Agenda Item 1
May 25, 2011
File No. 330-20

AGENDA BILL

Subject: Continuation of Budget Presentation and Deliberation for Fiscal Year 2011-12, including presentation of detailed financial schedules and balancing options for the General Fund

Initiated by: Marianna Marysheva-Martinez, Interim Town Manager

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BACKGROUND:

This report builds on the baseline budget information presented to the Town Council on May 18, 2011. It discusses and provides details on:

- Financial summaries for all of the Town's funds for FY 2010-11 and FY 2011-12, with fund balances;
- Updated General Fund revenues, expenditures and shortfall for FY 2011-12;
- Balancing options for the General Fund to resolve the FY 2011-12 baseline shortfall;
- Town-wide position summary by department;
- Departmental budget details, including details of revenue and spending, positions, organizational charts, work plan highlights, and discussion of budget highlights for FY 2011-12; and
- Major contractual and service items included in the FY 2011-12 baseline budget, for context in discussing General Fund balancing options.

Budget review and deliberations are scheduled to continue through the month of June, with final budget adoption by June 22, 2011. Attachment A provides the intended schedule.

ANALYSIS/DISCUSSION:

A. Detailed Budget Schedules included with this report

1) Fund Summaries

Attachment B provides a financial summary of all funding sources that the Town has. It starts with the audited fund balances as of June 30, 2010, displays estimated year-end revenues, expenditure and ending fund

balances for the current fiscal year (FY 2010-11), and projects revenues, expenditures, and June 2012 ending fund balances for FY 2011-12. Notes explaining the balances are provided for each fund; however, it is important to highlight the *General Fund* balance separately. The ending REU (Reserve for Economic Uncertainty) fund balance is currently shown as negative due to the baseline budget shortfall. The negative must be and will be eliminated through balancing measures during the FY 2011-12 budget process, and before the budget adoption by June 22, 2011. The balancing measures will take into account that there must be a sufficient level of a reserve in the General Fund, to help provide the Town the necessary liquidity during the course of the year, and to ensure that funds are available in the case of an emergency. The Town Council has set a target for the General Fund reserve (REU) at 25%. Staff estimates that, with balancing measures to eliminate the $2.7 million baseline deficit and $750,000 expected from the Airport on the Terminal Note in FY 2011-12, the REU would reach $2.5 million, or 16%, by June 2012.

2) General Fund Revenue and Expenditure details

Attachments C-1 and C-2 provide details on the projected General Fund revenues (C-1) and expenditures (C-2). A detailed discussion of the revenue forecast is included.

3) Balancing Options for the General Fund

Attachment D contains possible balancing options for the Town Council's consideration, to address the estimated $2.7 million baseline shortfall in the General Fund.

4) Town-wide Position Summary

Attachment E provides a summary of all positions funded by the Town, by department. Historical authorized position count is included, along with the FY 2011-12 requested amount. Individual departmental sections provide additional details, by position.

5) Departmental Budget Details

Attachment F provides the following details for each Town department / fund: organizational chart, work plan highlights, budget highlights, and detailed schedules that capture all funds, divisions and units – these schedules, collectively, account for every dollar in the FY 2011-12 budget. Detailed work plans are not currently included with departmental budget

sections, and staff intends to have a presentation of these after July 1, 2011.

6) Major Contractual and Service Items Included in the Baseline Budget

Attachment G contains a listing of major contractual / service items funded with discretionary dollars in the FY 2011-12 budget. This document includes funding requests from such organizations as Mammoth Lakes Tourism and Mammoth Lakes Housing (through Measure A funds), Chamber of Commerce, the Events Coalition, High Sierra Energy, and so on. The attachment provides details on any existing contractual obligations, the current (for FY 2010-11) and the requested (for FY 2011-12) funding levels, and the exact funding source.

7) Measures to Improve irrigation practices on Main Street and Old Mammoth Road

In response to requests from the Town council and the community, staff has reviewed options to address current irrigation practices on Main Street and Old Mammoth Road.

Main Street: Staff plans to install new rotary spray heads on a test section along the Main Street south frontage road between Center Street and Forest Trail. This section has about 70 heads that will be operated using the newest control system. Once installed and in operation, staff will do specific testing that will inform our future decisions regarding Main Street irrigation. If staff is able to gain the efficiency desired, they may be able to simply change all the spray heads to the rotary design and add all new controllers for about $11,000.

Old Mammoth Road: Staff has experimented with different spray heads, pressures and soak-cycles on Old Mammoth Road. Staff is still struggling to gain the desired efficiency, primarily due the design of the turf areas and their proximity to the sidewalks and street. An alternative may be to replace the turf areas with pavers and seasonal planters with drip irrigation systems. The estimated cost to remove the turf and replace with pavers from Main Street to Chateau is $1.0M. This could be phased out and completed one block at a time, for a total of five blocks. The cost per block varies from $156,000 to $337,000.

8) June 1 Discussion of Development Impact Fees

In the next budget report (scheduled for June 1, 2011), staff plans to present information in response to questions raised on *Development Impact Fees* (DIFs). In the meantime, if the Town Council wishes to implement measures that would stimulate the local economy and/or re-circulate dollars within the Mammoth Lakes community, a variety of options are available to do so. One example could be an economic incentive program, such as the one recently implemented by Mono County. Another possibility could be a local hiring / local contractor participation preference, which would be a requirement for some types of or all of the contracts funded by the Town.

B. Revisions to the General Fund Baseline Shortfall for FY 2011/12

The May 18, 2011 agenda bill provided the following preliminary General Fund revenue, expenditure and shortfall figures:

May 18, 2011 General Fund Baseline projections

General Fund revenue forecast for FY 2011-12	$13,590,563
General Fund baseline expenditure approximation for FY 2011-12	$15,575,908
Current estimate of the baseline General Fund shortfall	**-$1,985,345**
Shortfall as percentage of the General Fund	***13%***

The May 18th report articulated that the baseline revenue and expenditure numbers were not final yet, and will likely be revised and updated. As a result of this further refinement of FY 2011-12 projections, the General Fund baseline shortfall has worsened. The following adjustments have led to the increased baseline gap.

- Property tax decrease ($24,404) - Mono County Assessor's Office currently estimates a 5% decrease in the Town's assessed values next year. The May 18th projection assumed only a 4% decline.
- Increase in baseline funding for legal costs ($104,992) – This reflects a more realistic estimate of the legal costs that will likely be incurred in the next fiscal year in connection with the MLLA settlement and specialized development and personnel work.
- Airport - Including erroneously omitted funding for air service subsidy and sprung structure, budgeted at a third of the total cost for each ($306,000).
- Police - Adjustment to include funding for the police station improvements ($75,000).
- Debt Service - Adjustment of costs based on latest available information ($72,399).

- Inclusion of contractually required deferred compensation match for Town's employees (3% for police; 2% for all other employees) increases the baseline spending by $127,938 – this amount was erroneously omitted from the May 18th baseline figures.
- Other adjustment, in various departments ($17,787)

As a result of the above adjustments, the revised and currently estimated General Fund revenue, expenditure and shortfall figures for FY 2011-12 are as follows:

May 25, 2011 Revised General Fund projections

Revised General Fund revenue for FY 2011-12	$13,566,159
Revised General Fund expenditure for FY 2011-12	$16,244,450
Current estimate of the General Fund shortfall	**-$2,678,291**
Shortfall as percentage of the General Fund	***16%***

C. General Fund Balancing Options

Balancing options to address the $2.7 million baseline budget shortfall in the General Fund are presented in Attachment D. These options are based on the three budget principles conceptually adopted by the Town Council at the May 18th meeting: (1) Budget reductions should be applied fairly across the board; (2) The Town should seek to resolve its financial issues in partnership with its employees, residents and businesses; and (3) The Town should take steps towards increasing its Reserve for Economic Uncertainty (REU) to 25%.

RECOMMENDATION:

Therefore, it is recommended that the Town Council: Provide direction to staff on the balancing options presented in Attachment D.

Attachments:

A - Budget review and adoption schedule for Fiscal Year 2011-12
B - Fund Summaries
C-1 - General Fund Revenues
C-2 - General Fund Expenditures
D - Balancing Options for the General Fund baseline shortfall
E - Town-wide Position Summary
F - Departmental Budget Details
G - Major Contractual and Service Items Included in the Baseline Budget

ATTACHMENT A

FY 2011-12 BUDGET SCHEDULE
(along with other relevant Council meeting items, for context)

Council meeting date	4:00pm session	5:00pm session	6:00pm session
May 18 – regular meeting		Closed session	Presentation of the 11/12 revenue for General Fund and estimates for the expenditure baseline; 10/11 year-end updates for the General Fund; and key anticipated policy and budget decisions
May 25 – **special meeting**	3:00-4:30pm – Presentation of complete FY 11/12 baseline budget, with balancing options		
June 1 – regular meeting	Closed session	Presentation by consultants (Deb Pierrel and Joyce Turner) regarding the proposed 12/13 budget process – requires budget allocation in FY 11/12	11/12 budget: Continuation of discussion on balancing options for the General Fund Information on DIF funds Details on Measures R and U – revenues and possible eligible items for consideration Recommendations on the TOT enforcement program
June 8 – **special meeting**	4:00 – 6:00pm – Special session to review materials and provide direction to the negotiations team regarding *Mammoth View Development Agreement*		6:00-7:00pm - CIP budget presentation by Town staff, incorporating prioritization information from Walter Kieser
June 15 – regular meeting	Closed session	Recreation Commission session on Measure R funding	Continue 11/12 budget :review: departmental specifics including work plans, balancing measures; policy decisions to make
June 22 – **special meeting**	4:00-6:00pm – Special. Planning Commission / Town Council meeting on *building height policy*		6:00-7:00pm – Finalize CIP prioritization and funding 11/12 budget adoption: legislation; policy decisions

Fund Name and Number	Fund Balance July 1, 2010	Projected Revenue FY 2010-11	Estimated Expenditures FY 2010-11	Projected Fund Balance June 30 2011	Projected Revenue FY 2011-12	Preliminary Budget FY 2011-12	Projected Fund Balance June 30 2012	Comments
General Fund 001								
Reserved: Long Term Recv	8,726,632			8,726,632			8,726,632	
Unreserved: Self Insurance	15,000			15,000			15,000	
Unreserved: REU	1,314,293	19,591,495	19,109,877	1,795,911	13,566,159	16,244,450	(882,380)	
Total	10,055,925			10,537,543			7,859,252	General Fund Revenue and Expenditures will be balanced before final budget adoption. A $750,000 payment on the terminal note not yet reflected
Police Fund 008								
Fund Balance	137,147	4,860,385	4,997,532	0	5,743,865	5,748,865	(5,000)	
Tourism Fund 014								
Fund Balance	138,321	2,445,654	2,445,654	138,321	2,364,101	2,364,101	138,321	Measure A
P&R Fund 015								
Fund Balance	614,728	490,936	490,936	614,728	674,303	674,303	614,728	Not real cash - note receivable from Mello Roos
Measure R Fund 016								
Fund Balance	936,739	952,000	559,989	1,328,750	991,000	991,000	1,328,750	Special tax - restricted use
Measure U Fund 017								
Fund Balance	0	0	0	0	922,853	922,853	0	
Community Development Fund 019								
Fund Balance	33,418	1,686,081	1,719,499	0	1,912,716	1,912,716	0	
Parks Maintenance Fund 020								
Fund Balance	0	618,372	618,372	0	645,407	645,407	0	
Public Works/Admin/Maint Fund 205								
Fund Balance	14,410	574,254	574,254	14,410	739,616	739,616	14,410	
Gas Tax Fund 210								
Fund Balance	245	4,290,103	4,290,103	245	5,149,163	5,149,163	245	
Capital Projects Fund 300								
Fund Balance	30,391	2,690,129	2,720,520	0	4,165,553	4,165,553	0	
LTC Planning Fund 420								
Fund Balance	20,785	121,800	121,800	20,785	241,800	241,800	20,785	
Transportation/Transit Fund 425								
Fund Balance	128,126	1,443,065	1,146,108	425,083	1,263,886	1,326,278	362,691	Measure T
Housing & Community Dev Fund 460								
Fund Balance	39,721	117,787	117,787	39,721	508,491	508,491	39,721	Not real balance - will be cleared once all grant expenses are paid
Workforce Housing Fund 465								
Reserved: Long Term Recv	900,000			900,000			900,000	May be uncollectable
Unreserved	290,148	868,263	639,223	519,188	835,642	745,923	608,907	Measure A
	1,190,148			1,419,188			1,508,907	
Drug Enforcement Fund 480								
Fund Balance	38,410	2,800	2,800	38,410	4,000	5,000	37,410	
Airport Fund 520								
Fund Balance Reserved for Bad Debt	367,500			367,500			367,500	Uncollectible Debt
Fund Balance Unreserved	(2,799,313)	1,226,041	1,226,041	(2,799,313)	762,422	762,422	(2,799,313)	Reflects amount owed to General Fund,

Fund Name and Number	Fund Balance July 1, 2010	Projected Revenue FY 2010-11	Estimated Expenditures FY 2010-11	Projected Fund Balance June 30 2011	Projected Revenue FY 2011-12	Preliminary Budget FY 2011-12	Projected Fund Balance June 30 2012	Comments
	(2,431,813)			(2,431,813)			(2,431,813)	included in GF Long Term Receivable

Fund Name and Number	Fund Balance July 1, 2010	Projected Revenue FY 2010-11	Estimated Expenditures FY 2010-11	Projected Fund Balance June 30 2011	Projected Revenue FY 2011-12	Preliminary Budget FY 2011-12	Projected Fund Balance June 30 2012	Comments
Airport Debt Service Fund 529								
Fund Balance	10,399,983	614,483	786,899	10,227,567	1,451,442	1,402,442	10,276,567	Mainly Airport Land and Structures
Long Valley Pit Fund 540								
Fund Balance	6,463	2,980	8,295	1,148	3,000	4,306	(158)	
DIF Admin Fund 830	(550,030)	3,514	5,416	(551,932)	3,514	0	(548,418)	Negatives mainly reflect amounts owed to General Fund and Garage Fund
DIF General Facilities Fund 831	(2,240,261)	12,617	148,468	(2,376,112)	12,617	465	(2,363,960)	
DIF Law Enforcement Fund 832	(630,017)	3,247	154	(626,924)	3,247	154	(623,831)	
DIF Storm Drains Fund 833	(620,089)	12,862	528	(607,755)	12,861	528	(595,422)	
DIF Parks & Rec Fund 834	202,769	5,378	204	207,943	5,378	204	213,117	
DIF MCOE Fund 835	16,706	14,022	8,805	21,923	14,022	560	35,385	
DIF Circulation Fund 836	(1,205,011)	145,650	1,314	(1,060,675)	32,854	3,814	(1,031,635)	
DIF Fire Fac & Equip Fund 838	213,823	6,252	200,238	19,837	6,252	238	25,851	
DIF Airport Improvements Fund 839	4,845	1,264	4,533	1,576	1,264	50	2,790	
Public Art Fund 840	383,914	3,200	20,825	366,289	3,200	138,835	230,654	Public Art fee; restricted
Assessment-Juniper Fund 850	134,002	72,720	69,254	137,468	73,000	72,720	137,748	Assessments - restricted use
Assessment-Gateway Fund 851	161,252	67,320	66,875	161,697	67,320	67,320	161,697	Assessments - restricted use
Assessment Bluffs Fund 852	407,584	215,600	214,136	409,048	217,315	217,315	409,048	Assessments - restricted use
Assessment Bluffs/Maint Fund 853	360,997	86,549	55,055	392,491	111,800	88,000	416,291	Assessments - restricted use
Assessment North Village Fund 854	2,374,735	687,195	1,164,789	1,897,141	687,195	1,120,550	1,463,786	Assessments - restricted use
Assessment NV South Fund 855	(48)	0	0	(48)	30,000	30,000	(48)	
Assessment OMR Fund 856	188,426	105,860	69,569	224,717	131,100	104,500	251,317	Assessments - restricted use
Assessment Village Benefit Fund 857	376,606	163,000	27,369	512,237	163,000	125,000	550,237	Assessments - restricted use
Fractional Mello Fund 858	(654,761)	211,479	148,668	(591,950)	346,703	341,787	(587,034)	Reflects amount owed to General Fund
DIF In Lieu Mello Tx Dist Fund 859	1	2,075	0	2,076	2,075	2,075	2,076	
AD Juniper Vew BAD Fund 860	(15)			(15)			(15)	
AD South OMR-BAD Fund 861	(15)			(15)			(15)	
AD Town Lakes-BAD Fund 862	(15)			(15)			(15)	
Vehicle Service Fund 910	10,706,080	1,726,597	1,158,654	11,274,023	1,979,460	1,453,351	11,800,132	Set aside for replacement: $7,250,132, Parts inventory: $400,000 Vehicle inventory: $2,875,000 Note Receivable from DIF: $1,275,000
Comprehensive Leave Fund 920	1,759,787	538,867	538,867	1,759,787	325,400	325,400	1,759,787	Funding for 85% of earned leave
Emp 125 & Ins Benefits Fund 930	242,378	388,880	469,135	162,123	321,332	321,332	162,123	
Debt Service: C.O.P.'s Fund 990	782,738	1,288,222	1,865,222	205,738	730,748	730,748	205,738	Money held with trustee, for debt service
	28,905,902	**48,358,998**	**47,813,767**	**29,451,133**	**47,227,076**	**49,699,635**	**26,978,574**	

Note: Expenditures include both direct spending and transfers out 9mainly from the General Fund to other funds, to support departmental operations. The transfers amount to $13 million.

ATTACHMENT C-1

GENERAL FUND REVENUE FORECAST FOR FY 2011-12

The table on the following page reflects projections for the General Fund revenues for FY 2011-12, and provides history for several prior years. Since some of the restricted / committed revenues were removed from the General Fund (including Measure A, Measure R and Measure U revenues), history and forecast for these are listed on the same page, for illustration and context. Following the revenue table is a detailed discussion of the General Fund revenues, including components, history and assumptions about future growth or reduction.

General Fund Revenue

FY 2011-2012 Summary

	2008-2009 Actual	2009-2010 Actual	2010-2011 Revised Budget	2010-2011 Estimated	% Change FY 2010 to FY 2011	2011-2012 Projection	% Change FY 2011 to FY 2012
Transient Occupancy Tax - 8.5 of 13%	6,305,024	6,826,837	6,037,453	7,380,233	8%	7,102,954	-4%
Mammoth Lakes Tourism 2.5% of TOT	1,854,215	2,006,905	1,775,722	2,170,657	8%		
Housing 1% of TOT	741,686	802,762	710,289	868,263	8%		
Transit 1% of TOT	741,686	802,762	710,289	868,263	8%		
Business Tax	289,492	276,319	270,989	274,997	0%		-100%
TOT increase due to enhanced enforcement						50,000	
Property Tax	3,078,982	2,831,822	2,565,121	2,664,926	-6%	2,538,025	-5%
In Lieu VLF (ERAF Related)	832,471	874,007	802,561	802,561	-8%	757,133	-6%
Sales Tax	1,321,131	1,247,812	1,262,570	1,316,688	6%	1,370,688	4%
Triple Flip BackFill (ERAF Related)	509,504	405,776	403,144	448,180	10%	465,298	4%
Utility User Tax	887,573	892,700	917,272	922,853	3%		
Franchise Fees	770,497	643,022	646,456	708,500	10%	724,677	2%
Interest on Investments	143,094	123,222	97,725	96,917	-21%	96,917	0%
Administrative Service Fees	63,915	80,151	35,185	47,694	-40%	44,399	-7%
Charges for Services	113,144	40,379	31,957	42,539	5%	30,580	-28%
Intergovernmental Revenues	20,344	28,514	28,589	26,840	-6%	26,840	0%
Miscellaneous Revenues	31,099	89,823	7,922	16,036	-82%	300	-98%
Hospital Land Exchange				358,348		358,348	0%
Transfers In	102,000	120,000	577,000	577,000	381%	0	
Total	**17,805,857**	**18,092,813**	**16,880,244**	**19,591,495**	**8%**	**13,566,159**	**-31%**
Total Net of Measure A Revenues	**14,178,778**	**14,204,065**	**13,412,955**	**15,409,315**		**13,566,159**	**-12%**

Committed / Restricted Revenues Now Recorded Directly in Related Funds

	2008-2009 Actual	2009-2010 Actual	2010-2011 Revised Budget	2010-2011 Estimated	% Change FY 2010 to FY 2011	2011-2012 Projection
Measure A						
Mammoth Lakes Tourism 2.5% of TOT						2,089,104
Housing 1% of TOT						835,642
Transit 1% of TOT						835,642
Business Tax						274,997
Measure U - Restricted July 1, 2011						
Utility User Tax						922,853
Total	**0**	**0**	**0**	**0**		**4,958,237**

General Fund Revenues for FY 2011-12 are projected to be 12% less than FY 2010-11, net of Measure A transfers. This is mainly driven by reductions in the property tax and TOT revenues, and elimination from the General Fund of the now restricted UUT revenue. A discussion of changes in key revenues follows.

Transient Occupancy Tax (TOT) The TOT rate is 13%, with 8.5% of the 13% remaining in the General Fund and the balance transferred to Mammoth Lakes Tourism (2.5%), Transportation (1%) and Housing (1%).

For Fiscal Year 2011-12, the General Fund portion of the TOT (8.5%) is projected to be **$7,152,954**. This projection represents the mid-point between FY 2009-10 and FY 2010-11 actual revenues, and reflects a 9% decrease from the FY 2010-11 levels. Although this FY 2010-11 has shown a marked increase in TOT, it is recommended that we remain conservative in projecting FY 2011-12.

The decision to project the next year's revenue based on the mid-point between the last two years is based on input from Mammoth Lakes Tourism (MLT). TOT is directly impacted by hotel occupancy and room rates, and indirectly by travel and snow levels. MLT does not anticipate hotel occupancy numbers in the next year to remain at levels witnessed in FY 2011-12; room rates may also be reduced to attract visitors.

Property Tax. Property tax receipts continue to decline due to requests for re-assessment from property owners (the largest being Mammoth Mountain Ski Area), foreclosures, or general adjustments due to economic conditions. The FY 2011-12 projection of **$3,295,158** reflects a 5% decrease from the current year, based on input from the Assessor's Office and the Finance Department of Mono County. The potential loss of some $1.2 million in school-related (ERAF) funding is still unresolved.

Sales Tax FY 2011-12 Sales Tax revenue is projected to be **$1,835,986**. Mammoth Lakes continues to perform better than the State as a whole with a 4% increase over FY 2010-11. This projection is supported by an independent forecast by Hdl Companies. The majority of Town sales tax revenue is received from restaurants and hotels with general consumer goods coming in second. Receipts from the opening of new eateries and higher returns from hotels with liquor, along with demand for goods and general price increases account for the overall gain.

Utility User Tax The Utility User Tax is applied at a 2.5% rate to electricity, gas, and telephone utility bills. The largest contributors are electric and gas customers. FY 2011-12 projection of $922,853 shows no increase from the current year, assuming that an increase in rates will be balanced out by a decline in usage.

Utility User Tax, which was programmed to fund debt service, was scheduled to "sunset" in June 2011. In June 2010, the voters approved Measure U that extends this revenue and restricts the

use of funds to Mobility, Recreation, and Arts & Culture. **As of July 1, 2011, this is no longer a source of revenue to the General Fund.**

Franchise Fees The payment of a franchise fee, usually based on a percentage of the company's gross receipts, is made by utility companies for the privilege of using the Town's rights-of-way in order to sell goods or services to the public. Based on a 10% increase in Waste Connections and a flat assumption for other remitters, Franchise Fees are projected to be **$724,677**, an increase of 2% over last fiscal year.

Business Tax. This revenue comes from businesses within the Town of Mammoth Lakes, funds Mammoth Lakes Tourism, **and shows outside of the General Fund**. For FY 2011-2012 the number of businesses is assumed to remain stable, and so will the revenue.

All Other General Fund Revenues. Interest on Investments, Administrative Service Fees, Charges for Services, Intergovernmental and Miscellaneous revenues make up the balance of General Fund revenues and amount to less than 2% of the total. These revenues include items like TOT registration certificates, penalties, refunds, rebates and reimbursements. Given the uncertain nature of these types of revenues, FY 2011-12 assumes a conservative projection of $199,036. This is a 13% decline from last fiscal year.

General Fund

Expenditure Summary Fiscal Year 2011-2012

	Estimated May 18, 2011	Request FY 2011-12	Difference	Explanation
Administration	3,795,085	3,006,981	-788,104	1. Decreased ($211,000) Council discretionary which was increased in FY 10/11 when additional TOT was recognized 2. Decreased ($272,806) Airport Service Guarantee now budgeted in Airport 3. Decreased ($114,000) Fishing Enhancement Program and Fireworks now in Recreation. 4. Decreased ($688,000) Insurance Premiums previously budgeted in Risk Management now spread to all funds. 5. Increased ($400,000) Airport Litigation previously recorded in Airport Fd
Public Safety	4,482,207	5,257,580	775,373	1. Increased ($274,000) Funded Lieutenant position 2. Increased ($219,000) Insurance Premiums previously budgeted in Risk Management 3. Increased ($137,000) Animal Shelter Contract
Tourism and Marketing	2,445,654	0	-2,445,654	All Revenues and Expenditures are Recorded Directly in Tourism Fund
Recreation, Parks and Trails	379,783	631,500	251,717	1. Increased ($106,000) Fishing Enhancement Program and Fireworks previously in Council budget. 2. Increased ($61,000) Ice Rink 3. Increased ($22,000) Office Rental
Community Development	967,734	1,030,083	62,349	1. Increased ($24,000) Insurance Premiums previously budgeted in Risk Management 2. Increased ($18,000) document archival
Public Works	3,730,435	4,680,065	949,630	1. Increased ($348,000) Insurance Premiums previously budgeted in Risk Management 2. Increased ($255,000) Road Rehab 3. Increased ($82,000) Fuel 4. Increased ($62,000) Ca. Air Resources Compliance 5. Increased (33,000) Special Events
Airport	638,031	547,372	-90,659	5. Decreased ($460,000) Airport Litigation recorded in Legal Services
Transportation/Transit	868,263	0	-868,263	All Revenues and Expenditures are Recorded Directly in Transit Fund
Workforce Housing	868,263	0	-868,263	All Revenues and Expenditures are Recorded Directly in Housing Fund
Capital Projects		545,110	545,110	Previously budgeted in DIF Funds
Debt Service Fund	934,422	417,821	-516,601	
Town-wide - contractually obligated deferred comp match	0	127,938	127,938	
Total	**19,109,877**	**16,244,450**	**-2,865,427**	
Total net of Measure A transfers	**14,927,697**	**16,244,450**	**1,316,753**	**This is a TRUE difference in spending**

Overall increases in spending are mainly due to compensation and benefit increases, and five-year repayment of Worker's Compensation and General Liability accruals

Balancing options for FY 2011-12
General Fund and Discretionary Funding

A. UPDATE TO BASELINE SHORTFALL

May 18 projected General Fund shortfall **($1,985,345)**

Revisions to the baseline budget numbers

Revision		FY 11/12 General fund impact
Property Tax - Mono County Assessor's office anticipates a 5% decrease; 4% was included in the May 18th revenue figure		($24,404)
Legal - Increase in funding related to MLLA settlement and specialized legal counsel work		($104,992)
Airport - Including erroneously omitted funding for air service subsidy and sprung structure (each 1/3 of total)		($306,000)
Police - Adjustment to include funding for the police station improvements		($75,000)
Debt Service - Adjustment of costs based on latest available information		($72,399)
Town-wide - Inclusion of contractually required 457 / deferred comp match for employees (3% for police; 2% for all other employees)		($127,938)
Other adjustment, in various departments		$17,787
May 25 revised General Fund shortfall		**($2,678,291)**

B. BALANCING OPTIONS

Balancing options are based on the ***budget principles*** *listed in the May 18th agenda bill*

Balancing options reflect ***actions that are within Town Council's control****, and do not require re-negotiations of existing contractual agreements with employee unions, outside agencies, etc.*

1) REDUCE LABOR COSTS				
Possible action	**Department(s) affected**	**FY 11/12 savings to General Fund**	**Impact on Town's services**	**Percent reduction to base personnel costs**
Employee concessions OR layoffs	All departments	$504,061	Service reduction to the public, increase in workload for all Town employees, which will delay completion of projects throughout Town, and may result in cancellation of low-priority work items. This is further complicated by the existing once-a-month furlough by Public Works employees - adding two more furloughs a month to that group may simply result in work stoppage in some areas	10.0% Town-wide
Subtotal - reduction in labor costs		**$504,061**		

2) REDUCE CONTRACTUAL SPENDING FROM DISCRETIONARY FUNDING				
Organization and possible action	**Contract status**	**FY 11/12 savings to General Fund**	**Impact on organization**	**Percent reduction to organization's requested FY 11/12 funding**
Mammoth Lakes Tourism: As part of the new contract beginning July 1, 2011, negotiate an equivalent of 10% savings from the budgeted contract amount of $2.36 mill for FY 11/12. The "savings" of $236,000 may come from one or a combination of the following: (1) increase in TOT and/or Sales Tax revenue, from the baseline budget estimate; (2) reduction of Town's costs (from the baseline budgeted amount) pertaining to the summer air subsidy, events that generate visitorship, etc. Evaluate revenue generation and expense reduction in March and if the full $236,000 in savings is not possible by year-end, reduce funding to MLT accordingly.	Existing contract expires on June 30, 2011. Negotiations for new contract, to begin July 1, 2011, are under way.	$236,000	Mammoth Lakes Tourism by design and creation is meant to be a Destination Marketing Organization and the funds from Measure A have been designated to increase visitor awareness, traffic and spend within Mammoth Lakes. A reduction in marketing funds, or redirection of those funds to cover operational expenses, would adversely impact the reach of our tourism message. The impact of those funds being spent on marketing are up to a five time return on the investment through overall guest spend including sales tax and transient occupancy tax to the town. MLT is much more comfortable with, and confident in, option #1 which gives them the ability to RAISE revenues.	10.0%
Mammoth Lakes Housing: Reduce FY 11/12 funding by 10%	Existing contract expires on June 30, 2011. Negotiations for new contract, to begin July 1, 2011, are under way.	$38,500	Mammoth Lakes Housing would likely have to enact furlough days. This would cause a reduction in services to the Town contract, MHZ and the Town would have to further prioritize tasks to ensure that the most critical services are being provided. A contract reduction would impact the hours and availability of MHZ to be a resource to those in the community in need of housing and housing resources.	10.0%

SETA: Reduce FY 11/12 funding by 10%	Annually renewed contract	$69,300	A 10% cut to the SETA contract would translate into a reduction of 1,500 service hours based on current compensation rates. This would result in service reductions - for example, this may equate to cutting both Lift routes end time from 6:00 PM to 4:00 PM.	10.0%
Mammoth Lakes Trails and Public Access: Reduce FY 11/12 funding by 10%	Funding supplements existing contract commitment	$17,000	MALTA may be seeking funding from Measure R or Measure U for the 10%	10.0%
Great Basin Air Pollution Control District: Reduce FY 11/12 funding by 10%	Existing contract expires on June 30, 2011. Negotiations for new contract, to begin July 1,	$2,500	The organization should be able to absorb a 10% reduction in the contribution toward their monitoring efforts; as long as it is recognized as a temporary reduction. Their real costs are more than the Town's contribution.	10.0%
High Sierra Energy Foundation: Reduce FY 11/12 funding by 15%	Funding supplements existing contract commitment	$3,750	The impact of a 15% funding reduction is not likely to have an adverse effect on the organization's operations, except that they may have to cut back on advertising and promotion for Town events such as the tree lighting, and may need to have slight reductions in staff time.	15.0%
Fishing Enhancement: Reduce FY 11/12 funding by 10%	Current contract ends in October 2011	$6,000	Contract amount would be re-negotiated in November 2011, and will likely result in less fish available	10.0%
IE Resort Consulting: Fund only 50% of the requested $50,000 now. Re-evaluate the remainder at mid-year	Funding supplements existing contract commitment	$25,000	Project scope will likely be scaled down; more may need to be done by staff	50.0%
No reduction to the Chamber of Commerce - reduced funding request from $25,000 in 10/11 to $20,000 in FY 11/12 - a 20% reduction				

Subtotal - reduction in contractual spending		**$398,050**		

3) REDUCE OTHER NON-MANDATED SPENDING NOT SPECIFICALLY IMPACTING PARTICULAR ORGANIZATIONS				
Department and possible action	**What is included in the baseline budget**	**FY 11/12 savings to General Fund**	**Impact on Town's services**	**Percent reduction to the requested FY 11/12 funding**
Airport: Do not fund sprung structure	One-third of the sprung structure cost, at $91,000	$91,000	Continued customer service / experience issues when more than one flight is on the ground - due to limited terminal capacity, passengers are forced to wait outside of terminal for luggage. With six flights a day in an eight hour window proposed for next year, the terminal will often be overcrowded, and passengers will be forced to wait outside. This item could be eligible for Measure U funding.	100.0%
Public Works: Reduce Road Rehabilitation budget to $375,000	$875,000 is included in the General Fund budget for FY 11/12	$500,000	This reduction would defer any phased maintenance of Meridian and Sierra Park and increase deferred maintenance costs in the short term; and delay completion of Sherwin Creek Road rehabilitation.	50.0%
Public Works: Cut $125,000 set aside for the Sherwin Street Culvert Replacement project	$125,000 is included in the CIP budget for FY 11/12, funded by the General Fund	$125,000	This is a flooding mitigation project. The project requires permits from the US Army Corp of Engineers and Fish & Game, and some Biological study is necessary. Not funding the project may delay improvements from being completed until summer 2013.	100.0%
Transit: Fund only 50% of vehicle replacement for transit	$143,000 in Measure T funding	$71,500	Transit vehicles will fall behind on the required replacement, which will result in the increased cost of maintenance and may lead to equipment failures.	50.0%

Public Works: Do not spend General Fund dollars on the gap funding for the Ice Rink / Multi-Use Facility slab construction	$365,000 is included in the General Fund budget for the gap funding. $500,000 is expected from a grant, and $57,000 has been requested from Measure R	$365,000	Three options are possible: (1)-Do NOT fund this project at all. If this happens, the Town will be required to forfeit a $500,000 State Parks Grant, repay another $254,000 in grant money, and reimburse DIF $562,000. Forfeiting and repaying grant money may lead to future sanctions. Reimbursement of grant money may be at a rate of 100% plus. (2) Fund the $365,000 gap from another source, such as Measure R or U. (3) Take funding from another capital project - most likely from the remaining $375K in Road Rehabilitation funds - to pay for the slab completion.	100.0%
Police: Fund only 50% of structural improvements for the police station	Requested budget is $75,000	$37,500	Intended improvements will be scaled down, and may simply not be possible with 50% of funding.	50.0%
Recreation: Reduce funding for July 4 events by 10%	Requested General Fund budget is $46,000	$4,600	The $46,000 baseline budget includes funding for the fireworks, POPS in the Park, and other related fees. A 10% reduction would impact the length of the fireworks show. The impact on the POPS in the park performance is not clear at this time.	10.0%
Recreation: Reduce FY 11/12 funding for Local Programs by 50%	Requested General Fund budget is $32,000	$16,000	The 50% reduction will greatly impact the local youth sport organizations, which rely greatly on Town's funding.	50.0%
Town Clerk: Eliminate funding for the Law Library subscription	$4,600 in the General Fund	$4,600	The printed library updates do not seem to be utilized - no negative impact is anticipated.	100.0%
Subtotal - reduction in non-mandated spending		**$1,215,200**		

4) UTILIZE BALANCES IN OTHER FUNDING SOURCES				
Fund name	**Legal restrictions on use of balance**	**Available balance amount**	**Possible programs and services funded**	
Balances in Workforce Housing and Transit Funds	Measure A and T funds	$600,000	A total of $970,000 is estimated to be available by FY 2011-12 year-end. Two thirds could be used to fund operations in the Airport, Public Works-Transportation, and Community Development-Housing	
Subtotal - utilize fund balances		**$600,000**		

GRAND TOTAL OF BALANCING OPTIONS	$2,717,311

ATTACHMENT E

Staffing Level Summary
Full Time and Part Time Service Levels

Department Division	FY 06-07 Full-time Equivalent Staff	FY 07-08 Full-time Equivalent Staff	FY 08-09 Full-time Equivalent Staff**	FY 09-10 Full-time Equivalent Staff	FY 10-11 Full-time Equivalent Staff	FY 11-12 Full-time Equivalent Staff
Town Management	3.00	3.00	3.00	2.72	2.33	2.00
Legal Services	1.00	1.00	1.00	0.91	0.50	0.00
Town Clerk	2.00	2.00	2.00	1.82	1.00	1.00
Finance	5.10	*6.14	6.00	4.54	3.50	5.00
Personnel Services	2.00	2.33	2.00	1.82	1.33	1.00
Information Systems	1.00	1.00	1.00	0.91	1.00	1.00
Public Safety						
Sworn	21.00	#23.00	22.00	21.00	18.00	20.00
Non-Sworn	5.00	5.05	4.00	2.72	3.00	3.00
Tourism & Marketing	12.15	13.88	11.57	9.57	0.00	0.00
Parks, Recreation and Trails	4.56	6.87	6.87	6.87	7.59	7.93
Parks Maintenance	8.30	7.89	8.53	6.52	6.90	5.76
Community Development	20.48	18.61	14.50	10.89	11.33	9.76
Public works	9.82	10.88	9.43	6.83	5.17	4.52
Street Maintenance	14.70	16.36	15.88	13.77	16.70	14.21
Garage	6.00	&6.00	6.00	5.45	6.00	6.00
Airport/Transit	2.13	2.13	3.40	3.76	4.60	4.00
Total	118.24	126.14	117.20	100.10	88.96	85.18

The full-time position count for FY 11/12 is 79.
The 85.18 figure above reflects part-time positions, mainly in Public Works

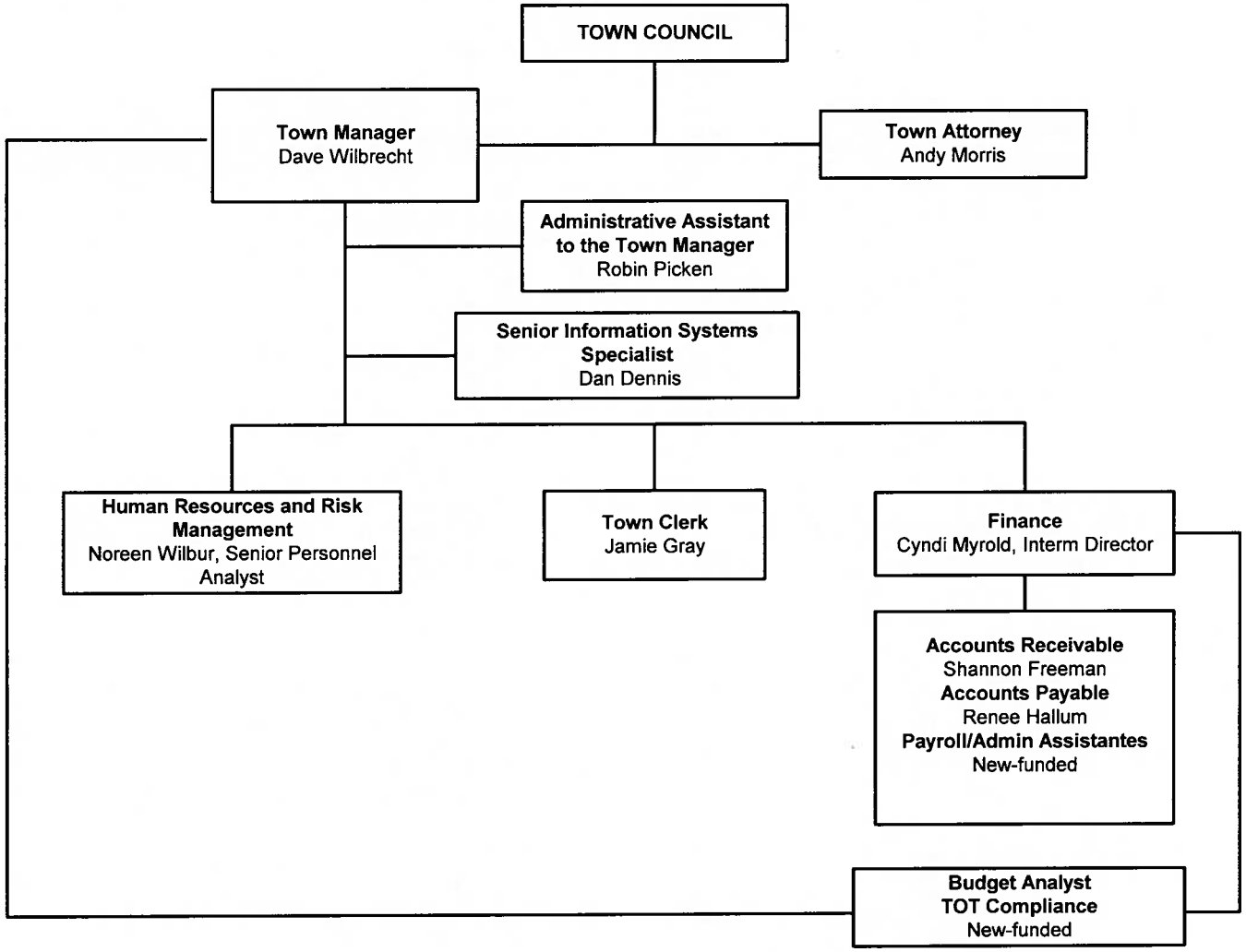
Legal Services are no longer provided by a Town employee, instead are received through an outside contract.

The Administrative Director position was not filled in the prior fiscal year. Instead, the Town will add an Accounting Assistant and Budget Analyst/TOT Compliance to the Finance Department.

Public Safety increased by two positions. One Officer returned to duty and one Officer is included as part of a grant application.

Community Development reduction is due to staff reductions in the prior fiscal year

Attachment F
Departmental Budget Details


TOWN COUNCIL
Town Manager
Dave Wilbrecht
Town Attorney
Andy Morris
Administrative Assistant to the Town Manager
Robin Picken
Senior Information Systems Specialist
Dan Dennis
Human Resources and Risk Management
Noreen Wilbur, Senior Personnel Analyst
Town Clerk
Jamie Gray
Finance
Cyndi Myrold, Interm Director
Accounts Receivable
Shannon Freeman
Accounts Payable
Renee Hallum
Payroll/Admin Assistantes
New-funded
Budget Analyst
TOT Compliance
New-funded

ADMINISTRATION DEPARTMENT - FY2011/12 BASELINE BUDGET HIGHLIGHTS

FY 2011/12 BUDGETED REVENUES

Sources of Operational Revenue: The Administration Department is fully supported by the General Fund. The main sources of General Fund Revenue are Transient Occupancy Tax (TOT), Property Tax, Sales Tax, and Franchise Fees.

Administration Department Expenditures:

Town Council

There is a significant reduction in expenditures as compared to the prior fiscal year in the Town Council's budget mainly resulting from a reduction in Council Discretionary spending, Air Service Guarantee, and Special Events. The Air Service Guarantee is now budgeted in the Airport department and Special Events is budgeted in Recreation.

Legal Services

This year we are isolating all of the Town's legal expenditures in the Town Attorney department rather than recording the expenditures in the departments where the services are used. This change in accounting reduces the number of transfers required and consolidates all of the Town's legal fees for easier tracking. By far, the largest portions of the Town's legal expenses are related to the MLLA lawsuit.

Town Management

We welcome our new Town Manager who begins his service with the Town of Mammoth Lakes on June 1, 2011. There are no significant changes to the Town Manager's budget as compared with the prior fiscal year.

Town Clerk

There is an increase in Town Clerk expenditures over the prior fiscal year, for advertising and legal fees associated with the election process. The budget also includes an increase in training and education expenditures so that the Town Clerk may attend the New Law and Elections Seminar to prepare for the election process. The Town Clerk will also be beginning a three-year program to obtain Town Clerk Certification.

Finance

There is a significant increase in the Town Finance Department expenditures, because we did not fill the Administrative Services Director position in the previous fiscal year. The Finance Department experienced a large reduction in staffing in the prior fiscal year which caused a back-log of required

duties and functions. This budget includes the addition of an Accounting Assistant that will be processing the Town's payroll as well as providing support services to Finance and Personnel. We have also included a new Budget Analyst/TOT Compliance position to take charge of the Town's budget preparation and increase TOT compliance efforts. The budget also includes funding for IE Consulting services to assist the Town in a budget reformatting process.

Information Systems

There are no significant changes to the Information Systems budget. This department is staffed with one person who is responsible for the Towns information and technology needs.

Personnel Services

There is an overall reduction in Town Personnel services expenditures primarily due to the elimination of the Personnel Director position. The budget includes an increase in contractual services for a consultant to review staffing town wide.

Risk Management

There is a significant expense reduction in the Town's Risk Management expenditures due to allocation of insurance premiums to departments; in prior years premiums were charged to Risk Management. Contractual services has been increased in order to hire a consultant to establish a safety program.

LEGAL SERVICES
Fiscal Year 2011-12 Work Program

This document presents the proposed Legal Services Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Provide ongoing support for the Town's legal services

    - Assist with MLLA Settlement
    - TOT/Business Tax Ordinance Update
    - Assist with the update of Personnel System Rules
    - Ongoing support for Planning Commission Issues

TOWN MANAGER
Fiscal Year 2011-12 Work Program

This document presents the proposed Legal Services Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Reach settlement on the $40 million judgment awarded to the Mammoth Lakes Land Acquisition (MLLA) LLC; implement payout

2. Monitor potential revenue loss to the Town related to the Educational Revenue Augmentation Fund (ERAF) for schools, work with State legislators to pass a legislative amendment to avoid the revenue loss to the Town

3. In collaboration with the School District and Mono County, discuss operational uses for the Multi-Use Facility / IceRink; implement joint recommendations once approved; secure capital and operational funding

4. Implement a system to ensure compliance of the Transient Occupancy Tax collection by residential property owners, through education, monitoring and enforcement

5. Strengthen internal controls in Finance by creating and implementing a schedule of deliverables and policies/procedures.

6. Recommend and implement changes to Personnel Rules, and create essential policies and procedures concerning personnel, risk and safety

7. Finalize and implement an agreement to finance the purchase of the Firewood property for Mammoth Disposal. Present to the Council recommendations on the purchase of the transfer station. Work with the County on long-term planning, potentially through a Joint powers Authority (JPA)

Town Clerk
Fiscal Year 2011-12 Proposed Work Program

This document presents the proposed Town Clerk Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Town Clerk Duties, including an election this fiscal year.

2. Records Management Duties.

3. Claims Management – general liability claims.

4. Comprehensive Update of the Town's Local Conflict of Interest Code.

Program summary: Every other year the Town Clerk has to certify to the California Fair Political Practices Commission (FPPC) that the local conflict of interest code is current, or update the resolution and report the update to the FPPC. The Town has been advised by their Attorney, that a comprehensive update is needed to include all of the applicable Town staff, committees, commissions, and consultants in the Town's local conflict of interest resolution.

Funding source: General Fund.

Cost: Included as part of the Town Clerk's budget.

Performance measure: Compliance with FPPC regulations.

Percent completed: 25% complete.

Target start and due date: Started in February, 2011. Due by December, 2011.

FINANCE DEPARTMENT
Fiscal Year 2011-12 Work Program

This document presents the proposed Finance Department Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Revenue Collection
   - Transient Occupancy Tax Administration
   - Reinstate past efforts to collect TOT and work with the Lodging Association on new initiatives to enhance collection
   - Business Tax Administration
   - Other Revenue Collection

2. Accounts Payable
   Process Payments to Vendors Timely.

3. Payroll Processing and Reporting

4. Financial Recordkeeping and Reporting

5. Budget Preparation and Monitoring

HR/PERSONNEL
Fiscal Year 2011-12 Work Program

This document presents the proposed HR/Personnel Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Staff Recruitment
2. Employee Training
3. Update Personnel System Rules and Personnel Policies and Procedures
4. Employee Handbook Development
5. Benefit Administration
6. Performance Evaluation Administration
7. Compensation and Classification Administration

INFORMATION TECHNOLOGY
Fiscal Year 2011-12 Work Program

This document presents the proposed Information Technology Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. Provide ongoing support for existing computer equipment and data storage for the Town

RISK MANAGEMENT
Fiscal Year 2011-12 Work Program

This document presents the proposed Risk Management Fiscal Year 2011-12 Work Program for Town Council review.

The Work Program presents ongoing and routine operational services and required programs.

1. General Liability, Property, Bonding and other Insurance
2. Workers Compensation Administration
3. Risk Assessment
4. Establish and implement a Safety Program
5. Claims Management (non-property)

Administration Department

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
General Fund (001)					
Town Council	$ 250,705	$ 208,096	$ 859,193	$ 227,690	-73%
Legal Services	$ 348,186	$ 419,807	$ 351,068	$ 684,450	95%
Town Management	$ 765,848	$ 749,296	$ 632,082	$ 589,588	-7%
Town Clerk	$ 250,833	$ 221,052	$ 154,747	$ 181,440	17%
Finance	$ 749,864	$ 695,392	$ 654,187	$ 868,937	33%
General Services	$ 4,845	$ (368,884)	$ -	$ -	N/A
Personnel Services	$ 217,922	$ 249,678	$ 244,840	$ 172,984	-29%
Information Systems	$ 177,384	$ 168,201	$ 141,292	$ 160,290	13%
Risk Management	$ 616,637	$ 797,369	$ 748,303	$ 110,602	-85%
Facilities Maintenance	$ 10,880	$ 8,566	$ 9,373	$ 11,000	17%
Total	**$ 3,393,104**	**$ 3,148,573**	**$ 3,795,085**	**$ 3,006,981**	**-21%**

Administration Department

Town Council

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Town Council	5.0	5.0	5.0	5.0
Total	**5.0**	**5.0**	**5.0**	**5.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 88,843	$ 84,238	$ 97,781	$ 116,244
52 Supplies	$ 21,825	$ 21,731	$ 24,887	$ 30,030
53 Other Services	$ 140,037	$ 102,127	$ 736,525	$ 81,416
Total	**$ 250,705**	**$ 208,096**	**$ 859,193**	**$ 227,690**

Administration Department
Legal Services

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Town Attorney	1.0	1.0	CONTRACT	CONTRACT
Total	**1.0**	**1.0**	**0.0**	**0.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 251,122	$ 248,541	$ 134,694	$ -
52 Supplies	$ -	$ 109	$ 100	$ 3,950
53 Other Services	$ 97,064	$ 171,157	$ 216,274	$ 680,500
Total	**$ 348,186**	**$ 419,807**	**$ 351,068**	**$ 684,450**

Administration Department
Town Management

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Town Manager	1.0	1.0	1.0	1.0
Assistant Town Manager	1.0	1.0	0.3	0.0
Administrative Assistant to the Town Manager	1.0	1.0	1.0	1.0
Total	**3.0**	**3.0**	**2.3**	**2.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 571,719	$ 594,905	$ 515,001	$ 447,381
52 Supplies	$ 33,039	$ 49,354	$ 22,675	$ 24,725
53 Other Services	$ 161,065	$ 103,642	$ 94,031	$ 117,482
54 Capital Outlay	$ 25	$ 1,395	$ 375	$ -
Total	**$ 765,848**	**$ 749,296**	**$ 632,082**	**$ 589,588**

Administration Department
Town Clerk

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Town Clerk	1.0	1.0	1.0	1.0
Administrative Secretary	1.0			
Deputy Town Clerk		1.0	0.0	0.0
Total	**2.0**	**2.0**	**1.0**	**1.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 212,992	$ 152,040	$ 101,731	$ 105,758
52 Supplies	$ 15,769	$ 20,759	$ 22,361	$ 26,190
53 Other Services	$ 21,073	$ 36,856	$ 16,001	$ 49,492
54 Capital Outlay	$ 999	$ 11,397	$ 14,654	$ -
Total	**$ 250,833**	**$ 221,052**	**$ 154,747**	**$ 181,440**

Administration Department
Finance

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Finance Director	1.0	1.0	0.3	0.0
Interim Finance Director				1.0
Accounting Manager	1.0	1.0	1.0	0.0
Accounting Assistants	4.0	4.0	2.2	3.0
Budget Analyst/TOT Compliance				1.0
Total	**6.0**	**6.0**	**3.5**	**5.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 567,313	$ 475,560	$ 395,661	$ 549,358
52 Supplies	$ 50,026	$ 43,640	$ 44,045	$ 62,335
53 Other Services *	$ 127,201	$ 165,946	$ 209,441	$ 250,244
54 Capital Outlay	$ 5,324	$ 10,246	$ 5,040	$ 7,000
Total	**$ 749,864**	**$ 695,392**	**$ 654,187**	**$ 868,937**

Administration Department
General Services

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
52 Supplies	$ 4,845	$ (368,884)	$ -	$ -
Total	**$ 4,845**	**$ (368,884)**	**$ -**	**$ -**

Administration Department
Personnel Services

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Human Resources and Risk Management	1.0	1.0	0.3	0.0
Personnel Analyst	0.0	0.0	0.0	0.0
Senior Personnel Analyst	1.0	1.0	1.0	1.0
Total	**2.0**	**2.0**	**1.3**	**1.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 150,972	$ 181,073	$ 167,532	$ 85,074
52 Supplies	$ 40,448	$ 41,742	$ 19,261	$ 18,580
53 Other Services	$ 26,502	$ 26,722	$ 57,628	$ 68,530
54 Capital Outlay	$ -	$ 141	$ 419	$ 800
Total	**$ 217,922**	**$ 249,678**	**$ 244,840**	**$ 172,984**

Administration Department
Information Systems

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Information Systems Specialist	0.0	0.0	0.0	0.0
Senior Information Systems Specialist	1.0	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**	**1.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 134,148	$ 132,697	$ 117,065	$ 131,606
52 Supplies	$ 6,290	$ 6,636	$ 7,714	$ 9,030
53 Other Services	$ 20,312	$ 23,473	$ 11,293	$ 13,654
54 Capital Outlay	$ 16,634	$ 5,395	$ 5,220	$ 6,000
Total	**$ 177,384**	**$ 168,201**	**$ 141,292**	**$ 160,290**

Administration Department
Risk Management

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
The functions of this department are staffed by the Personnel positions, but some of their costs are charged here.				
Total	**0.0**	**0.0**	**0.0**	**0.0**

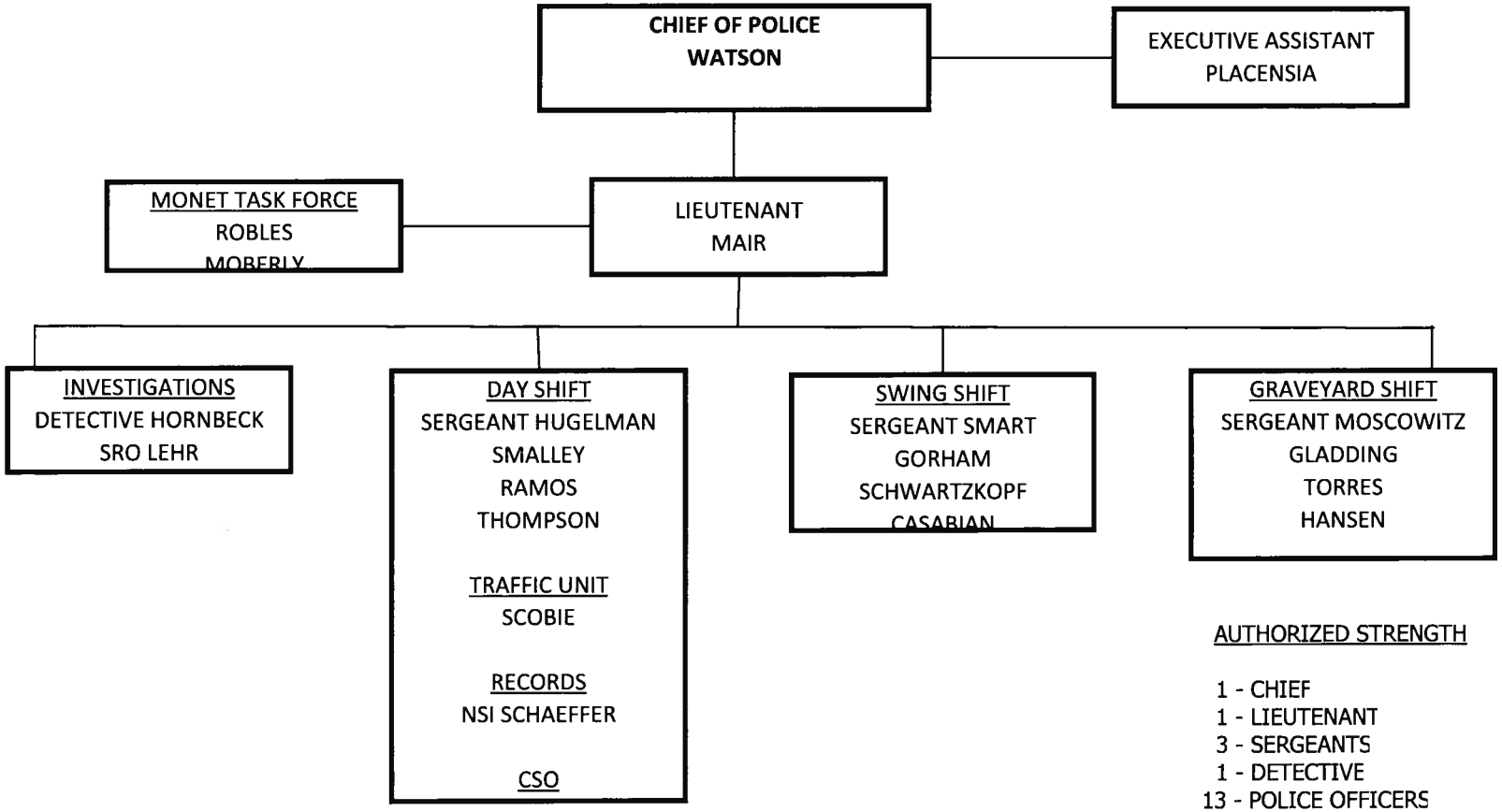
Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 90,302	$ 49,370	$ 28,524	$ 79,522
52 Supplies	$ 9,540	$ 9,237	$ 4,460	$ 2,730
53 Other Services	$ 516,795	$ 738,738	$ 715,293	$ 28,350
54 Capital Outlay	$ -	$ 24	$ 26	$ -
Total	**$ 616,637**	**$ 797,369**	**$ 748,303**	**$ 110,602**

Administration Department

Facilities Maintenance

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 10,880	$ 8,566	$ 9,373	$ 11,000
Total	**$ 10,880**	**$ 8,566**	**$ 9,373**	**$ 11,000**

MAMMOTH LAKES POLICE DEPARTMENT ORGANIZATIONAL CHART
MARCH 2011



AUTHORIZED STRENGTH

1 - CHIEF
1 - LIEUTENANT
3 - SERGEANTS
1 - DETECTIVE
13 - POLICE OFFICERS
1 - EXECUTIVE ASSISTANT
1 - NON-SWORN INVESTIGATOR
1 - COMMUNITY SERVICE OFFICER

22 - TOTAL

MAMMOTH LAKES POLICE DEPARTMENT

FY 2011/12 BUDGET HIGHLIGHTS

BUDGET REVENUES

In addition to support from the General Fund, the Police Department receives revenues from the following sources:

FUND 008

- Grant Funds – $292,035

It is anticipated that the State COPS grant of $100,000 which the Town has received for several years will not be available this year. If the State restores these funds, grant revenue will be increased by this amount.

The Police Department will be seeking grant funds from the U.S. COPS Office to pay for an additional police officer. These funds can only be used to hire a new officer, return one that was terminated because of budget cuts, or prevent a lay off. If approved, a new officer will be hired to replace a position previously cut from the budget. Because the chances of being awarded this grant are slim, this amount has not been included in the projected revenues.

The third and final year of a COPS Federal Stimulus grant will result in $149,035 in grant funds.

Continued funding from the CALMET grant in the amount of $133,000 will be received to cover the cost of a MONET officer.

The balance of grant funds will come from the Byrne Narcotics Grant in the amount of $10,000 which is used to pay overtime to the MONET agents.

- Police Fines - $52,000

  It is anticipated that there will be a slight increase in fines over the estimate for the previous year $47,200.

- Police Service Fees, Licenses & Permits - $31,600

  There are no significant shifts from the historic trends in any of these accounts.

- Misc Police Revenue and Donations - $6,000

  Although the estimated revenue is a $1,500 increase over last there, there has been a substantial decrease over the past few years in this category due primarily to a reduction in reimbursement from POST for Police training. A review is being conducted to make sure that all reimbursable funds are being recovered.

FUND 480

Fund 480 includes revenues from forfeitures and seizures and DARE program contributions. It is difficult to accurately anticipate revenues in these areas, so historic trends were used over the past two years to estimate revenue of $4000.

BUDGET EXPENDITURES

FUND 008

There are no additional positions or programs requested in the 2011/12 Budget.

When the Police Chief was hired in July 2010, he was directed to analyze the Department and make recommendations on police staffing and management structure. The Council approved filling a vacant lieutenant position in February, 2011. The Chief recommended to the Council that the following additions/changes be made to the budget:

Replace an eliminated sergeant position to serve as an administrative sergeant.

Add an additional Community Service Officer

Add one police officer position

Reclassify three police officer positions to police corporal

Note: These recommendations are not included in this budget

Reclassify one Non-Sworn Investigator to Senior Records Supervisor

Note: This has been included in this budget

The Police Department's Expenditure Budget is broken down into 5 divisions.

- Administration - $

Administration includes the personnel services for the Chief, Lieutenant and Executive Assistant to the Chief and other services and charges. The budget for 2011/12 will reflect a change in Administration because the Executive Assistant has been moved from Patrol-Front Line to Administration to more accurately reflect her position and duties within the Police Department. The substantial increase in Administrative Services last fiscal year was caused by the former Chief and Lieutenant remaining on the payroll for two and three months respectively and their final payouts. Also, a new Lieutenant was promoted to fill a position that wasn't funded.

- Patrol-Front Line - $

This is front line services provided by the Police Department. There are no changes in personnel services with the exception of the movement of the Executive Assistant to the Chief of Police to Administration, and the re-classification of the Non-Sworn Investigator to Senior Records Clerk which fits the job being performed. The additional cost is less than $2,000 per year.

It is estimated that $160,000 will be needed for Police Overtime – Account No. 113. The increasing number of summer festivals and other organized events that require the presence of additional police officers has impacted the overtime budget. The breakdown of how police overtime is used follows:

On-Call – 18%

Minimum staffing shift coverage – 25%

Extended shift – 13%

Meetings/Court – 8%

Range – 9%

Special Detail/Training – 18%

Monet – 9% (Reimbursed buy Byrne Grant funds)

The two largest accounts for Supplies are 214 – Facility Lease and Rental, and 296 – Garage Vehicle Services. The majority of the $60,580 in Facility Lease and Rental is the cost of the lease of the Police Station. $54,720. The Police fleet is aging and therefore costing more to maintain. That, coupled with an increase in fuel costs, warrants the increase in this account.

The total budget for Patrol Supplies is $340,080, a decrease of over $7500 from what was estimated for the current year.

The total for Other Services and Charges is $493,912, an increase of a little more than $40,000 over what was estimated for the current year. Nearly all of that increase is in the Contractual Services account – 310. By far the largest expenditure in Contractual Services, is for the contract with Mono County for Police Dispatch ($373,000). The balance is for snow removal of the station parking lot, citation processing, investigative searches, and PARS.

A total of $16,000 is requested for Capital Outlay to be used primarily for computer hardware. The Police Department does not have a computer replacement program, and the current hardware is aging and prone to failure. There are no plans to replace any hardware until it crashes.

- Investigative Services - $1500

These funds are used for background investigations and confidential enforcement.

- Training - $40,500

All but $500 of these accounts are used for training tuition, housing, and per-diem for police training. The priorities for training are 1) legally mandated, and 2) essential. Essential training is identified as that training designed to maintain officer safety or reduce town liability. Some training is reimbursable by POST, although POST is cutting back on reimbursement and as of this writing there may be no POST reimbursement at all in 2011/12.

- Animal Control Services - $143,515

There is an increase in Animal Control Services of more than $15,000 from the current year estimate. The bulk of this reflects the increase in the contract, including fuel, for the Wildlife Specialist that was approved by the Town Council on April 20, 2011. Non-lethal ammunition used by the Wildlife Specialist and patrol officers will now be charged to Animal Control Services instead of Patrol – Front Line.

The contract for the Wildlife Specialist will cost $66,515. The balance of the Animal Control Services Contractual Services – 310, will be the contract with Mono County for our portion of the Animal Control Shelter.

FUND 480

At the request of the School Superintendent, the Police Department will be providing the DARE Program to students in the 2011/12 School Year. That will require the purchase of additional DARE supplies resulting in an increase of $1000.

POLICE DEPARTMENT DRAFT 2011/12 WORK PLAN

ADMINISTRATION

Expand Outreach to the Community

Continue efforts with the Police-Community Hispanic Advisory Committee

Reinstitute the Neighborhood Watch Program

Introduce a Community Police Academy (first will be in May, 2011)

Maximize Grant Funding Opportunities

Seek Federal COPS grant funds to hire another officer

Seek additional grant funding sources

Improve grant reporting procedures

Supervisory Development

Conduct a Team Building Workshop sponsored by POST

Obtain advanced supervisory training for sergeants

PATROL OPERATIONS

Response Time

Respond to all calls for service within 5 minutes

Crime Prevention

Reduce Part 1 crimes by 5% Part 1 crimes include Homicide, Rape, Robbery, Assault, Burglary, Larceny, and Motor Vehicle Theft.

Traffic Enforcement

Enhance directed traffic patrol efforts to target locations with a traffic accident history along with complained of locations

Reduce Hit and Run and Injury Collisions by 10%

Parking Enforcement

Reduce parking congestion in the North Village

Increase parking enforcement by 10%

DETECTIVE OPERATIONS

Clearance rate

Clear at least 15% of Part 1 Crimes

School Resource Officer/DARE

Re-establish the DARE Program with the School District

TRAINING

POST Reimbursement

Maximize POST reimbursement by processing reimbursement in a timely manner and focus on POST reimbursable courses whenever possible

Training Priorities

Mandated training

Leadership training

Tactics

ANIMAL CONTROL AND WILDLIFE MANAGEMENT

Obtain approval from the USFS for the Town's Wildlife Specialist to utilize lethal and non-lethal weapons in the Forest areas of the Town

Expand the responsibilities of the Wildlife Specialist to increase public education and enforcement

Working with Public Works, the Wildlife Specialist, Bear-With-Us and the USFS, increase wildlife signage

Support the Public Works Department in strengthening the Town's ordinance on securing dumpsters and trash receptacles

EMERGENCY OPERATIONS

Evaluate the Town's emergency preparation

Include the Lodging Association in emergency operations

Participate in EOC exercises involving Town staff

Public Safety (Police) Department

Revenue Summary

Revenues By Fund/Souce	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Safety Fund (008)					
General Fund Tax Support	$ 4,670,981	$ 4,300,498	$ 4,482,207	$ 5,257,580	17.30%
Police Grant Funding	$ 369,349	$ 392,854	$ 293,178	$ 392,035	33.72%
Police Fines	$ 52,041	$ 60,452	$ 47,200	$ 52,000	10.17%
Police Service Fees, Licenses, & Permits	$ 31,011	$ 44,419	$ 33,300	$ 36,250	8.86%
Misc Police Revenue & Donations	$ 31,119	$ 21,937	$ 4,500	$ 6,000	33.33%
Police Management Transition Funding					
Drug Enforcement Fund (480)					
Misc Police Revenue & Donations	$ 13,906	$ 4,448	$ 2,800	$ 4,000	42.86%
Total	**$ 5,168,407**	**$ 4,824,608**	**$ 4,863,185**	**$ 5,747,865**	**18.19%**

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Safety Fund (008)					
Administration	$ 546,416	$ 534,625	$ 704,954	$ 845,603	19.95%
Patrol - Front Line	$ 4,525,838	$ 4,012,109	$ 4,129,278	$ 4,712,747	14.13%
Investigative Services	$ 103	$ 432	$ -	$ 1,500	N/A
Training	$ 12,680	$ 22,597	$ 36,000	$ 40,500	12.50%
Animal Control Services	$ 104,816	$ 115,691	$ 127,300	$ 143,515	12.74%
Drug Enforcement Fund (480)					
Public Safety Services	$ 13,755	$ 3,442	$ 2,800	$ 5,000	78.57%
Total	**$ 5,203,608**	**$ 4,688,896**	**$ 5,000,332**	**$ 5,748,865**	**14.97%**

Public Safety Department
Administration

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Chief of Police	1	1	1	1
Lieutenant	1	0	1	1
Supervisor Position	0	1		0
Executive Assistant to the Chief of Police				1
Total	**2**	**2**	**2**	**3**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services *	$ 540,588	$ 524,939	$ 689,473	$ 724,854
53 Other Services	$ 5,828	$ 9,686	$ 15,481	$ 45,749
54 Capital Outlay	$ -	$ -	$ -	$ 75,000
Total	**$ 546,416**	**$ 534,625**	**$ 704,954**	**$ 845,603**

Public Safety Department
Patrol - Front line

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Executive Assistant to the Chief of Police	1	1	1	0
Sergeant	4	4	3	3
Officers	15	15	14	15
Senior Records Supervisor	0	0	0	1
Records Clerk	0	0	0	0
Community Service Officer	1	1	1	1
Non-sworn Investigator	1	1	1	0
Total	**22**	**22**	**20**	**20**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services *	$ 3,714,598	$ 3,234,686	$ 3,317,541	$ 3,706,376
52 Supplies	$ 299,610	$ 316,255	$ 347,637	$ 313,856
53 Other Services	$ 464,479	$ 449,809	$ 452,600	$ 676,515
54 Capital Outlay	$ 47,151	$ 11,359	$ 11,500	$ 16,000
Total	**$ 4,525,838**	**$ 4,012,109**	**$ 4,129,278**	**$ 4,712,747**

Public Safety Department
Investigative Services

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 103	$ 432	$ -	$ 1,500
Total	**$ 103**	**$ 432**	**$ -**	**$ 1,500**

Public Safety Department
Training

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 12,680	$ 22,597	$ 36,000	$ 40,500
Total	**$ 12,680**	**$ 22,597**	**$ 36,000**	**$ 40,500**

Public Safety Department
Animal Control and Services

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Animal Control	1.0	0.0	0.0	0.0
Total	**1.0**	**0.0**	**0.0**	**0.0**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 50,625	$ 104	$ -	$ -
52 Supplies	$ 6,742	$ 5,626	$ 1,100	$ 7,000
53 Other Services *	$ 47,449	$ 109,961	$ 126,200	$ 136,515
54 Capital Outlay				
Total	**$ 104,816**	**$ 115,691**	**$ 127,300**	**$ 143,515**

Public Safety Department

Public Safety Services

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
52 Supplies	$ 13,755	$ 3,442	$ 2,800	$ 5,000
Total	**$ 13,755**	**$ 3,442**	**$ 2,800**	**$ 5,000**

Tourism and Marketing Department

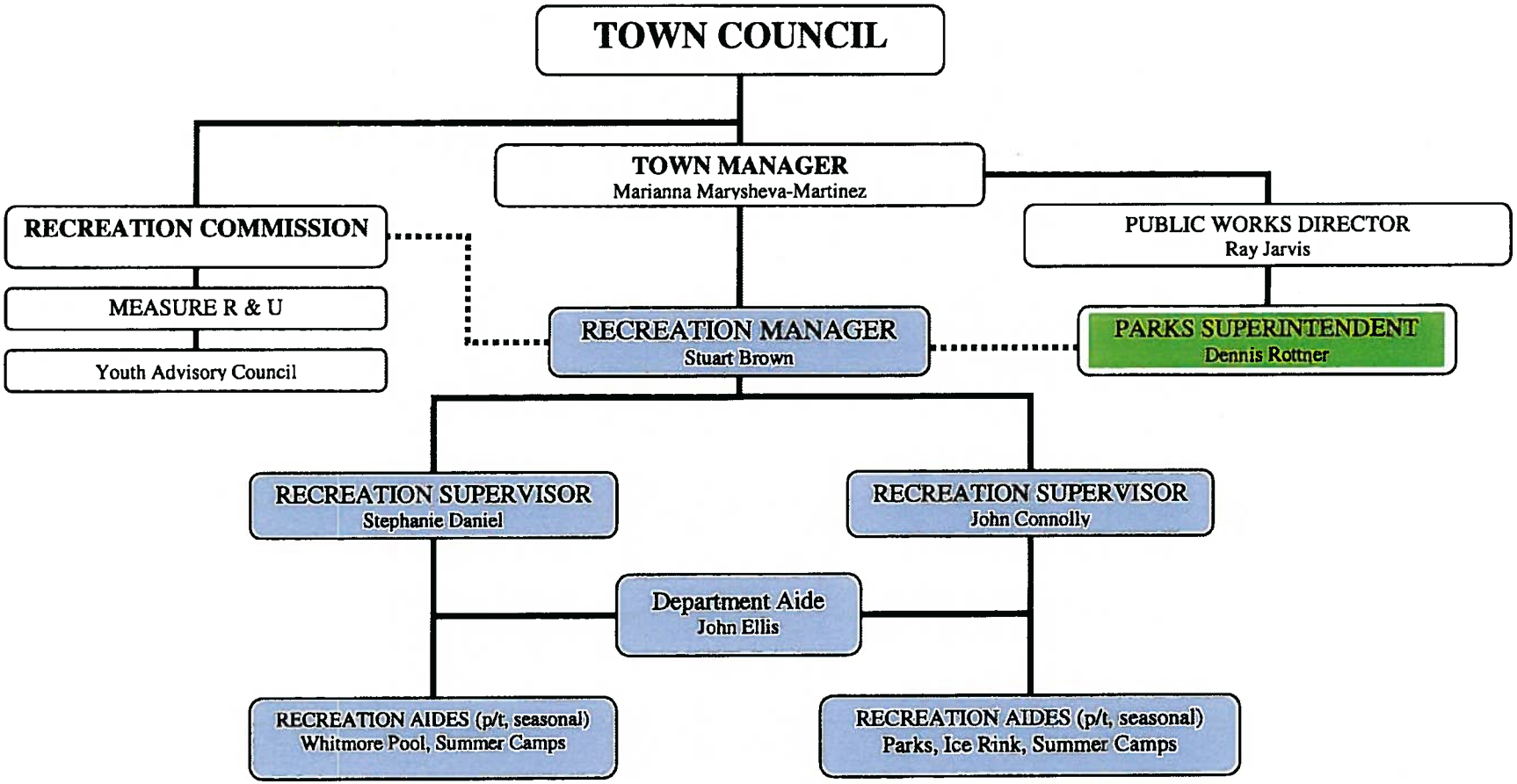
Revenue Summary

Revenues By Fund/Souce	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Tourism Development Fund (14)					
Measure A (2.5 points of TOT)	$ 1,854,215	$ 2,006,905	$ 2,170,657	$ 2,089,104	-4%
Measure A (Business Tax)	$ 289,492	$ 276,319	$ 274,997	$ 274,997	0%
Total	**$ 2,143,707**	**$ 2,283,224**	**$ 2,445,654**	**$ 2,364,101**	**-3%**

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Tourism Development Fund (14)					
Advisory Commissions	$ 28,857	$ 28,393	$ -	$ -	
Tourism & Recreation Administration	$ 494,247	$ 635,754	$ -	$ -	
VB: External Marketing	$ 642,575	$ 738,262	$ -	$ -	
Operations	$ 568,458	$ 470,408	$ -	$ -	
Sales Department	$ 228,901	$ 251,086	$ -	$ -	
Destination Marketing Organization	$ -	$ -	$ 2,356,398	$ 2,317,659	-2%
Debt Service Visitor Center Building	$ -	$ -	$ 81,206	$ 46,442	-43%
Other Services & Charges	$ -	$ -	$ 8,050	$ -	
Total	**$ 1,963,038**	**$ 2,123,903**	**$ 2,445,654**	**$ 2,364,101**	**-3%**

Recreation Department Organization Chart
March 2011



Mammoth Lakes
CALIFORNIA

RECREATION DEPARTMENT - FY 2011/12 BASELINE BUDGET HIGHLIGHTS

FY 2011/12 BUDGETED REVENUES

Sources of Operational Revenue: For Fiscal Year 2011/12, the Recreation Department is forecasted to derive its operational revenue from the General Fund (63%), the Fractional Mello Roos Tax (14%), Mono County (5%) for operational reimbursement from the Whitmore pool, and 18% from revenue generated from programs, camps, lessons, Multi-use facility, advertising sales, and miscellaneous fees and sales.

A. **General Fund Contribution (015):** The contribution from the General Fund for the FY 2011/12 is estimated to increase due to the proposed operation of the multi-use facility, increased operational expenses at Whitmore Pool, increased Workers Compensation and Insurance premiums, and the transfer of significant expenses from the Administration Department (001) to the Recreation Department (015) (fishing enhancement, local program funding, and July 4 celebrations).

B. **Fractional Mello Roos Tax (858):** Tax proceeds are split between the Recreation Department (015) and the Public Works Maintenance Division (020). The Recreation Department is estimating the same revenue allocation from FY 2010/11. The Mello Roos tax, General Fund, and revenue generated from ticket/food sales, and rental fees support the Multi-use Facility. Estimated revenues were based on FY 2009/10 actuals.

C. **Mono County Reimbursement:** The Recreation Department is estimating a $44,528 or 50% reimbursement of the annual operational costs incurred at Whitmore Pool from Mono County.

D. **Recreation Programs:** The Recreation Department is estimating $73,500 in operational revenue. This includes special event permits (2%), food sales (.6%), taxable sales (1%), Whitmore Pool - use fees, passes, lessons (22%), recreation program fees for gymnastics, tennis, camps, etc. (56%), advertising (14%) and vehicle entrance fees at the Crowley Lake July 4 celebration (4.4%).

Sources of Non-Operational Revenue: The Recreation Department accounts for revenue received from both the Measure R Special Use Tax and, beginning July 1, 2011, the new Measure U Special Tax. Disbursements of Measure R funds are controlled by the Expenditure Plan identified in TOML Ordinance No. 08-01, and Measure U funds can only be used for the purposes of planning, construction, operation, maintenance, programming, and administration of facilities and projects for mobility, recreation, and arts and culture as per Ordinance No. 10-04. No expenditure plan has been adopted by Town Council.

A. **Measure R:** Sales Tax revenues are estimated to come in 4% ahead of the revised budget for FY 2011/12 at $991,000.

B. **Measure U:** Utility User Tax revenues are estimated to be $922,853.

FY 2011/12 BUDGETED EXPENDITURES

Operational Expenditures: The Recreation Department incurs expenditures from staffing the Recreation Commission, operating recreation programs (tennis, gymnastics, summer camps, special events), operating Whitmore Pool, the multi-use facility, and administering Measure R and Measure U Accounts.

A. **Recreation Commission:** Expenditures are forecasted to come in 42% over estimated actual FY 2010/11 expenditures. Rental for Suite Z has increased and the full allocation of Commission stipends has been allocated. Not all Commissioners take their monthly ($75) stipend.

B. **Recreation Programs:** Expenditures are estimated to come in 39% over forecasted actual FY 2010/11 expenditures due to the proposed operation of the multi-use facility, increase in operational expenditures at Whitmore Pool, increased Workers Compensation and Insurance premiums, higher facility lease fees for the office space, and the transfer of significant expenses from fund 001 to fund 015 (fishing enhancement, local program funding, and July 4 celebrations - $138,000).

   a. **Administration:** The FY 2011/12 budget does not include wages or benefits for a Recreation Director. The budgeted number of FTE's for FY 2011/12 remains the same as the previous fiscal year.

   b. **Whitmore Pool:** Expenditures are forecasted to increase at Whitmore Pool over forecasted actual FY 2010/11 expenditures due to an increase in staffing hours (temporary wages) primarily to safely staff the pool during recreation swim, programmed lessons, and an increase in needed pool maintenance supplies.

C. **Multi-use Facility:** Expenditures at the facility are comprised of salaries and wages: 52% (both Recreation and Maintenance staff), supplies: 25% (lease and maintenance), and other services and charges: 23% (snow removal and public utilities).

D. **Measure R Administration:** Personnel Service (wages) expenditures are forecasted to increase due to a higher number of budgeted projects in FY 2011/12 versus FY 2010/11. The amount is below the recommended 4% administration allocation.

E. **Measure U Administration:** No expenditure plan has been adopted by Town Council; therefore, no policy is in place for the administration of the fund.

Non-Operational Expenditures: The Recreation Department tracks and accounts for payments made from Measure R and, beginning on July 1, 2011, the new Measure U special use tax.

A. Expenditures for Measure R are represented as current planning and obligated funds or identified as unallocated funds available for Town Council award.

B. No funding priorities or an expenditure plan has been recommended by the designated Appropriations Committee or adopted by Town Council; therefore, available Measure U funds are represented as unallocated.

RECREATION DEPARTMENT
PROPOSED FY 20011/12 WORK PLAN
Revised: May 2011

Project #, Project Title (Responsible Party)	Completion Date	Progress	Responsible	Description/Purpose/ Status
Department				
R-1, RecStrats	6/30/12	0%	SB/JC/SD/JE	Implement the FY 2011-12 projects, programs or services that come out of the RecStrats prioritization process.
R-2, Measure R Process	6/30/12	0%	SB/JE	Administer the Fall and Spring Measure R award program.
R-3, Measure U Process	6/30/12	0%	SB/JE	Administer the Measure U process.
R-3, Recreation Programming	6/30/12	0%	SB/JC/SD/JE	Create customer centric, value driven programming and manage/operate seasonal programming
R-4, Recreation Guide	6/30/12	0%	SB/JC/SD/JE	Produce and distribute comprehensive annual Mammoth Lakes Recreation Guide.
R-5, Summer Recreation Map	6/30/12	0%	SB/JC/SD/JE & USFS	Update and produce summer recreation map-reliant upon OHV funding – partner with USFS
R-6, Event Production	6/30/12	0%	SB/JC/SD/JE	Host TOML events: Easter Carnival, Town Clean-Up Day, July 4 Spectacular, Halloween Carnival, Town Tree Lighting Ceremony, POPS in the Park
R-7, Event Facilitation	6/30/12	0%	SB/JE	Process Special Event Permits, Facility Use Agreements, Facility rental Forms, support events with TOML equipment/resources, and staff/support (MLEC)
R-8, Marketing and Promotions	6/30/12	0%	SB/JC/SD/JE	Broaden exposure and communication within the TOML and externally by partnering with Mammoth Lakes Tourism.
R-9, Youth Sport Programming	6/30/12	0%	SB/SD/JE	Administer annual Youth Sports Funding program.
R-10, Mammoth Ice Rink	6/30/12	0%	SB/JC/SD/JE	Operate and program Mammoth Ice Rink
R-11, Whitmore Pool	6/30/12	0%	SB/SD/JE	Operate and program the Whitmore Pool
R-12, Create and manage Youth Advisory Committee	6/30/12	0%	SB/JC/SD/JE	MMS/MHS youth meet to provide input for new programs, events, and opportunities for municipal & Community recreation in Mammoth Lakes

Parks, Recreation and Trails

Revenue Summary

Revenues By Fund/Souce	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Operational Revenue:					
Parks and Recreation Fund (015)					
General Fund Support	$ 71,776	$ 58,101	$ 379,783	$ 556,276	46%
Recreation Programs (pool, camps, lessons)	$ 92,768	$ 77,785	$ 73,418	$ 73,500	0%
Whitmore Recreation Area-County	$ 94,642	$ 143,550	$ 37,735	$ 44,528	18%
Parks, Recreation & Trails Reserve	$ 161,590	$ 149,179	$ -	$ -	
Fractional Mello 2004-1 Fund (858)					
Mello Roos-Tax	$ 5,306	$ 59,724	$ 115,844	$ 115,844	0%
Ice Rink Revenue	$ 38,594	$ 59,835	$ -	$ 60,000	N/A
General Fund Support - Ice Rink	$ -	$ -	$ -	$ 75,224	N/A
Sub Total	**464,676**	**548,174**	**606,780**	**925,371**	**53%**
Non-Operational Revenue:					
Measure R-Sales Tax Fund (016)					
Measure R - Sales Tax	$ 582,389	$ 914,394	$ 952,000	$ 991,000	4%
Measure U-Sales Tax Fund (017)					
Measure U -Sales Tax	$ -	$ -	$ -	$ 922,853	N/A
Sub Total	**$ 582,389**	**$ 914,394**	**$ 952,000**	**$ 1,913,853**	
Total	**$ 1,047,065**	**$ 1,462,568**	**$ 1,558,780**	**$ 2,839,224**	**82%**

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Operational Expenditures:					
Parks and Recreation Fund (015)					
Recreation Commission	$ 28,857	$ 28,472	$ 27,574	$ 39,026	42%
Current Planning	$ -	$ 33,451	$ -	$ -	
Whitmore Pool and Recreation Area	$ 208,583	$ 203,583	$ 71,078	$ 89,055	25%
Recreation Programs	$ 183,336	$ 163,109	$ 392,284	$ 546,222	39%
Fractional Mello 2004-1 Fund (858)					
Ice Rink	$ 262,303	$ 252,481	$ 68,629	$ 251,068	266%
Sub Total	**$ 683,079**	**$ 681,096**	**$ 559,565**	**$ 925,371**	**65%**
Non-Operational Expenditures:					
Measure R-Sales Tax Fund (016)					
Administration	$ -	$ 1,904	$ 25,735	$ 27,649	7%
Current Planning & Obligated Funds	$ 77,372	$ 489,768	$ 559,989	$ 600,590	
Unallocated Funds	$ -	$ -	$ -	$ 362,761	N/A
Measure U - Sales tax					
Unallocated Funds	$ -	$ -	$ -	$ 922,853	N/A
Sub Total	**$ 77,372**	**$ 491,672**	**$ 585,724**	**$ 1,913,853**	**227%**
Total	**$ 760,451**	**$ 1,172,768**	**$ 1,145,289**	**$ 2,839,224**	**148%**

Parks, Recreation and Trails Department
Recreation Commission

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Commissioners	7.0	7.0	6	6
Total	**7.0**	**7.0**	**6**	**6**

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 8,939	$ 8,445	$ 5,812	$ 11,466
52 Supplies	$ 18,415	$ 18,646	$ 20,321	$ 25,960
53 Other Services	$ 1,503	$ 1,381	$ 1,441	$ 1,600
Total	**$ 28,857**	**$ 28,472**	**$ 27,574**	**$ 39,026**

Parks, Recreation and Trails Department
Whitmore Pool and Recreation Area

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 126,165	$ 124,160	$ 66,710	$ 81,001
52 Supplies	$ 32,803	$ 30,683	$ 3,720	$ 6,450
53 Other Services	$ 48,355	$ 45,635	$ 648	$ 1,604
54 Capital Outlay	$ 1,260	$ 3,105	$ -	$ -
Total	**$ 208,583**	**$ 203,583**	**$ 71,078**	**$ 89,055**

Parks, Recreation and Trails Department
Recreation Programs

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Recreation Manager	0	0	1	1
Recreation Supervisors	1.75	1.75	1.75	1.75
Department Aide	0.88	0.88	0.88	0.88
Part Time/Seasonal (FTE)	6.50	6.50	4.30	4.30
Total	**9.13**	**9.13**	**7.93**	**7.93**

Expenditures: 456	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 98,795	$ 97,473	$ 262,177	$ 306,319
52 Supplies	$ 21,449	$ 14,022	$ 28,748	$ 52,369
53 Other Services	$ 63,092	$ 51,614	$ 101,359	$ 187,534
Total	**$ 183,336**	**$ 163,109**	**$ 392,284**	**$ 546,222**

Parks, Recreation and Trails Department
Administration - Measure R

Expenditures: 419	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ -	$ 1,904	$ 18,750	$ 23,499
53 Other Services	$ -	$ -	$ 6,985	$ 4,150
56 Parks & Facilities	$ -	$ -	$ -	$ -
Total	**$ -**	**$ 1,904**	**$ 25,735**	**$ 27,649**

Parks, Recreation and Trails Department
Current Planning and Obligated Funds - Measure R

Expenditures: 440	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 77,372	$ 489,768	$ 559,989	$ 600,590
Total	**$ 77,372**	**$ 489,768**	**$ 559,989**	**$ 600,590**

Parks, Recreation and Trails Department
Unobligated Funds - Measure R

Expenditures: 452	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ -	$ -
56 Parks & Facilities	$ -	$ -	$ -	$ 362,761
Total	**$ -**	**$ -**	**$ -**	**$ 362,761**

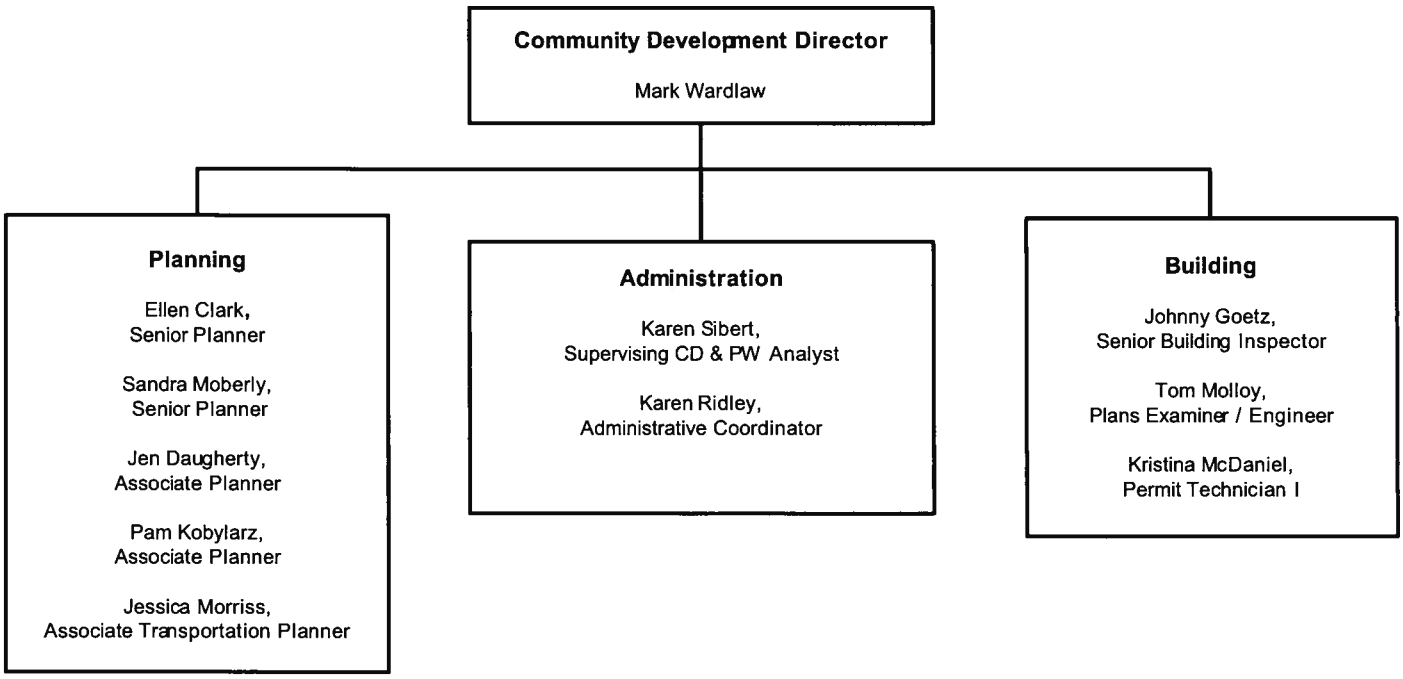
Parks, Recreation and Trails Department
Ice Rink - Fractional Mello 2004-1

Expenditures: 858		Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services		$ 181,150	$ 140,516	$ 10,009	119,814
52 Supplies	Facility lease	$ 27,177	$ 53,247	$ 42,217	59,650
53 Other Services		$ 53,976	$ 58,718	$ 16,403	71,604
54 Capital Outlay					
Total		**$ 262,303**	**$ 252,481**	**$ 68,629**	**$ 251,068**

Parks, Recreation and Trails Department
Unallocated Funds - Measure U

Expenditures: 456	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ -	$ -	$ -	$ 922,853
Total	**$ -**	**$ -**	**$ -**	**$ 922,853**

Community Development Department
Fiscal Year 2011-12



COMMUNITY DEVELOPMENT DEPARTMENT – FY 2011/12 BASELINE BUDGET HIGHLIGHTS

FY 2011/12 BUDGETED REVENUES

The Community Development Department is comprised of four divisions: Advisory Commissions, Current Planning and Development Services, Strategic and Advanced Planning, and Building. These Divisions have budgeted revenues for the Fiscal Year 2011/12 in the Community Development Fund 019. The Community Development Department administers the Public Art Program (Fund 840) and Workforce Housing (Fund 465) which is included in a separate Budget section. FY 2011/12 Budget revenue and expenditure highlights are described below.

A. **Community Development (019):** The General Fund contribution for FY 2011/12 is estimated to increase by 3% from the prior year. This is principally due to increased insurance premiums, addition of a document archival expense not included in previous budgets, and a conservative "flat" projection of land use and building permit fee revenues.

B. **Public Art Fund (840):** Revenues for the Public Art Fund are received through the contribution of the 1% Public Art Fee associated with new construction. Because Public Art Fund revenues are linked to building activity, they are also projected at the same level as last year.

FY 2011/12 BUDGETED EXPENDITURES

A. **Community Development (019):** The budgeted FY 2011/12 operating expenditures for Community Development are $1,912,716. Operating costs are projected to increase by 11% over the estimated year-end FY 2010/11 budget due to increases in insurance premiums, personnel costs including reclassification of two positions to the actual services they provide, and increased grant awards (e.g. the $318,245 Sustainable Communities Grant).

B. **Public Art Fund (840):** The Public Art Fund includes a major expenditure of $138,835 in FY 2011/12 for the construction the Town Entry Marker project (only staff time attributed to that capital project is supported by the Public Art Fund).

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COMMUNITY DEVELOPMENT DEPARTMENT – FY 2011/12 PROPOSED WORK PROGRAM

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

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

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

Maintain Zoning Code and Development Standards - Complete ongoing minor updates as needed to ensure that the Zoning Code and development standards are accurate, up to date, and reflect current Town policies.

Administer Building Code and Issue Permits - Ensure safe and functional structures through plan review and building inspection and verify compliance with the minimum standards established by State, Federal and Municipal Codes.

Inspection Services and Code Compliance - Enforce zoning and municipal codes, conditions of approval, and design standards; investigate and initiate procedures to abate violations of a wide range of local ordinances and state and local regulations.

Increase Code Compliance - Shift a portion of existing Planning Division resources with the goal of increasing code compliance efforts.

Complete CEQA and Adopt Zoning Code Update (ZCU) - CEQA analysis is expected to be satisfied through preparation of an Initial Study and Mitigated Negative Declaration (IS/MND).

Complete and Adopt Single Family Transient Rental Zoning Code Amendment (ZCA) - This program will process a ZCA to allow Town Council to consider allowing transient rental of single family homes and condominiums in multifamily and single family zones where such use is not currently permitted. CEQA analysis is expected to be satisfied through preparation of an IS/MND.

Complete Project Impact and Evaluation Criteria (PIEC), Indicators and Zoning Code Implementation - This grant funded program will develop Zoning Code and Project Impact Evaluation Criteria benchmarks and standards.

Complete CEQA and Adopt the Mobility Plan - CEQA evaluation, by an Initial Study and Environmental Impact Report (EIR), is required in order to adopt the Mobility Plan.

Complete Mammoth Creek Park Concept Plan - The Mammoth Creek Park Concept Plan will develop a consensus planning concept for the entire east and west areas of the park.

Complete Master Plans & Public Facilities and Finance Plan (PFFP) - This program will recommend a comprehensive town-wide PFFP that integrates and reconciles facilities proposed in master plans, district studies, specific plans, RecStrats, and the General Plan; it will replace the "Master Facilities Plan."

Complete Implementation Plans for the Downtown Concept for Main Street - The goal of this program is to achieve consensus on the design and physical cross sections of Main Street, the scope of physical facilities, maintenance and snow removal operations, and to provide financing and phasing recommendations necssary to implement the Downtown Concept for Main Street.

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

Complete Gateway Neighborhood District Planning Study - This program will complete a district planning study for the Gateway area which was placed on hold in FY 10-11 to allow agency partners to determine their facility and program requirements.

Complete Redevelopment Feasibility Study - This program will result in a feasibility study for establishing a redevelopment project area for Main Street, Old Mammoth Road, and surrounding areas, after the future of State redevelopment and tax increment funding is resolved.

Ormat Geothermal CEQA/NEPA - Review and comment on the draft EIS/EIR prepared for geothermal activities proposed by Ormat.

Support Public Art Commission - Provide staffing support to PAC for matters related to public art, including expenditures for public art funds, and programs for public art associated with private development projects.

Public Arts Plan Implementation Actions - This program will allow implementation of priority actions of the Public Arts Plan and General Plan.

Community Development

Revenue Summary

Revenues By Fund/Souce	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Community Development Fund (019)					
Contribution from General Fund	$ 1,402,473	$ 585,847	$ 967,734	$ 1,030,083	6%
Land Use Fees	$ 710,037	$ 843,012	$ 301,014	$ 213,144	-29%
Grants	$ -	$ 66,100	$ 234,512	$ 486,668	108%
Building Permit Fees	$ 191,680	$ 223,410	$ 162,951	$ 162,951	0%
Misc. Fees and Fines	$ 39,153	$ 18,768	$ 19,870	$ 19,870	0%
Public Arts Program Fund (840)					
Public Art Fees	$ (457)	$ (123,149)	$ 3,200	$ 3,200	0%
Total	**$ 2,342,886**	**$ 1,613,988**	**$ 1,689,281**	**$ 1,915,916**	**13%**

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Community Development Fund (019)					
Planning Commission	$ 40,189	$ 55,174	$ 63,379	$ 84,311	33%
Current Planning	$ 1,449,212	$ 888,783	$ 876,188	$ 648,612	-26%
Building	$ 652,368	$ 565,412	$ 541,329	$ 588,011	9%
Strategic and Advanced Planning	$ 201,557	$ 194,347	$ 238,603	$ 591,782	148%
Public Arts Program Fund (840)					
Arts and Culture	$ 11,128	$ 708	$ 209	$ -	-100%
Miscellaneous Capital Improvements	$ 131,754	$ 12,700	$ 20,616	$ 138,835	573%
Total	**$ 2,486,208**	**$ 1,717,124**	**$ 1,740,324**	**$ 2,051,551**	**18%**

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Community Development Director	1.0	1.0	1.00	0.90
Principal Planner	1.0	1.0	0.00	0.00
Senior Planner	2.0	2.0	2.00	1.80
Plans Examiner/Engineer	1.0	1.0	1.00	1.00
Senior Building Inspector	1.0	1.0	0.00	1.00
Supervising CD/PW Analyst	1.0	1.0	0.60	0.50
Associate Planner	1.0	1.0	2.00	1.95
Associate Transportation Planner	0.0	0.0	0.00	0.90
Assistant Planner	1.0	1.0	0.00	0.00
Transportation Planner	1.0	1.0	1.00	0.00
Building Inspector II	1.0	1.0	1.00	0.00
Building Inspector I	1.0	0.0	0.00	0.00
Administrative Coordinator	1.0	1.0	0.85	0.60
Community Development Technician	1.0	0.0	0.00	0.00
Permit Technician	1.0	1.0	0.90	0.90
Associate Engineer	0.0	0.0	0.00	0.09
Senior Associate Civil Engineer	0.0	0.0	0.00	0.10
Senior Public Works Inspector	0.0	0.0	0.00	0.02
Total	**15.0**	**13.0**	**10.35**	**9.76**

Community Development Department
Planning Commission

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 19,497	$ 34,633	$ 40,288	$ 56,627
52 Supplies	$ 18,948	$ 18,676	$ 21,925	$ 25,960
53 Other Services	$ 1,744	$ 1,865	$ 1,166	$ 1,724
Total	**$ 40,189**	**$ 55,174**	**$ 63,379**	**$ 84,311**

Community Development Department
Current Planning

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 575,705	$ 528,839	$ 475,624	$ 301,207
52 Supplies	$ 32,710	$ 25,205	$ 30,672	$ 37,278
53 Other Services	$ 828,974	$ 332,713	$ 368,096	$ 309,827
54 Capital Outlay	$ 11,823	$ 2,026	$ 1,796	$ 300
Total	**$ 1,449,212**	**$ 888,783**	**$ 876,188**	**$ 648,612**

Community Development Department
Building

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 614,942	$ 481,480	$ 456,014	$ 460,762
52 Supplies	$ 15,719	$ 35,841	$ 39,019	$ 41,235
53 Other Services	$ 13,603	$ 14,695	$ 16,280	$ 85,714
54 Capital Outlay	$ 8,104	$ 33,396	$ 30,016	$ 300
Total	**$ 652,368**	**$ 565,412**	**$ 541,329**	**$ 588,011**

Community Development Department
Strategic and Advanced Planning

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 188,879	$ 182,448	$ 223,836	$ 200,462
52 Supplies	$ 10,129	$ 9,929	$ 12,135	$ 16,698
53 Other Services	$ 2,549	$ 1,948	$ 2,545	$ 374,322
54 Capital Outlay	$ -	$ 22	$ 87	$ 300
Total	**$ 201,557**	**$ 194,347**	**$ 238,603**	**$ 591,782**

Community Development Department
Arts and Culture

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 11,128	$ 273	$ 209	$ -
52 Supplies	$ -	$ 76	$ -	$ -
53 Other Services	$ -	$ 359	$ -	$ -
Total	**$ 11,128**	**$ 708**	**$ 209**	**$ -**

Community Development Department

Misc. Capital improvements

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ -	$ -	$ 616	$ 6,585
53 Other Services	$ -	$ -	$ 20,000	$ 132,250
54 Capital Outlay	$ 131,754	$ 12,700		
Total	**$ 131,754**	**$ 12,700**	**$ 20,616**	**$ 138,835**

WORKFORCE HOUSING – FY 2011/12 BASELINE BUDGET HIGHLIGHTS

FY 2011/12 BUDGETED REVENUES

Workforce Housing includes Fund 460 and Fund 465. Grant awards to the Town, which are generally distributed to Mammoth Lakes Housing, are accounted for in Fund 460. The Town's workforce housing programs supported and administered by the Community Development Department and Mammoth Lakes Housing are included in Fund 465.

A. **Housing and Community Development (460):** The FY 2011/12 revenues include $508,491 in three grants ($10,000 HOME, $398,491 CDBG-ARRA, and $100,000 BEGIN). These grants will be administered by Mammoth Lakes Housing.

B. **Workforce Housing (465):** Workforce Housing revenue, a 1% allocation of Transient Occupancy Tax, is projected to be $835,642. The revenue projection is slightly less than the previous year based on the Town's overall TOT projection.

FY 2011/12 BUDGETED EXPENDITURES

A. **Housing and Community Development (460):** The FY 2011/12 budgeted expenditures for each grant support: Old Mammoth Road Apartment acquisition and rehabilitation (CDBG-ARRA) and home buyer assistance programs (HOME and BEGIN).

B. **Workforce Housing (465):** The FY 2011/12 budgeted expenditure is higher than FY 2010/11, and is similar to FY 2009/10 and FY 2008/09. The major expenditures of this fund are the $385,020 annual services contract with Mammoth Lakes Housing and a $272,349 annual debt service which ends FY 13/14.

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WORKFORCE HOUSING – FY 2011/12 PROPOSED WORK PROGRAM

Housing Element - Implement policies and programs included in Housing Element, prepare Housing Element updates as required by State Law, including develop new or amended housing programs and policies to meet community and agency needs. Maintain and coordinate RHNA process and allocation.

Housing Ordinance Administration - Review project proposals and determine conformance with Housing mitigation requirements, prepare updates to Housing Ordinance as needed, and administer in-lieu fee program and fees.

Housing Services - Manage the Town's housing budget, including housing mitigation fees and other dedicated funds, including grant funding. Monitor and review Mammoth Lakes Housing annual contract and monthly invoices.

Monitoring – Monitor and ensure compliance with State and Federal grant requirements, programs and deed-restricted and assisted housing projects.

Workforce Housing

Revenue Summary

Revenues By Fund/Souce	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Housing & Community Dev. Fund (460)					
Intergovernmental Revenue	$ 548,466	$ 653,800	$ 117,787	$ 508,491	332%
Workforce Housing Fund (465)					
Transient Occupancy Tax	$ 741,686	$ 802,762	$ 868,263	$ 835,642	-4%
Intergovernmental Revenue	$ -	$ 35,000	$ -	$ -	N/A
Charges for Services	$ -	$ 42,463	$ -	$ -	N/A
In-Lieu Affordable Housing	$ 100,000	$ -	$ -	$ -	N/A
Grand Total	**$ 1,390,152**	**$ 1,534,025**	**$ 986,050**	**$ 1,344,133**	**36%**

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12	Increase (Decrease) From Prior Yr
Housing & Community Dev. Fund (460)					
Current Planning	$ 548,466	$ 614,079	$ 117,787	$ 508,491	332%
Workforce Housing Fund (465)					
Current Planning	$ 533,426	$ 437,427	$ 366,221	$ 472,987	29%
Facilities Maintenance	$ 1,434	$ 459	$ 615	$ 587	-5%
Housing Land Debt Service	$ 272,600	$ 272,387	$ 272,387	$ 272,349	0%
Grand Total	**$ 1,355,926**	**$1,324,352**	**$757,010**	**$1,254,414**	**66%**

Budgeted Positions:	Budgeted FY 2008-09	Budget FY 2009-10	Actual FY 2010-11	Request FY 2011-12
Community Development Director	0.0	0.0	1.00	0.10
Senior Planner	0.0	0.0	2.00	0.15
Supervising CD/PW Analyst	1.0	1.0	0.60	0.20
Administrative Coordinator	0.0	0.0	0.85	0.05
Acting Finance Director	0.0		0.00	0.02
Total	**1.0**	**1.0**	**4.45**	**0.52**

Workforce Housing Department

Current Planning (Fund 460)

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 548,466	$ 614,079	$ 117,787	$ 508,491
Total	$ 548,466	$ 614,079	$ 117,787	$ 508,491

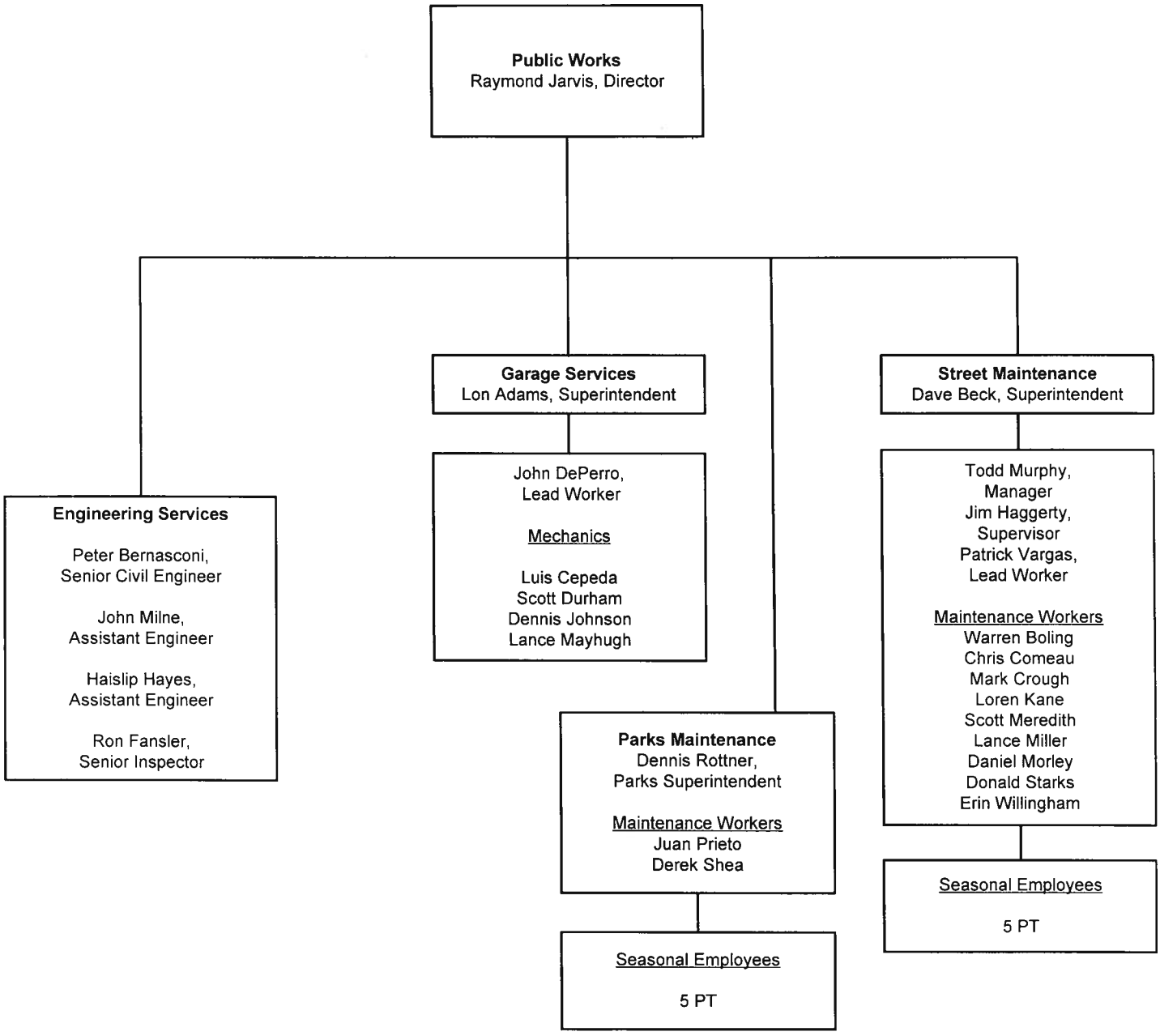
Workforce Housing Department
Current Planning (Fund 465)

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
51 Personnel Services	$ 57,646	$ 37,101	$ 15,213	$ 74,442
52 Supplies	$ -	$ 110	$ -	$ 1,300
53 Other Services	$ 475,780	$ 400,216	$ 351,008	$ 396,945
54 Capital Outlay	$ -	$ -	$ -	$ 300
Total	$ 533,426	$ 437,427	$ 366,221	$ 472,987

Workforce Housing Department
Facilities Maintenance

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
53 Other Services	$ 1,434	$ 459	$ 615	$ 587
Total	$ 1,434	$ 459	$ 615	$ 587

Workforce Housing Department
Debt Service

Expenditures:	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Request FY 2011-12
59 Debt Service	$ 272,600	$ 272,387	$ 272,387	$ 272,349
Total	$ 272,600	$ 272,387	$ 272,387	$ 272,349

Town of Mammoth Lakes
PUBLIC WORKS DEPARTMENT