,440.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF General Facilities						
831-000-32404	DIF General Facilities & Equip	42,789.36	92,758.65	125,000.00	108,071.58	70,000.00-
831-000-37002	Interest on Investments	525.58	6,335.48	.00	14,116.10	.00
831-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
831-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
831-599-49999	Transfers Out	1,711.57	3,710.35	5,000.00	4,322.86	2,800.00
Total :		1,711.57	3,710.35	5,000.00	4,322.86	2,800.00
Total DIF General Facilities:		41,603.37	95,383.78	120,000.00	117,864.82	67,200.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Law Enforcement						
832-000-32406	DIF-Police	12,224.34	58,023.06	65,000.00	40,465.93	42,000.00-
832-000-37002	Interest on Investments	213.88	2,912.79	.00	6,990.20	.00
832-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
832-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
832-599-49999	Transfers Out	488.97	2,320.92	2,600.00	166,618.64	1,680.00
Total :		488.97	2,320.92	2,600.00	166,618.64	1,680.00
Total DIF Law Enforcement:		11,949.25	58,614.93	62,400.00	119,162.51-	40,320.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Storm Drains						
833-000-32408	DIF Storm Drainage	37,944.02	92,195.33	115,000.00	88,441.24	42,000.00-
833-000-37002	Interest on Investments	435.95	5,618.56	.00	12,380.49	.00
833-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
833-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
833-599-49999	Transfers Out	1,517.76	3,687.81	4,600.00	3,537.65	1,680.00
Total :		1,517.76	3,687.81	4,600.00	3,537.65	1,680.00
Total DIF Storm Drains:		36,862.21	94,126.08	110,400.00	97,284.08	40,320.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Parks & Rec						
834-000-32410	DIF Parkland & Recreation	37,976.92	109,826.59	140,000.00	74,879.00	35,000.00-
834-000-37002	Interest on Investments	270.23	4,867.72	.00	10,571.01	.00
834-599-49999	Transfers Out	1,519.08	4,393.06	5,600.00	2,995.16	1,400.00
Total :		1,519.08	4,393.06	5,600.00	2,995.16	1,400.00
Total DIF Parks & Rec:		36,728.07	110,301.25	134,400.00	82,454.85	33,600.00

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF MCOE - Library						
835-000-32416	DIF MCOE Library Fees	172,845.79	94,797.50	80,000.00	34,131.50	32,000.00-
835-000-37002	Interest on Investments	209.91	5,715.12	.00	12,636.76	.00
DIF MCOE - Library						
835-531-43031	Contractual Services	115,808.72	.00	76,800.00	.00	30,720.00
Total DIF MCOE - Library:		115,808.72	.00	76,800.00	.00	30,720.00
Interfund Transfers						
835-599-49999	Transfers Out	6,913.83	3,791.90	3,200.00	1,365.26	1,280.00
Total Interfund Transfers:		6,913.83	3,791.90	3,200.00	1,365.26	1,280.00
Total DIF MCOE - Library:		50,333.15	96,720.72	.00	45,403.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Circulation						
836-000-32412	DIF Vehicle Circulation	13,081.03	35,408.26	35,000.00	47,298.35	35,000.00-
836-000-37002	Interest on Investments	189.79	2,270.98	.00	5,424.27	.00
836-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
836-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
836-599-49999	Transfers Out	523.24	1,416.33	1,400.00	1,891.93	1,400.00
Total :		523.24	1,416.33	1,400.00	1,891.93	1,400.00
Total DIF Circulation:		12,747.58	36,262.91	33,600.00	50,830.69	33,600.00

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF MCOE - Child Care						
837-000-32418	DIF MCOE Child Care	60,084.02	120,113.00	100,000.00	26,765.00	40,000.00-
837-000-37002	Interest on Investments	590.18	3,943.21	.00	6,463.23	.00
837-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
837-531-43031	Contractual Services	.00	.00	.00	199,433.99	.00
Total :		.00	.00	.00	199,433.99	.00
837-599-49999	Transfers Out	2,403.36	164,804.52	4,000.00	1,070.60	1,600.00
Total :		2,403.36	164,804.52	4,000.00	1,070.60	1,600.00
Total DIF MCOE - Child Care:		58,270.84	40,748.31-	96,000.00	167,276.36-	38,400.00

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Fire Fac, Veh & Equip						
838-000-32414	DIF Fire District Fees	313,997.62	254,927.23	225,000.00	128,163.57	140,000.00-
838-000-37002	Interest on Investments	1,151.23	1,995.39	.00	2,052.02	.00
838-531-43031	Contractual Services	.00	760,000.00	216,000.00	97,712.56	134,400.00
Total :		.00	760,000.00	216,000.00	97,712.56	134,400.00
Interfund Transfers						
838-599-49999	Transfers Out	12,559.91	10,197.09	9,000.00	5,126.54	5,600.00
Total Interfund Transfers:		12,559.91	10,197.09	9,000.00	5,126.54	5,600.00
Total DIF Fire Fac, Veh & Equip:		302,588.94	513,274.47-	.00	27,376.49	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Airport Improvement						
839-000-32421	DIF Airport	.00	.00	.00	.00	.00
839-000-37002	Interest on Investments	48.31	343.58	.00	674.43	.00
839-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
839-599-49999	Transfers Out	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
Total DIF Airport Improvement:		48.31	343.58	.00	674.43	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
DIF Transit & Trails						
841-000-32420	DIF Multi-Modal Circulation	68,501.97	185,517.27	200,000.00	183,431.20	200,000.00-
841-000-37002	Interest on Investments	1,010.52	12,016.04	.00	27,574.72	.00
841-599-49999	Transfers Out	2,740.08	7,420.69	8,000.00	7,337.25	8,000.00
Total :		2,740.08	7,420.69	8,000.00	7,337.25	8,000.00
Total DIF Transit & Trails:		66,772.41	190,112.62	192,000.00	203,668.67	192,000.00



**Assessment Districts Fund
(850 – 861)**



ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2024-25

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 ensures 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 consists 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 northeast 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, Canyon side, 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.

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
AD 1993-1 Juniper Ridge						
850-000-30202	Property Tax Secured	.00	.00	.00	.00	48,000.00-
850-000-30280	Tax Assessment	46,813.78	48,030.77	48,000.00	48,052.92	.00
850-000-37002	Interest on Investments	482.59	2,051.89	.00	.00	30,000.00-
850-000-39999	Interfund Transfers In	18,586.00	21,564.00	75,000.00	.00	78,000.00-
Street Maintenance						
850-450-40000	Regular Salaries	1,802.60	110.10	.00	62.43	.00
850-450-40111	Temporary Wages	.00	.00	.00	.00	.00
850-450-40113	Overtime Wages	.00	.00	.00	.00	.00
850-450-40190	Overhead Charges	.00	.00	.00	.00	.00
850-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00
850-450-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
850-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00
850-450-42007	Maintenance Supplies	.00	.00	.00	.00	6,000.00
850-450-43031	Contractual Services	20,479.27	4,230.68	6,000.00	2,664.30	.00
850-450-43130	Advertising & Legal Notices	202.50	.00	.00	240.00	.00
850-450-43404	Public Utilities	.00	.00	.00	.00	6,000.00
Total Street Maintenance:		22,484.37	4,340.78	6,000.00	2,966.73	12,000.00
Snow Removal						
850-452-40000	Regular Salaries	.00	71.96	.00	40.80	.00
850-452-40111	Temporary Wages	.00	.00	.00	.00	.00
850-452-40113	Overtime Wages	.00	.00	.00	.00	.00
850-452-41002	Health Ins Premiums	.00	.00	.00	.00	.00
850-452-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
850-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00
850-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
850-452-43031	Contractual Services	43,219.78	289,677.21	60,799.00	64,530.74	50,000.00
850-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
850-452-43404	Public Utilities	.00	.00	.00	.00	.00
Total Snow Removal:		43,219.78	289,749.17	60,799.00	64,571.54	50,000.00
Snow Removal						
850-531-43031	Contractual Services	84.00	.00	.00	.00	.00
Total Snow Removal:		84.00	.00	.00	.00	.00
Total AD 1993-1 Juniper Ridge:		94.22	222,443.29-	56,201.00	19,485.35-	94,000.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Bluffs Maint District 1993-4						
853-000-30280	Tax Assessment	165,945.46	166,027.15	165,900.00	166,057.80	165,900.00-
853-000-37002	Interest on Investments	743.35	6,931.84	.00	14,736.21	.00
853-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00
853-000-39999	Interfund Transfers In	19,569.00	22,874.00	54,308.00	.00	30,000.00-
Street Maintenance						
853-450-40000	Regular Salaries	196.88	3,211.61	.00	62.43	.00
853-450-40111	Temporary Wages	.00	.00	.00	.00	.00
853-450-40113	Overtime Wages	.00	.00	.00	.00	.00
853-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00
853-450-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
853-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00
853-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
853-450-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
853-450-43031	Contractual Services	3,745.26	5,033.43	198,512.00	3,772.51	5,000.00
853-450-43130	Advertising & Legal Notices	243.00	.00	.00	300.00	.00
Total Street Maintenance:		4,185.14	8,245.04	198,512.00	4,134.94	5,000.00
Snow Removal						
853-452-40000	Regular Salaries	.00	71.96	.00	.00	.00
853-452-40111	Temporary Wages	.00	.00	.00	.00	.00
853-452-41002	Health Ins Premiums	.00	.00	.00	.00	.00
853-452-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
853-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00
853-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
853-452-43031	Contractual Services	45,846.82	233,036.18	83,619.00	67,630.64	.00
853-452-43130	Advertising & Legal Notices	.00	.00	.00	.00	50,000.00
Total Snow Removal:		45,846.82	233,108.14	83,619.00	67,630.64	50,000.00
Snow Removal						
853-460-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
Total Snow Removal:		.00	.00	.00	.00	.00
Snow Removal						
853-531-43031	Contractual Services	780.00	91,000.00	.00	.00	.00
Total Snow Removal:		780.00	91,000.00	.00	.00	.00
Total Bluffs Maint District 1993-4:		135,445.85	136,520.19-	61,923.00-	109,028.43	140,900.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
North Village CFD 2001-1						
854-000-30280	Tax Assessment	539,989.74	529,296.27	522,690.00	529,249.07	522,690.00-
854-000-37002	Interest on Investments	1,177.47	12,304.06	.00	20,076.46	.00
854-000-39999	Interfund Transfers In	.00	.00	.00	.00	.00
Snow Removal						
854-452-41020	PERS (Retirement)	.00	.00	.00	.00	.00
854-452-43031	Contractual Services	.00	.00	.00	.00	.00
Total Snow Removal:		.00	.00	.00	.00	.00
Capital Projects - Other						
854-531-43031	Contractual Services	7,554.98	14,209.96	.00	7,739.92	.00
Total Capital Projects - Other:		7,554.98	14,209.96	.00	7,739.92	.00
Debt Service						
854-590-43031	Contractual Services	86,418.13	.00	12,000.00	.00	10,000.00
854-590-49490	Debt Service	428,990.23	514,136.19	510,690.00	510,689.82	510,448.00
Total Debt Service:		515,408.36	514,136.19	522,690.00	510,689.82	520,448.00
Debt Service						
854-599-49999	Transfers Out	.00	.00	.00	.00	.00
Total Debt Service:		.00	.00	.00	.00	.00
Total North Village CFD 2001-1:		18,203.87	13,254.18	.00	30,895.79	2,242.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Old Mammoth Rd BAD 2002-01						
856-000-30280	Tax Assessment	131,092.91	188,072.32	241,658.00	246,944.43	246,463.00-
856-000-37002	Interest on Investments	2,701.03	9,873.82	.00	18,391.77	.00
856-000-39999	Interfund Transfers In	26,774.00	38,522.00	75,000.00	.00	50,000.00-
Street Maintenance						
856-450-40000	Regular Salaries	303.33	342.24	.00	336.98	.00
856-450-40111	Temporary Wages	32.09	48.14	.00	.00	.00
856-450-40113	Overtime Wages	.00	.00	.00	.00	.00
856-450-40130	Comprehensive Leave	.00	.00	.00	.00	.00
856-450-40190	Overhead Charges	.00	.00	.00	.00	.00
856-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00
856-450-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
856-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00
856-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
856-450-42007	Maintenance Supplies	.00	.00	.00	.00	.00
856-450-43031	Contractual Services	11,877.04	12,887.19	70,000.00	6,086.73	21,200.00
856-450-43130	Advertising & Legal Notices	243.00	.00	.00	270.00	.00
856-450-43404	Public Utilities	1,407.66	288.33	.00	341.44	.00
856-450-45220	Street Lights	.00	.00	.00	.00	.00
Total Street Maintenance:		13,863.12	13,565.90	70,000.00	7,035.15	21,200.00
Snow Removal						
856-452-40000	Regular Salaries	3,602.81	8,891.18	24,694.63	3,406.41	23,403.78
856-452-40111	Temporary Wages	234.91	.00	.00	.00	.00
856-452-40113	Overtime Wages	152.84	2,334.35	.00	.00	.00
856-452-40130	Comprehensive Leave	.00	408.77	1,156.55	439.44-	664.15
856-452-40190	Overhead Charges	.00	.00	.00	.00	.00
856-452-41002	Health Ins Premiums	.00	.00	8,952.99	.00	9,623.20
856-452-41012	Workers Comp Insurance	.00	1,460.43	1,657.31	1,680.00	1,313.74
856-452-41020	PERS (Retirement)	4,951.31	5,486.02	8,358.42	5,559.17	6,915.31
856-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
856-452-43030	Professional Services	.00	.00	.00	.00	.00
856-452-43031	Contractual Services	67,041.67	42,384.90	90,000.00	4,788.75	.00
856-452-43404	Public Utilities	1,224.25	466.14	.00	475.55	.00
856-452-45440	Snow Removal & Maint	.00	21,199.46	60,000.00	.00	70,000.00
Total Snow Removal:		77,207.79	82,631.25	194,819.90	15,470.44	111,920.18
Snow Removal						
856-531-40000	Regular Salaries	.00	.00	.00	.00	.00
856-531-40111	Temporary Wages	.00	.00	.00	.00	.00
856-531-40130	Comprehensive Leave	.00	.00	.00	.00	.00
856-531-41002	Health Ins Premiums	.00	.00	.00	.00	.00
856-531-41012	Workers Comp Insurance	3,511.79	61.53	.00	.00	.00
856-531-41020	PERS (Retirement)	404.85	231.12	.00	.00	.00
856-531-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
856-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
856-531-43031	Contractual Services	.00	.00	341,752.00	.00	.00
Total Snow Removal:		3,916.64	292.65	341,752.00	.00	.00

Snow Removal

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
856-599-49999	Transfers Out	.00	500,000.00	.00	.00	.00
Total Snow Removal:		.00	500,000.00	.00	.00	.00
Total Old Mammoth Rd BAD 2002-01:		65,580.39	360,021.66-	289,913.90-	242,830.61	163,342.82

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
North Village BAD 2002-2						
857-000-30280	Tax Assessment	50,020.60	54,246.83	127,055.00	126,734.32	130,572.00-
857-000-37002	Interest on Investments	1,980.85	13,972.16	.00	21,572.07	.00
857-000-39999	Interfund Transfers In	12,322.00	29,136.00	75,000.00	.00	30,000.00-
Street Maintenance						
857-450-40000	Regular Salaries	196.88	329.68	.00	62.43	.00
857-450-40111	Temporary Wages	.00	.00	.00	.00	.00
857-450-40113	Overtime Wages	.00	.00	.00	.00	.00
857-450-40130	Comprehensive Leave	.00	.00	.00	.00	.00
857-450-40190	Overhead Charges	.00	.00	.00	.00	.00
857-450-41002	Health Ins Premiums	.00	.00	.00	.00	.00
857-450-41012	Workers Comp Insurance	.00	.00	.00	1,474.00	.00
857-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00
857-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
857-450-42007	Maintenance Supplies	.00	.00	.00	71.68	.00
857-450-43031	Contractual Services	8,083.38	15,287.78	18,500.00	4,315.60	18,500.00
857-450-43130	Advertising & Legal Notices	270.00	.00	.00	300.00	.00
857-450-43404	Public Utilities	2,076.91	2,521.10	.00	6,312.06	.00
857-450-45220	Street Lights	.00	.00	.00	.00	.00
Total Street Maintenance:		10,627.17	18,138.56	18,500.00	12,535.77	18,500.00
Snow Removal						
857-452-40000	Regular Salaries	2,011.75	5,957.84	21,747.76	2,842.50	20,469.60
857-452-40111	Temporary Wages	.00	.00	.00	.00	.00
857-452-40113	Overtime Wages	229.26	1,179.78	.00	.00	.00
857-452-40130	Comprehensive Leave	.00	312.94	937.46	315.35-	683.16
857-452-40190	Overhead Charges	.00	.00	.00	.00	.00
857-452-41002	Health Ins Premiums	.00	.00	8,434.59	.00	9,104.80
857-452-41012	Workers Comp Insurance	.00	1,272.71	1,454.34	.00	1,154.62
857-452-41020	PERS (Retirement)	4,669.57	4,780.86	7,127.46	4,896.18	5,882.07
857-452-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
857-452-42007	Maintenance Supplies	.00	.00	.00	.00	.00
857-452-43031	Contractual Services	47,885.50	37,950.15	.00	16,731.85	.00
857-452-43404	Public Utilities	3,599.81	7,401.21	.00	6,806.13	.00
857-452-45440	Snow Removal & Maint	.00	82.95	70,000.00	.00	50,000.00
Total Snow Removal:		58,395.89	58,938.44	109,701.61	30,961.31	87,294.25
Snow Removal						
857-531-40000	Regular Salaries	.00	.00	.00	.00	.00
857-531-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
857-531-41020	PERS (Retirement)	.00	.00	.00	.00	.00
857-531-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
857-531-43031	Contractual Services	.00	1,889.06	113,555.00	.00	.00
857-531-43130	Advertising & Legal Notices	.00	.00	.00	.00	.00
Total Snow Removal:		.00	1,889.06	113,555.00	.00	.00
Snow Removal						
857-599-49999	Transfers Out	.00	.00	.00	.00	.00
Total Snow Removal:		.00	.00	.00	.00	.00

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
	Total North Village BAD 2002-2:	4,699.61-	18,388.93	39,701.61-	104,809.31	54,777.75

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Fractional Mello CDF 2004-01						
858-000-30280	Tax Assessment	203,915.37	200,263.65	200,000.00	208,427.84	200,000.00-
858-000-31610	Facility Rental	.00	.00	.00	.00	.00
858-000-31666	Food Sales - Rec	.00	.00	4,250.00	282.41	6,000.00-
858-000-31676	Ice Rink Master	133,751.15	84,340.67	321,500.00	350,233.01	330,000.00-
858-000-31678	RecZone Master	57.71	814.60	.00	9,603.50	70,000.00-
858-000-31680	Special Events Charge	.00	.00	.00	.00	.00
858-000-31682	Advertising Charge	.00	.00	30,000.00	2,450.00	39,450.00-
858-000-31684	Recreation Donations	.00	.00	.00	.00	.00
858-000-37002	Interest on Investments	252.69	2,270.42	250.00	4,899.02	2,000.00-
858-000-37100	Refunds and Rebates	.00	.00	.00	7,625.00	500.00-
858-000-37204	Community Donations	.00	.00	.00	27,850.00	40,000.00-
858-000-37210	Corporate Sponsorship	.00	.00	75,000.00	75,000.00	75,000.00-
858-000-39000	Forgiveness of Debt	.00	.00	.00	.00	.00
858-000-39999	Interfund Transfers In	.00	162,000.00	226,633.00	226,633.00	187,000.00-
Multi-Use Facility						
858-436-40000	Regular Salaries	16,638.88	62,881.55	126,576.21	147,236.90	141,317.97
858-436-40111	Temporary Wages	47,050.36	62,632.75	99,624.72	120,877.28	190,691.86
858-436-40113	Overtime Wages	1,163.45	7,901.76	5,000.00	3,223.97	5,000.00
858-436-40130	Comprehensive Leave	.00	1,195.80	4,385.50	1,457.97	4,131.87
858-436-41002	Health Ins Premiums	.00	11,550.21	47,601.27	25,525.79	54,262.78
858-436-41012	Workers Comp Insurance	659.88	6,295.42	8,395.93	8,512.00	7,939.34
858-436-41016	Unemployment Assessment	2,624.00	243.00	.00	4,374.00	.00
858-436-41020	PERS (Retirement)	13,415.85	26,755.67	39,371.67	36,550.72	37,953.81
858-436-41028	PARS (Part Time Retirement)	893.92	1,079.63	1,964.02	2,145.96	3,759.33
858-436-42002	Office Supplies	.00	.00	.00	.00	.00
858-436-42005	Postal Supplies & Postage	.00	.00	.00	.00	.00
858-436-42006	Uniforms & Personal Equip	1,386.94	1,418.78	2,500.00	2,511.24	2,500.00
858-436-42007	Maintenance Supplies	2,764.34	11,026.40	11,500.00	18,218.85	13,000.00
858-436-42008	Recreation Supplies	8,811.73	5,840.08	8,000.00	14,541.62	10,000.00
858-436-42030	Special Operational	2,044.74	2,403.99	5,500.00	5,774.81	4,000.00
858-436-43031	Contractual Services	29,762.71	184,066.59	87,000.00	139,146.65	145,000.00
858-436-43066	Vehicle & Equip Replacement	3,736.61	5,191.11	5,179.28	5,179.28	4,137.04
858-436-43110	Mem'ships, Dues, Subscr, Publi	275.00	275.00	1,000.00	961.75	1,000.00
858-436-43120	Printing & Reproduction	845.74	610.26	10,000.00	19,137.07	8,000.00
858-436-43130	Advertising & Legal Notices	630.00	2,686.05	8,000.00	7,489.64	8,000.00
858-436-43150	Training, Ed, Conf & Mtgs	57.84	1,822.44	6,000.00	6,693.96	8,000.00
858-436-43404	Public Utilities	62,191.14	16,616.79	166,000.00	130,716.53	250,000.00
858-436-45010	Facility Lease	50,000.00	37,801.00	1.00	.00	1.00
858-436-45050	Equip Maint Agreements	.00	.00	5,000.00	17,682.21	13,000.00
858-436-45080	Park Grounds & Bldgs Maint	4,723.13	2,272.98	5,000.00	12,595.83	5,000.00
858-436-46200	Machinery & Equip - Non Cap	.00	.00	69,633.00	71,096.68	10,000.00
858-436-46460	Computer Hardware - Non Cap	.00	782.95	3,000.00	138.26	3,000.00
858-436-49499	Debt Service - Principal & Int	.00	26.93	.00	.00	.00
Total Multi-Use Facility:		249,676.26	453,377.14	726,232.60	801,788.97	929,695.00
Parks, Bldgs & Trails Maint						
858-438-40000	Regular Salaries	8,765.31	3,806.21	.00	.00	.00
858-438-40111	Temporary Wages	3,616.25	2,279.69	.00	.00	.00
858-438-40113	Overtime Wages	.00	.00	.00	.00	.00
858-438-40130	Comprehensive Leave	.00	.00	.00	.00	.00
858-438-41002	Health Ins Premiums	.00	.00	.00	.00	.00

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
858-438-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
858-438-41020	PERS (Retirement)	.00	.01	.00	.00	.00
858-438-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
858-438-42007	Maintenance Supplies	.00	730.44	.00	.00	.00
858-438-43031	Contractual Services	3,142.83	4,172.68	.00	.00	.00
858-438-43404	Public Utilities	2,608.92	58,339.72	.00	.00	.00
858-438-45080	Park Grounds & Bldgs Maint	387.84	.00	.00	.00	.00
Total Parks, Bldgs & Trails Maint:		18,521.15	69,328.75	.00	.00	.00
Parks, Bldgs & Trails Maint						
858-599-49999	Transfers Out	.00	.00	.00	.00	.00
Total Parks, Bldgs & Trails Maint:		.00	.00	.00	.00	.00
Total Fractional Mello CDF 2004-01:		69,779.51	73,016.55-	131,400.40	111,214.81	20,255.00

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
In Lieu Mello-Roos CFD 2005-01						
859-000-30280	Tax Assessment	2,684.26	2,746.69	2,470.00	1,415.33	2,470.00-
859-000-37002	Interest on Investments	77.81	595.51	.00	1,184.09	.00
859-450-43031	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
859-460-43031	Contractual Services	798.14	1,401.85	945.00	887.33	992.25
Total :		798.14	1,401.85	945.00	887.33	992.25
859-531-43031	Contractual Services	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
Total In Lieu Mello-Roos CFD 2005-01:		1,963.93	1,940.35	1,525.00	1,712.09	1,477.75

Town of Mammoth Lakes		Budget Worksheet - Budget Book FY2024-25				
		Period 00/24 (07/01/2024)				
Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Transit Facilities CFD 2013-3						
860-000-30280	Tax Assessment	18,036.53	61,950.40	7,800.00	26,035.83	7,800.00-
860-000-37002	Interest on Investments	130.91	1,225.80	.00	3,686.08	.00
860-000-37100	Refunds and Rebates	8,402.20	10,111.73	.00	.00	.00
860-475-43031	Contractual Services	18,728.53	29,879.13	3,008.25	16,518.52	3,158.66
Total :		18,728.53	29,879.13	3,008.25	16,518.52	3,158.66
860-531-43031	Contractual Services	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
Total Transit Facilities CFD 2013-3:		7,841.11	43,408.80	4,791.75	13,203.39	4,641.34

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Mammoth View BAD 2014-01						
861-000-30280	Tax Assessment	3,739.23	4,476.45	5,200.00	5,173.86	6,000.00-
861-000-37002	Interest on Investments	264.79	1,866.12	.00	3,667.49	.00
861-450-40000	Regular Salaries	.00	.00	.00	62.43	.00
861-450-40111	Temporary Wages	.00	.00	.00	.00	.00
861-450-40113	Overtime Wages	.00	.00	.00	.00	.00
861-450-41012	Workers Comp Insurance	.00	.00	.00	.00	.00
861-450-41020	PERS (Retirement)	.00	.00	.00	.00	.00
861-450-41028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00
861-450-43031	Contractual Services	4,420.34	4,321.32	5,200.00	2,721.21	6,000.00
861-450-43130	Advertising & Legal Notices	243.00	.00	.00	300.00	.00
Total :		4,663.34	4,321.32	5,200.00	3,083.64	6,000.00
861-531-43031	Contractual Services	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
Total Mammoth View BAD 2014-01:		659.32-	2,021.25	.00	5,757.71	.00



Fleet Services / Garage Services (910)



GARAGE SERVICES – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

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 \$1,424,093 for FY24-25. The expenditure includes a transfer out to Gas Tax of \$60,000 to cover 50% of maintenance for the garage facility.

The staffing for Garage Services includes:

Fleet Superintendent (1)

Mechanic Lead Worker (1)

Fleet Mechaincs (3)

Fleet Mechanic Trainee (2)

BUDGET HIGHLIGHTS - Major Budget Changes

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

PRIORITIES FOR FY2024-25: WORK PLAN HIGHLIGHTS

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.

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
910-579-42016	Gasoline & Diesel	.00	.00	.00	.00	.00
910-579-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00
General Fleet Garage						
910-580-42016	Gasoline & Diesel	8,612.17	17,144.79	5,000.00	12,178.86	5,000.00
910-580-42017	Vehicle Maintenance Parts	5,004.13	8,680.61	5,000.00	26,759.00	5,000.00
Parks Maintenance Garage						
910-581-42016	Gasoline & Diesel	21,276.30	.00	13,000.00	.00	13,000.00
910-581-42017	Vehicle Maintenance Parts	29,458.18	.00	10,000.00	.00	10,000.00
Mono County Schools						
910-582-42016	Gasoline & Diesel	7,378.89	7,365.28	8,000.00	7,200.37	8,000.00
Mono County Garage						
910-583-42016	Gasoline & Diesel	7,825.91	26,935.44	5,000.00	20,348.53	5,000.00
910-583-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00
Transit Garage Services						
910-584-42016	Gasoline & Diesel	67,914.94	45,527.94	75,000.00	1,049.41	75,000.00
910-584-42017	Vehicle Maintenance Parts	16,360.04	14,388.89	35,000.00	28,688.87	35,000.00
ESTA Garage						
910-585-42016	Gasoline & Diesel	247,801.65	295,419.25	150,000.00	254,887.56	150,000.00
910-585-42017	Vehicle Maintenance Parts	145,593.84	145,936.14	75,000.00	181,845.42	75,000.00
Fire Dept - Garage						
910-586-42016	Gasoline & Diesel	19,744.66	38,653.87	20,000.00	23,923.12	20,000.00
910-586-42017	Vehicle Maintenance Parts	23,836.94	12,010.72	15,000.00	12,746.00	15,000.00
Mammoth Unified School						
910-587-42016	Gasoline & Diesel	37,490.26	21,024.55	20,000.00	43,800.54	20,000.00
910-587-42017	Vehicle Maintenance Parts	24,612.83	50,673.66	25,000.00	19,156.69	25,000.00
Public Safety Garage						
910-588-42016	Gasoline & Diesel	52,387.04	66,839.04	45,000.00	48,629.34	45,000.00
910-588-42017	Vehicle Maintenance Parts	26,253.91	35,911.06	40,000.00	24,410.85	40,000.00
Garage - Library						
910-589-42016	Gasoline & Diesel	.00	21,878.94	.00	.00	.00
910-589-42017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00
Garage - Round Valley						
910-590-42016	Gasoline & Diesel	.00	.00	.00	.00	.00
910-590-42017	Vehicle Maintenance Parts	.00	.00	.00	1,490.70	.00
EE Benefits						
910-591-41070	PERS (Retirement)	.00	.00	.00	.00	.00
Interfund Transfers						
910-599-49999	Transfers Out	87,497.50	75,112.75	60,000.00	72,119.46	60,000.00
Vehicle Service Expenditure Total:		2,208,663.53	1,427,574.00	1,598,068.00	1,980,060.59	1,424,092.81
Total Vehicle Service:		715,832.85-	268,564.05	104,414.72-	594,303.09-	41,560.47



Vehicle Replacement (915)



VEHICLE REPLACEMENT – HIGHLIGHTS FOR FY2024-25

DESCRIPTION

The vehicle replacement fund was new for FY21-22, separating vehicle replacement from garage services as noted above. This change was made to separate two diverse but equally important motor pool functions and provide clarity on the cost of operations for the cost of vehicle replacement. The vehicle replacement portion supports the purchase of a replacement vehicle once the existing piece of equipment is all used up. This is accomplished using a calculation to estimate the required annual set aside to cover future replacement costs based on expected lifespan, original vehicle costs and annual CPI increases. The vehicle is assigned to a division, within departments that use the vehicle, which is charged funds necessary for replacement. Below is a list of charges for the FY24-25 budget by operating department:

Vehicle Replacement

Department Charges

Fund / Department	Description	Vehicle Replacement
100-416	General Fund - General Services	\$ 27,848
100-420	General Fund - Police	\$ 24,316
100-434	General Fund - Whitmore Rec Area	\$ 19,858
100-438	General Fund - Parks Maintenance	\$ 58,746
210-454	Gas Tax - Summer Equipment	\$ 65,133
210-455	Gas Tax - Winter Equipment	\$ 163,070
220-471	Airport - Operations	\$ 4,398
858-436	Fractional - Parks & Rec	\$ 4,137
		\$ 367,505

BUDGET HIGHLIGHTS - Major Budget Changes

The graph below represents the budgeted vehicle replacements for FY2024-25.

Planned Vehicle Replacement - FY24-25

Division	Unit Replaced	Type	Replacement Unit	Estimated Cost	Funds Available	Use of Unallocated	Notes
1	Public Works - Summer / Winter	CR01	Crack Seal Trailer	Crafco 47900	\$ 123,000	\$ 83,604	\$ 39,396
1	Public Works - Summer / Winter	TR17	Tilt Trailer	Lowboy - Used	\$ 70,000	\$ 46,500	\$ 23,500
4	Police Vehicles - Patrol	PD05	SUV	Ford F150	\$ 67,750	\$ 63,860	\$ 3,890 Vehicle Cost plus outfit for Police Duty
4	Police Vehicles - Patrol	PD11	SUV	Ford F150	\$ 67,750	\$ 63,860	\$ 3,890 Vehicle Cost plus outfit for Police Duty
4	Police Vehicles - Patrol	PD09	SUV	Ford F150	\$ 67,750	\$ 46,500	\$ 21,250 Vehicle Cost plus outfit for Police Duty
4	Police Vehicles - Admin	PD10	SUV	Ford Explorer ST	\$ 55,000	\$ 46,500	\$ 8,500
7	Public Works - Summer Roads	Addition	Boom Lift	Genie P85	\$ 200,000	\$ -	\$ 200,000 150' boom with 4x4
				\$ 651,250	\$ 350,824	\$ 300,426	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Vehicle Services						
915-000-32230	Equip Replacement Charge	918,929.82	966,284.05	922,674.16	922,674.42	367,504.99-
915-000-36004	Other Grants	237,395.76	26,693.24	.00	.00	.00
915-000-37002	Interest on Investments	22,794.31	129,066.01	.00	273,364.13	100,000.00-
915-000-37100	Refunds and Rebates	.00	16,655.73	.00	70,000.00	.00
915-000-37400	Sale of Fixed Assets	12,471.99	.00	.00	5,903.00	.00
915-000-39999	Interfund Transfers In	340,000.00	555,000.00	661,977.00	661,977.00	.00
Vehicle & Equip Replace						
915-570-48100	Vehicles - Capital	.00	.00	2,152,000.00	895,817.48	451,250.00
915-570-48199	Vehicles - Depreciation	.00	.00	.00	.00	.00
915-570-48200	Machinery & Equip - Capital	.00	.00	20,000.00	1,661,747.91	.00
915-570-48300	Additions to the Fleet	.00	.00	140,000.00	272,578.21	200,000.00
915-570-48990	Depreciation	408,627.73	422,173.85	.00	.00	.00
Interfund Transfers						
915-599-49999	Transfers Out	.00	1,640,000.00	.00	.00	.00
Vehicle Services Expenditure Total:		408,627.73	2,062,173.85	2,312,000.00	2,830,143.60	651,250.00
Total Vehicle Services:		1,122,964.15	368,474.82-	727,348.84-	896,225.05-	183,745.01-



Debt Service (990)



DEBT SERVICE FUND - HIGHLIGHTS FOR FY2024-25

The Town has a variety of debt including the bond for the police station, the bond payment for the MLLA settlement, and the Community Recreation Center (CRC), supported by Measure R. The Town recently repaid a loan from the Vehicle Replacement program and has plans to establish a debt defeasance plan to repay the police station debt early. As these debts are satisfied, their current annual debt service will become available to pay other debt without impacting the annual operating budget.

The chart below reflects the debt payments made to external entities. 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 FY24-25	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Lease Revenue Bond (2015)	Refinance COP and Police Facility Funding	\$ 3,550,000	\$ 2,179,000	\$ 315,073	15 Years	FY2029-30	3.51%	General Fund Fund 100
Installment Sales Agreement (2017)	Multi Use Facility	\$ 5,500,000	\$ 3,445,000	\$ 610,994	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	\$ 23,995,000	\$ 19,830,000	\$ 1,869,919	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	\$ 510,448	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		\$ 44,041,126		\$ 3,646,434				
General Fund Debt				\$ 2,524,991				
Measure R Debt				\$ 610,994				
Assessment District Debt				\$ 510,448				

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget
Debt Service						
990-000-31204	Franchise Fee: Solid Waste	124,671.40	123,444.56	.00	128,650.77	.00
990-000-37002	Interest on Investments	506.38-	7,370.96	.00	8,807.10	.00
990-000-37100	Refunds and Rebates	.00	.00	.00	.00	.00
990-000-37500	Proceeds of Debt	.00	.00	.00	.00	.00
990-000-39999	Interfund Transfers In	4,426,682.00	7,526,291.00	7,730,282.00	7,895,282.00	4,051,067.00-
Debt Service						
990-590-43031	Contractual Services	3,750.28	6,170.00	5,000.00	8,320.00	5,000.00
990-590-48300	Capital Land Acquisition	.00	.00	.00	.00	.00
990-590-49480	Other Debt Expense	.00	.00	.00	.00	.00
990-590-49491	Garage Service Loan	.00	.00	.00	.00	.00
990-590-49492	Debt Service 2000 CO	.00	.00	.00	.00	.00
990-590-49493	Debt Service SWRCB	.00	.00	.00	.00	.00
990-590-49494	Debt SVCE-Multi Use Facility	612,733.00	615,746.74	613,482.00	613,481.75	610,994.00
990-590-49496	Debt Service HELP Loan	.00	.00	.00	.00	.00
990-590-49497	Debt Svce Lease Rev Bond 2015	157,039.55	472,039.78	314,900.00	1,912,945.64	315,073.00
990-590-49498	Debt Service MLLA Settlement	1,867,037.00	1,868,406.27	1,871,113.00	1,871,109.48	1,871,113.00
990-590-49499	Debt SVSE: Multi Use Facility	.00	.00	.00	.00	.00
Total Debt Service:		2,640,559.83	2,962,362.79	2,804,495.00	4,405,856.87	2,802,180.00
Interfund Transfers						
990-599-49999	Transfers Out	440,000.00	2,732,388.45	340,000.00	444,850.00	.00
Total Interfund Transfers:		440,000.00	2,732,388.45	340,000.00	444,850.00	.00
Total Debt Service:		1,470,287.19	1,962,355.28	4,585,787.00	3,182,033.00	1,248,887.00



Town Policy Review

RESOLUTION NO. 24-40

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2024-25

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2024-25; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 19, 2024 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 2024-25 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 2024-25 for the Town of Mammoth Lakes, CA, effective July 1, 2024:
 - 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 sets 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.

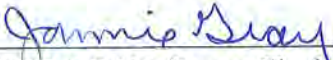
6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.
7. Appropriations to departments as authorized by the Annual Budget are subject 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 19th day of June 2024.



CHRIS BUBSER, Mayor Pro Tem

ATTEST:



JAMIE GRAY, Town Clerk

RESOLUTION NO. 24-36

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2024-25 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 2024-25, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors.

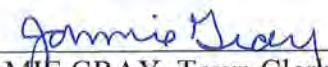
NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2024-25 is \$32,229,540.

APPROVED AND ADOPTED THIS 19th day of June 2024.



CHRIS BUBSER, Mayor Pro Tem

ATTEST:



JAMIE GRAY, Town Clerk

ARTICLE XIII B APPROPRIATIONS LIMIT

Fiscal Year 2024-25

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 adjusting 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 2024-25, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

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

Mono County Population Change	= 0.9747 (-2.53% change)
California Per Capita Income Change	= 1.0362 (3.62% change)
Combined Change = 0.9747×1.0362	= 1.0100

2024-25 Appropriations Limit	\$32,229,540
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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. 24-36 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 19th day of June 2024, by the following vote:

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

NOES: None

ABSENT: Mayor Sauser

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 24-37

**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 amending the policy to expand the limit of CAMP investment to \$50,000,000, and REU investment to \$8,000,000 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 19th day of June 2024.


CHRIS BUBSER, Mayor Pro Tem

ATTEST:


JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2024-25

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	\$50,000,000	n/a
Mono County Investment Pool	\$8,000,000	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. 24-37 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 19th day of June 2024, by the following vote:

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

NOES: None

ABSENT: Mayor Sauser

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 24-38

**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

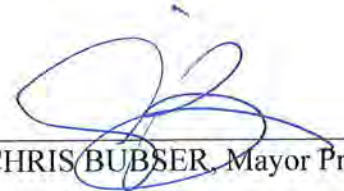
WHEREAS, annual review includes update of the baseline revenue used to determine policy parameters; and

WHEREAS, the Town Manager recommends a change in baseline revenue, to approximate General Fund revenue for FY2024-25, increasing baseline to \$33,000,000; 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 19th day of June 2024.


CHRIS BUBSER, Mayor Pro Tem

ATTEST:


JAMIE GRAY, Town Clerk

Reserve Policy – Town of Mammoth Lakes

Updated June 2024

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



FY24-25 Baseline Revenue \$33,000,000 to be used in the calculation of both REU and OR



Baseline General Fund Revenue: \$33,000,000

Reserve for Economic Uncertainty (REU) Target:	20% of \$33,000,000 =	\$6,600,000
Operating Reserve (OR) Target:	5% of \$33,000,000 =	\$1,650,000
Targeted Minimum Reserve Balance =		\$8,250,000

Component #1 – Reserve for Economic Uncertainty (REU)

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

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

Funding Target: \$6,600,000 for FY24-25 based on 20% of Baseline Revenue established for FY24-25. 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: \$1,650,000 for FY24-25 based on 5% of Baseline Revenue established for FY24-25. 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 \$315,073 = \$157,540)



Debt Reserve 50% Annual Payment - Taxable Judgment Obligation Bonds (2017) (Average Annual Payment \$1,869,919 = \$934,960)

Debt Reserves (rounded and fully funded to policy) = \$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. 24-38 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 19th day of June 2024, by the following vote:

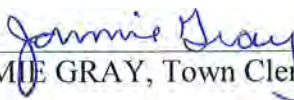
AYES: Councilmembers Rea, Rice, Wentworth, and Mayor Pro Tem Bubser

NOES: None

ABSENT: Mayor Sauser

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

RESOLUTION NO. 24-39

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

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

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

SECTION 1. The above recitals are true and correct.

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

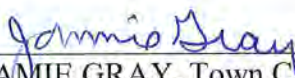
SECTION 3. The Town Manager, the Town Treasurer, the Administrative Services Director, and all other officers of the Town are hereby authorized and directed, jointly and severally, to do any and all things to effectuate the purposes of this Resolution and to implement the Policy, and any such actions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

APPROVED AND ADOPTED THIS 19th day of June 2024.



CHRIS BUSER, Mayor Pro Tem

ATTEST:



JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy



FY2024-25



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.



Fees for Services

RESOLUTION NO. 24-41

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, 2024; 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, 2024 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.

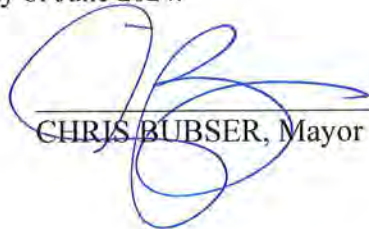
Section 3. Fees. The attached fees shall be charged and collected for the enumerated services starting on July 1, 2024.

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

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

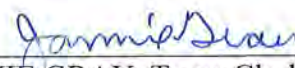
Section 6. Effective Date. This resolution shall go into full force and effect on July 1, 2024 but shall be subject to the terms and conditions as provided for in this resolution and Chapter 3.39 of the Municipal Code.

PASSED, APPROVED AND ADOPTED this 19th day of June 2024.



CHRIS BUBSER, Mayor

ATTEST:



JAMIE GRAY, Town Clerk

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 24-25

Item	Note	Fee	Description
Business Tax Annual Renewal Fee ¹	Annual Renewal Business Tax Certificate Processing	\$20	Per certificate
Certified Properties Renewal Fee	Annual Renewal Certified Property Certificate Processing	\$250	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 ¹	New or Re-opened Business Application Processing	\$75	Per certificate
Business Application Fee Home Occupancy ¹	New, Moved or Re-opened Business Application: Home Occupancy	\$35	Per certificate
Business Application Fee Planning Review ¹	New, Moved or Re-opened Business Application: Planning Review	\$10	Per certificate
Certified Properties Application Fee	Initial Charge for Certified Property Processing	\$250	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	2.3%	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	
Cannabis Business Registration Fee	Cannabis Business Certificate	\$8,500	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

Notes:

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

Highlight = Fee Change from Prior Year

AIRPORT FEE SCHEDULE FY 24-25

Operational Fees		
Item		
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

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

* Airport Fee

** Airport Splits Fee 50/50 with FBO

Highlight = Fee Change from Prior Year

COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 24-25

Permit/Service Title	Fee ¹
Adjustment (ADJ)	\$1,058
Administrative Permit (AP)	\$651
Administrative Permit - Mobile Business (AP)	\$476
Administrative Permit - Temporary Outdoor Display and Sales (AP)	\$98
Administrative Permit - Permanent Outdoor Display (AP)	\$150
Administrative Permit - Two-Unit Project	\$1,096
Advisory Design Panel (ADP)	Per Advisory Design Panel Rates
Appeal Planning & Economic Development Commission Decision to Town Council	\$1,942
Appeal Staff Decision to Planning & Economic Development Commission	\$2,310
Certificate of Compliance (COC)	Cost Accounted, \$500 Deposit
CEQA - Environmental Impact Report (EIR)	Per Consultant's Cost
CEQA - Negative Declaration / Initial Study (ND / IS)	Per Consultant's Cost or Cost Accounted, \$10,000 Deposit
Concept Review (CR)	Cost Accounted, \$2,500 Deposit
Design Review - Administrative (New Single Family) (ADR)	\$1,071
Design Review - Administrative (Not New Single Family)	\$582
Design Review - (Repaint Only) (ADR)	\$222
Design Review - Major (DR)	Cost Accounted, \$2,500 Deposit
Design Review - Minor (DR)	\$1,407
Development Agreement (DA)	Cost Accounted, \$10,000 Deposit
District Zoning Amendment - Map Amendment (DZA)	Cost Accounted, \$6,000 Deposit
Film Permit (FP)	\$50
General Plan Amendment (GPA)	Cost Accounted, \$10,000 Deposit
Landscape Document Package (LDP)	\$152
Lot Line Adjustment (LLA)	\$1,096
New Construction Fee (Collected at Building Permit)	\$.20 sq. ft. of Habitable Space
Planning Services Review / Investigation (PSR)	Cost Accounted, \$500 Deposit
Sign Permit - Master Sign Program (New) (SP)	Cost Accounted, \$1,000 Deposit
Sign Permit - Master Sign Program (Amendment) (SP)	Cost Accounted, \$1,000 Deposit
Sign Permit - Permanent Sign (SP)	\$334
Sign Permit - Temporary Sign (SP) ²	\$77
Tentative Parcel Map (Includes TPM amendments) (TPM)	Cost Accounted, \$6,000 Deposit
Tentative Tract Map (Includes TTM amendments) (TTM)	Cost Accounted, \$6,000 Deposit
Parcel Map - Urban Lot Split	\$1,096
Time Extension Request - Major (TER)	\$1,053
Time Extension Request - Minor (TER)	\$200
Tree Removal Permit (TRP)	\$10
Tree Management Plan (TRP)	\$100
Use Permit Application (Includes UPA amendments) (UPA)	Cost Accounted, \$2,500 Deposit
Variance (VAR)	Cost Accounted, \$6,000 Deposit
Zone Code Amendment - Text Amendment (ZCA)	Cost Accounted, \$6,000 Deposit

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

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

Highlight = Fee Change from Prior Year

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 24-25

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
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		
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards or Less	\$55 per load + 5% USFS Surcharge
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards to 40 Cubic Yards	\$75 per load + 5% USFS Surcharge
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 40 Cubic Yards or More	\$85 per load + 5% USFS Surcharge
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of less than 200"	\$.12 per SF of area to be cleared
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of greater than 200"	\$.24 per SF of area to be cleared
The following Fees are currently being waived per Council Policy		
Snow Removal Equipment Use	Annual permit for snow removal equipment to utilize public rights of way. Determination if equipment is safe per location.	
Snow Storage, Off-Site	Annual permit - Determination if off-site snow removal sites are safe and properly maintained so as not to be a hazard to the public per site.	

Highlight = Fee Change from Prior Year

2024/25 Parks and Recreation Department Master Fee Schedule

Updated: 3/20/2024 PRC Approved: 3/5/2024 TC Approved: 3/20/2024

Item		Note	Community Programming Facility Rental Fee (FUA)	Non-Profit/Govt. Fee (-20%)	2022/23 PROPOSED FEES	2024/25 PROPOSED FEES	Change/Notes
31470	LEISURE AND CULTURAL FEES						
	Administrative Permit for Events	Administrative Permit for Events		NA	\$ 230.00	\$ 250.00	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 town purchased equipment		NA	\$ 275.00	\$ 275.00	per event
XXXXX	AMENITIES ENHANCEMENT PROGRAM						
	Amenities Enhancement Program	Park bench with back - includes plaque and installation		NA	NA	\$ 2,000.00	Renews after 10 years
	PICKLEBALL COURTS/MULTI-USE COMPLEX						
	Tournament Rental Fee	6 Courts/entire rink area		\$ 48.00	NA	\$ 60.00	Per hour - must have approval from Director, includes 2 employee
60010	COMMUNITY CENTER						
	Pickleball Court Rental	1 court		NA	\$ 17.50	\$ 17.50	Per court per hour for exclusive use ONLY
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required
	Community Center - Contractual Agreement	Any org. with a contractual arrangement with TOML	\$ 5.00	\$ 27.20	\$ 32.50	\$ 34.00	As specified by contract
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	\$ 220.00	Min. 4 hours
60012	COMMUNITY CENTER TENNIS COURTS						
	Technical Assistance	Stage, sound, lights, etc.		\$ 48.00	\$ 60.00	\$ 60.00	Per day (8 hours)
	Parking Lot	Parking Lot Rental		\$ 13.50	\$ 16.50	\$ 20.00	Per hour
	Cleaning Fee	Facility Cleaning Fee		NA	NA	\$ 100.00	Added to reservation if cleaning required
60020	SHADY REST PARK						
	Contractual Agreement	Any org. with a contractual arrangement with TOML		\$ 13.50	\$ 16.50	\$ 17.50	As specified by contract
	Tennis Courts Rental Fee	Rental Fee		\$ 48.00	\$ 43.00	\$ 60.00	Per court per hour for exclusive use
	Tournament Rental Fee	1-4 Courts					Per hour - must have approval from Director, includes 2 employee
60022	MAMMOTH CREEK PARK						
	Shady Rest Park - Contractual Agreement	Any org. with a contractual arrangement with TOML		\$ 27.20	\$ 32.50	\$ 34.00	As specified by contract
	Picnic Shelter - Rental Fee	Rental Fee		NA	NA	\$ 100.00	Per hour - 2 hr. min
	Cleaning Fee	Facility Cleaning Fee		\$ 13.50	\$ 16.50	\$ 17.50	Added to reservation if cleaning required
66200	TRAILS END PARK						
	Softball Field - Rental Fee	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	Per hour - 2 hour min.
	Skate Park	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	per hour
	Volleyball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	Per hour - 2 hour min.
60022	MAMMOTH CREEK PARK						
	Basketball Court - Rental Fee	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	Per hour - 2 hour min.
	Soccer Field - Rental Fee	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	Per hour - 2 hour min.
	Shady Rest DiscGolfPark - Rental Fee	Rental Fee		\$ 13.50	\$ 16.50	\$ 17.50	Per hour - 2 hour min.
60022	MAMMOTH CREEK PARK						
	Parking Lot Rental Fee	Parking Lot Rental		\$ 50.50	\$ 63.00	\$ 60.00	Per hour
	Tournament Rental Fee	Rental Fee		\$ 15.50	\$ 19.00	\$ 20.00	Per hour - 2 hr. min
	Picnic Shelter Rental Fee	Parking Lot Rental		\$ 13.50	\$ 16.50	\$ 20.00	Per hour
66200	TRAILS END PARK						
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML		\$ 15.50	\$ 19.00	\$ 20.00	As specified by contract
	Picnic Shelter Rental Fee	Picnic Shelter Rental		\$ 13.50	\$ 16.50	\$ 20.00	Per hour - 2 hr. min
	Parking Lot Rental Fee	Parking Lot Rental		\$ 13.50	\$ 16.50	\$ 20.00	Per hour
60022	MAMMOTH CREEK PARK						
	Cleaning Fee	Cleaning fee		NA	NA	\$ 100.00	Added to reservation if cleaning required

Ice Rink	Inyo/Mono K-12 Student w/School ID		NA	\$ 5.00	\$ 5.00	Per session use, includes rental
Ice Rink	Skate Sharpening		NA	\$ 15.00	\$ 15.00	Per pair (hockey/figure skates)
Ice Rink	Private Skating Lessons		NA	\$ 40.00	\$ 50.00	Per 30 minute session based on age/ability level of student
Ice Rink	Instructional Programs - per session		NA	\$ 15.00	\$ 20.00	per session; includes skating, curling, hockey, etc.
Ice Rink	Recreational Programs - per session		NA	\$ 10.00	\$ 15.00	per session
Ice Rink	Adult Play Fee - non instructional (hockey/curling)		NA	\$ 10.00	\$ 15.00	Per session
Ice Rink	Adult Play Pass - non instructional (hockey/curling)		NA	NA	\$ 60.00	5th session free
Ice Rink	Youth Play Fee - non instructional (hockey/curling)		NA	\$ 5.00	\$ 7.50	Per session
Ice Rink	Youth Play Pass - non instructional (hockey/curling)		NA	NA	\$ 30.00	5th session free
Ice Rink	Adult Hockey League - Fall (8-2 weeks)		NA	NA	\$ 150.00	Per Player + USA Hockey Membership
Ice Rink	Adult Hockey League - Winter (12-2 weeks)		NA	\$ 150.00	\$ 250.00	Per Player + USA Hockey Membership
Ice Rink	Adult Curling League		NA	\$ 195.00	\$ 250.00	Per team (min=4 players) - includes 1 drop-in session/week during league period
Ice Rink	Season Membership - Family (2+2)		NA	\$ 765.00	\$ 765.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$688.50)
Ice Rink	Season Membership - Adult (18-64 yrs.)		NA	\$ 195.00	\$ 270.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$243)
Ice Rink	Season Membership - Senior/Military/College student (65+ yrs./ID)		NA	\$ 175.00	\$ 240.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$216)
Ice Rink	Season Membership - Youth (3-17 yrs.)		NA	\$ 135.00	\$ 225.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$202.50)
Ice Rink	Season Membership - Inyo/Mono K-12 Student w/School ID		NA	\$ 60.00	\$ 60.00	Per season - includes rentals (public skate only) - includes \$10 multiple child discount
Ice Rink	Season Membership - Infant (2 and under)		NA	\$ 60.00	\$ 90.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$81)
Ice Rink	Season Membership - Family (2+2)		NA	NA	\$ 495.00	Per season - includes rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$445.50)
Ice Rink	Season Membership - Adult (18-64 yrs.)		NA	\$ 120.00	\$ 180.00	Per season - EXCLUDES rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$162)
Ice Rink	Season Membership - Senior/Military/College student (65+ yrs./ID)		NA	NA	\$ 150.00	Per season - EXCLUDES rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$135)
Ice Rink	Season Membership - Youth (3-17 yrs.)		NA	NA	\$ 135.00	Per season - EXCLUDES rentals (public skate only) - LESS 10% IF PURCHASED BY 12/1 (\$121.50)
Ice Rink	Ice Rental - non-peak	\$200.00	\$ 280.00	\$ 300.00	\$ 350.00	Per hour - prior to noon and after 8:00pm (subject to availability). Includes skate rentals for 20 ppl
Ice Rink	Ice Rental - peak time	\$250.00	\$ 400.00	NA	\$ 500.00	Per hour rate - between noon and 8:00pm (subject to availability). Includes skate rentals for 20 ppl
Ice Rink	Ice Rental - MLYH Practice Sessions		NA	\$ 70.00	\$ 90.00	Per hour rate - subject to availability and Facility Use Agreement
Ice Rink	Curling Sheet rental		NA	\$ 125.00	\$ 130.00	Per hour - includes one lane, stones, equipment and ice prep
Ice Rink	Small Multi-Purpose Space (Birthday party for 12 children)		\$ 20.00	\$ 20.00	\$ 25.00	Per hour, includes 2 tables + chairs (2 hr minimum)
Ice Rink	Large Multi-Purpose Space (Birthday party for 12-24 children)		\$ 40.00	\$ 35.00	\$ 50.00	Per hour, includes 6 tables + chairs (2 hr minimum)
60002	Community Recreation Center/Summer					
RecZone	Any org. with a contractual arrangement with TOML		\$ 24.00	\$ 30.00	\$ 30.00	As specified by contract
RecZone	1 Court Rental		\$ 60.00	\$ 70.00	\$ 75.00	Per court / per hour, includes equipment
RecZone	3 Court/Rink Rental		\$ 20.00	\$ 20.00	\$ 25.00	Per hour, includes equipment
RecZone	Small Multi-Purpose Space (Birthday party for 12 children)		\$ 40.00	\$ 35.00	\$ 50.00	Per hour, includes 2 tables + chairs (2 hr minimum)
RecZone	Large Multi-Purpose Space (Birthday party for 12+ children)		\$ 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	Facility Rental - subject to availability		NA	\$ 6.00	\$ 6.00	Per entry + equipment
RecZone	Admission - Adult (18-64 yrs.)		NA	\$ 5.00	\$ 5.00	Per entry + equipment
RecZone	Admission - Senior/Military/College (65+ yrs./ID)		NA	\$ 4.00	\$ 4.00	Per entry + equipment
RecZone	Admission - Youth (3-17)		NA	FREE	FREE	With paying adult
RecZone	Admission - Infant (2 and under)		NA	\$ 4.00	\$ 4.00	Per entry + equipment (Mon-Thur - non holiday)
RecZone	Community Special		NA	NA	\$ 3.00	Per entry + equipment
RecZone	Inyo/Mono K-12 Student w/School ID		NA	\$ 30.00	\$ 24.00	5th visit Free
RecZone	Five Fun Pass - Adult		NA	\$ 25.00	\$ 20.00	5th visit Free
RecZone	Five Fun Pass - Senior/Military		NA	\$ 20.00	\$ 16.00	5th visit Free
RecZone	Five Fun Pass - Youth		NA	NA	\$ 315.00	Per season + Open Play + Public swim sessions
Whitmore Pool and RecZone	Season Membership - Family (2+2)		NA	NA	\$ 135.00	Per season + Open Play + Public swim sessions
Whitmore Pool and RecZone	Season Membership - Adult (18-64 yrs.)		NA	NA	\$ 112.00	Per season + Open Play + Public swim sessions
Whitmore Pool and RecZone	Season Membership - Senior/Military/College (65+ yrs./ID)		NA	NA	\$ 90.00	Per season + Open Play + Public swim sessions
Whitmore Pool and RecZone	Season Membership - Youth (3-17 yrs.)		NA	NA	\$ 45.00	Per season + Open Play + Public swim sessions
Whitmore Pool and RecZone	Season Membership - Inyo/Mono K-12 Student w/School ID		NA	NA	\$ 176.00	CRC product for TK-K and Grades 1-2
RecZone	Camp Mammoth 4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	NA	\$ 15.00	per session
RecZone	Kids Club (After camp program at Mammoth RecZone (Monday-Thursday, 4-6pm)		NA	\$ 10.00	\$ 12.00	Kids Club/session
RecZone	Recreation Programs - Drop In		NA	\$ 15.00	\$ 16.00	Per person, per session
RecZone	Instructional Program - Drop In		NA	\$ 40.00	\$ 50.00	Per 30 minute session
RecZone	Private Lessons					

	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	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	\$ 5.00	Per entry
432	RECREATION PROGRAMS						
	ADULT						
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA	\$ 60.00	\$ 80.00	Per team
	Adult Indoor Soccer League	MHS Gym - winter		NA	\$ 450.00	\$ 475.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA	\$ 735.00	\$ 770.00	Per team
	Adult Summer Soccer League	Whitmore		NA	\$ 750.00	\$ 790.00	Per team
	Volleyball League	Indoors / self regulated		NA	\$ 175.00	\$ 185.00	Per team
	Private Lesson (30 mins)	30 minutes		NA	\$ 40.00	\$ 50.00	Per session
	Instructional Programs - DROP IN			NA	\$ 15.00	\$ 16.00	Per session. Includes Tennis
	Recreational Programs - Drop In			NA	\$ 10.00	\$ 12.00	Per session. Includes Tennis
	YOUTH						
	Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 168.00	\$ 176.00	Includes Bike Camp, Camp Mammoth, Nature Camp
	Signature Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 230.00	\$ 242.00	Includes Adventure, Aquatics, Art, Backpacking, C.I.T., Climbing, Mountain Biking, Wilderness, & Youth Theatre Camps
	High School CIT Camp	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	\$ 230.00	\$ 242.00	Counselor in Training Camp
	Explorer Camps	5-day session (Mon-Fri 9am-12pm)		NA	\$ 147.00	\$ 155.00	
	Wave Rave Camp	3-day session (Wed-Fri 9am-4pm)		NA	\$ 147.00	\$ 155.00	
	Wave Rave Camp - Explorer	3-day session (Wed-Fri 9am-4pm)		NA	\$ 90.00	\$ 95.00	
	Youthheare	3-day session (Wed-Fri 9am-12pm)		NA	\$ 230.00	\$ 242.00	Fees set by Instructor/Town Staff - per contract
	Instructional Programs			NA	\$ 15.00	\$ 16.00	Per session
	Recreational Programs - per session			NA	\$ 10.00	\$ 12.00	Per session
	Private Lesson (30 mins)			NA	\$ 40.00	\$ 50.00	Per Session. Includes up to 3 students. Includes Tennis

PUBLIC SAFETY FEE SCHEDULE FY 24-25

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 24-25

Item	Note	Adopted	Per Unit
Video Copy Fee	Copy of In-Car Video and BWC Video		\$30 Incident
Vehicle Inspection	Vehicle Citation Issuance-Arrest		\$0 Vehicle
Vehicle Inspection Fee	Vehicle Equipment Citation Inspection		\$10 Vehicle
Vehicle Inspection Fee	VIN Verification (\$20 Increase)		\$50 Vehicle
Wild Animal Call Fee	Wild Animal Call		\$0 Call
Parking Citations:			
Parking Citations	4000a CVC Unregistered Vehicle	\$110	
Parking Citations	5200a Missing License Plate	\$110	
Parking Citations	5204a CVC No Current Tab Displayed	\$110	
Parking Citations	21209a CVC Parked in a Bicycle Lane	\$110	
Parking Citations	22500a CVC Parked in Intersection	\$110	
Parking Citations	22500b CVC Parked in Crosswalk	\$110	
Parking Citations	22500d Parked Within 15ft of Fire Department Driveway	\$110	
Parking Citations	22500e CVC Blocking Driveway	\$110	
Parking Citations	22500f CVC Parked on Sidewalk	\$110	
Parking Citations	22500H CVC Double Parking	\$110	
Parking Citations	22500i CVC Bus Zone	\$110	
Parking Citations	22502a CVC Parking over 18" from Right Curb or Wrong Way	\$110	
Parking Citations	22507.8a CVC Parking in Handicapped Zone	\$550	
Parking Citations	22514 CVC Parked at Fire Hydrant	\$150	
Parking Citations	22500.1 CVC Parked in Fire Lane	\$150	
Parking Citations	22505a1 CVC Interfere With Traffic	\$110	
Parking Citations	22505b CVC Park/Stand/Stop on State Highways	\$110	
Parking Citations	22523a CVC Abandoned Vehicle	\$110	
Parking Citations	MC 10.12.100 No Street Parking Nov 1-April 30	\$110	
Parking Citations	MC 10.12.106 Obstructing Snow Removal	\$220	
Parking Citations	MC 10.12.30 72-hour Parking	\$110	
Parking Citations	MC 10.12.040 No Parking Zones Designated	\$110	
Parking Citations	MC 10.12.080 Angle Parking Prohibited	\$110	
Parking Citations	MC 10.12.082 Time Restricted Parking	\$110	
Parking Citations	MC 10.12.084 Designated Zone	\$110	
Parking Citations	MC 10.32.020 No Camping Town Roads	\$110	

Highlight = Fee Change from Prior Year

BUILDING DIVISION FEE SCHEDULE

Fiscal Year 2024-2025

Building Valuation

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

Building Division Fees

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

1. New Structures and Additions

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

Square Foot Construction Costs ^{a, b, c}

Group (2024 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	330.56	318.80	309.39	297.20	277.71	269.67	287.04	258.79	248.89
A-1 Assembly, theaters, without stage	303.49	291.73	282.32	270.13	250.88	242.84	259.97	231.96	222.06
A-2 Assembly, nightclubs	272.51	264.43	256.91	248.19	232.76	226.12	239.28	211.57	204.72
A-2 Assembly, restaurants, bars, banquet halls	271.51	263.43	254.91	247.19	230.76	225.12	238.28	209.57	203.72
A-3 Assembly, churches	308.01	296.25	286.84	274.65	255.52	247.48	264.49	236.60	226.71
A-3 Assembly, general, community halls, libraries, museums	258.66	246.90	236.50	225.30	205.06	198.01	215.15	186.13	177.24
A-4 Assembly, arenas	302.49	290.73	280.32	269.13	248.88	241.84	258.97	229.96	221.06
B Business	289.51	279.23	269.21	257.82	235.42	227.07	247.91	210.39	200.78
E Educational	276.33	266.73	258.30	247.60	231.08	219.28	239.09	202.46	195.97
F-1 Factory and industrial, moderate hazard	160.20	152.78	143.34	138.64	123.55	117.41	132.48	102.44	95.93
F-2 Factory and industrial, low hazard	159.20	151.78	143.34	137.64	123.55	116.41	131.48	102.44	94.93
H-1 High Hazard, explosives	149.46	142.04	133.60	127.90	114.12	106.97	121.74	93.00	N.P.
H234 High Hazard	149.46	142.04	133.60	127.90	114.12	106.97	121.74	93.00	85.50
H-5 HPM	289.51	279.23	269.21	257.82	235.42	227.07	247.91	210.39	200.78
I-1 Institutional, supervised environment	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
I-2 Institutional, hospitals	455.16	444.88	434.86	423.47	399.17	N.P.	413.57	374.14	N.P.
I-2 Institutional, nursing homes	315.97	303.75	293.73	282.34	261.43	N.P.	272.44	236.40	N.P.
I-3 Institutional, restrained	338.01	327.73	317.71	306.32	285.40	276.05	296.41	260.38	248.77
I-4 Institutional, day care facilities	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
M Mercantile	203.29	195.21	186.69	178.98	163.28	157.64	170.06	142.09	136.24
R-1 Residential, hotels	264.67	255.41	246.77	238.13	218.35	212.40	238.17	196.75	190.67
R-2 Residential, multiple family	221.32	212.06	203.42	194.78	175.96	170.01	194.82	154.36	148.28
R-3 Residential, one- and two-family ^d	209.61	203.74	198.94	195.12	188.41	181.45	191.77	175.86	165.67
R-4 Residential, care/assisted living facilities	262.22	252.95	244.31	235.67	215.42	209.47	235.71	193.82	187.73
S-1 Storage, moderate hazard	148.46	141.04	131.60	126.90	112.12	105.97	120.74	91.00	84.50
S-2 Storage, low hazard	147.46	140.04	131.60	125.90	112.12	104.97	119.74	91.00	83.50
U Utility, miscellaneous	114.09	107.37	99.89	95.60	85.13	79.54	90.99	67.39	64.19

- 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, unless the Town approves an alternative fee payment schedule in writing for a specific project. 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.¹

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.

¹ 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 / Siding Permit

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

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

6. Special Service Fees

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

Service	Fee
Appeals Board Application	\$200.00
Demolition Permit – Up to \$10,000 demo value	\$90.00
Demolition Permit - Greater than \$10,000 demo value	\$225.00
Inspection Request – one (1) inspection – Misc.	\$45.00
Issuance of Duplicate Certificate of Occupancy or Final Letter	\$45.00
LPG Upgrade (new tank, change line, change tank, etc.)	\$90.00 per tank
Permit Research / Miscellaneous Services	Cost Accounted \$90.00 Deposit
Re-inspection Fee	\$45.00
Change of Use or Occupancy Permit – no new construction proposed	\$225.00
Temporary Certificate of Occupancy	\$225.00
Water Heater Permit	\$45.00
Woodstove Permit	\$90.00
Work Done without a Permit	Double the building permit fee
* Limited Scope Permit – Value of less than \$1,000 - No formal plan check	\$45.00
* Limited Scope Permit – Value of \$1,000 – to \$40,000 - No formal plan check	\$60.00
* Limited Scope Permit – Value of more than \$40,000 - No formal plan check	\$225.00 for every \$100,000 valuation or fraction thereof
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, 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, 2025, for all projects pursuant to Town Council Resolution 23-46.**

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 19-01](#) (Adopted by Town Council April 3, 2019)
for Details

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

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

Facility	Single Family (Per Unit)	Mobile Home (Per Unit)	Multi-Unit (Per Unit)	Lodging (Per Room)	Commercial (Per Square Foot)	Offices & Other Services (Per Square Foot)	Industrial (Per Square Foot)	Institutional (Per Square Foot)
Police	\$209	\$178	\$217	\$419	\$1.44	\$0.57	\$0.37	\$0.79
Vehicle Circulation	\$371	\$194	\$257	\$232	\$0.80	\$0.31	\$0.21	\$0.43
Multi-Modal Circulation	\$1,936	\$1014	\$1,352	\$1,214	\$4.19	\$1.64	\$1.04	\$2.30
Storm Drainage	\$1,177	\$640	\$817	\$609	\$0.12	\$0.12	\$0.38	\$0.44
General Facilities & Equipment	\$986	\$839	\$1,031	\$602	\$0.92	\$0.92	\$0.38	\$0.50
Parkland and Recreation	\$993	\$847	\$1,039	\$743	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Town Fees	\$5,672	\$3,712	\$4,713	\$3,819	\$7.47	\$3.56	\$2.38	\$4.46

Development Impact Fee for Other Districts

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

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

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

HOUSING IMPACT MITIGATION FEE SCHEDULE

The Housing Impact Mitigation Fee Schedule set forth below is established pursuant to [Municipal Code Chapter 17.136](#), and Resolution 24-__ (Adopted by Town Council June __, 2024) and [Ordinance 15-03 \(Adopted by Town Council June 3, 2015\)](#).

Housing Impact Mitigation Fees apply to new development, non-residential additions, and conversions of uses that are not exempt pursuant to Section 17.136.100. Credit for housing mitigation may be applied consistent with Section 17.136.030.B.

Use Category	Use Types ⁱ	Fee ^{ii, iii}	Additional Information
Residential	Single family homes, multi-family (MF) units	\$8,705 per unit	Exemptions include additions, RMF-1 Zone MF projects of 4 or fewer units where average habitable s.f. does not exceed 1,300 per unit ^{iv} , legal secondary units, and apartments
Lodging	Hotels, motels	\$5,804 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	\$3.19 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	\$3.19 per gross square foot	
Light Industrial	Manufacturing, recycling facility	\$1.59 per gross square foot	
Service Uses	Banks, day care centers, maintenance services, medical services, personal services	\$3.19 per gross square foot	

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

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

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

^{iv} This exemption applies to mobile homes located in the Mobile Home Park Zone.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 24-41 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 19th day of June 2024, by the following vote:

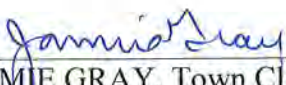
AYES: Councilmembers Rea, Rice, Wentworth, and Mayor Pro Tem Bubser

NOES: None

ABSENT: Mayor Sauser

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.

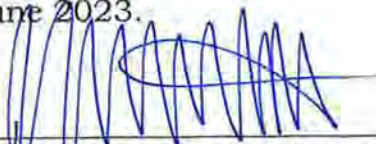
SECTION 4. SEVERABILITY

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

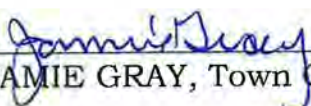
The Town Council hereby finds that temporarily reducing Public Arts Fees does not have the potential to cause a significant impact on the environment and is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3), *General Rule*.

APPROVED AND ADOPTED this 21st 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 21st day of June 2023, by the following vote:

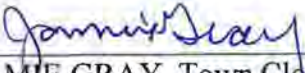
AYES: Councilmembers Bubser, Rea, Rice, Mayor Pro Tem Sauser, and Mayor Wentworth

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk