

**Mammoth Lakes Town Council  
Agenda Action Sheet**

**Meeting Date:** June 21, 2017

**Prepared By:** Rob Patterson - Administrative Services / Finance Director

**Submitting Department:** Finance

**Title:** Approval of Appropriations Limit, Investment Policy and Adoption of Proposed Annual Budget for Fiscal Year 2017-18.

**Recommended Motion:** It is recommended that Council take the following Actions:

1. Adopt a resolution establishing the Town of Mammoth Lake's Appropriation Limit for Fiscal Year 2017-18.
2. Adopt a resolution reaffirming the Town of Mammoth Lake's Investment Policy for Fiscal Year 2017-18.
3. Adopt a resolution approving the Town of Mammoth Lakes' Annual Budget for Fiscal Year 2017-18, as presented or with Council directed modifications.

**Background Information:** On June 7, staff presented the final overview of the FY 2017-18 budget to Town Council. There were no additional changes to the budget based on requested Town Council direction and all items contained in the tentative budget for Council approval were confirmed. Therefore, this report is a continuation in the process but outlines no material differences from the tentative budget presentation from June 7, 2017. The Council may consider changes by Town Council or by members of the public as part of the public hearing.

**Attachments:**

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## MAMMOTH LAKES TOWN COUNCIL STAFF REPORT

To: Town Council

From: Daniel C. Holler, Town Manager  
Rob Patterson, Administrative Services/Finance Director

Subject: Approval of Appropriations Limit, Investment Policy and Adoption of Annual Budget for Fiscal Year 2017-18.

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### **RECOMMENDATION:**

It is recommended that Council take the following Actions:

1. Adopt a resolution establishing the Town of Mammoth Lake's Appropriation Limit for Fiscal Year 2017-18.
2. Adopt a resolution reaffirming the Town of Mammoth Lake's Investment Policy for Fiscal Year 2017-18
3. Adopt a resolution approving the Town of Mammoth Lakes' Annual Budget for Fiscal Year 2017-18, as presented or with Council directed modifications.

### **APPROPRIATION LIMIT:**

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by a local government. Each year the Town must adopt a resolution setting the appropriation limit that will be applied in the adoption of the budget. The State provides guidelines for the calculation, which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. Each of these had a slight change from FY2016-17 to FY2017-18 for a combined change of 1.0415%. The appropriations limit for the Town increased from \$23,877,034 to \$24,867,032. The Town's appropriation of tax revenues subject to the limit are under the allowed amount.

### **INVESTMENT POLICY:**

Each year the staff reviews the Town's Investment Policy and has the Council take action to reaffirm the policy and to approve any changes. Over time minor adjustments are made to the policy to better meet the needs of the Town, to meet regulatory changes, to adopt best practices or to allow added flexibility in managing the Town's portfolio. On May 3, 2017 Town Council adopted a reserve policy that directed town staff keep the Reserve for Economic Uncertainty in Mono County Investment Pool. The reserve currently exceeds the investment policy requiring an increase in the authorized limit. Staff is recommending a modification to increase the maximum limit for investment in Mono County Investment Pool from \$3,000,000 to \$5,000,000. This is the only recommended change to limits and no other modifications to investment practices are recommended for the FY2017-18 investment policy.

**FISCAL YEAR 2017-18 BUDGET:**

On June 7, staff presented the final overview of the FY 2017-18 budget to Town Council. There were no additional changes to the budget based on requested Town Council direction and all items contained in the tentative budget for council approval were confirmed. Therefore, this report is a continuation in the process but outlines no material differences from the tentative budget presentation from June 7, 2017. The Council may consider changes by Town Council or by members of the public as part of the public hearing.

**BACKGROUND:**

The tentative budget information presented to Town Council on June 7 did incorporate a number of changes based on prior discussion with Town Council, including refinements to revenue estimates and updated expenditures. Staff's goal is to provide Town Council with a balanced operating budget, with only planned use of any reserves. This means the Towns' operating revenues equal or exceed operating expenditures. The budget is in balance with the anticipated revenues and expenditures identified to date, including General Fund revenues and expenditures (including transfers out) of \$21,127,808. The total budget has revenue of \$41,176,930 and appropriations of \$39,009,696 including transfers in and out. (See attached Combined Fund Statement.) The budget includes revenue and expenditures in 28 separate funds.

**FY17-18 General Fund Revenue Projections**

In preparing for the FY17-18 budget, a number of key revenue projections are made to set the stage for the expenditure side of the budget. The following highlights staff's projection of revenues for the final budget work. These projections have been refined with minor adjustments based on additional information received since the preliminary and tentative budget presentations. The preliminary General Fund revenue projection for FY17-18 is \$21,127,808, in the following major categories.

## Major Revenue Components

Item	Amount	% of Total Revenue
TOT	\$ 12,500,000	59.2%
TOT Penalty and Interest	\$ 120,000	0.6%
Total TOT Revenue	\$ 12,620,000	59.7%
Property Tax	\$ 3,604,023	17.1%
Sales Tax	\$ 2,250,000	10.6%
Franchise Fees	\$ 813,000	3.8%
Other Revenue	\$ 1,840,786	8.7%
<b>Total Budgeted Revenue</b>	<b>\$ 21,127,808</b>	<b>100.0%</b>

Major categories are discussed in detail below.

### TOT

The base Transient Occupancy Tax (TOT) represents 59.2% of the General Fund revenue. The FY16-17 budget was adopted with a base TOT revenue of \$11.65 million. Current year actual TOT revenue is projected to come in at approximately \$17.5 million. TOT over the past five years and current projection is as follows. To better demonstrate a comparison, the revenue presented below does not include TOT enforcement related revenue from assessments, penalties or interest.

TOT Revenue Five Year History	
Year	Amount
FY2011-12	\$ 9,880,538
FY2012-13	\$ 11,715,023
FY2013-14	\$ 10,363,258
FY2014-15	\$ 11,308,997
FY2015-16	\$ 15,773,448
<b>5 Year Average</b>	<b>\$ 11,808,253</b>
Projected FY2016-17	\$ 17,500,000
<b>5 Year Average w/FY2016-17</b>	<b>\$ 13,332,145</b>

TOT has seen significant growth for the last two years, with a number of factors driving this growth. The TBID has increased promotional funding, the Town has reworked our informational and enforcement/collection efforts and snow levels this year are greater than the last several years. The Town has also experienced record summer months in TOT revenues over the past five years. On average, winter still represents over 50% of revenues collected (December – March).

Staff recommends a realistic, but conservative, approach for FY2017-18. Based on Town Council discussion in March, a base TOT revenue estimate of \$12.5 million is recommended. The proposed base allocation of \$12.5 million represents less than 95% of the five-year average.

The recommended total TOT includes revenues from interest and penalties, certificates, and zoning violations (revenues from enforcement on legal rentals) of \$120,000. No revenue from enforcement on illegal rentals is included. Council's previous direction is for these funds to be used for one-time expenditures and not for ongoing operations. Staff is recommending the amounts in these categories that exceed the limited budget be used to fund the Operating Reserve, if not otherwise committed. TOT revenues are also allocated for specific purposes in addition to general Town operations, including Tourism Promotion, Housing, and Transit. The allocation of these program areas are included in the departmental chart later in the report. Total revenue is projected at \$12,620,000 and is 59.7% of the General Fund revenue.

#### **Property Tax**

Combined Property Tax revenue streams represent approximately 17.1% of the General Fund revenue or \$3,604,023. Secured Property Tax is \$2,493,023 or 11.8% of the General Fund revenue. It is also assumed property values and sales prices will have a slight upward trend, which maintains the projected revenues for the other six property tax related categories totaling \$331,000. The property tax in lieu payment is \$780,000.

#### **Sales Tax**

Sales Tax represents 10.6% of the General Fund or \$2,250,000. Sales tax revenues are projected by the consulting firm of HDL with some refinement by staff. There is a projected growth over last years' budget of \$250,000. This is due in part to the elimination of the "triple flip" funding imposed by the State several years ago and strong performance in this category. This revenue projection is still considered conservative.

#### **Franchise Fees**

Franchise Fees represents 3.8% of the General Fund revenue. The preliminary estimate for franchise fees is \$813,000. This reflects the current level of activity.

#### **Other Revenues**

Other Revenues represent 8.7% of the General Fund revenue and include a variety of fees and charges for service, interest, grants, etc. Some of the larger elements include the annual COPs grant; business license; building and planning fees; other development related fees; charges for programs; licenses and permits; and miscellaneous administrative fees. This projected revenue is \$1,840,786.

Since the preliminary budget presentation on May 3, a few revenue refinements have been made based on additional analysis and more information available from the current year. The tentative budget included some minor resulting in a net increase of \$24,000. A brief reconciliation of those revenue changes follows:

**Items Adjusted to Balance Budget**

**Preliminary Budget to Tentative Budget**

**Revenue Items**

Description	Amount	Notes
<b>Preliminary Budget Revenue</b>	<b>\$ 21,103,808</b>	
ERAF Excess - Property Taxes	\$ 10,000	Confirmed this revenue will continue into FY2017-18
Improvement Permits	\$ (1,000)	No activity current year
Engineering Fees	\$ 15,000	Updates to 80% of current year revenue
<b>Tentative Budget Revenue</b>	<b>\$ 21,127,808</b>	

**FY17-18 General Fund Expenditures**

The focus on the General Fund is to prepare a balanced operating budget. Operating revenues will be equal to or greater than annual operating expenditures. The focus on the General Fund is important as it has the greatest level of flexibility in meeting local government expenditures. The overall budget includes a number of other funds that are restricted by law (i.e. revenues may only be expended for certain purposes such as Assessment Districts or Gas Tax or as restricted by Town Council action). A number of these funds will include the planned use of reserves or encumbered funds. This is often the case for capital projects or larger planning items.

Since the presentations on May 3, a number of refinements have been made to expenditures that rely on the General Fund. These refinements have come from additional analysis into current trends and updated needs. The net change in expenditures is a reduction of \$42,425; the following is an overview of the adjustments made to the tentative budget.

## Items Adjusted to Balance Budget

### Preliminary Budget to Tentative Budget

#### Expense Items

Description	Amount	Notes
<b>Preliminary Budget Expense</b>	<b>\$ 21,170,233</b>	
SB 1559 Tax Admin Fee - Finance	\$ (3,000)	Updates were made to previous estimates based on additional information (FY2016-17 actual performance)
Garage Services increases - General Services	\$ 14,909	Analysis completed and replaced previous estimates.
Computer Hardware - Capital - IT	\$ (3,000)	Reduction in contingency
Police position to Lieutenant	\$ 24,235	Net increase to cost for positon over Sergeant. Some elements were a reduction compared to Sergeant pay
Overtime - Police	\$ (5,000)	Addition of one position will reduce overtime within the department. Lieutenant position is not eligible for overtime.
Uniforms - Police	\$ 5,000	New positions will elevate expense this year.
Added PT Public Works	\$ 25,224	Position was specific for Snow in prior years but can be hybrid for summer or winter use.
Unemployment Assessment - Parks and Rec	\$ 7,000	Research and update cost from seasonal layoffs
Contractual Services - Transit	\$ (61,411)	Change in calculation of 1% of TOT minus deducton for entire department, not just Contractual Services
Misc Budget adjustments	\$ 13,618	
Transfer Out -	\$ (60,000)	Garage Services (Dept 910) provides funding for (Dept 210 - Gas Tax Facility Maintenance therefore reducing the funds needed from General Fund
<b>Tentative Budget Expense</b>	<b>\$ 21,127,808</b>	

The budget does include two new full time staff positions and those updates have been included in the final budget. The two positions are Lieutenant in the Police Department and a Public Works / Parks Maintenance Position. Internal recruitment of the combined Maintenance Worker has been completed and recruitment for the Lieutenant position has commenced with a target hiring date of mid-August 2017.

The budget includes an increase in some part-time positions in Recreation to facilitate additional summer camps, a new part-time intern in Engineering and a part-time Public Works position. The Public Works part-time position is an incremental request added since the preliminary budget. This position existed in prior years as a snow removal person however; it was eliminated as a

budget balancing measure for FY2016-17. The position has been placed back in the budget with more flexibility to cover summer or winter staffing needs.

Positions Added - Total Payroll cost	Amount
Police Lieutenant	\$ 201,167
Public Works / Parks Hybrid position	\$ 79,085
Public Works Part-time	\$ 25,224
Public Works summer Intern	\$ 15,000
	<u>\$ 320,476</u>

The chart below provides a summary of the General Fund expenditures that are included in the budget by department.

## Department Expense Summary

### General Fund Expenditures by Department

Department	FY2017-18 Manager Recommended	Percent of Total
DEPT 410 - TOWN COUNCIL	\$ 147,141	0.7%
DEPT 412 - LEGAL SERVICES	\$ 245,000	1.2%
DEPT 413 - TOWN ADMINISTRATION	\$ 568,630	2.7%
DEPT 414 - TOWN CLERK	\$ 197,912	0.9%
DEPT 415 - FINANCE	\$ 1,126,416	5.3%
DEPT 416 - GENERAL SERVICES	\$ 1,651,325	7.8%
DEPT 417 - HUMAN RESOURCES	\$ 146,854	0.7%
DEPT 418 - INFORMATION SERVICES	\$ 407,065	1.9%
DEPT 420 - POLICE SERVICES	\$ 4,047,155	19.2%
DEPT 426 - WILDLIFE MANAGEMENT	\$ 75,114	0.4%
DEPT 432 - RECREATION PROGRAMS	\$ 573,367	2.7%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 225,744	1.1%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 492,221	2.3%
DEPT 440 - PLANNING DIVISION	\$ 580,372	2.7%
DEPT 442 - BUILDING DIVISION	\$ 557,663	2.6%
DEPT 444 - CODE COMPLIANCE	\$ 107,621	0.5%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 342,732	1.6%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 501,850	2.4%
DEPT 464 - FACILITIES MAINTENANCE	\$ 112,039	0.5%
DEPT 475 - TRANSIT SERVICE	\$ 913,357	4.3%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 2,438,284	11.5%
<b>Sub-Total</b>	<b>\$ 15,457,862</b>	
Transfer Out	\$ 5,669,946	26.8%
<b>Total General Fund</b>	<b>\$ 21,127,808</b>	<b>100.0%</b>

#### Transfers Include:

To Fund	FY2017-18 Manager Recommended	Percent of Total
Public Works (Gas Tax Fund)	\$ 2,052,669	36.2%
Airport Operations	\$ 681,013	12.0%
Debt Service	\$ 2,936,264	51.8%
<b>Total Transfers from General Fund</b>	<b>\$ 5,669,946</b>	<b>100.0%</b>

### **Restricted Funds – FY2017-18**

The Town uses a number of restricted funds. The restrictions are based on the revenue source (i.e. Measure R & U) and/or policy direction by Town Council (i.e. capital projects reserve fund). There are several restricted funds that make up a large portion of the Town's budget. For discussion purposes, a number of similar funds are consolidated into key categories in this proposed budget. The town also uses Trust and Agency accounts. These accounts are used to hold restricted revenue and received for and paid to specific projects as they come forward.

### **Gas Tax Fund (210)**

The Gas Tax Fund is the second largest operating fund following the General Fund. The fund provides for road infrastructure maintenance and snow removal. The revenue for FY2017-18 includes \$1,504,870 in State Gas Tax funds. This includes the reimbursement for snow removal estimated at \$1,340,840. This reimbursement is based on prior year snow removal costs and a portion of this reimbursement is transferred to the various assessment districts, \$107,240 in total. The fund receives \$60,000 in support from the Vehicle Service Fund (Garage) to support facility maintenance costs and miscellaneous reimbursement of \$23,000. The remainder of the revenue necessary for this fund is transferred from the General Fund, which is contributing \$2,052,669 for FY2017-18. The Gas Tax Fund is currently in balance with total Revenue and Expenditures totaling \$3,640,539.

## **Department Expense Summary**

### **Gas Tax Fund Expenditures by Category**

<b>Department</b>	<b>FY2017-18 Manager Recommended</b>	<b>Percent of Total</b>
Street Maintenance	\$ 545,550	15.0%
Road Rehabilitation	\$ 580,000	15.9%
Snow Remvoal	\$ 988,701	27.2%
Vehicle Replacement	\$ 676,463	18.6%
Vehicle Operation Costs	\$ 566,600	15.6%
Garage Operation	\$ 122,985	3.4%
Main Street Maintenance	\$ 53,000	1.5%
<b>Operational Costs</b>	<b>\$ 3,533,299</b>	<b>97.1%</b>
Transfers Out	\$ 107,240	2.9%
<b>Total Gas Tax Expenditures</b>	<b>\$ 3,640,539</b>	<b>100.0%</b>

A review of the Town’s pavement management plan and inspection of streets demonstrates the annual allocation for road rehabilitation should be in the \$1 million range. Our recent strategy has been to fund the shortfall by designating excess funds from prior year if available. In FY2016-17 such an excess in revenue existed and Town Council allocated and additional \$900,000 to road, concrete and drainage work.

**Measure R and U Funds (215,216 & 217)**

Measure R (Fund 216) is budgeted to receive \$1,250,000 in Sales Transactions and Use Tax revenues for FY2017-18. The fund has expenditures of \$562,000 on an annual basis to the following categories:

**Measure R - Annual Ongoing**

MLR Town Agreement - Administration	\$	192,000
Special Projects	\$	25,000
Trails End Park Maintenance	\$	12,000
Whitmore Park Maintenance	\$	25,000
Equipment Replacement	\$	2,000
Equipment Maintenance	\$	2,000
Audit Services	\$	4,000
Transfer to Fund 215 for Trails	\$	300,000
<b>Annual On-Going Costs</b>	<b>\$</b>	<b>562,000</b>

The Transfer of \$300,000 to Fund 215 for trails is allocated between administration, staff (Trails Coordinator) and operating expenses, and capital projects. The budget for FY2017-18 is split \$134,548 for administration and \$237,000 in capital improvements. The expenditures exceed revenue which will require planned use of current fund balance available in Fund 215, currently estimated close to \$1 million. The trails program has a 5 year plan for capital projects.

Measure R also carries a significant fund balance achieved by MLR holding funds in reserve for capital projects for several years. This fund balance is estimated at \$3,220,000 at the close of FY2016-17. On May 17, 2017, Town council approved the Multi-Use Facility project funding which committed \$2,600,000 of this fund balance along with another \$5,000,000 in debt financing, also supported by Measure R future revenues, to fund a portion of the project. The funding plan also includes \$1,500,000 fund raising

Measure U (Fund 217) is projected to receive \$900,000 in Utility User Tax charges for FY2017-18. The fund has expenditures of \$171,220 on an annual basis to the following categories:

**Measure U - Annual Ongoing**

Programming	\$	115,000
Special Projects	\$	25,000
Transit Services	\$	18,000
Event Contracts Processing	\$	7,220
Equipment Replacement	\$	2,000
Audit Services	\$	4,000
<b>Annual On-Going Costs</b>	<b>\$</b>	<b>171,220</b>

Measure U also carries a large fund balance achieved by MLR holding funds in reserve for capital projects. This fund balance is estimated at \$3,085,000 at the close of FY2016-17. On May 17, 2017, Town council approved an allocation of \$500,000 to the Multi-Use Facility project funding and \$2,500,000 to the Mammoth Arts and Cultural Center (MACC) construction project. Once the MACC is operational, Measure U is expected to contribute additional funding for ongoing operations.

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

The TBID fund projections include revenues of \$5,000,000 for FY2017-18. The majority of these funds are transferred to Mammoth Lakes Tourism for marketing, advertising, promotion and administration costs. Mammoth Lakes Tourism serves as the governing body for the TBID. The Town is budgeted to receive 2% of the revenue for collection and administration costs (\$100,000).

**Airport Operational Fund (220)**

The Airport operational fund (220) projections include revenues of \$818,230 and a transfer from the General Fund of \$681,013 to provide total revenue of \$1,499,243 in FY2017-18. The expenditures for the fund are split into Airport operations (\$1,037,813) and Capital Project (461,430).

**Drug Enforcement Fund (230)**

This fund is used to account for specific revenues received through asset seizures or other drug related funding that is restricted for enforcement purposes. This is a small fund with limited revenues and expenditures. Funds are accumulated over time and used to fund specific needs of the Police Department as directed by the Police Chief. This fund shows \$1,000 in revenue and no expenditures.

**Long Valley Pit Fund (240)**

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

material assists with remediation of the site. Revenues are budgeted at \$5,000 with offsetting expenditures of \$5,000.

**Housing & Community Development Fund (245)**

This fund is used to account for Program Income received by the Town from the payment of past loans and new grants. The budget is estimated with revenue of \$300,000 in CDBG Funds and there are no additional grant revenue sources identified at this time. Expenditures are estimated at \$300,000 for planning division CDBG Programming cost.

**Local Transportation Commission Fund (250)**

This fund is used to account for revenues and work program as approved by the Local Transportation Commission. The Town anticipates receiving \$75,000 in revenues and has appropriated the full amount to implement the approved LTC work program for FY2017-18.

**Development Impact Fee Funds (830, 831, 832, 833, 834, 835, 836, 837, 838, 840 and 841)**

Due to the difficulty in projecting Development Impact Fees, most of these funds do not have an estimate for Town fees. The fees are restricted to capital projects and as fees come in and an appropriate project is moving forward, the budget will be amended based on actual funds received and passed through upon request from the proper agencies. The Town retains 4% of all funds received for administrative purposes. Currently only 3 of the funds have anticipated revenues and expenditures, Library (835) for \$20,000, Child Care (837) for \$5,000 and Fire (838) for \$25,000.

**Assessment District Funds (850, 852, 853, 854, 856, 857, 859, 860 and 861)**

There are a number of assessment districts within the town. The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way. The improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems.

The Town contracts with NBS to perform annual Engineer's reports on each of the assessment districts. These reports outline current fund balance against anticipated maintenance and capital improvement projects. If a variance exists between available funds and anticipated needs, a district assessment is recommended. Some of the districts have adequate funds available and five have an assessment in the FY2017-18 budget. Assessments are recommended for (852) Bluffs Debt Service, (854) North Village CFD, (856) Old Mammoth Road BAD, (859) In Lieu Mello-Roos CFD, (861) Mammoth View BAD. The FY2017-18 budget includes combined revenues for the assessment districts totaling \$1,072,840 and expenditures of \$1,178,565.

Breakdown by district is as follows:

District		Revenue	Expenditure	Change in Fund Balance
850	Juniper Ridge - AD 1993-1	\$ 44,392	\$ 82,700	\$ (38,308)
852	Bluffs - AD 1993-4 Bluffs	\$ 214,000	\$ 210,066	\$ 3,934
853	Bluffs - Maint Dist 1996-4	\$ 30,925	\$ 70,700	\$ (39,775)
854	North Village CFD 2001-1	\$ 690,000	\$ 481,999	\$ 208,001
856	Old Mammoth Road - BAD 2002-01	\$ 70,143	\$ 222,300	\$ (152,157)
857	North Village - BAD 2002-2	\$ 12,470	\$ 106,300	\$ (93,830)
859	In Lieu Mello-Roos CFD 2005-01	\$ 2,470	\$ -	\$ 2,470
860	Transit Facilities CFD 2013-3	\$ -	\$ -	\$ -
861	Mammoth View BAD 2014-01	\$ 8,440	\$ 4,500	\$ 3,940
<b>Total</b>		<b>\$ 1,072,840</b>	<b>\$ 1,178,565</b>	<b>\$ (105,725)</b>

**Fractional Mello Roos Fund (858)**

This Fund has \$320,050 in anticipated revenues for FY2017-18 generated by taxes (\$260,000) and fees (\$60,050). The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. The District was created to provide enhanced levels of service for designated Town Services. FY2004-05 services are used as a baseline for service, meaning these funds cannot be used for services below the baseline. Due to the reduction of service areas following the great recession and MLLA legal settlement, these funds are not available for use in most service areas. The one exception has been recreation where new amenities have been constructed providing levels of service beyond the baseline and therefore an opportunity to use the funds.

### **Comprehensive Leave Fund (101)**

This fund is used to internally account for the Town's leave liability, with a goal to have the liability funded at the 85% level. The revenue flows into this account from charges allocated to the departments based on staff and current leave balances. The calculation uses past payback and payout of comprehensive leave when employees terminate from Town employment. The current revenue is expected to be \$218,317 for FY2017-18. Payout is difficult to project but a budget of \$110,000 is included and the fund balance in this account should grow by \$108,000 this year.

### **Employee 125 and Insurance Fund (930)**

This fund is used to manage employee Section 125 plan and the Town's Dental and Vision self-funded plan. The fund also pays for retiree health contributions as required under PERS. Total Revenues are \$292,750 for FY2017-18.

### **Vehicle Service Fund (991)**

The Vehicle Service Fund, also referred to as the Garage, is used to track cost of maintenance for our vehicle fleet. Some of this expense is also covered in Fund 210 for reimbursement purposes but the majority is in this account. The revenue for this account is generated in vehicle service charges that flow from Town departments as well as outside entities that use our services. (ESTA, Schools, Fire and County). The fund has projected revenues of \$2,187,119 and expenditure of \$1,266,457 for FY2017-18. These expenditures include a transfer out to Gas Tax of \$60,000 to cover 50% of maintenance for the garage facility.

A major component of this fund is the vehicle replacement charges. When a piece of equipment is added to the fleet, a calculation of future replacement is made based on expected lifespan and future replacement costs. This amount is charged annually to build a fund necessary to replace the vehicle when needed. The fleet is managed to maximize life of vehicles and equipment and therefore most of our vehicles exceed a traditional expected lifespan. Actual replacement is based on the condition of the vehicle and adequate fund balance for that specific vehicle. The vehicle replacement fund contains both cash and debt as it was used as part of the stabilization of the town's finances after the MLLA settlement agreement. The General Fund makes an annual payment of \$340,000 to pay back the internal loan which should be paid off in the next 11 years.

### **Capital Projects Fund (300)**

The Capital Projects Fund or CIP Fund is used to account for the majority of the Town's capital projects, most of which extend over multiple fiscal years. A few projects are retained within special revenue funds such as the Airport. The Town relies heavily on grant funds, state and federal allocations and other fund raising efforts. The CIP will change throughout the year based on funding, new opportunities, timing and actual cost of projects. In accordance with previous discussions and Town Council direction, Public Works is working on planning, design and construction of a number of Capital Projects in Fiscal Year 2017-18. Following is a brief list of

those projects, including available cost information. Note that many of the projects cannot be completed solely within FY 2017-18. Schedules are tentative for planning purposes only based on a number of factors.

**Airport**

Airport Perimeter Fence, \$1.5M, design ongoing, construction September 2017 – June 2018  
Terminal and Apron Project, \$30M, conceptual design and environmental November 2017 – TBD

**Police Department**

Police Station, \$2.7M, construction ongoing, complete September 2017

**Vehicle Circulation System, Streets and Intersections:**

Road Rehabilitation 2017 Phase 1, \$1.2M, construction July – November 2017  
Road Rehabilitation 2017 Phase 2, \$400k, design 2017, construction June 2018 – November 2018

**Multimodal Circulation System**

North Main Street Sidewalks, \$2.6M, construction June – November 2017  
Minaret Sidewalks, \$600k, design 2017, construction June – November 2018  
Lower Main Street Sidewalks, \$2.7M - \$3.5M, design 2017, construction TBD  
Concrete Repairs, \$200k, construction July – November 2017  
Walk, Bike, Ride Improvements, TBD

**Storm Drain**

Storm Water Plan, \$90k, design 2017  
Drainage Infrastructure, \$100k, construction July – November 2017

**General Facilities**

Glass Mountain Apartments CDBG Electrical Upgrade, \$450k, construction July – November 2017  
Assessment District Projects (various), \$250k, construction August 2017 – June 2018

**Parks and Recreation**

Mammoth Creek Gap Closure, \$800k, design ongoing, construction June – August 2018  
Mammoth Creek Park West Multi-Use Community Facilities, \$9.5M, design ongoing, construction July 2017 – November 2018  
Parks Deferred Maintenance Projects (various), \$300k, construction July 2017 – June 2018

**Debt Service Fund (990)**

The Town has a variety of debt. This includes a state loan for drainage improvements, the bond for the police station, the legal settlement with MLLA and committed funding for a repayment of a CalHFA housing grant (HELP) loan. The Town also has an inter-fund loan between the General Fund and the Vehicle Replacement (Garage) Fund.

A summary of the Towns’ operating debt service is as follows:

<b>Town of Mammoth Lakes Operating Debt</b>		
<b>Debt Item</b>	<b>Amount</b>	<b>Notes</b>
State Water Resource Board	\$ 78,987	Drainage Improvements
Lease Rev Bond 2015	\$ 314,776	Construction of Police Facility
MLLA Settlement	\$ 2,000,000	Legal Settlement with MLLA
HELP Loan	\$ 400,000	CalHFA Housing Grant Loan (Final Payment)
Garage Service Loan	\$ 340,000	Loan from Vehicle Replacement Fund
Bank / Consultant Charges	\$ 2,500	
<b>FY2017-18 Debt Payments</b>	<b>\$ 3,136,263</b>	

**Summary**

Your department heads and finance staff have put in a number of hours in preparing the proposed budget and are to be commended for the work completed. They are committed to working within the Town’s financial limits and the policy direction provided by Town Council as we provide services to our community.

**Recommended Options**

Staff is recommending that the three resolutions be adopted as part of the Annual Budget process. Options for Council consideration are as follows:

**Option #1**

1. Adopt a resolution establishing the Town of Mammoth Lake’s appropriation limit for Fiscal Year 2017-18.
2. Adopt a resolution reaffirming the Town of Mammoth Lake’s Investment Policy for Fiscal Year 2017-18
3. Adopt a resolution approving the Town of Mammoth Lakes’ Annual Budget for Fiscal Year 2017-18, as presented or with Council directed modifications.

**Option #2**

Council may make modifications to the proposed FY2017-18 Budget or the Investment Policy, which will then be incorporated into their respective resolutions. The Appropriations Limit is based on calculation of allowable adjustments factors and cannot be changed.

Town of Mammoth Lakes  
Fiscal Year 2017-18  
Combined Fund Statement

Fund #	Name	Total Resources			Total Appropriations			Change in Fund Balance
		Revenue	Transfer In	Expenditures	Transfer Out	Appropriations	Fund Balance	
100	General Fund	\$ 21,027,808	\$ 100,000	\$ 21,127,808	\$ 15,457,862	\$ 5,669,946	\$ 21,127,808	\$ -
101	Comprehensive Leave	\$ 218,317	\$ -	\$ 218,317	\$ 110,000	\$ -	\$ 110,000	\$ 108,317
210	Gas Tax	\$ 1,527,870	\$ 2,112,669	\$ 3,640,539	\$ 3,533,259	\$ 107,280	\$ 3,640,539	\$ -
215	Measure R - Trails	\$ -	\$ 300,000	\$ 300,000	\$ 371,548	\$ -	\$ 371,548	\$ (71,548)
216	Measure R - Sales Tax	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 256,000	\$ 300,000	\$ 558,000	\$ 692,000
217	Measure U - Utility Tax	\$ 900,000	\$ -	\$ 900,000	\$ 171,220	\$ -	\$ 171,220	\$ 728,780
218	Tourism Business Improvement District (TBID)	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 4,900,000	\$ 100,000	\$ 5,000,000	\$ -
220	Airport Operations	\$ 618,230	\$ 681,013	\$ 1,499,243	\$ 1,499,243	\$ -	\$ 1,499,243	\$ -
240	Long Valley Pk.	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
245	Housing & Community Development	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -
250	Local Transit Committee (LTC)	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
830	DIF Admin	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
835	Mono County Office of Education - Library	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
837	Mono County Office of Education - Child Care	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 4,800
838	DIF Fire Facility Vehicle & Equipment	\$ 25,000	\$ -	\$ 25,000	\$ 24,000	\$ 1,000	\$ 25,000	\$ -
850	Juniper Ridge	\$ -	\$ 44,392	\$ 44,392	\$ 82,700	\$ -	\$ 82,700	\$ (38,308)
852	Bluffs - Debt	\$ 214,000	\$ -	\$ 214,000	\$ 210,066	\$ -	\$ 210,066	\$ 3,934
853	Bluffs - Operations	\$ -	\$ 30,925	\$ 30,925	\$ 70,700	\$ -	\$ 70,700	\$ (39,775)
854	North Village - CFD	\$ 650,000	\$ -	\$ 650,000	\$ 481,999	\$ -	\$ 481,999	\$ 208,001
856	Old Mammoth Road - Budget Assessment District	\$ 50,680	\$ 19,454	\$ 70,144	\$ 222,300	\$ -	\$ 222,300	\$ (152,156)
857	North Village - Budget Assessment District	\$ -	\$ 12,470	\$ 12,470	\$ 106,300	\$ -	\$ 106,300	\$ (93,830)
858	Fractional Malibu-Roos - Community Facility District	\$ 320,050	\$ -	\$ 320,050	\$ 266,052	\$ -	\$ 266,052	\$ 53,998
859	Indio Malibu-Roos - Community Facility District	\$ 2,470	\$ -	\$ 2,470	\$ -	\$ -	\$ -	\$ 2,470
860	Transit Facilities - Community Facility District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
861	Mammoth View - Budget Assessment District	\$ 8,440	\$ -	\$ 8,440	\$ 4,500	\$ -	\$ 4,500	\$ 3,940
910	Vehicle Service	\$ 1,847,119	\$ 340,000	\$ 2,187,119	\$ 1,206,457	\$ 60,000	\$ 1,266,457	\$ 920,662
930	Employee Insurance Benefits	\$ 292,750	\$ -	\$ 292,750	\$ 258,600	\$ -	\$ 258,600	\$ 33,950
990	Capital Debt Service	\$ -	\$ 2,936,263	\$ 2,936,263	\$ 2,796,263	\$ 340,000	\$ 3,136,263	\$ (200,000)
	<b>Total</b>	\$ 34,599,744	\$ 6,577,186	\$ 41,176,930	\$ 32,431,310	\$ 6,578,386	\$ 39,009,696	\$ 2,167,235

**ARTICLE XIII B - APPROPRIATIONS LIMIT CALCULATION**

FY2016-17	\$23,877,034	
FY2016-17		
	Mono County Population Change (.44% change)	1.0044
	California Per Capita Income Change (3.69% change)	1.0369
	Combined Change	1.0415
FY2017-18	\$24,867,032	



**RESOLUTION NO. 17-**

**RESOLUTION OF THE TOWN COUNCIL  
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,  
ESTABLISHING THE APPROPRIATION LIMIT  
FOR FISCAL YEAR 2017-18 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 2017-18, 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 2017-18 is \$24,867,032 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 21st day of June 2017.

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

ATTEST:

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



**RESOLUTION NO. 17-**

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

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

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

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

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

APPROVED AND ADOPTED THIS 21ST day of June 2017.

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

ATTEST:

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

**TOWN OF MAMMOTH LAKES  
INVESTMENT POLICY  
Fiscal Year 2016-17**

**I. Scope**

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

**II. Definition of Treasurer**

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

**III. Objectives**

- A. **SAFETY:** It is the primary duty and responsibility of the Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community.
- B. **LIQUIDITY:** An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.
- C. **YIELD:** Yield should become a consideration only after the basic requirements of safety and liquidity have been met.
- D. **MARKET-AVERAGE RATE OF RETURN:** The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the Town's risk constraints, the cash flow characteristics of the Town's portfolio, and State and Local laws, ordinances or resolutions that restrict investments.
- E. **DIVERSIFICATION:** The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risk regarding specific security types or individual financial institutions.
- F. **PRUDENCE:** The Town's investment strategies shall adhere to the guidance provided by the "prudent man rule", which obligates a fiduciary to insure that:

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

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

**IV. Delegation of Authority**

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

**V. Reporting**

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

Required elements of the monthly report:

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

**VI. Investment Instruments**

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

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

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

#### **VII. Internal Controls**

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

#### **VIII. Maturities**

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

#### **IX. Banks and Securities Dealers**

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

#### **X. Risk Tolerance**

The Governmental Agency recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Treasurer and Town Manager are expected to display prudence in the selection of securities, as a way to minimize

default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. Certificates of Deposit shall be limited to FDIC insurance limitations. The Treasurer shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

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

- A. All transactions will be executed on a delivery versus payment basis.
- B. A competitive bid process, when practical, will be used to place all investment purchases.

**XI. Safekeeping and Custody**

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

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

**XII. Annual Review and Confirmation of the Investment Policy**

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

EXHIBIT A

INVESTMENT SUMMARY SHEET

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

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

SETTLEMENT DATE: \_\_\_\_\_

MATURITY DATE: \_\_\_\_\_

INVESTMENT: \_\_\_\_\_

PAR VALUE: \_\_\_\_\_

PRICE: \_\_\_\_\_

PRINCIPAL COST: \_\_\_\_\_

ACCRUED INTEREST: \_\_\_\_\_

TOTAL COST: \_\_\_\_\_

DATE INTEREST PAID: \_\_\_\_\_

CUSIP: \_\_\_\_\_

YIELD TO MATURITY: \_\_\_\_\_

INTEREST RATE: \_\_\_\_\_

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

\_\_\_\_\_  
Finance Director

\_\_\_\_\_  
Town Manager

## EXHIBIT B

### INTERNAL CONTROL SYSTEM FOR TREASURY FUNCTION

#### OBJECTIVES OF INTERNAL CONTROL

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

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

#### LIMITATION OF INTERNAL CONTROL

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

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

#### CONTROL ELEMENTS

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

The Treasurer/Finance Manager will execute investment transactions.

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

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

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

**RESOLUTION NO. 17-\_\_**

**RESOLUTION OF THE TOWN COUNCIL  
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING  
THE ANNUAL BUDGET FOR FISCAL YEAR 2017-18**

WHEREAS, THE Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2017-18; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 21, 2017 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 2017-18 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 2017-18 for the Town of Mammoth Lakes, CA, effective July 1, 2017:
  - a) All revisions and changes which are necessary and accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
  - b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
  - c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
  - d) Any corrections of mathematical or typographical errors.
  - e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
  - f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
  - g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.
3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.
4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.
5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

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

APPROVED AND ADOPTED THIS 21<sup>ST</sup> day of June 2017.

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JOHN WENTWORTH, Mayor

ATTEST:

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JAMIE GRAY, Town Clerk



# **Town of Mammoth Lakes**

**Proposed Fiscal Year 2017-18**

**Operating Budget**

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 21,127,808
<b>TOTAL TOML EXPENDITURES</b>		\$ 21,127,808
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

100-000-30202	Property Tax Secured	\$ 2,493,023
100-000-30204	Property Tax Unsecured	\$ 165,000
100-000-30210	Prior Secured & Escapes	\$ 25,000
100-000-30220	Prior Unsecured Property	\$ 1,000
100-000-30230	Documentary Transfer Tax	\$ 100,000
100-000-30234	Current Supplemental Tax	\$ 5,000
100-000-30250	Homeowners Exemption	\$ 25,000
100-000-30260	Property Tax-In Lieu VLF	\$ 780,000
100-000-30270	ERAF Excess	\$ 10,000
100-000-30402	Sales Tax	\$ 2,250,000
100-000-30604	TOT: Current Year	\$ 12,500,000
100-000-30640	TOT: Certificates	\$ 5,000
100-000-30644	TOT: Penalties & Interest	\$ 95,000
100-000-30661	TOT: Rev Viol Pen & Interest	\$ 20,000
100-000-30802	Business Tax	\$ 250,000
100-000-30810	Bus Tax Penalties & Interest	\$ 6,000
100-000-30830	Business Lic Application Fee	\$ 7,000
100-000-30840	Business Lic Renewal Fee	\$ 18,000
100-000-31204	Franchise Fee: Solid Waste	\$ 195,000
100-000-31206	Franchise Fee: Electricity	\$ 205,000
100-000-31208	Franchise Fee: Gas	\$ 190,000
100-000-31210	Franchise Fee: Cable	\$ 223,000
100-000-31410	Encroachment Permits	\$ 2,500
100-000-31414	Grading Permits	\$ 7,500
100-000-31420	Building Permits	\$ 425,000
100-000-31430	Sign Permits	\$ 1,000
100-000-31440	Animal Licenses	\$ 4,000
100-000-31444	Animal Licenses Penalties	\$ 250
100-000-31450	Concealed Weapon Permit	\$ 3,000
100-000-31464	Taxicab Driver Permit	\$ 300
100-000-31470	Special Events Permit	\$ 5,000
100-000-31602	Charges for Services	\$ 100,000
100-000-31604	Sale of Documents	\$ 1,000

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
100-000-31606	Credit Card Service Fee	\$ 10,000
100-000-31610	Facility Rental	\$ 190,000
100-000-31620	Plan Review-New Bus & Home Occ	\$ 1,300
100-000-31624	Planning & Zoning Applications	\$ 120,000
100-000-31626	Master Plan Fees	\$ 3,000
100-000-31628	Map Check Fees	\$ 20,000
100-000-31630	Engineering Fees	\$ 15,000
100-000-31640	Forest Service Contract	\$ 9,000
100-000-31644	Police Special Service Fees	\$ 2,500
100-000-31646	Vehicle Inspection Fees	\$ 500
100-000-31652	Transit Fee	\$ 100,500
100-000-31664	Recreation Program Fees	\$ 80,000
100-000-31666	Concessions	\$ 1,000
100-000-31670	Whitmore Pool Programs	\$ 16,000
100-000-31672	Whitmore Pool Reimb	\$ 112,876
100-000-31674	Recreation Contract Fee	\$ 4,560
100-000-31690	Archival Storage Fee	\$ 7,500
100-000-31692	Fingerprint Service	\$ 14,000
100-000-32810	Municipal Court Fines	\$ 10,000
100-000-32820	Parking Citations	\$ 30,000
100-000-32830	Vehicle Impound Fees	\$ 4,500
100-000-35220	COPS-OPTION Public Safety	\$ 100,000
100-000-35224	CERT/MRC	\$ 5,000
100-000-35402	Motor Vehicle In Lieu	\$ 3,500
100-000-37002	Interest on Investments	\$ 25,000
100-000-37100	Refunds and Rebates	\$ 20,000
100-000-37104	Officer Training Reimb.	\$ 2,500
100-000-37110	CA Mandated Cost Reimb	\$ 2,000
100-000-39999	Interfund Transfers In	\$ 100,000
<b>TOTAL REVENUE</b>		<b>\$ 21,127,808</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 410</b>	<b>TOWN COUNCIL</b>		
<u>EXPENSES</u>			
100-410-40111	Temporary Wages	\$	45,379
100-410-41002	Health Ins Premiums	\$	75,880
100-410-41028	PARS (Part Time Retirement)	\$	882
100-410-43031	Contractual Services	\$	10,000
100-410-43150	Training, Ed, Conf & Mtgs	\$	15,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>147,141</b>

**DEPT 412                      LEGAL SERVICES**EXPENSES

100-412-43031	Contractual Services	\$	245,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>245,000</b>

**DEPT 413                      Town Administration**EXPENSES

100-413-40000	Regular Salaries	\$	280,612
100-413-40130	Comprehensive Leave	\$	15,619
100-413-41002	Health Ins Premiums	\$	49,209
100-413-41012	Workers Comp Insurance	\$	14,596
100-413-41020	PERS (Retirement)	\$	94,195
100-413-42030	Special Operational	\$	11,500
100-413-43031	Contractual Services	\$	83,400
100-413-43110	Mem'ships, Dues, Subscr, Publi	\$	7,500
100-413-43130	Advertising & Legal Notices	\$	3,500
100-413-43150	Training, Ed, Conf & Mtgs	\$	8,500
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>568,630</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 414</b>	<b>TOWN CLERK</b>		
<u>EXPENSES</u>			
100-414-40000	Regular Salaries	\$	98,670
100-414-40130	Comprehensive Leave	\$	6,038
100-414-41002	Health Ins Premiums	\$	30,984
100-414-41012	Workers Comp Insurance	\$	5,159
100-414-41020	PERS (Retirement)	\$	33,312
100-414-42030	Special Operational	\$	5,250
100-414-43110	Mem'ships, Dues, Subscr, Publi	\$	250
100-414-43130	Advertising & Legal Notices	\$	2,000
100-414-43150	Training, Ed, Conf & Mtgs	\$	2,750
100-414-44600	Codification	\$	4,500
100-414-44620	Municipal Election	\$	9,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>197,912</b>

**DEPT 415****FINANCE**EXPENSES

100-415-40000	Regular Salaries	\$	570,503
100-415-40130	Comprehensive Leave	\$	29,421
100-415-41002	Health Ins Premiums	\$	156,254
100-415-41012	Workers Comp Insurance	\$	29,559
100-415-41020	PERS (Retirement)	\$	177,278
100-415-43031	Contractual Services	\$	18,000
100-415-43100	Audit Services	\$	53,000
100-415-43110	Mem'ships, Dues, Subscr, Publi	\$	1,100
100-415-43130	Advertising & Legal Notices	\$	1,300
100-415-43150	Training, Ed, Conf & Mtgs	\$	10,000
100-415-43422	SB 1559 Tax Admin Fee	\$	80,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>1,126,416</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 416</b>	<b>GENERAL SERVICES</b>		
<u>EXPENSES</u>			
100-416-42002	Office Supplies	\$	22,000
100-416-42005	Postal Supplies & Postage	\$	17,000
100-416-42030	Special Operational	\$	2,000
100-416-43031	Contractual Services	\$	138,825
100-416-43060	Garage Vehicle Service	\$	33,820
100-416-43066	Vehicle & Equip Replacement	\$	15,752
100-416-43106	Insurance Premiums	\$	825,000
100-416-43114	Credit Card Fees	\$	20,000
100-416-43180	Contingency	\$	100,000
100-416-43404	Public Utilities	\$	80,000
100-416-44220	Community Support Fund	\$	22,500
100-416-45010	Facility Lease	\$	339,428
100-416-46010	Equipment Lease	\$	35,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>1,651,325</b>

**DEPT 417                      HUMAN RESOURCES**EXPENSES

100-417-40000	Regular Salaries	\$	69,096
100-417-40111	Temporary Wages	\$	500
100-417-40130	Comprehensive Leave	\$	4,006
100-417-41002	Health Ins Premiums	\$	24,929
100-417-41012	Workers Comp Insurance	\$	3,602
100-417-41020	PERS (Retirement)	\$	20,021
100-417-42030	Special Operational	\$	6,200
100-417-43110	Mem'ships, Dues, Subscr, Publi	\$	500
100-417-43140	Recruiting & Other HR	\$	13,500
100-417-43150	Training, Ed, Conf & Mtgs	\$	4,500
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>146,854</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 418</b>	<b>INFORMATION SYSTEMS</b>	
<u>EXPENSES</u>		
100-418-43033	Computer Support Services	\$ 228,100
100-418-43404	Public Utilities	\$ 16,000
100-418-45050	Equipment Maint Agreements	\$ 118,965
100-418-48800	Computer Hardware - Capital	\$ 32,000
100-418-48900	Computer Software - Capital	\$ 12,000
<b>TOTAL EXPENSES</b>		<b>\$ 407,065</b>

**Fund 100 - General Fund**

		PROPOSED BUDGET
ACCOUNT NUMBER	ACCOUNT NAME	2017-18
<b>DEPT 420</b>	<b>POLICE SERVICES</b>	
<u>EXPENSES</u>		
100-420-40000	Regular Salaries	\$ 1,534,526
100-420-40111	Temporary Wages	\$ 58,000
100-420-40113	Overtime Wages	\$ 240,000
100-420-40115	Police Holiday Pay	\$ 72,020
100-420-40130	Comprehensive Leave	\$ 46,041
100-420-41002	Health Ins Premiums	\$ 361,737
100-420-41012	Workers Comp Insurance	\$ 81,663
100-420-41016	Unemployment Assessment	\$ 10,000
100-420-41018	ICMA VantageCare	\$ 54,000
100-420-41020	PERS (Retirement)	\$ 791,212
100-420-41024	PARS (Retirement Enhanced)	\$ 12,001
100-420-41028	PARS (Part Time Retirement)	\$ 1,160
100-420-42002	Office Supplies	\$ 5,001
100-420-42003	Misc Supplies	\$ 3,000
100-420-42005	Postal Supplies & Postage	\$ 1,000
100-420-42006	Uniforms	\$ 20,000
100-420-42007	Maintenance Supplies	\$ 2,500
100-420-42030	Special Operational	\$ 18,000
100-420-43031	Contractual Services	\$ 40,000
100-420-43032	Dispatch Services	\$ 293,000
100-420-43060	Garage Vehicle Service	\$ 150,000
100-420-43066	Vehicle & Equip Replacement	\$ 76,236
100-420-43110	Mem'ships, Dues, Subscr, Publi	\$ 2,500
100-420-43114	Credit Card Fees	\$ 700
100-420-43120	Printing & Reproduction	\$ 3,000
100-420-43130	Advertising & Legal Notices	\$ 500
100-420-43150	Training, Ed, Conf & Mtgs	\$ 35,000
100-420-43154	CERT	\$ 5,000
100-420-43156	DOJ Fingerprint Live	\$ 15,000
100-420-43404	Public Utilities	\$ 45,000
100-420-45010	Facility Lease	\$ 33,358
100-420-45060	Gen'l Facilities Maint	\$ 3,000
100-420-45400	Communication Equip Maint	\$ 5,000
100-420-46010	Equipment Lease	\$ 5,000
100-420-46300	Communic Equip - Non Cap	\$ 5,000
100-420-46440	Office Equip & Furniture	\$ 3,000
100-420-46450	Firearms	\$ 15,000
<b>TOTAL EXPENSES</b>		<b>\$ 4,047,155</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 426 WILDLIFE MANAGEMENT</b>			
<u>EXPENSES</u>			
100-426-42007	Maintenance Supplies	\$	2,500
100-426-43031	Contractual Services	\$	72,614
		\$	-
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>75,114</b>

\$ -

**DEPT 432 RECREATION PROGRAMS**EXPENSES

100-432-40000	Regular Salaries	\$	199,745
100-432-40111	Temporary Wages	\$	65,728
100-432-40130	Comprehensive Leave	\$	12,652
100-432-41002	Health Ins Premiums	\$	59,071
100-432-41012	Workers Comp Insurance	\$	10,465
100-432-41016	Unemployment Assessment	\$	2,000
100-432-41020	PERS (Retirement)	\$	65,277
100-432-41028	PARS (Part Time Retirement)	\$	1,278
100-432-42006	Uniforms	\$	1,500
100-432-42008	Recreation Supplies	\$	7,000
100-432-42030	Special Operational	\$	7,000
100-432-43031	Contractual Services	\$	16,000
100-432-43110	Mem'ships, Dues, Subscr, Publi	\$	1,350
100-432-43120	Printing & Reproduction	\$	2,500
100-432-43130	Advertising & Legal Notices	\$	4,500
100-432-43150	Training, Ed, Conf & Mtgs	\$	3,500
100-432-43164	Excursions & Field Trips	\$	500
100-432-44300	Fishing Enhancement	\$	54,000
100-432-44310	Community Youth Programs	\$	28,800
100-432-44320	Fireworks Display	\$	30,000
100-432-46460	Computer Hardware - Non Cap	\$	500
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>573,367</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
DEPT 434	WHITMORE POOL & REC AREA	
<u>EXPENSES</u>		
100-434-40000	Regular Salaries	\$ 39,321
100-434-40111	Temporary Wages	\$ 62,464
100-434-40130	Comprehensive Leave	\$ 1,911
100-434-41002	Health Ins Premiums	\$ 16,032
100-434-41012	Workers Comp Insurance	\$ 2,032
100-434-41016	Unemployment Assessment	\$ 1,000
100-434-41020	PERS (Retirement)	\$ 12,398
100-434-41028	PARS (Part Time Retirement)	\$ 1,214
100-434-42006	Uniforms	\$ 1,250
100-434-42007	Maintenance Supplies	\$ 2,000
100-434-42008	Recreation Supplies	\$ 2,000
100-434-42009	Pool Supplies	\$ 5,000
100-434-42030	Special Operational	\$ 2,500
100-434-43031	Contractual Services	\$ 10,000
100-434-43060	Garage Vehicle Service	\$ 13,400
100-434-43066	Vehicle & Equip Replacement	\$ 10,123
100-434-43130	Advertising & Legal Notices	\$ 2,000
100-434-43150	Training, Ed, Conf & Mtgs	\$ 1,500
100-434-43404	Public Utilities	\$ 26,000
100-434-43420	Taxes & Fees	\$ 1,600
100-434-45080	Park Grounds & Bldgs Maint	\$ 12,000
<b>TOTAL EXPENSES</b>		<b>\$ 225,744</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 438</b>	<b>PARKS, BLDGS &amp; TRAIL MAINT</b>	
<u>EXPENSES</u>		
100-438-40000	Regular Salaries	\$ 117,199
100-438-40111	Temporary Wages	\$ 45,170
100-438-40130	Comprehensive Leave	\$ 7,967
100-438-41002	Health Ins Premiums	\$ 47,436
100-438-41012	Workers Comp Insurance	\$ 6,167
100-438-41016	Unemployment Assessment	\$ 7,000
100-438-41020	PERS (Retirement)	\$ 38,908
100-438-41028	PARS (Part Time Retirement)	\$ 878
100-438-42003	Misc Supplies	\$ 1,000
100-438-42006	Uniforms	\$ 2,000
100-438-42007	Maintenance Supplies	\$ 12,000
100-438-43031	Contractual Services	\$ 30,000
100-438-43060	Garage Vehicle Service	\$ 41,000
100-438-43066	Vehicle & Equip Replacement	\$ 30,368
100-438-43150	Training, Ed, Conf & Mtgs	\$ 3,000
100-438-43404	Public Utilities	\$ 60,000
100-438-45010	Facility Lease	\$ 25,128
100-438-45080	Park Grounds & Bldgs Maint	\$ 12,000
100-438-48200	Machinery & Equip - Capital	\$ 5,000
<b>TOTAL EXPENSES</b>		<b>\$ 492,221</b>

**DEPT 440 PLANNING DIVISION**EXPENSES

100-440-40000	Regular Salaries	\$ 300,759
100-440-40111	Temporary Wages	\$ 23,300
100-440-40130	Comprehensive Leave	\$ 10,758
100-440-41002	Health Ins Premiums	\$ 95,324
100-440-41012	Workers Comp Insurance	\$ 15,349
100-440-41020	PERS (Retirement)	\$ 93,567
100-440-42005	Postal Supplies & Postage	\$ 316
100-440-43110	Mem'ships, Dues, Subscr, Publi	\$ 1,500
100-440-43130	Advertising & Legal Notices	\$ 2,000
100-440-43150	Training, Ed, Conf & Mtgs	\$ 12,000
100-440-44500	Air Quality Management	\$ 25,500
<b>TOTAL EXPENSES</b>		<b>\$ 580,372</b>

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
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**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 442</b>	<b>BUILDING DIVISION</b>		
<u>EXPENSES</u>			
100-442-40000	Regular Salaries	\$	247,341
100-442-40130	Comprehensive Leave	\$	7,535
100-442-41002	Health Ins Premiums	\$	70,710
100-442-41012	Workers Comp Insurance	\$	12,558
100-442-41020	PERS (Retirement)	\$	79,181
100-442-42006	Uniforms	\$	500
100-442-43031	Contractual Services	\$	130,000
100-442-43110	Mem'ships, Dues, Subscr, Publi	\$	3,000
100-442-43130	Advertising & Legal Notices	\$	839
100-442-43150	Training, Ed, Conf & Mtgs	\$	6,000
TOTAL EXPENSES		\$	557,663

**DEPT 444**                      **CODE COMPLIANCE**EXPENSES

100-444-40000	Regular Salaries	\$	53,004
100-444-40130	Comprehensive Leave	\$	4,454
100-444-41002	Health Ins Premiums	\$	30,984
100-444-41012	Workers Comp Insurance	\$	2,831
100-444-41020	PERS (Retirement)	\$	15,749
100-444-43110	Mem'ships, Dues, Subscr, Publi	\$	100
100-444-43150	Training, Ed, Conf & Mtgs	\$	500
TOTAL EXPENSES		\$	107,621

**DEPT 445**                      **HOUSING PROGRAMS & PLANNING**EXPENSES

100-445-40000	Regular Salaries	\$	2,017
100-445-40130	Comprehensive Leave	\$	40
100-445-41002	Health Ins Premiums	\$	795
100-445-41012	Workers Comp Insurance	\$	101
100-445-41020	PERS (Retirement)	\$	589
100-445-43031	Contractual Services	\$	339,190
TOTAL EXPENSES		\$	342,732

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
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**DEPT 460****ENG, PUBLIC WORKS & ADMIN**EXPENSES

100-460-40000	Regular Salaries	\$	274,107
100-460-40113	Overtime Wages	\$	1,000
100-460-40130	Comprehensive Leave	\$	9,565
100-460-41002	Health Ins Premiums	\$	65,156
100-460-41012	Workers Comp Insurance	\$	13,484
100-460-41020	PERS (Retirement)	\$	81,587
100-460-42005	Postal Supplies & Postage	\$	200
100-460-42006	Uniforms	\$	500
100-460-42007	Maintenance Supplies	\$	250
100-460-43031	Contractual Services	\$	50,000
100-460-43150	Training, Ed, Conf & Mtgs	\$	5,000
100-460-46480	Computer Software -Non Capital	\$	1,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>501,850</b>

**DEPT 464****FACILITIES MAINTENANCE**EXPENSES

100-464-40000	Regular Salaries	\$	39,874
100-464-40111	Temporary Wages	\$	12,320
100-464-40130	Comprehensive Leave	\$	996
100-464-41002	Health Ins Premiums	\$	14,438
100-464-41012	Workers Comp Insurance	\$	2,014
100-464-41020	PERS (Retirement)	\$	11,208
100-464-41028	PARS (Part Time Retirement)	\$	239
100-464-42007	Maintenance Supplies	\$	6,000
100-464-43031	Contractual Services	\$	9,500
100-464-43404	Public Utilities	\$	12,000
100-464-43420	Taxes & Fees	\$	1,450
100-464-45100	Bus Shelter Maintenance	\$	2,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>112,039</b>



**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 101 - Comprehensive Leave**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 218,317
<b>TOTAL TOML EXPENDITURES</b>		\$ 110,000
<b>NET TOML REV - EXP</b>		\$ 108,317

**REVENUE**

101-000-32260	Comprehensive Leave Charge	\$ 218,317
<b>TOTAL REVENUE</b>		<b>\$ 218,317</b>

**DEPT 591 INTERFUND TRANSFERS**

**EXPENSES**

101-591-40000	Regular Salaries	\$ 110,000
<b>TOTAL EXPENSES</b>		<b>\$ 110,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 3,640,539
<b>TOTAL TOML EXPENDITURES</b>		\$ 3,640,539
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

210-000-31602	Charges for Services	\$ 10,000
210-000-35404	State Gas Tax 2103	\$ 33,000
210-000-35406	State Gas Tax 2105	\$ 47,850
210-000-35408	State Gas Tax 2106	\$ 33,700
210-000-35410	State Gas Tax 2107	\$ 47,480
210-000-35412	State Gas Tax 2107 Snow	\$ 1,340,840
210-000-35414	State Gas Tax 2107.5	\$ 2,000
210-000-37100	Refunds and Rebates	\$ 13,000
210-000-39999	Interfund Transfers In	\$ 2,112,669
<b>TOTAL REVENUE</b>		<b>\$ 3,640,539</b>

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 450</b>	<b>STREET MAINTENANCE</b>	\$ 2,052,669
<b>EXPENSES</b>		
210-450-40000	Regular Salaries	\$ 234,906
210-450-40111	Temporary Wages	\$ 2,724
210-450-40113	Overtime Wages	\$ 15,000
210-450-40130	Comprehensive Leave	\$ 9,119
210-450-41002	Health Ins Premiums	\$ 88,167
210-450-41012	Workers Comp Insurance	\$ 12,024
210-450-41020	PERS (Retirement)	\$ 75,359
210-450-41028	PARS (Part Time Retirement)	\$ 51
210-450-42002	Office Supplies	\$ 200
210-450-42006	Uniforms	\$ 5,000
210-450-42022	Street Maintenance Supplies	\$ 21,000
210-450-42025	Traffic Safety Supplies	\$ 15,000
210-450-43031	Contractual Services	\$ 25,000
210-450-43150	Training, Ed, Conf & Mtgs	\$ 2,000
210-450-43404	Public Utilities	\$ 11,000
210-450-43420	Taxes & Fees	\$ 8,000
210-450-45200	Traffic Signal Maintenance	\$ 6,000
210-450-45220	Street Lights	\$ 3,000
210-450-45224	Street Sign Replacement	\$ 10,000
210-450-45228	Road, Curbs, Gutter Rehab	\$ 580,000
210-450-46200	Machinery & Equip - Non Cap	\$ 1,000
210-450-46460	Computer Hardware - Non Cap	\$ 1,000
<b>TOTAL EXPENSES</b>		<b>\$ 1,125,550</b>

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 452</b>	<b>SNOW REMOVAL</b>		
<b>EXPENSES</b>			
210-452-40000	Regular Salaries	\$	317,527
210-452-40111	Temporary Wages	\$	148,440
210-452-40113	Overtime Wages	\$	90,000
210-452-40130	Comprehensive Leave	\$	13,625
210-452-41002	Health Ins Premiums	\$	122,265
210-452-41012	Workers Comp Insurance	\$	16,316
210-452-41020	PERS (Retirement)	\$	101,542
210-452-41028	PARS (Part Time Retirement)	\$	2,885
210-452-42002	Office Supplies	\$	100
210-452-42006	Uniforms	\$	10,000
210-452-42022	Street Maintenance Supplies	\$	9,500
210-452-42025	Traffic Safety Supplies	\$	70,000
210-452-42030	Special Operational	\$	3,000
210-452-43031	Contractual Services	\$	43,000
210-452-43150	Training, Ed, Conf & Mtgs	\$	2,000
210-452-43404	Public Utilities	\$	28,000
210-452-45200	Traffic Signal Maintenance	\$	5,000
210-452-45220	Street Lights	\$	2,500
210-452-46200	Machinery & Equip - Non Cap	\$	3,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>988,701</b>

**DEPT 454                      SUMMER EQUIP GARAGE****EXPENSES**

210-454-42003	Misc Supplies	\$	300
210-454-42006	Uniforms	\$	2,000
210-454-42016	Gasoline & Diesel	\$	42,000
210-454-42017	Vehicle Maintenance Parts	\$	30,000
210-454-42030	Special Operational	\$	200
210-454-43031	Contractual Services	\$	4,000
210-454-43060	Garage Vehicle Service	\$	80,000
210-454-43066	Vehicle & Equip Replacement	\$	191,212
210-454-43110	Mem'ships, Dues, Subscr, Publi	\$	6,000
210-454-46200	Machinery & Equip - Non Cap	\$	4,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>359,712</b>

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 455</b>	<b>WINTER EQUIP GARAGE</b>	
<b>EXPENSES</b>		
210-455-42006	Uniforms	\$ 4,000
210-455-42016	Gasoline & Diesel	\$ 65,000
210-455-42017	Vehicle Maintenance Parts	\$ 160,000
210-455-42030	Special Operational	\$ 100
210-455-43031	Contractual Services	\$ 5,000
210-455-43060	Garage Vehicle Service	\$ 160,000
210-455-43066	Vehicle & Equip Replacement	\$ 485,251
210-455-43110	Mem'ships, Dues, Subscr, Publi	\$ 500
210-455-43150	Training, Ed, Conf & Mtgs	\$ 500
210-455-46200	Machinery & Equip - Non Cap	\$ 3,000
<b>TOTAL EXPENSES</b>		<b>\$ 883,351</b>

**DEPT 456 GARAGE OPERATIONS****EXPENSES**

210-456-40000	Regular Salaries	\$ 9,968
210-456-40111	Temporary Wages	\$ 2,000
210-456-40113	Overtime Wages	\$ 1,500
210-456-40130	Comprehensive Leave	\$ 249
210-456-41002	Health Ins Premiums	\$ 3,480
210-456-41012	Workers Comp Insurance	\$ 503
210-456-41020	PERS (Retirement)	\$ 2,802
210-456-41028	PARS (Part Time Retirement)	\$ 40
210-456-42002	Office Supplies	\$ 200
210-456-42007	Maintenance Supplies	\$ 3,000
210-456-43031	Contractual Services	\$ 8,000
210-456-43404	Public Utilities	\$ 80,000
210-456-45060	Gen'l Facilities Maint	\$ 1,000
210-456-49491	Debt Service CEC BOI	\$ 10,243
<b>TOTAL EXPENSES</b>		<b>\$ 122,985</b>

**DEPT 457 PROMENADE MAINTENANCE****EXPENSES**

210-457-42007	Maintenance Supplies	\$ 1,000
210-457-43031	Contractual Services	\$ 50,000
210-457-43404	Public Utilities	\$ 2,000
<b>TOTAL EXPENSES</b>		<b>\$ 53,000</b>

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 599</b>	<b>INTERFUND TRANSFERS</b>	
<b>EXPENSES</b>		
210-599-49999	Transfers Out	\$ 107,240
<b>TOTAL EXPENSES</b>		<b>\$ 107,240</b>
<b>Total Gas Tax Expenditures</b>		<b>\$ 3,640,539</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 215 - Measure R - Trails**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 300,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 371,548
<b>NET TOML REV - EXP</b>		\$ (71,548)

**REVENUE**

215-000-37002	Interest on Investments	\$ -
215-000-39999	Interfund Transfers In	\$ 300,000
<b>TOTAL REVENUE</b>		<b>\$ 300,000</b>

**Fund 215 - Measure R - Trails**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
DEPT 511	MEASURE R TRAILS	
<b>EXPENSES</b>		
215-511-40000	Regular Salaries	\$ 61,681
215-511-40130	Comprehensive Leave	\$ 4,908
215-511-41002	Health Ins Premiums	\$ 23,485
215-511-41012	Workers Comp Insurance	\$ 3,281
215-511-41020	PERS (Retirement)	\$ 21,194
215-511-42007	Maintenance Supplies	\$ 15,000
215-511-43031	Contractual Services	\$ 237,000
215-511-43150	Training, Ed, Conf & Mtgs	\$ 5,000
TOTAL EXPENSES		\$ 371,548

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 216 - Measure R - Sales Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 1,250,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 558,000
<b>NET TOML REV - EXP</b>		\$ 692,000

**REVENUE**

216-000-30406	Sales Tax: Measure R	\$ 1,250,000
<b>TOTAL REVENUE</b>		\$ 1,250,000

**Fund 216 - Measure R - Sales Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 432</b>	<b>RECREATION PROGRAMS</b>		
<u>EXPENSES</u>			
216-432-42008	Recreation Supplies	\$	2,000
216-432-43031	Contractual Services	\$	2,000
216-432-46200	Machinery & Equip - Non Cap	\$	-
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>4,000</b>

**DEPT 438                      PARKS, BLDGS & TRAIL MAINT**EXPENSES

Whitmore Track and Trails End Park

216-438-40000	Regular Salaries	\$	12,612
216-438-40111	Temporary Wages	\$	8,943
216-438-40130	Comprehensive Leave	\$	436
216-438-41002	Health Ins Premiums	\$	3,354
216-438-41012	Workers Comp Insurance	\$	510
216-438-41020	PERS (Retirement)	\$	4,399
216-438-41028	PARS (Part Time Retirement)	\$	246
216-438-42007	Maintenance Supplies	\$	1,500
216-438-43031	Contractual Services	\$	1,000
216-438-45080	Park Grounds & Bldgs Maint	\$	2,000
216-438-46200	Machinery & Equip - Non Cap	\$	2,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>37,000</b>

**DEPT 510                      MEASURE R**EXPENSES

216-510-43031	Contractual Services	\$	217,000
216-510-43100	Audit Services	\$	4,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>221,000</b>

**DEPT 599                      INTERFUND TRANSFERS**EXPENSES

**Fund 216 - Measure R - Sales Tax**

ACCOUNT NUMBER		ACCOUNT NAME	PROPOSED BUDGET 2017-18	
216-599-49999		Transfers Out	\$	300,000
TOTAL EXPENSES			\$	300,000

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 217 - Measure U - Utility Tax**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>PROPOSED BUDGET 2017-18</b>
<b>TOTAL TOML REVENUE</b>		<b>\$ 900,000</b>
<b>TOTAL TOML EXPENDITURES</b>		<b>\$ 171,220</b>
<b>NET TOML REV - EXP</b>		<b>\$ 728,780</b>

**REVENUE**

217-000-30910	Utility Tax: Telephone	\$ 65,000
217-000-30920	Utility Tax: Electricity	\$ 500,000
217-000-30930	Utility Tax: Gas	\$ 335,000
<b>TOTAL REVENUE</b>		<b>\$ 900,000</b>

**Fund 217 - Measure U- Utility Tax**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 432</b>	<b>RECREATION PROGRAMS</b>		
<u>EXPENSES</u>			
217-432-42008	Recreation Supplies	\$	2,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>2,000</b>
<b>DEPT 513</b>	<b>MEASURE U</b>		
<u>EXPENSES</u>			
217-513-43031	Contractual Services	\$	165,220
217-513-43100	Audit Services	\$	4,000
217-513-46200	Machinery & Equip - Non Cap	\$	-
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>169,220</b>

**TOML BUDGET WORKSHEET  
BUDGET 2017-18**

**Fund 218 - TBID**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 5,000,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 5,000,000
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

218-000-32610	TBID - Tier 2 & 3	\$ 10,000
218-000-32614	TBID-Lodging	\$ 1,222,886
218-000-32618	TBID-Retail	\$ 1,100,355
218-000-32622	TBID-Restaurant	\$ 1,044,935
218-000-32626	TBID-Ski Area Tickets	\$ 1,621,823
<b>TOTAL REVENUE</b>		<b>\$ 5,000,000</b>

**DEPT 415 FINANCE**

**EXPENSES**

218-415-43031	Contractual Services	\$ 100,000
<b>TOTAL EXPENSES</b>		<b>\$ 100,000</b>

**DEPT 480 TOURISM & BUS DEV'T**

**EXPENSES**

218-480-49020	TBID Pass Through	\$ 4,900,000
<b>TOTAL EXPENSES</b>		<b>\$ 4,900,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 220 Airport**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		<b>\$ 1,499,243</b>
<b>TOTAL TOML EXPENDITURES</b>		<b>\$ 1,499,243</b>
<b>NET TOML REV - EXP</b>		<b>\$ -</b>

**REVENUE**

220-000-31610	Facility Rental	\$ 2,400
220-000-31802	Airport Passenger Facility Fee	\$ 100,000
220-000-31804	Commissions	\$ 4,000
220-000-31806	Car Rental Fee	\$ 100,000
220-000-31810	Schat.net Fee	\$ 3,000
220-000-31814	Taxi Services	\$ 3,500
220-000-31830	Vehicle Parking: Overnight	\$ 6,000
220-000-31840	Aviation Fuel	\$ 16,000
220-000-31842	Non-Aviation Fuel	\$ 1,900
220-000-31850	Commercial Terminal Rent	\$ 130,000
220-000-31862	Hanger Ground Lease	\$ 80,000
220-000-34404	FAA: ACIP Grant Entitlement	\$ 361,430
220-000-37300	Other Revenue	\$ 10,000
220-000-39999	Interfund Transfers In	\$ 681,013
<b>TOTAL REVENUE</b>		<b>\$ 1,499,243</b>

**Fund 220 Airport**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 471</b>	<b>AIRPORT ADMIN &amp; OPS</b>	\$	818,230
<u>EXPENSES</u>			
220-471-40000	Regular Salaries	\$	286,278
220-471-40111	Temporary Wages	\$	49,531
220-471-40113	Overtime Wages	\$	3,000
220-471-40130	Comprehensive Leave	\$	12,918
220-471-41002	Health Ins Premiums	\$	101,846
220-471-41012	Workers Comp Insurance	\$	14,742
220-471-41020	PERS (Retirement)	\$	91,972
220-471-41028	PARS (Part Time Retirement)	\$	962
220-471-42002	Office Supplies	\$	1,100
220-471-42005	Postal Supplies & Postage	\$	800
220-471-42006	Uniforms	\$	5,000
220-471-42007	Maintenance Supplies	\$	30,000
220-471-42016	Gasoline & Diesel	\$	30,000
220-471-42017	Vehicle Maintenance Parts	\$	25,000
220-471-43031	Contractual Services	\$	195,000
220-471-43060	Garage Vehicle Service	\$	25,000
220-471-43106	Insurance Premiums	\$	11,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	\$	750
220-471-43130	Advertising & Legal Notices	\$	500
220-471-43150	Training, Ed, Conf & Mtgs	\$	8,000
220-471-43404	Public Utilities	\$	60,000
220-471-43420	Taxes & Fees	\$	6,500
220-471-45010	Facility Lease	\$	77,315
220-471-46440	Office Equip & Furniture	\$	600
<b>TOTAL EXPENSES</b>		\$	<b>1,037,813</b>

**DEPT 531 CAPITAL PROJECTS - OTHER**EXPENSES

220-531-40000	Regular Salaries	\$	36,573
220-531-40111	Temporary Wages	\$	1,448
220-531-40130	Comprehensive Leave	\$	2,082
220-531-41002	Health Ins Premiums	\$	7,682
220-531-41012	Workers Comp Insurance	\$	1,905
220-531-41020	PERS (Retirement)	\$	11,713
220-531-41028	PARS (Part Time Retirement)	\$	28
220-531-43031	Contractual Services	\$	400,000

**Fund 220 Airport**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
TOTAL EXPENSES		\$ 461,430

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 240 - Long Valley Pit**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 5,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 5,000
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

240-000-31650	Load Charge	\$ 5,000
<b>TOTAL REVENUE</b>		<b>\$ 5,000</b>

**DEPT 477                      LONG VALLEY PIT**

**EXPENSES**

240-477-43031	Contractual Services	\$ 5,000
<b>TOTAL EXPENSES</b>		<b>\$ 5,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 245 - Housing & Community Development**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>PROPOSED BUDGET 2017-18</b>
<b>TOTAL TOML REVENUE</b>		<b>\$ 300,000</b>
<b>TOTAL TOML EXPENDITURES</b>		<b>\$ 300,000</b>
<b>NET TOML REV - EXP</b>		<b>\$ -</b>

**REVENUE**

245-000-33050	14-CDBG-9903	\$ 300,000
<b>TOTAL REVENUE</b>		<b>\$ 300,000</b>

**DEPT 440                      PLANNING DIVISION**

**EXPENSES**

245-440-49160	CDBG Program	\$ 300,000
<b>TOTAL EXPENSES</b>		<b>\$ 300,000</b>

**TOML BUDGET WORKSHEET****BUDGET 2017-18****Fund 250 - Local Transit Committee (LTC)**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 75,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 75,000
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

250-000-35416	LTC: PPM & RPA Planning	\$ 75,000
<b>TOTAL REVENUE</b>		<b>\$ 75,000</b>

**DEPT 540****STREETS - LTC PROGRAMS****EXPENSES**

250-540-40000	Regular Salaries	\$ 42,457
250-540-40111	Temporary Wages	\$ 1,318
250-540-40130	Comprehensive Leave	\$ 1,691
250-540-41002	Health Ins Premiums	\$ 8,014
250-540-41012	Workers Comp Insurance	\$ 2,175
250-540-41020	PERS (Retirement)	\$ 13,169
250-540-41028	PARS (Part Time Retirement)	\$ 26
250-540-43031	Contractual Services	\$ 6,149
<b>TOTAL EXPENSES</b>		<b>\$ 75,000</b>

**BUDGET 2017-18**

**Fund 830 - DIF Admin**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		2,000.00
<b>TOTAL TOML EXPENDITURES</b>		-
<b>NET TOML REV - EXP</b>		2,000.00

**REVENUE**

830-000-32402	DIF Admin 4% Overhead	2,000.00
830-000-37002	Interest on Investments	-
830-000-39000	Forgiveness of Debt	-
830-000-39999	Interfund Transfers In	-
<b>TOTAL REVENUE</b>		2,000.00

<b>TOTAL FUND EXPENSES</b>		-
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**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 835 - DIF Mono County Office of Education (Library)**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>TOTAL TOML REVENUE</b>		\$	20,000
<b>TOTAL TOML EXPENDITURES</b>		\$	20,000
<b>NET TOML REV - EXP</b>		\$	-

**REVENUE**

835-000-32416	DIF MCOE Library	\$	20,000
<b>TOTAL REVENUE</b>		\$	20,000

**DEPT 531                      DIF MCOE - LIBRARY**

**EXPENSES**

835-531-43031	Contractual Services	\$	19,200
<b>TOTAL EXPENSES</b>		\$	19,200

**DEPT 599                      INTERFUND TRANSFERS**

**EXPENSES**

835-599-49999	Transfers Out	\$	800
<b>TOTAL EXPENSES</b>		\$	800

**BUDGET 2017-18**

**Fund 835 - DIF Mono County Office of Education (Child Care)**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>TOTAL TOML REVENUE</b>		\$	5,000
<b>TOTAL TOML EXPENDITURES</b>		\$	200
<b>NET TOML REV - EXP</b>		\$	4,800

**REVENUE**

837-000-32418	DIF MCOE Child Care	\$	5,000
837-000-37002	Interest on Investments	\$	-
<b>TOTAL REVENUE</b>		\$	5,000

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

837-599-49999	Transfers Out	\$	200
<b>TOTAL EXPENSES</b>		\$	200

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 838 - DIF Fire Facilities, Vehicles & Equipment**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 25,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 25,000
<b>NET TOML REV - EXP</b>		\$ -

**REVENUE**

838-000-32414	DIF Fire Fac, Veh/Equip	\$ 25,000
<b>TOTAL REVENUE</b>		<b>\$ 25,000</b>

**DEPT 531 DIF Fire**

**EXPENSES**

838-531-43031	Contractual Services	\$ 24,000
<b>TOTAL EXPENSES</b>		<b>\$ 24,000</b>

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

838-599-49999	Transfers Out	\$ 1,000
<b>TOTAL EXPENSES</b>		<b>\$ 1,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 850 - Juniper Ridge**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 44,392
<b>TOTAL TOML EXPENDITURES</b>		\$ 82,700
<b>NET TOML REV - EXP</b>		\$ (38,308)

**REVENUE**

850-000-39999	Interfund Transfers In	\$ 44,392
<b>TOTAL REVENUE</b>		<b>\$ 44,392</b>

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

850-450-43031	Contractual Services	\$ 23,700
<b>TOTAL EXPENSES</b>		<b>\$ 23,700</b>

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

850-452-43031	Contractual Services	\$ 59,000
<b>TOTAL EXPENSES</b>		<b>\$ 59,000</b>

**BUDGET 2017-18**

**Fund 852 - Bluffs**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>TOTAL TOML REVENUE</b>		\$	214,000
<b>TOTAL TOML EXPENDITURES</b>		\$	210,066
<b>NET TOML REV - EXP</b>		\$	3,934

**REVENUE**

852-000-30280	Tax Assessment	\$	214,000
<b>TOTAL REVENUE</b>		\$	214,000

**DEPT 590                      DEBT SERVICES**

**EXPENSES**

852-590-49490	Debt Service	\$	210,066
<b>TOTAL EXPENSES</b>		\$	210,066

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 853 - Bluffs Operations**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 30,925
<b>TOTAL TOML EXPENDITURES</b>		\$ 70,700
<b>NET TOML REV - EXP</b>		\$ (39,775)

**REVENUE**

853-000-39999	Interfund Transfers In	\$ 30,925
<b>TOTAL REVENUE</b>		<b>\$ 30,925</b>

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

853-450-43031	Contractual Services	\$ 10,700
<b>TOTAL EXPENSES</b>		<b>\$ 10,700</b>

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

853-452-43031	Contractual Services	\$ 60,000
<b>TOTAL EXPENSES</b>		<b>\$ 60,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 854 - North Village Community Facility District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 690,000
<b>TOTAL TOML EXPENDITURES</b>		\$ 481,999
<b>NET TOML REV - EXP</b>		\$ 208,001

**REVENUE**

854-000-30280	Tax Assessment	\$ 690,000
<b>TOTAL REVENUE</b>		<b>\$ 690,000</b>

**DEPT 590 DEBT SERVICE**

**EXPENSES**

854-590-43031	Contractual Services	\$ -
854-590-49490	Debt Service	\$ 481,999
<b>TOTAL EXPENSES</b>		<b>\$ 481,999</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 856 - Old Mammoth Road - Budget Assessment District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 70,143
<b>TOTAL TOML EXPENDITURES</b>		\$ 222,300
<b>NET TOML REV - EXP</b>		\$ (152,157)

**REVENUE**

856-000-30280	Tax Assessment	\$ 50,690
856-000-39999	Interfund Transfers In	\$ 19,453
<b>TOTAL REVENUE</b>		\$ 70,143

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

856-450-40000	Regular Salaries	\$ 947
856-450-40130	Comprehensive Leave	\$ 79
856-450-41002	Health Ins Premiums	\$ 356
856-450-41012	Workers Comp Insurance	\$ 51
856-450-41020	PERS (Retirement)	\$ 327
856-450-43031	Contractual Services	\$ 124,010
<b>TOTAL EXPENSES</b>		\$ 125,770

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

856-452-40000	Regular Salaries	\$ 10,787
856-452-40130	Comprehensive Leave	\$ 190
856-452-41002	Health Ins Premiums	\$ 4,035
856-452-41012	Workers Comp Insurance	\$ 541
856-452-41020	PERS (Retirement)	\$ 3,477
856-452-43031	Contractual Services	\$ 74,969
<b>TOTAL EXPENSES</b>		\$ 94,000

**Fund 856 - Old Mammoth Road - Budget Assessment District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
DEPT 531	-	
<u>EXPENSES</u>		
856-531-40000	Regular Salaries	\$ 1,524
856-531-40130	Comprehensive Leave	\$ 19
856-531-41002	Health Ins Premiums	\$ 464
856-531-41012	Workers Comp Insurance	\$ 76
856-531-41020	PERS (Retirement)	\$ 446
TOTAL EXPENSES		\$ 2,530

**TOML BUDGET WORKSHEET****BUDGET 2017-18****Fund 857 - North Village - Budget Assessment District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 12,470
<b>TOTAL TOML EXPENDITURES</b>		\$ 106,300
<b>NET TOML REV - EXP</b>		\$ (93,830)

**REVENUE**

857-000-39999	Interfund Transfers In	\$ 12,470
	<b>TOTAL REVENUE</b>	<b>\$ 12,470</b>

**DEPT 450 STREET MAINTENANCE****EXPENSES**

857-450-40000	Regular Salaries	\$ 506
857-450-40130	Comprehensive Leave	\$ 9
857-450-41002	Health Ins Premiums	\$ 181
857-450-41012	Workers Comp Insurance	\$ 25
857-450-41020	PERS (Retirement)	\$ 164
	<b>TOTAL EXPENSES</b>	<b>\$ 887</b>

**DEPT 452 SNOW REMOVAL****EXPENSES**

857-452-40000	Regular Salaries	\$ 7,125
857-452-40130	Comprehensive Leave	\$ 162
857-452-41002	Health Ins Premiums	\$ 2,328
857-452-41012	Workers Comp Insurance	\$ 359
857-452-41020	PERS (Retirement)	\$ 2,323
857-452-42007	Maintenance Supplies	\$ 5,000
857-452-43031	Contractual Services	\$ 88,116
	<b>TOTAL EXPENSES</b>	<b>\$ 105,413</b>

**TOML BUDGET WORKSHEET  
BUDGET 2017-18**

**Fund 858 - Fractional Mello-Roos - Community Facility District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 320,050
<b>TOTAL TOML EXPENDITURES</b>		\$ 266,052
<b>NET TOML REV - EXP</b>		\$ 53,998

**REVENUE**

858-000-30280	Tax Assessment	\$ 260,000
858-000-31610	Facility Rental	\$ 10,000
858-000-31666	Food Sales - Rec	\$ 4,550
858-000-31676	Admission & Rentals	\$ 45,500
<b>TOTAL REVENUE</b>		\$ 320,050

**TOTAL FUND EXPENSES**

**DEPT 436                      MULTI-USE FACILITY**

**EXPENSES**

858-436-40000	Regular Salaries	\$ 28,184
858-436-40111	Temporary Wages	\$ 44,557
858-436-40130	Comprehensive Leave	\$ 1,818
858-436-41002	Health Ins Premiums	\$ 11,086
858-436-41012	Workers Comp Insurance	\$ 1,478
858-436-41020	PERS (Retirement)	\$ 8,818
858-436-41028	PARS (Part Time Retirement)	\$ 866
858-436-42006	Uniforms	\$ 1,000
858-436-42007	Maintenance Supplies	\$ 5,000
858-436-42008	Recreation Supplies	\$ 7,500
858-436-42030	Special Operational	\$ 4,000
858-436-43031	Contractual Services	\$ 30,000
858-436-43066	Vehicle & Equip Replacement	\$ 6,082
858-436-43120	Printing & Reproduction	\$ 3,000
858-436-43130	Advertising & Legal Notices	\$ 4,500
858-436-43150	Training, Ed, Conf & Mtgs	\$ 1,000
858-436-43404	Public Utilities	\$ 35,000
858-436-45010	Facility Lease	\$ 42,000
858-436-45080	Park Grounds & Bldgs Maint	\$ 5,000
858-436-46460	Computer Hardware - Non Cap	\$ 500
<b>TOTAL EXPENSES</b>		\$ 241,389

**Fund 858 - Fractional Mello-Roos - Community Facility District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 438</b>	<b>PARKS, BLDGS &amp; TRAILS MAINT</b>		
<u>EXPENSES</u>	Trails End Park (Existing)		
858-438-40000	Regular Salaries	\$	8,592
858-438-40111	Temporary Wages	\$	4,224
858-438-40130	Comprehensive Leave	\$	619
858-438-41002	Health Ins Premiums	\$	3,258
858-438-41012	Workers Comp Insurance	\$	454
858-438-41020	PERS (Retirement)	\$	82
858-438-41028	PARS (Part Time Retirement)	\$	2,934
858-438-42007	Maintenance Supplies	\$	500
858-438-43031	Contractual Services	\$	2,000
858-438-43404	Public Utilities	\$	1,000
858-438-45080	Park Grounds & Bldgs Maint	\$	1,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>24,663</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 859 - In Lieu Mello-Roos - Community Facility District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 2,470
<b>TOTAL TOML EXPENDITURES</b>		\$ -
<b>NET TOML REV - EXP</b>		\$ 2,470

**REVENUE**

859-000-30280	Tax Assessment	\$ 2,470
<b>TOTAL REVENUE</b>		<b>\$ 2,470</b>

**TOML BUDGET WORKSHEET  
BUDGET 2017-18**

**Fund 860 - Transit Facilities - Community Facility District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		-
<b>TOTAL TOML EXPENDITURES</b>		-
<b>NET TOML REV - EXP</b>		-

**REVENUE**

860-000-30280	Tax Assessment	-
860-000-37002	Interest on Investments	-
860-000-37100	Refunds and Rebates	-
<b>TOTAL REVENUE</b>		-

**TOTAL FUND EXPENSES**

**EXPENSES**

860-XXX-43031		-
<b>TOTAL EXPENSES</b>		-

**DEPT 475                    ---**

**EXPENSES**

860-475-43031	Contractual Services	-
<b>TOTAL EXPENSES</b>		-

**DEPT 531                    ---**

**EXPENSES**

860-531-43031	Contractual Services	-
<b>TOTAL EXPENSES</b>		-

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 861 - Mammoth View - Budget Assessment District**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 8,440
<b>TOTAL TOML EXPENDITURES</b>		\$ 4,500
<b>NET TOML REV - EXP</b>		\$ 3,940

**REVENUE**

861-000-30280	Tax Assessment	\$ 8,440
<b>TOTAL REVENUE</b>		<b>\$ 8,440</b>

**DEPT 450                      STREET MAINTENANCE**

**EXPENSES**

861-450-43031	Contractual Services	\$ 4,500
<b>TOTAL EXPENSES</b>		<b>\$ 4,500</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 910 - Vehicle Service**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		<b>\$ 2,187,119</b>
<b>TOTAL TOML EXPENDITURES</b>		<b>\$ 1,266,457</b>
<b>NET TOML REV - EXP</b>		<b>\$ 920,662</b>

**REVENUE**

910-000-31602	Charges for Services	\$ 363,823
910-000-31922	Garage-ESTA	\$ 535,184
910-000-31924	Garage Services: County	\$ 15,500
910-000-31926	Garage Services: MLFPD	\$ 60,870
910-000-31928	Garage: Schools	\$ 49,580
910-000-32230	Equip Replacement Charge	\$ 822,162
910-000-39999	Interfund Transfers In	\$ 340,000
<b>TOTAL REVENUE</b>		<b>\$ 2,187,119</b>

**DEPT 456**

**STREET MAINTENANCE**

**EXPENSES**

910-456-40000	Regular Salaries	\$ 317,612
910-456-40130	Comprehensive Leave	\$ 21,372
910-456-41002	Health Ins Premiums	\$ 104,140
910-456-41012	Workers Comp Insurance	\$ 16,702
910-456-41020	PERS (Retirement)	\$ 103,631
910-456-42016	Gasoline & Diesel	\$ 100
910-456-43031	Contractual Services	\$ 10,000
910-456-43110	Mem'ships, Dues, Subscr, Publi	\$ 200
910-456-43150	Training, Ed, Conf & Mtgs	\$ 2,000
910-456-43404	Public Utilities	\$ 100
910-456-46010	Equipment Lease	\$ 100
910-456-46200	Machinery & Equip - Non Cap	\$ 3,000
910-456-46460	Computer Hardware - Non Cap	\$ 1,000
910-456-46480	Computer Software - Non Cap	\$ 5,000
<b>TOTAL EXPENSES</b>		<b>\$ 584,957</b>

**Fund 910 - Vehicle Service**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
<b>DEPT 570</b>	<b>VEHICLE &amp; EQUIP REPLACE</b>		
<u>EXPENSES</u>			
910-570-48100	Vehicles - Capital	\$	30,000
910-570-48300	Additions to the Fleet	\$	35,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>65,000</b>

**DEPT 580                    GENERAL FLEET GARAGE**EXPENSES

910-580-42016	Gasoline & Diesel	\$	5,000
910-580-42017	Vehicle Maintenance Parts	\$	5,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>10,000</b>

**DEPT 581                    PARKS MAINTENANCE GARAGE**EXPENSES

910-581-42016	Gasoline & Diesel	\$	13,000
910-581-42017	Vehicle Maintenance Parts	\$	10,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>23,000</b>

**DEPT 582                    MONO COUNTY SCHOOLS**EXPENSES

910-582-42016	Gasoline & Diesel	\$	8,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>8,000</b>

**DEPT 583                    MONO COUNTY GARAGE**EXPENSES

**Fund 910 - Vehicle Service**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18	
910-583-42016	Gasoline & Diesel	\$	5,000
910-583-42017	Vehicle Maintenance Parts	\$	500
TOTAL EXPENSES		\$	5,500

**DEPT 584 TRANSIT GARAGE SERVICES**EXPENSES

910-584-42016	Gasoline & Diesel	\$	75,000
910-584-42017	Vehicle Maintenance Parts	\$	35,000
TOTAL EXPENSES		\$	110,000

**DEPT 585 ESTA GARAGE**EXPENSES

910-585-42016	Gasoline & Diesel	\$	150,000
910-585-42017	Vehicle Maintenance Parts	\$	75,000
TOTAL EXPENSES		\$	225,000

**DEPT 586 FIRE DEPT - GARAGE**EXPENSES

910-586-42016	Gasoline & Diesel	\$	20,000
910-586-42017	Vehicle Maintenance Parts	\$	15,000
TOTAL EXPENSES		\$	35,000

**DEPT 587 MAMMOTH UNIFIED SCHOOL**EXPENSES

910-587-42016	Gasoline & Diesel	\$	35,000
910-587-42017	Vehicle Maintenance Parts	\$	20,000
TOTAL EXPENSES		\$	55,000

**Fund 910 - Vehicle Service**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>DEPT 588</b>	<b>PUBLIC SAFETY GARAGE</b>	
<u>EXPENSES</u>		
910-588-42016	Gasoline & Diesel	\$ 45,000
910-588-42017	Vehicle Maintenance Parts	\$ 40,000
<b>TOTAL EXPENSES</b>		<b>\$ 85,000</b>

**DEPT 599 INTERFUND TRANSFERS**EXPENSES

910-599-49999	Transfers Out	\$ 60,000
<b>TOTAL EXPENSES</b>		<b>\$ 60,000</b>

**TOML BUDGET WORKSHEET**

**BUDGET 2017-18**

**Fund 930 - Employee Insurance Benefits**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 292,750
<b>TOTAL TOML EXPENDITURES</b>		\$ 258,800
<b>NET TOML REV - EXP</b>		\$ 33,950

**REVENUE**

930-000-38100	Premiums Retirement & Health	\$ 97,150
930-000-38110	Premiums Dental & Vision	\$ 195,600
<b>TOTAL REVENUE</b>		<b>\$ 292,750</b>

**DEPT 591                      EE BENEFITS**

**EXPENSES**

930-591-40000	Regular Salaries	\$ -
930-591-41002	Health Ins Premiums	\$ 48,800
930-591-41010	EE Dental & Vision	\$ 160,000
930-591-41030	Retiree Health Benefit Trust	\$ 50,000
<b>TOTAL EXPENSES</b>		<b>\$ 258,800</b>

**TOML BUDGET WORKSHEET  
BUDGET 2017-18**

**Fund 990 - Capital / Debt Service**

ACCOUNT NUMBER	ACCOUNT NAME	PROPOSED BUDGET 2017-18
<b>TOTAL TOML REVENUE</b>		\$ 2,936,263
<b>TOTAL TOML EXPENDITURES</b>		\$ 3,136,263
<b>NET TOML REV - EXP</b>		\$ (200,000)

**REVENUE**

990-000-39999	Interfund Transfers In	\$ 2,936,263
<b>TOTAL REVENUE</b>		\$ 2,936,263

**DEPT 590 DEBT SERVICES**

**EXPENSES**

990-590-43031	Contractual Services	\$ 2,500
990-590-49493	Debt Service SWRCB	\$ 78,987
990-590-49496	Debt Service HELP Loan	\$ 400,000
990-590-49497	Debt Svce Lease Rev Bond 2015	\$ 314,776
990-590-49498	Debt Service MLLA Settlement	\$ 2,000,000
<b>TOTAL EXPENSES</b>		\$ 2,796,263

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

990-599-49999	Transfers Out	\$ 340,000
<b>TOTAL EXPENSES</b>		\$ 340,000