

Agenda Item _____
May 1, 2013
File No. _____

AGENDA BILL

Subject: Discussion Regarding the Baseline Budget for Fiscal Year 2013-2014 Including the Projected General Fund Shortfall of \$562,527, and Budget Balancing Recommendations.

Initiated by: Marianna Marysheva-Martinez, Town Manager
Cyndi Myrold, Finance Manager

BACKGROUND

On December 5, 2012, the Town Council approved a five-year financial plan, through Fiscal Year 2016-17. The five-year plan became the foundation for the Town's future budgets. However, the plan was developed with financials at a high level, and was based on history through September 2012. In developing the Fiscal Year 2013-14 budget, individual revenue and expenditure line items were reviewed and analyzed, and the resulting financials are different from the initial five-year projections.

This report discusses the details, and sets context for the Fiscal Year 2013-14 public budget meetings in May and June 2013.

Included in this report are the following components:

- 1) Fiscal Year 2013-14 baseline financials for the General Fund, including a projected \$562,527 shortfall, recommended balancing options and unfunded critical needs.
- 2) Presentation of the Baseline Budget Document for Fiscal Year 2013-14. (See Attachment 2.)
- 3) Details on the Town-wide Information Technology budget and other Town-wide expenses, which are being consolidated for most departments in FY 2013-14.
- 4) Schedule of FY 2013-14 Budget meetings for FY 2013-14.

DISCUSSION

1. Fiscal Year 2013-14 baseline financials for the General Fund, including a \$562,527 shortfall, recommended balancing options and unfunded critical needs.

Attachment 1 contains the Town Council resolution that approved the Five-Year Plan, on December 5, 2012. The Plan’s key focus was on the General Fund, and reflected projections made at a high level, based on the information existing as of September 2012.

Since the five-year forecast was presented and approved as part of a long-term financial plan, updated actual results, both for revenues and expenditures, became available. In addition, in developing the Fiscal year 2013-14 baseline budget, Town departments and finance staff have analyzed every line item in their budgets, on both the revenue and expenditure sides. As a result of this in-depth analysis, several revenue and expenditure items were adjusted, resulting in an overall baseline shortfall of \$562,527.

- **General Fund Shortfall:** The summary table below describes the individual adjustments that had led to the baseline budget shortfall.

FISCAL YEAR 2013-14 BASELINE BUDGET: COMPARISON TO THE FIVE-YEAR PLAN		
General Fund Summary		
	FY 2013-14 per Five-Year Plan	FY 2013-14 Baseline
General Fund revenues	\$ 18,039,533	\$ 17,918,676
Use of REU	\$ 55,000	\$ 55,000
General Fund expenditures	\$ 18,091,125	\$ 18,536,203
<i>Surplus / shortfall</i>	\$ 3,408	\$ (562,527)
Major changes:		
Sales Tax, Franchise Fees Lower than previously projected	\$ (120,857)	
Whitmore Pool and Public Works maintenance position are in the baseline	\$ (184,248)	
Airport: Lower revenues, mainly due to fewer flights	\$ (91,186)	
Airport: Fund gasoline & diesel and maintenance supplies	\$ (47,000)	
Lower Gas Tax revenue for FY 2013-14 due to another dry winter in 2012-13	\$ (106,898)	
TOTAL MAJOR CHANGES	\$ (550,189)	

- **Recommended Balancing Options:** The summary table presents the recommended balancing options for the Town Council’s consideration.

RECOMMENDED BALANCING OPTIONS		
General Fund		
	Delay hiring by 6 months (until Jan 1 2014)	Delay hiring by a full year (through June 30, 2014)
Community & Economic Development Director	\$ 103,757	\$ 207,514
Budget & Management Analyst	\$ 61,203	\$ 122,406
2nd TOT Specialist (1st is being hired)	\$ 37,665	\$ 75,330
New Police Officer	\$ 71,610	\$ 143,220
Subtotal - Delayed Hirings	\$ 274,235	\$ 548,471
Delay Police station remodel	\$ 60,000	\$ 60,000
Reduce Road Rehab funding from \$750,000 to \$500,000	\$ 250,000	
Shift 50% of Fishing Enhancement cost to MLT	\$ 27,000	\$ 27,000
Shift 50% of 4th of July fireworks cost to MLT	\$ 17,325	\$ 17,325
Shift 50% of chamber of Commerce cost to MLT	\$ 9,000	\$ 9,000
TOTAL BALANCING OPTIONS	\$ 637,560	\$ 661,796
Over-balancing if all options above are added up:	\$ 75,033	\$ 99,269
FYI: Not funded is a \$43K DIF / Business Incentive study		

The options should be reviewed in this **context**:

- 1) A number of options are being provided for the Town Council’s consideration. Their collective value is higher than the shortfall amount, allowing the Town Council to accept, reject or modify some of the options.
- 2) In developing the balancing options, preference was given to sustaining the current programs and services, and avoiding layoffs. This is why the list starts with recommendations to delay filling some of the approved vacancies, all of which are critical.
- 3) Staff expects that the Town’s General Fund revenues will improve in FY 2013-14, although possibly late in the fiscal year, as a result of the enhanced marketing campaign made possible by the new Tourism Business Improvement District (TBID) revenues. In particular, the Sales Tax and the Transient Occupancy Tax revenues should increase if the additional marketing proves successful. However, we will not know the estimated impact of this effort on the Town’s revenue for months if not the full fiscal year.
- 4) In the meantime, staff will be tracking, reviewing and reporting to the Town Council on the actual revenue collection and expenditures on a

quarterly basis in Fiscal Year 2013-14. **If and when the Town's General Fund financials improve, staff will return to the Town Council to revisit the balancing measures, and restore as many of the reduced or eliminated items as possible.**

- 5) **Council approval of the recommended balancing options is not expected at the May 1, 2013 meeting.** It would be helpful for staff to receive direction from the Town Council regarding the recommendations, particularly if additional research will be necessary.
- 6) **A critical study remains unfunded:** A study of the Town's Development Impact Fees and Housing Fees (legally mandated, and necessary to prepare for reinvestment), and development of a Business Incentive policy to replace CBIZ and to allow for an evaluation of requests for financial waivers and other Town assistance. The study would cost \$43,000, and no resources have been identified yet to fund it.

2. Presentation of the Baseline Budget Document for Fiscal Year 2013-14.

Presented in Attachment 2 is a complete budget for the Town, including summary financials and departmental details. (The only sections not presented today are the budget assumptions, Town-wide summaries of inter-fund transfers and positions, and departmental performance measures. These will be presented on June 5.)

- **Major Departmental Budget Changes**

The most significant deviations from the Five-Year Plan are discussed below, with details available in the budget document (Attachment 2.)

- 1) **Administration:** On April 3, 2013, the Town Council directed staff to plan for the implementation of the following budget-neutral amendments that are deviations from the five-year plan:
 1. Elimination of the Assistant Town Manager position, with the savings used to fund: (a) a permanent Budget & Management Analyst in Finance; (b) an upgrade of the Principal Planner position in CED to the Community & Economic Development Director; and (c) a second full-time TOT Enforcement position in CED. All three positions are included in the baseline, but also appear on the list of balancing choices.
 2. Replacing the Capital Projects and Grants Analyst with a lower-cost Accountant position, with the resulting savings used to set aside \$5,000 for employee appreciation and \$17,000 for temporary staffing needs related to audits, revenue collection, code enforcement and support to Finance and CED.

In addition, the IT Specialist position has been eliminated in favor of a contract that will provide a wider range of services to the Town. Lastly, most of the technology funding has been consolidated in the Information Technology Department, and most leases and other common expenses are now in General Services. (See section 3 below for additional details.)

- 2) **Airport:** More of the Airport and Transit staff have been allocated to the Airport Department to better reflect the actual work they do. To balance the expense, \$173,000 in the Transit Facility lease revenue has been transferred from Transit to the Airport.

In addition, as summarized earlier in this report, Airport revenues and expenditures were adjusted from the high-level estimates reflected in the five-year plan, as follows: (a) There will be less commercial Terminal Rent revenues, due to seven flights assumed in the five-year plan and only six currently in place (\$91,186 reduction); and (b) fuel and maintenance expenses were not fully covered in the five-year plan, and were increased by \$47,000.

- 3) **Community & Economic Development:** On April 3, 2013, the Town Council directed staff to plan for the implementation of the following budget-neutral amendments that are deviations from the five-year plan:
 1. Using funds from the Assistant Town Manager position, fund:
 - (a) an upgrade of the Senior Planner position to the Community and Economic Development Director position, and (b) a second full-time TOT Enforcement position. Both positions are included in the baseline, but also appear on the list of balancing choices.
 2. Fund the Permit Technician position full-time, using the estimated \$50,000 in additional permit revenue due to the July 1, 2013 discontinuation of the 50% fee reduction for single family homes.
- 4) **Parks & Recreation:** Currently, the Recreation Manager provides all financial and project oversight, and fund administration for Measures R and U. This takes time away from his department management and municipal recreation duties, which have suffered as a result. The FY 2013-14 proposed budget reflects a shift of Measure R and U funding from the Recreation Manager to a part-time or contract employee, who will be dedicated to perform financial, contractual and project oversight and reporting for Measures R and U. This change will result in a slight increase in General Fund expenditures.

In addition, as stated above, the five-year plan did not include the Whitmore Pool and Park positions, adding \$184,248 to the FY 2013-14 baseline.

- 5) **Public Safety (Police):** On April 3, 2013, the Town Council directed staff to utilizing the estimated FY 2012-13 year-end savings of \$307,261 to fund a full-time, entry-level police officer position. The position is included in the baseline, but also appears on the list of balancing choices.

The Public Safety budget also includes a \$1,000 set aside for the CERT program, for the Town Council consideration and approval.

- 6) **Public Works:** in Public Works, the FY 2013-14 baseline reflects lower State Gas Tax revenue than what was assumed in the five-year plan, reflecting drier than previously anticipated winter of 2012-2013. (\$106,898 reduction.)

- 7) **Transit:** This budget reflects reassignment of many staff to the Airport, and a transfer of \$173,000 in transit facility lease revenue to the Airport.

- **Fund Balances and Reserves:** Included in the complete budget document in Attachment 2 is a summary table reflecting fund balances and reserves in all of the Town’s funds. The highlights for the General Fund (REU), Vehicle Fund and Employee Leave Fund are below. All are in line with the five-year plan, with the exception of a higher REU due to the FY 2012-13 projected year-end surplus.

General Fund (REU):

Fund Name and Number	Estimated Fund Balance June 30 2013	FY 2013-2014 Baseline Budget			Projected Fund Balance June 30 2014
		Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjustments	
General Fund 001					
Unspendable: Long Term Recv	\$2,930,146				\$2,930,146
Committed: Self-Insurance	-				-
Unrestricted Fund balance	0	\$17,918,676	(18,536,203)	55,000	(562,527)
<i>Use of Vehicle Fund Loan: Professional fees</i>					
<i>Use of Vehicle Fund Loan: cover DIF Negatives</i>					
<i>FY 10-11 revenues in transit as of 10-11 audit</i>					
<i>Partial repayment of a DIF loan</i>					
<i>Other adjustments</i>					
Committed: REU	1,870,310				1,870,310
<i>Contribution to REU</i>					

Vehicle Fund:

Fund Name and Number	FY 2013-2014 Baseline Budget			
	Estimated Fund Balance June 30 2013	Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjusted Projected Fund Balance June 30 2014
Vehicle Service Fund 910				
Unspendable: Fuel inventory	42,943			42,943
Unspendable: Parts inventory	389,188			389,188
Unspendable: note Receivable from DIF	1,275,000			1,275,000
Unspendable: Equipment net of depreciation	2,567,109			2,567,109
Unspendable: L/T Liability / Comp. Absences	(41,484)			(41,484)
Unspendable: Note Receivable - GF	4,376,207			3,976,207
Restricted: Gas Tax Reimbursements	2,352,694			2,352,694
Assigned Fund Balance	734,315	1,736,701	(1,378,269)	400,000

Employee Leave Fund:

Fund Name and Number	FY 2013-2014 Baseline Budget			
	Estimated Fund Balance June 30 2013	Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjusted Projected Fund Balance June 30 2014
Comprehensive Leave Fund 920				
Committed Fund Balance	645,536	250,000	(250,000)	645,536

3. Details on the Town-wide Information Technology budget and other Town-wide expenses, which are being consolidated for most departments in FY 2013-14.

- **Information Technology:** The FY 2013-14 baseline budget has consolidated information systems and technology needs into one department; these needs were previously funded by the individual departments, often without coordination. The following is a list of major IT contracts and other needs included in the budget.

IT CONTRACTS or VENDORS	
Hdl-Sales Tax	4,000
Hdl-Business License	4,430
BasicGov	43,000
Granicus	14,200
Wave Imagine	9,000
Dan Mcconnel	8,000
IBM	4,970
Police	7,260 Cop Logic (\$1,920 upfront, \$540 annually), RIMS (\$4,800)
GIS software	19,500 PW + CED
Contingency	10,000
Total for 53000-310:	124,360 CONTRACTUAL SERVICES
Mono County IT contract:	
\$133K + 10%	146,300
Mono County GIS contract:	62,000
ADS contract:	21,940
Total for 53000-313:	230,240 COMPUTER SUPPORT SERVICE
IT REPLACEMENT	30,000

- **General Services:** The FY 2013-14 baseline budget has consolidated public utilities, facilities rent, copier leases, and postage into one department, rather than allocating the costs to all general fund departments. Below is a list of Town-wide expenses included in this department.

Minaret Mall Lease	\$292,621
Utilities	\$78,778
Equipment Lease & Rental (Copiers)	\$28,944
Office Supplies	\$16,335
Postage	\$9,841
TOTAL	\$426,519

4. Future meetings on the Fiscal Year 2013-14 budget

Budget meetings are planned through the months of May and June, with **budget adoption on June 19, 2013**. The following list of discussion and decision items is preliminary, and subject to change.

May 15, 2013 budget meeting:

- 1) Results of the FY 2011-12 audit.
- 2) Update on the quarterly revenue and expenditure results for FY 2012-13 (through March 31, 2013). Resulting updates to the FY 2013-14 revenues and expenditures, if any.
- 3) Schedule of quarterly revenue and expenditure reports for FY 2013-14.
- 4) Budget principles and priorities for FY 2013-14 (from the April 3, 2013 meeting).

June 5, 2013 budget meeting:

- 1) Presentation of the updated budget document for FY 2013-14, with previously omitted items included, financials updated where necessary, and reflecting Council direction from May 1 and May 15.
- 2) Update to the five-year plan, to reflect changes to FY 2013-14 and adding one year, and including the recent CalPERS retirement rate changes.
- 3) Discussion of specific work plan items for departments, included but not limited to:
 - a. CED: Single Family Residence review.
 - b. CED: Review of fees and Business Incentives.
- 4) Measures R and U:
 - a. Administration of Measures R & U.
 - b. MLR discussion update.
 - c. Revenue and expenditures, tracking of funding use and available funding, budget templates, performance reports, MLTS projects.
- 5) Capital Improvement Program.
- 6) Specialty Funds: Assessment Districts, DIF, Employee Benefits, Debt Service, etc.

- 7) Fee Schedule.
- 8) Contracts.
- 9) Volunteer program recommendations.

June 19, 2013 budget meeting:

- 1) Annual budget legislation
 - a. budget resolution, appropriations limit, investment policy.
 - b. assessment and community financing districts.
 - c. fee changes, if applicable.

RECOMMENDATION:

Staff recommends that the Town Council accept this report and provide direction to staff on the proposed balancing options.

Attachments:

- Attachment 1: Five-Year plan approved on December 5, 2012.
Attachment 2: FY 2013-14 Baseline Budget Document.

**Attachment 1:
Five-Year plan approved on December 5, 2012**

RESOLUTION NO. 12-71

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ADOPTING THE RESTRUCTURING PLAN NECESSARY TO MAKE
PAYMENTS ON A SETTLEMENT WITH MAMMOTH LAKES LAND
ACQUISITION (MLLA) AND BALLAS ENTITIES**

WHEREAS, on September 21, 2012, the Town of Mammoth Lakes, Mammoth Lakes Land Acquisition LLC (MLLA) and Terrence Ballas and his related development entities jointly announced specific terms of their settlement, executed by the parties the previous evening; and at a public meeting on September 27, 2012, the settlement and related documents were presented and discussed; and

WHEREAS, the settlement calls for: (i) a payment of \$29.5 million to MLLA to satisfy the \$43 million legal judgment, and provides for an alternative of a 23-year series of payments at \$2.5 million upon bankruptcy dismissal and \$2 million annually beginning July 1, 2013; and (ii) a payment to the Ballas entities of \$100,000 over a two-year period, and reassignment of leases for 30 years, resulting in an annual revenue loss to the Town of over \$111,000 in today's dollars; and

WHEREAS, the Town developed a proposed Restructuring Plan to pay for the settlement; this Plan was presented publicly on September 27, 2012, October 3, 2012, October 18, 2012, November 7, 2012 and November 13, 2012; and also posted online; and

WHEREAS, significant public input regarding the proposed Restructuring Plan has been received through the aforementioned public forums, as well as letters and e-mail correspondence, and an online survey; and

WHEREAS, the proposed Restructuring Plan contains measures necessary to afford payments on the settlement, as detailed in Attachment A-1 included with the December 5, 2012 agenda bill titled "Adoption of a Resolution Approving the Town's Restructuring Plan to Make Payments on the Approved Settlement with Mammoth Lakes Land Acquisition (MLLA) and Ballas Entities"; and

WHEREAS, the proposed Restructuring Plan recommends changes to the General Fund revenues for Fiscal Year 2012-13, based on the prior year's (Fiscal Year 2011-12) pre-audit actual results, as detailed in Attachment A-2 included with the December 5, 2012 agenda bill titled "Adoption of a Resolution Approving the Town's Restructuring Plan to Make Payments on the Approved Settlement with Mammoth Lakes Land Acquisition (MLLA) and Ballas Entities"; and

WHEREAS, the proposed Restructuring Plan recommends changes to the General Fund expenditures for Fiscal Year 2012-13, to reflect an increased transfer to tourism and marketing that reflect the higher projected revenues, and to document the Restructuring

Plan reductions; such expenditure changes are detailed in Attachment A-3 included with the December 5, 2012 agenda bill titled "Adoption of a Resolution Approving the Town's Restructuring Plan to Make Payments on the Approved Settlement with Mammoth Lakes Land Acquisition (MLLA) and Ballas Entities."

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Mammoth Lakes as follows:

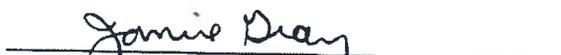
1. The Town Council hereby approves and adopts the Town of Mammoth Lakes' **Restructuring Plan**, detailed in Attachment A-1 included with the December 5, 2012 agenda bill titled "Adoption of a Resolution Approving the Town's Restructuring Plan to Make Payments on the Approved Settlement with Mammoth Lakes Land Acquisition (MLLA) and Ballas Entities," provided that the elimination of positions identified in the Restructuring Plan is provisional, contingent upon completion of all required bargaining with affected employee groups, and may not be implemented if other acceptable sources of cost savings are found.
2. The Town Council hereby approves changes to the Town of Mammoth Lakes' **Fiscal Year 2012-13 budget**, to reflect the recommended revisions to the General Fund revenues and expenditures detailed in Attachments A-2 and A-3 included with the December 5, 2012 agenda bill titled "Adoption of a Resolution Approving the Town's Restructuring Plan to Make Payments on the Approved Settlement with Mammoth Lakes Land Acquisition (MLLA) and Ballas Entities."
3. The Town Council authorizes the Restructuring Plan to serve as a **basis for future budgets**, beginning with Fiscal Year 2013-14.
4. The Town Council directs staff to provide **regular reporting** on:
 - a. The initiatives listed in the Restructuring Plan.
 - b. Adherence to the new fiscal plan, outlined in the Restructuring Plan.

APPROVED AND ADOPTED THIS 5th day of December 2012.



MATTHEW LEHMAN, Mayor

ATTEST:


JAMIE GRAY, Town Clerk

Summary of General Fund Financials - Five-Year Plan

	Nov 2012 Pre-Audit Actuals for FY 2011-12	Recommended Amended Budget for FY 2012-13	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
General Fund expenditures <i>including legal retainers</i>	21,451,067	17,368,679	17,686,205	17,720,727	18,103,280	18,592,227
<i>including additional DIF loan</i>	2,960,000					
General Fund revenues	1,409,207					
<i>including a loan from the Vehicle Fund</i>	22,654,264	19,215,929	18,039,533	18,497,538	18,539,374	19,209,066
<i>including a loan repayment from DIF</i>	4,369,207					
<i>Surplus / (Shortfall)</i>	714,197					
	1,203,197	1,847,251	353,328	776,811	436,094	616,839
Existing and Projected Funding Needs						
Baseline budget gap, if any			(353,328)	(776,811)	(436,094)	(616,839)
Repayment of the air subsidy to Measure U		325,000				
Repayment of housing loans to the State of CA (Dec 2015, Dec 2017) <i>(These are to be recorded as loans from the Town to MLH, and repaid as funds become available from homeowners)</i>					396,519	343,907
Settlement Payment - MLLA		2,523,286	2,000,000	2,000,000	2,000,000	2,000,000
Settlement Payment - Ballas		50,000	161,616	114,964	118,413	121,966
Reserve for Economic Uncertainty: Grows to 8% in FY 16/17, and shows deposits (positive) or withdrawals (negative)		250,000	(55,000)	450,000	(240,000)	60,000
Total		3,148,286	1,753,288	1,788,153	1,838,838	1,909,034
REU reconciliation						
Start with June 2011 REU		1,408,271				
Less FY 12/13 addl retainers (PAID)		(1,500,000)				
Recognize one-time FY 10/11 revenue in transit		842,885				
Leave the one-time revenue and a little extra in the REU, to ensure sufficient cash coverage		(1,045,137)				
Use FY 11/12 surplus for balancing		1,203,197				
Use FY 12/13 baseline surplus for balancing		1,847,251				
Available General Fund cash		(391,819)				
FUNDING NEED		391,819	1,753,288	1,788,153	1,838,838	1,909,034

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Town-wide						
CHAMPIONS: Dave Wilbrecht, Town Manager and Marianna Marysheva-Martinez, Assistant Town Manager						
1) Research successful volunteer programs. Propose specific areas to engage volunteers within the Town Annual funding for stipends, uniforms, training, etc.			(25,000)	(25,000)	(25,000)	(25,000)
2) Research successful outsourcing programs. In consultation with the employee associations and community, propose specific Town services to outsource.						
3) Research and implement technology improvements Town-wide. Integrate all departments under one IT umbrella. Research cloud computing. Research and implement new e-mail system and server. Research and implement new financial accounting, budgeting and reporting system. Research and implement new resident reporting and communication system (such as SeeClickFix). Computerize communication, reduce use of paper materials and associated costs, invest in scanning technology.						
4) Work with all departments to create strategies to generate further savings by raising revenues or decreasing costs.						

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Police Department						
CHAMPION: Dan Watson, Police Chief						
1) Position eliminations by July 1, 2013						
1) The Town Council establishes a new, reduced budget for the Police Department effective July 1, 2013, by reducing the General Fund contribution by \$1,107,588. As a placeholder, the Town Council eliminates the Police Lt., 4 police officers and 2 sergeants to achieve the savings target.						
2) The Town Council directs the Police Chief to return to the Town Council with a specific plan on how public safety services will be provided within the new, reduced budget. The plan must include specific positions to be eliminated, and new creative measures such as use of civilian public safety officers, part-time officers, reserves and volunteers, technology, etc.						
3) The Town encourages the Police Officers Association to participate in a solution to help maintain the existing level of service by reducing the per-officer cost for officers, including salaries, retirement, medical and other benefits.						
<i>Total savings</i>	0.00	0	1,107,588	1,128,892	1,161,281	1,203,542
2) Seek additional coverage from the County Sheriff, CHP and other public safety partners for high-activity events / months.						
3) Present examples of successful reserve and volunteer programs. (E.g. VIP, Green Angels.) Develop a Town-specific plan to engage reserves and volunteers.						
4) Implement an online crime / incident reporting model.						
5) Develop a plan to implement other technology enhancements, including security cameras in hot spots, including buses.						

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Community and Economic Development						
<u>CHAMPION: Ellen Clark, Principal Planner</u>						
1) <u>Position changes by Jan 1, 2013</u>						
CDD Director (vacant, replace with manager from existing staff) - 9 months savings	1.00	179,869	245,951	250,682	257,874	267,259
Permit Technician (vacant): Fund part-time, with higher summer hours and lower winter hours, by re-allocating dollars from a new part-time administrative support position approved in the FY 12/13 budget. (9 months savings.)		68,375	93,495	95,293	98,027	101,595
Admin support (vacant) - 9 months savings	1.00	64,872	88,706	90,412	93,006	96,390
Replace an intern with a full-time, low-level TOT Enforcement staff person	(0.50)	-25,865	-53,050	-54,071	-55,622	-57,646
<i>Total savings</i>	<i>1.50</i>	<i>287,251</i>	<i>375,101</i>	<i>382,316</i>	<i>393,285</i>	<i>407,597</i>
2) Transfer Finance Division to consolidate with CDD counter functions; cross train staff.						
3) Engage volunteers and commissioned individuals to assist with TOT enforcement and collection.						
4) Explore outsourcing of plan review and similar functions that should be paid for by developers.						
5) Research technology enhancements to streamline planning, increase efficiencies and effectiveness, automate the permitting process, and computerize reporting.						

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Public Works and Transit						
<u>CHAMPION: Ray Jarvis, Public Works Director</u>						
1) Budget changes by Jan 1, 2013						
Consolidate Parks Maintenance and Road Maintenance, eliminate one F/T Parks Maintenance position	1.00		66,484	67,763	69,707	72,244
Close Whitmore Park and Pool (cost is Town's net, and counting Recreation)	0.60		117,764	120,029	123,473	127,967
Transfer \$89,830 from the Road Maintenance budget in FY 2012-13 to keep the Whitmore Park and Pool operations, and the F/T Parks Maintenance position for this year. Revisit future years (beginning with FY 2013-14) during the FY 2012-13 Mid-Year budget review.		89,830				
Increase ESTA contract amount by \$25K for Dec 2012-June 2013, to temporarily restore the night service to 2am		-25,000				
Total savings	1.60	64,830	184,248	187,792	193,180	200,210
2) Engage volunteers for parks maintenance as soon as possible; pursue "Adopt-A-Park" sponsorships						
3) Explore ways to engage volunteers to greet passengers at the airport.						
4) Research outsourcing of airport maintenance functions.						
5) Oversee Digital 395 last mile transition.						

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Recreation, Parks and Trails						
<u>CHAMPION: Stu Brown, Recreation Manager</u>						
1) <u>Position changes</u> by July 1, 2013						
Close Whitmore Pool: See dollar savings and positions above. This involves elimination of the 0.75 Recreation Supervisor, and re-allocation of 0.4 FTE to part-time staff to assist with counter and administrative duties						
2) Explore additional ways to engage volunteers, and support and expand special events.						
3) Explore additional ways to engage private donors and other partners to support recreation programs. (E.g., AYSO and Little League.)						
4) Pursue grant funding for recreation activities.						
5) Pursue additional advertisement opportunities, similar to the current Ice Rink efforts.						
6) Explore technology to enhance recreation user experience, streamline activity registration.						
7) Create a centralized event coordination and attraction function.						

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Administrative Services						
CHAMPION: Marianna Marysheva-Martinez, Assistant Town Manager						
1) Position changes by Jan 1, 2013						
Eliminate Budget Manager, transfer duties to Asst Town Manager - 9 months savings	1.00	104,402	142,758	145,504	149,678	155,125
Transfer CIP Coordinator to Finance; add Measure R & U responsibilities and charge to Measures R & U actual time spent						
Increase funding for IT replacement, repairs and improvements from the \$65K annual baseline		(64,000)	(28,000)	(26,000)	(24,000)	(19,000)
<i>Total savings</i>	<i>1.00</i>	<i>40,402</i>	<i>114,758</i>	<i>119,504</i>	<i>125,678</i>	<i>136,125</i>
2) Review the department's organizational structure and responsibilities; make recommendations on improvements.						
3) Recommend financial policies to establish and retain fiscal discipline.						
4) Ensure collection and enforcement of all major local revenues, including Business Tax, Sales Tax, Property Tax, etc.						
5) Explore technology to improve efficiencies and effectiveness; provide for online and credit card payment.						
6) Implement regular financial reporting.						
7) Engage volunteers to assist with admin and customer service tasks as soon as possible						
Total measures	11.10	392,482	1,756,696	1,793,503	1,848,424	1,922,475
OUTSTANDING (GAP) / SURPLUS		663	3,408	5,350	9,586	13,441

**Proposed Restructuring Plan - Five-Year Plan
INCLUDING SPECIFIC DELIVERABLES AND ASSIGNED "CHAMPIONS"**

	Position Eliminations	5-year Business Plan: Year 1 (FY 2012-13 - Eff. 1/1/13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Estimated Unrestricted Sources Available for Cash Flow - Needed to Make the July 1 payment to MLLA						
<i>Reserve for Economic Uncertainty (8% in 16/17)</i>		1,295,137	1,240,137	1,690,137	1,450,137	1,510,137
<i>Reserve for Employee Comprehensive Leave Obligation</i>		645,307	645,307	645,307	645,307	645,307
<i>Reserve for Vehicle Replacement (Unrestricted portion only)</i>		670,640	1,322,854	1,977,928	2,645,192	3,319,056
Total reserves		2,611,084	3,208,298	4,313,372	4,740,637	5,474,501

General Fund Revenues by Revenue Type

GROWTH ASSUMPTIONS

Revenues By Type / Source	Actual FY 2008-09	Actual FY 2009-10	Actual FY 2010-11	Jun 2012 Year-End Estimate and Amended Budget for FY 2011-12	Nov 2012 Pre-Audit Actuals for FY 2011-12	Jun 20 2012 Approved Budget FY 2012-13	Recommended Changes to the FY 2012-13 Revenue Projections	GROWTH ASSUMPTIONS								
								5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)	5-year Business Plan: Year 1 (FY 2012-13)	5-year Business Plan: Year 2 (FY 2013-14)	5-year Business Plan: Year 3 (FY 2014-15)	5-year Business Plan: Year 4 (FY 2015-16)	5-year Business Plan: Year 5 (FY 2016-17)
Transient Occupancy Tax - 8.5% of 13%	6,305,024	6,826,837	7,290,963	6,272,042	6,443,214	6,916,891	7,353,836	7,500,913	7,725,940	7,957,718	8,276,027	14.1%	2.0%	3.0%	3.0%	4.0%
Dedicated to Tourism - 2.5% of 13%	1,854,215	2,006,905	2,144,401	1,846,233	1,895,063	2,034,380	2,162,893	2,206,151	2,272,335	2,340,505	2,434,126	14.1%	2.0%	3.0%	3.0%	4.0%
Dedicated to Housing - 1% of 13%	741,686	802,762	857,760	738,493	758,025	813,752	865,157	882,460	908,934	936,202	973,650	14.1%	2.0%	3.0%	3.0%	4.0%
Dedicated to Transit - 1% of 13%	741,686	802,762	857,760	738,493	758,025	813,752	865,157	882,460	908,934	936,202	973,650	14.1%	2.0%	3.0%	3.0%	4.0%
Total Transient Occupancy Tax	9,642,611	10,439,266	11,150,884	9,595,260	9,854,327	10,578,774	11,247,043	11,471,984	11,816,143	12,170,628	12,657,453					
Business Tax - Dedicated to Tourism	289,492	276,319	272,892	254,000	263,603	254,000	263,603	263,603	266,239	268,901	274,279	0.0%	0.0%	1.0%	1.0%	2.0%
Property Tax	3,078,982	2,831,822	2,527,260	2,406,914	2,544,676	2,298,603	2,286,660	2,286,660	2,309,527	2,332,622	2,379,274	-4.5%	0.0%	1.0%	1.0%	2.0%
In Lieu VLF (ERAF Related)	832,471	874,007	802,561	818,156	818,156	781,339	761,411	761,411	769,025	776,715	792,250	-6.9%	0.0%	1.0%	1.0%	2.0%
Total Property Tax	3,911,453	3,705,829	3,329,821	3,225,070	3,362,831	3,079,942	3,048,071	3,048,071	3,078,552	3,109,337	3,171,524					
Sales Tax	1,321,131	1,247,812	1,306,556	1,400,803	1,457,215	1,428,819	1,393,526	1,421,397	1,464,038	1,522,600	1,583,504	-4.4%	2.0%	3.0%	4.0%	4.0%
Triple Flip BackFill (ERAF Related)	509,504	405,776	448,180	431,197	431,199	516,006	501,937	511,976	527,335	548,428	570,366	16.4%	2.0%	3.0%	4.0%	4.0%
Total Sales Tax	1,830,635	1,653,588	1,754,736	1,832,000	1,888,414	1,944,825	1,895,463	1,933,372	1,991,373	2,071,028	2,153,869					
Utility User Tax	887,573	892,700	943,735	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
Franchise Fees	770,497	643,022	711,912	728,167	728,310	742,731	742,731	757,585	780,313	811,525	843,986	2.0%	2.0%	3.0%	4.0%	4.0%
Interest on Investments	143,094	123,222	97,603	14,000	20,290	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%	0.0%	0.0%	0.0%
Administrative Service Fees	63,915	80,151	56,108	56,108	81,728	56,108	91,108	56,108	56,108	56,108	56,108	0.0%	0.0%	0.0%	0.0%	0.0%
Charges for Services	113,144	40,379	46,846	46,846	32,373	46,846	46,846	46,846	46,846	46,846	46,846	0.0%	0.0%	0.0%	0.0%	0.0%
Intergovernmental Revenues	20,344	28,514	33,577	4,126	4,126	0	4,248	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Revenues																
Payment from Airport on Terminal Debt					1,265,000	485,000	500,926	0	0	0	0		-100.0%	0.0%	0.0%	0.0%
Miscellaneous Revenues	31,099	89,823	37,757		69,858	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
Hospital Land Exchange			0	716,696		358,348	1,370,891	456,964	456,964	0	0	0.0%	0.0%	0.0%	-100.0%	0.0%
Total Miscellaneous Revenue	31,099	89,823	37,757	716,696	1,334,858	843,348	1,871,817	456,964	456,964	0	0					
Regular General Fund Revenues	17,703,857	17,972,813	18,435,870	16,472,274	17,570,861	17,551,574	19,215,929	18,039,533	18,497,538	18,539,374	19,209,066					
One-Time Revenues																
Loan from the Vehicle Fund - paid retainers and covered DIF shortfalls					4,369,207											
Loan repayment from a DIF fund					714,197											
Total One-time Revenue					5,083,404											
Total General Fund Revenues	17,703,857	17,972,813	18,435,870	16,472,274	22,654,264	17,551,574	19,215,929	18,039,533	18,497,538	18,539,374	19,209,066					

General Fund Expenditures by Department
BEFORE REDUCTIONS

Department	Nov 2012 Pre-Audit Actuals for FY 2011-12	Jun 2012 Approved Budget FY 2012-13	Recommended Changes to FY 2012-13 based on TOT	5-year Business Plan: Year 2 (FY 2013-14)	As % of General Fund budget	5-year Business Plan: Year 3 (FY 2014-15)	As % of General Fund budget	5-year Business Plan: Year 4 (FY 2015-16)	As % of General Fund budget	5-year Business Plan: Year 5 (FY 2016-17)	As % of General Fund budget
Town Council	\$411,114	\$159,301	\$159,301	\$162,835	1%	\$165,910	1%	\$169,869	1%	\$174,618	1%
Legal Services	760,024	910,390	910,390	930,585	5%	948,161	5%	970,785	5%	997,924	5%
<i>including legal retainers</i>	<i>2,960,000</i>				0%		0%		0%		0%
Town Management	545,108	585,635	585,635	598,626	3%	609,932	3%	624,486	3%	641,943	3%
Town Clerk	186,242	191,713	191,713	195,965	1%	199,667	1%	204,431	1%	210,146	1%
Finance	856,037	944,052	944,052	984,994	5%	983,220	6%	1,006,680	6%	1,034,822	6%
Personnel Services	187,003	171,644	171,644	175,451	1%	178,765	1%	183,031	1%	188,147	1%
Information Systems	150,601	197,385	197,385	201,764	1%	205,574	1%	210,479	1%	216,363	1%
Risk Management	192,925	246,317	246,317	251,781	1%	256,536	1%	262,658	1%	270,000	1%
Facilities Maintenance	12,436	11,000	11,000	11,244	0%	11,456	0%	11,730	0%	12,058	0%
<i>Subtotal Administration</i>	<i>6,241,491</i>	<i>3,417,436</i>	<i>3,417,436</i>	<i>3,493,244</i>	<i>20%</i>	<i>3,559,222</i>	<i>20%</i>	<i>3,644,148</i>	<i>20%</i>	<i>3,746,021</i>	<i>20%</i>
Transfers from the General Fund:											
Public Safety	4,746,587	4,481,015	4,481,015	4,725,519	27%	4,816,535	27%	4,941,440	27%	5,099,688	27%
Tourism and Marketing	2,158,666	2,072,818	2,210,934	2,254,192	13%	2,323,012	13%	2,393,845	13%	2,492,843	13%
Recreation, Parks and Trails	518,958	465,130	465,130	475,336	3%	489,174	3%	507,239	3%	529,081	3%
Community Development	1,076,947	1,091,416	1,091,416	1,121,601	6%	1,133,731	6%	1,153,325	6%	1,178,656	6%
Public Works	3,083,381	3,640,669	3,640,669	3,576,973	20%	3,614,764	20%	3,656,997	20%	3,698,253	20%
Airport	110,135	281,915	281,915	286,943	2%	290,509	2%	296,533	2%	304,740	2%
Transportation/Transit	758,025	714,338	714,338	733,782	4%	752,658	4%	773,404	4%	795,854	4%
<i>Additional General Fund support</i>	<i>206,978</i>				0%		0%		0%		0%
Workforce Housing	664,578	664,448	664,448	665,850	4%	394,587	2%	396,230	2%	398,371	2%
Capital Projects	73,137	21,258	21,258	21,258	0%	21,258	0%	21,258	0%	21,258	0%
Debt Service Fund	402,976	380,120	380,120	331,506	2%	325,276	2%	318,861	2%	327,461	2%
Additional loans to DIF funds	1,409,207										
Total	\$21,451,067	\$17,230,562	\$17,368,679	\$17,686,205	100%	\$17,720,727	100%	\$18,103,280	100%	\$18,592,227	100%

General Fund Expenditures by Department
AFTER REDUCTIONS

Department	FY 2012-13 Value of reductions (partial year, in most cases 6 months)	FY 2013-14 Value of reductions (full year)	FY 2012-13 after partial- year reductions	FY 2013-14 after full-year reductions	As % of General Fund budget	FY 2014-15 Value of reductions (full year)	FY 2014-15 after full-year reductions	As % of General Fund budget	FY 2015-16 Value of reductions (full year)	FY 2015-16 after full-year reductions	As % of General Fund budget	FY 2016-17 Value of reductions (full year)	FY 2016-17 after full-year reductions	As % of General Fund budget
Town Council			\$159,301	\$162,835	1%		\$165,910	1%		\$169,869	1%		\$174,618	1%
Legal Services			910,390	930,585	6%		\$948,161	6%		\$970,785	6%		\$997,924	6%
Town Management		25,000	585,635	623,626	4%	25,000	\$634,932	4%	25,000	\$649,486	4%	25,000	\$666,943	4%
Town Clerk			191,713	195,965	1%		\$199,667	1%		\$204,431	1%		\$210,146	1%
Finance	(104,402)	(142,758)	839,650	822,236	5%	(145,504)	\$837,716	5%	(149,678)	\$857,002	5%	(155,125)	\$879,697	5%
Personnel Services			171,644	175,451	1%		\$178,765	1%		\$183,031	1%		\$188,147	1%
Information Systems	64,000	28,000	261,385	229,764	1%	26,000	\$231,574	1%	24,000	\$234,479	1%	19,000	\$235,363	1%
Risk Management			246,317	251,781	2%		\$256,536	2%		\$262,658	2%		\$270,000	2%
Facilities Maintenance			11,000	11,244	0%		\$11,456	0%		\$11,730	0%		\$12,058	0%
<i>Subtotal Administration</i>	<i>(40,402)</i>	<i>(89,758)</i>	<i>3,377,034</i>	<i>3,403,487</i>	<i>21%</i>	<i>(94,504)</i>	<i>3,464,719</i>	<i>22%</i>	<i>(100,678)</i>	<i>3,543,470</i>	<i>22%</i>	<i>(111,125)</i>	<i>3,634,896</i>	<i>22%</i>
Other Departments														
Public Safety		(1,107,588)	4,481,015	3,617,930	23%	(1,128,892)	\$3,687,643	23%	(1,161,281)	\$3,780,159	23%	(1,203,542)	\$3,896,147	23%
Tourism and Marketing			2,210,934	2,254,192	14%		\$2,323,012	15%		\$2,393,845	15%		\$2,492,843	15%
Recreation, Parks and Trails			465,130	475,336	3%		\$489,174	3%		\$507,239	3%		\$529,081	3%
Community Development	(287,251)	(375,101)	804,185	746,500	5%	(382,316)	\$751,415	5%	(393,285)	\$760,040	5%	(407,597)	\$771,059	5%
Public Works	(64,830)	(184,248)	3,575,839	3,392,725	21%	(187,792)	\$3,426,972	22%	(193,180)	\$3,463,817	21%	(200,210)	\$3,498,042	21%
Airport			281,915	286,943	2%		\$290,509	2%		\$296,533	2%		\$304,740	2%
Transportation/Transit			714,338	733,782	5%		\$752,658	5%		\$773,404	5%		\$795,854	5%
Workforce Housing			664,448	665,850	4%		\$394,587	2%		\$396,230	2%		\$398,371	2%
Capital Projects			21,258	21,258	0%		\$21,258	0%		\$21,258	0%		\$21,258	0%
Debt Service Fund			380,120	331,506	2%		\$325,276	2%		\$318,861	2%		\$327,461	2%
Total	\$(392,482)	\$(1,756,696)	\$16,976,196	\$15,929,509	100%	\$(1,793,503)	\$15,927,224	100%	\$(1,848,424)	\$16,254,855	100%	\$(1,922,475)	\$16,669,752	100%

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 12-71 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of December, 2012, by the following vote:

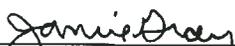
AYES: Councilmembers Bacon, Eastman, Raimondo, Mayor Pro Tem Wood,
 and Mayor Lehman

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk

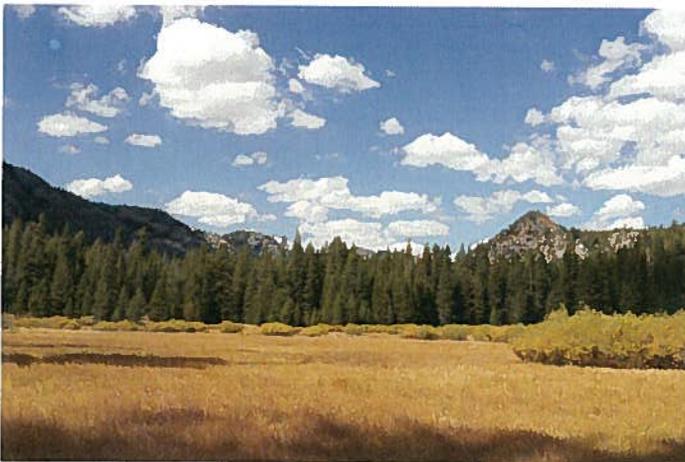
**Attachment 2:
FY 2013-14 Baseline Budget Document**



Mammoth Lakes
CALIFORNIA



TOWN OF MAMMOTH LAKES FISCAL YEAR 2013-2014 BASELINE BUDGET



May 1, 2013

TOWN OF MAMMOTH LAKES
FISCAL YEAR 2013-2014 BASELINE BUDGET

Town Council

Matthew Lehman, Mayor

Rick Wood, Mayor Pro Tem

Jo Bacon, Council member

John Eastman, Council member

Michael Raimondo, Council member

Management Team

Marianna Marysheva-Martinez, Town Manager

Cyndi Myrold, Finance Manager

Stuart Brown, Recreation Manager

Jamie Gray, Town Clerk

Raymond Jarvis, Public Works & Transportation Director

Sandra Moberly, Acting Community & Economic Development Director

Andrew Morris, Town Attorney

Dan Watson, Police Chief

TOWN OF MAMMOTH LAKES
FISCAL YEAR 2013-2014 BASELINE BUDGET

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Summary of General Fund Expenditures by Department

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Budget Reduction Options Recommended on May 1, 2013

ORGANIZATIONAL SUMMARIES

Town-Wide Organizational Chart

DEPARTMENTAL DETAILS

(Included for each department are: Budget Highlights, Organizational Chart, Position Summary, Summary of Revenues and Expenditures)

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Airport

Community & Economic Development

Parks, Recreation and Trails

Public Safety

Public Works

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Capital Projects

Comprehensive Leave

Debt Service

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Employee 125 Plan and Insurance Benefits

Measure R

Measure U

Mello Roos Fund

Tourism Business Improvement District (TBID)

ALL FUNDS Revenues by Department/Fund

Revenues By Department / Fund	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	Baseline FY 2013-14
Departments					
Administration	\$17,972,813	\$18,435,870	\$17,616,536	\$19,233,061	\$17,918,676
Airport	2,538,502	1,562,328	2,741,819	1,590,686	2,209,204
Community Development	1,613,986	1,763,983	1,642,403	1,500,532	1,359,046
Parks, Recreation and Trails - Operating (015)	404,236	524,680	645,657	518,658	511,438
Public Safety	4,824,608	4,802,441	5,327,519	4,688,013	3,291,596
Public Works	6,921,805	7,958,782	7,974,614	7,258,954	7,189,830
Tourism and Marketing	2,445,648	2,416,478	2,158,666	2,197,331	2,240,589
Transportation/Transit	1,060,854	1,089,376	1,127,406	1,013,219	1,029,663
Workforce Housing	1,534,025	1,046,894	1,500,813	1,748,103	1,239,142
Funds					
Assessment Districts	1,489,745	1,476,345	1,603,648	1,439,671	1,396,798
Capital Projects	2,902,407	3,123,003	2,240,612	4,926,045	4,799,398
Comprehensive Leave	328,542	(365,127)	261,935	325,400	250,000
Debt Service Fund	1,634,766	1,292,710	715,914	652,475	597,981
Developer Impact Fees	633,544	208,040	38,356	31,800	-
Employee 125 Plan Insurance Benefits	322,737	286,649	327,221	244,363	287,000
Measure R (016) Sales Tax	914,394	973,397	1,044,059	936,000	979,000
Measure U (017) Utility Users Tax	-	-	883,134	782,137	727,568
Mello-Roos (858)	274,756	260,335	334,988	303,674	299,851
Tourism Business Improvement District	-	-	-	-	4,700,000
Total	\$47,817,370	\$46,856,184	\$48,185,300	\$49,390,121	\$51,026,780

ALL FUNDS Expenditures by Department/Fund

Expenditures by Department / Fund	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year-End FY 2012-13	Baseline FY 2013-14
Departments					
Administration	3,517,457	3,881,809	6,239,038	7,350,704	6,524,157
Admin. Interfund Transfers (General Fund)	13,659,247	15,140,291	15,625,511	13,680,290	12,012,046
Airport	2,427,516	1,662,238	2,728,051	1,537,648	2,145,632
Community Development	1,717,125	1,817,231	1,653,986	1,795,863	1,359,046
Parks, Recreation and Trails - Operating (015)	368,222	532,267	646,257	518,658	511,438
Public Safety	4,688,896	4,850,167	5,350,686	4,760,813	3,432,816
Public Works	6,181,406	7,247,862	7,293,342	6,701,123	6,829,157
Tourism and Marketing	2,558,781	2,668,103	2,046,561	2,197,331	2,240,589
Transportation/Transit	1,256,840	1,085,847	1,612,834	1,012,075	1,029,588
Workforce Housing	1,324,352	896,965	1,980,611	1,576,154	1,239,142
Funds					
Assessment Districts	1,346,554	1,654,150	1,608,268	1,236,249	1,250,473
Capital Projects	2,751,617	3,122,879	2,120,960	4,926,045	4,799,398
Comprehensive Leave	378,095	336,660	674,399	250,000	250,000
Debt Service Fund	1,634,766	1,869,193	715,914	652,469	597,981
Developer Impact Fees	1,482,115	413,375	-	-	-
Employee 125 Plan Insurance Benefits	263,703	471,525	289,497	273,351	248,465
Measure R (016) Sales Tax	482,672	603,608	519,241	1,225,252	497,112
Measure U (017) Utility Users Tax	-	-	42,013	818,351	398,927
Mello-Roos (858)	340,825	163,886	334,988	293,700	299,851
Tourism Business Improvement District	-	-	-	-	4,700,000
Total	\$46,380,189	\$48,418,056	\$51,482,156	\$50,806,075	\$50,365,818

FUND SUMMARIES - FY 2012-13 ESTIMATED YEAR-END AND FY 2013-14 BASELINE

Fund Name and Number	Estimated Fund Balance June 30 2013	FY 2013-2014 Baseline Budget			Projected Fund Balance June 30 2014
		Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjustments	
General Fund 001					
Unspendable: Long Term Recv	\$2,930,146				\$2,930,146
Committed: Self-Insurance	-				-
Unrestricted Fund balance	0	17,918,676	(18,536,203)	55,000	(562,527)
<i>Use of Vehicle Fund Loan: Professional fees</i>					
<i>Use of Vehicle Fund Loan: cover DIF Negatives</i>					
<i>FY 10-11 revenues in transit as of 10-11 audit</i>					
<i>Partial repayment of a DIF loan</i>					
<i>Other adjustments</i>					
Committed: REU	1,870,310				1,870,310
<i>Contribution to REU</i>					
Police Fund 008					
Unassigned Fund Balance	307,800	3,289,596	(3,432,816)		164,580
Tourism Fund 014					
Unassigned Fund Balance	(0)	2,240,589	(2,240,589)		(0)
P&R Fund 015					
Unassigned Fund Balance	-				-
Unspendable: Long Term Recv	558,311	511,438	(511,438)		558,311
Measure R Fund 016					
Restricted Fund Balance	1,540,714	979,000	(497,112)		2,022,602
Measure U Fund 017					
Restricted Fund Balance	804,907	727,568	(398,927)		1,133,548
Community Development Fund 019					
Unassigned Fund Balance	0	1,359,046	(1,359,046)		0
Parks Maintenance Fund 020					
Unassigned Fund Balance	(0)	574,998	(574,998)		(0)
Public Works/Admin/Maint Fund 205					
Unassigned Fund Balance	6	513,178	(513,178)		6
Gas Tax Fund 210					
Restricted Fund Balance	-	4,075,653	(4,075,653)		-
Capital Projects Fund 300					
Restricted Fund Balance	150,166	4,799,398	(4,799,398)		150,166
LTC Planning Fund 420					
Restricted Fund Balance	-	281,300	(281,300)		-
Transportation/Transit Fund 425					
Committed Fund Balance	1,144	1,029,663	(1,029,588)		1,219
Housing & Community Dev Fund 460					
Restricted Fund Balance	1	598,491	(598,491)		1
Workforce Housing Fund 465					
Unspendable: Long Term Recv	900,000				900,000
Committed Fund Balance	171,949	640,651	(640,651)		171,949
Drug Enforcement Fund 480					
Assigned Fund Balance	31,325	2,000	-		33,325

Fund Name and Number	Estimated Fund Balance June 30 2013	FY 2013-2014 Baseline Budget			Projected Fund Balance June 30 2014
		Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjustments	
Airport Fund 520					
Unspendable: Bad debt	367,500				367,500
Unassigned Fund Balance	34,968	930,591	(930,591)		34,968
Unspendable: Note payable to GF	(3,290,041)				(3,290,041)
Unspendable: L/T Liability / Comp. Absences	(47,794)				(47,794)
Unspendable: Note receivable from Hot Creek	45,860				45,860
Unspendable: Fuel Inventory	6,047				6,047
Unspendable: A/R Airport Billing	3,701				3,701
Airport Debt Service Fund 529					
Unassigned Fund Balance	149,369	1,278,613	(1,215,041)		212,941
Unspendable: 2010 A/R MMSA URS Contract	26,680				26,680
Unspendable: Land	544,316				544,316
Unspendable: Buildings net of depreciation	8,330,448				8,330,448
Unspendable: Equipment net of depreciation	1,119,300				1,119,300
Unspendable: Note payable to GF / Terminal	(500,926)				(500,926)
Unspendable: Note payable	(145,882)				(145,882)
Long Valley Pit Fund 540					
Unassigned Fund Balance	(469)	8,000	(5,759)		1,772
DIF Admin Fund 830					
Unspendable: Note payable to GF	(554,400)				(554,400)
Restricted Fund Balance	(458)	-	-		(458)
DIF General Facilities Fund 831					
Unspendable: Note payable to GF	(2,410,803)				(2,410,803)
Restricted Fund Balance	-	-	-		-
DIF Law Enforcement Fund 832					
Unspendable: Note payable to GF	(628,299)				(628,299)
Restricted Fund Balance	(1,092)	-	-		(1,092)
DIF Storm Drains Fund 833					
Unspendable: Note payable to GF	(609,612)				(609,612)
Restricted Fund Balance	(1,474)	-	-		(1,474)
DIF Parks & Rec Fund 834					
Restricted Fund Balance	209,322	-	-		209,322
DIF MCOE Fund 835					
Restricted Fund Balance	40,789	-	-		40,789
DIF Circulation Fund 836					
Unspendable: Note payable to GF	(1,053,159)				(1,053,159)
Restricted Fund Balance	183	-	-		183
DIF Fire Fac & Equip Fund 838					
Restricted Fund Balance	56,716	-	-		56,716
DIF Airport Improvements Fund 839					
Restricted Fund Balance	9,843	-	-		9,843
Public Art Fund 840					
Restricted Fund Balance	57,171	-	-		57,171
Assessment-Juniper Fund 850					
Restricted Fund Balance	184,089	60,476	(79,588)		164,977
Assessment-Gateway Fund 851					
Restricted Fund Balance	(10)	-	-		(10)

Fund Name and Number	FY 2013-2014 Baseline Budget			
	Estimated Fund Balance June 30 2013	Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Projected Fund Balance June 30 2014
Assessment Bluffs Fund 852				
Restricted Fund Balance	440,462	213,539	(214,990)	439,011
Assessment Bluffs/Maint Fund 853				
Restricted Fund Balance	551,809	133,687	(103,176)	582,320
Assessment North Village Fund 854				
Restricted Fund Balance	1,972,532	688,404	(674,933)	1,986,003
Assessment NV South Fund 855				
Assigned Fund Balance	-	30,000	(2,471)	27,529
Assessment OMR Fund 856				
Restricted Fund Balance	244,284	113,712	(71,540)	286,456
Assessment Village Benefit Fund 857				
Restricted Fund Balance	625,155	154,829	(103,775)	676,209
Fractional Mello Fund 858				
Unspendable: Note payable to Park & Rec 015	(548,337)	299,851	(299,851)	(548,337)
Restricted Fund Balance	-	-	-	-
DIF In Lieu Mello Tx Dist Fund 859				
Restricted Fund Balance	6,230	2,151	-	8,381
AD Juniper Vew BAD Fund 860				
Assigned Fund Balance	-	-	-	-
AD South OMR-BAD Fund 861				
Assigned Fund Balance	-	-	-	-
AD Town Lakes-BAD Fund 862				
Assigned Fund Balance	-	-	-	-
Vehicle Service Fund 910				
Unspendable: Fuel inventory	42,943			42,943
Unspendable: Parts inventory	389,188			389,188
Unspendable: note Receivable from DIF	1,275,000			1,275,000
Unspendable: Equipment net of depreciation	2,567,109			2,567,109
Unspendable: L/T Liability / Comp. Absences	(41,484)			(41,484)
Unspendable: Note Receivable - GF	4,376,207			3,976,207
Restricted: Gas Tax Reimbursements	2,352,694			2,352,694
Assigned Fund Balance	734,315	1,736,701	(1,378,269)	1,492,747
			400,000	
Comprehensive Leave Fund 920				
Committed Fund Balance	645,536	250,000	(250,000)	645,536
Emp 125 & Ins Benefits Fund 930				
Committed Fund Balance	66,249	287,000	(248,465)	104,784
Debt Service / Capital Fund 990				
Unassigned Fund Balance	6	597,981	(597,981)	6
Restricted Fund Balance - Reserve for 2000 COP	206,255			206,255
Tourism Improvement District				
Unassigned Fund Balance	-	4,700,000	(4,700,000)	-
Total	\$27,114,813	\$51,026,780	\$(50,365,818)	\$55,000
				\$27,830,775

General Fund Revenues by Revenue Type

Revenues By Type / Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Year-End Estimate FY 2012-13	YEAR 1: Baseline FY 2013-14
Transient Occupancy Tax - 8.5% of 13%	6,826,837	7,290,963	6,443,214	7,353,836	7,500,913
Dedicated to Tourism - 2.5% of 13%	2,006,905	2,144,401	1,895,063	2,162,893	2,206,151
Dedicated to Housing - 1% of 13%	802,762	857,760	758,025	865,157	882,460
Dedicated to Transit - 1% of 13%	802,762	857,760	758,025	865,157	882,460
Total Transient Occupancy Tax	10,439,266	11,150,884	9,854,327	11,247,043	11,471,984
Included in total TOT: enforcement revenue				500,000	500,000
Business Tax - Dedicated to Tourism	276,319	272,892	263,603	250,000	250,000
Property Tax	2,831,822	2,527,260	2,544,676	2,286,660	2,286,660
In Lieu VLF (ERAF Related)	874,007	802,561	818,156	761,411	761,411
Total Property Tax	3,705,829	3,329,821	3,362,831	3,048,071	3,048,071
Sales Tax	1,247,812	1,306,556	1,457,215	1,381,798	1,381,393
Triple Flip BackFill (ERAF Related)	405,776	448,180	431,199	501,937	457,286
Total Sales Tax	1,653,588	1,754,736	1,888,414	1,883,735	1,838,679
Utility User Tax	892,700	943,735		0	0
Franchise Fees	643,022	711,912	728,310	742,731	742,731
Interest on Investments	123,222	97,603	20,290	10,000	5,000
Administrative Service Fees	80,151	56,108	81,728	95,000	80,000
Charges for Services	40,379	46,846	32,373	21,000	21,000
Intergovernmental Revenues	28,514	33,577	4,126	4,248	4,248
Miscellaneous Revenues					
Payment from Airport on Terminal Debt			1,265,000	560,342	0
Miscellaneous Revenues	89,823	37,757	115,533		0
Hospital Land Exchange		0		1,370,891	456,964
Total Miscellaneous Revenue	89,823	37,757	1,380,533	1,931,233	456,964
Regular General Fund Revenues	17,972,813	18,435,870	17,616,536	19,233,061	17,918,676
One-Time Revenues					
Loan from the Vehicle Fund - paid retainers and covered DIF shortfalls			4,369,207		
Loan repayment from a DIF fund			714,197		
Total One-time Revenue			5,083,404		
Total General Fund Revenues	17,972,813	18,435,870	22,699,940	19,233,061	17,918,676

General Fund Expenditures by Department

Department	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	Baseline FY 2013-14
Town Council	\$208,096	\$789,175	\$411,078	\$179,982	\$159,820
<i>Local Programs</i>		32,000			
<i>One-time air subsidy</i>				325,000	
Legal Services	419,807	392,766	3,720,024	544,504	240,000
<i>Repayment to Garage Fund</i>				400,000	400,000
<i>Legal retainers</i>				1,150,000	
<i>Settlement payments</i>				2,573,286	2,161,616
Town Management	749,296	645,971	545,108	617,274	486,746
Town Clerk	221,052	156,282	186,241	188,672	147,872
Finance	695,392	712,632	856,037	810,195	827,203
Personnel Services	249,678	245,386	167,003	122,249	104,547
Information Systems	168,201	148,567	150,601	248,305	393,348
Risk Management	797,369	748,809	192,925	180,238	1,165,486
General Services	-	-	-	-	426,519
Facilities Maintenance	8,566	10,221	10,019	11,000	11,000
<i>Subtotal Administration</i>	3,517,457	3,881,809	6,239,038	7,350,704	6,524,157
Transfers from the General Fund:					
Public Safety	4,300,497	4,399,624	4,821,587	4,481,015	3,102,346
Tourism and Marketing	2,286,881	2,416,478	2,158,666	2,197,331	2,240,589
Recreation, Parks and Trails	246,189	384,075	515,729	390,249	360,413
Fractional Mello Roos	6,000	-	29,022	53,132	21,109
Community Development	585,847	1,112,964	1,076,947	869,496	698,867
Public Works	2,546,351	3,812,179	3,371,484	3,562,896	3,465,768
Airport	800,848	360,925	253,135	342,266	380,040
Transportation/Transit	802,762	857,434	922,179	739,338	733,782
Workforce Housing	802,762	857,434	664,578	664,448	640,651
Capital Projects	-	-	-	-	42,849
Debt Service Fund	1,281,110	939,178	402,976	380,120	325,632
Additional loans to DIF funds			1,409,207		
Total	\$17,176,704	\$19,022,100	\$21,864,549	\$21,030,994	\$18,536,203

FISCAL YEAR 2013-14 BASELINE BUDGET: COMPARISON TO THE FIVE-YEAR PLAN

General Fund Summary

	FY 2013-14 per Five-Year Plan	FY 2013-14 Baseline
General Fund revenues	\$ 18,039,533	\$ 17,918,676
Use of REU	\$ 55,000	\$ 55,000
General Fund expenditures	\$ 18,091,125	\$ 18,536,203
<i>Surplus / shortfall</i>	\$ 3,408	\$ (562,527)

Major changes:

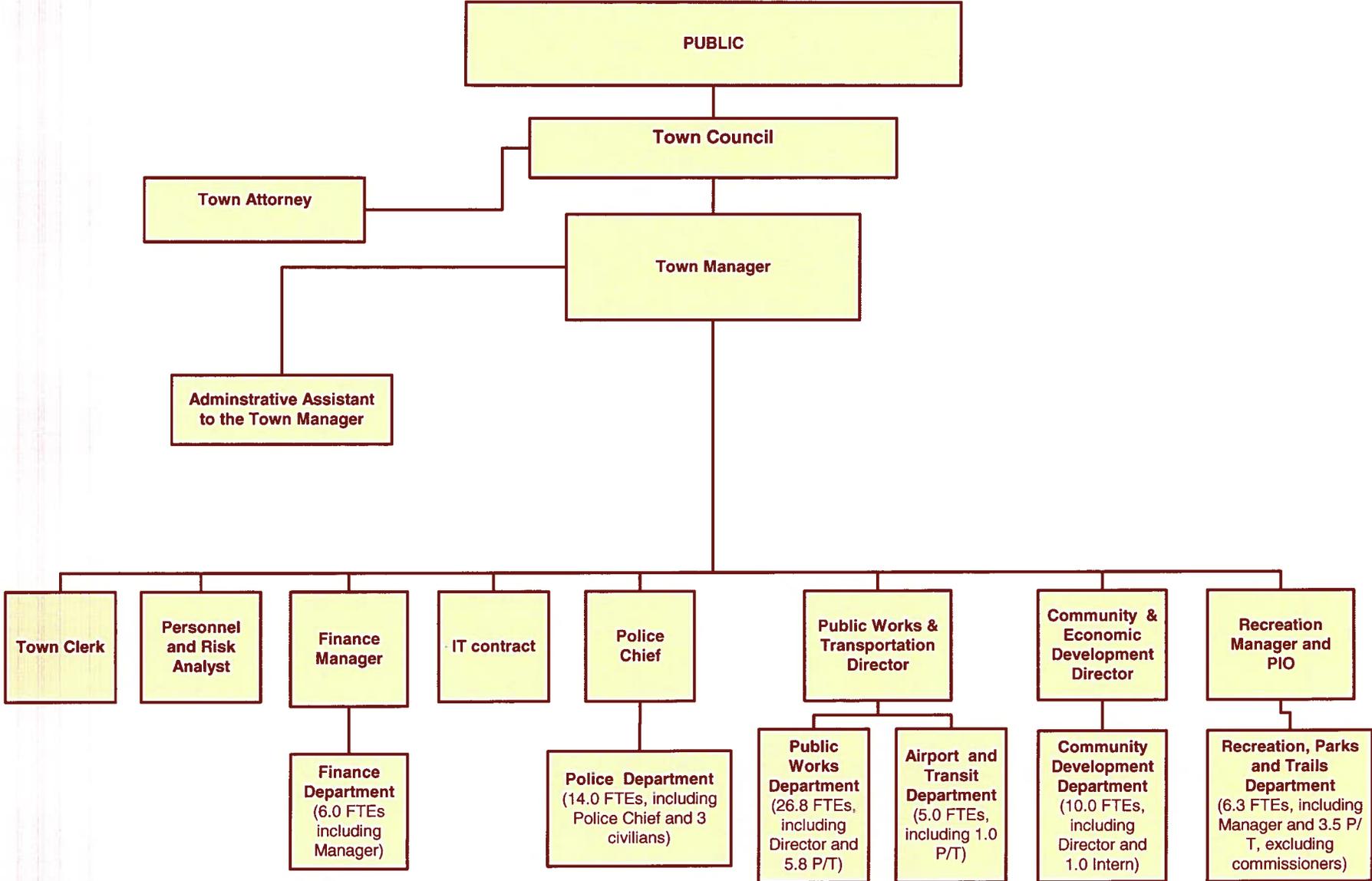
Sales Tax, Franchise Fees Lower than previously projected	\$ (120,857)	
Whitmore Pool and Public Works maintenance position are in the baseline	\$ (184,248)	
Airport: Lower revenues, mainly due to fewer flights	\$ (91,186)	
Airport: Fund gasoline & diesel and maintenance supplies	\$ (47,000)	
Lower Gas Tax revenue for FY 2013-14 due to another dry winter in 2012-13	\$ (106,898)	
TOTAL MAJOR CHANGES	\$ (550,189)	

RECOMMENDED BALANCING OPTIONS

General Fund

	Delay hiring by 6 months (until Jan 1 2014)	Delay hiring by a full year (through June 30, 2014)
Community & Economic Development Director	\$ 103,757	\$ 207,514
Budget & Management Analyst	\$ 61,203	\$ 122,406
2nd TOT Specialist (1st is being hired)	\$ 37,665	\$ 75,330
New Police Officer	\$ 71,610	\$ 143,220
Subtotal - Delayed Hirings	\$ 274,235	\$ 548,471
Delay Police station remodel	\$ 60,000	\$ 60,000
Reduce Road Rehab funding from \$750,000 to \$500,000	\$ 250,000	
Shift 50% of Fishing Enhancement cost to MLT	\$ 27,000	\$ 27,000
Shift 50% of 4th of July fireworks cost to MLT	\$ 17,325	\$ 17,325
Shift 50% of chamber of Commerce cost to MLT	\$ 9,000	\$ 9,000
TOTAL BALANCING OPTIONS	\$ 637,560	\$ 661,796
Over-balancing if all options above are added up:	\$ 75,033	\$ 99,269

**TOWN OF MAMMOTH LAKES
ORGANIZATIONAL CHART
FY 2013-14 Baseline**





ADMINISTRATION DEPARTMENT – FY 2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Administration Department is comprised of eight distinct units, or divisions: Town Council, Legal Services, Town Management, Town Clerk, Finance, Information Systems, Personnel Services, and Risk Management.

BUDGET HIGHLIGHTS

Sources of 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.

Major Budget Changes:

Town Council: There are no significant changes to the Town Council budget.

Town Management: Includes \$25K for a Town-wide volunteer program.

Legal Services: This budget includes: 1) annual MLLA settlement payment; 2) the second installment payment to Terry Ballas and; 3) annual repayment to the Vehicle Services fund related to legal and professional expenses incurred as a result of MLLA lawsuit, bankruptcy, mediation, and settlement.

Town Clerk: Includes \$18,000 funding for the municipal election.

Finance: There is an increase in the Finance Department expenditures, due to the restructuring of Town staff by moving the CED Financial Analyst position from Community and Economic Development to the Finance department as an Accountant. Also included in this budget is the addition of a Budget and Management Analyst. Part-time staffing of \$17,000 is included to be used on an as needed basis.

Information Systems: The IT Specialist position has been eliminated in favor of a contract that will provide a wider range of services to the Town. In addition, **this budget has consolidated information systems and technology needs into one department, rather than disbursed throughout the individual departments.** The following is a list of major contracts included in the budget.

Information Systems Contracts

Anticipated IT Contract with Mono County	\$146,300
Mono County GIS Contract	\$ 62,000
GIS Software	\$ 19,500
ADS (Financial Software Support)	\$ 21,940
IBM	\$ 4,970
Hdl-Sales Tax	\$ 4,000

Hdl-Business Tax	\$ 4,430
Basic Gov	\$ 43,000
Granicus	\$ 14,200
Wave Imagine	\$ 9,000
Dan Mcconnel	\$ 8,000
COP's Logic & RIMS	\$ 7,260
Annual IT Replacement Set Aside	\$ 30,000
Contingency	\$ 10,000

Personnel Services: Added \$5K for employee engagement funding.

Risk Management: **This year, we have charged 100% of the Town's liability insurance to Risk Management, whereas in prior years the costs were allocated to all departments.** The liability insurance payment includes \$350K towards the retrospective adjustments on our account with California Joint Power's Authority.

General Services: **This year, we have consolidated public utilities, facilities rent, copier leases, and postage into one department, rather than allocating the costs to all general fund departments.** Below is a list of services included in this department.

General Services Contracts and Services

Minaret Mall Lease	\$292,621
Utilities	\$ 78,778
Equipment Lease & Rental (Copiers)	\$ 28,944
Office Supplies	\$ 16,335
Postage	\$ 9,841

**ADMINISTRATION
ORGANIZATIONAL CHART
FY 2013-14 Baseline**

TOWN MANAGER

IT CONTRACT

**ADMINISTRATIVE ASSISTANT
TO THE TOWN MANAGER**

TOWN CLERK

**HR AND RISK
ANALYST**

**FINANCE
MANAGER**

**BUDGET &
MANAGEMENT
ANALYST**

**PT HELP
AS
NEEDED**

ACCOUNTANT

**A/R,
BUSINESS
LICENSES,
TOT
COLLECTIONS**

**ACCOUNTS
PAYABLE**

**PAYROLL/
ACCOUNTING**

Administration Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Administration					
Town Council	5.0	5.0	5.0	5.0	5.0
Town Manager	3.0	2.3	2.0	2.0	1.0
Assistant Town Manager	1.0	0.3	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Legal Services	1.0	-	-	-	-
Town Clerk	2.0	1.0	1.0	1.0	1.0
Finance	6.0	3.5	5.0	5.0	7.0
Personnel Services	2.0	1.3	1.0	1.0	-
Information Systems	1.0	1.0	1.0	1.0	-
Total	22.0	15.4	16.0	16.0	15.0

Administration Department

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	Baseline Budget FY2013-14
General Fund (001)					
Town Council	\$ 208,096	\$ 789,175	411,078	\$ 179,982	\$ 159,820
Local programs		32,000			
One-time air subsidy				325,000	
Legal Services	419,807	392,766	3,720,024	544,504	240,000
Repayment to Garage Fund				400,000	400,000
Retainers				1,150,000	
Settlement payments				2,573,286	2,161,616
Town Management	749,296	645,971	545,108	617,274	486,746
Town Clerk	221,052	156,282	186,241	188,672	147,872
Finance	695,392	712,632	856,037	810,195	827,203
General Services	-	-	-	-	426,519
Personnel Services	249,678	245,386	167,003	122,249	104,547
Information Systems	168,201	148,567	150,601	248,305	393,348
Risk Management	797,369	748,809	192,925	180,238	1,165,486
Facilities Maintenance	8,566	10,221	10,019	11,000	11,000
Total	\$ 3,517,457	\$ 3,881,809	6,239,038	\$ 7,350,704	\$ 6,524,157



AIRPORT DEPARTMENT -- FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Airport staff are responsible for maintenance of all facilities and assets at Mammoth Yosemite Airport. Airport staff ensure that the airport is compliant with Federal, State, and local government regulations and laws. In addition, airport staff manage commercial aviation, general aviation, and other vendor contracts and agreements for services provided at the airport. Other staff duties include: airport security, fire fighting, first aid, snow removal, and weather observation. The organizational chart and listing of all authorized positions are presented on following pages.

BUDGET HIGHLIGHTS

Sources of Revenue: Revenue comes from general aviation fuel flowage fees and overnight parking, ground leases, commercial airline rents, rental car leases, taxi leases, and the Town's general fund.

Major Budget Changes:

- Revenue from commercial air service is projected to be \$165,000.
- Enplanements should exceed 30,000 this year increasing the airports revenue from Passenger facility charges.
- A payment totaling \$40,420 will be made towards CalTrans aviation loans from airport revenue.
 - Loan # MNO-4-98-L-4, original balance \$500,000, current balance \$75,547, 1 year remaining (terminates in 2015). This loan was used to install the airport water system.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

- Continue to support commercial air service by preparing to accommodate up to eight flights a day in winter and one in summer.
- Apply for a \$1,000,000 FAA Entitlement Grant with funds projected to be received in Federal Fiscal Year 2014-2015.
- Obtain FAA approval of the 2012 Mammoth Yosemite Airport, Airport Layout Plan, and the Terminal Area Study.
- Begin work on the new terminal building's environmental document with a portion of the Airport's FAA annual \$1,000,000 Entitlement Grant.
- Begin various airport safety projects funded through the FAA's Airport Improvement Program.

**AIRPORT
ORGANIZATIONAL CHART
FY 2013 - 2014**

**PUBLIC WORKS
DIRECTOR**

AIRPORT MANAGER

**AIRPORT /
TRANSPORTATION
MAINTENANCE
WORKER (2)**

**AIRPORT WORKER
(TEMPORARY, SEASONAL)
SNOW REMOVAL / ARFF /
WEATHER OBSERVER

(2 positions at .5 FTE each)**

**AIRPORT /
TRANSPORTATION
OPERATIONS
COORDINATOR**

Airport Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Director Airport and Transportation	0.5	0.5	0.5	-	
Assistant Airport Manager	0.5	0.5	0.5	0.5	0.9
Airport Operations Coordinator	0.8	0.8	0.5	0.5	0.9
Airport Maintenance Coordinator	0.8	0.8	0.5	0.5	1.8
Seasonal/Part Time (FTE)	0.6	0.6	0.6	0.6	1.0
Total	3.2	3.2	2.6	2.1	4.6

Airport

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Airport Enterprise Fund / Airport Operations (Fund 520)					
Airport Fees/Rents	\$ 479,826	\$ 509,474	\$ 533,146	\$ 429,069	\$ 377,300
FAA Entitlement Grants	(25,104)	-	-	-	-
Fund Generated Interest on Investment	(768)	405	(922)	250	250
General Fund Contribution to Airport Operations	800,848	360,925	253,135	342,266	380,041
Refunds, Rebates Reimbursements	74,589	71,220	61,069	-	-
Transfer of Facility Rental Income from Transit					173,000
Airport Capital Projects & Debt Service (Fund 529)					
FAA Entitlement Grants (Restricted Revenue)	802,200	336,148	1,255,864	647,659	1,113,193
Passenger Facility Fees (Restricted Revenue)	71,516	109,254	123,485	125,000	125,000
Caltrans Loan	-	30,821	-	46,442	40,420
Interfund Transfer	260,563	144,082	516,042	-	-
Refunds, Rebates Reimbursements	26,680	-	-	-	-
Reimbursement EIS Expansion Air Service	48,150	-	-	-	-
Other Financing Sources					
Total	\$ 2,538,502	\$ 1,562,328	\$ 2,741,819	\$ 1,590,686	\$ 2,209,204

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Airport Enterprise Fund / Airport Operations (Fund 520)					
Airport Operations	485,267	765,552	771,860	771,585	930,591
Litigation	414,642	659,385	-	-	-
Grounds Maintenance	155,750	-	-	-	-
Interfund Transfer	-	-	39,600	-	-
Airport Capital Projects & Debt Service (Fund 529)					
Capital Projects	-	157,921	445,186	159,279	614,279
Environmental Document for New Terminal (FAA EG)	-	-	-	-	-
Caltrans Loan MNO-4-85-L-1 (General Fund)	1,337	668	-	-	-
Caltrans Loan MNO-4-98-L-4 (General Fund)	12,740	11,036	9,245	46,442	40,420
Old Terminal Debt (Start 2011 FAA EG / PFC)	73,032	67,675	67,920	560,342	560,342
Depreciation	1,284,748	-	1,394,239	-	-
Interfund Transfer	-	-	-	-	-
Total	\$ 2,427,516	\$1,662,238	\$2,728,051	\$1,537,648	\$2,145,632



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Community and Economic Development Department is comprised of four Divisions: Administration, Planning and Development Services, Building, and Code Compliance. The Community Development Department Fund 019 includes the following departments: 411-Advisory Commissions, 419-Current Planning, 428-Building, and 449-Code Compliance. The Community and Economic Development Department also administers the Public Art Program (Fund 840) and Workforce Housing (Fund 465) which is included in a separate Budget section.

Please see the attached Organizational Chart for an overview of the structure of the Community and Economic Development Department.

BUDGET HIGHLIGHTS

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

Major Budget Changes:

Planning and Economic Development Commission: There are no significant changes to the Planning and Economic Development Commission budget.

Current Planning and Development Services: The Current Planning budget includes upgrading the vacant Senior Planner position to a Community and Economic Development Director. Additionally, the budget includes filling the vacant Permit Technician position as well as a second TOT Compliance Specialist position. Two intern positions are shown, one of which will be totally grant funded, the other will be funded by fund 019-419.

Building: The budget reflects the recent promotion of the Senior Building Inspector to Assistant Building Official. There are no other significant changes to this budget.

Code Compliance: This Division is reinstated to account for the Department's Transient Occupancy Tax (TOT) enforcement and revenue collection program. Escaped TOT revenue collection will be tracked and reported separately from the budget.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

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

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

TOT Enforcement and Revenue Collection – Implement a proactive public outreach and compliance program to enforce the Municipal Code and to collect TOT revenues due through assessments and audits.

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.

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.

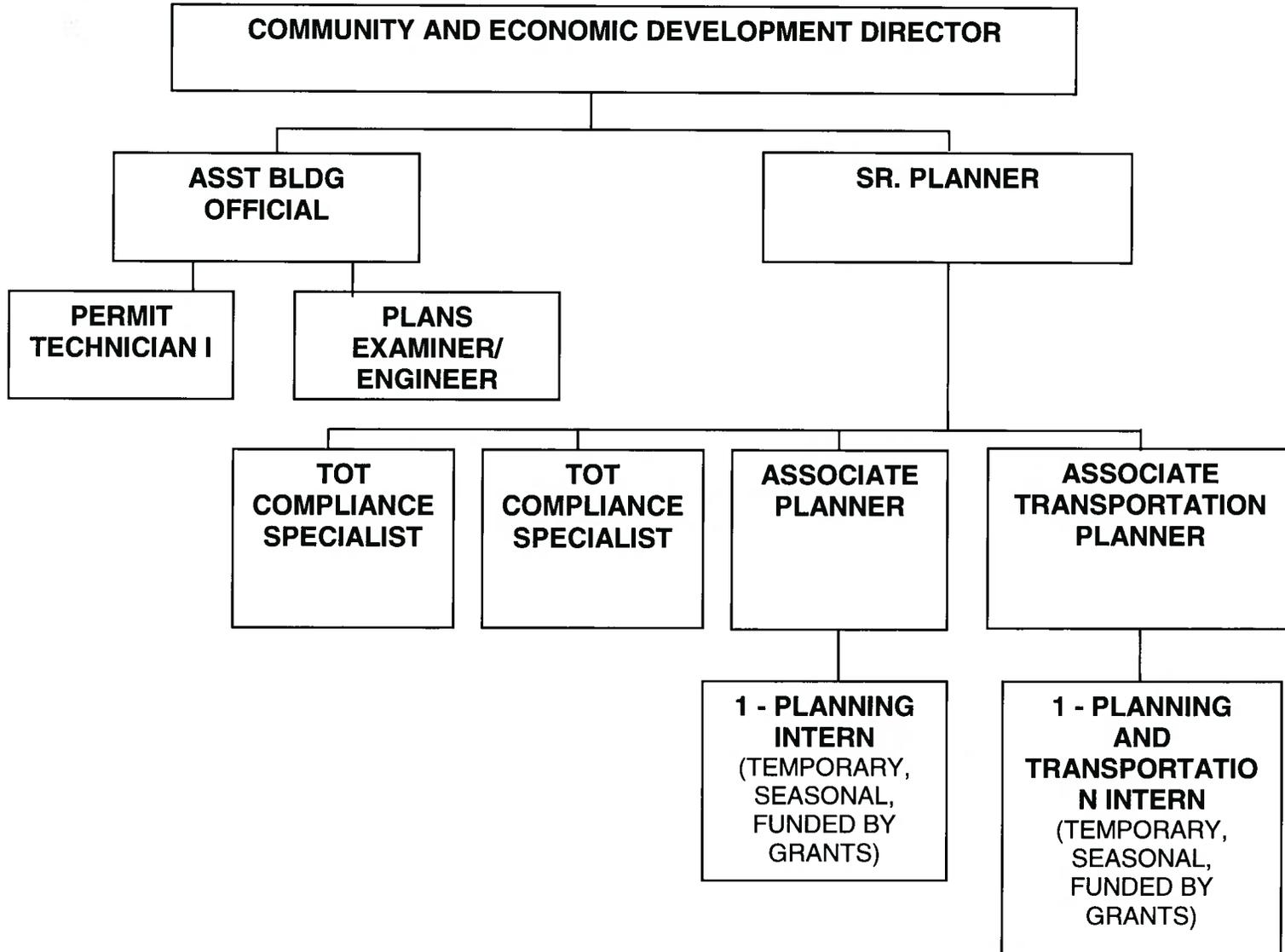
Research and Provide the Town Council with Information on Single Family Transient Rentals to Allow Town Council Direction on whether or not to Initiate a Zoning Code Amendment (ZCA) - Staff will engage a consultant to research single family transient rentals based on input from the Town Council as well as the public to allow the Council to evaluate and provide direction on the need for 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. If the Town Council directs the consultant and staff to move forward with a ZCA, CEQA analysis is expected to be satisfied through preparation of an IS/MND.

Complete Project Impact and Evaluation Criteria Indicators and Adopt Zoning Code Update - This grant funded program will develop Zoning Code and Project Impact Evaluation Criteria benchmarks and standards.

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 necessary to implement the Downtown Concept for Main Street. This is a grant funded program.

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

**COMMUNITY AND ECONOMIC DEVELOPMENT
ORGANIZATIONAL CHART
FY 2013-14 Baseline**



Community and Economic Development / Housing

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Community Development Director*	1.0	1.0	1.0	1.0	1.0
Principal Planner	1.0	-	-	-	-
Senior Planner*	2.0	2.0	2.0	2.0	1.0
Assistant Building Official					1.0
Plans Examiner/Engineer	1.0	1.0	1.0	1.0	1.0
Senior Building Inspector	1.0	-	1.0	1.0	-
Supervising CD/PW Analyst	1.0	0.6	1.0	1.0	-
Associate Planner*	1.0	2.0	2.0	2.0	1.0
Associate Transportation Planner*	-	-	1.0	1.0	1.0
Assistant Planner	1.0	-	-	-	-
Transportation Planner	1.0	1.0	-	-	-
Building Inspector II	1.0	1.0	-	-	-
Administrative Coordinator	1.0	0.9	0.8	1.0	-
Community Development Technician	-	-	-	-	-
Permit Technician*	1.0	0.9	1.0	1.0	1.0
Accounting Asst / TOT Compliance	-	-	-	-	2.0
Planning Intern	-	-	-	0.5	0.8
Total	13.0	10.4	10.8	11.5	9.8

* A portion of these positions are budgeted in Workforce Housing, Public Works and Airport

Community and Economic Development Department

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Community Development Fund (019)					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	223,410	164,955	155,867	205,000	239,365
Intergovernmental Revenue	66,100	206,759	228,559	268,499	283,139
Charges for Services	860,819	276,045	145,139	148,026	137,675
Fines & Penalties	960	-	200	9,500	-
Miscellaneous Revenue	-	-	27,165	11	-
General Fund Support	585,847	1,112,964	1,076,947	869,496	698,867
Public Arts Program Fund (840)					
Public Art Fees	(123,149)	3,260	8,526	-	-
Total	\$ 1,613,986	\$ 1,763,983	\$ 1,642,403	\$ 1,500,532	\$ 1,359,046

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Community Development Fund (019)					
Advisory Commissions	\$ 55,175	\$ 62,916	\$ 58,423	\$ 41,510	\$ 20,496
Current Planning	888,783	961,346	668,158	881,342	777,989
Building Division	565,412	527,249	534,845	434,243	394,319
Code Compliance	0	(9)	895	143,439	166,242
Strategic/Advanced Planning	194,347	242,639	371,557	-	-
Public Arts Program Fund (840)					
Advisory Commissions	350	483	-	-	-
Arts and Culture	358	(273)	-	2,786	-
Miscellaneous Capital Improvements	12,700	22,881	20,108	292,543	-
Total	\$ 1,717,125	\$ 1,817,231	\$ 1,653,986	\$ 1,795,863	\$ 1,359,046



RECREATION DEPARTMENT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Recreation Department provides a wide variety of programs, camps and activities for residents and visitors of all ages. In 2012, the Recreation Department hosted and scheduled over:

- 1,700 youth in summer camps and year-round/seasonal programs
- 600 adults for softball tournaments/ leagues, and adult-centric programs.
- 200+ paid facility reservations.

For 2013/14, the Department will be installing web-based recreation software that is anticipated to increase employee productivity, generate additional program and facility revenue, and most importantly, provide improved customer service. Web-based recreation software enables online registration, program management, facility reservation, league management, customer relationship management, and marketing all from one easy-to-use software interface. With a few simple clicks, staff can quickly locate available times, create reservations, generate invoices, and track payment status. A far more efficient process than we have today with far superior financing and activity reporting information.

BUDGET HIGHLIGHTS

Sources of Revenue:

Operational Revenue: For Fiscal Year 2013/14, the Recreation Department is budgeted to receive its operational revenue from the General Fund, the Fractional Mello Roos Tax fund (Multi-use Facility), Mono County (50% operational reimbursement for the Whitmore Pool), revenue generated from programs, camps, lessons, facility rental, Mammoth Ice Rink/Roller Rink, miscellaneous fees and concession sales.

Non-Operational Revenue: The Recreation Department accounts for revenue received from both the Measure R Special Use Tax and the Measure U Special Tax. Disbursements of Measure R funds are controlled by the Expenditure Plan identified in TOML Ordinance No. 08-01, as recommended by the Recreation Commission and approved by Town Council. 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.

Expenditures:

Dept. 411 – Recreation Commission: Commission stipends were eliminated by Town Council realizing a savings and general administration expenditures have been moved to General

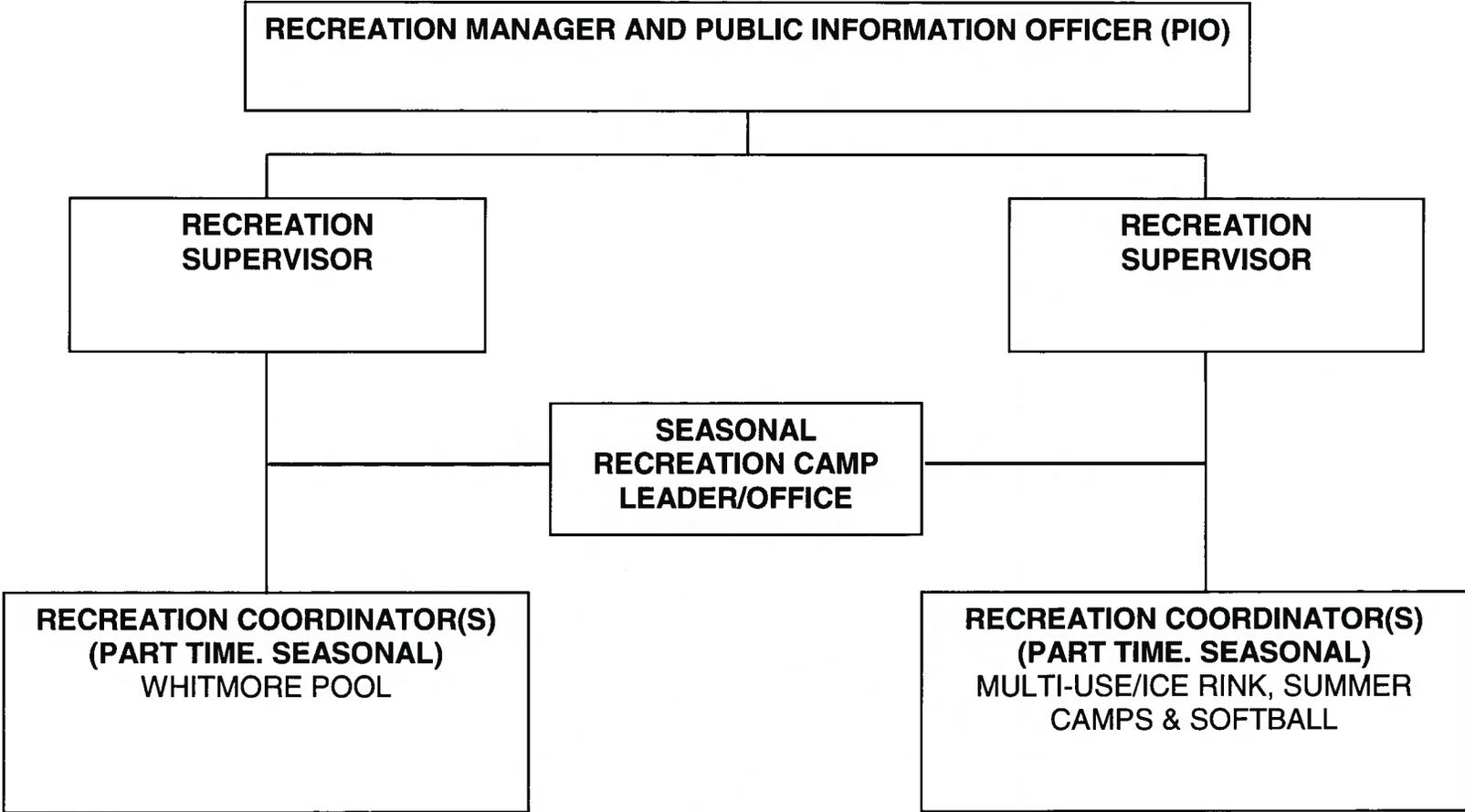
Services (001).

Dept. 453 – Whitmore Pool: The pool is scheduled to operate on the same schedule as 2012, including the same number of personnel. Major changes this year to the budget include the parks maintenance/utility expenditures that were previously coded to the Parks budget (020), are now coded to the Whitmore Pool budget. This will provide a greater understanding of the actual operating cost for both the Whitmore pool and park facilities.

Dept. 456 – Recreation Programs: Temporary wages increased due to expanded programming and the hiring of the Gymnastics instructor who was previously a contract instructor. Conversely, the contractual services budget was lowered. General administration expenditures have been moved to General Services (001), and the majority of Measure R and Measure U administration costs and services previously incurred by the Recreation Manager will be performed by either a Part-time Town employee or consultant in fiscal year 2013/14. This will result in increased general fund salary expenditures to the Recreation Department.

Revenue received for the rental of Town facilities will be posted to fund 020 instead of 015 for FY2013/14. The revenue is to fund the on-going fees of the web-based reservation system and staff administration expenditures to process the reservations. Parks Maintenance receives funds from Measure R and U for the annual maintenance of the Whitmore Track and Sports Field where a large majority of the rental revenue will be received from.

**PARKS, RECREATION AND TRAILS
ORGANIZATIONAL CHART
FY 2013 - 2014**



Parks, Recreation and Trails Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Commissioners*	7.0	6.0	6.0	5.0	5.0
Recreation Manager	-	1.0	1.0	1.0	1.0
Recreation Supervisors	1.8	1.8	1.8	1.8	1.8
Department Aide	0.9	0.9	0.9	-	-
Part Time/Seasonal (FTE)	6.5	4.3	4.3	3.0	3.5
Total	16.1	13.9	13.9	10.8	11.3

These positions are not budgeted to receive a stipend

Parks, Recreation and Trails

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	Baseline FY 2013-14
Parks and Recreation Fund (015)					
General Fund Support	\$ 246,189	\$ 384,075	\$ 515,729	\$ 390,249	\$ 360,413
Recreation Programs (pool, camps, le	67,393	100,181	104,093	97,481	100,500
Whitmore Recreation Area-County	90,653	40,424	25,834	30,928	50,525
Total	\$404,236	\$524,680	\$645,657	\$518,658	\$511,438

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Parks and Recreation Fund (015)					
Recreation Commission	\$ 79	\$ 26,708	\$ 30,738	\$ 27,434	\$ -
Current Planning	33,451	5	5,000		
Operations		2,948			
Administration		1,125			
Street Maintenance			10		
Parks Maintenance		1,849	2,750		
Whitmore Pool and Recreation Area	203,583	98,501	70,020	66,814	99,990
Trail system Maintenance		208	2		
Recreation Programs	131,109	400,922	537,738	424,410	411,448
Total	\$368,222	\$532,267	\$646,257	\$518,658	\$511,438



PUBLIC SAFETY DEPARTMENT - FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Police Department is responsible for providing traditional law enforcement services to the residents and visitors of Mammoth Lakes. Services provided include the following:

- Response to Calls for Service
- Crime Prevention
- Preventive Patrol
- Traffic Enforcement
- Parking Enforcement
- Crime Scene Investigation
- Investigative Follow-Up
- School Resource Officer
- Animal Control
- Wildlife Management
- Emergency Operations

The Organizational Chart and Positions staff counts are presented on following pages.

BUDGET HIGHLIGHTS

Sources of Revenue:

The baseline Police Department budget is \$3,432,816. The General Fund will provide \$3,102,346 with the balance being provided by the following sources of Police Department revenue:

Grant Funds - \$102,000
Police Fines - \$29,500
Police Service Fees, Licenses, and Permits - \$41,750
Miscellaneous Police Revenue and Donations - \$16,000

Total - \$189,250

Major Budget Changes:

The settlement of the MLLA lawsuit caused a substantial reduction in public safety funding resulting in the elimination of 7 sworn positions (41%). The following positions were eliminated: one lieutenant and six officers. This brought the sworn strength of the Police Department down to ten. On April 3, the Town Council approved carrying over \$307,000 in salary savings to provide funding for an extra officer for up to two years. This will restore one of the six officers eliminated from the budget providing for a sworn strength of eleven.

Participation in the MONET task force has ended along with the dedicated traffic car. There is no longer

a DARE program. The School Resource Officer is now part-time and minimum staffing during peak hours has been cut from 4 patrol officers to 2. The Police Department is now staffed for only 20 hours a day with no one working between 3 am and 7 am. Officers are on-call in case of an emergency during those hours.

By withdrawing the from MONET task force, Cal-Met grant funds, which provided for a portion of the salary of the MONET officer has ended as has funding from the Byrne Narcotic grant which paid for MONET overtime. The County Health Department has informed the Police Department that there will be no CERT/MRC grant funds and funding from the District Attorney's Office for the DARE program will also end.

A reduction in officers will result in less enforcement activity which will cause a reduction in revenue derived from traffic citations, vehicle impound fees, and asset forfeiture.

The elimination of 24 hour coverage should result in a reduction in overtime used to provide minimum staffing.

The development of paid Reserve program and Volunteer programs will require a slight increase in costs.

The reclassification of a Community Service Officer to Non-Sworn Investigator, and a Special Assignment bonus for an administrative sergeant taking over the responsibilities formerly handled by the lieutenant will cause a slight increase in personnel costs.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

The following are the Work Plan priorities for the Police Department:

Administration

- Manage a substantial reduction in staffing to ensure the best use of limited resources and provide the highest possible quality of service with available resources.
- Maximize grant funding opportunities by seeking additional funding sources and improving grant reporting procedures.

Patrol Operations

- Respond to high priority calls for service within 5 minutes.
- No change in Part One crimes¹
- Reduce Hit and Run, and Injury collisions by 5%.
- Increase parking enforcement by 5%.

Detective Operations

- Clear at least 15% of Part One crimes.

Animal Control and Wildlife Management

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

¹ Part One crimes are: "Homicide, Rape, Robbery, Assault, Burglary, Larceny, and Motor Vehicle Theft."

- Emergency Operations
- Participate in EOC exercises involving Town staff and other stakeholders

Training

- Provide mandatory and discretionary training using Police Department trainers and outside, P.O.S.T. sponsored courses.

**PUBLIC SAFETY (POLICE)
ORGANIZATIONAL CHART
FY 2013 - 2014**

CHIEF OF POLICE

**EXECUTIVE
ASSISTANT**

ADMINISTRATIVE SECTION

1 - SERGEANT

DAY SHIFT
7:00AM – 5:00PM

1 – SERGEANT
1 – OFFICER/SRO
1 – OFFICER

EVENING SHIFT
5:00PM – 3:00AM

1 – SERGEANT
4 – OFFICERS

INVESTIGATIONS

1 - DETECTIVE

RECORDS
1 – SENIOR
RECORDS
SUPERVISOR

PROPERTY/EVIDENCE
1 – NON-SWORN
INVESTIGATOR

AUTHORIZED STRENGTH

1 – CHIEF
3 – SERGEANTS
1 – DETECTIVE
1 – EXECUTIVE ASSISTANT
6 – OFFICERS
1 – SENIOR RECORDS SUPERVISOR
1 – COMMUNITY SERVICE OFFICER

14 - TOTAL

Public Safety Department

Positions

Budgeted Positions	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Chief of Police	1.0	1.0	1.0	1.0	1.0
Executive Assistant to the Chief of Police	1.0	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0	1.0	-
Sergeant	4.0	3.0	3.0	3.0	3.0
Officers	15.0	14.0	13.0	12.0	7.0
Senior Records Supervisor	-	-	1.0	1.0	1.0
Community Service Officer	1.0	1.0	1.0	1.0	-
Non-sworn Investigator	1.0	1.0	-	-	1.0
Total	24.0	22.0	21.0	20.0	14.0

Public Safety (Police) Department

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actuals FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Safety Fund (008)					
General Fund Tax Support	\$ 4,300,497	\$ 4,399,624	\$ 4,821,587	\$ 4,481,015	\$ 3,102,346
Police Grant Funding	392,854	296,599	413,981	117,348	100,000
Police Fines	60,452	56,723	44,414	30,000	29,500
Police Service Fees, Licenses, & Permits	44,419	40,391	33,288	40,650	41,750
Misc Police Revenue & Donations	21,938	8,810	11,326	18,000	16,000
Drug Enforcement Fund (480)					
Misc Police Revenue & Donations	4,448	293	2,923	1,000	2,000
Total	\$4,824,608	\$4,802,441	\$5,327,519	\$4,688,013	\$3,291,596

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actuals FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Safety Fund (008)					
Administration	\$ 534,625	\$ 416,293	\$ 738,401	\$ 776,879	\$ 438,071
Patrol - Front Line	4,012,109	4,257,086	4,450,161	3,583,059	2,902,981
Investigative Services	432	116	114	600	600
Training	22,597	37,096	31,749	30,350	30,300
Animal Control Services	115,691	135,401	124,935	60,864	60,864
Fund Balance Carryover				307,261	
Drug Enforcement Fund (480)					
Public Safety Services	3,442	4,176	5,325	1,800	-
Total	\$4,688,896	\$4,850,167	\$5,350,686	\$4,760,813	\$3,432,816



PUBLIC WORKS DEPARTMENT -- FY2013-14 BUDGET HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Public Works Department is comprised of three operating divisions, Engineering, Maintenance, and Fleet Services. These Operating Divisions have budgeted revenues and expenditures for the 2013/14 fiscal year in seven different funds that include: Parks Maintenance (020), Public Works Engineering (205), Gas Tax (210), Local Transportation Planning (420), Long Valley Mineral and Materials Site (540), and the Vehicle Service Fund (910). Additionally, the Public Works Department administers eight Assessment Districts including: North Village, Old Mammoth Road, Juniper Ridge, and the Bluffs.

BUDGET HIGHLIGHTS

Sources of Revenue:

- A. Parks Maintenance (020): The General Fund contribution for FY13/14 is estimated to be \$417,448; a 28% reduction in General Fund support from FY12/13. Other revenues include a transfer in from Fund 210 for Main Street Landscape Maintenance of \$65,574. Revenues also include a reimbursement from Mono County for the maintenance of Whitmore Park. The total reimbursement from Mono County is \$107,500. Of this amount, \$56,975 is budgeted in Fund 020 and \$50,525 in Fund 015.
- B. Public Works Engineering (205): The General Fund contribution for FY13/14 is estimated to be \$415,678. This amount is consistent with the general fund contribution in the FY2012/13 budget. Revenues for permits and miscellaneous charges for services; such as map check fees, are projected to be slightly higher than FY2012/13.
- C. Gas Tax Fund (210): Gas Taxes and the General Fund are the primary revenues supporting this fund. The estimated revenues for FY13/14 to be received from State Gas Tax are \$1,100,000. Gas Tax revenues are expected to be about the same in FY13/14 as they were in FY12/13, which is lower due to below average snowfall. Revenue received is based on 50% of the prior year's actual costs for snow management. The projected General Fund contribution for FY13/14 is \$2,632,638; a reduction from the FY12/13 budget of \$36,000.
- D. LTC Planning Fund (420): The Local Transportation Commission (LTC) Planning Fund includes revenues from two accounts, Rural Planning Assistance (RPA) and Planning, Programming, and Monitoring (PPM). The RPA budget is \$169,800 and the PPM budget is \$111,500. These are fully funded programs that require no General Fund contribution.
- E. Long Valley Pit Operation (540): Fund 540 functions as an enterprise fund. Revenues received are designed to cover operating expenses. Operation of the facility is expected to be minimal in FY13/14 as it has been for the past four years due to the slow economy. The anticipated revenue of \$8,000 is based on minimal use of the facility in 13/14. No General Fund support is anticipated for FY13/14.

- F. Vehicle Service Fund (910): The total projected revenues to the Vehicle Service Fund for FY13/14 are \$1,736,701. This includes \$625,938 in anticipated vehicle and equipment replacement revenue received from other departments. Revenues are also received from ESTA, Mono County, Mammoth Lakes Fire Protection District (MLFPD), and the Mammoth Unified School District (MUSD).

Major Budget Changes:

- A. Parks Maintenance (020): The baseline budget for FY13/14 operating expenditures for Parks Maintenance is \$574,997. The FY13/14 General Fund contribution of \$417,448 represents a 28% reduction in General Fund support from FY12/13.

WORK PROGRAM HIGHLIGHTS

Local Transportation Commission (LTC) - The Town and County will jointly continue to provide staffing and support for the commission, which is charged with policy development and recommendations regarding allocation of State transportation funds. The Town Public Works Director and the Mono County Planning Director are co-executive directors of the LTC.

Capital Projects Engineering - Implement the Capital Improvement Plan for FY13/14 through the provision of design, construction, and inspection services. This program is supported by development impact fees, grants, assessment districts, and local funds. This also includes street rehabilitation and master planned facilities (trails, sidewalks, and storm drains).

Garage Services - Provide maintenance services for all Town vehicles and equipment, Mammoth Lakes Fire Protection District Vehicles, Mono County Schools and Mammoth Unified School buses, and ESTA buses. Provide for replacement and sale of surplus vehicles and implement California Air Resources Board compliance efforts.

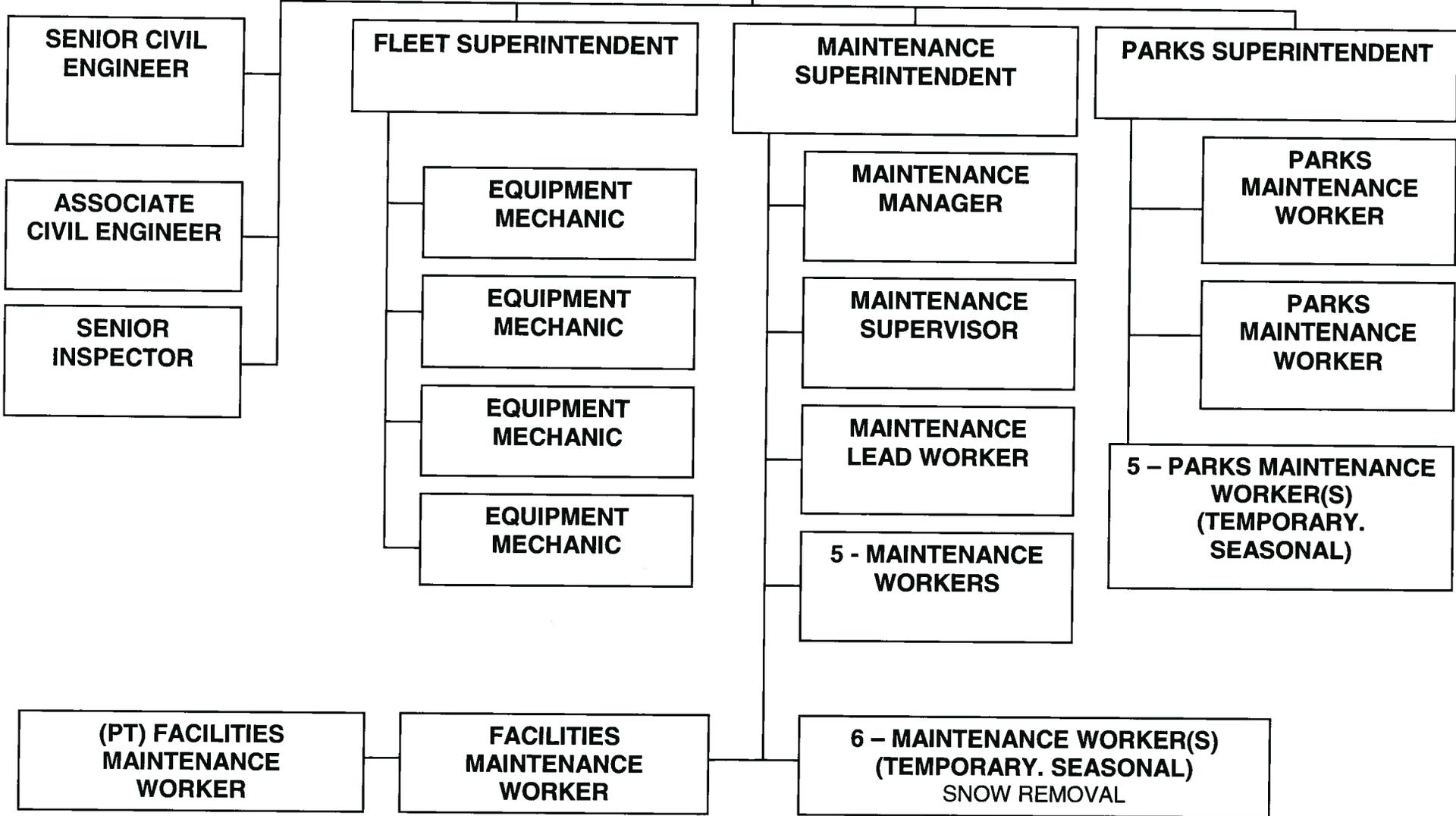
Street Maintenance - Implement FY13/14 road rehabilitation program, provide for general street repairs (patching, painting, and smaller rehabilitation projects), traffic signal and street light maintenance, sign removal and replacement, and storm drain maintenance.

Snow Management - Provide snow removal services for Town streets, public sidewalks and paths, transit shelters, and provide support for winter trail grooming.

Park Maintenance - Provide maintenance services for Shady Rest, Trails End, Community Center, and Mammoth Creek Parks, Whitmore Pool and Recreation Area, Whitmore Track, Tennis Courts, Skateboard Park, and Ice Rink/Multi-use facility. Also, maintain responsibility for landscape maintenance on Main Street and Old Mammoth Road, and the Town's multi-use path system.

**PUBLIC WORKS
ORGANIZATIONAL CHART
FY 2012 - 2013**

PUBLIC WORKS DIRECTOR



Public Works Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Public Works Director	1.0	1.0	1.00	1.0	1.0
Senior Public Works Inspector	1.0	1.0	1.00	1.0	1.0
Sr. Associate Civil Engineer	1.0	1.0	1.00	1.0	1.0
Associate Civil Engineer	-	-	1.00	1.0	1.0
Assistant Engineer	3.0	1.0	0.00		
Assistant Traffic and Development Engineer	-	1.0	0.00		
Facilities Maintenance Worker	1.0	1.0	1.00	1.0	1.0
Parks Superintendent	1.0	1.0	1.00	1.0	1.0
Lead Parks Maintenance Worker	1.0	-	0.00		
Parks Maintenance Worker I	2.0	2.0	2.00	2.0	2.0
Maintenance Superintendent	1.0	1.0	1.00	-	
Maintenance Manager	1.0	1.0	1.00	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.00	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.00	1.0	1.0
Maintenance Worker	10.0	8.0	6.00	5.0	5.0
Fleet Superintendent	1.0	1.0	1.00	1.0	1.0
Garage Lead Worker	1.0	1.0	1.00	-	
Equipment Mechanic I	4.0	4.0	4.00	4.0	4.0
Part Time/Seasonal (FTE) PW Maintenance	3.4	2.4	0.48	0.5	0.5
Part Time/Seasonal (FTE) Parks Maintenance	3.4	2.4	2.41	2.4	2.4
Part Time/Seasonal (FTE) Snow Removal	3.3	2.4	2.41	2.4	2.9
Total	41.1	34.2	29.3	26.2	26.8

* A portion of these positions are budgeted Recreation and Community and Economic Development

Public Works Department

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Parks Maintenance (020)					
General Fund Support	\$ 439,701	\$ 427,654	\$ 695,423	\$ 593,580	\$ 417,449
Parks Maintenance Revenue	15,089	169,525	63,122	13,500	35,000
Parks Main. County Reimbursement	52,896	50,689	83,206	58,000	56,975
Refunds, Rebates, Reimb			7,643		
Transfer In From 210 (Promenade)					65,574
Fund Subtotal	507,686	647,869	849,394	665,080	574,998
Public Works Admin/Maint (205)					
General Fund Support	344,853	493,348	525,672	489,898	415,678
Development Engineering Fees	64,181	84,859	105,584	44,200	78,500
Charges for Services	165,526	5,059	16,709	10,358	19,000
Miscellaneous Revenues				255	
Fund Subtotal	574,559	583,266	647,964	544,711	513,178
Gas Tax Fund (210)					
General Fund Support	1,761,797	2,887,654	2,107,565	2,479,418	2,632,642
State Gas Taxes	1,445,346	1,565,524	2,116,002	1,302,813	1,338,448
Proposition 42 Sales Tax on Fuel	65,711	-	-	-	-
Charges for Services	117,830	94,909	34,353	15,000	25,000
Garage Services Support	51,143	-	-	66,564	66,564
Refunds, Rebates, Reimb	148,769	14,171	28,200	41,080	13,000
Fund Subtotal	3,590,596	4,562,258	4,286,120	3,904,875	4,075,653
LTC Planning Fund (420)					
General Fund Support	-	3,523	42,824	-	-
Intergovernment Revenue	194,086	207,047	174,200	243,345	281,300
Interest on Investments	(1,810)	(1,477)	(587)	-	-
Fund Subtotal	192,276	209,093	216,437	243,345	281,300
Long Valley Pit Operation Fund (540)					
Charges for Services	6,325	2,980	2,830	2,000	8,000
Interest on Investments	66	(6)	5	-	-
Fund Subtotal	6,391	2,974	2,835	2,000	8,000
Vehicle Service Fund (910)					
Fleet Management Charge	1,203,358	1,182,262	1,158,669	1,270,165	1,110,763
Fleet Replacement Charge	789,293	701,562	779,703	625,938	625,938
Interest on Investments and Miscella	12,053	23,907	14,491	2,841	-
Sale of General Fixed Assets	-	-	19,000	-	-
Transfer In - from DIF, for snowblow	45,592	45,592	-	-	-
Fund Subtotal	2,050,297	1,953,323	1,971,863	1,898,944	1,736,701
Total	\$ 6,921,805	\$ 7,958,782	\$ 7,974,614	\$ 7,258,954	\$ 7,189,830

Public Works Department

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Parks Maintenance (020)					
Street Maintenance	\$ 64,737	\$ 65,992	\$ 45,675	\$ 57,786	\$ 65,574
Parks Maintenance (452)	420,434	511,724	539,744	430,939	340,018
Whitmore Pool & Rec Area	-	100,703	171,773	151,229	113,245
Trail System Maintenance	22,505	17,659	27,746	18,618	36,250
Ice Rink(455)	-	-	-	-	4,137
Special Events	-	-	18,800	6,508	15,774
Interfund Transfer Out	-	-	45,675	-	-
Fund Subtotal	507,676	696,078	849,414	665,080	574,998
Public Works Admin/Maint (200-205)					
Engineering	509,085	534,347	557,261	458,591	425,203
Facilities Maintenance	51,064	63,329	90,353	86,120	87,975
Fund Subtotal	560,149	597,676	647,613	544,711	513,178
Gas Tax Fund (210)					
Street Maintenance	1,122,552	1,251,396	1,275,435	1,347,515	1,308,291
Snow Removal	999,983	1,133,406	1,152,492	966,721	979,910
Summer Equipment Garage	356,905	430,764	413,931	320,440	380,125
Winter Equipment Garage	957,942	1,425,348	1,011,382	710,204	1,143,749
Facilities Maintenance	102,285	109,212	141,903	123,995	133,127
Transfer to assessment districts and	196,702	212,377	290,977	436,000	130,451
Fund Subtotal	3,736,369	4,562,503	4,286,120	3,904,875	4,075,653
LTC Planning Fund (420)					
Streets (RPA)	91,800	91,506	132,885	104,253	111,500
Streets (PPM)	102,286	94,872	83,553	139,092	169,800
Transfer to Capital	-	43,500	-	-	-
Fund Subtotal	194,086	229,878	216,437	243,345	281,300
Long Valley Pit Operation Fund (540)					
Long Valley Pit Operation	16,994	7,947	3,807	2,987	5,759
Fund Subtotal	16,994	7,947	3,807	2,987	5,759
Vehicle Service Fund (910)					
Town Fleet Management	796,022	774,759	874,305	731,579	713,641
Outside Entity Fleet Maintenance	294,321	309,194	333,991	291,000	310,883
Vehicle/Equipment Replacement	24,647	15,221	10,933	254,182	287,182
Transfer to Gas Tax for facility maint	51,142	54,606	70,722	63,365	66,564
Fund Subtotal	1,166,132	1,153,780	1,289,951	1,340,126	1,378,269
Total	\$ 6,181,406	\$ 7,247,862	\$ 7,293,342	\$ 6,701,123	\$ 6,829,157



TOURISM AND MARKETING FUND - FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.5 points of the total transient occupancy taxes paid by our visitors as well as 100% of the business tax revenue.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds its contract with Mammoth Lakes Tourism (MLT) through Measure A dollars designated for Tourism (2.5 percentage points of the Transient Occupancy Tax), and the entire Business License Tax revenue.

Tourism and Marketing Department

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Tourism Development Fund (Fund 014)					
Transfer From General Fund - Measure A (2.5 points of TOT)	\$ 2,006,905	\$ 2,143,586	\$ 1,895,063	\$ 2,162,893	\$ 2,206,151
Transfer From General Fund - Measure A (Business Tax)	279,976	272,892	263,603	250,000	250,000
Transfer From Comprehensive Leave Fund	119,984				
Reduction in General Fund support				(215,562)	(215,562)
Charges for Services	19,351				
Miscellaneous Revenues	19,432				
Total	\$ 2,445,648	\$ 2,416,478	\$ 2,158,666	\$ 2,197,331	\$ 2,240,589

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Tourism Development Fund (14)					
Advisory Commissions	\$ 28,393	\$ -	\$ -	\$ -	\$ -
Tourism & Recreation Administration	635,754	-	-	-	-
VB: External Marketing	738,262	1,650	3,600	3,150	-
Operations	470,408	-	-	-	-
Sales Department	251,086	11,700	-	-	-
Parks Maintenance	84	-	-	-	-
Recreation Programs	3,739	-	-	-	-
Destination Marketing Organization	-	2,572,548	1,924,883	2,194,181	2,240,589
Debt Service Visitor Center Building	297,634	81,206	118,078	-	-
Other Services & Charges	133,421	1,000	-	-	-
Total	\$ 2,558,781	\$ 2,668,103	\$ 2,046,561	\$ 2,197,331	\$ 2,240,589



TRANSPORTATION DEPARTMENT -- FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Transportation Department manages services provided through a contract with the Eastern Sierra Transit Authority (ESTA). The organizational chart and a listing of all authorized positions are presented following these highlights.

BUDGET HIGHLIGHTS

Sources of Revenue: The main sources of revenue are Measure T (1.0 percentage point of Transient Occupancy Tax Revenue), Local Transportation Funds, Town Transit Fee, and Transit Facility rental income. These funding sources allow for 18,000 hours of free local transit services.

Major Budget Changes:

- Continue to work with ESTA reduce transit service costs to the Town.
- The Town will expand the parking lot at the existing Transit Facility this summer. The expanded parking lot will accommodate the new buses purchased by ESTA.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

- ESTA will spend \$120,000 to upgrade the Town's Transit Facility to accommodate their expanded transit fleet. This work will include paving the area formerly used as an impound yard to accommodate ESTA's expanded fleet.
- Work with ESTA on replacing all Town transit vehicles within a four year period.
- Work with ESTA to maximize fixed route services throughout the town.
- Install solar lighting at selected bus stops to improve their safety.

Transportation Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Jun 20 Approved Budget FY 2012-13	Baseline FY 2013-14
Director of Airport and Transportation	0.5	0.5	0.5	-	
Assistant Airport Manager*	0.5	0.5	0.5	0.5	0.1
Airport Operations Coordinator*	0.2	0.2	0.5	0.5	0.1
Airport Maintenance Coordinator	0.2	0.2	0.5	0.5	0.2
Finance Director	1.0	-	-	-	
Finance ESTA Accounting Support	1.0	1.0	-	-	
Total	3.4	2.4	2.0	1.5	0.4

* A portion of these positions are budgeted in Public Works

Transportation

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Transportation/Transit Fund (425)					
Transit Facility Rental Income	99,016	94,346	106,482	174,000	174,000
Housing Transit and Transportation Fee	94,148	95,679	95,505	96,649	96,649
Transfer from General Fund - (Measure T)	802,762	857,434	922,179	739,338	882,460
Reduction in General Fund support (per 5-year plan)					(148,678)
Fund Generated Interest on Investments	232	197	80	232	232
Refunds, Rebates, Reimbursements	14,297	8,120	3,160	3,000	25,000
Service Charge (for Accounting Services)	50,400	33,600	-	-	-
Total	\$ 1,060,854	\$ 1,089,376	\$ 1,127,406	\$ 1,013,219	\$ 1,029,663

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Transportation/Transit Fund (425)					
Facilities Maintenance	\$ 1,795	\$ 317	\$ -	\$ -	\$ -
Transit Services	1,255,045	972,670	1,114,243	955,467	856,588
Transfers Out (FY 13-14: Facility Rental Income to Airport)	-	112,860	498,591	56,608	173,000
Total	\$1,256,840	\$1,085,847	\$1,612,834	\$1,012,075	\$1,029,588



WORKFORCE HOUSING – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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 are supported and administered by the Community and Economic Development Department and Mammoth Lakes Housing and are included in Fund 465.

BUDGET HIGHLIGHTS

Sources of Revenue: Workforce Housing is funded from a 1% allocation of the Transient Occupancy Tax revenue and grants.

Major Budget Changes: There are no significant changes to this budget.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

Housing Element - Maintain and coordinate Regional Housing Needs Assessment process and allocation. Implement policies and programs included in Housing Element, prepare a Housing Element update by December 2013, develop new or amended housing programs and policies to meet community and agency needs. Develop a 5-year housing implementation strategy.

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.

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

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Community Development Director	-	1.0	-	-	-
Senior Planner	-	2.0	-	-	-
Supervising CD/PW Analyst	1.0	0.6	-	-	-
Administrative Coordinator	-	0.9	-	-	-
Acting Finance Director	-	-	-	-	-
Total	1.0	4.5	-	-	-

* A portion of Community and Economic Development/Housing positions are budgeted in this Department

Workforce Housing

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Housing & Community Dev. Fund (460)					
Intergovernmental Revenue	\$ 653,800	\$ 189,460	\$ 836,235	\$ 951,055	\$ 598,491
Workforce Housing Fund (465)					
Transfer from General Fund -TOT	802,762	857,434	664,578	664,448	640,651
Repayment of loan / sale of asset	-	-	-	132,600	-
Intergovernmental Revenue	35,000	-	-	-	-
Charges for Services	42,463	-	-	-	-
Grand Total	\$ 1,534,025	\$ 1,046,894	\$ 1,500,813	\$ 1,748,103	\$1,239,142

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Housing & Community Dev. Fund (460)					
Current Planning	\$ 614,079	\$ 156,574	\$ 908,842	\$ 951,055	\$ 598,491
Workforce Housing Fund (465)					
Current Planning	437,427	467,119	779,062	352,250	367,802
Facilities Maintenance	459	673	358	500	500
Housing Land Debt Service	272,387	272,600	292,349	272,349	272,349
Grand Total	\$1,324,352	\$896,965	\$1,980,611	\$1,576,154	\$1,239,142



ASSESSMENT DISTRICTS -- HIGHLIGHTS FOR FY2013-14

The Public Works Department Engineering Division manages the assessment districts in Town. Some of the maintenance work is completed by the Public Works Maintenance Division which will code all expenditures to the appropriate assessment fund for the services performed. Each of the Districts has a specific scope of services and budget for revenue and expenditures. The State laws under which the Districts were formed also require an annual public hearing to present the Town Council and public with estimated costs and assessments for the upcoming year, and an annual expenditure report, or engineers report for public and Town Council review and comment.

Year-end actuals for the assessment districts reflect actual collections to date, and may deviate substantially from the budget. Revenues and expenditures for each district are self-balancing.

THE TOWN'S ASSESSMENT DISTRICTS

A. MAINTENANCE DISTRICTS

1. **Juniper Ridge Assessment District 93-01 Fund: 850**

This District was formed in conjunction with the approval of the subdivision under Article 4 of Chapter 1 of the Landscaping and Lighting Act of 1972. Annual assessments are levied and collected for the purposes of financing snow removal and storage, landscaping maintenance, lighting maintenance, Juniper tree preservation, ski easement maintenance, and maintenance of ornamental structures as a part of the subdivision known as the Juniper Ridge Subdivision, Tract No. 36-168.

When this District was initially formed there was no provision to increase assessments for inflation. The District budget has been managed using an average year since 1999 and the assessments have been \$1,200 per parcel since that time. With the increase in water rates for commercial landscape, increased desire by the property owners to partially groom the ski back easement, and increase in cost in snow removal rates, staff plans to conduct a Benefit Assessment Act election next year to allow for increased assessments over time due to inflation.

2. **Bluffs Assessment District 1993-04 Maintenance District No. 1 Fund: 852**

This District was formed in conjunction with the approval of an overall lot line adjustment and Improvement District under Chapter 26 "Maintenance Districts," of Division 7 "The Improvement Act of 1911" of the Streets and Highways Code, as authorized by Section 10107 of the Streets and Highways Code. It was formed for the maintenance of certain improvements within and appurtenant to Town of Mammoth Lakes Assessment District No. 1993-4 (the "Assessment District"). Section 5830 of the Streets and Highways Code requires that the costs of maintaining and operating the improvements within the Maintenance District be estimated

and a determination be made whether or not the cost of maintaining and operating the improvements shall be borne wholly or partially by the Maintenance District. These improvements include streets, drainage, erosion control devices, and other improvements that are not utilities.

The streets in the District are nearly 13 years old and paving is planned for the summer of 2015. A reserve fund has been established to pay for the cost of paving.

3. Old Mammoth Road Benefit Assessment District 2002-01 Zone 1 Fund: 856

This District was formed in conjunction with the construction of pedestrian, drainage, and landscape improvements on Old Mammoth Road pursuant to the terms of the "Benefit Assessment Act of 1982", being Division 2, Part 1 of the California Government Code of the State of California (the "1982 Act"), Article XIII D of the Constitution of the State of California ("Article XIII D") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (the 1982 Act, Article XIII D and the Implementation Act are referred to collectively as the "Assessment Law").

This District includes snow management, curb and gutter, sidewalk, streetlight, and landscape maintenance for improvements on Old Mammoth Road. Snow management consists of sidewalk snow removal and snow trucking. The District does not pay for street maintenance and was established to pay for the incremental maintenance cost for the new sidewalk, street lighting, and landscape.

The formation documents and State Law for this District include a Town contribution of approximately one-third of the costs of annual maintenance because Old Mammoth Road is an arterial and there is a "general benefit" for the community.

This District has had property owner support since its inception in 2003. The assessments have been consistent with minor adjustments each year. Reserve funds are developed for increased maintenance of a heavy snow year and for sidewalk and curb and gutter reconstruction. Similar to other areas of Town with landscaping, the increased cost of water may lead to a reevaluation of the amount of grass in place and change it to hardscape over time. No major changes are planned in the next year.

4. North Village Area Benefit Assessment District 2002-02 Zone 1 Fund: 857

This District was formed in conjunction with the construction of pedestrian improvements constructed in the North Village area generally including portions of Minaret Road, Forest Trail, Berner Street, Canyon Boulevard, and Hillside Drive pursuant to the terms of the "Benefit Assessment Act of 1982", being Division 2, Part 1 of the California Government Code of the State of California (the "1982 Act"), Article XIII D of the Constitution of the State of California ("Article XIII D") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (the 1982 Act, Article XIII D and the Implementation Act are referred to collectively as the "Assessment Law").

This District includes snow management, curb and gutter, sidewalk, streetlight, and landscape maintenance for improvements in the District. Snow management consists of sidewalk snow

removal, snow melt, and snow trucking. The District does not pay for street maintenance and was established to pay for the incremental maintenance cost for the new sidewalk, street lighting, and landscape.

The formation documents for this district provide for the Town to contribute approximately one-third of the costs for the annual maintenance because the streets in this area are arterials and collectors and there is a "general benefit" for the community.

The assessments have been consistent with minor adjustments each year. Reserve funds are developed for increased maintenance of a heavy snow year and for sidewalk and curb and gutter reconstruction. There are several areas of sidewalk that will be reconstructed this coming year in conjunction with the Canyon Boulevard project. This District only has a minor amount of public landscape so the increased water rates will only have a minor impact in overall costs.

B. COMMUNITY FACILITY DISTRICTS

1. Community Facilities District 2004-1 (Fractional Mello-Roos District) Fund: 858

This District was formed to include all fractional use developments within the Town pursuant to the Mello-Roos Community Facilities Act of 1982. Fractional/timeshare projects are required to annex into the Mello-Roos District and pay the annual special tax.

These funds are not General Fund taxes and funds collected for this District may only be used for programs and facilities that were not in existence when the CFD was formed and is intended to provide revenue for additional services and facilities required by the developments and described in the formation documents. These funds cannot be used to supplant facility maintenance that was in place prior to the formation of the District. These types of properties do not normally pay TOT.

The funds from this District are currently used for maintenance of the Multiuse Facility, Trails End Park, and the Lakes Basin Trail.

2. Community Facilities District 2005-1 (Mello-Roos In Lieu of DIF CFD) Fund: 859

This District was formed to provide developers the option to be annexed into a Mello-Roos District in lieu of paying certain Development Impact Fees. This includes the General Facilities Fee, Law Enforcement, Parkland Acquisition and Recreation Facilities Fee, Circulation System Fee, and Airport Fee. It does not include any fees the Town collects on behalf of the Mammoth Lakes Fire Protection District or Mono County Office of Education.

These funds are not General Fund Taxes and funds collected for this District may only be used for programs and facilities that were not in existence when the CFD was formed and is intended to provide revenue for additional services and facilities required by the developments and described in the formation documents. These types of properties do not normally pay TOT.

There is only one property that is in the District and funds are being accumulated for a future

project.

3. Community Facilities District NEW Maintenance

It is anticipated that a new Maintenance District will be established for projects with public improvements that require maintenance. This District will be formed to include new developments within the Town pursuant to the Mello-Roos Community Facilities Act of 1982. This district would be set up instead of the Benefit District the Town currently has established and properties in the Mello-Roos District would pay an annual special tax to pay for maintenance of public improvements constructed with project approvals. These properties include Mammoth View, 8050 project, Snowcreek 7, and the Bowling Alley.

C. CAPITAL IMPROVEMENT DISTRICTS

1. Gateway Business Park Assessment District 1993-2 Fund: 851

This District was formed in conjunction with the approval of the subdivision pursuant to the Municipal Improvement Act of 1913, Division 12 of the Streets and Highway Code for the purposes of constructing and acquiring certain public improvements including Commerce Circle. The Town sold bonds to construct the improvements, which are secured with properties within the District boundary. The bonds have been paid off and this District will not be listed in the 2013/14 fiscal year budget.

2. Bluffs Infrastructure Assessment District 1993-4 Fund: 852

This District was formed in conjunction with the approval of the subdivision pursuant to the Municipal Improvement Act of 1913, Division 12 of the Streets and Highway Code for the purposes of constructing and acquiring certain public improvements including, LaVerne Street, Fir Street, Benz Way, and Pine Street. The Town sold bonds to construct the improvements, which are secured by properties within the District boundary.

3. North Village Community Facilities District 2002-01 Fund: 854

This District was formed in conjunction with the approval of the Intrawest Development Agreement and the Intrawest Acquisition Agreement pursuant to the requirements of Section 3114.5 of the Streets and Highway Code and Section 53328.3 of the Mello-Roos Community Facilities Act of 1982, as amended, California Government Code Sections 53311 et. seq. for the purposes of constructing and acquiring certain public improvements, including portions of Berner Street, Minaret Road, Canyon Boulevard, Hillside Drive, Forest Trail and other drainage improvements described in the formation documents. The Town sold bonds to construct the improvements, which are secured by properties within the District boundary. In addition, properties that fall under the Development Agreement have Development Impact Fee credits available to them in accordance with the agreement. All improvements have been constructed except pedestrian improvements along the east side of Minaret Road and the south side of Forest Trail.

4. North Village (South) Capital District Fund: 855

Property owners in the North Village area have expressed a desire to set up a Capital Assessment District. Most recently, several property owners have indicated they plan to submit a petition to the Town to form a district to construct frontage improvements and underground overhead utilities. Once a petition is submitted with a deposit for staff time, the district may move forward with the formation process including assessment engineering and balloting which will take about a year to complete. The capital improvements would be constructed following a bond sale.

Assessment Districts

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
AD 1993-1 Juniper Ridge (Fund 850)	\$ 72,420	\$ 86,905	\$ 99,461	\$ 62,291	\$ 60,476
AD 1993-2 Gateway Business Park (Fund 851)	83,778	453	-	587	-
AD 1993-4 Bluffs (Fund 852)	217,717	235,066	218,953	217,315	213,539
Bluffs Maintenance District (Fund 853)	88,502	102,577	162,375	131,372	133,687
North Village CFD (Fund 854)	693,802	732,192	731,394	744,887	688,404
North Village (South) District (Fund 855)	(0)	84	-	-	30,000
Old Mammoth Road Assmnt Dist (Fund 856)	130,846	124,394	168,741	145,103	113,712
Village Benefit Assessment District (Fund 857)	200,599	192,636	220,648	136,000	154,829
In Lieu DIF Mello Roos (Fund 859)	2,081	2,038	2,075	2,116	2,151
Total	\$ 1,489,745	\$ 1,476,345	\$ 1,603,648	\$ 1,439,671	\$ 1,396,798

Expenditure Summary

Expenditures:	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
AD 1993-1 Juniper Ridge (Fund 850)	\$ 83,815	\$ 111,756	\$ 39,119	\$ 47,696	\$ 79,588
AD 1993-2 Gateway Business Park (Fund 851)	66,312	66,983	94,721	597	-
AD 1993-4 Bluffs (Fund 852)	234,210	214,136	212,897	211,423	214,990
Bluffs Maintenance District (Fund 853)	70,377	85,259	38,687	81,567	103,176
North Village CFD (Fund 854)	673,782	808,540	1,049,402	752,734	674,933
North Village (South) District (Fund 855)	-	36	-	-	2,471
Old Mammoth Road Assmnt Dist (Fund 856)	110,752	200,365	102,771	79,244	71,540
Village Benefit Assessment District (Fund 857)	91,989	167,076	70,671	62,988	103,775
In Lieu DIF Mello Roos (Fund 859)	15,317	-	-	-	-
Total	\$ 1,346,554	\$ 1,654,150	\$ 1,608,268	\$ 1,236,249	\$ 1,250,473



CAPITAL IMPROVEMENT PROGRAM (CIP) -- FY2013-14 HIGHLIGHTS

PROGRAM DESCRIPTION

The CIP is the community's plan for short to mid-range development, rehabilitation and replacement, and improvement and acquisition of town infrastructure. The CIP provides linkage between the Town's General Plan, various planning documents and the annual budget to more effectively plan, schedule, and implement capital projects for the current fiscal year. The Town Council approves the annual CIP and appropriates funding through the budget process to implement the current fiscal year program. The 5-year CIP is also reviewed annually and may be revised based on current circumstances and opportunities, historic project requirements, and expenditures to date. The 5-year CIP does not appropriate funds, however, it serves as a planning tool to identify needed capital projects, estimate capital requirements, and coordinate financing and timing of capital improvement projects.

BUDGET HIGHLIGHTS

Sources of Revenue: Capital project funding comes primarily from State and Federal grant programs, which are administered through the California Department of Transportation. These funds are limited to transportation related projects including roads, multi-use paths, safe routes to schools, and safety related improvement projects that implement the Regional Transportation Improvement Program.

Measure R and Measure U revenues support some capital projects. All revenues received from Measure R must be used for "recreation, trails, and parks funding." Measure U funds must be used for the purpose of funding "Mobility, Recreation, and Arts & Culture."

General Funds (GF) may also be used to finance needed public facilities and are predominately used to meet matching fund requirements for grant funded projects.

Capital Improvement Projects

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline Budget
SRTS Meridian	-	-	-	20,000	64,142
DIF-Streets & Traffic Waterford Path	1,189,605	113,056	-	-	-
STIP Waterford Gap Closure	-	-	-	10,137	52,217
SR2S Grant-Sierra Nevada Road	-	-	37,977	20,210	353,584
STIP Lower Canyon	13,120	100	-	357,622	2,081,920
STIP Meridian Blvd	-	-	-	-	33,264
State STIP-Airport Access	31,414	24,227	-	23,721	203,376
SR2S Grant Tavern Road	-	30,559	420,756	90,038	-
SR2S FSTIP Sierra Park Road	436	36,188	-	1,120,346	-
SR2S Middle School Connector	-	-	-	-	32,056
Sierra Park SR2S	-	1,950	29,111	-	-
HSIP Federal Grant Lakeview Rd	3,607	58,843	27,818	845,988	-
FTA Grant Lake George Connector	-	-	-	3,023	-
RTIP Mammoth Creek Gap Closure	-	-	-	84,000	49,593
USFS Federal ARRA Grant Wayfinding	-	-	22,316	14,872	-
Measure R Contribution Wayfinding	-	-	-	45,579	-
BTA Grant Meadowcreek Connector	-	-	151	28,952	226,210
Measure R Meadowcreek Connector	-	-	-	-	25,134
State STIP-LMR Bikelane	1,213,165	2,033,566	641,207	-	-
Grant: Fed TEA, Lake Mary Bike Lane	-	145,145	-	-	-
USFS LMR Bikelane	225,299	221,817	-	-	-
Federal TE ARRA Grant Twin Lakes Trail	16,978	165,511	-	-	-
USFS ARRA Grant LMR Completion	116,429	25,173	36,968	12,507	-
State BTA Grant College Connector Trail	-	221	48,379	337,868	341,178
MUSD & MCOE Reimbursement (Friends of Library)	-	-	-	37,541	-
State CA Parks Grant Ice Rink	-	-	500,000	-	-
Transfer Measure R Trails End Park	-	-	-	2,000	-
CEC State Grant Corporate Yard Boiler	-	180	41,466	-	-
Measure R Contribution Whitmore Track	-	-	-	1,216,567	-
Private Donations Whitmore Track	-	-	-	655,074	-
Sherwin Street Bridge	1,366	258,576	-	-	-
DIF Main Street Signals	53,730	7,890	-	-	-
Refunds, Rebates, Reimbursements	-	-	120,000	-	-
Paul S. Sarbanes Award	-	-	-	-	484,696
ESTA Transit Facility	-	-	-	-	305,019
STIP CHATEAU/S MAIN REHB	37,259	-	-	-	-
IRWMP STORM DRAIN WATER MGT PLAN	-	-	-	-	84,558
EEMP College Connector	-	-	-	-	343,800
Proceeds from Debt	-	-	56,796	-	-
Transfer Measure U Wayfinding	-	-	-	-	70,000
Transfer Measure R Waterford	-	-	-	-	5,802
Transfer General Fund Sierra Nevada Road Path	-	-	-	-	39,287
Transfer General Fund Middle School Path	-	-	-	-	3,562
Transfers in	-	-	257,668	-	-
Total \$	2,902,407	\$ 3,123,003	\$ 2,240,612	\$ 4,926,045	\$ 4,799,398

Capital Improvement Projects

Expenditure Summary

	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline Budget
Meridian SRTS	-	-	-	20,000	64,142
Waterford Path	\$ 148	\$ 20,582	\$ 6,906	\$ 10,137	\$ 58,019
SRS2 Sierra Nevada Road	-	-	42,197	20,210	392,871
Lower Canyon	13,220	-	-	357,622	2,081,920
Airport Access	43,302	26,732	(8,258)	23,721	203,376
Tavern Road	-	33,955	467,506	90,038	-
Safe Route 2 School (Sierra Park Rd)	436	48,708	29,111	1,120,346	-
Meridian Blvd ST-23	90,945	-	-	-	33,264
Lakeview Road	4,163	65,623	30,909	845,988	-
Stormwater Management Plan	-	-	-	-	84,558
Lake George Connector	-	-	-	3,023	310,418
Middle School Connector SR2S	-	-	-	-	35,618
Mammoth Creek Gap Closure	-	-	-	84,000	49,593
USFS Wayfinding	57,452	19,756	22,316	60,451	-
Municipal Wayfinding Measure U	-	-	-	-	70,000
Meadowcreek Connector	-	-	168	28,952	251,344
LMR Bikelane	1,676,388	2,427,747	661,431	-	-
Twin Lakes Trail	16,978	179,103	28,784	-	-
USFS Lake Mary Completion	147,493	31,186	36,402	12,507	-
College Connector	-	246	51,745	375,409	684,978
Multi Event Center Ice-Rink	-	-	608,584	-	-
Transit Center	-	-	-	-	305,019
Trails End Park	-	-	-	2,000	-
Corporate Yard Boiler	-	180	98,262	-	-
Whitmore Track	-	-	25,504	1,871,641	-
Sarbanes Project - Planning	-	-	-	-	174,278
DORMANT PROJECTS					
STIP Canyon/Tavern/Laur/Min	225	-	-	-	-
2002 Chateau/S Main Rehab	634,985	-	-	-	-
DIF reimbursement for Main St. signals	64,517	-	-	-	-
Sherwin Street Bridge	1,366	261,036	-	-	-
Transfers Out to GF & DIF	-	8,025	19,393	-	-
Grand Total	\$2,751,617	\$3,122,879	\$2,120,960	\$ 4,926,045	\$ 4,799,398



COMPREHENSIVE LEAVE FUND -- FY2013-14 HIGHLIGHTS

DESCRIPTION OF THE FUND

The Town must set aside funds for the vacation, sick, and other types of leave that Town employees earn (i.e. accrue) per the terms of their union agreements. The Town currently funds this obligation at 85% of the total obligation due, based on a conservative estimate of likely drawdowns on this account. The fund is used to pay out accrued vacation when requested by the employee, or upon termination of employment.

BUDGET HIGHLIGHTS

Sources of Revenue: Charges to departments based on their actual staffing throughout the year.

Major Budget Changes: None.

Comprehensive Leave Fund 920

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Charges for Comprehensive Leave Fund	\$ 328,542	\$ (365,127)	\$ 261,935	\$ 325,400	\$ 250,000
Allocation from Restricted Leave Fund Balance					
Total	\$ 328,542	\$ (365,127)	\$ 261,935	\$ 325,400	\$ 250,000

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Comprehensive Leave Pay-Out	\$ 258,111	\$ 336,660	\$ 674,399	\$ 250,000	\$ 250,000
Accrued Leave Liability available for future allocation					
Transfer of unrestricted cash to the General Fund	\$ 119,984	\$ -	\$ -	\$ -	\$ -
Total	\$ 378,095	\$ 336,660	\$ 674,399	\$ 250,000	\$ 250,000



DEBT SERVICE / CAPITAL FUND – FY2013-14 HIGHLIGHTS

THE TOWN'S OUTSTANDING DEBT SERVICE

The Town's Debt / Capital Service Fund accounts for payments on several debt issuances, along with some capital expenses that are not part of the Capital improvement Program. The financial summary on the following page reflects annual payment details of the following debt service:

- Certificates of Participation (COP) debt from the year 2000 is attached to the bell-shaped parcel. This debt is paid for with General Fund dollars, and matures in FY 2024/25.
- Two issuances of the 2004 COP debt (January 7 and January 8, 2004) both financed the Manzanita Apartments housing development. Debt Service on the 2004 COP is paid for with the Measure A housing funds, and retires in FY 2013/14.
- The Storm Drain Loan is financed with General Fund dollars and ends in FY 2018/19.
- The Airport Terminal CalTrans Loan is financed with General Fund dollars and will retire in FY 2015/16.

BUDGET HIGHLIGHTS

Sources of Revenue: The General Fund is the primary source of revenue for all debt service. Measure A funding for Housing covers the debt payment for the 2004 COP.

Major Budget Changes: None

Debt Service / Capital Fund 990

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Interest Earnings on Restricted Cash	\$113	\$28	\$11	\$6	\$ -
Workforce Housing Debt Service Contribution	272,387	272,349	272,349	272,349	272,349
Tourism Development Debt Service Contribution	81,156	81,156	40,578		
General Fund Tax Support	1,281,110	939,178	402,976	380,120	325,632
Interfund Transfers In					
Total	\$1,634,766	\$1,292,710	\$715,914	\$652,475	\$ 597,981

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Debt Service on 2003 COP	\$ 843,940	589,385	-	-	-
Storm Drain Loan Program	78,987	78,987	78,987	78,987	78,987
Debt Service on 2000 COP	207,212	\$ 204,805	\$ 202,558	\$ 202,835	\$ 206,225
Debt Service on 2004 COP (Housing)	272,387	272,349	272,349	272,349	272,349
Debt Service Visitor Administration Building	81,156	81,156	40,578	-	-
Debt Service-Airport Terminal (529)					
Police Remodel Transfer Out (008)					
Planning / Transfer to CIP	-	10,000	-	-	-
Set Aside for Future Capital Projects/Debt Service					
Transfer out	151,084	632,511	121,442	98,298	\$ 40,420
Return to General Fund Funds held by Bank					
Total	\$1,634,766	\$1,869,193	\$715,914	\$652,469	\$ 597,981



DEVELOPMENT IMPACT FEE FUNDS -- HIGHLIGHTS FOR FY2013-14

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

TOWN'S DEVELOPMENT IMPACT FEE FUNDS

The Town adopted Ordinance No. 98-01 establishing Development Impact Fees (DIF) on new development projects and added Municipal Code Sections 15.16.080 through 15.16.095. Ordinance 2008-12 amended 98-01 and there have been numerous fee adjustment resolutions over the past fifteen years. The Town Council approved a one year waiver of Development Impact Fees for small projects of 1 to 4 units at the August 10, 2011 meeting. The regulations were adopted through the enactment of Government Code Sections 66001 through 66009. The ordinance was adopted to defray the cost of new development impacts on existing infrastructure that can not be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.

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

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

The Town fee categories and descriptions are as follows:

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

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

Major Budget changes:

No revenue is projected this fiscal year because there are no anticipated large scale developments and the Town fees have been suspended.

Development Impact Fees (DIF)

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Administration (Fund 830)	\$ 26,738	\$ 2,682	\$ (458)	\$ -	\$ -
General Facilities (Fund 831)	14,030	14,414	8,638	-	-
Law Enforcement (Fund 832)	60,209	1,719	(1,092)	-	-
Storm Drains (Fund 833)	9,943	10,477	(1,473)	-	-
Parks & Recreation (Fund 834)	5,170	5,805	747	-	-
Mono County Office of Education (Fund 835)	12,249	13,527	15,700	3,100	-
Circulation (Fund 836)	320,068	151,852	183	-	-
Fire Facilities (Fund 838)	183,935	6,346	7,847	28,700	-
Airport Improvement (Fund 839)	1,202	1,218	6	-	-
Interfund Transfer In (Fund 839)	-	-	8,258	-	-
Total	\$ 633,544	\$ 208,040	\$ 38,356	\$ 31,800	\$ -

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Administration (Fund 830)	\$ 156,367	\$ 7,052	\$ -	\$ -	\$ -
General Facilities (Fund 831)	193,595	193,595	-	-	-
Law Enforcement (Fund 832)	-	-	-	-	-
Storm Drains (Fund 833)	490,770	-	-	-	-
Parks & Recreation (Fund 834)	-	-	-	-	-
Mono County Office of Education (Fund 835)	-	8,245	-	-	-
Circulation (Fund 836)	629,495	-	-	-	-
Fire Facilities (Fund 838)	-	200,000	-	-	-
Airport Improvement (Fund 839)	11,888	4,483	-	-	-
Total	\$ 1,482,115	\$ 413,375	\$ -	\$ -	\$ -



EMPLOYEE 125 PLAN AND INSURANCE FUND - HIGHLIGHTS FOR FY2013-14

DESCRIPTION OF THE FUND

The Town contracts with AFLAC to manage the Employee 125 Plan. This allows Town employees to set aside pre-tax funds for medical costs and/or child care to be drawn upon when related expenses are incurred. This fund is also used to account for the funding that is set aside for medical insurance premiums for retired members.

BUDGET HIGHLIGHTS

Sources of Revenue: The funds for the Employee 125 plan are deducted from the employees' paychecks. The funds set aside for retirees' health insurance are paid by the Town and charged to departments based on their staffing allocations.

Major Budget Changes: None.

Employee 125 Plan and Insurance Benefits / Fund 930

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Interest	\$ -	\$ 244	\$ -	\$ -	\$ -
Retiree Health-Premium Set Aside	91,200	24,040	65,530	48,399	55,000
Vision & Dental Premiums	203,937	212,423	224,835	170,221	194,000
Flexible Spending Accounts	21,308	39,201	24,054	17,924	27,000
Dependent flexible spending	6,292	10,742	12,802	7,819	11,000
Total	\$ 322,737	\$ 286,649	\$ 327,221	\$ 244,363	\$ 287,000

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Administration	\$ 8,595	\$ 27,277	\$ 15,453	\$ 16,681	\$ 19,602
Actuarial Study for Retire Health	-	190,884	-	-	-
Claims Expense	234,398	225,646	204,997	186,179	190,000
Health Insurance Premium	20,709	27,718	30,183	31,628	-
Retiree Health Liability available for future Allocation	-	-	38,863	38,863	38,863
Flexible Spending Account	-	-	-	-	-
Total	\$ 263,703	\$ 471,525	\$ 289,497	\$ 273,351	\$ 248,465



MEASURE R – FY2013-14 HIGHLIGHTS

DESCRIPTION OF FUNDS

MEASURE R

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

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

Funding Cycles

Applicants apply for Measure R funds in the fall or spring. Fall is the major funding cycle and all applications are considered that meet the funding goals identified above, including the Recreation Commission’s “Priorities” established for the stated year, and in TOML Ordinance No. 08-01. The Spring funding award is intended to address: (1) an immediate or “emergency” project/service opportunity, or (2) provide gap funding for project or services that were awarded in the fall cycle but are experiencing a financial shortfall. Preference has been given to previously awarded projects and once in a lifetime or time-limited opportunities.

Budget

The Town is forecasting FY 2013/14 annual revenues of \$979,000. This is approx. 4 percent less than budgeted funds in 2012/13 (\$1,021,000).

Budget Changes

Significant projects were completed in fiscal year 2012/13 including phase 1 of the Whitmore Track and Sports Field, and Trails End Park playground. For FY2013/14, funds are budgeted for the enhancement of the Mammoth Lakes Trail System, annual fund administration, and encumbered funds from previous awards.

Measure R - Local Special Sales Tax (Fund 016)

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Measure R-Sales Tax Fund (016)					
Measure R - Sales Tax	\$ 914,394	\$ 973,397	\$ 1,044,059	\$ 936,000	\$ 979,000
Total	\$914,394	\$973,397	\$1,044,059	\$936,000	\$979,000

Expenditure Summary

Expenditure By Category	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Measure R-Sales Tax Fund (016)					
Administration	\$ 24,933	\$ 132,819	\$ 104,004	\$ 48,427	\$ 56,014
Shade Structure					\$ 4,386
Trail System Maintenance	179,336	271,625	230,009	120,768	300,000
Recreation Programs	-	28,374	17,867	13,553	2,000
Parks Maintenance	220,951	130,453	(14,078)	1,014,504	103,776
Transfer out to capital	57,452	40,337	181,439	28,000	30,936
Total	\$482,672	\$603,608	\$519,241	\$1,225,252	\$497,112



MEASURE U – FY2013-14 HIGHLIGHTS

DESCRIPTION OF FUNDS

MEASURE U

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

The Ordinance states: *“On or after July 1, 2011 all proceeds of the tax and imposed hereunder shall be accounted for and paid into a special fund designated for use by the Town of Mammoth Lakes, and used only for the following purposes: Planning, construction, operation, maintenance, programming and administration of facilities and projects for Mobility, Recreation and Arts & Culture. Such tax proceeds shall not supplant existing funds used for the purposes set forth above.”*

Funding Cycles

The Spring “test” award was completed in June of 2012. Funds were awarded by Town Council in April for the 2013 Measure spring award, and the Measure U Application Committee is preparing for the upcoming annual fall award.

Budget

The Town is forecasting FY 2013/14 annual revenues of \$727,568. This is approx. 21 percent less than budgeted funds in 2012/13 (\$922,853).

Budget Changes

A large proportion of funds have been allocated for special events, including the municipal wayfinding project. A significant amount of funds were transferred to the Whitmore Track Project capital account for phase 1 construction.

Measure U - Local Special Utility Tax (Fund 017)

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Measure U-Sales Tax Fund (017)					
Measure U - UUT	\$ -	\$ -	\$ 883,134	\$ 782,137	\$ 727,568
Total	\$ -	\$ -	\$ 883,134	\$782,137	\$727,568

Expenditure Summary

Expenditure By Category	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Measure U-Sales Tax Fund (017)					
Current Planning & Administration	\$ -	\$ -	\$ 22,382	\$ 38,714	\$ 25,777
Recreation Programs			19,631	38,559	-
Parks Maintenance					26,440
Local Programs Funding	-	-	-	261,078	210,360
Mobility				10,000	66,350
Unallocated Funds					
Transfers to Capital Projects	-	-	-	470,000	70,000
Total	\$ -	\$ -	\$42,013	\$818,351	\$398,927



SPECIAL USE TAX FUNDS: MELLO ROOS – FY2013-14 HIGHLIGHTS

PROGRAM DESCRIPTION

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

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

BUDGET HIGHLIGHTS

Mammoth Ice Rink: The Ice Rink/ Multi-Use Facility budget includes operations 7-days a week from November 29, 2013 to February 23, 2013. The remainder of the budget is spent on parks maintenance. No major budget changes exist from 2012-13.

Fractional Mello Roos 2004-1

Revenue Summary

Revenues By Fund/Souce	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimated Year End	2013-14 Baseline
Fractional Mello 2004-1 Fund (858)					
Taxes	\$ 198,434	\$ 260,376	\$ 213,542	\$ 213,542	\$ 213,542
Charges for Services	70,301	-	92,424	37,000	65,200
Miscellaneous Revenues	22	(41)	-	-	-
General Fund Support	6,000	-	29,022	53,132	21,109
Total	\$ 274,756	\$ 260,335	\$ 334,988	\$ 303,674	\$ 299,851

Expenditure Summary

Expenditure By Program / Service	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimated Year End	2013-14 Baseline
Fractional Mello 2004-1					
Current Planning	\$ 13,666	\$ 20,463	\$ 33,184	\$ -	\$ -
Snow Removal	-	46	-	-	-
Parks Maintenance	74,678	67,269	115,201	124,976	104,002
Snow Removal	-	52	-	-	-
Ice Rink	252,481	76,056	186,603	168,724	195,849
Total	\$ 340,825	\$ 163,886	\$ 334,988	\$ 293,700	\$ 299,851



TOURISM BUSINESS IMPROVEMENT DISTRICT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

With Mammoth Lakes Tourism's creation of a Tourism Business Improvement District (TBID) the Town of Mammoth Lakes will act as collections agent and administrator of the funds. Funds will be collected from the following areas:

Lodging	1.0% of gross monthly revenues by property
Restaurant	1.5% of gross monthly revenues
Retail	1.5% of gross monthly revenues
Lift Tickets and Ski School	2.0% of gross monthly revenues by Mammoth Mountain Ski Area

The town will be paid for the annual collection of these funds as well as any other program set-up costs

Funds will be used by Mammoth Lakes Tourism to increase visitation and thus increase Transient Occupancy Tax (TOT) and Sales Tax revenues beneficial to the Town's general fund.

Specific focus will be on driving business levels during "need times" such as midweek winter, shoulder seasons (spring and fall) as well as summer.

BUDGET HIGHLIGHTS

Sources of Revenue:

This is a self assessment program for all businesses in the lodging, restaurant and retail segment as well as Mammoth Mountain Ski Area. Businesses will remit the percentages listed above in return for increased exposure for Mammoth Lakes as a destination.

Uses of Funds:

Estimated year one collections are roughly \$4.7m and will be expected to grow with success each subsequent year. The proposed budget breakdown is as follows:

○ Marketing & Sales	\$2,525,000
○ Air Subsidy & Marketing	\$2,000,000
○ Administrative/Contingency	\$ 175,000

PRIORITIES FOR FY 2013-14:

Launch the TBID program July 1, 2013 and develop the appropriate systems for collection, management and auditing of the funds.

Tourism Business Improvement District

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
TBID Assessment					\$ 4,700,000
Total \$	-	-	-	-	\$ 4,700,000

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Estimated Year End FY 2012-13	2013-14 Baseline
Town Administration					\$ 85,520
Contingency					89,480
TBID Pass Through					4,525,000
Total \$	-	-	-	-	\$ 4,700,000