



Town Council Agenda

Wednesday, May 7, 2025, 4:00 p.m.

437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members of the Town Council:

Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser,
Councilmember Brent Truax, Councilmember John Wentworth

NOTE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Clerk at (760) 965-3602. Notification 48 hours prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 13.102-35.104 ADA Title II)

NOTE: Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public inspection in the Town Offices located at 437 Old Mammoth Road, Suite 230 during normal business hours. Such documents are also available on the Town of Mammoth Lakes website at www.townofmammothlakes.ca.gov subject to staff's ability to post the documents before the meeting.

NOTE: You may attend the Town Council meetings in person or watch them on the Town of Mammoth Lakes' website at www.townofmammothlakes.ca.gov, on the local government cable channel 18, or via Zoom. Public comments can be submitted to the Town Clerk at clerk@townofmammothlakes.ca.gov before and during the meeting, or may be made in person or via Zoom.

NOTE: All comments will be limited to a speaking time of five minutes.

ZOOM INFORMATION

Join from a PC, Mac, iPad, iPhone, or Android device:

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Dial (for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 312 626 6799 or +1 646 876 9923

Webinar ID: 929 5800 2088

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*To raise your hand Press *9, to Mute/Unmute Press *6*

1. CALL TO ORDER AND ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENTS

The Public Comment portion of the agenda provides the public with an opportunity to address the Town Council on matters not otherwise listed on the agenda. Under California law the Town Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the Town Council may briefly respond to comments or questions from members of the public. Therefore, the Town Council will listen to all public comment, but will not generally discuss the matter or take action on it. Requests for service from the Town may also be made at the Town offices during regular business hours. Members of the public desiring to speak on a matter appearing on the agenda should ask the Mayor for the opportunity to be heard when the item comes up for Council consideration.

4. ADDITIONS TO THE AGENDA

Opportunity to add urgency items pursuant to Government Code Section 54954.2(b)2, if necessary.

5. COUNCIL PRESENTATIONS

5.1 Introduce new Program and Facilities Administrator Emma Lane.

5.2 Recognize promotion of Danny Earls to Accounting Manager.

5.3 Recognize promotion of Ben Manning to Revenue Accountant.

5.4 Approve proclamation declaring May 4-10, 2025 as Public Service Recognition Week.

6. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)

6.1 May 2025 Public Works Engineering CIP Update.

7. PUBLIC PRESENTATIONS

7.1 Mono Region Broadband Strategic Plan Update presented by Scott Armstrong, Regional Broadband Coordinator.

7.2 2024 Community Sentiment Survey Presentation presented by Mammoth Lakes Tourism Vice President of Community Engagement Betsy Truax.

8. CONSENT AGENDA

8.1 Approve the minutes of the regular meeting of April 16, 2025.

8.2 Award the annual contract for publication of legal notices to The Sheet.

8.3 Award contract for Volcom Brothers Skate Park Annual Maintenance to Primary Concrete, LLC.

8.4 Approve the agreement with Rink Systems, Inc for the conversion of the ice rink and installation of a custom curling sheet.

8.5 Accept the 2023 and 2024 Annual Planning Reports (APRs).

- 8.6 Approve the Amendment to the Professional Services Agreement with Aviation Insights, LLC for one additional year of Airport Management Support Services at Mammoth Yosemite Airport.
- 8.7 Accept Check Register 4/10/25 in the amount of \$328,213.87. Accept Check Register 4/11/25 in the amount of \$3,040,082.18. Accept Check Register 4/17/25 in the amount of \$867,006.51.

9. POLICY MATTERS

- 9.1 Accept the Town's 2023-24 Independent Auditors Report.
- 9.2 Fiscal Year 2025-26 Preliminary Budget (Department Requested).
- 9.3 McCoy Arts and Cultural Center (MACC) update and approve amendments to the Purchase and Sale Agreement with Mammoth Lakes Foundation to acquire property located at 100 College Parkway.
- 9.4 Agreement with the Mammoth Lakes Performing Arts Foundation to administer an endowment to support operations and management of the McCoy Arts and Cultural Center (MACC).
- 9.5 Award consulting contract to Kimley-Horn and Associates to develop a Safety Action Plan.
- 9.6 Resolution to approve the FY2025-26 project list to be submitted to the California Transportation Commission (CTC) for funding from the Road Maintenance and Rehabilitation Account (RMRA) funds under Streets and Highways Code Section 2034.

10. COUNCILMEMBER REPORTS

Informational reports from Councilmember representatives on committees, commissions, and organizations; general reports on Councilmember activities.

11. CLOSED SESSION

- 11.1 Pursuant to Government Code Section 54957.6.(a), Conference with Labor Negotiators, the Council will meet with its representatives, Town Manager Rob Patterson, Community and Economic Development Director Nolan Bobroff, and Human Resources Manager Amanda Pelham with respect to the following Employee Organizations: Mammoth Lakes Police Officers Association and the Mammoth Lakes Sergeants Association.

12. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

13. ADJOURNMENT

The Town Council will adjourn to a regular meeting to be held on Wednesday, May 21, 2025 at 4:00 p.m.

Mammoth Lakes Town Council Agenda Action Sheet

Title: Approve proclamation declaring May 4-10, 2025 as Public Service Recognition Week.

Council Meeting Date: 5/7/2025

Prepared by: Pam Kobylarz, Assistant to the Town Manager

Recommended Motion: Approve proclamation declaring May 4-10, 2025 as Public Service Recognition Week.



PUBLIC SERVICE RECOGNITION WEEK

In honor of the millions of public employees at the federal, state, county, and town levels:

Whereas, Americans are served every single day by public servants at the federal, state, county, and town levels. These unsung heroes do the work that keeps our nation working; and

Whereas, public employees take not only jobs, but oaths; and

Whereas, many public servants, including military personnel, police officers, firefighters, border patrol officers, embassy employees, health care professionals and others, risk their lives each day in service to the people of the United States and around the world; and

Whereas, public servants include teachers, doctors, scientists, astronauts, nurses, safety inspectors, laborers, computer technicians, social workers, and countless other occupations. Day in and day out they provide the diverse services demanded by the American people of their government with efficiency and integrity; and

Whereas, without these public servants at every level, continuity would be impossible in a democracy that regularly changes its leaders and elected officials; and

Whereas, talent is a key differentiator in organizations in today's world. At the Town of Mammoth Lakes, our talent creates our solutions, our products, and our services. Our talent serves our customers and manages the important work of the organization every day; and

Whereas, locally Town staff provides services to this community, including parks and road maintenance, public safety, planning and permitting, community recreation programs, and many other services that contribute to our vibrant community; and

Whereas, the Town has many volunteers, including the Town Council, Planning and Economic Development Commissioners, Recreation Commissioners, Police Department volunteers, parks and recreation volunteers, and many others whose service to the Town is invaluable.

Therefore, the Town Council of the Town of Mammoth Lakes does hereby proclaim to all citizens, that May 4-10, 2025, is Public Service Recognition Week. All citizens are encouraged to recognize the accomplishments and contributions of government employees and volunteers at all levels — federal, state, county, and town.

Proclaimed this 7th day of May, 2025.

Chris Bubser, Mayor

ATTEST:

Jamie Gray, Town Clerk

Mammoth Lakes Town Council Agenda Action Sheet

Title: May 2025 Public Works Engineering CIP Update.

Council Meeting Date: 5/7/2025

Prepared by: Amy Callanan, PE, Engineering Manager

Recommended Motion: None

Summary: The attached CIP update contains information about the Town's current capital projects under construction and in design.



Public Works Engineering Capital Project Update

May 2, 2025

*** Text shown in bold has changed from the previous update ***

Project	Notes	Budget
CRC "Phase 2" - Interior TI Work	Bleachers and railing are complete. Stairs and ADA lift, and west scoreboard wall are in progress. Office spaces are expected to follow later this month. Rental counter work will take place during the summer.	\$2M
The Parcel Phase 2 "Kingfisher 1"	Work has recently resumed on building foundations, underground utilities and perimeter site retaining walls.	\$46M (Kingfisher 1) TBD (Kingfisher 2)
Town Civic Center	Work has resumed, with erection of structural steel and metal decking taking place over the next 3 weeks, to be followed by completion of concrete foundations.	\$27M
Mammoth Creek Park West (CRC)	The climbing boulder and shade structures have been ordered, and the associated concrete work is out to bid. We expect to award a contract on May 21.	\$500K
Mammoth Arts & Cultural Center (MACC)	We expect to put the project out to bid next week, and award a contract on July 2, with the goal of starting construction later this summer.	~\$15M + (TBD)
Airport Reconstruct GA and Terminal Parking Lot	Construction is expected to begin on May 5, 2025 and is expected to be completed in early July 2025. There will be temporary access roads and parking while construction is occurring. This project will improve drainage and lighting, while providing new asphalt.	\$2M
2025 Road & MUP Rehabilitation	The project is out to bid, and we expect to award a contract on May 21.	~\$3M
2025 Slurry Seal	The project is out to bid, and we expect to award a contract on May 21.	~\$600K
2025 Town Facility Repairs/Improvements	The project is out to bid, and we expect to award a contract on May 21.	~\$500K
Volcom Skate Park Maintenance	We received one bid and are requesting to award the contract at the May 7 Town Council meeting.	~\$40K
Airport Tee-Hangar Taxilane Rehabilitation	Staff is working to design the rehabilitation of deteriorated asphalt, grading and drainage improvements along 3 taxilanes at the airport. The airport's Pavement Maintenance Management Plan (PMMP) recommended the asphalt be reconstructed in 2018. The design will be completed this year, with the intention of going out to bid early in 2026 for construction next summer.	\$229K (design)
Airport Multipurpose Building Phase 1 – A3 Taxiway & Site Work	This project serves to improve mobility for hangar users, while preparing for construction of the Multipurpose building. Several bids were received and there is an apparent low bidder. The FAA is currently reviewing the Grant Application and typically provides approval or denial in August. The project will be awarded if grant funds are available.	\$2.25M (Phase 1)
Airport Multipurpose Building (ARFF and SRE) Phase 2	Recently PEDC reviewed the design of the Multipurpose building and approved the project. Staff is working to submit plans to building for a building permit. A funding request has been submitted to the FAA and feedback should be provided on eligibility in the new few weeks or months. We will continue to work towards a shovel ready project while we await FAA feedback.	TBD

Main Street MUP	The contract has been awarded for the design of a multi-use path (MUP) to complete the gap on the south side of Main Street (SR 203) between Callahan Way and Minaret/Lake Mary Rds. Design should be completed this year, however construction funds or schedule have not yet been identified.	~\$200K (design)
Shady Rest Restroom	Staff is working to design a new restroom and associated site improvements to replace the existing aging restroom near the playground at Shady Rest Park. Design should be completed this year, with the intent of going out to bid in early 2026 for construction next summer.	~\$200K (design)
Minaret/Meridian Roundabout	The contract has been awarded for the design of a roundabout at the intersection of Minaret Rd and Meridian Blvd to replace the aging traffic signal. The project would also include signage/wayfinding, pedestrian improvements and lighting, and would be coordinated with the design of the future Minaret MUP. Design should be completed this year, however construction funds or schedule have not yet been identified.	~\$400K (design)
The Parcel Phase 3 (homeownership)	Staff continues work towards the design of a phase of approximately 40 townhome-style homeownership units to be located at roughly the southeast corner of The Parcel. The project would include a new public road extension of Inyo St connecting to Chaparral Rd, and associated utilities. Design is expected to be completed this summer, and site preparation may begin as early as this fall. Staff will provide an update to Council on May 21st.	TBD
Mountain Blvd Crosswalk HSIP Project	The Town was awarded \$350k of grant funding to provide a pedestrian activated crosswalk at the intersection of Main St/SR 203 and Mountain Blvd. Additional funds need to be identified in order to construct the project in the future, likely in coordination with the S Main MUP project.	\$350k+



Mono Region Broadband Strategic Plan Update

May 7, 2025

<https://ConnectedEasternSierra.net/>



Overview

- Broadband Strategic Plan Overview
- Agency Engagement
- Purpose of the Plan
- Structure of the Plan
- Community Engagement Survey
- Recommendations for the Team?



Broadband Strategic Plan Overview

- Roadmap to Improve Internet Access
- Strategies to Overcome Challenges
- Process is Based on [Pew Charitable Trusts](#)
- Goals Align with State's Broadband Action Plan
- Participation from County and Town
- Gathering Data, Developing the Draft
- IMBC-Related Activity



Agency Engagement

- Mono County Administrative Officer
- Mono County / Mammoth Lakes IT Director
- Mammoth Lakes Public Works
- Mono County Community Development



Purpose of the Plan

- *Reliable broadband Internet service*
- *To 100% of the households and businesses in the County*
- *That meets or exceeds the current FCC served threshold for broadband Internet service*
- *That can be easily upgraded to deliver faster Internet speeds as the FCC increases the served threshold and to meet future broadband service needs*
- *To effect Digital Equity and improve Digital Literacy in the County*
- *So that all residents and visitors can participate in everyday life*



Structure of the Plan

- Executive Summary (Last Step)
- Current State
- Desired Future State (Goals)
- Recommendations to Achieve Desired Future State
- Future Considerations



Community Engagement Survey

- Survey: <https://survey.zohopublic.com/zs/xCB65W>
- Mobile-Device Friendly
- Sample Community Satisfaction and Awareness
 - Current Service Provider, Type of Service, Satisfaction
 - Internet Use
 - Service Provider Options
- Results to Provide Context



Recommendations for BBSP Team





Mammoth Lakes Tourism 2024 Community Sentiment

Research Overview & Objectives

Mammoth Lakes Tourism (MLT), along with its agency-partner, The Shipyard, seeks to build successful partnerships with residents, business owners, and community groups. To support the achievement of this aim, Future Partners developed a research study to provide critical insights into each of these segments' (residents, business owners, and community groups) sentiment about tourism in Mammoth Lakes. This research supports MLT, the Town of Mammoth Lakes and key community audiences in working together to develop solutions around destination challenges and manage ways for both residents and visitors to harmoniously coexist. This study was initially designed, fielded and reported on in 2023; it was evolved in 2024 to capture current informational needs. The research study's primary objectives are to:

- Understand detailed resident and business owner profiles
- Evaluate key metrics (e.g., likelihood to recommend, etc.) for Mammoth Lakes and Mammoth Lakes Tourism
- Gauge community sentiment towards tourism and the Mammoth Lakes Tourism organization
- Identify strategies for community engagement, support, tourism growth, etc.
- Compare and benchmark to 2023 where relevant



Methodology

This study employed an online survey methodology, with the survey link distributed via a QR code displayed prominently on the MLT Annual Report mailed to all Mammoth Lakes Post Office boxes and featured on posters throughout the community and highlighted at Community Skate Nights. A survey link was also emailed to MLT, Chamber, TOML, and MUSD newsletter subscribers. Some MMSA departments shared the link with their employees, and MLT targeted employees of local businesses and agencies through sponsored social media posts.

The survey was available in English and Spanish. In total, 411 completed surveys were collected between November 2024 through January 2025 and include responses from all key audiences of interest. In comparison, 262 completed surveys were collected in the prior year.

To encourage response, respondents were eligible to enter a sweepstakes to win one (1) \$500 Yiftee gift card fulfilled by Mammoth Lakes Tourism.

Future Partners



Outdoor recreation/activities remain the leading benefit to living in Mammoth Lakes according to residents (92%). They also praise the small-town lifestyle (77%), pristine landscape (76%), safety (75%) and weather (72%).

Affordable housing, by far, continues to dominate residents' concerns for the area (78%); the perceived high cost-of-living impacts residents' perception of Mammoth Lakes as a place to live (48%).

Residents enthusiastically embrace the notion of Mammoth Lakes as a great place for a vacation (78%), are moderately but increasingly positive towards it as a place to live (59%), and downplay it as a place to start/open a new business (9%).



Nearly all residents agree that revenues from tourism are important to the vitality of Mammoth Lakes' economy (96%) and are important for funding government services (89%).

Although residents understand the importance of tourism to the town, more than half feel the area hosts more visitors than it can comfortably accommodate (53%), especially at peak times of the year. They commonly cite economic (costs/housing), environmental (respect for the land/wildfire awareness), and lifestyle (trash/rudeness/traffic) pressures.



In terms of weighing the benefits of tourism against the problems the industry is perceived to create, 44% of Mammoth Lakes residents feel that the benefits and problems associated with tourism balance each other out, 36% believe tourism’s benefits outweigh problems (a belief that is even stronger amongst business owners), and 19% think tourism’s problems outweigh its benefits. The sentiment that tourism’s benefits outweigh the issues has improved over the last year amongst both residents (+9 points) and business owners (+6 points).



Nearly all residents claim familiarity with and some knowledge of Mammoth Lakes Tourism (94%), and most agree that its mission statement aligns with their expectations (84%).

While only 31% of residents feel satisfied with the organization’s efforts to balance increased tourism with the needs of residents, this is a marked improvement from a year ago (when just 22% agreed). Similarly, there is a growing feeling that MLT listens to resident voices/ideas (36%, +8 points from 2023).

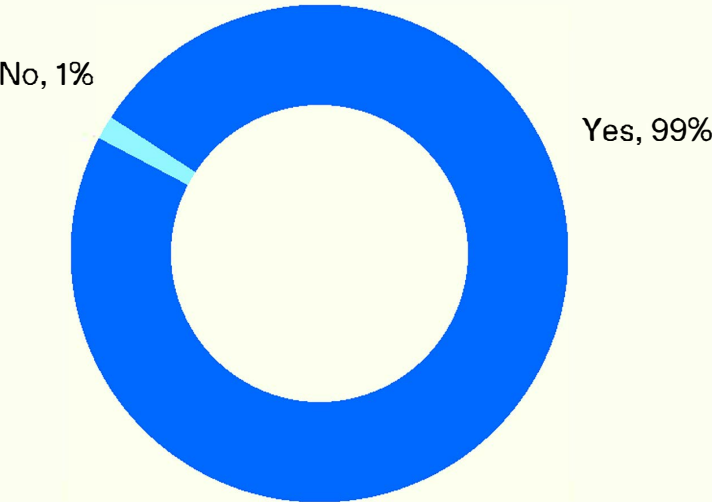
The Real Unreal campaign made gains in residents’ awareness, with a majority now aware (57%). Nearly two-thirds of those aware of the campaign agree that it represents Mammoth Lakes in a way residents want to portray to visitors.



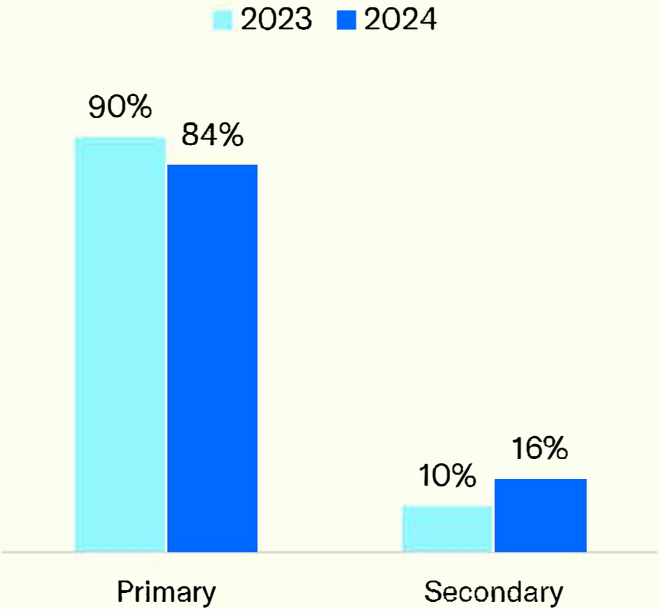
Nearly all of those surveyed live in Mammoth Lakes as their primary residence.

However, a somewhat smaller share considers Mammoth Lakes their primary residence than a year ago (84% from 90%).

Current Residency or Homeownership in Mammoth Lakes

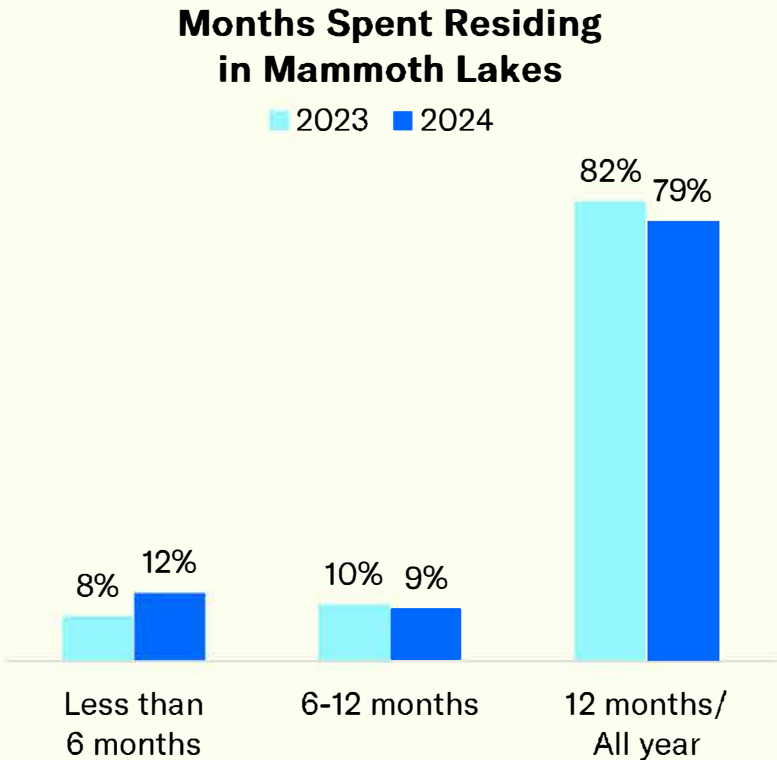
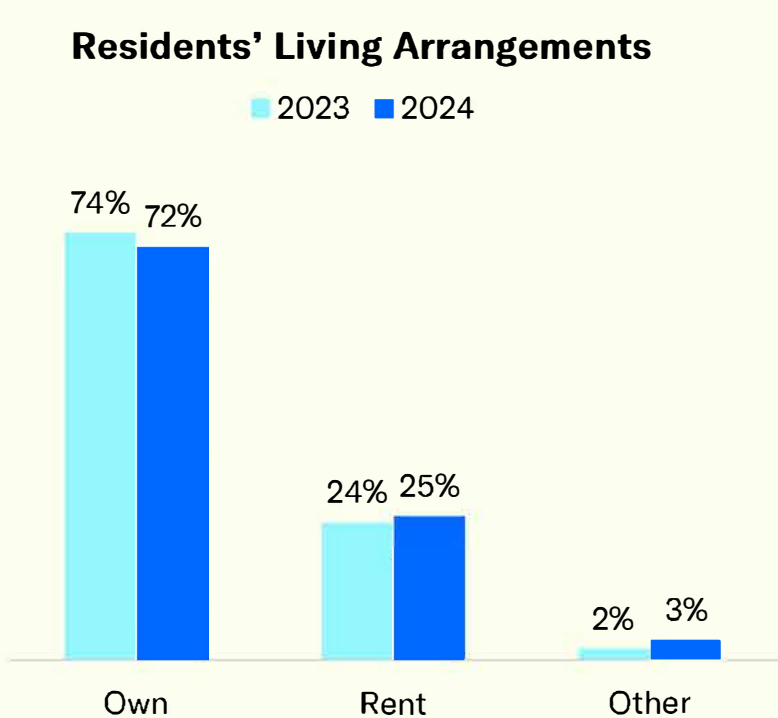


Property Type of Residents



The vast majority of residents own their home and live in Mammoth Lakes year-round.

Resident living arrangements in 2024 almost mirror 2023, with just slightly fewer owning their residence (72% from 74%) and living there the entire year (79% from 82%). However, part-time residents spend less time than a year ago, with a larger share spending less than six months in the area (12% from 8%).

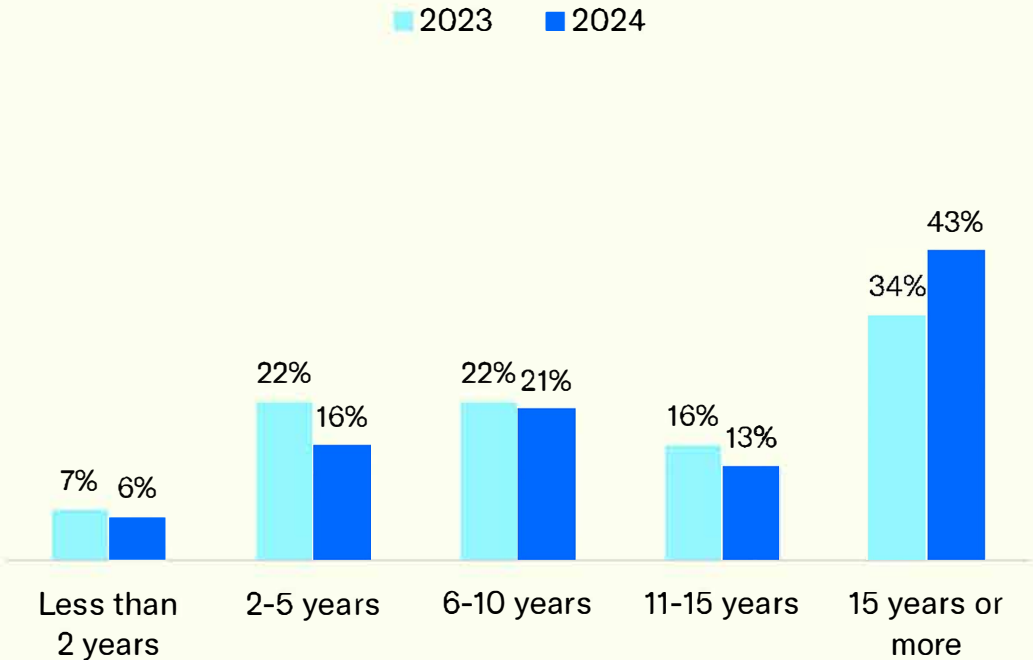


Question: Which best describes your Mammoth Lakes residence? |
For how many months out of the year do you reside in Mammoth Lakes?
Base Size: Total Residents (2023: 255; 2024: 405).

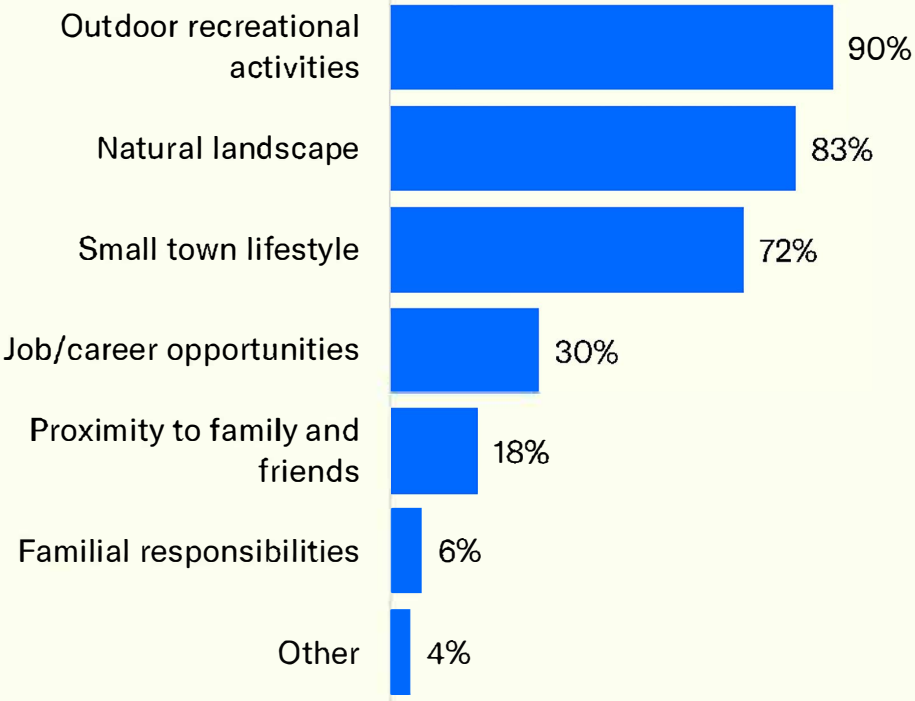
Mammoth Lakes residents represent long-term denizens who choose the area for its outdoor recreation, natural landscape and small-town lifestyle.

Three-quarters of resident survey respondents have lived in Mammoth Lakes over 5 years (78% in 2024; 72% in 2023) and over half have been there more than 10 years (56% in 2024; 50% in 2023). Residents cite outdoor recreational activities (90%), the natural landscape (83%), and small-town lifestyle as top draws for living there.

Length of Residency or Homeownership



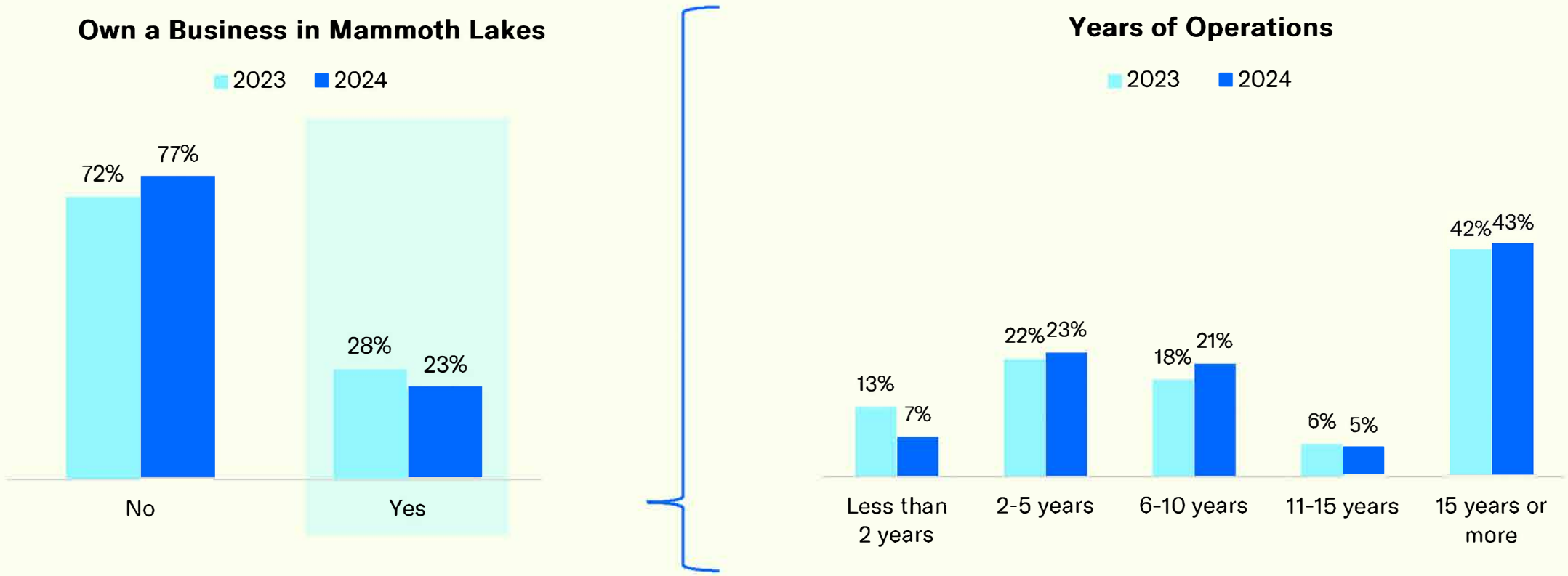
Top Reasons for Living in Mammoth Lakes



Question: How long have you lived in or owned a residence in Mammoth Lakes? |
What are the main reasons for living in Mammoth Lakes?
Base Size: Total Residents (2023: 255; 2024: 405).

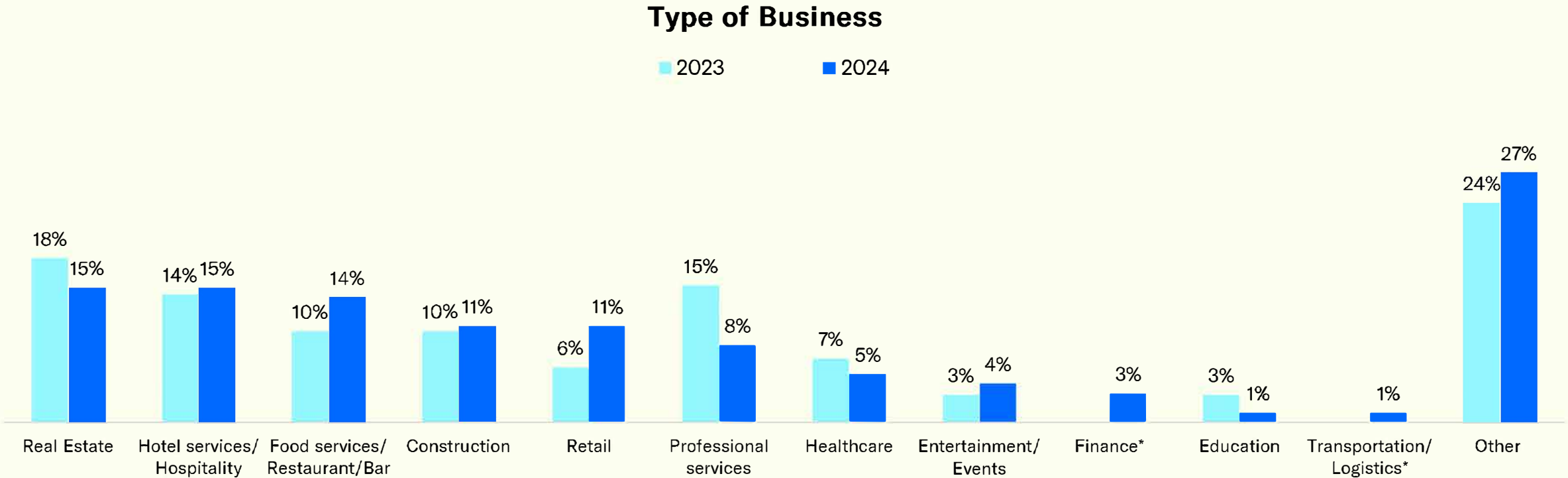
Almost a quarter of residents surveyed own a business in Mammoth Lakes.

Although the types of businesses owned vary greatly, the vast majority have operated for more than 5 years, very similar to the profile in 2023.



Real estate, hotels/hospitality, and food services/restaurants top the list of business types, with nearly equal representation in 2024.

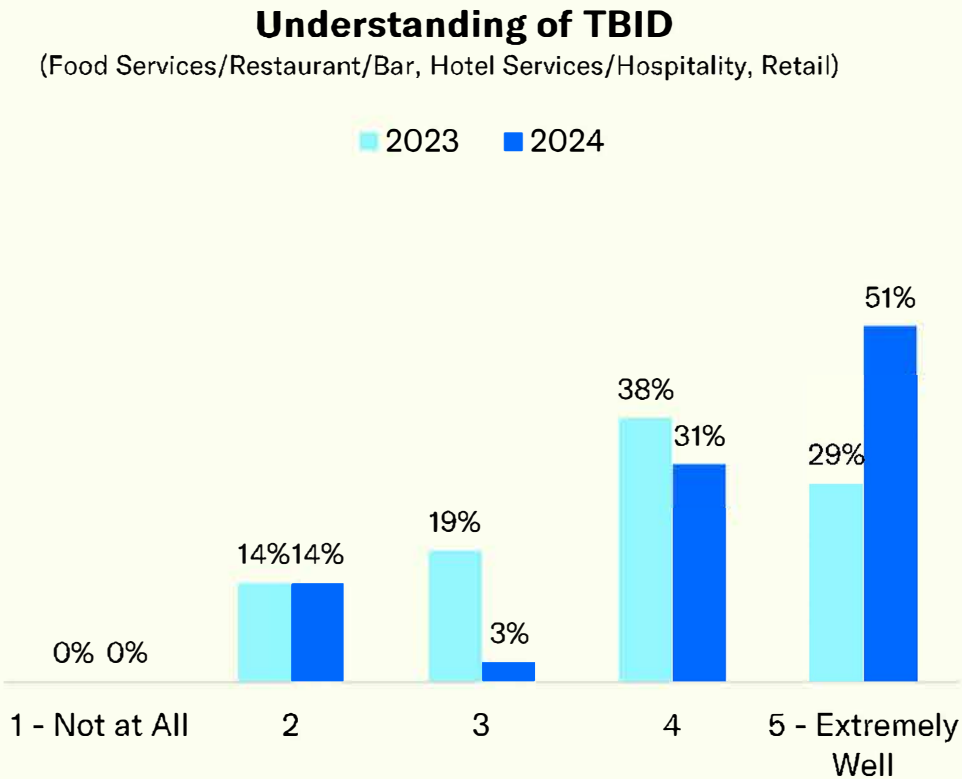
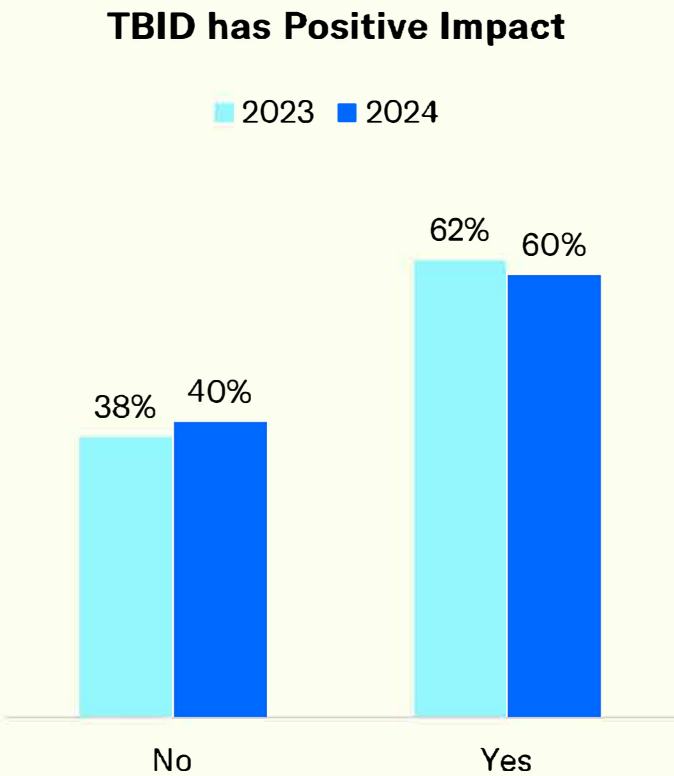
The majority of business owners surveyed have businesses in the tourism industry or adjacent industries. Over one-quarter of business owners surveyed (27%) have businesses outside of the industries specifically identified.



*Added in the 2024 survey.
Question: What type of business do you operate in Mammoth Lakes?
Base Size: Business Owners (2023: 72; 2024: 95).

A majority of business owners continue to feel that the TBID assessment has a positive impact on their business and the community at large.

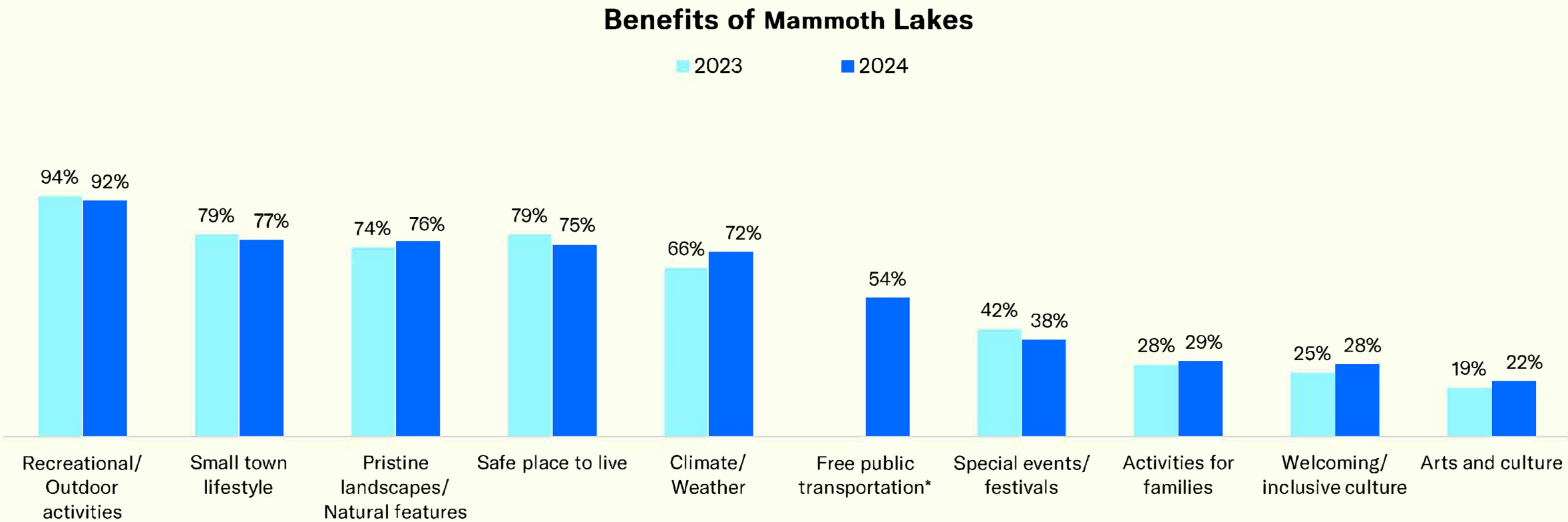
Although based on a small sample size, the share of business owners who feel they understand how TBID funds are used increased to 51% from 29% a year ago. Further, all relevant business owners feel that they have at least some understanding of TBID funds usage.



Mammoth Lakes' Tourism Improvement District (TBID).
Question: As a business owner in the Mammoth Lakes community do you feel that your TBID assessment provides a positive impact on you, your business, and the community? |
And how well do you understand how your TBID assessed dollars are used?
Base Size: "Food services/ Restaurant/ Bar", "Hotel services/ Hospitality", "Retail" Business Owners (2023: 21; 2024: 35).

The most widely appreciated benefits of Mammoth Lakes by its residents continue to be outdoor recreation/activities, small-town lifestyle, pristine natural landscapes, and its safe environment.

Climate/weather as a benefit of living in Mammoth Lakes increased 6-points from 2023 to 72%. Although still a top benefit, being a safe place to live declined 4-points from 2023. Special events/festivals also had a 4-point decline to 38%. Free public transportation was added as a response option in 2024; 54% of residents named it as a benefit they most appreciate about living in the area.



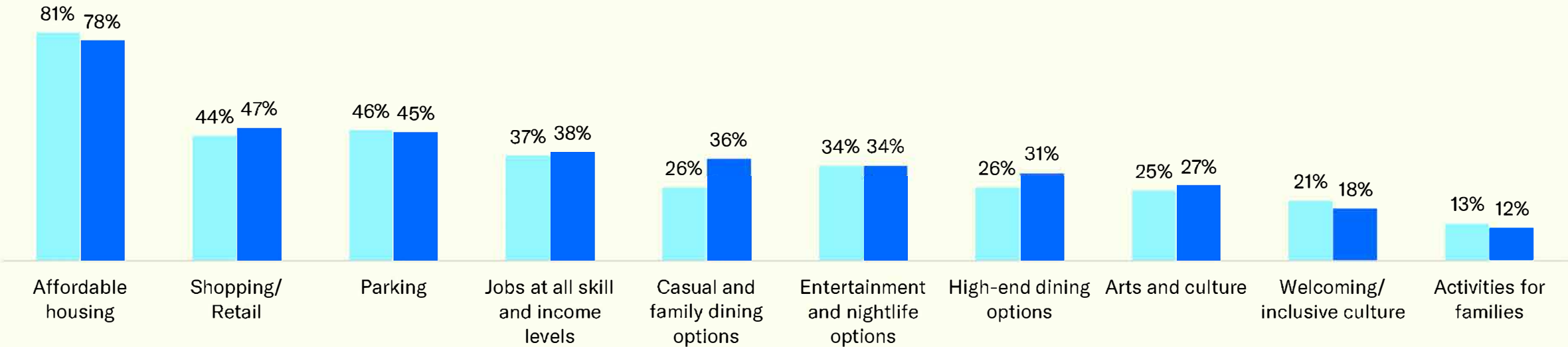
*Added in the 2024 survey/was not asked in 2023.
Question: Which of the following benefits do you appreciate about the Mammoth Lakes community? |
Base Size: Total Respondents (2023: 258; 2024: 411).

Affordable housing continues to top the list of what residents find lacking in the Mammoth Lakes community.

Although down 3-points from a year ago, 78% of residents still cite affordable housing as a gap, followed by shopping/retail (47%) and parking (45%). Generally, residents name the same elements as missing as a year ago, except more of them now note a shortage in casual/family dining options (36% from 26%).

Residents’ Perceptions of Gaps in Mammoth Lakes Community

2023 2024

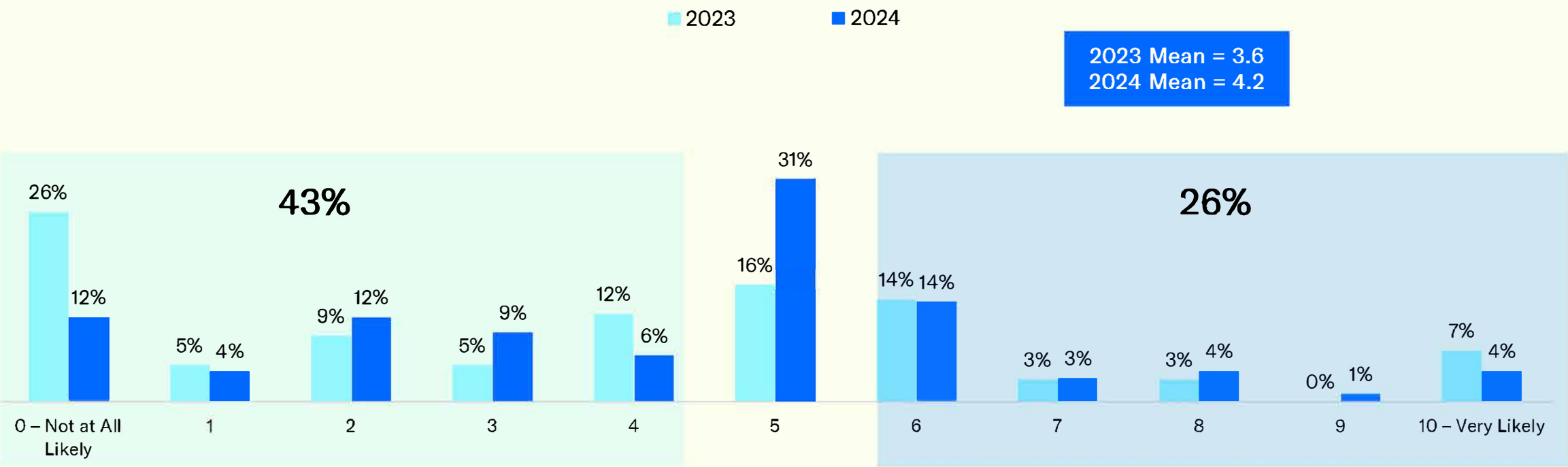


Question: Which of the following do you feel is lacking in the Mammoth Lakes community? |
Base Size: Total Respondents (2023: 258; 2024: 411).

Only one-in-ten Mammoth Lakes business owners would strongly recommend the area as a place to start or open a business.

On a 10-point scale on how likely they would be to recommend Mammoth Lakes to someone as a place to start or open a new business, just 9% of business owners responded 8 or above. However, business owners have shifted from being “not at all likely” to recommend it (12% from 26%) to being more neutral/non-committal (31% from 16% rate the recommendation level as a “5”) since 2023.

Likelihood to Recommend to Open a Business



Question: How likely are you to recommend Mammoth Lakes to someone as a place to start or open a new business? | Base Size: Business Owners (2023: 74; 2024: 95).

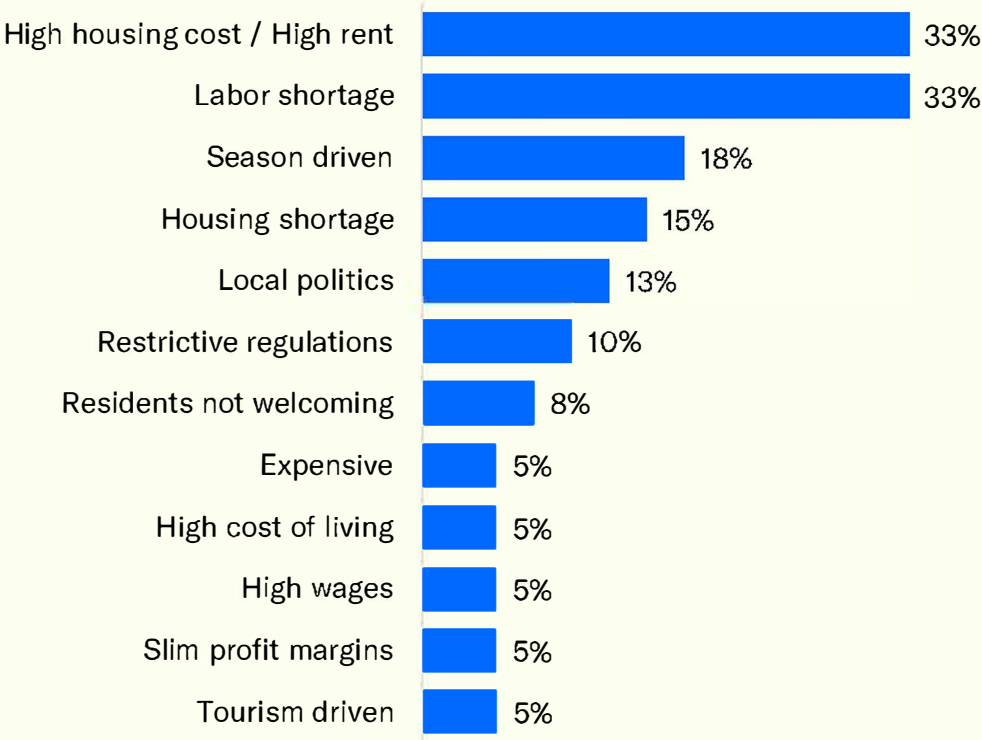
Reluctance to recommend the area for starting a business focuses on two highly-related issues: housing costs and labor shortage.

Business owners noted similar concerns in 2023, when they cited employees, housing, and costs as the primary reasons to not recommend opening/starting a business in Mammoth Lakes.

“
Because they [Business Owners] aren't going to be able to find any place to live. And they probably won't be able to find full-time employees because of the lack of affordable housing and lack of workforce housing.
Resident
”

“
Cost of living is extremely high and taxes and regulations in California are pretty restricting. Specifically in the natural resources side, it is extremely difficult to get permits in our forests.
Resident
”

Common Reasons for Being Unlikely to Recommend to Open a Business



Question: Why would you not recommend Mammoth Lakes to someone as a place to start or open a new business?
(Coded open-ended responses)

Base Size: Business Owners Not Recommending to Start or Open a New Business (2024: 39).

“The regulations imposed on business from the State and Town are too impactful. There are many other places where the value for the investment is much greater. It is also hard to tell what new regulation will be imposed on home/business owners. For example, the new regulations on STR's or the new 2% Occupancy Tax that passed. It is too regulated for someone coming in to start something new.”

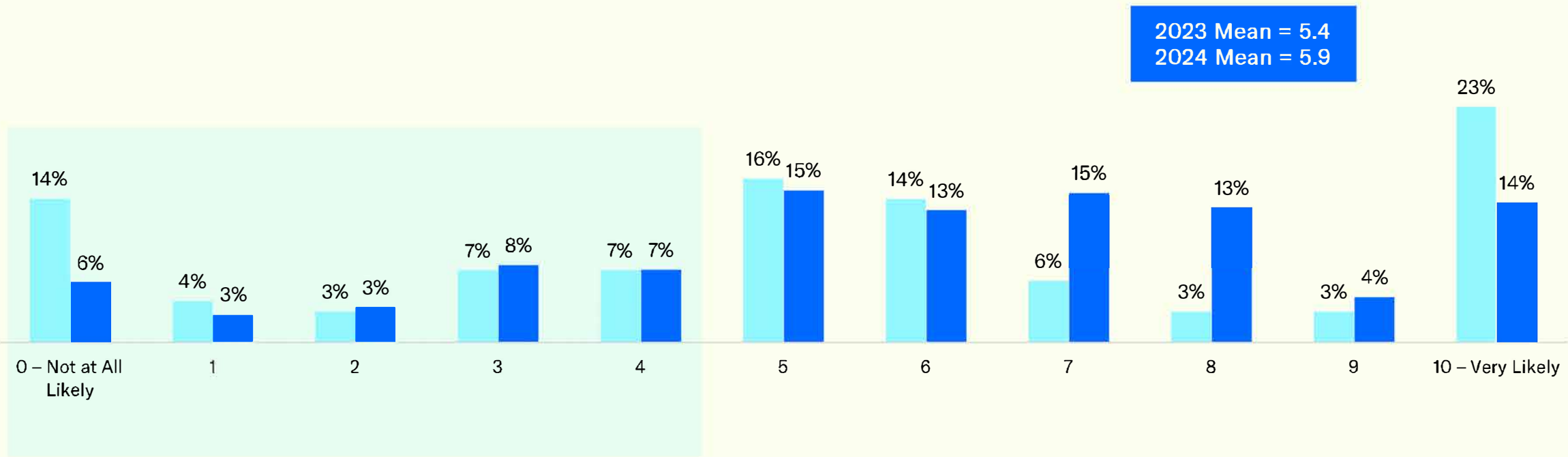
Resident

A majority of residents (59%) would recommend Mammoth Lakes as a place to live, up from 49% in 2023.

Although the ardent fans (those who rate it a “10”) fell 9-points from 2023 to 14%, those positively recommending Mammoth Lakes (rating it 6 or higher on a 10-point scale) climbed 10-points. Meanwhile, far fewer say they would absolutely not recommend the area (6% saying “0, not at all likely” down from 14%).

Likelihood to Recommend as a Place to Live

2023 2024



Question: How likely are you to recommend Mammoth Lakes to someone as a place to live? |
Base Size: Total Respondents (2023: 258; 2024: 411).

Cost of living (general and housing) and lack of housing dominate reasons for not recommending Mammoth Lakes as a place to live.

Similar results occurred in 2023 when, again, housing and costs were cited as the top reasons for not recommending the area as a place to live. Quotes from an open-ended follow-up question are shown below to provide further perspective.

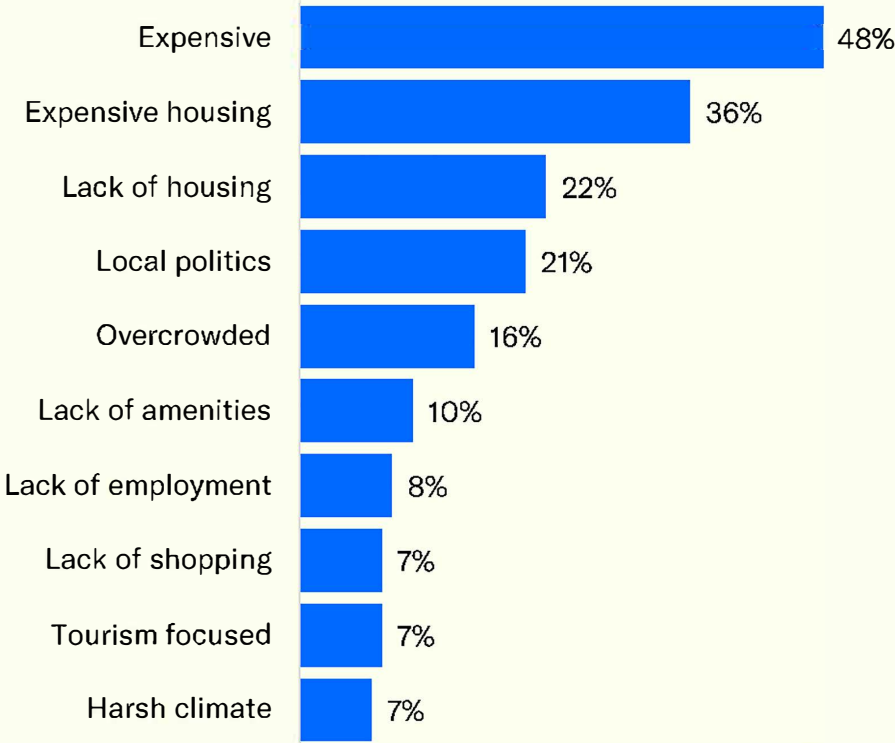
Too expensive and too small town. But it's great for vacations and part-time living. Just wouldn't recommend as full-time primary residence because I wouldn't want to live here full-time.

Resident

There is a major missing middle market and finding housing, let alone affordable housing is very difficult. Cost of living is extremely high, and wages are low.

Resident

Common Reasons for Being Unlikely to Recommend as a Place to Live



Question: How likely are you to recommend Mammoth Lakes to someone as a place to live? | Why would you not recommend Mammoth Lakes to someone as a as a place to live? (Coded open-ended responses)
Base Size: Total Respondents Not Recommending as a Place to Live (2024: 107).

“Housing is not as readily available as it used to be and if coming to rent or own pricing has gone up significantly making it difficult to start a life in this town. Additionally, due to high pricing it has become apparent many have to work two jobs which limits work-life balance. Lots of new development is happening which also contributes to not feeling like it is not as much of a small town environment anymore.”

Resident

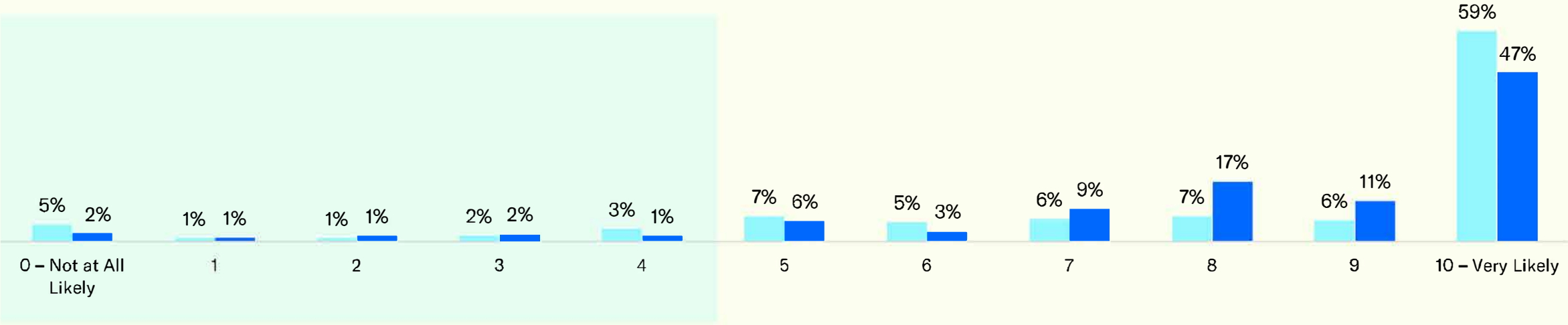
However, residents continue to enthusiastically recommend Mammoth Lakes as a place to visit for a leisure vacation.

Three quarters of residents would recommend the area for a leisure vacation (75% rate it “8+”), similar to 2023 (72%).

Likelihood to Recommend as a Place to Visit

2023 2024

2023 Mean = 8.2
2024 Mean = 8.3



Question: How likely are you to recommend Mammoth Lakes to someone as a place As a place to visit for a leisure vacation? |
Base Size: Total Respondents (2023: 258; 2024: 411).

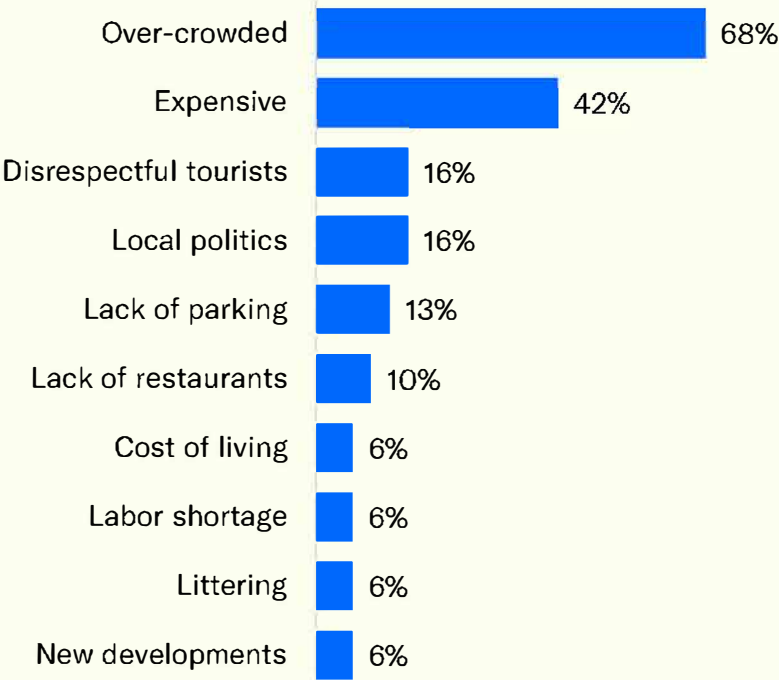
Those unlikely to recommend Mammoth Lakes for a leisure vacation primarily point to over-crowding and, secondarily, expense.

These two main issues, over-crowding and expense, were also top in 2023. However, while those noting over-crowding remains flat (68% in 2024; 69% in 2023), those mentioning expense climbs markedly (42% say expensive in 2024 vs. 27% who said costs in 2023).

“
Too crowded, overpriced, other tourists act disgustingly entitled, human waste in parking lots and scenic pull offs, disregard for basic traffic laws, public facing employees seem burnt out.
Resident
”

“
It is already overrun with tourists. The mountain is too crowded. No variety of restaurants. Grocery stores can already not handle crowds.
Resident
”

Common Reasons for Being Unlikely to Recommend as a Place to Visit



Question: Why would you not recommend Mammoth Lakes to someone as a place to visit for a leisure vacation?
(Coded open-ended responses)

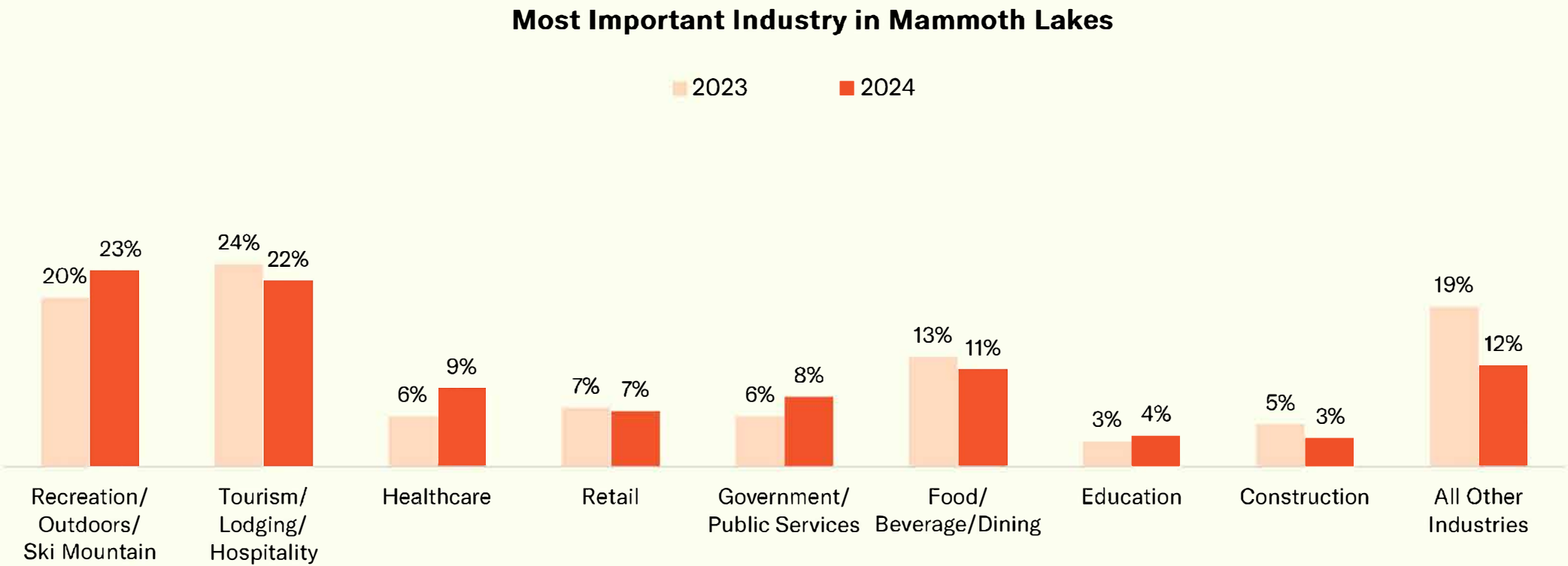
Base Size: Total Respondents Not Recommending to Visit (2024: 31).

“There isn't enough space for people to visit and still have an enjoyable experience – the lines at the mountain are long and the runs are crowded, the weekend wait at restaurants average 60+ minutes, getting a pass into Yosemite or a wilderness permit is difficult because they sell out so quickly, parking lots at trailheads at the lakes basin fill up quickly, and although it may be spacious for folks coming from major cities, navigating the downtown area is stressful and finding quiet in natural spaces for families is nearly impossible, especially for families with strollers or young children. It isn't the relaxing, outdoor experience it once was.”

Resident

“Recreation/Outdoors” and “Tourism/Lodging/ Hospitality” are what residents perceive as the most important industries in Mammoth Lakes.

Although they swap positions in rank, residents most often cited these same two industries in 2023 as well.

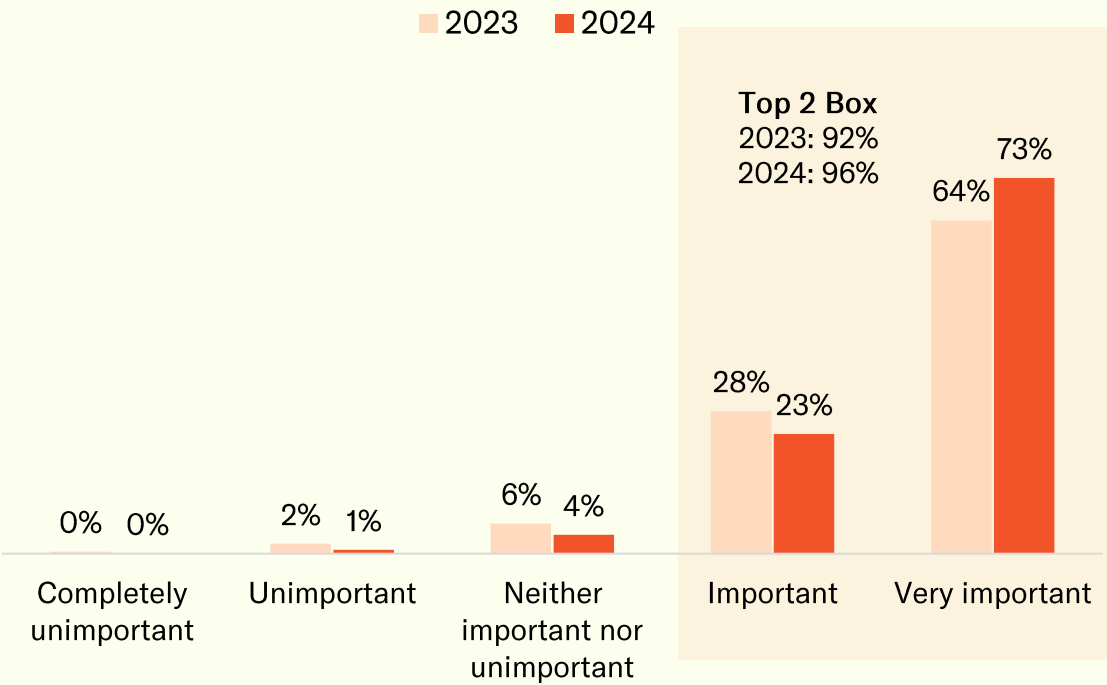


Question: In your opinion, what are Mammoth Lakes’ most important industries?
Please rank the three industries that come to mind, beginning with the most important. (Coded open-ended responses)
Base Size: Total Respondents (2024: 409; 2023: 258).

Nearly all residents agree that tourism is important to the vitality of the Mammoth Lakes economy (96%, top 2 box).

That high opinion strengthened slightly in 2024 (96% vs. 92% in 2023).

Tourism’s Importance to the Economy

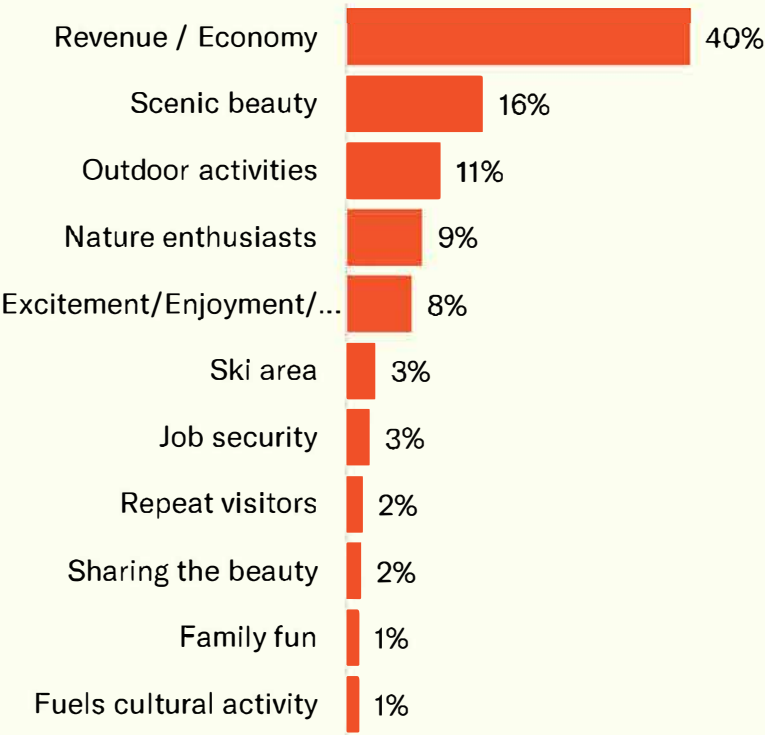


Question: How important is the tourism industry to the vitality of the Mammoth Lakes economy?
Base Size: Total Respondents (2023: 258; 2024: 411).

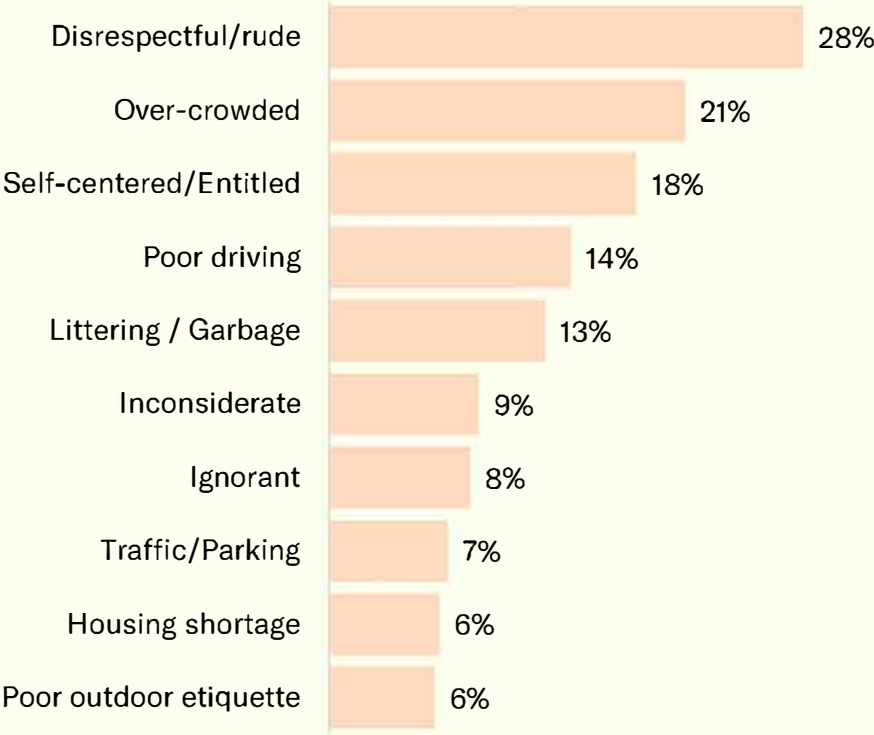


Similar to 2023, residents most positively associate visitors with revenue/economic impact and most negatively associate them with disrespect/rudeness.

Positive Associations with Mammoth Lakes Visitors



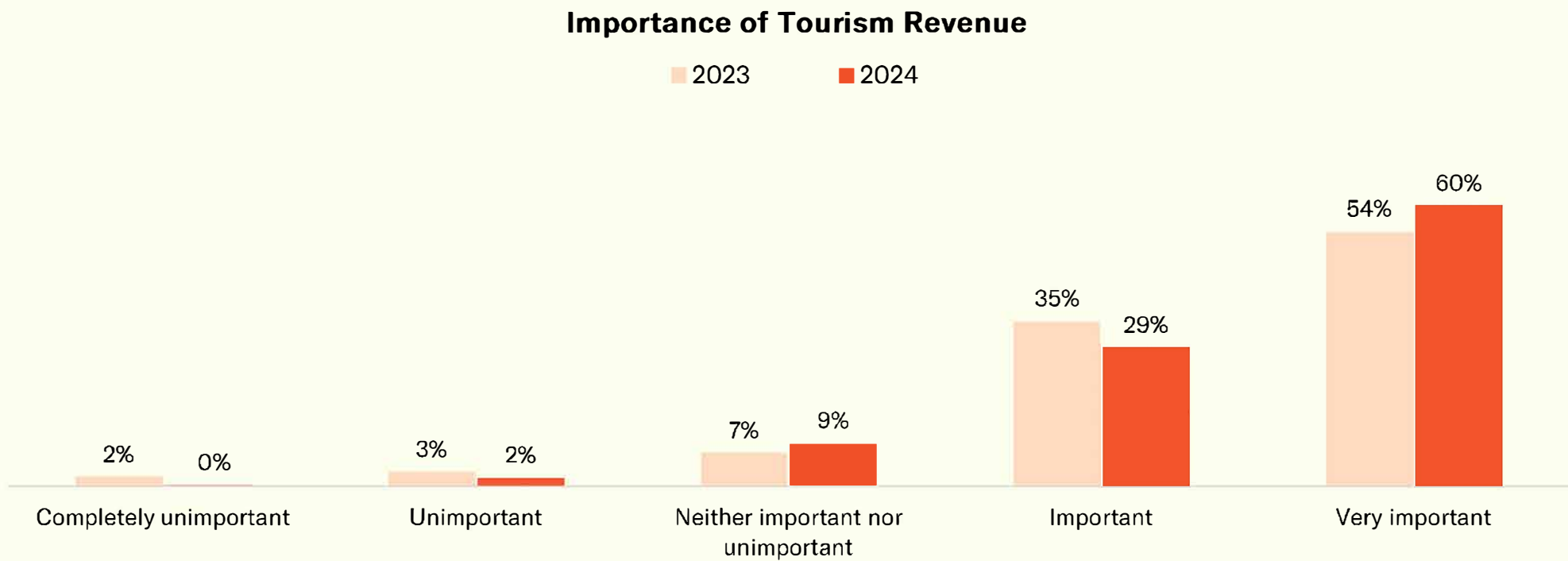
Negative Associations with Mammoth Lakes Visitors



Question: When you think of visitors to Mammoth Lakes, what is the first positive thing that comes to mind? |
When you think of visitors to Mammoth Lakes, what is the first negative thing that comes to mind?
(Coded open-ended responses)
Base Size: Total Respondents (2024: 389-405).

Nine-in-ten residents acknowledge the importance of tourism revenues in funding government services.

Residents of Mammoth Lakes continue to agree that tourism revenues are important in paying for governmental services, similar to a year ago (89% in 2024; 89% in 2023, top 2 box).



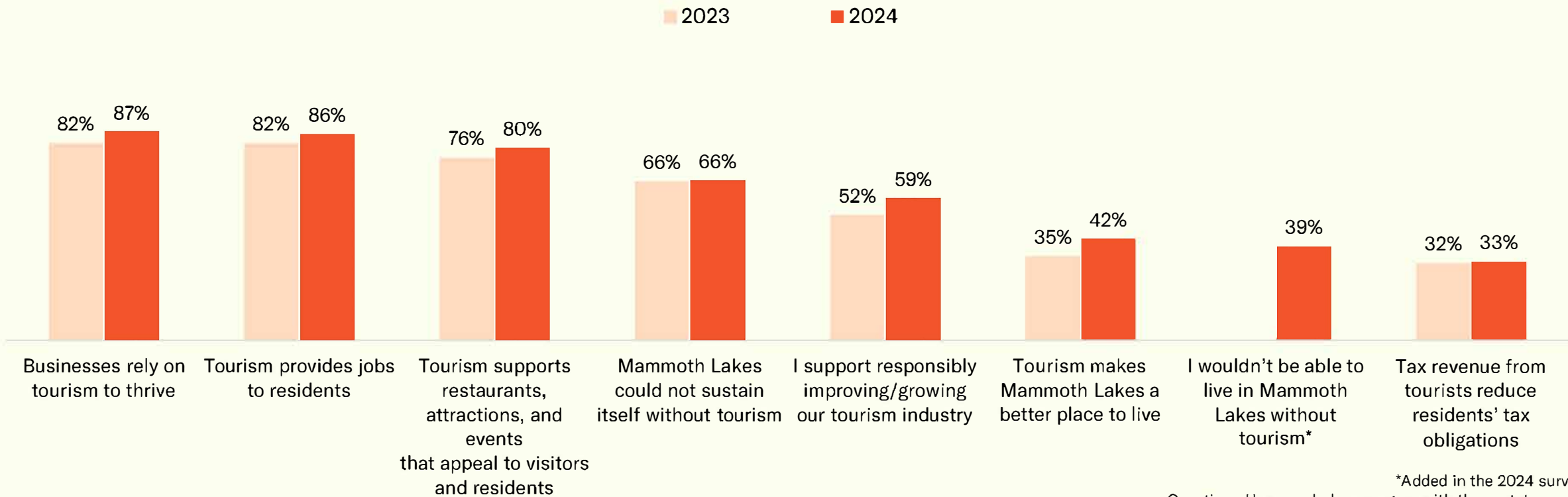
Question: How important are tourism-generated revenues in paying for Mammoth Lakes' essential government services (i.e., housing, police, snow removal, schools, parks, trails, parking, roads, recreational facilities, and repairs)? | Base Size: Total Respondents (2024: 411).

Similar to the past, residents generally agree that tourism adds support and benefits to the area’s economy and wealth.

Nearly nine-in-ten residents agree businesses rely on tourism to thrive. 80% feel tourism supports restaurants, attractions and events that appeal to both visitors and residents. However, although it has improved 7-points, note that just 42% say tourism makes Mammoth Lakes a better place to live and less than 40% say they wouldn’t be able to live in Mammoth Lakes without tourism. As in 2023, two-thirds of residents (66%) feel Mammoth Lakes could not sustain itself without tourism.

Agreement with Statements on Tourism in Mammoth Lakes

(Top-2 Box Score- % selecting “4” and “5 – Completely agree”)

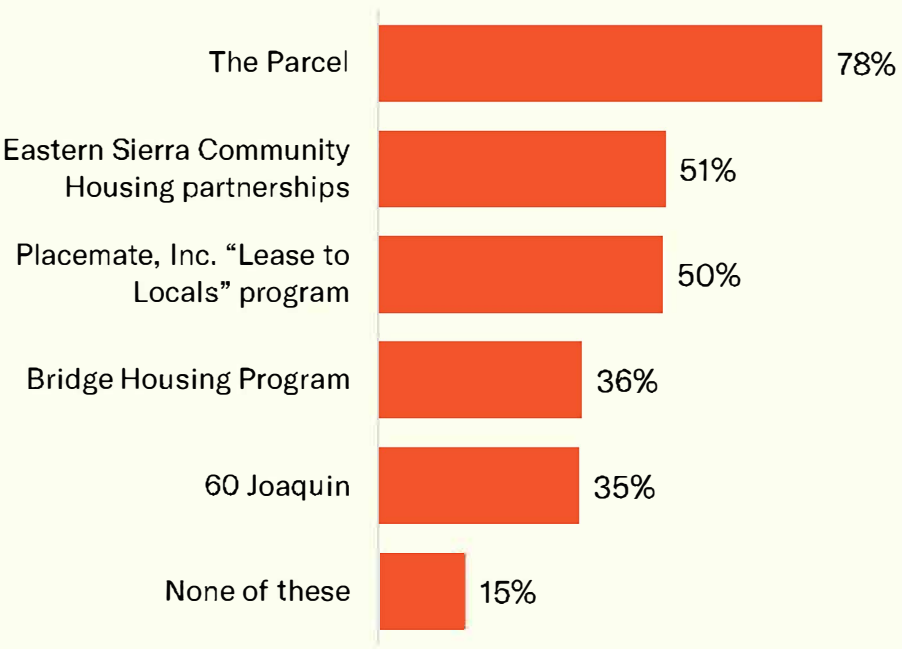


*Added in the 2024 survey.
Question: How much do you agree with these statements?
Base Size: Total Respondents (2024: 411).

Of five local housing initiatives funded by visitor revenue, residents are most aware of “The Parcel”.

More than three-quarters of residents are aware of The Parcel. Half of residents are familiar with Eastern Sierra Community Housing Partnerships and/or Placemate, Inc. Just over one-third are aware of the Bridge Housing Program and or 60 Joaquin.

Housing Initiatives Awareness

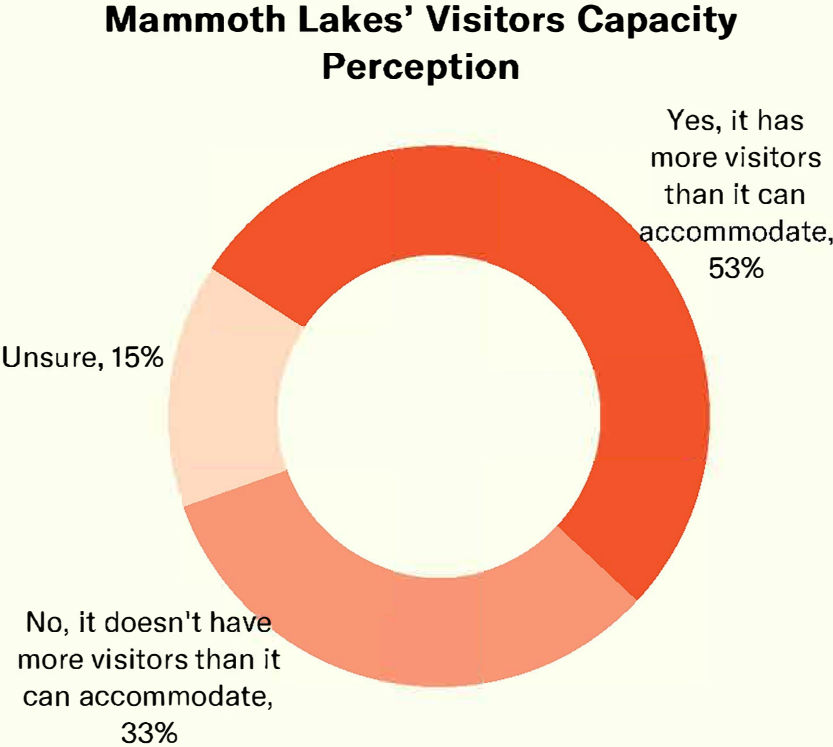


Question: Are you aware of any of the following housing initiatives, all of which are funded in whole or in part by revenue from visitors?
Base Size: Total Respondents (n=411).

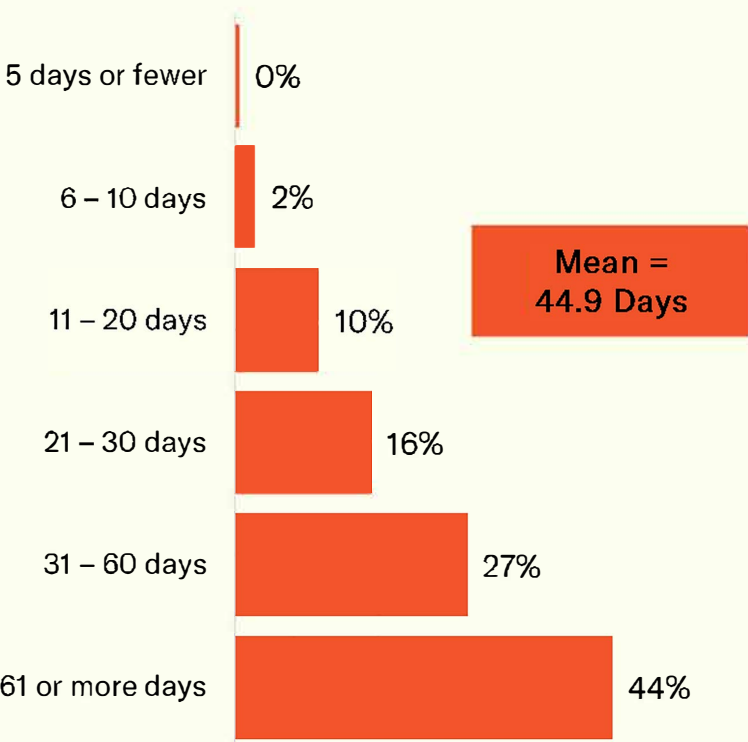


More than half of Mammoth Lakes residents feel that the area hosts more visitors than it can accommodate (53%).

Further, they consider Mammoth Lakes over-touristed/over capacity an average of 44.9 days of the year (approximately 6 weeks). Almost half of residents feel tourism exceeds the area’s capacity for at least two months of the year (44% say 61 days or more).



Numbers of Days Exceeding Capacity Comfort

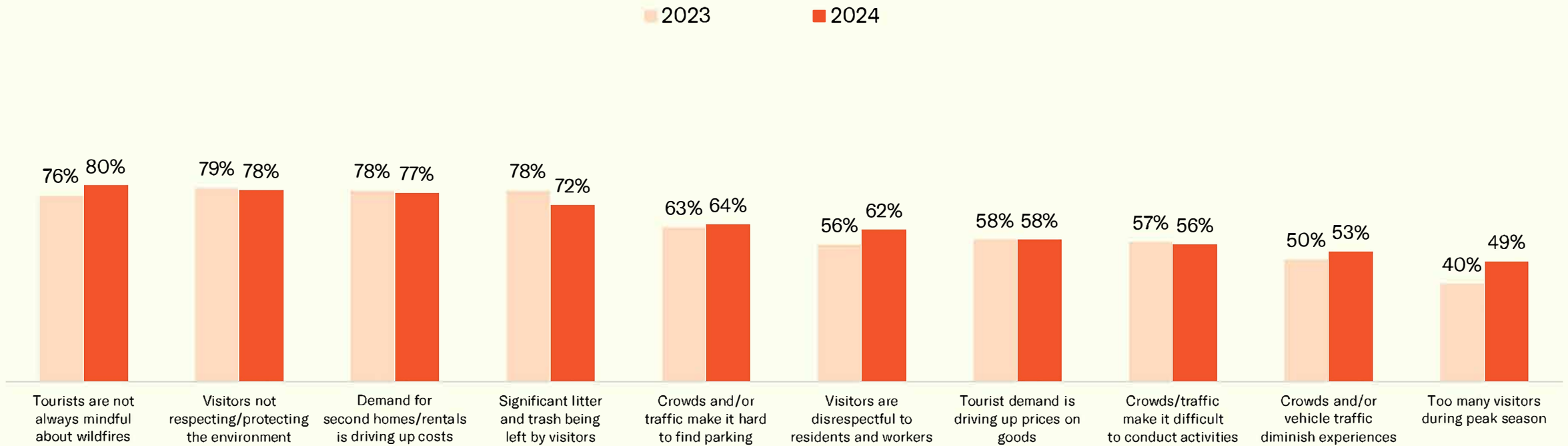


Question: Do you feel that Mammoth Lakes has more visitors than it can comfortably accommodate? | And how many days out of the year do you consider Mammoth Lakes to have more visitors than it can comfortably accommodate?
Base Size: Total Respondents (2024: 411); Respondents who said Mammoth Lakes has more visitors than it can accommodate (217).
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Residents continue to perceive tourism as a catalyst for a number of economic, environmental, and lifestyle issues.

Four-in-five residents particularly point out three key environmental and economic issues impacted by tourism: mindfulness about wildfires, respect for the environment, and cost of homes/rentals. They also note lifestyle impacts, especially litter, although that has improved somewhat from 2023 (72% from 78%). In addition, at least half of residents say Mammoth Lakes is currently facing high prices, a lack of parking, increased traffic, and disrespectfulness due to tourism.

Perceived Issues Caused by Tourism



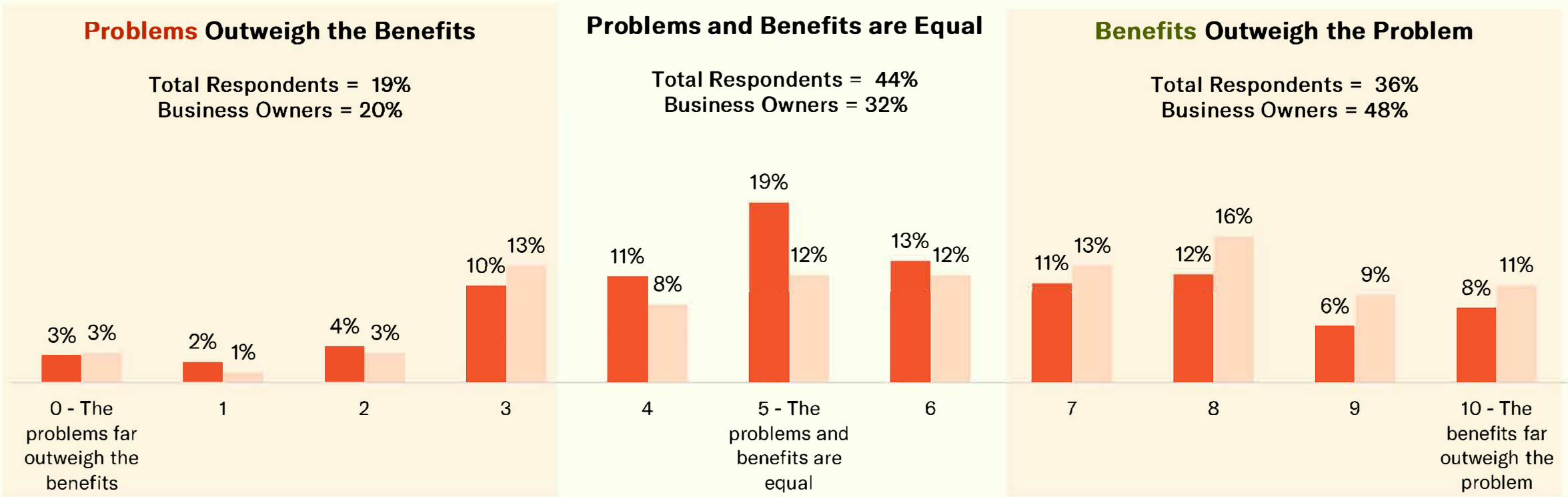
Question: Now think about potential issues that can be caused by tourism. Which of the following are problems Mammoth Lakes is currently facing?
Page 49 of 416
Base Size: Total Respondents (2023: 258; 2024: 411).

Over one-third of residents (36%) and nearly half (48%) of business owners agree that tourism benefits outweigh its problem—a sentiment that is improving.

Those agreeing that tourism benefits outweigh problems improved among both total residents (36% from 27% in 2023) and business owners (48% from 42%). Over four-in-ten residents (44%) feel that the benefits and problems associated with tourism balance each other out and 19% think tourism’s problems outweigh its benefits.

Mammoth Lakes’ Tourism Evaluation

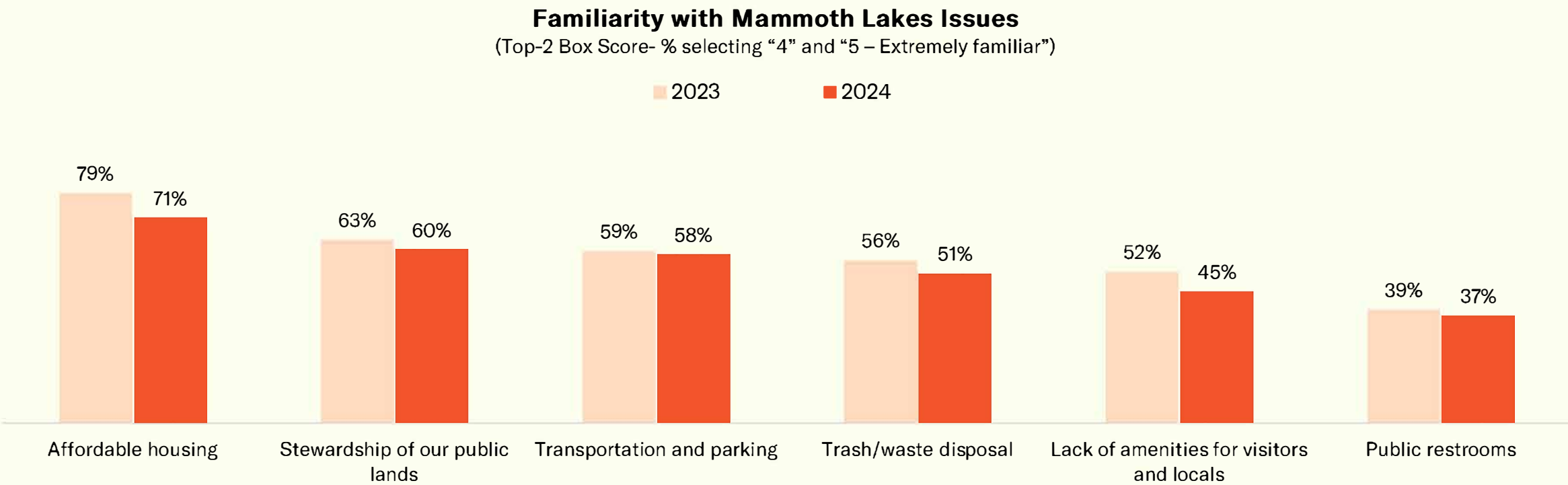
■ Total Respondent ■ Business Owner



Question: And now consider both the overall benefits that tourism brings, as well as the problems or challenges. How would you evaluate tourism in Mammoth Lakes?
Base Size: Total Respondents (2024: 411); Business Owners (2024: 95)

Nearly three-in-four Mammoth Lakes residents feel familiar with the affordable housing issue and efforts to mitigate it.

Amongst the issues tested, residents feel most familiar with the affordable housing issue (71%), although this is fewer than in 2023 (79%). Approximately 60% feel familiar with efforts focused on stewardship of public lands, as well as transportation and parking.

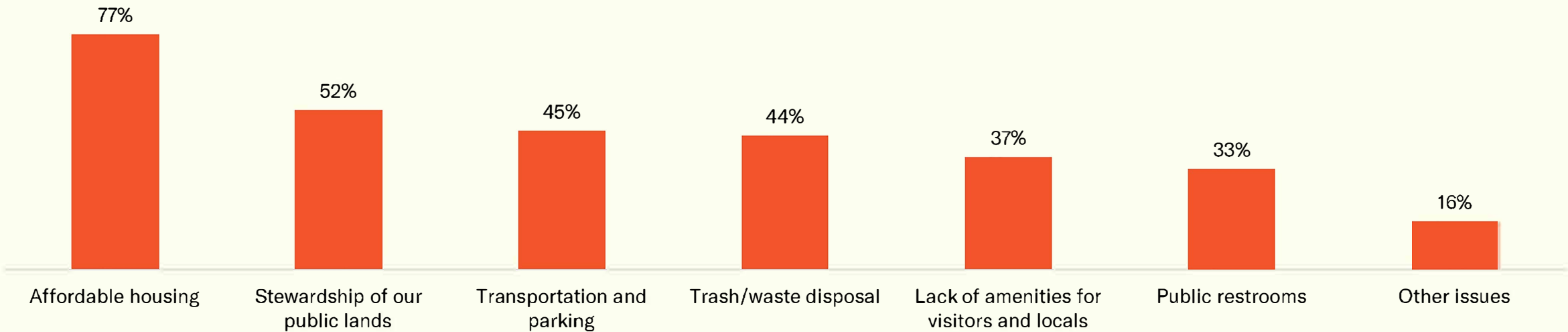


Question: How familiar are you with the following issues, and the efforts to mitigate them, in Mammoth Lakes? |
Base Size: Total Respondents (2023: 258; 2024: 411).

Affordable housing ranks, by far, as the leading issue which Mammoth Lakes residents believe needs more attention.

More than three-in-four residents cite affordable housing as an issue needing more attention (77%). A second tier of issues residents feel needs greater attention includes stewardship of public lands (52%), transportation and parking (45%), and trash/waste disposal (44%), each selected by about half of residents. Note: a similar question was asked in 2023, but it was around the concept of support rather than the concept of more attention.

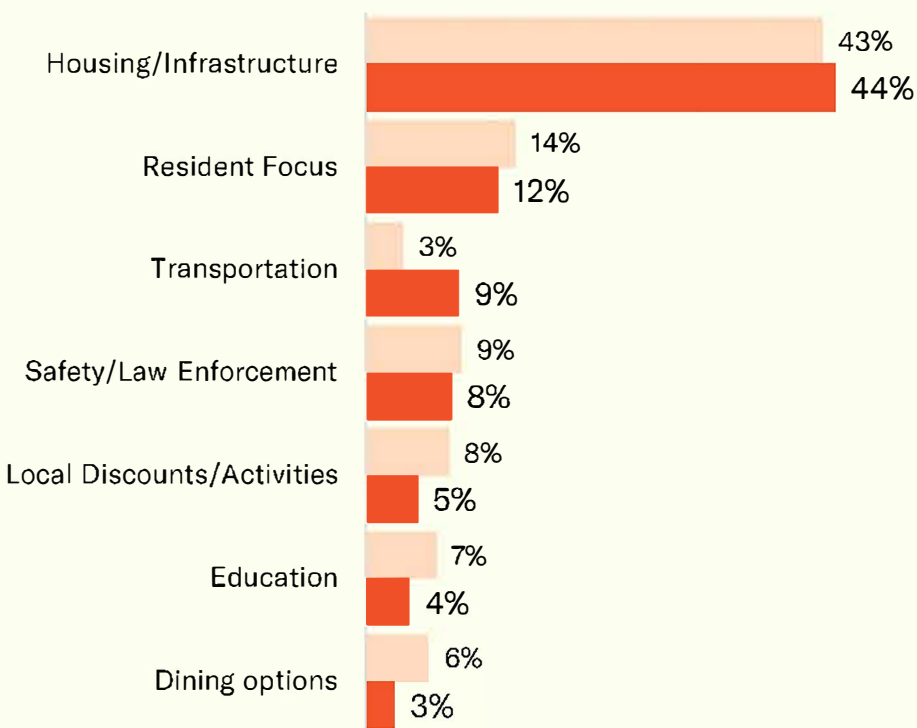
Mammoth Lakes Issues Needing More Attention



Question: Which of the following issues need more attention in Mammoth Lakes?
Base Size: Total Respondents (2023: 258; 2024: 411).

As last year, the most commonly suggested change and/or development to improve Mammoth Lakes for both visitors and residents relates to adding more and better housing/infrastructure.

Suggested Changes and/or Developments



Question: And what changes and/or developments would contribute to making the Mammoth Lakes area better for BOTH visitors and residents?
Base Size: Total Respondents (2024: 401).
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“
The need for affordable and accessible housing for Mammoth’s residents is of utmost importance to me. Building more hotels (The Limelight) will certainly create more jobs in town, but where will these employees live? Also, the access of corporate money in Mammoth puts a strain on local small business owners to have to compete for employee retention and sustainability
”

Resident

“
Maybe new ways of supporting community culture for long term residents. New residents have a hard time breaking into community, this, coupled with the high cost of living and housing difficulties, some leave and don't find their "place". This then leads to transient people vs. people who develop a deeper more meaningful connection with the community and then care more about contributing to it.
”

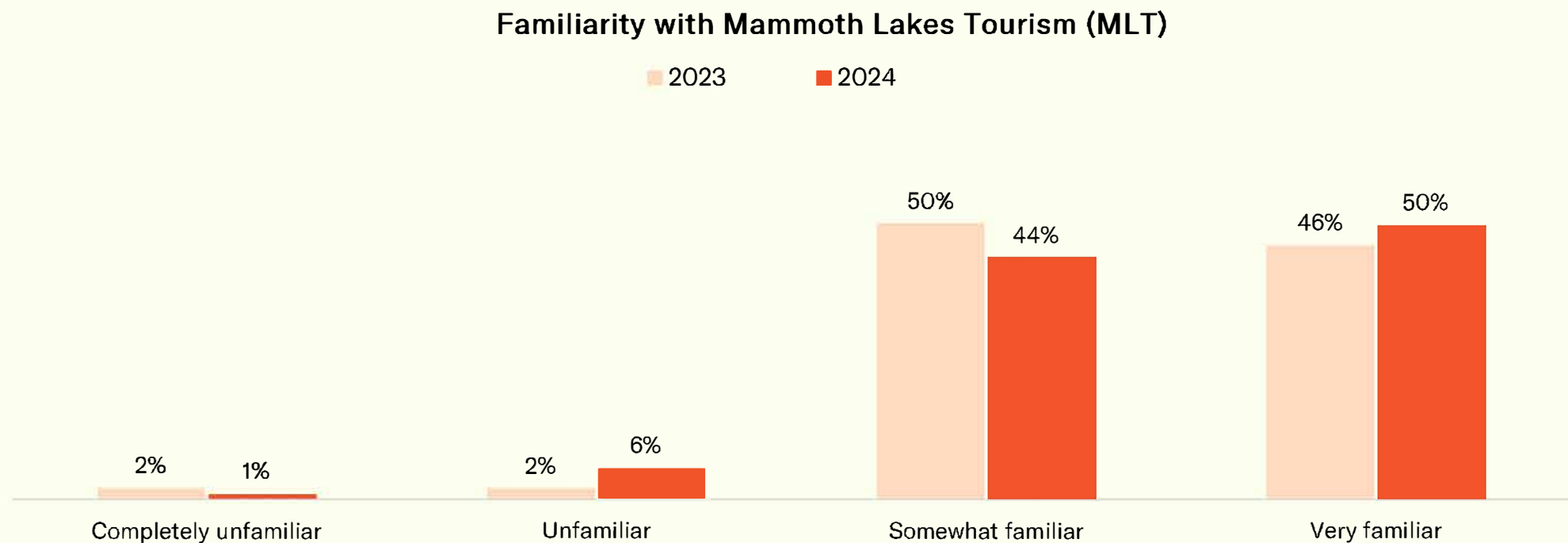
Resident

“If there is a desire to grow tourism in Mammoth Lakes, the housing problem (not just low income but also missing middle) needs to be addressed. Town, find professional employees, there needs to be housing options for them. By increasing missing middle housing. Town would increase its number of permanent working-class residents. When people with real professional skills are able to afford to stay and live in this town, they can contribute to better experiences for both visitors and residents. If Mammoth had better schools and behavioral health services, I also believe it would attract more middle-class working professionals who would positively affect Mammoth Lakes’ tourism.”

Resident

Almost all residents claim familiarity with Mammoth Lakes Tourism, similar to a year ago.

Among residents, the total familiarity with MLT remains nearly unchanged (94% in 2024 from 96% in 2023). Those feeling “very familiar” improved 4-points to 50% since last year, although those saying they are “unfamiliar” also rose 4-points (to 6%).

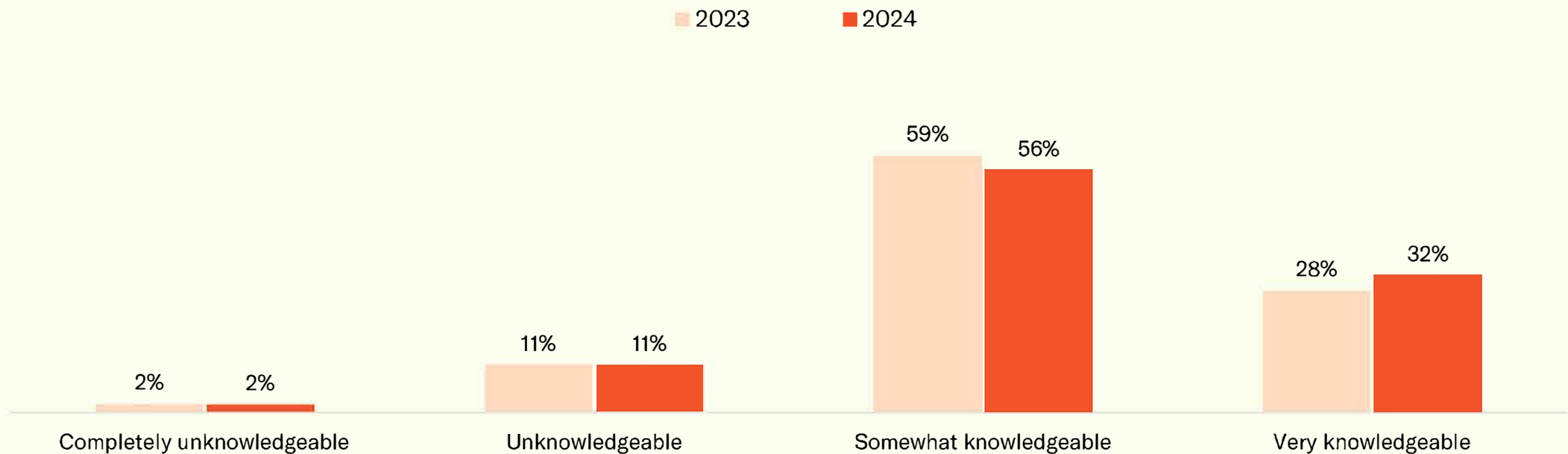


Question: How familiar are you with the Mammoth Lakes marketing organization (also known as Mammoth Lakes Tourism or Visit Mammoth) and what they do to promote responsible tourism in the area?
Base Size: Total Respondents (2023: 258; 2024: 411)

Among those familiar with Mammoth Lakes Tourism, most feel at least somewhat knowledge of the organization’s mission, goals and responsibilities.

Nine-in-ten of those residents who are familiar with Mammoth Lakes Tourism feel “somewhat” or “very” knowledgeable about the organization (87%, similar to 2023). As in 2023, substantially more residents characterize themselves as “somewhat knowledgeable” rather than “very knowledgeable” (56% vs 32%).

Knowledge of Mammoth Lakes Tourism (MLT) Mission, Goals & Responsibilities



Question: How well do you feel that you understand the mission, goals, and responsibilities of the Mammoth Lakes marketing organization (also known as Mammoth Lakes Tourism or Visit Mammoth)?
Base Size: Respondents Familiar with MLT (2023: 247; 2024: 384).

Residents largely feel MLT’s mission statement aligns with their expectations.

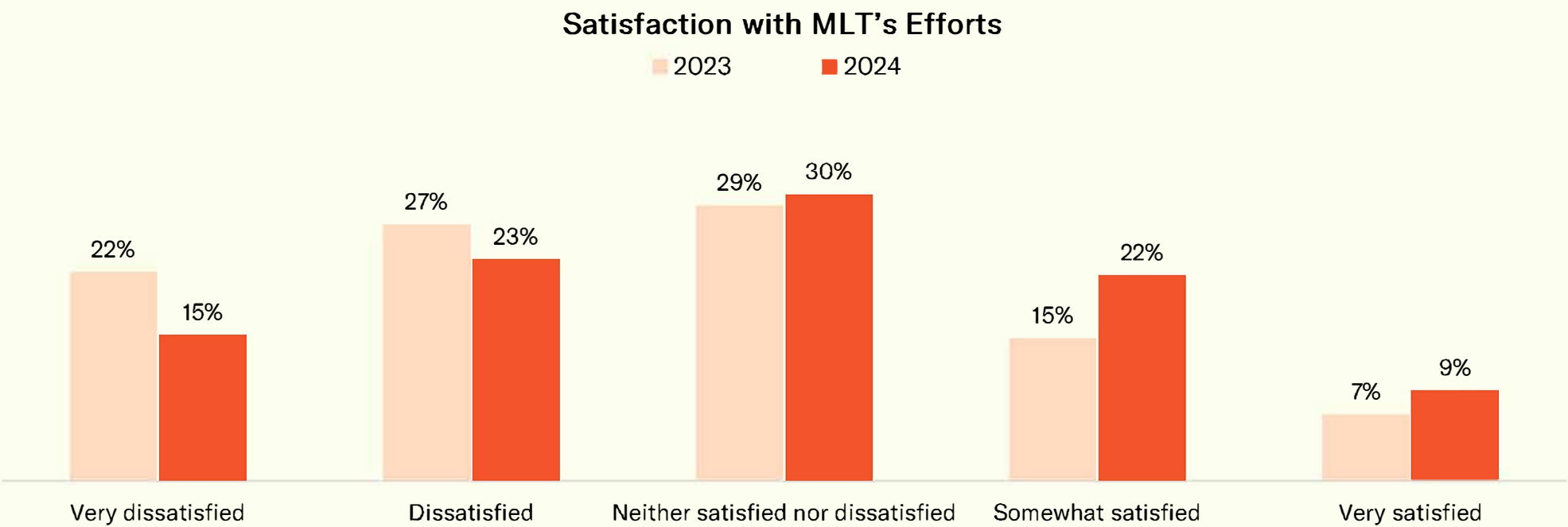
Residents were presented with MLT’s mission statement and asked to use a 5-point scale to rate how it aligned with expectations of the organization. Four-in-five residents (84%) feel it aligns to at least some degree. Further, half agree more strongly (51% top 2 box rating, up 6-points from 2023).



Mammoth Lakes Tourism (MLT) is the regional communications and marketing organization designed to educate visitors and promote Mammoth Lakes as a top global tourism destination. Funded primarily by the Mammoth Lakes Tourism Improvement District (TBID) and with additional secured funding from the Transient Occupancy Tax (TOT), MLT serves as an authority on travel and tourism to the Mammoth Lakes area and engages in opportunities and partnerships that will elevate the profile of the area, with a brand message of education and stewardship and a focus on driving non-peak visitation. Mammoth Lakes Tourism unifies business and community leaders to enhance the area and raise the relevance of travel to the destination.

Nearly one-third of residents are satisfied with MLT's efforts to balance increased tourism with residents' needs, improving from 2023.

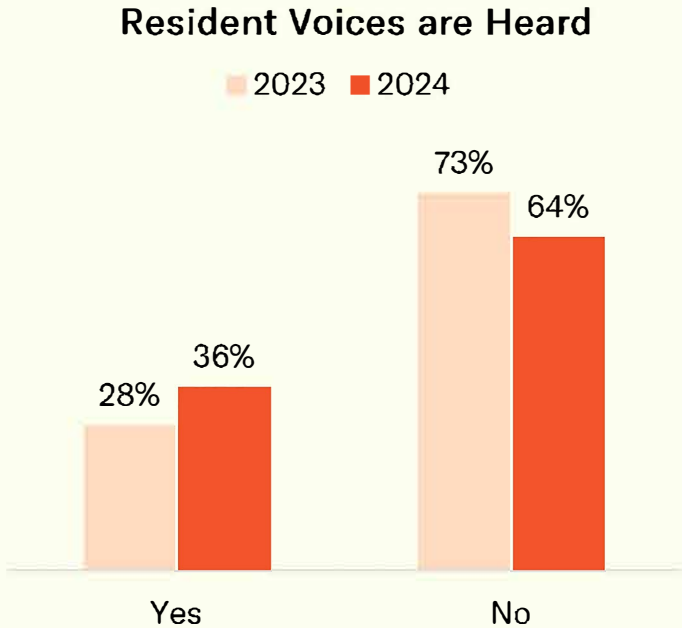
Although more residents still feel dissatisfied than satisfied, the ratio has improved markedly from last year. The proportion who feel at least somewhat satisfied with MLT's efforts to balance increased tourism with residents' needs improved to 31% from 22% in 2023, while dissatisfaction declined to 38% from 49% in the last year.



Question: How satisfied are you with Mammoth Lakes Tourism's efforts to balance with the needs of residents with driving tourism to the area?
Base Size: Total Respondents (2023: 258; 2024: 411).

Consistent with improved satisfaction with MLT's efforts, more residents now feel that MLT listens to their voices and ideas.

While the majority still feel unengaged, 36% of residents now feel that their voices/ideas are heard by MLT, up from 28% in 2023.



Question: Do you feel that the voices and ideas of residents are heard and taken into account when it comes to the management of tourism in Mammoth Lakes?
Base Size: Total Respondents (2023: 258; 2024: 411).



**Survey respondents were asked an open-ended question:
*“And what could Mammoth Lakes Tourism do to better listen and take into account your ideas?”***

The following pages share example responses that capture the community’s sentiments. These are presented verbatim.

“Listen and take into account the needs of the local population. We currently do not have the infrastructure, housing or people to support more tourists. Most jobs in Mammoth do not pay a living wage.”

Resident

“Consider the experience of the resident in outreach campaigns. Tourism is good but over-tourism is not. I don’t think we need to keep posting on social media – “come to Mammoth” we need help increasing capacity and amenities in town to accommodate the current tourist load.”

Resident

“Accept that STRs are hurting locals and the front end workers who are support our visitors. Service workers do not feel supported.”

Resident

“Consider the need for more affordable housing and cost of living for locals. Programs that are available serve the poorest of the poor and completely ignore those who are lower to middle class. Families who want to move here to work in the town and support healthcare/school systems/outdoor rec are priced out or are unable to accept jobs. The stability of the town is tenuous and needs folks to be educated, taken care of and feel safe. This town exists on shaky ground.”

Resident

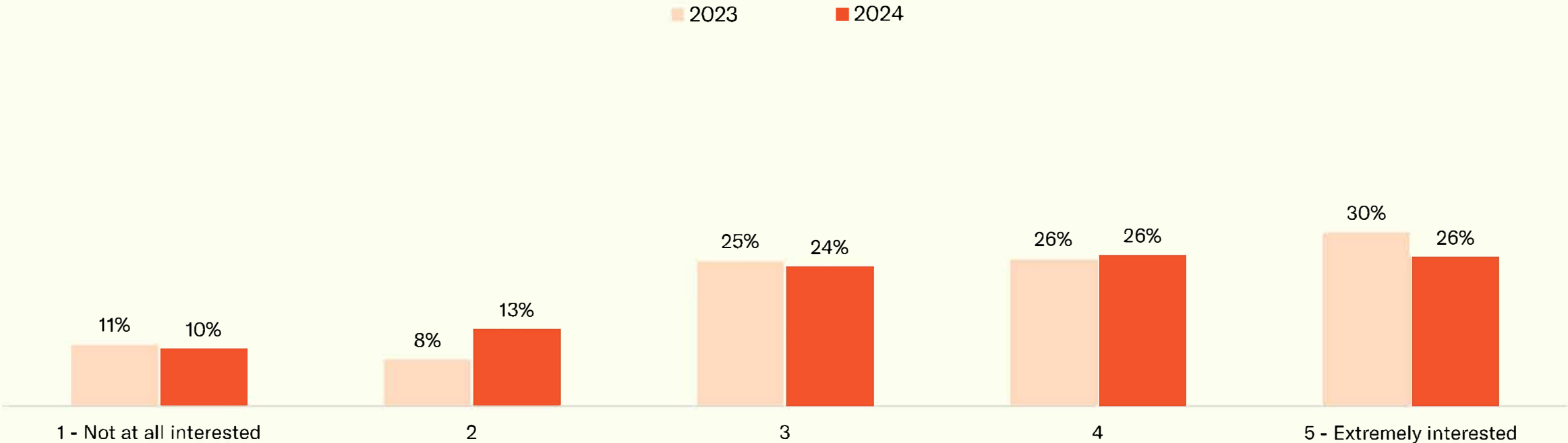
“I don’t get excited about the idea of pushing non-peak tourism because I feel that is a fast track to burnout for many people. For service workers, getting crushed with hour long waits every week is brutal. I think it’s important to have a bit of a shoulder season to breathe and catch up. For anyone doing maintenance, I also think shoulder season is important for maintaining equipment and structures. I use the off season for my business to fix trucks and equipment like a mad man. If I didn’t have that time, it would be an emotional and financial burden. Having slower periods also allows locals to enjoy the small town lifestyle that this area projects. If it is constantly full of tourists it’s no longer a small town, it’s just an amusement park. You have to give people who live here a chance to enjoy it themselves. All of these points lead to burnout if they are neglected. So I guess I’d like a tourism board mentality that is focused almost solely on improving lives for locals rather than tourists for now. It doesn’t have to be that way forever but I think in this moment, today, that tourists have a pretty sweet deal when visit. They have an abundance of places to stay, they have restaurants catering to them, they have free transportation throughout town, they have events catered to them, they have services specially designed around their agenda, and more. I’d like to see a shift in not improving those things for now, but rather how can we use those things to help locals catch up.”

Business Owner

Interest in attending an MLT town hall remains similar to a year ago, with about half of residents being interested.

Resident survey respondents were asked to use a 5-point scale to indicate their interest in attending an MLT town hall where the organization hears from local residents. In 2024, 52% expressed strong interest (rating 4 or higher), which is a 4-point decline from 2023.

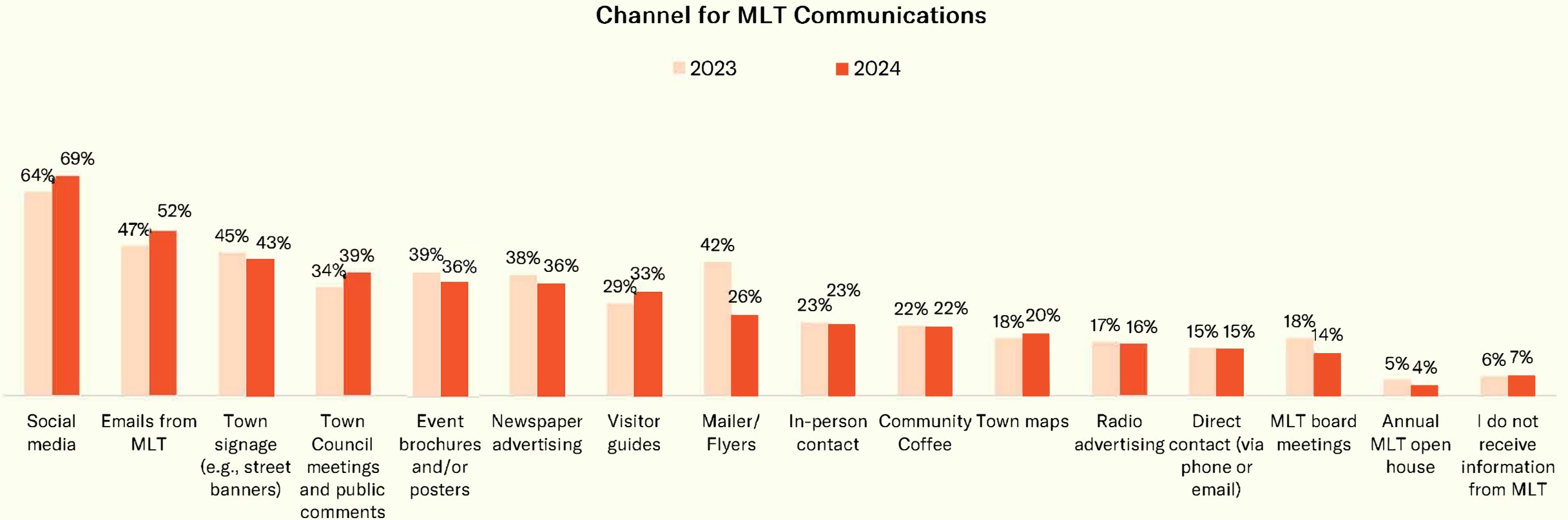
Interest in Attending MLT’s Town Halls



Question: How interested would you be in attending a town hall hosted by Mammoth Lakes Tourism where they hear from local residents?
Base Size: Total Respondents (2023: 258; 2024: 411).

Social media posts and emails remain the most common channels that residents receive Mammoth Lakes Tourism communications.

More residents now gather information via social media, emails, and/or town council meetings/comments than in 2023, each up by five percentage points in 2024. Meanwhile, usage of mailers/flyers drops notably (26% from 42%). All other channels shift relatively little.

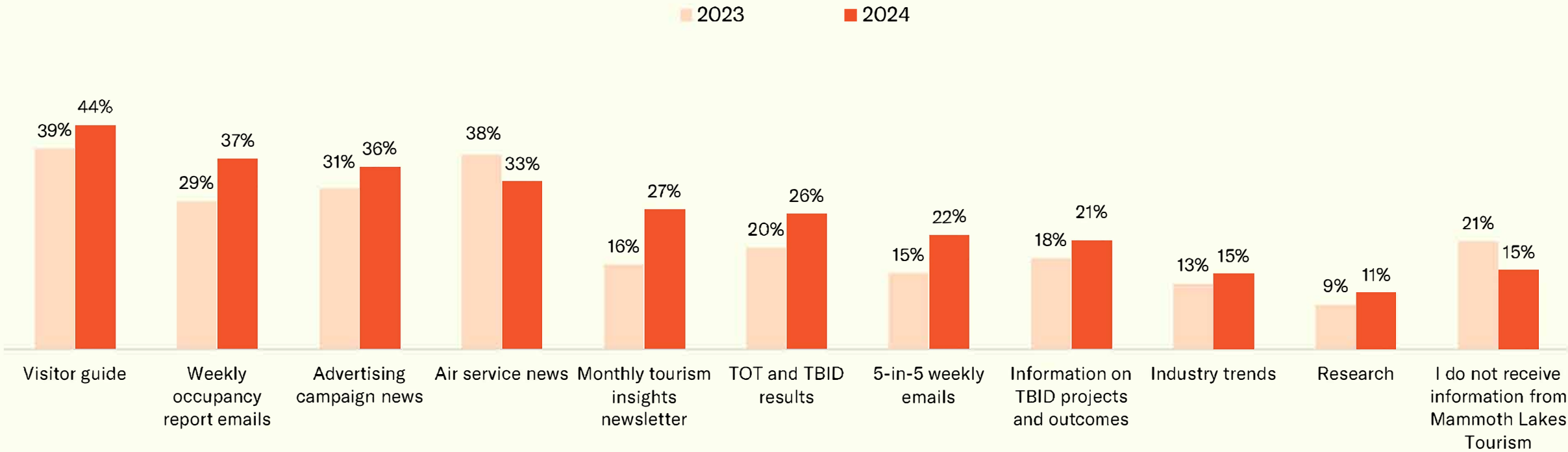


Question: How do you receive information from Mammoth Lakes Tourism?
Base Size: Total Residents (2023: 258; 2024: 411).

The visitor guide remains the leading type of information residents report receiving from Mammoth Lakes Tourism.

Climbing somewhat from 2023, residents report that the visitor guide still leads other information they receive from MLT (44% from 39%). More residents receive each type of information from MLT than a year ago, except for air service news (33% from 38%). Further, more residents recall receiving at least some information compared to a year ago (85% from 79%).

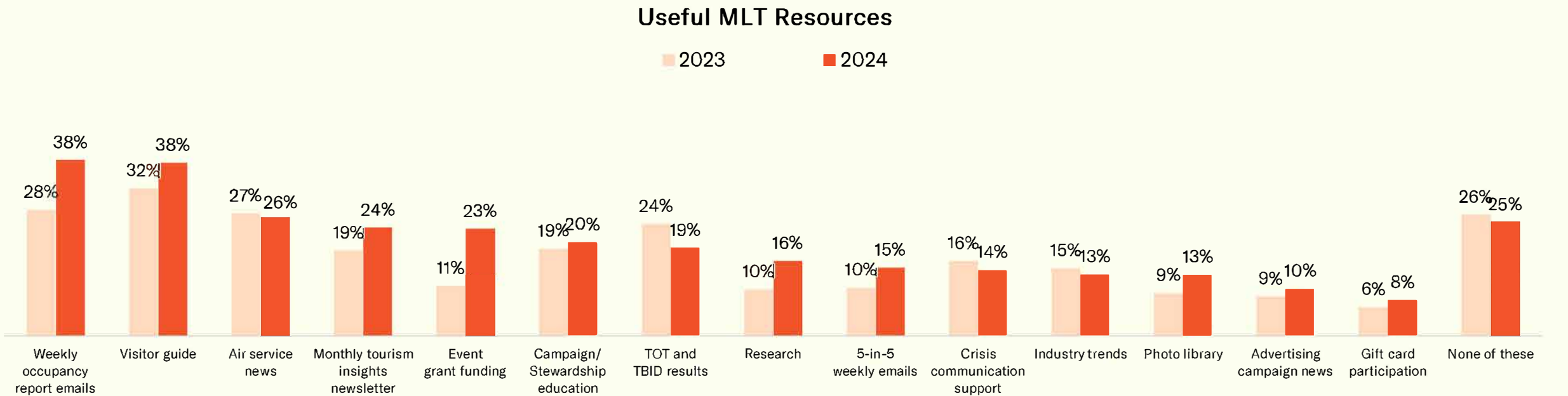
Information Received from MLT



Question: What types of information do you receive from Mammoth Lakes Tourism?
Base Size: Respondents Receiving MLT Communications (2023: 243; 2024: 383).

Weekly occupancy reports and the visitor guide top all other resources in usefulness to residents.

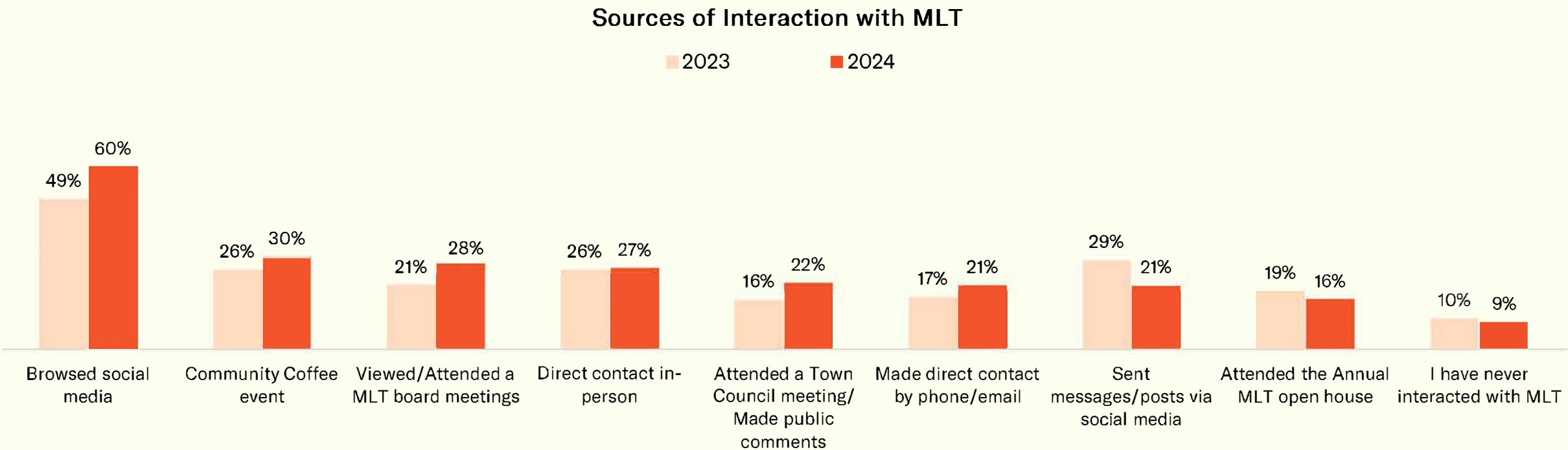
Occupancy data and the visitor guide dominate other resources in perceived usefulness to residents. These, plus air service news, led other resources from MLT in both 2024 and 2023.



Question: Which resources that Mammoth Lakes Tourism provides do you find useful? |
Base Size: Total Respondents (2023: 258; 2024: 411).

Residents most commonly interact with Mammoth Lakes Tourism by browsing its social media content, up notably from 2023.

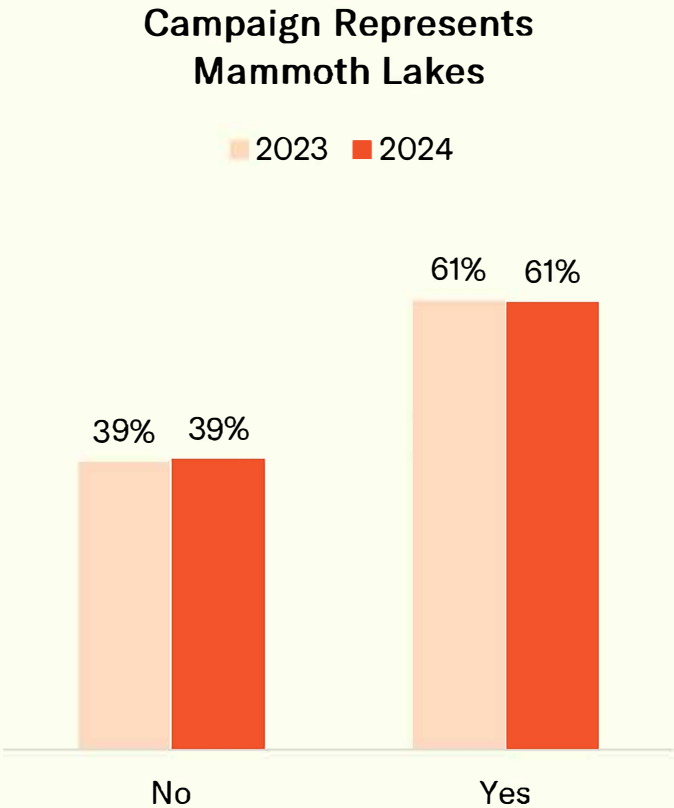
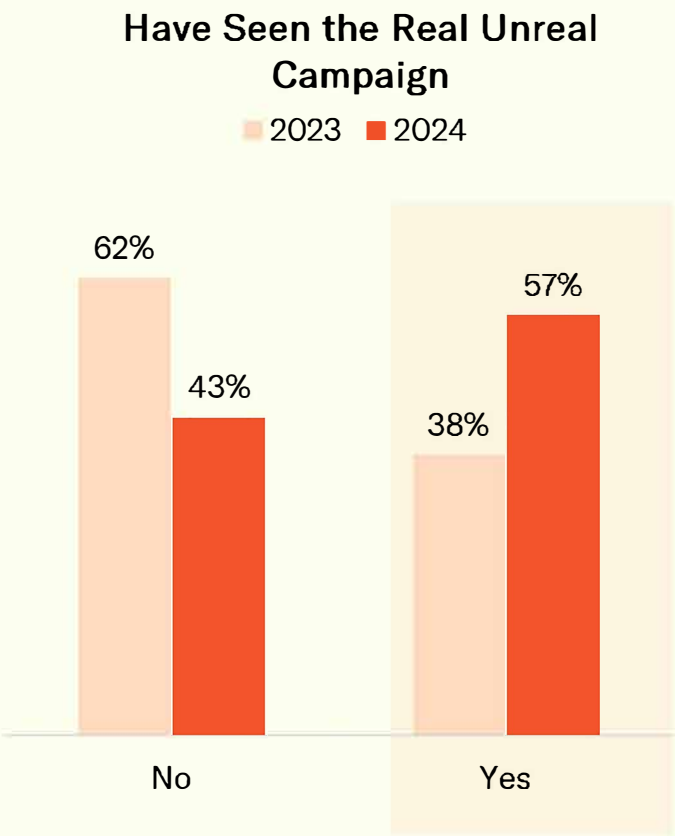
Twice as many residents interact with MLT by browsing social media than the next leading source, Community Coffee (60% vs. 30%), demonstrating the importance of these channels in communicating and engaging with the local community. Further, MLT’s social media also shows the strongest growth in usage (60%, up from 49%) among the various types of interactions.



A majority of residents have seen messaging/advertising for the Real Unreal campaign for Mammoth Lakes, far exceeding a year ago.

Substantially more residents have seen the Real Unreal Campaign in 2024 than in 2023, shifting to a majority from less than two-in-five (57% from 38%).

Three-in-five of those residents who have seen the campaign agree that it represents Mammoth Lakes in a way residents want to portray to visitors, unchanged from 2023.



Question: Have you seen messaging or advertising about the Real Unreal campaign for Mammoth Lakes? | Do you think the Real Unreal campaign accurately represents the message that Mammoth Lakes residents want to send to visitors? | Base Size of All Respondents (2023: 258; 2024: 411); Respondents Familiar with the Campaign (2023: 99; 2024: 234).

Appendix:

Respondents Demographics

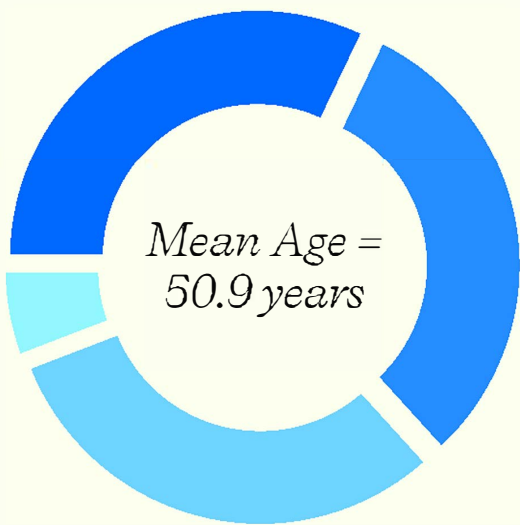
Respondents Demographics

Gender



- Female, 56%
- Male, 42%
- Other, 1%

Generation



- Boomers+, 32%
- Gen X, 31%
- Millennials, 31%
- Gen Z, 6%

Ethnicity



- White, 88%
- Hispanic or Latino, 7%
- Asian, 2%
- Black or African American, 1%
- Other, 9%

Education



- Graduate Degree, 34%
- Some Graduate School, 7%
- College Graduate, 44%
- Some College, 13%
- High School Graduate, 2%

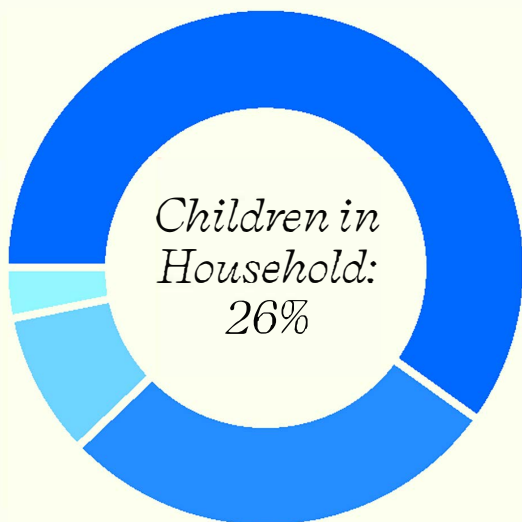
Respondents Demographics

Employment Status



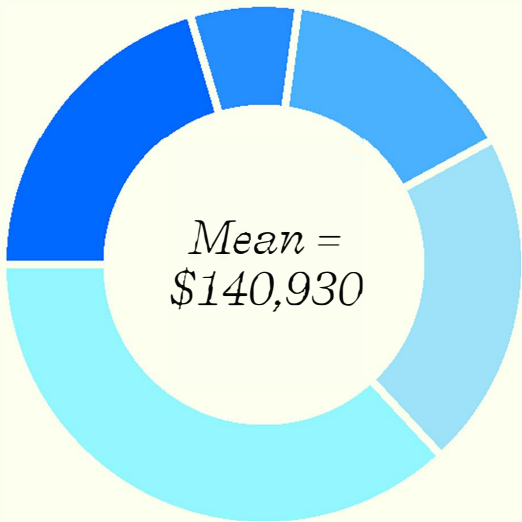
- Employed Full-Time, 55%
- Employed Part-Time, 8%
- Self-Employed, 18%
- Retired, 17%
- Unemployed, 2%

Marital Status



- Married, 60%
- Single, 28%
- Domestic Partnership, 9%
- Other, 3%

Household Income



- \$250,000 or More, 20%
- \$200,000 - \$249,999, 7%
- \$150,000 - \$199,999, 15%
- \$100,000 - \$149,999, 21%
- \$99,999 or Less, 37%



Town Council of Mammoth Lakes

Minutes of Regular Meeting

April 16, 2025, 3:15 p.m.

437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members Present: Mayor Chris Bubser, Mayor Pro Tem Amanda Rice,
Councilmember Bill Sauser, Councilmember Brent Truax,
Councilmember John Wentworth

1. INTERVIEWS

The Town Council will interview the applicants for the Planning and Economic Development Commission as follows:

3:25 p.m. Billy Deaver

3:40 p.m. Steve Shatkin

Members of the Town Council conducted interviews with applicants Billy Deaver and Steve Shatkin.

2. CALL TO ORDER AND ROLL CALL

The Mayor called the meeting to order at 4:01 p.m. in the Council Chamber, 437 Old Mammoth Road, Suite Z, Mammoth Lakes.

3. PLEDGE OF ALLEGIANCE

David Eichman, Mammoth Lakes Chamber of Commerce Interim Director, led the flag salute.

4. PUBLIC COMMENTS

Kim Anaclerio, Mammoth Lakes Recreation (MLR) Executive Director, announced that the public comment period for the Sherwins Area Recreation Plan (SHARP) 3 was open through May 3rd. Ms. Anaclerio thanked Sierra Nevada Conservancy (SNC) for the funding for the environmental analysis and said that additional information with links to the project and public comment page could be found on MLR's homepage. She announced that there would be a Mammoth Trails Community meeting tomorrow at the Community Center on Forest Trail from 5:00 p.m.-7:00 p.m.

David Eichman, Mammoth Lakes Chamber of Commerce Interim Director, introduced himself and gave an update regarding current Chamber activities.

Lynda Salcido, Mono County Board of Supervisors, announced that Mono County had published their first Annual Report and provided copies of it to staff and Council.

Lena Martinson said that she had recently purchased an Electric Vehicle (EV) and said that she was happy to have attended an Inyo County Board of Supervisors meeting recently to see that they had an EV charging plan and were asking for public comments about it. Ms. Martinson asked if Mammoth had an EV charging plan.

5. ADDITIONS TO THE AGENDA

There were no additions to the agenda.

Town Manager Rob Patterson reported that the Mammoth Lakes Tourism (MLT) Board did not have a quorum for the joint workshop, therefore it would not be a joint meeting but rather a Council meeting with a discussion with some members of the MLT Board and the MLT President and CEO.

6. WORKSHOP

6.1 Joint workshop with the Board of Mammoth Lakes Tourism to discuss strategic focus and funding.

Councilmember Truax recused himself from this item and left the meeting at 4:15 p.m.

Mammoth Lakes Tourism (MLT) Chair Pat Foster, Board Members John Morris and Tom Parker, and President and CEO John Urdi joined the members of the Council for this item.

Mr. Foster spoke about the process of the creation of the MLT Strategy and Deliverables presentation.

Mr. Urdi outlined the information in the MLT Strategy and Deliverables presentation.

There was discussion among members of Council, the MLT Board, and staff.

7. COUNCIL PRESENTATIONS

7.1 Recognition of Deputy Airport Manager Sierra Waugh for 10 years of service.

Councilmember Truax returned to the meeting.

Town Manager Rob Patterson thanked Ms. Waugh for her years of service.

8. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)

Office of Outdoor Recreation Manager Lawson Reif gave an update regarding current office of outdoor recreation activities. There was discussion among members of Council, staff, and Mammoth Lakes Fire Protection District (MLFPD) Fire Chief Ales Tomaier.

Mono County Health Officer Dr. Tom Boo spoke about the three recent Hantavirus deaths in Mono County. Dr. Boo reported that the Eastern Sierra had the highest level of Hantavirus Pulmonary Syndrome (HPS) cases in the State and provided additional information about the virus and discussed his concerns. He announced that Mono County and Inyo County in collaboration with the local hospitals and the California Department of Public Health (CDPH) would hold a joint Hantavirus Community Forum via Zoom tomorrow at 5:30 p.m. There was discussion among members of Council, Dr. Boo, and staff.

9. STAFF PRESENTATIONS

9.1 Discussion of Summer Wildfire Mitigation Work and New CalFire Hazard Severity Zones Map.

Office of Outdoor Recreation Manager Lawson Reif, USFS Forest Fire Management Officer for the Inyo National Forest Chance Traub, and MLFPD Division Chief Mike McCarthy outlined the information in the Summer 2025 & Future Fire Mitigation Work Presentation. There was discussion among members of Council and staff.

MLFPD Fire Chief Ales Tomaier provided information regarding hazard concerns at the Mill City site and adjoining areas.

PUBLIC COMMENT:

Stacy Corless thanked the Town and partners for engaging in wildfire issues and asked for policy consideration on wildfire risk to support a ban on campfires outside of designated campgrounds.

Dawn Vereuck reported that the Knolls neighborhood had started the process to become a Firewise Community and spoke in support of Ms. Corless' request to ban campfires outside of designated campgrounds.

10. CONSENT AGENDA

Councilmember Truax requested that Item 10.6 be removed from the Consent Agenda for separate discussion.

Mayor Pro Tem Rice requested that Item 10.4 be removed from the Consent Agenda for separate discussion.

Moved by Mayor Pro Tem Amanda Rice
Seconded by Councilmember Bill Sauser

Approve the Consent Agenda, with Councilmember Truax recused on Agenda Items 10.2 and 10.5.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

10.1 Approve the minutes of the regular meeting of April 2, 2025.

10.2 Waive the second reading and adopt by title only the Ordinance making the required CEQA and Municipal Code findings, and approving District Zoning Amendment 24-001 to amend the 2021 Amended Phase One Clearwater Specific Plan.

10.3 Waive the second reading and adopt by title only the Ordinance making the required CEQA and Municipal Code findings, and approving the Amended and Restated Snowcreek Development Agreement.

10.4 Award contract for the first phase of engineering design (PS&E) services for the Main Street Multi-Use Path (MUP) to Stantec Consulting Services Inc.

This item was removed from the consent agenda for separate discussion.

Public Works Director Haislip Hayes outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Mayor Pro Tem Amanda Rice

Seconded by Councilmember John Wentworth

Authorize the Town Manager to execute an agreement with Stantec Consulting Services Inc. for the first phase of engineering design (PS&E) services for the Main Street Multi-Use Path (MUP) and execute amendments to the contract, within the funding allocation, as necessary to advance project design.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

10.5 Extension of Marketing and Operational Support Agreements with the LA Kings Hockey Club, L.P., and JV Ice PV, LLC (ASEC).

10.6 Authorize the Mayor to sign a letter of support from the Town of Mammoth Lakes to the Lahontan Regional Water Quality Control Board for the designation of Hot Creek as an Outstanding National Resource Water (ONRW).

This item was removed from the consent for separate discussion.

Town Manager Rob Patterson and Town Attorney Andrew Morris outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Mayor Pro Tem Amanda Rice

Seconded by Councilmember John Wentworth

Authorize the Mayor to sign a letter of support designating Hot Creek as an Outstanding National Resource Water (ONRW) with the second

paragraph amended to combine the first sentence with the last sentence and cut out the middle.

For (3): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, and Councilmember John Wentworth

Against (2): Councilmember Bill Sauser, and Councilmember Brent Truax

Carried (3 to 2)

10.7 Accept Check Register 3/27/25 in the amount of \$139,504.78. Accept Check Register 4/1/25 in the amount of \$403,796.51. Accept Check Register 4/2/25 in the amount of \$650,899.97.

11. PUBLIC HEARINGS

11.1 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-1 (Juniper Ridge).

The Mayor opened the public hearing at 6:40 p.m.

Public Works Director Haislip Hayes outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:42 p.m.

Moved by Councilmember Bill Sauser

Seconded by Mayor Pro Tem Amanda Rice

Adopt the Resolution ordering the levy and collection of assessment within Assessment District 93-1 (Juniper Ridge) for the Fiscal Year 2025/26.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

11.2 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No.1.

The Mayor opened the public hearing at 6:43 p.m.

Public Works Director Haislip Hayes outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:44 p.m.

Moved by Mayor Pro Tem Amanda Rice
Seconded by Councilmember Brent Truax

Adopt the Resolution ordering the levy and collection of assessments within the Bluffs Assessment District No 93-4, Zone 1 for the Fiscal Year 2025/26.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

11.3 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district Old Mammoth Road Benefit Assessment District No. 2002-1.

Councilmember Brent Truax recused himself from this item and left the meeting.

The Mayor opened the public hearing at 6:46 p.m.

Public Works Director Haislip Hayes outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:47 p.m.

Moved by Councilmember Brent Truax
Seconded by Mayor Pro Tem Amanda Rice

Adopt the Resolution ordering the levy and collection of assessments within the Old Mammoth Road Benefit Assessment District No. 2002-1 for the Fiscal Year 2025/26.

For (4): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, and Councilmember John Wentworth

Abstain (1): Councilmember Brent Truax

Carried (4 to 0)

Councilmember Truax returned to the meeting.

11.4 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district North Village Benefit Assessment District No. 2002-2, Zone 1.

The Mayor opened the public hearing at 6:49 p.m.

Public Works Director Haislip Hayes outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:50 p.m.

Moved by Mayor Pro Tem Amanda Rice
Seconded by Councilmember Bill Sauser

Adopt the resolution ordering the levy and collection of assessments within special maintenance district North Village Benefit Assessment District No. 2002-02, Zone 1 for the Fiscal Year 2025/26.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

11.5 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Benefit Assessment District No. 2014-1 (Mammoth View).

The Mayor opened the public hearing at 6:51 p.m.

Public Works Director Haislip Hayes outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:53 p.m.

Moved by Councilmember Brent Truax
Seconded by Mayor Pro Tem Amanda Rice

Adopt the Resolution ordering the levy and collection of assessments within the Mammoth View Benefit Assessment District No. 2014-1 for the Fiscal Year 2025/26.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

The Mayor called a recess at 6:54 p.m. and the Council reconvened at 7:02 p.m.

12. POLICY MATTERS

12.1 Appointment to the Planning and Economic Development Commission.

Mayor Bubser thanked the two applicants for their interest in the open position on the Planning and Economic Development Commission.

Community and Economic Development Director Nolan Bobroff spoke about the onboarding process for new planning commissioners. There was discussion among members of Council and staff.

Moved by Councilmember Brent Truax
Seconded by Councilmember John Wentworth

Appoint Billy Deaver to serve on the Planning and Economic Development Commission with a term expiring on July 31, 2026.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

12.2 Approve McCoy Arts and Cultural Center (MACC) Joint Development and Use Agreement with Kern Community College District (KCCD).

Town Manager Rob Patterson, Public Works Director Haislip Hayes, and Town Attorney Andy Morris outlined the information in the staff report. There was discussion among members of Council and staff.

PUBLIC COMMENT:

Kendra Knight, Mammoth Lakes Foundation Executive Director, thanked the Town and Council for their support of this project.

Moved by Councilmember Bill Sauser

Seconded by Councilmember John Wentworth

Authorize the Town Manager to finalize and execute a Joint Development and Use Agreement with Kern Community College District (KCCD) for the McCoy Arts and Cultural Center (MACC).

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

12.3 Approval of Town of Mammoth Lakes and Mono County Whitmore Recreation Area Joint Operations and Maintenance Agreement.

Town Manager Rob Patterson outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Councilmember Bill Sauser

Seconded by Councilmember Brent Truax

Approve Town of Mammoth Lakes and Mono County Whitmore Recreation Area Joint Operations and Maintenance Agreement ("Agreement"), subject to final legal review and approval by Mono County.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

12.4 Initial review of Town planning efforts and introduction of the Parks and Recreation Master Planning process.

Public Works Director Haislip Hayes, Community and Economic Development Director Nolan Bobroff, Parks and Recreation Director Stuart Brown, and Town Manager Rob Patterson outlined the information in the staff report. There was discussion among members of Council and staff.

PUBLIC COMMENT:

Betsy Truax, Mammoth Lakes Tourism (MLT) Vice President of Community Engagement, reported that MLT had executed a contract for Destination Management Planning and had made their consultant aware of this process and believed some of the work in their process could help inform the Parks and Recreation Master Planning.

Moved by Councilmember Bill Sauser
Seconded by Councilmember John Wentworth

Direct the Town Manager to form a Brown Act Advisory Committee that will function as the Town Council's body for the development of the Parks and Recreation Master Plan and appoint Mayor Pro Tem Rice to the Committee and Mayor Bubser as an alternate to the Parks and Recreation Master Plan (PRMP) Advisory Committee.

For (5): Mayor Chris Bubser, Mayor Pro Tem Amanda Rice, Councilmember Bill Sauser, Councilmember Brent Truax, and Councilmember John Wentworth

Carried (5 to 0)

13. COUNCILMEMBER REPORTS

Councilmember Truax attended the Local Agency Formation Commission (LAFCO) meeting, the Local Transportation Commission (LTC) meeting, the Chamber Luncheon at Parallax with a discussion on financial awareness, and the Business After Hours at the Hospital with CEO Tom Parker providing a construction update.

Mayor Pro Tem Rice attended the Eastern Sierra Community Housing meeting.

Councilmember Wentworth attended the Mammoth Lakes Tourism (MLT) Board meeting.

Mayor Bubser said that she would be meeting with Congressman Kiley on Friday regarding the adverse impacts of the federal funding cuts on local communities.

Councilmember Truax requested that Claire Murphy's name be added to the plaque at the back of the Council Chamber with the names of fallen Ski Patrollers.

Ms. Bubser recommended that tonight's meeting be adjourned in honor of fallen Mammoth Mountain Ski Patroller Claire Murphy.

14. CLOSED SESSION

At 8:22 p.m. the Mayor announced that the Council would be entering into closed session for the purposes as stated in the agenda.

14.1 Pursuant to Government Code Section 54957.6 (a), Conference with Labor Negotiators - The Town Council will meet with its representatives, Town Manager Rob Patterson, Community and Economic Development Director Nolan Bobroff, and Human Resources Manager Amanda Pelham with respect to the following employee associations: the Mammoth Lakes Police Officers' Association and the Mammoth Lakes Police Supervisory Association.

15. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

The Council reconvened from closed session at 9:00 p.m. and announced that there was no reportable action taken.

16. ADJOURNMENT

The Council adjourned the meeting at 9:00 p.m. in honor of fallen Mammoth Mountain Ski Patroller Claire Murphy.

Jamie Gray, Town Clerk

Mammoth Lakes Town Council Agenda Action Sheet

Title: Award the annual contract for publication of legal notices to The Sheet.

Council Meeting Date: 5/7/2025

Prepared by: Jamie Gray, Town Clerk

Recommended Motion: Award the annual contract for publication of legal notices to The Sheet.

Summary: Public Contracts Code Section 20169 stipulates that, “Annually before the beginning of the fiscal year, in cities where there is more than one newspaper of general circulation printed and published, the legislative body shall publish a notice inviting bids and contract for the publication of legal notices required to be published in such a newspaper. The contract shall include the printing and publishing of all such legal notices during the fiscal year. If there is only one such newspaper, the legislative body may contract with it without advertising for bids.”

As there are presently two adjudicated newspapers of general circulation for the Town of Mammoth Lakes, a notice inviting bids was published. A sealed bid was received from The Sheet. The bid is attached.

The contract will be valid from July 1, 2025 to June 30, 2026.

Ted Carleton
P.O. Box 8088
Mammoth Lakes, CA 93546

April 14, 2025

Dear Council,

I was rereading my cover letter from last year. Pretty much everything remains the same. I can copy and paste most of it below with minor edits.

I would award this contract to The Sheet for a few reasons, but in large measure because we are the only newspaper left in the Eastern Sierra which has editorial staff who live locally and care about this community and region.

Sounds impossible, and yet true.

The Mammoth Times and Inyo Register are now produced by editorial staff based in Santa Maria, Calif.

Forgive me if I don't know exactly where that is.

In regard to this bid ... we've had this contract with the Town ever since 2009-2010. Given the rate then, and adjusting for one change in column width when we had to change printers, the bid enclosed pretty much correlates on an inflation-adjusted basis to what we bid 16 years ago.

Year-over-year, the display ad increase for 2025-2026 is approx. 2% while the rate for legals has been increased approx. 5%.

I'm hoping Trump doesn't go through with his newsprint tariffs of 25%. If that occurs, this bid is way too low!

As I say every year, we're accountable to you because if we screw up, you know whom to complain to and I'm easy to find. And I believe we do a good job and save your staff, particularly Town Clerk Jamie Gray, a lot of time and headaches.

Thank you for the opportunity to bid this contract.

Best,
 Ted Carleton, Publisher
The Sheet, Inc.

**Town of Mammoth Lakes
Request for Proposals for
Publication of Legal Notices**

Fiscal Year 2025 – 2026

Dated: April 12, 2025

Sealed proposals must be submitted before **Monday, April 28, 2024 at 11:00 a.m.**

to:

Town Offices
Town Clerk Department
437 Old Mammoth Road, Suite 230
Post Office Box 1609
Mammoth Lakes, CA 93546

Proposals will be publicly opened on:
Monday, April 28, 2024, 11:00 a.m.
In the Town Offices

Contact: Jamie Gray, Town Clerk
(760) 965-3602
jgray@townofmammothlakes.ca.gov

INTRODUCTION

The Town of Mammoth Lakes is soliciting proposals for the provision of the publishing of legal notices for the Town for a 12-month period, beginning July 1, 2025. Upon selection of the most qualified, cost effective, and responsive adjudicated newspaper, the Town will enter into a contract for services.

This Request for Proposal (RFP) describes the Town's basic needs. You are encouraged to identify other services beyond these minimum required services which you can provide to address the Town's needs and describe any progressive approaches that would reduce Town costs and/or increase advertising efficiency and effectiveness.

1. GENERAL SPECIFICATIONS

- The Town of Mammoth Lakes ("Town") is seeking proposals for the publishing of legal notices from newspapers of **general circulation adjudicated in the Town of Mammoth Lakes** (i.e. approved by a court for the publication of legal notices concerning the Town).
- The contract prices for such publication may not exceed the customary rates charged by the newspaper for the publication of legal notices of a private character.
- Each bidder shall be held responsible for familiarizing themselves with conditions to be encountered and requirements of the specifications.
- Proposals must be made on the forms furnished by the Town. (Note: Do not remove the specifications or any of the pages herein but submit as a complete package with any additional information you wish to provide.)
- The awarded contract will be reviewed and approved as to form by the Town Attorney prior to execution.
- The proposal and contract that may be awarded related to it shall be valid from July 1, 2025 to June 30, 2026.
- The Town of Mammoth Lakes reserves the right to evaluate the proposal based on several qualifications including circulation of the paper, days published, experience, samples, lead time, and cost.

- Each proposal must attach proof that the publication is an **adjudicated newspaper of general circulation within the Town of Mammoth Lakes** as set forth in California Government Code Sections 6000-6008. This proof will become part of any contract awarded.
- Prices quoted on the proposal shall be in effect from the date of the proposal until June 30, 2026.
- In the event that the newspaper that is awarded the advertising contract for the Town is unable to publish on the date required by the Town, the Town may choose an alternate newspaper in order to meet publication deadline/requirements.
- Advertisements and notices shall be placed in the body of the newspaper and shall be published for the number of days directed by the officer requiring such publication. Publishing advertisements and other notices on a supplemental sheet to the newspaper will not be acceptable.
- One Affidavit of Publication will be required for each publication, to be delivered to the Town within 30 days of the last publication of the item, together with an invoice for the publication.
- Official legal notices for the Town will consist of printing and publishing such items as: Notice of Public Hearings, Summary of Ordinances, Request for Bid Notices, Election Notices, Notice of Meetings, and such other items as may be required by the Town. Examples of Town notices are attached as Exhibits "A" and "B."
- The publisher shall have the capability to receive typeset matter and proofs via email and shall provide Town with an email address to be used for transmission of typeset matter.
- A current Town business registration is to be in effect during the term of the contract.
- The Town reserves the right to reject any and all proposals, and to waive minor irregularities in any proposal.
- The Town reserves the right to request clarification of information submitted, and to request additional information from the respondent.

Declaration of Non-Collusion: The undersigned certifies (or declares) under penalty of perjury that this proposal is genuine and not sham or collusive, or made in the interest or on behalf of any person, firm, or corporation not herein named; that the contractor has not directly or indirectly induced or solicited any other contractor to put up a sham proposal, or any other person, firm, or corporation to refrain from bidding; and that the contractor has not in any manner sought by collusion to secure to himself/herself any advantage over other contractors.

Declaration of Adjudication: The undersigned certifies (or declares) under penalty of perjury that the named newspaper is adjudicated as a newspaper of general circulation in the Town of Mammoth Lakes by the State of California (as defined by Government Code Section 6000, et. seq.).

Errors and Omissions. The undersigned understands and agrees that the Town of Mammoth Lakes will not be responsible for any error or omission on the part of the undersigned in making this proposal.

Declaration of Non-Discrimination: In the performance of any contract pursuant to these specifications, the undersigned understands and agrees that it shall not discriminate against any employee or applicant for employment because of age, sex, marital status, physical handicap, race, color, religion, ancestry, or national origin. Contractor will take affirmative action to ensure the applicants are employed, and that employees are treated during employment without regard to their age, sex, marital status, physical handicap, race, color, religion, ancestry, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Contractor shall post in a conspicuous place, available to employees and applicants for employment, notices setting forth the provisions of this Fair Employment Practices paragraph.

Declaration of Customary Rates: The undersigned certifies (or declares) under penalty of perjury that the above proposed rates do not exceed the customary rates charged by the newspaper for the publication of legal notices of a private character.

Proposal for Publication of Legal Notices

col. width = 2.375 "

Per line cost and column width legal \$1.68 per line or \$16.80/col. inch

Per line cost and column width display SEE ENCLOSED RATE SHEET / SPEC SHEET

Price for second publication (following week) SAME

Cost to publish Exhibit A as a legal ad: \$50.40 for 3 col. inches

Cost to publish Exhibit B as a display ad: \$168

Submit proofs of the sample ads as part of your proposal.

Days of week published Saturdays

Required lead time for publication:

Day Wednesday Time 2 pm

Extra cost for late submittals NONE

Required lead time for retractions or corrections NONE - if we can do it, we will

Holidays observed NONE

Town of Mammoth Lakes circulation 4,000

Total circulation 5,700

Proposal submitted by:

the sheet, INC.
Newspaper Name

3343 Main St, unit X-6 — P.O. Box 8088, Mammoth Lakes
Address

760.937.4613
Phone Number

lunch (v) thesheetnews.com
E-Mail


Authorized Signature

FRED Carleton
Printed Name

Publisher
Title

April 12, 2025
Date

the sheet

News, Views & Culture of the Eastern Sierra

2025/2026 Rates

SIZE	ANNUAL	6 MOS.	3 MOS.	1 MO.	1X	COLOR*
Full Page	\$571		\$578		\$596	\$191
3/4 Page	\$466		\$472		\$493	\$154
Mid-Full	\$371		\$375		\$384	\$127
1/2 Page	\$343		\$347		\$353	\$102
3/8 Page	\$272		\$276		\$284	\$88
1/4 Page	\$187		\$191		\$197	\$52
1/8 Page	\$107		\$110		\$115	\$35
1/16 Page	\$60		\$64		\$70	\$26
1/32 Page	\$32		\$36		\$40	\$19

* For color, add column at right. Ex. Full page color at annual rate = \$762 per issue.

RESERVE YOUR SPACE TODAY:

Ted Carleton at 760.937.4613 or email Ted at jacklunch@yahoo.com

The Sheet | P.O. Box 8088, Mammoth Lakes, CA 93546 | www.thesheetnews.com

the sheet

News, Views & Culture of the Eastern Sierra

2025/2026 SPECS

FULL PAGE

10"w X 14"h

3/4 PAGE

7.46"w X 14"h

MID FULL PAGE

7.46"w X 10"h

1/2 HORIZ. PAGE

10"w X 6.92"h

1/2 VERT. PAGE

4.92"w
X
14"h

3/8 HORIZ. PAGE

7.46"w X 6.92"h

3/8 VERT. PAGE

4.92"w
X
10.46"h

1/4 PAGE

4.92"w
X
6.92"h

1/8 PAGE VERT.

2.375"w
X
6.92"h

1/8 PAGE HORIZ.

4.92"w X 3.38"h

1/16 PAGE

2.375"w X 3.38"h

1/32 PAGE

2.375"w X 1.61"h

The Sheet | P.O. Box 8088, Mammoth Lakes, CA 93546 | www.thesheetnews.com

EXHIBIT “A”

TOWN OF MAMMOTH LAKES

Notice is hereby given that on March 20, 2025 the Town Council adopted an Ordinance entitled:

ORDINANCE NO. 25-03

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AMENDING SECTION 15.04.130 OF AND ADDING SECTION 15.04.140 TO THE MAMMOTH LAKES MUNICIPAL CODE REGARDING WOODSTOVE INSERTS.

by the following vote:

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

NOES: None

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None

A certified copy of the complete text of the Ordinance is posted and may be read at the Town Offices, Minaret Mall, Old Mammoth Road, Mammoth Lakes, and /or a copy may be obtained from the office of the Town Clerk at a nominal charge.

Dated: March 21, 2025

JAMIE GRAY, Town Clerk
Town of Mammoth Lakes

EXHIBIT “B”



NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE MAMMOTH LAKES TOWN COUNCIL will hold a **PUBLIC HEARING** on Wednesday, June 5, 2025 at 4:00 p.m. at the Mammoth Lakes Town Council Chamber, Minaret Village Shopping Center, Suite Z, to consider the following:

Adoption of Fiscal Year 2025-26 Budget.

All persons having an interest in the proposed application request may appear before the Town Council either in person or represented by counsel and present testimony or may, prior to said hearing, file with the Town Clerk written correspondence pertaining thereto. Pursuant to Government Code Section 65009(b), if this matter is subsequently challenged in court, the challenge may be limited to only those issues raised at the public hearing described in this notice or in written correspondence delivered to the Town of Mammoth Lakes at, or prior to, the public hearing. For additional information, please contact Rob Patterson, Town Manager, by telephone at (760) 965-3601 or email at rpatterson@townofmammothlakes.ca.gov.

BY ORDER OF THE MAMMOTH LAKES TOWN COUNCIL

Dated: May 31, 2025

Jamie Gray, Town Clerk

PUBLIC NOTICES



NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE MAMMOTH LAKES TOWN COUNCIL will hold a **PUBLIC HEARING** on Wednesday, June 5, 2025 at 4:00 p.m. at the Mammoth Lakes Town Council Chamber, Minaret Village Shopping Center, 437 Old Mammoth Road, Suite Z, to consider the following:

Adoption of Fiscal Year 2025-26 Budget

All persons having an interest in the proposed application request may appear before the Town Council either in person or represented by counsel and present testimony or may, prior to said hearing, file with the Town Clerk written correspondence pertaining thereto. Pursuant to Government Code Section 65009(b), if this matter is subsequently challenged in court, the challenge may be limited to only those issues raised at the public hearing described in this notice or in written correspondence delivered to the Town of Mammoth Lakes at, or prior to, the public hearing. For additional information, please contact Rob Patterson, Town Manager, by telephone at (760) 965-3601 or email at rpatterson@townofmammothlakes.ca.gov.

BY ORDER OF THE MAMMOTH LAKES TOWN COUNCIL

Dated: May 31, 2025
Jamie Gray, Town Clerk

TS #2025-XXXX

Notice of Ordinance

Notice is hereby given that on March 20, 2025 the Mammoth Lakes Town Council introduced an Ordinance entitled:

ORDINANCE NO. 25-03

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AMENDING SECTION 15.04.130 OF AND ADDING SECTION 15.04.140 TO THE MAMMOTH LAKES MUNICIPAL CODE REGARDING WOODSTOVE INSERTS

by the following vote:

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

A certified copy of the complete text of the Ordinance is posted and may be read at the Town Offices, Minaret Mall, Old Mammoth Road, Mammoth Lakes, and/or a copy may be obtained from the office of the Town Clerk at a nominal charge.

Dated: March 21, 2025
JAMIE GRAY, Town Clerk
Town of Mammoth Lakes

TS #2025-XXXX

→ Exhibit A

↓
Exhibit B

* NOTE: THESE EXHIBITS APPEAR
SMALLER THAN THEY'VE ACTUALLY BE.
10x14 PAGE SHRUNK TO FIT
8.5x11.

FILED

DEC 28 2009

SUPERIOR COURT OF CALIFORNIA
COUNTY OF MONO

BY A. TRAUTMAN

SUPERIOR COURT FOR THE STATE OF CALIFORNIA
FOR THE COUNTY OF MONO

FRED (TED) CARLETON,

CASE NO. 16850

Petitioner.

FINDINGS AND ORDERS

The matter of the petition of Fred (Ted) Carleton, its editor and publisher, to have The Sheet adjudicated as a newspaper of general circulation came on for hearing pursuant to publication of the notice of hearing in the manner required by law. James S. Reed of Liebersbach, Mohun, Carney & Reed appeared for the Petitioner. Dana M. Crom of the Law Offices of Dana M. Crom, P.C., appeared on conference call for Respondent-Objecter, Horizon Publications, dba Mammoth Times ("Respondent").

The petitioner was sworn and testified in support of the matters alleged in the petition. The matter was argued by counsel and duly submitted.

On the basis of the pleadings, including the declaration and testimony of the petitioner with respect to the subscription lists and distribution of The Sheet, the argument of counsel, and the authorities cited by counsel, the court finds and orders as follows:

FINDINGS

1. The Notice of Intention to Apply for Order Re Newspaper of General Circulation and the Petition for Order Adjudicating Petitioner as Newspaper of General Circulation (Gov't. Code § 6608) were published in a newspaper of general circulation (The Mammoth Times) and

FINDINGS AND ORDERS

-1-

1 proof of publication was duly filed with this court, all in the manner required by law. The
2 foregoing were also published in The Sheet and proof of publication was filed with this court.

3 2. Petitioner is a resident of the County of Mono and is the editor and publisher of
4 The Sheet. Petitioner seeks in his petition to have The Sheet adjudicated a newspaper of
5 general circulation.

6 3. The Sheet is a newspaper published for the dissemination of local news and
7 intelligence of a general character that has been established and published at regular intervals of
8 not less than weekly in this judicial district for in excess of three years preceding the date of
9 adjudication.

10 4. The Sheet has been published on a regular basis since May, 2003. In action
11 number 15894 filed in this court in 2006, petitioner applied to have The Sheet adjudicated a
12 newspaper of general circulation. This court found that since The Sheet had been published
13 only twice in a three week period in November, 2006, it could not be established that The Sheet
14 had been published at least weekly for the preceding three years. This court found that the
15 remaining requirements of Government Code section 6008 had been met.

16 5. The Sheet prints and distributes from 5000 to 6000 issues on a weekly basis.
17 The Sheet has a bona fide list of paying subscribers and a substantial distribution to paid
18 subscribers pursuant to agreements with those persons and entities:

19 a. With respect to advertisers, The Sheet agrees to deliver copies of The
20 Sheet to each advertiser on a regular weekly basis as part of the consideration for the placement
21 of advertisements. There are currently fifty-five paid advertisers.

22 b. Subscribers agree to pay ten dollars per year to The Sheet, which delivers
23 The Sheet to those subscribers on a regular weekly basis by delivering copies to Mammoth
24 Business Essentials. The latter places the copies in boxes maintained by the subscribers at that
25 entity's place of business in Mammoth Lakes. There are currently twenty-nine such
26 subscribers.

27 / / /

28 / / /

FINDINGS AND ORDERS

-2-

1 c. The Sheet maintains a list of regular subscribers who pay fifty dollars per
2 year for receiving a copy of each weekly issue of The Sheet. The copies are mailed on a
3 bi-weekly basis. There are currently one hundred subscribers on this list from Mono and Inyo
4 Counties. The Court overrules Respondent's objection that this biweekly mailing violates the
5 requirement of at least weekly publication.

6 d. By way of a notice placed in each weekly publication, The Sheet
7 specifically solicits paid subscriptions.

8 e. In addition, and as a means of securing the widest possible distribution
9 for the benefit of its advertisers and the general public, The Sheet places the remaining copies of
10 each published issue in racks and other public places within Mono and Inyo Counties. These
11 copies may be taken without payment.

12 f. The Sheet does not solicit donations or sponsors simply to provide funds
13 to cover the costs of publication and delivery, nor does it continue to send copies to subscribers
14 without payment after subscriptions lapse. The Sheet is a business operated for profit and its
15 subscribers (including its advertisers) are its revenue sources.

16 6. The Sheet has maintained a minimum coverage of local news and intelligence of
17 a general character of not less than 25% of its total inches during each of the three years
18 preceding the filing of the petition.

19 7. The Sheet's only office of publication is located within this judicial district.

20 8. Respondent is not collaterally estopped from raising the question of whether
21 petitioner has a bona fide list of paying subscribers and a substantial distribution list, the prior
22 order of this court notwithstanding. The Court rejects Respondent's argument that a free
23 publication cannot have a bona fide subscriber list, and overrules the objection based thereon.

24 9. The case cited as authority by Respondent, *In Re Establishment of THE*
25 *EUREKA REPORTER as a Newspaper of General Circulation* (2008) 165 Cal.App.4th 891, is
26 distinguishable. There the petitioner newspaper advertised itself exclusively as a "free
27 newspaper." It had a "Voluntary Pay Program" which is claimed established a list of bona fide
28 paid subscribers. The program consisted of its periodically inserting a letter among its pages

FINDINGS AND ORDERS

1 asking readers to "sponsor" the newspaper in the amount of \$15, \$25 or \$50 to "help cover the
2 expense of home delivery." Readers who did not contribute would nevertheless continue to
3 receive delivery as a "gift." The court opined that this program did not meet the statutory test.
4 The Sheet, on the other hand, does not solicit sponsors or gifts, it has paying subscribers of
5 different types pursuant to agreements with those subscribers, and it does not continue to deliver
6 issues as gifts after the subscription lapse.

7 10. Given the size of its distribution (5000 to 6000 issues weekly) in a county of the
8 population of Mono County, matters published in The Sheet appear to reach a substantial
9 portion of the populace. The addition of another newspaper of general circulation will be
10 beneficial to the public.

11 **ORDER**

12 1. The petition of Fred (Ted) Carleton, the editor and publisher of The Sheet is
13 granted.

14 2. The Sheet is hereby adjudicated a "newspaper of general circulation" within the
15 meaning of Government Code section 6008, all the requirements of that section having been
16 established.

17 3. Each party shall bear its own costs.

18
19 Dated: DEC 28 2000

20
21 By: EDWARD FORSTENLUTZ
22 Judge of the Superior Court
23
24
25
26
27
28

FINDINGS AND ORDERS

-4-

TOWN COUNCIL STAFF REPORT

Title: Award contract for Volcom Brothers Skate Park Annual Maintenance to Primary Concrete, LLC

Meeting Date: May 7, 2025

Prepared by: Amy Callanan, PE, Engineering Manager

RECOMMENDATION:

Staff recommend Town Council:

- Approve the project scope.
- Award the annual maintenance contract to the lowest responsive bidder, Primary Concrete, LLC, in the annual not-to-exceed amount of \$50,000.
- Authorize the Town Manager to execute the contract.
- Authorize the Public Works Director to review and approve minor revisions to the contract to complete the project, up to an additional 10% of the annual award amount.
- Authorize the Public Works Director to accept the work performed upon completion.

BACKGROUND:

The world-class 40,000 square-foot Volcom Brothers Skate Park, located at the Trails End Park on Meridian Boulevard, opened in 2005, following a collaborative effort between the Town and local volunteers. The Little Brothers Skate Park addition opened in 2013, and additional work was completed in 2015. Over time, some maintenance and repair work has been performed by the Town and volunteers. However, the park is now in need of a variety of more substantial repairs, including removal and replacement of portions of concrete and steel coping at various bowls, removal and replacement of areas of concrete decking and other miscellaneous concrete features, patch and repair of miscellaneous concrete, and repairs to steel rails and drains.

Town Parks and Rec Maintenance staff do not currently have staffing or equipment capacity, or the skate park-specific expertise, to provide the necessary ongoing repairs, so Town staff advertised a bid for a maintenance contract to provide for completion of the various work components on an annual basis. The contract would be administered in a similar fashion to the Town's landscape maintenance and snow removal contracts, which are generally billed at hourly rates for work performed with a not-to-exceed amount per fiscal year.

ANALYSIS:

Staff solicited bids for an annual maintenance contract at the beginning of April. Bids were publicly opened at 4:00PM on April 25, 2025. Only one bid was received from Primary Concrete, LLC, with pricing as follows:

Line Item	Description	Qty	Unit	Unit Cost	Total
1	INITIAL MOBILIZATION	1	EA	\$3,000.00	\$3,000.00
A	SPRING INSPECTION	1	EA	\$500.00	\$500.00
B	REMOVE / REPLACE CONCRETE COPING LABOR	20	HOURS	\$286.00	\$5,720.00
C	REMOVE / REPLACE CONCRETE DECKING LABOR	20	HOURS	\$376.00	\$7,520.00
D	REMOVE / REPLACE MISCELLANEOUS CONCRETE LABOR	20	HOURS	\$376.00	\$7,520.00
E	PATCH / REPAIR MISCELLANEOUS CONCRETE LABOR	20	HOURS	\$286.00	\$5,720.00
F	REPAIR STEEL COPING LABOR	20	HOURS	\$93.50	\$1,870.00
G	REPAIR STEEL RAILS LABOR	20	HOURS	\$93.50	\$1,870.00
H	REPAIR DRAINS LABOR	20	HOURS	\$183.00	\$3,660.00
Total					\$37,380.00

FINANCIAL CONSIDERATIONS:

Funding for the contract will be taken annually from the Volcom Trust Account, which had a balance of \$40,500 as of June 14, 2024. Additional funds are expected to be contributed by the JLA Foundation. Actual scope of work to be performed annually will be determined by staff based on available funding.

ENVIRONMENTAL CONSIDERATIONS:

The project is categorically exempt from CEQA under California Code of Regulations Section 15304.b. Minor Alterations to Land.

Mammoth Lakes Town Council Agenda Action Sheet

Title: Authorize the Town Manager to execute an Agreement with Rink Systems, Inc. for the conversion of the Ice Rink.

Council Meeting Date: 5/7/2025

Prepared by: Stuart Brown, Parks and Recreation Director
Amy Callanan, Engineering Manager

Recommended Motion: Authorize the Town Manager to execute an Agreement with Rink Systems, Inc. for the conversion of the Olympic Ice Rink to an NHL size Ice Rink with a custom Curling Sheet at the Community Recreation Center (CRC) in the amount of \$75,000, subject to review by the Town Attorney and Rink Systems, Inc.

Summary: In our second year of operations, the Community Recreation Center (CRC), is experiencing a significant increase and growth in all ice sport categories including public skating, youth and adult ice hockey, skate lessons, ice rentals and curling. The purpose of the conversion of the ice rink in winter from Olympic size (100'x200') to a smaller NHL size (85'x 200') is to maximize the use of our one sheet of ice to increase programming opportunities for all user groups.

Most ice rinks in their third season would build another ice sheet but we don't have this option. We can, however, accommodate increasing demand for ice time by converting one large sheet of ice into two sheets of ice. The smaller ice sheet (15'x150') would create a dedicated custom curling sheet allowing for the significant growth of curling in Mammoth Lakes. The dedicated curling sheet would be programmed and available for use during the CRC's operating hours, simultaneously with other uses programmed on the NHL sized ice rink, greatly adding to the growth and interest in curling.

The NHL regulation rink, similar in size to the old outdoor ice rink, would still be able to accommodate public skate, and lessons, but would significantly enhance the hockey experience for all ages as the majority of sanctioned USA Hockey games, including the Olympics, are now played on NHL sized rinks. In addition, the LA Kings have expressed interest in utilizing the facility for pre-season training in September which would require an NHL rink. Town Staff will manage the conversion of the rink back to an Olympic size in summer for the installation of the Sport Court at the Mammoth RecZone and convert the rink back to the smaller NHL size in September for winter operations.

The one-time cost for the rink conversion is \$75,000 as proposed by Rink Systems, Inc. Rink Systems, Inc. were awarded the contract for the original purchase of the custom dasherboard system, as the successful low bidder following the Town's formal bid process in 2021. During construction, Rink Systems, Inc. installed the dasherboards, glass and netting as a subcontractor of Hamel Contracting. The Town is proposing to award the contract for purchase and installation of the additional dasherboard components needed for the rink conversion directly to Rink Systems, Inc., in accordance with Public Contract Code section 3400, as they will need to match and integrate seamlessly with the existing custom system currently in use.

Mammoth Lakes Town Council Agenda Action Sheet

Funding for this agreement was approved by Town Council resolution on March 19, 2025 in the amount of \$530,400 for various Community Recreation Center (CRC) Phase II Enhancement projects, including the proposed rink conversion.



Town of Mammoth Lakes
Parks and Recreation Department
437 Old Mammoth Road, Suite 230
P.O. Box 1609, Mammoth Lakes, CA 93546
Phone: (760) 965-3690
Fax: (760) 934-7493

www.TownofMammothLakes.ca.gov

April 29, 2025

Rink Systems, Inc.
Attn: Stacey Overgaard, P.E
President
1103 Hershey Street
Albert Lea, MN 56007
Ph: (507) 373-9175

RE: LETTER AGREEMENT WITH THE TOWN OF MAMMOTH LAKES AND RINK SYSTEMS, INC. FOR THE CONVERSION OF THE OLYMPIC ICE RINK TO AN NHL SIZE ICE RINK WITH A CUSTOM CURLING SHEET.

Dear Stacey,

This letter shall be our agreement between the Town of Mammoth Lakes ("Town") and Rink Systems, Inc. ("Contractor") ("Letter Agreement") regarding: (i) conversion of Town's Olympic size ice rink into a NHL regulation size ice rink, and (ii) construction of a custom size curling sheet, (the "Services") at Town's Community Recreation Center ("CRC"), located at 686 Old Mammoth Road in Mammoth Lakes. Contractor is retained as an independent contractor and is not an employee of the Town.

SERVICES; SCHEDULE OF PERFORMANCE: The Amenities and Services to be provided shall be as set forth in Exhibit B (Scope of Work) AND Exhibit C (100'x85' ice rink layout). Town shall coordinate with Rink Systems, Inc for the Services, which shall be completed no later than **September 12, 2025**, provided that this date may be amended through mutual written agreement of Town and Contractor (which may be declined in the respective sole discretion of Town and Contractor), which shall not require a formal amendment of this Agreement.

STANDARD OF CARE: Contractor shall perform all Services under this Letter Agreement in a skillful and competent manner consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California, and consistent with all applicable laws. Contractor represents that it, its employees, and its subcontractors have all licenses, permits, qualifications, and approvals of whatever nature that are legally required to perform the Services and that such licenses and approvals shall be maintained throughout the term of this Letter Agreement.

DAMAGE CAUSED DURING PROVISION OF SERVICES: Contractor shall not cause damage to the CRC during the course of providing the Services, including without limitation damaging the concrete floor of the CRC, damaging the tubing of the hydronic lines under the concrete, and causing any leak or loss of glycol from the hydronic lines. Contractor acknowledges that Town has informed Contractor of the design for the hydronic line system, but further acknowledges that Town cannot and does not guarantee

that the hydronic lines were constructed in accordance with the approved design. Contractor shall bear all risk of damage to the CRC caused by Contractor and/or its subcontractors in the course of providing Services, and shall repair all such damage to Town's satisfaction and at Contractor's sole expense. Contractor shall promptly inform Town in writing of any damage caused to the CRC, and shall ensure that all such damage is promptly repaired by qualified personnel and that such repairs restore the damaged components or areas of the CRC to a condition at least as good as existed prior to the damage. Contractor shall meet and confer with Town staff concerning the methods and materials to be used in repairing any damage, and shall use only such methods and materials as are approved by Town.

COMPENSATION: Contractor shall receive the fixed sum of **SEVENTY-FIVE THOUSAND DOLLARS** (\$75,000) for its work under this Agreement, which sum includes without limitation all material, equipment, personnel, travel and freight costs. If Contractor does extra work which is in addition to the project scope of work as identified in Exhibit "B" and that is agreed upon in writing by both parties, Town shall compensate Contractor on a time and materials basis or lump sum for such extra work. Such compensation shall be either for a lump sum agreed upon by Town and Contractor prior to the commencement of the extra work, or in accordance with a rate schedule agreed upon by Town and Contractor prior to the commencement of the extra work. Town shall pay Contractor in accordance with the payment schedule attached hereto as Exhibit "A" and incorporated herein by reference. Contractor shall submit invoices upon shipping and for work upon completion of its Services. Town shall pay such invoices within 30 days of their receipt.

PREVAILING WAGES: Contractor is aware of the requirements of California Labor Code Section 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. Contractor agrees to fully comply with such Prevailing Wage Laws. Town shall provide Contractor with a copy of the prevailing rates of per diem wages in effect at the commencement of this Agreement. Contractor shall make copies of the prevailing rates of per diem wages for each craft, classification or type of worker needed to provide services hereunder available to interested parties upon request, and shall post copies at Contractor's principal place of business and at the project site. Contractor shall defend, indemnify and hold Town, its officials, officers, employees, agents, and volunteers free and harmless from any claim or liability arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. Contractor shall comply, and shall require each subcontractor employed by Contractor to provide services pursuant to this Agreement to comply, with the requirements of Labor Code Section 1776, including without limitation the requirement to maintain certified payroll records. Contractor shall submit certified payroll records directly to the California Labor Commissioner. At all times during the course of Contractor's work, and except as set forth herein, Contractor shall remain registered with the Department of Industrial Relations ("DIR") and qualified to perform public work pursuant to Labor Code Section 1725.5, and Contractor shall ensure that all subcontractors employed by Contractor also remain so registered. Pursuant to Labor Code Section 1771.1(a), a contractor or subcontractor shall not be qualified to bid on, be listed in a bid proposal (subject to the requirements of Section 4104 of the Public Contract Code), or engage in the performance of any contract for public work, as defined in Chapter 1 of Part 7 of Division 2 of the Labor Code, unless currently registered with DIR and qualified to perform public work pursuant to Section 1725.5. However, an unregistered contractor may submit a bid that is authorized by Section 7029.1 of the Business and Professions Code or by Sections 10164 or 20103.5 of the Public Contract Code, provided that the contractor is registered to perform public work at the time the contract is awarded. This project is subject to compliance monitoring and enforcement by DIR. Notwithstanding the foregoing, to the extent that DIR has paused the requirement for Contractor and subcontractors to be registered and/or to submit electronic certified payroll records, Contractor and its subcontractors shall not be required to so register and submit electronic certified payroll records. As of the effective date of this Letter Agreement, DIR has paused the

requirement to register and submit electronic certified payroll records through June 22, 2025, and has indicated that Contractor will not be required to register or submit such records retroactively. Nothing in this Letter Agreement shall be deemed to relieve Contractor of the requirement to comply with all other provisions of the Prevailing Wage Laws, including the requirement to maintain certified payroll records.

INSURANCE: Contractor shall provide proof of commercial general liability and automobile insurance to Town in amounts and with policies, endorsements, and conditions required by Town for the Services. If Contractor is an employer or otherwise hires one or more employees to provide Services, Contractor shall also provide proof of workers' compensation coverage for such employees which meets all requirements of state law. Coverage shall be at least as broad as the latest version of the following: (1) General Liability: Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001), providing coverage on an "occurrence" basis for bodily injury and property damage, including products-completed operations, personal injury, and advertising injury; (2) Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned); (3) Workers' Compensation and Employer's Liability: Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance. Contractor shall maintain limits no less than: (1) General Liability: \$1,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used including, but not limited to, form CG 2503, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) Automobile Liability: \$1,000,000 per accident for bodily injury and property damage; and (3) Workers' Compensation and Employer's Liability: Workers' Compensation limits as required by the Labor Code of the State of California. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease. The Workers' Compensation policy shall be endorsed to provide a Waiver of Subrogation stating that the insurer waives all rights of subrogation against the indemnified parties. Notwithstanding the foregoing, if Contractor maintains higher limits than the specified minimum limits, Town requires and shall be entitled to coverage for the higher limits maintained by Contractor. The General Liability and Automobile Liability policies shall include or be endorsed (amended) to state that: (1) Town, its officials, officers, employees, and agents shall be covered as additional insured with respect to the Services or operations performed by or on behalf of Contractor, including materials, parts, or equipment furnished in connection with such work; and (2) the insurance coverage shall be primary insurance as respects Town, its directors, officials, officers, employees, agents, and or, if excess, shall stand in an unbroken chain of coverage excess of Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by Town, its officials, officers, employees, and agents shall be excess of Contractor's insurance and shall not be called upon to contribute with it in any way. With respect to the General Liability policy, the foregoing endorsements shall be made using standard ISO endorsement No. CG 2010 with an edition date of 2010 or later. General liability coverage can be provided in the form of an endorsement to Contractor's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 20 37 (04/13) forms if later revisions are used). Additional insured status for ongoing and completed operations will be extended to Town by subcontractor performing installation. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law. Contractor shall require any subcontractor performing installation work hereunder to cause Town and its directors, officials, officers, employees, and agents, to be named as additional insureds for ongoing and completed operations pursuant to one or more endorsements to such subcontractor's or subcontractors' insurance policies.

TERMINATION: Town may terminate this Letter Agreement at any time with or without cause. If Town finds it necessary to terminate this Letter Agreement without cause prior to completion of the Services, Contractor shall be entitled to be paid in full for those Services completed prior to the

notification of termination. Contractor may terminate this Letter Agreement only upon 30 calendar days' written notice to Town only in the event of Town's failure to perform in accordance with the terms of this Letter Agreement through no fault of Contractor.

INDEMNIFICATION: To the fullest extent permitted by law, Contractor shall defend, indemnify and hold Town, its directors, officials, officers, employees, , and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage, or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any alleged negligent acts, errors or omissions of Contractor, its officials, officers, employees, subcontractors, consultants, or agents in connection with the performance of Contractor's Services or this Letter Agreement, including without limitation the payment of all consequential damages, expert witness fees, and attorneys' fees and other related costs and expenses, but only to the extent such costs and expenses arise from and are proven to be the fault of the Contractor's negligent acts or omissions or anyone for whom Contractor may be liable. Contractor's obligation to indemnify shall survive expiration or termination of this Letter Agreement and shall not be restricted to insurance proceeds, if any, received by Town, its directors, officials, officers, employees, agents, or volunteers.

LAWS & REGULATIONS; EMPLOYEE/LABOR CERTIFICATIONS: Contractor shall keep itself fully informed of and in compliance with all local, state, and federal laws, rules, and regulations in any manner affecting the performance of Contractor's obligations hereunder, including all Cal/OSHA requirements. By executing this Letter Agreement, Contractor verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens including, but not limited to, the Immigration Reform and Control Act of 1986, as may be amended from time to time. Contractor shall maintain records of its compliance, including its verification of each employee, and shall make them available to Town or its representatives for inspection and copy at any time during normal business hours. Town shall not be responsible for any costs or expenses related to Contractor's compliance with the requirements. To the same extent and under the same conditions as Contractor, Contractor shall require all of its subcontractors, sub-subcontractors, and consultants performing any work relating to this Letter Agreement to make the same verifications and comply with all requirements and restrictions provided herein. Contractor's failure to comply or any material misrepresentations or omissions relating thereto shall be grounds for terminating this Letter Agreement for cause. By its signature hereunder, Contractor certifies that it is aware of the provisions of §3700 of the California Labor Code, which requires every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and Contractor agrees to comply with such provisions before commencing performance of the Services. Finally, Contractor represents that it is an equal opportunity employer and shall not discriminate against any sub-consultant, employee, or applicant for employment in violation of state or federal law.

GOVERNING LAW; VENUE; GOVERNMENT CODE CLAIM COMPLIANCE; ATTORNEY'S FEES: This Letter Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Letter Agreement, the action shall be brought in a state or federal court situated in Mono County, State of California. In addition to any and all contract requirements pertaining to notices of and requests for compensation or payment for extra work, disputed work, claims and/or changed conditions, Contractor must comply with the claim procedures set forth in Government Code §§ 900 et seq. prior to filing any lawsuit against Town. Such Government Code claims and any subsequent lawsuit based upon Government Code claims shall be limited to those matters that remain unresolved after all procedures pertaining to extra work, disputed work, claims, and/or changed conditions have been followed by Contractor. If no such Government Code claim is submitted, or if any prerequisite contractual requirements are not otherwise satisfied as specified herein, Contractor shall be barred from bringing and maintaining a valid lawsuit against Town. If either Party commences an action

against the other party arising out of or in connection with this Letter Agreement, the prevailing party shall be entitled to recover all reasonable fees and costs incurred, including reasonable attorneys' fees, as determined by the court.

ASSIGNMENT; AMENDMENT: Contractor shall not assign, sublet, or transfer this Letter Agreement or any rights under or interest in this Letter Agreement without the written consent of Town, which may be withheld for any reason. This Letter Agreement may not be modified or altered except in writing signed by both parties. Except to the extent expressly provided for in the termination paragraph, there are no intended third party beneficiaries of any right or obligation of the Parties.

ENTIRE AGREEMENT; CONSTRUCTION & CAPTIONS: This is an integrated Letter Agreement representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. Since the Parties or their agents have participated fully in the preparation of this Letter Agreement, the language of this Letter Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. The captions of the various paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content or intent of this Letter Agreement.

If you agree with the terms of this Letter Agreement, please indicate by signing and dating where indicated below. An original, executed copy is enclosed for your records.

TOWN OF MAMMOTH LAKES

Approved by:

Attest:

Rob Patterson
Town Manager

Jamie Gray
Town Clerk

CONTRACTOR

Reviewed and Accepted by RINK SYSTEMS, INC.

Signature

Name

Title

LETTER AGREEMENT WITH THE TOWN OF MAMMOTH LAKES AND RINK SYSTEMS, INC. FOR THE CONVERSION OF THE OLYMPIC ICE RINK TO AN NHL SIZE ICE RINK WITH A CUSTOM CURLING SHEET.

April 29, 2025

Page 6 of 9

Date

EXHIBIT A - PAYMENT SCHEDULE

- A. Contractor shall receive the fixed sum of **SEVENTY-FIVE THOUSAND DOLLARS (\$75,000)** for its work under this Agreement, which sum includes without limitation all material, equipment, personnel, travel and freight costs.
- B. Town shall pay Contractor \$37,000 within 30 days of the execution of this Agreement, with the remaining (\$38,000) within 30 days of Town's receipt of an invoice from Contractor upon completion of the Services.
- C. If Contractor does extra work which is in addition to the project scope of work as identified in Exhibit "B" and Exhibit "C" and that is agreed upon in writing by both parties, Town shall compensate Contractor on a time and materials basis or lump sum for such extra work. Such compensation shall be either for a lump sum agreed upon by Town and Contractor prior to the commencement of the extra work, or in accordance with a rate schedule agreed upon by Town and Contractor prior to the commencement of the extra work.

EXHIBIT B – SCOPE OF WORK

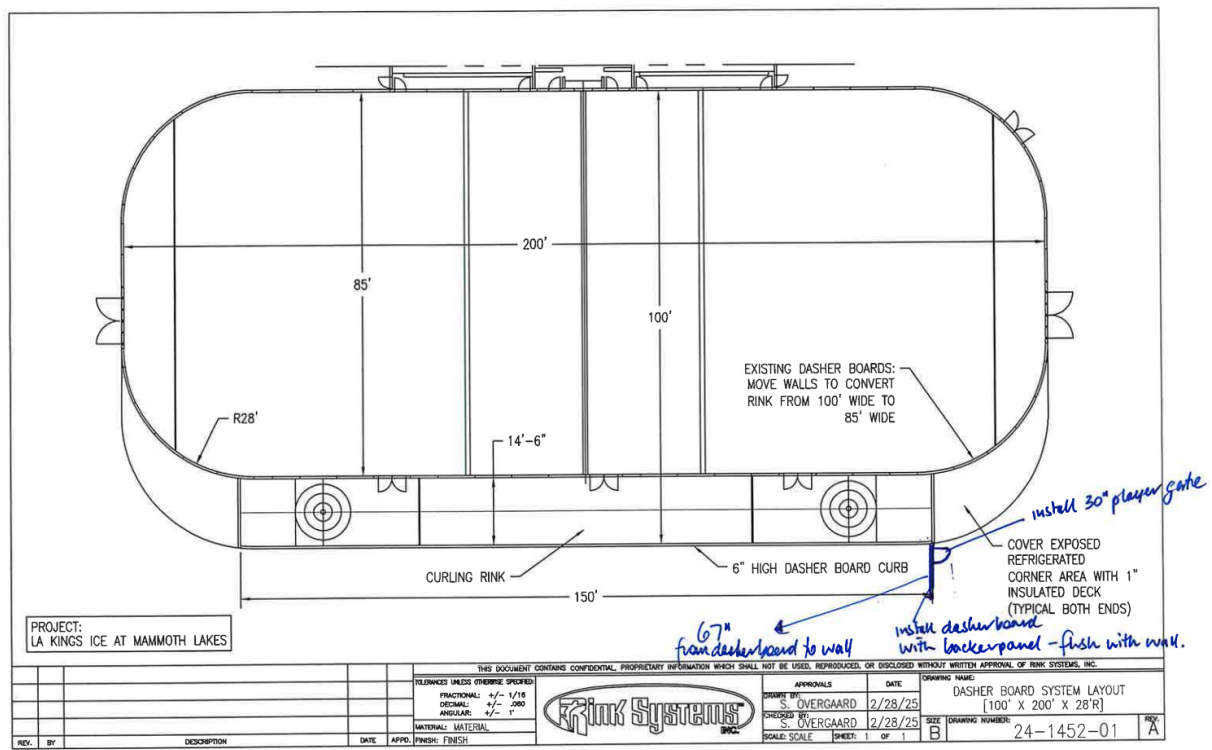
Ice Rink Size Conversion

- Provide and install additional custom panels with black caprail and backer panels as needed on the east side of the rink with tempered glass shielding to convert between a 100-foot wide ice rink and an 85-foot wide ice rink.
- Provide and install new 15-foot high monofilament netting for the spectator side (south side of facility) and two radius corners. Includes all mounting hardware and metal conduit for permanently hanging netting in the 85-foot wide conversion location.
- Provide and install new epoxy anchors for dasher boards at the 85-foot wide conversion location.
- Provide one (1) working supervisor and one (1) laborer to perform all work related to the installation of the anchors, netting, and moving the dasherboard system and shielding. Owner will supply personnel to assist with the installation.
- Fork lift and scissor lift provided by owner as needed.
- Shipping and tax included.
- Two Year Warranty.

Installation of Custom Curling Rink

- Provide custom designed and manufactured dasher boards for a 14 foot by 6 inches wide by 150 foot long curling rink.
- Dimensions for the south side and the west end of the curling rink to be 6 inches wide with 6-inch high custom aluminum framework.
- Dimensions for the east end of the curling rink to be 6 inches by 41 inches high custom aluminum framework.
- One 30 inch access gate to be installed on the east end of the curling rink to close off the curling area, includes custom frame, facing, backer panels and hardware.
- Provide and install 1-inch high insulated decking to cover exposed refrigerated areas in both south and east corners.
- Provide one (1) working supervisor and one (1) laborer to perform all work related to the installation of the anchors, netting, and moving the dasherboard system and shielding. Owner will supply personnel to assist with the installation.
- Fork lift and scissor lift provided by owner as needed.
- Shipping and tax included.
- Two Year Warranty.

EXHIBIT C – RINK CONVERSION AND CUSTOM CURLING SHEET LAYOUT



Mammoth Lakes Town Council Agenda Action Sheet

Title: Accept the 2023 and 2024 Annual Planning Reports (APRs).

Council Meeting Date: 5/7/2025

Prepared by: Nolan Bobroff, Community and Economic Development Director

Recommended Motion: Accept the 2023 and 2024 Annual Planning Reports

Summary: The Annual Planning Report (APR) summarizes the Town's Planning Activities for the previous calendar year and must be submitted to the California Office of Land Use and Climate Innovation (LCI) prior to April 1st of each year. The Housing Element Annual Progress Report was submitted to the California Department of Housing and Community Development (HCD) prior to April 1st for the 2023 and 2024 calendar years. While LCI encourages on time filing, there is no penalty for filing the APR late.

APRs must be presented to the local legislative body for review and acceptance, usually as a consent or discussion item on a regular meeting agenda. The APR should provide enough information for decision makers to assess how the General Plan was implemented during the 12-month reporting period. More specifically, APRs provide information regarding land use decisions and projects, and how they relate to adopted goals, policies, and implementation measures of the General Plan. The APRs should provide enough information to identify necessary "course adjustments" or modifications to the General Plan and any methods to improve implementation.

The 2023 and 2024 Annual Planning Reports are being submitted late due to the combination of project loads and limited staff resources during the reporting time frame. Staff anticipate that the 2025 Annual Planning Report will be submitted on time, before the April 1st due date.



TOWN OF MAMMOTH LAKES

ANNUAL PLANNING REPORT

January 1 – December 31, 2023

Prepared by:

Town of Mammoth Lakes Community and Economic Development Department
P.O. Box 1609
Mammoth Lakes, California 93546
(760) 934-3630
planning@townofmammothlakes.ca.gov

Approved by:

Rob Patterson
Town Manager

Date: May 7, 2025

INTRODUCTION AND PURPOSE

California Government Code Section 65400(a) requires local planning agencies to: "Investigate and make recommendations to the legislative body regarding reasonable and practical means for implementing the general plan or element of the general plan, so that it will serve as an effective guide for orderly growth and development, preservation and conservation of open-space land and natural resources, and the efficient expenditure of public funds relating to the subjects addressed in the general plan."

An annual report including the following information is required to be prepared and submitted to the Mammoth Lakes Town Council, Governor's Office of Planning and Research (OPR), and the CA Department of Housing and Community Development (HCD) each year:

1. The status of the general plan and progress in its implementation;
2. The Town's progress in meeting its share of the regional housing needs;
3. Local efforts to remove governmental constraints to the maintenance, improvement, and development of housing; and
4. The degree to which the Town's approved general plan complies with the State General Plan Guidelines and the date of last revision to the general plan.

In addition to the above-listed required information, the Community and Economic Development Department has included additional content in this report that is locally relevant including planning activities, programs, and permits.

The purpose of this report is to inform the Town Council and the community of Mammoth Lakes about the status of implementing the General Plan, housing issues, and development in Mammoth Lakes. The report should be used to identify what necessary adjustments, if any, should be made to further implement the General Plan in the upcoming year.

This report summarizes the planning activities for the Town of Mammoth Lakes from January 1 to December 31, 2023.

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ATTACHMENTS

1. 2023 Mammoth Lakes Housing Element Annual Progress Report – Table D
2. Detailed List of Planning Applications

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EXECUTIVE SUMMARY

The Town of Mammoth Lakes 2023 Annual Planning Report was prepared by the Town of Mammoth Lakes Community and Economic Development Department in accordance with California Government Code Section 65400. This report was presented to and accepted by the Mammoth Lakes Town Council on May 7, 2025. The 2023 Annual Housing Element Progress Report (Attachment 1) was previously submitted to the State Department of Housing and Community Development (HCD) and the Governor's Office of Planning and Research (OPR) on April 1, 2024.

This report summarizes the measures and actions associated with the implementation of the Town's General Plan elements with specific reference to each of the individual elements required by State law. These elements include Land Use, Circulation, Conservation, Open Space, Noise, Safety, and Housing. The Town's General Plan addresses all the required elements and includes several optional elements that address specialized local objectives and priorities. The organization of the Town's General Plan elements differ slightly from the State's standard in how they are titled and organized.

During the 2023 planning period, the Town continued to make progress towards implementation of the General Plan through the completion of long-range planning projects that carried over from 2022, and work on both long-range and current projects that were initiated in 2023.

In mid-2022, the Town Council established updated Council strategic priorities and key objectives for the ensuing 18-month period.¹ The strategic priorities build off the 2007 General Plan Vision Statement and are intended to establish and guide staff work programs to further the implementation of that vision. The strategic priorities identified during the workshop formed the basis for strategic investment and allocation of limited time and financial resources during the 2023 planning period. The four primary Strategic Priorities that were adopted, based largely upon the values identified in the 2007 General Plan Community Vision Statement, are:

1. Expand availability and affordability of community housing.
2. Enhance a sustainable recreation economy with partnerships and investment.
3. Investment in infrastructure improvements and maintenance.
4. Implementation of enhanced and required municipal services.

Accompanying the four strategic priorities are focused objectives that could feasibly be accomplished within the projected 18-month period. Accomplishments for the 2023 planning year are discussed throughout this report.

¹ Prior 'Strategic Priority and Key Objective Statements' were approved by the Town Council in 2014, 2016, 2018, and 2021.

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2007 GENERAL PLAN

State General Plan Guidelines

The Town of Mammoth Lakes General Plan was last comprehensively updated in 2007, and includes ten elements that guide development, conservation, and land uses within the Town. The elements of the General Plan encompass the seven elements required by State law, as well as several optional elements adopted by the Town to address issues of local importance and concern. The ten elements of the Town's General Plan are:

- Economy
- Arts, Culture, Heritage and Natural History
- Community Design
- Neighborhood and District Character
- Land Use
- Mobility
- Parks, Open Space and Recreation
- Resource Management and Conservation
- Public Health and Safety
- Housing

The 2007 Town of Mammoth Lakes General Plan did not include updates to the Housing, Parks and Recreation, or Noise Elements. The status of those elements are described below:

- The Parks and Recreation Master Plan (PRMP) was comprehensively updated in 2012, thereby replacing the previous 1990 Parks and Recreation Element.
- The Mobility Element was comprehensively updated in 2016, thereby replacing the 2007 Mobility Element.
- The Housing Element is comprehensively updated on a schedule established by the State and the following updates have occurred since 2007 covering the specified planning periods:
 - 2007-2014 Housing Element (GPA 10-002)
 - 2014-2019 Housing Element (GPA 13-002)
 - 2014-2019 Housing Element Amendment (GPA 15-001)
 - 2019-2027 Housing Element (GPA 19-001)
- The Public Health and Safety Element was comprehensively updated in 2019 to address wildfire hazards and incorporate climate adaptation strategies.
- The Noise Element (1997) is still in effect and will be updated when feasible.

In addition to the above comprehensive updates, the Town Council has made several policy decisions regarding implementation and resulting in minor amendments to the General Plan. These include the 2009 PAOT/PIEC Policy, the 2014 Zoning Code Update, the 2014 elimination of the CBIZ Policy, and the 2016 updates to the General Plan and Zoning Code to implement a floor area ratio (FAR) standard and update the General Plan Mobility Element. A General Plan Amendment was approved in 2017 to increase the allowed uses in the Institutional Public (IP) land use designation, requiring changes to the Land Use Element and the Buildout Table. The purpose of the amendment was to

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allow for a wider range of housing uses to support the allowed institutional uses (e.g., schools, college, hospital, government agencies, etc.) and to allow for the proposed Mammoth Arts and Cultural Center and Wounded Warrior Center projects to be located on properties owned by Mammoth Lakes Foundation, which are located on College Parkway within the IP zoning designation.

A summary of all the General Plan Amendments that have been approved since 2007 is available here: <https://www.townofmammothlakes.ca.gov/DocumentCenter/View/9571>.

Key Efforts and Challenges in Implementing the General Plan

The following key efforts were accomplished in 2023 to implement the General Plan:

- The Town Council adopted the 2024 Strategic Priorities and Key Objectives in December 2023 to identify the focus areas for the following year. The priorities and objectives build off of the General Plan Vision Statement and placed an emphasis on “Investing in our Community Quality of Life through Economic, Environmental, and Financial Sustainability.”
- Since 2021, Town Council has allocated approximately \$19M (\$8.1M in 2021, \$5.7M in 2022, & \$5.3M in 2023) towards various workforce housing programs and projects, including the Parcel, small-site development (e.g., 60 Joaquin PUD), the Bridge Program, and partnership projects with MLH (e.g., Access Apartments, Homekey hotel conversion).
- Construction continued on Phase 1 of The Parcel in 2023. Phase 1 will consist of 81 units (80 affordable, 1 manager) of housing, childcare space for up to 34 children, community space, and a 0.8-acre park. Units are expected to be available for occupancy in 2024.
- Town staff continued to partner with Mammoth Lakes Housing (MLH) on the Bridge Program with the goal of increasing the number of affordable units within the Town through the acquisition of existing market-rate units that are then resold at a reduced affordable price (focus is on missing-middle income households [120%-150% AMI]). As of the end of 2023, six (6) units have been acquired since November 2021 and five (5) units have been resold to income eligible households with a deed-restriction in place.
- The conversion of the Innsbruck Lodge into a rental affordable housing development began in 2023. The project is largely funded through the State Project Homekey program and is intended to assist those who are experiencing homelessness. When complete, the project will provide 16 apartments (15 affordable and 1 manager’s unit).
- Work on the Mammoth Disposal Transfer Station Expansion project was completed in 2023. The project allows for a large volume transfer station and relocation of the recycling center. The transfer station expansion was necessary to accommodate the closure of the Benton Crossing Landfill, and the need to transfer all locally generated solid waste onto long-haul trucks that will be transported to a landfill outside of the region. The Town celebrated a ribbon cutting at the facility in November 2023.
- Work continued on the Main Lodge Redevelopment project which encompasses a complete redevelopment of the Main Lodge ski area facilities. This is anticipated to be a multi-year process. Work completed in 2023 focused on the environmental review (CEQA and NEPA) and drafting of the Specific Plan.

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- The Community Recreation Center project continued. This project will provide an enclosed Olympic-sized ice facility in the winter (LA Kings Ice at Mammoth Lakes) and a multi-sport recreation facility in the summer (Mammoth RecZone). Crews continued to build out the Sprung components and operating amenities as well as paving the parking lot. The Town celebrated a ribbon cutting at the facility ("ICE Friday") in November 2023. .
- Master planning of the Mammoth Lakes Foundation (MLF) property began in 2022. Land uses included in the initial concept plan for the site includes a dog park, child-care facility, performing arts center, parking, housing, and snow storage.
- The existing tennis courts at the Community Center were rehabbed with new sport court material and the prior outdoor ice rink was converted into six (6) pickleball courts. The Town celebrated a ribbon cutting at the two facilities in October 2023.
- Construction began on the Community Dog Park located on the MLF property. The 1-acre facility will provide a fenced area with separate big and small dog areas. Grading began in in fall 2023 and is expected to be completed in 2024.
- Mammoth Lakes experienced extreme and record-setting snow and weather conditions during the winter of 2022/23, leading the Town Manager to proclaim a state of emergency in March 2023. The extreme weather led to significant damage throughout the community to both private structures and public infrastructure.
- The rehabilitation of Laurel Mountain Rd was completed in 2023. The project addressed the existing condition of the roadway, lack of pedestrian safety, and forthcoming increases in pedestrian/community needs resulting from development of The Parcel.
- Town financially supported the Whitebark Institute of Interdisciplinary Environmental Sciences (Whitebark) to assist in the development and implementation of the initial phase of a 58,000+/- hazardous fuels reduction project referred to as the Eastern Sierra Climate and Communities Resilience Project (ESCCRP).
- An update of the Airport Layout Plan (ALP) was completed and approved by the Federal Aviation Administration (FAA) in February 2023. The ALP is a 20-year outlook on potential development at the airport.
- To address eBike safety, an Ordinance was introduced in December 2023 to govern MUPs, sidewalks, and trails and allows the Mammoth Lakes Police Department to issue citations and educate the public regarding the use of eBikes and other related modes of transportation.
- An ordinance was introduced in December 2023 to prohibit single-use plastic water bottles within the Town. The first phase will go into effect on January 1, 2025, and will prohibit the use, sales or distribution of single-use plastic water bottles of 500ml or less at Town-affiliated events. Phase 2 will go into effect a year later on January 1, 2026 and will prohibit any business from selling or distributing single-use plastic water bottles of 500ml or less within the Town.
- An ordinance was introduced in July 2023 to ban Styrofoam food containers in response to AB 1276 (Single-Use Foodware Accessories and Standard Condiments). The ordinance will become effective on January 1, 2024.
- In October 2023, the Town Council adopted a moratorium on the issuance of new Short-Term Rental (STR) certificates in defined zoning areas within the Town. This action was in response to the significant and increasing shortage of housing that is accessible to the local workforce, along with the need to protect the health,

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safety and welfare that results from the lack of available and affordable housing to the local workforce and residents. As a part of the work program to analyze the impacts of STRs, the Town Council appointed an STR Advisory Committee in November 2023 to provide recommendations to the Town Council intended to alleviate some of the housing issues caused by STRs.

The primary challenges encountered while furthering the goals of the General Plan include:

- Competing, necessary, and unanticipated priorities, as well as State mandates influence staff time spent on approved work programs, and do not always directly align with the General Plan Implementation Program items that are typically used to gauge progress towards implementing the General Plan. Funding limitations also make it necessary to prioritize specific projects and objectives for Town work programs.

Land Use Elements

Three elements in the 2007 General Plan address land use. These elements are Land Use, Community Design, and Neighborhood and District Character.

Land Use Element

The Land Use Element states: “An overarching principle of the community is to maintain the town’s compact urban form, protect natural and outdoor recreation resources, and prevent sprawl.”

Zoning Code Updates

The Town’s Zoning Ordinance is consistent with the Land Use Element of the General Plan and it is implemented through the day-to-day application of the Zoning Ordinance. The Town’s most recent comprehensive Zoning Code Update (ZCU) was adopted in 2014. Since that time, numerous Zoning Code Amendments have been processed. In 2023, the following Zoning Code Amendment was worked on and adopted:

- ZCA 23-001 – ADU, Childcare, and Landscaping Ordinance: This amendment updated the following Zoning Code Sections: (1) 17.52.055 (Accessory Dwelling Units) to revise height limit and reduce front setback requirements for ADUs; (2) Section 17.52.100 (Child Day Care Facilities) to achieve compliance with State legislative requirements; and (3) Chapter 17.40 (Water Efficient Landscape Regulations) to incorporate wildfire mitigation landscape standards in accordance with General Plan Health and Safety Element Action Items. ZCA 23-001 was adopted by the Town Council in April 2023.

The Parcel

Land Use Element Goal L.2 directs the Town to “Substantially increase housing supply available to the workforce” and Action Item L.2.C.1 directs Town staff to develop a workforce housing strategy. Town Council adopted a Strategic Priority in December 2018, directing staff to focus work programs to “expand availability and affordability of community housing.”

The purchase of the “Shady Rest” parcel was determined to be a near-term action strategy in the 2017 Mammoth Lakes Community Housing Action Plan (CHAP). In an effort to implement the Community Housing Action Plan and facilitate the development

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of workforce housing as directed in General Plan Land Use Policy L.2.C, the Town purchased the +/- 25 acre "Shady Rest" parcel and escrow closed on the property in March 2018. The CHAP defined a near-term action strategy to pursue a community process of master planning the "Shady Rest" parcel (now referred to as The Parcel). In December 2019, Town Council accepted the Preferred Conceptual Land Use Plan that proposed up to 450 affordable workforce housing units. In January 2021, the Parcel Master Plan was approved by the Town Council, which established the regulatory framework for the build-out of the 25-acre site as an affordable housing development with up to 580 workforce housing units. Following the adoption of the Master Plan, a use permit authorizing double the site's base density (*allows up to 580 units*) pursuant to the Town's density bonus provisions and the Phase 1 design review entitlement were approved in February 2021. Tree removal and rough grading began in fall 2021.

The Parcel Phase 1 building permit was issued in 2022 with construction beginning shortly after. Significant progress was made on construction of The Parcel in 2023. By the end of the year, site improvements and building construction were substantially completed. Phase 1 (The Sawyer) includes 81 units (80 affordable and 1 manager's units) consisting of studio, 1-bedroom, 2-bedroom, and 3-bedroom units. Construction is anticipated to be completed in spring/summer 2024. In addition to the affordable units, The Sawyer will include a childcare facility for up to 34 children and a public park incorporating a new National Demonstration Site 5-12 year old playground, climbing dome, pavilion, picnic area, slack line, and a winterized restroom.

Phase 2 (The Kingfisher) consists of 148 units (146 affordable and 1-2 manager's), which will be separated into two phases. Kingfisher 2.1 will consist of 76 units while Kingfisher 2.2 will have 72 units. Tree removal was completed in fall 2023 in anticipation of site grading and construction beginning in spring 2024. In 2023, the Town and its development partner, Pacific West Communities, were successful in securing approximately \$30M from state and federal funding sources to begin construction of Kingfisher 2.1. The partners are hopeful to secure additional funding in 2024 to allow for construction of the second phase of the Kingfisher.

Phase 3 of The Parcel will be an ownership phase with approximately 50 units that will be available to households earning up to 200% Area Medium Income (AMI). Staff have been working with the developer in 2023 to refine their plans for Phase 3 and expect an entitlement application in 2024.

Main Lodge Redevelopment

Following the completion of the land exchange with the USFS in 2020, Mammoth Mountain Ski Area (MMSA) began the planning process for the future redevelopment of the Main Lodge property. The project consists of the redevelopment of approximately 35 acres of privately owned land at the base of the Mammoth Mountain Ski Area Main Lodge area (*land exchange parcels*) and the entitlements are expected to take multiple years to complete due to the scale and complexity of the Project. After a concept review took place in 2021, preparation of the required environmental documents (CEQA and NEPA) began in 2022 and a Notice of Preparation (NOP) for the Draft Environmental Impact Report (DEIR) / Environmental Impact Statement (EIS) was released in November 2022. Work on the joint EIR/EIS continued in 2023 and the draft EIR/EIS is expected to be released in late-2025. Staff continue to provide regular updates to the Town Council and Planning and Economic Development Commission on the status of the project.

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Other Large Planning Projects Submitted, Completed, or Underway in 2023

- Sierra Nevada Redevelopment, Phase 1 (164, 202, and 248 Old Mammoth Road): Rehabilitation of the existing Sierra Nevada Lodge and the addition of 30 resort cabin units. The project also included an Alternate Housing Mitigation Plan (AHMP) to allow the project to satisfy its affordable housing mitigation requirements by converting an existing portion of the hotel into three affordable units with seven bedrooms that will be restricted to employees of the hotel making 80% or below AMI. The project required an amendment to the Clearwater Specific Plan (CSP) to allow the interim development of the site to occur while still preserving the allowances granted to the larger Old Mammoth Place project. *Entitlement submitted in November 2021 and approved in February 2022; Construction was underway in 2023*
- Limelight Hotel (Corner of Canyon Blvd and Lake Mary Rd): 151-room hotel and 15 for-sale residential units. *Concept Review submitted in November 2020 followed by entitlement application in February 2022; Approved in May 2022; Construction was underway in 2023*
- Villas III (101 Callahan Way): 33-unit planned unit development within the Lodestar at Mammoth Master Plan area. *Submitted in February 2021 and approved in May 2022; Construction was underway in 2023*
- 60 Joaquin (60 Joaquin Road): Deed-restricted four-unit multi-family planned unit development. *Submitted January 2023 and approved in June 2023.*
- The Outpost (126 Old Mammoth Road): Renovation of the existing 2-story Mammoth Mall building to improve the existing commercial building consisting of restaurant, retail and office uses. *Submitted November 2023*
- Town of Mammoth Lakes Civic Center (1344 Tavern Road): New administrative offices for the Town of Mammoth Lakes. *Submitted December 2023*
- Regal Peak (6060 Minaret Road): A 5-story Resort Condominium Development with a total of 198 rooms within 118 residential condominium units. *Submitted December 2023.*

Community Indicators Report

Land Use Element Action Item L.1.A.2 directs the Town to prepare an annual Community Indicators Report to monitor the pace of growth and to plan for changing conditions. The Community Indicators Report format was developed in 2013 with the assistance of the Planning and Economic Development Commission and various stakeholders in the community. The purpose of the report is to educate residents, inform planning and other public resource allocation decisions, and attract new private capital to the community. The report ties on-the-ground actions to previous visioning, planning, and high-level policies. The Town's Planning staff prepared a Community Indicators Report for the 2022 calendar year, which was accepted by Town Council in August 2023.

Urban Growth Boundary

Land Use Goal L.6 directs the Town to maintain its Urban Growth Boundary (UGB) to ensure a compact urban form, prevent sprawl, protect natural and outdoor recreational resources, and monitor development in terms of build-out in the General Plan. In Accordance with General Plan Land Use Policy L.6.E (*National Forest lands that are exchanged into private ownership will be included within the UGB whether or not they*

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are contiguous with the UGB), the Town continues to monitor and coordinate with Mammoth Mountain Ski Area (MMSA) regarding its Land Exchange with the U.S. Forest Service which was completed in March 2020.

Community Design Element

The Community Design Element states: "Our community is set within the forest; trees and the natural landscape are prominent and create a sense of scale and strong aesthetic." The intent statement for this element states that Mammoth Lakes will develop as a village in the trees, and that development will be planned to visually connect with the natural surroundings by accentuating existing Jeffrey pine forest and manzanita/sage scrub and meadows. The Community Design Element also provides direction for the creation of public spaces and improvements to streetscapes.

Policy C.2.B. of the Community Design Element directs the Town to maximize opportunities for public spaces that support community interaction, including performance and arts spaces, and child activity centers through public-private partnerships.

One of the four Town Council Strategic Priorities for 2023 is "Enhance a sustainable recreation economy with partnerships and investment" and a specific objective identified under this priority is to complete the Community Recreation Center (CRC) project. The initial phase of work concluded in late-2023 on the CRC project and the Town celebrated the ribbon cutting at the facility ("ICE Friday") in November 2023. The CRC is a Sprung Performance Arena containing an Olympic size ice rink in the winter and the 20,000 square foot Mammoth RecZone sport court in the summer. The CRC is the major recreation amenity at Mammoth Creek Park West that includes a new mobility hub with parking for up to 118 vehicles along with electric vehicle charging stations and access to the Town's trail and transit systems. Mammoth Creek Park West will also include a future natural play area and a 7,700 square foot inclusive playground.

Goal C.3. of the Community Design Element calls for the Town to provide safe and attractive public spaces, including sidewalks, trails, parks and streets. To implement the policies and actions of this Element, the Town continues to work on projects that will create significant public spaces and incorporates the oversight of an Advisory Design Panel (ADP) and/or Planning and Economic Development Commission Design Committee to review site design, building massing and architecture of proposed development projects. In 2023, the Design Committee met one (1) time and reviewed one (1) project. The ADP met one (1) time to review one (1) project.

Neighborhood and District Character Element

The Neighborhood and District Character Element states: "To enhance the unique character of Mammoth Lakes, development of individual sites and districts must be carefully planned...the community's overall mix and composition of land uses, housing, employment, lodging and amenities should be considered in the planning of each district."

In 2023, the Town continued to apply the Town wide Neighborhood District Planning document, which integrates all the neighborhood district plans into a single comprehensive document. The Town wide document continues to facilitate the overall planning and implementation of specific policies and actions contained in the individual

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district plans. The comprehensive 2014 Zoning Code Update codified the recommendations of the Neighborhood District Plans into development and land use standards to facilitate implementation.

Circulation Element – Mobility Element

An update to the Mobility Element of the 2007 General Plan was adopted by Town Council in December 2016. The intent statement for the Element states, "The Mobility Element establishes the Town's goals, policies, and actions necessary to achieve a progressive and comprehensive multi-modal transportation system that serves the needs of residents, employees, and visitors in a way that is connected, accessible and safe." Public Works projects underway in 2023 that implement the Mobility Element are described below.

The Public Works and Engineering Work program for 2023 aligned with the July 2022 Town Council Strategic Priority of "Investment in infrastructure, improvements, and maintenance." The Council's objectives included the following:

- Invest in community infrastructure planning, maintenance, replacement and improvements (Roads, MUPs, Parks, Town Office, and Equipment).
- Ongoing update of prioritized 5-year Capital Improvement Plan (CIP) and defined funding for annual implementation, including DIF update.
- Define and initiate mobility program including micro-mobility solutions, enhanced EV capacity, and transit improvements.

Streets

In 2023 Governor Newsom signed SB 606 which became law on January 1, 2024. SB 606 amends Section 503 of the Streets and Highways Code, granting the California Transportation Commission (CTC) the authority to relinquish all or a portion of Caltrans State Route (SR) 203 to the Town of Mammoth Lakes. The process for consideration by Town to consider accepting all, a portion, or none of SR 203 in Mammoth Lakes is to request a Relinquishment Assessment Report (RAR) be completed by Caltrans. The Town made this request in December. At this time, staff is waiting on a response from Caltrans and continues to evaluate this opportunity.

While designing the Minaret Multi-use-path (MUP) staff and Kimley-Horn discussed the possibility of a roundabout at the intersection of Minaret and Meridian. The design would eliminate the generally unnecessary traffic signal and improve safety for pedestrians and golfers and will better incorporate the future MUP. Staff completed programming documents and is allocating STIP funding towards the design of this intersection.

The winter storms of 2023 broke nearly all records and, in the process, caused significant damage to Town street and pedestrian infrastructure. Using the emergency declarations of the Town, County, State and Federal entities, the Town was able to contract to have emergency repairs completed. The initial scope included Sierra Nevada Road, Commerce Drive, Old Mammoth Road, Meridian Boulevard, and Minaret Road, with types of repairs including 2" mill and patch, 3" mill and patch, and full depth pulverization, regrade and repaving. The final cost of the project was \$598,359.30.

The Town road crew provided stop gap and seasonal maintenance of the Town's streets, signs, and drainage systems. This included restriping all the Town's streets, replacement

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of damaged signs, and clearing the Town's culverts and dry wells. Additionally, the Town continued replacing all street name signs with MUTCD compliant signs. The winter storms of 2023 caused more damage than usual, and the late snow reduced the construction season significantly.

During 2023, Pacific West Builders nearly completed the connector streets to the Parcel affordable housing project. The new Inyo Street and an extension of Tavern Road converge in the center of the parcel and support the 81 units under construction and the future phases in the development. This work is being managed by Pacific West Builders and funded by a State Infill Infrastructure Grant (IIG) the Town and Pacific are co-applicants on. Work should be complete in 2024.

The following street project contracts were awarded in 2022 and nearly completed in 2023.

- Chaparral Road Extension - Project consists of the construction of a new complete street on a "greenfield" forested site, that includes the installation of underground utilities, curb and gutter, sidewalk, multi-use path, bus shelters, street lighting, landscaping, signage, and striping.
- Laurel Mountain Road - Project includes the construction of a new sidewalk, curb and gutter, storm drain, sewer, street lighting, RRFB pedestrian beacon, and reconstruction of the existing pavement on Laurel Mountain Road between Main Street/CA Hwy 203 and Sierra Nevada Road.

The Reds Meadow Road project was bid in late 2022 and awarded in January 2023 to Herback General Engineering. Due to the large winter in 2022/2023, the contractor was not able to begin working on the project until July and it is anticipated that there will be access restrictions during summer 2024 to allow the contractor to catch up for time lost in 2023. The project is anticipated to be completed in 2025.

Mobility Projects

In 2023 the Town opened the Community Recreation Center and associated mobility hub. The Mobility Hub includes a new bus shelter and turnout, 12 Tesla Superchargers, 4 universal J-1772 chargers, and free community parking.

The Town bid and awarded a contract to construct a new community dog park. An important aspect of this facility is a parking lot that supports the new dog park along with the adjacent trail head and community facilities. The free parking includes a public restroom and access to transit.

Pedestrian Facilities and Trails

Trails accomplishments for the summer of 2023 included the deployment of Host Program staff to key public access nodes, construction of new trail segments in the Lakes Basin with volunteers and staff, the Lower Rock Creek Trail repairs, new signage, tree removal, and public communications.

The Town was awarded a Highway Safety Improvement Program (HSIP) grant to replace the flashing beacons on SR203 Main Street at the intersections of Laurel Mountain and the Mammoth Lakes Post Office. The improvements include new overhead rapid flash

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beacons, advance warning signage, and push buttons that confirm for the user that the system is operating. Work was completed in late 2023.

Kimley-Horn, under contract by the Town, completed plans and specifications for a new MUP along the entire length of Minaret Rd. The separated 12-foot wide asphalt path will traverse Town north to south and connect existing MUP infrastructure on Lake Mary Rd and Old Mammoth Rd. The Town advanced the project by programming \$3M in STIP funding to finance the construction of the project.

Mammoth Lakes Recreation (MLR) was awarded a grant to complete the trail head on Sherwin Creek Rd. MLR is partnering with the Town to manage the construction contract. Plans and specifications were effectively shovel ready and staff will finalize the plans and bid the project in 2024.

Staff worked with California Consulting to apply for a \$1M grant to reconstruct nearly 3 miles of existing MUP's. If successful, the work would be bid in 2024 with the existing road rehabilitation project.

A few years ago, staff began working with Caltrans on a continuation of the Lakes Basin Trail along Main Street. The new segment coined the South Main MUP would connect to the existing MUP's at the Main Street intersections of Minaret and Callahan. Staff programmed the design of this facility using STIP funds. Once designed and approved by the State, staff will seek construction funding.

Air Service

Advanced Airlines provided flights to Mammoth Yosemite Airport (MMH) from Burbank (BUR), Carlsbad (CLD), and Hawthorne - LA (HHR) during winter months and to CLD and HHR during summer months. United Airlines provided flights to Eastern Sierra Regional Airport (BIH) in Bishop from San Francisco (SFO) during winter and summer months and from Denver (DEN) in winter months. Mammoth Yosemite Airport supported other aviation flights and training such as firefighting, medivac, search and rescue, military, utility company inspections, and general aviation.

During 2023, there were two capital improvement projects constructed at the airport. The first project was the Automated Weather Observation System (AWOS) Relocation and Upgrade project. Construction began in July 2023 and will be completed in spring of 2024. The scope of work includes relocating the AWOS from its exiting location to a new location further west near the segmented circle and upgrading the equipment. The second project was an emergency fence project to fix the damaged chain link fence surrounding the airfield that was significantly damaged during the 2022/2023 winter season. The main terminal building was remodeled by airport employees and the room that used to house TSA equipment was remodeled into a café. Starting during the 2022/2023 winter season, Advanced Air passengers were checked in at the Airport's main terminal rather than the Fixed Based Operator terminal.

Staff worked with consultants to design the Aircraft Rescue Firefighting Vehicle (ARFF)/Snow Removal Equipment Building project. Design is still underway in 2024, and the project was renamed as the Multipurpose Building to include ARFF and SRE. Design work will continue throughout 2024 with construction anticipated in 2025.

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A Request for Qualifications was published for on-call engineering and architectural services for the airport. Statements of qualifications were received, interviews were conducted, and two firms were selected to provide on-call engineering and architectural services to the airport over the next five years.

The Airport Layout Plan (ALP) was completed and accepted by the Federal Aviation Administration (FAA) in February 2023. The ALP is intended to serve as a guide for the future development of the airport and reflects current conditions and the potential growth and expandability of the facility. The ALP identifies future development projects and further categorizes those projects into short-term (0-5 years), mid-term (6-10 years), and long-term (11-20 years) projects.

Staff continues to work with Inyo County, Mono County, Eastern Sierra Council of Governments, Mammoth Lakes Tourism, Caltrans, Federal Aviation Administration, and Hot Creek Aviation, the Airport's Fixed Based Operator (FBO), to enhance regional air service and transportation and the Mammoth Yosemite Airport's amenities and services.

Public Transit

The Town continues to contract with Eastern Sierra Transit Authority (ESTA) to provide community transit services, which are funded with committed Transient Occupancy Tax revenues and dedicated transit funding. These services provide over 15,000 service hours annually. ESTA and the town met many times in 2023 to discuss how transit could better serve the Old Mammoth neighborhood, the future residents of the Parcel, the Community Recreation Center and better route transit for coverage and simplicity. Staff and ESTA developed a new set of routes modifying the existing purple line and establishing a new teal line. The new route was implemented in late 2023 with the teal line using the recently constructed Woodmen turnaround.

At the request of Mammoth Mountain Ski Area, ESTA conducted a micro-transit study to analyze the possibility of adding a micro transit program. In short, the program would more than likely work in Town. However, it would cost upwards of \$1M/year to operate and provide service to significantly less riders than existing fixed route options. At this time there is no direction to advance such a program.

Open Space Elements

Two elements in the 2007 General Plan address open space. These elements are Parks, Open Space and Recreation, and Resource Management and Conservation. The Parks, Open Space and Recreation Element states: "Parks, open space, and our recreational opportunities in Mammoth Lakes are critical to our residents and to the success of our tourism-based economy."

Adopted by Town Council in February 2012, the Parks and Recreation Master Plan (PRMP) assists in implementing the Parks and Recreation element and guides the development and improvement of a system of parks and recreation facilities to serve the recreational needs of Mammoth Lakes' residents and visitors. As stated in the PRMP, the parks and recreation vision is to "provide multi-purpose, year-round, indoor and outdoor recreation opportunities accessible to all residents and visitors."

The fundamental purpose of the Parks and Recreation Department is to deliver residents and visitors with high-quality recreation facilities and diverse programming that promotes

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excitement, individual expression, exploration, pleasure, challenge and accomplishment that can lead to an improved quality of life. By providing opportunities for these interactions and connections to occur, the department is directly contributing to the development of strong families, social equity, an enriched quality of life and most importantly, a healthy and vibrant community.

Parks and Recreation Strategic Workplan

Accepted by the Recreation Commission in December 2022, the annual workplan was developed to strategically guide the department and Recreation Commission in fulfilling the shared vision and mission for community recreation. The strategies for 2023 are aligned with the Town Council 18-Month Strategic Priorities and the Parks and Recreation Master Plan.

The four core strategies and goals that were accepted by the Recreation Commission are as follows:

1. Maintain and Enhance the Town's Recreation Infrastructure
 - a. Open and operate the Community Recreation Center (CRC), which consists of LA Kings Ice at Mammoth Lakes and the Mammoth RecZone.
 - b. Lead and support efforts to provide multi-purpose, year-round, indoor and outdoor recreation amenities in Mammoth Lakes. CIP projects include: Community Dog Park, Park at the Parcel, MACC/Edison Theatre, Outdoor courts (tennis/pickleball), Bike Park/pump track, Boulderling Park, and Mammoth Creek Park West play area.
 - c. Enhance recreation infrastructure to improve user safety, operations, and overall guest experience through: (1) Maintenance Best and NEXT practices, (2) Deferred Maintenance Program, (3) Amenities Enhancement Program.
2. Deliver High-Quality, Innovative and Affordable Recreation Programming
 - a. Create and deliver scalable, sustainable and DEI Core Community Programs aligned with the resource capacity and capabilities of the Department.
 - b. Core Program Areas: (1) Youth/Teen camps and programs, (2) Adult activities, (3) CRC programs, (4) Facility operations/maintenance, (5) Community events.
 - c. Provide enhanced recreation programming by partnering with local organizations, fund local non-profit youth sporting groups (YSF), hire skilled instructors, or contract with recreation entities.
3. Strengthen Organizational Systems, Structures and Operations
 - a. Realign the Department's organizational structure to further the growth, quality, and efficient delivery of the Core Program Areas.
 - b. Continually improve the delivery of Core Program Areas by constantly measuring performance, utilize a data-driven approach, and implement a NEW community recreation management platform: (1) Recreation and Facility Satisfaction Survey, (2) DaySmart Recreation, (3) PlayCore Data Services Lab.

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- c. Implement a Communication Plan that effectively and in a cost-effective manner, disseminates inclusive information and encourages participation in the Core Program Areas: (1) New Parks and Recreation Department website, (2) Recreation This Week newsletter, (3) social media, (4) Brochures, flyers, and print ads.
4. Build Capacity, Teamwork and Recruit & Retain the Best
- a. Build capacity by aligning positions (responsibilities) and desired outcomes with professional, prepared, and passionate people through: (1) Workforce Development, (2) Professional Development, (3) Education and Networking, (4) Customer Service Training.
 - b. Build a high-performing Team by integrating the 5 C's into daily operations to achieve extraordinary results: (1) Communicate, (2) Connect, (3) Collaborate, (4) Commit, and (5) Celebrate!
 - c. Strategically recruit, retain and recognize our employees: (1) Recruitment Plan, (2) Recognition Plan.

Recreation Programming

Parks and recreation provide essential services and infrastructure critical for the physical and mental well-being and resilience of our community. It is well documented that having access to quality parks and recreation services improves physical and mental health, reduces crime and violence, increases access to healthy foods, drives community connection and boosts economic activity. It is the mission of the Parks and Recreation Department to provide multi-purpose, year-round, indoor and outdoor recreation opportunities accessible to all residents and visitors.

2023 saw a full return to pre-COVID programming, with over 1,400 youth participants (+171 from 2022) and over 800 adult participants (+149 from 2022). Our popular summer camps included several new additions: Advanced Bike Camp, Advanced Backpacking Camp, Gymnastics Camp, Wilderness Camp and Camp Mammoth. After-school programming included Spring & Fall Bike Squads, Spring & Fall Skate Squads, Hot Shots Basketball, Little Wreckers and Cooking Classes. Instructional programs included Gymnastics, Swimming, and Ice-Skating lessons. 2023 also saw the return of all adult leagues – curling, hockey, indoor soccer, volleyball, and softball.

Recreation Facilities

The physical and mental health benefits of outdoor recreation are well known. Visitation at our admission-based facilities was strong, with the final season of the Mammoth Outdoor Ice Rink hosting 8,651 visitors during the 2022/23 season, and the Whitmore Pool receiving 7,236 swimmers in Summer 2023.

Deferred Maintenance

The Town continues to operate and maintain all Town owned and managed parks and recreation facilities, including Mammoth Creek Park, Community Center Park and Tennis Courts, Shady Rest Park, Trails End Park and Little Brothers Skate Park, and Whitmore Recreation Area. In 2023, a total of \$585,202 of deferred maintenance work was undertaken. Allocation by facility is highlighted below in the graph.

Deferred maintenance continued at the Whitmore Recreation Area, with the completion of extensive rehabilitation of Softball Field 2. This included the removal of lips at the

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turf/infield interface, resizing of the infield and replacement of infield mix, and perimeter fencing. At the Community Center Park and Tennis Courts, Courts 5 and 6 were leveled and power washed, prior to the installation of a Sports Court Modular Overlay Surface. New net posts were also installed, in addition to a new basketball hoop and backboard on Court 1.

Community Recreation Center

In November 2023, the new Community Recreation Center and LA Kings Ice at Mammoth Lakes celebrated its grand opening with over 700 community skaters. The CRC is a Sprung Performance Arena enclosing an Olympic size ice rink that will operate in the winter and in the summer, durable sport tiles will cover the rink area creating a 20,000 square foot Mammoth RecZone. Combined with community-driven and professionally branded programming, the new year-round facility operated by the Parks and Recreation Department will be a game-changer for recreation in Mammoth Lakes.

Mammoth Pickleball Complex

Following the decommission of the Mammoth Outdoor Ice Rink, six (6) regulation Pickleball Courts were installed on the site. This included the installation of a Cushion Extreme surface, and Pickleball lines and nets. The complex opened in mid-September and saw heavy use through Fall and early Winter.

Special Use Taxes

The "Mammoth Lakes Recreation, Trails and Parks Investment Initiative" (aka Measure R) was adopted by the Mammoth Lakes Town Council in February 2008 and was approved by the voters of Mammoth Lakes in June 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. Recommendations for the use of Measure R funds are determined by Mammoth Lakes Recreation and presented to Town Council for approval.

Measure R projects completed in 2023 include:

- Measure R audit
- Whitmore Track/Trails End Park maintenance
- Recreation Equipment/Supplies
- Mammoth Lakes Recreation administration
- Trails administration and projects

The "Mammoth Lakes Mobility, Recreation and Arts & Culture Utility Users Tax Ordinance" (aka Measure U) was adopted by the Mammoth Lakes Town Council in March 2010 and approved by the voters of the Town of Mammoth Lakes in June 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

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for the purposes set forth above.” Recommendations for the use of Measure U funds are determined by Mammoth Lakes Recreation and presented to Town Council for approval.

Measure U projects completed in 2023 include:

- Special event transit services
- Arts and cultural programming and special projects
- Contract administration
- Measure U audit
- Special event equipment
- Mammoth Lakes Recreation administration

Conservation Elements

Two elements in the 2007 General Plan address conservation. These elements are Resource Management and Conservation and Arts, Culture, Heritage and Natural History.

Resource Management and Conservation Element

The Resource Management and Conservation Element states: “Mammoth Lakes is valued for its majestic setting, the forest and trees, the smell of the pines, wildlife, clean air and water. The goals and policies of this Element address the community of Mammoth Lakes being a leader in managing and conserving these resources.”

The Town continues to support the preservation of Mammoth Creek, which runs through town, by prohibiting development that does not maintain established setbacks and by managing Town-owned properties along Mammoth Creek for open space, habitat preservation, and passive recreation.

In accordance with the Town Council’s Strategic Priority to “enhance our recreational based economy through amenity investment,” the following items were accomplished in 2023:

Summer Trails and Programs

The Mammoth Lakes Trail System Trail crew worked over the summer clearing fallen trees, maintaining system trails, installing new signage and continued construction of the new Lakes Basin trail – Black Bear Run. The Trail Crew assessed infrastructure damaged from the large 2022/2023 winter and completed repairs as needed to keep the Trail system standards. The summer Trail Host program continues to provide information, collect data, and help residents and visitors have fun safely. From June 1 – September 4 the host team reported 19,155 interactions with users, observed 79% of dogs on leash, cleaned up over 1,253 pounds of trash, and 246 pounds of pet waste. Mammoth Lakes Trail System Summer of Stewardship began with an in-person stewardship event in June 2023, in celebration of ‘National Trails Days’. This event hosted over 70 volunteers at the Sherwins Trailhead cleaning up trash, shoveling snow off trails, staining wood directional signs, and removing over 150 pounds of trash. Weekly volunteer opportunities were available through September, which allowed the public to volunteer for Trail Crew (44.5 volunteer hours), Trail Host (18 volunteer hours), and the Water Host (33 volunteer hours) programs. Bi-weekly Wednesday Worknights is a new volunteer program added to the Summer of Stewardship. Volunteers worked over multiple Wednesdays volunteering a collective 92 hours constructing a new trail, Black Bear Run. The season

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ended with the Lakes Basin clean up event that had 75 participants. Volunteers collected over 115 pounds of trash, 150+ feet of fishing line, and sanded and painted 8 USFS picnic tables. Other Town cleanup programs include town cleanup day in June and weekly “Trashy Thursday” events from June – September. Trashy Thursdays reported 199 volunteer hours and the removal of 629.5 pounds of trash and 20.5 pounds of dog waste. The Eastern Sierra Adopt a Trail program grew over the 2023 summer hosting a total of 13 new volunteer adopters (33 total volunteers) and 27 sponsors. This program is a partnership between Mammoth Lakes Recreation, Mono County and the USFS.

Winter Trails and Programs

Winter multi-use trails were groomed and open to the public through May 8 for a total of 6 months of winter grooming. The Shady Rest Winter Trails continued to be a highly used facility for Nordic skiers, walkers, fat-bike riders, snowshoers, and dog play. The Sherwins Winter Trail was groomed as conditions allowed. During the winter season, the Host team was stationed at Shady Rest Park, Sherwins Trailhead, Lake Mary Road closure, and the Village. The host team reported 2,809 interactions from January to April 2023 assisting visitors and locals with wayfinding, directions, parking, regulations, and etiquette information.

These accomplishments made progress towards meeting the Town Council’s objectives for this Strategic Priority, which includes enhancing the public’s experience with improved access points to the natural environment and utilizing partnerships with Mammoth Lakes Recreation, Mono County, U.S. Forest Service, and the Eastern Sierra Sustainable Recreation Partnership to identify grant funded projects and programs that should be pursued.

Climate Change Vulnerability Assessment

As part of the SB1 Climate Adaptation Planning Grant awarded to the Town in 2017, The Town contracted Placeworks, Inc., to prepare a Climate Change Vulnerability Assessment. The Vulnerability Assessment identifies and analyzes the impacts climate change poses to the Town and the specific geographic areas at risk from certain impacts. The Vulnerability Assessment informed the preparation of climate adaptation goals, policies, and objectives, as well as the development of feasible implementation measures. The adaptation strategies were adopted as part of the 2019 Public Health and Safety Element update.

This project furthers Resource Management and Conservation Element Goal R.1. of the Element, which directs the Town to “Be stewards of habitat, wildlife, fisheries, forests and vegetation resources of significant biological, ecological, aesthetic and recreational value.” The tourism-based economy of Mammoth Lakes relies on its scenic qualities and world-class recreational opportunities, and some of these assets were considered in the Vulnerability Assessment, and the Town adopted recommended adaptation strategies in order to lessen identified impacts to these resources.

Stormwater Resource Plan

The Town is an active member of the Inyo-Mono Integrated Regional Water Management Plan (IRWMP) and has a Stormwater Resource Plan (SWRP). The SWRP provides a regional prioritization of stormwater management projects that qualifies agencies for participation in Prop 1 Funding.

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Waste Management/ Recycling

In 2020, Town Council approved a new Solid Waste Franchise Agreement between the Town and Mammoth Disposal Company. The Agreement allows Mammoth Disposal to provide all solid waste collection and processing services on behalf of the Town for 20 years. This includes addressing the disposal of solid waste after the Benton Crossing Landfill closed at the end of 2022. The new Agreement provides for increased solid waste disposal services and improved recycling services for customers in Mammoth Lakes. To accommodate current and future solid waste disposal needs, Mammoth Disposal constructed a new transfer station for solid waste and a Materials Recovery Facility (MRF) for recyclables in 2023. Additional elements of the project included the reconfiguration and renovation of the existing site to accommodate the new facilities and improve circulation.

Work continued on a feasibility study for a potential biomass facility which was facilitated through a U.S. Forest Service Wood Innovations Grant.

The Town held its annual Town Clean-Up Day in June 2023. The Town provided a drop-off station for the collection of large/bulky items, metal objects, green waste, food waste, hazardous household waste, and recyclable materials. In total, 70.99 tons of waste was collected, which was a decrease from the 76.91 tons of waste material collected when Town Clean-Up Day was held in 2022.

Tree Removal Permits

Planning staff continues to implement the Town's Tree Removal and Protection Ordinance by requiring property owners obtain a Tree Removal Permit for the removal of live trees that are 12 inches or greater in diameter at breast height. In 2023, 47 tree removal permits were processed with a small number of those permits being denied because the minimum criteria for removal was not met. The top three reasons specified on the tree removal permit requests include the removal of hazard trees, trees causing property damage, and tree removal for wildfire fuel reduction purposes.

Air Quality

The Town monitors air quality in coordination with the Great Basin Unified Air Pollution Control District (GBUAPCD). This monitoring effort focuses on particulate matter (PM₁₀), which is primarily caused by wood burning and cinders spread on roads to increase traction during icy conditions. During the period of November 15th to March 15th, the Town monitors the air quality and when PM₁₀ reaches certain levels in town, "no-burn" days are called, meaning that the use of fireplaces and wood stoves are prohibited for that time period.

The GBUAPCD provides the Town an annual report in May of each year that summarizes the air quality measurements recorded by the district during the monitoring period (Mid-March through Mid-March of the following year) and identifies any exceedances of the State and Federal PM₁₀ standards. During the Mid-March 2022 through Mid-March 2023 reporting period, the Federal PM₁₀ standard was exceeded on zero (0) days and the State PM₁₀ standard was exceeded on eleven (11) days. All eleven of the monitored State exceedances in 2022-23 were due to local sources. There were no wildfire events in 2022-23 which resulted in a State exceedance. The local sources causing State exceedances were determined to be construction related between June and October (2), followed by residential woodburning between December and March (9).

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An update to the Air Quality Management Plan (AQMP) was completed in 2013, and the Town continues to implement the goals and policies of that Plan. As part of the AQMP update process, the Town and the GBUAPCD requested the EPA re-designate the Town as in attainment for the federal air quality standard for particulate matter less than 10 microns (PM₁₀). The Town had been designated non-attainment for PM₁₀ since 1987. EPA found that the Town has met the federal standard since 2009 and the EPA formally re-designated the Town as in compliance in 2015.

In 2023, GBUAPCD completed the Second 10-year Maintenance Plan for the Town of Mammoth Lakes. The federal Clean Air Act (CAA) requires that an area redesignated attainment from nonattainment status must submit a maintenance plan ensuring the Nation Ambient Air Quality Standards (NAAQS) will be met for a 10-year period following redesignation. The CAA required redesignated areas to submit a second maintenance plan to the United States Environmental Protection Agency eight years after the first plan has been approved in order to demonstrate continued maintenance of the NAAQS for the subsequent 10-year period.

Outdoor Lighting

Mammoth Lakes' dark night skies are an important resource to the community and local wildlife. These starry skies continue to be preserved through the Town's Outdoor Lighting Ordinance, which requires exterior lighting to be downward directed and shielded. This requirement significantly reduces dangerous glare for drivers and pedestrians and helps preserve the dark skies for wildlife and residents. The Town continues to require all development projects to be consistent with these lighting requirements and continues code compliance efforts to bring non-conforming fixtures into compliance with the Town's Lighting Ordinance.

Arts, Culture, Heritage, and Natural History Element

The Arts, Culture, Heritage and Natural History Element states: "It is important that arts, culture, heritage and natural history are encouraged throughout the community."

One of the Town Council's Strategic Priorities directs various work programs and funding to "Enhance our recreational based economy through amenity investment." A specific objective associated with accomplishing this priority include finalizing an agreement with the Mammoth Lakes Foundation for the Mammoth Arts & Cultural Center (MACC), which the Town will construct and operate with funding to be provided through Measure U.

Measure U funds are specifically dedicated for recreation, mobility, and arts and culture. CEQA requires a cultural resource analysis for all proposed projects. Mitigation measures are identified for each project to reduce impacts to cultural resources. The Town also complies with Senate Bill 18 and Assembly Bill 52 regarding Native American Tribal consultation.

Noise Elements

Noise is addressed in two elements of the 2007 General Plan. These elements are Noise (1997) and Community Design.

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Noise Element

A goal of the Noise Element is "To protect the citizens of the Town from the harmful and annoying effects of exposure to excessive noise."

The Town continues to enforce the noise limits stated in Municipal Code §8.16 *Noise Regulation*. An update of the Noise Element and the Noise Ordinance is included on the Community and Economic Development Work Program, but a start date and funding source has not been established.

Community Design Element

A goal of the Community Design Element states, "Enhance community character by minimizing noise."

The California Environmental Quality Act (CEQA) requires a noise analysis for all proposed development projects that are not exempt from CEQA review. Mitigation measures are identified for each project to reduce noise impacts. The Town includes these project specific mitigation measures as conditions of approval for the project to reduce noise impacts. Nuisance complaints related to noise are handled by continued enforcement through the Mammoth Lakes Police Department and the Town Code Compliance staff.

Safety Element – Public Health and Safety Element

The Public Health and Safety Element states: "The community will be comfortable and safe. Facilities that are important to a livable community will be supported, provided, and encouraged."

In 2023, the Mammoth Lakes Police Department was awarded a grant of \$51,680 from the California Off-Highway Motor Vehicle Division. The grant provides funding for winter Over Snow Vehicle patrol including the purchase of a new snowmobile and trailer.

The proliferation of e-Bikes and other modes of transportation has resulted in congestion and dangerous conditions on Town Multi-Use Pathways (MUPs), sidewalks, and trails. In December 2023, the Town introduced an ordinance to govern MUPs, sidewalks, and trails with the Mammoth Lakes Police Department issuing citations and educating the public regarding the use of e-Bikes and other related modes of transportation. This ordinance will help to ensure a safer environment on MUPs, sidewalks, and trails along with providing better opportunities to educate our locals and visitors on the use of these amenities.

The Town continues to enforce building code requirements to minimize loss of life, injury, and property damage from snow, earthquakes, and fire. The Town also continues to work closely with the Mammoth Lakes Fire Protection District to review proposed development projects to ensure adequate emergency access and fire equipment access. The Town continues to respond to code compliance complaints including those related to potential safety issues. Additionally, the Town's snow removal operations are essential to the safety, wellbeing, and daily operations of the Community. The Town's Public Works Department prioritizes streets for snow clearing to maintain safe routes during snowstorms.

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Staff continues to enforce the Quality-of-Life Ordinance, adopted in 2015, to ensure that transient rental uses do not create adverse impacts to neighboring properties due to excessive traffic, noise, trash, and similar issues and to ensure that the number of occupants within such rental units do not exceed the design capacity of the structure or cause health and safety concerns. This ordinance requires any new transient use within a residential structure to be inspected prior to the commencement of the transient use. The inspection verifies compliance with the standards and conditions of operation outlined in the Ordinance and ensures compliance with all applicable safety requirements.

All development project applicants are required to submit a Hazardous Waste Acknowledgement Form to disclose any hazardous materials information prior to project review and approval. In addition, the Town maintains an Emergency Operations Plan (EOP) that outlines how the Town will organize to respond to emergencies within the Town's jurisdiction. In 2023, EOP training continued for all Town staff who have a designated roll in EOP operations.

Economy Element

The Economy Element in the 2007 General Plan is an optional Element (not required by California State Law) that states: "Mammoth Lakes' economy is tourism-based...Mammoth Lakes' economic sustainability is dependent upon the mountain resort, expanded employment opportunities, shoulder season and midweek occupancy, air service and many other components of the community."

The Town Council's Strategic Priority objective related to the economy calls for "Investment in Capital infrastructure, new investment, improvements, and maintenance." The Town continues to track economic indicators for changes that may affect community land resources, tax base, including Transient Occupancy Tax (TOT), and employment base. In 2023, the total TOT revenue increased approximately 4.5% with record breaking TOT revenue collected during the months of January, February, March, April, May, August, September, and October. To augment TOT collections and to ensure a level playing field for TOT operators, the Town continued its TOT enforcement program and initiated 49 TOT compliance cases. Revenue collected through enforcement efforts in 2023 totaled over \$397,513.

As part of the implementation of the Town Council's Strategic Priority mentioned above, a portion of the excess TOT revenue was allocated to ensure the long-term health and resiliency of the Town by investing in the Town's reserve funds.

- The Operating Reserve (OR) Fund target is 5% of the Baseline Revenue established in the Reserve Policy at \$30,000,000 (\$1,500,000). The status of the fund is 100% funded to target.
- The Reserve for Economic Uncertainty (REU) target is 20% of the Baseline Revenue established in the Reserve Policy at \$30,000,000 (\$6,000,000). Status of this fund is 100% funded to target.

The Mammoth Lakes Tourism Business Improvement District (TBID) is a benefit assessment district that was developed to help fund marketing and sales promotion efforts for Mammoth Lakes tourism businesses. In 2023, TBID was renewed. The term of the renewed TBID will be in place for five (5) years from September 1, 2023 through August 31, 2028.

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A Commercial Cannabis Tax Ballot item was approved by Town Council on February 21, 2018, to include a measure on the June 5, 2018, General Municipal Election ballot. The approved measure read, "To fund general Town core services such as police, recreation, and road maintenance, shall an ordinance be adopted to impose a business license tax of up to 8% for cannabis retail businesses and up to 4% for all other cannabis businesses (cultivation, manufacturing, distribution, testing), to raise an estimated \$99,550-\$261,708 per year, levied until voters change or repeal it." This measure passed in 2018. A total of \$131,183.00 was collected from this tax in 2023, which was an approximately 14% decrease from 2022 (<\$21,241).

The Economy Element includes several implementation items that relate to Mammoth Yosemite Airport (MMH) operations, including seeking Federal funding for airport improvements, upgrading the airport terminal, updating the Airport Master Plan and working with the Federal Aviation Administration (FAA) to evaluate the development of Mammoth Yosemite Airport.

During 2023, there were two capital improvement projects constructed at the airport. The first project was the Automated Weather Observation System (AWOS) Relocation and Upgrade project. Construction began in July 2023 and will be completed in spring of 2024. The scope of work includes relocating the AWOS from its existing location to a new location further west near the segmented circle and upgrading the equipment. The second project was an emergency fence project to fix the damaged chain link fence surrounding the airfield that was significantly damaged during the 2022/2023 winter season. The main terminal building was remodeled by airport employees and the room that used to house TSA equipment was remodeled into a café. Starting during the 2022/2023 winter season, Advanced Air passengers were checked in at the Airport's main terminal rather than the Fixed Based Operator terminal.

Staff worked with consultants to design the Aircraft Rescue Firefighting Vehicle (ARFF)/Snow Removal Equipment Building project. Design is still underway in 2024, and the project was renamed as the Multipurpose Building to include ARFF and SRE. Design work will continue throughout 2024 with construction anticipated in 2025.

A Request for Qualifications was published for on-call engineering and architectural services for the airport. Statements of qualifications were received, interviews were conducted, and two firms were selected to provide on-call engineering and architectural services to the airport over the next five years.

The Airport Layout Plan (ALP) was completed and accepted by the Federal Aviation Administration (FAA) on February 13, 2023. Staff continues to work with Inyo County, Mono County, Eastern Sierra Council of Governments, Mammoth Lakes Tourism, Caltrans, Federal Aviation Administration, and Hot Creek Aviation, the Airport's Fixed Based Operator (FBO), to enhance regional air service and transportation and the Mammoth Yosemite Airport's amenities and services.

Housing Element

Housing element law requires local governments to adequately plan to meet the existing and projected housing needs of all economic segments of the community and requires all Housing Elements meet the requirements of the California Government Code sections

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65583 and 65584. The Town's 6th cycle Housing Element was adopted in 2019 and covers the 8-year planning period of 2019-2027.²

The following summarizes the Town's progress to achieving the programs identified in the adopted Housing Element. A complete summary of the Town's progress for each Action Item identified in the adopted Housing Element is included as Attachment 1, *2023 Mammoth Lakes Housing Element Annual Progress Report (Table D)*.

Alignment with Town Council Strategic Priorities

The top Town Council Strategic Priority for 2023 directs staff to, "Expand availability and affordability of community housing." Progress made in 2023 towards this priority and the identified objectives are summarized below:

- Complete construction on Phase 1 (81 units), complete core infrastructure and support development plans for Phase 2 and funding participation (148 units) of the Parcel.
 - Due to weather delays resulting from the historic 2022/23 winter, completion of Phase 1 (The Sawyer) of the Parcel was delayed and will be completed in 2024. Significant progress on the infrastructure was made in 2023 and will be completed in 2024. In December 2023, the developer was successful in obtaining tax credit financing for the initial 76 units of Phase 2 (Kingfisher I) and construction is expected to begin in 2024.
- Implement Housing Now! Initiatives to deliver diverse housing solutions working with private sector and other agencies locally and regionally.
 - Town staff continued to partner with Mammoth Lakes Housing (MLH) on the Bridge Program with the goal of increasing the number of affordable units within the Town through the acquisition of existing market-rate units that are then resold at a reduced affordable price (focus is on missing-middle income households [120%-150% AMI]). As of the end of 2023, six (6) units have been acquired since November 2021 and five (5) units have been resold to income eligible households with a deed-restriction in place.
 - The conversion of the Innsbruck Lodge into a rental affordable housing development began in 2023. The project is largely funded through the State Project Homekey program and is intended to assist those who are experiencing homelessness. When complete, the project will provide 16 apartments (15 affordable and 1 manager's unit).
- Pursue implementation of sustainable funding source(s) for community housing including potential EIFD and in-lieu housing fee increases.
 - As a part of the moratorium on the issuance of new STR certificates, the STR Advisory Committee gave direction to pursue an increase in TOT tax that will be dedicated to housing projects and programs. The ballot measure for the TOT increase would be on the November 2024 ballot.

² The change in the Housing Element update cycle from a 5-year cycle to an 8-year cycle was implemented by [CA Senate Bill 375 \(SB-375\)](#) and is intended to align land use planning for housing with land use planning for greenhouse gas reduction. The RHNA sets local housing and zoning goals to support future growth and these local goals are in turn aggregated into a region-wide Sustainable Community Strategy (SCS) to fairly allocate greenhouse gas emission reduction targets across the region. SB-375 requires consistency between the RHNA and the region-wide SCS, and the consistency is achieved through the implementation of the Regional Transportation Plan (RTP). The [Mono County RTP](#) was last updated in 2019, shortly after the adoption of the Town's Housing Element.

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- Since 2021, Town Council has allocated approximately \$19M (\$8.1M in 2021, \$5.7M in 2022, & \$5.3M in 2023) towards various workforce housing programs and projects, including the Parcel, small-site development (e.g., 60 Joaquin PUD), the Bridge Program, and partnership projects with MLH (e.g., Access Apartments, Homekey hotel conversion).
- Collect and analyze data on short-term rental compliance with Town codes and impact on local housing market and review Town code for updates.
 - In October 2023, the Town Council adopted a moratorium on the issuance of new Short-Term Rental (STR) certificates in defined zoning areas within the Town. This action was in response to the significant and increasing shortage of housing that is accessible to the local workforce, along with the need to protect the health, safety and welfare that results from the lack of available and affordable housing to the local workforce and residents. As a part of the work program to analyze the impacts of STRs, the Town Council appointed an STR Advisory Committee in November 2023 to provide recommendations to the Town Council intended to alleviate some of the housing issues caused by STRs.

Progress on General Plan Action Items

- Initial planning for “The Parcel” shall be complete and ready to proceed to development and funding through the development of a community-based master plan. (*Action H.1.F.1*)
 - The Parcel Master Plan was adopted by Town Council in January 2021. The updated Master Plan provides the framework for development.
 - The Town Council made a determination that the Parcel was ‘exempt surplus land’ pursuant to Government Code §54221(f)(1)(A) in April 2021, thereby allowing the Town to enter into a Disposition and Development Agreement (DDA) with the Town’s development partner for the project, Pacific West Companies, Inc (PWC).
 - The building permit for Phase 1 (80 affordable units and 1 manager’s unit) was issued in May 2022.
 - The parking podium and placement of the Phase 1 modular units was completed in November 2022. Additional work to weather-proof the units and complete the interior and exterior of the units continued throughout 2023 and occupancy of Phase 1 is expected in 2024.
 - The initial 76 units of Phase 2 (Kingfisher I) was awarded tax credit financing in late 2023. Construction is expected to begin in summer 2024.

The Town continued to dedicate funding (including allocation of Transient Occupancy Tax monies) in support of affordable and workforce housing programs (*Action H.2.A.1*). In 2023, the following programs and entities were funded:

- Mammoth Lakes Housing, Inc. (MLH), operating under a contract with the Town, continued to receive funding from the Town to support their work. MLH was established by the Town in 2003 to acquire and develop reasonably priced housing for the resident worker population of Mammoth Lakes, and to manage and facilitate the ownership and rental of such housing. MLH has successfully rehabilitated and preserved numerous income-restricted housing units in coordination with the Town and other organizations such as IMACA.
- The Town has committed approximately \$19M of General Fund dollars towards

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housing over the past three years to the following programs and projects:

- Parcel Phases 1 (the Sawyer) and 2 (the Kingfisher)
- Bridge Program (conversion of market-rate to affordable)
- Creative housing solutions (i.e., public/private partnerships, acquisition of employee housing units)
- Small-site affordable housing development projects (i.e., 60 Joaquin Rd)
- MLH's 238 Sierra Manor Road affordable housing project (11 affordable units) and Innsbruck Lodge affordable housing project (15 affordable units / 1 manager's unit)

To assist in the inadvertent loss of deed-restricted units (*Policy H.2.G*), the Town and MLH achieved the following:

- The Town and MLH monitors approximately 65 deed restricted properties on an annual basis.
- The Town continues to maintain a Revolving Loan Fund (RLF) funded at \$1M to assist in buying back existing deed restricted units in an effort to maintain these units and ensure no existing deed restricted units are lost.

The Town and MLH continue to pursue grant funds to support housing programs (*Action H.2.A.2*) and the following grant-related work was completed in 2023:

- The Town and MLH were awarded a \$4.56M Homekey grant for the Innsbruck Lodge Affordable Housing project in 2022 to convert the existing hotel into 16 residential rental units, of which 15 will be affordable to households earning at or below 80% AMI. Construction began in winter 2022 and occupancy is expected in 2024.
- The Town was awarded a \$3M CDBG housing rehabilitation grant and MLH was awarded a \$3.4M HOME grant for the Access Apartments project. This adaptive reuse project will convert two existing commercial buildings into 11 residential rental units affordable to households earning at or below 80% AMI. MLH continued to work on value engineering efforts throughout 2023 to reduce the overall project cost and is hopeful to begin construction in 2024.
- The Town was awarded \$317,184 in CDBG funding allocated by the CARES Act in 2021. The Town initially intended to use the funds for a subsistence payment program (e.g., rental, mortgage, and utility payment assistance) for those financially impacted by COVID-19; however, due to low interest in the program, the Town amended the scope of work to allow for the remaining \$290,000 in funding to go towards the new public park in the Parcel. The park equipment was ordered in 2023 and will be installed in 2024.
- The Town applied for \$500,000 in CDBG grant funding for downpayment assistance in 2022 and received notification of the grant award in 2023. MLH, working as the Town's subrecipient, launched the program in late-2023. The program term is for three years.
- The Town applied for \$490,000 in Permanent Local Housing Allocation (PLHA) grant funding for mortgage assistance to households earning up to 120% AMI in 2022 and received notification of the grant award in 2023. The Town, working together with MLH, will launch the program in 2024.

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- Mortgage assistance continues to be provided through the reinvestment of repaid BEGIN, CDBG, and HOME program funds.

In 2023, progress was made on the following work program items intended to increase the supply of workforce housing:

- Construction of the initial 81 units (*80 of the units will qualify as affordable housing w/ AMI levels no higher than 80%*) for Phase 1 of The Parcel continued in 2023 with occupancy expected in 2024. The developer was successful in being awarded tax credit financing in late-2023 for the initial 76 units in Phase 2 and will begin construction in summer 2024. Future phases will be dependent on acquisition of additional funding.
- Through the Town's Bridge program, six (6) units have been acquired since November 2021 and five (5) units have been resold to income eligible households with a deed-restriction in place. The income restrictions on these units range from 120% -150% AMI and require occupancy by a local workforce household.
- The Town continues to encourage use of SB-35 streamlining (*ministerial approval of certain housing projects*), SB-9 allowances (*allowance for residential property owners to split a single-family lot into two lots and/or place up to two units on each residential lot*), and State ADU provisions.

In order to ensure accessibility and the provision of equal housing opportunities for all persons, the following was implemented and/or continued in 2023:

- MLH has established a relationship with Bishop Indian Legal Aid services to assist tenants and respond to substandard housing complaints and has setup a legal aid remote workstation in the MLH office. The Town's Code Compliance Officer aids in investigating substandard housing complaints. (*Action H.2.E.1; Action H.5.C.1*)
- The Town continues to process applications at no cost to the applicants for Reasonable Accommodation to provide appropriate relief from development standards to might create a barrier to providing housing for a disabled or special needs person. (*Action H.1.E.3*)
- The Town requires that all new developments and rehabilitations of housing units meet the requirements of Title 24 of the California Code of Regulations (Building Code). (*Action H.6.B.1*)
- MLH and the Town continue to maintain information regarding fair housing practices on their websites and in the offices. (*Action H.5.B.1*)

Additional 2023 housing related highlights:

- The Town continues to implement the mitigation requirements of the Housing Ordinance and the Town collected approximately \$195,000 in Housing Impact Mitigation Fees from the issuance of building permits for 21 residential units, 6 lodging rooms, and 2 service/retail permits.
- The Town and MLH continue to monitor the annual apartment vacancy rate and enforce its condominium-conversion requirements pursuant to Municipal Code Section 17.52.110. Due to the ongoing low apartment vacancy rate (less than 1%), no condominium conversions have taken place in at least the last five years.

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REGIONAL HOUSING NEEDS

Table 1 summarizes the Town's progress towards meeting the Town's share of the Regional Housing Needs Allocation (RHNA) for the 2019-2027 Housing Element period.

Table 1: 2019-2027 Progress to Meeting RHNA ¹

Year Constructed/Restricted	Extremely Low	Very Low	Low	Moderate	Above Moderate
RHNA 2019-2027	13	13	30	34	65
2019	0	0	0	0	23 ²
2020	0	0	0	0	61 ²
2021	0	0	0	0	42 ²
2022	8	8	64	0	46 ²
2023	2	0	13	0	26 ²
Total	10	8	77	0	198
<i>Total Remaining by Income Level</i>	<i>3</i>	<i>7</i>	<i>0 (47 units over the allocation)</i>	<i>34</i>	<i>0 (133 units over the allocation)</i>

¹ The State relies on the number of building permits issued, rather than the number of permits completed, to demonstrate progress in meeting the jurisdiction's share of the RHNA for the planning period.

² In years 2019-2023, all of the Above Moderate units permitted were non-deed restricted market rate units.

Over the course of 2022 and 2023, the Town made substantial progress towards meeting the Town's share of the RHNA for the lower income levels with building permits being issued for the first phase of the Parcel development (80 affordable rental units) and the Innsbruck Lodge Homekey project (15 affordable rental units). The units in both of those projects will target households earning between the extremely-low to low AMI levels. However, additional efforts will need to focus on the production of housing for moderate-income residents, in order to achieve the Town's fair share of the regional housing needs.

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**GOVERNMENTAL CONSTRAINTS TO
AFFORDABLE HOUSING**

The Housing Element is required to analyze and identify potential government constraints to the production of affordable housing, and where possible, identify programs that will help to lessen these constraints. Examples of such constraints are government-imposed fees that contribute to the overall cost of housing production, development standards that make it more difficult or costly to develop, or review processes that add time and cost to housing development proposals.

Although some development standards, such as those for on-site parking, lot coverage, and setbacks may be more stringent than in other communities, they are appropriate in the town's local context, particularly the need to deal with large amounts of snowfall.

The analysis of government constraints found that the Town's permitting, development review, and fees represent actual staff costs and time to process applications and are not unduly restrictive to new residential development. The Town undertook a review of its development impact fees, including housing mitigation in-lieu fees, and as a result lowered fees substantially in 2015. Work began in 2021 on a new Housing Nexus Study and Development Impact Fee study and is expected to be completed in 2024.

The Town of Mammoth Lakes has a Reasonable Accommodation ordinance to help facilitate the construction of special facilities or features for persons with disabilities. The Community and Economic Development Division is committed to reviewing and processing applications for Reasonable Accommodation, at no cost, to provide appropriate relief from development standards that might create a barrier to providing housing for a disabled or special needs person.

Related to the elimination or reduction of government constraints to the production of affordable housing, the Town has completed the following zoning code amendments in recent years aimed at achieving this objective:

- The Town Council adopted an urgency ordinance in 2019 making amendments to the Municipal Code standards for Secondary Dwelling Units ("accessory dwelling units" or "ADUs") to bring the Zoning Code into compliance with the State ADU laws. This amendment to the Zoning Code reduced governmental constraints applicable to building ADUs by further limiting certain development standards and approval requirements. Staff initiated a subsequent amendment in 2020 to the Town's ADUs regulations with the goal of further reducing governmental constraints and improving the clarity and usability of the ADU regulations. This amendment was completed in 2021.
- Town staff completed an update to the Town Density Bonus Program in 2020, which included modifications to the General Plan and Zoning Code. Amendments to the Zoning Code regulations included implementing the revised Town Density Bonus Program and allowing for multi-family residential projects to obtain proportionately greater density bonuses in exchange for deed restricting a greater percentage of the base density units, up to a maximum of twice the base density. This program update reduces governmental constraints by allowing for greater flexibility in the use of the Town density bonus and an allowance for smaller projects to qualify for the program. The minimum project size prior to the update

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required a base density of at least five-units and the updated minimum project size allows for projects with a base density of at least two-units to qualify.

- The Town initiated a zoning code amendment to implement Senate Bill 9 (SB 9) in December 2021. SB 9 requires local agencies consider certain proposed two-unit projects and lot splits ministerially and allows residential property owners to split a single-family lot into two lots and place up to two units on each resulting lot. SB 9 was signed into law in September 2021 and became effective on January 1, 2022. The Town adopted an urgency ordinance in January 2022 to implement development standards related to SB 9. This amendment to implement SB 9 standards is intended to reduce governmental constraints applicable to building residential units by eliminating and/or reducing certain development standards (e.g., setbacks, density, parking, lot coverage, and height) and approval requirements (e.g., ministerial approval of urban lot splits).

Programs identified in the 2019-2027 Housing Element to reduce governmental constraints to housing production include:

- **Policy H.4.A.** *Periodically review and update permit and development fees to ensure that they appropriately reflect the cost of processing applications and providing services to new development, without unduly increasing costs to build housing. The Town is required to conduct annual reviews of development impact fee expenditures, and has a goal of updating the development impact fees every five years.*
- **Policy H.4.B.** *Consider reduction or waiver of permit and development impact fees for projects that dedicate some or all of their units to affordable housing. Consider waiving development impact fees only when significant impacts (e.g. circulation) can be avoided.*
 - *Action H.4.B.1. Consider changes to the Development Impact Fee schedule to reduce or eliminate fees for developments in which at least five percent of units are affordable to extremely low-income households. To be eligible for reduced or waived fee, the units shall be affordable by affordability covenant. The waiving or reduction of service mitigation fees may also be considered when an alternative funding source is identified to pay these fees.*
- **Policy H.4.C.** *Ensure that the Zoning Code continues to meet State Law requirements and does not unduly restrict certain types of housing to be developed. The Town regularly reviews and updates to the Zoning Code to incorporate mandates and other appropriate revisions.*
- **Policy H.4.D.** *Continue to allow accessory dwelling units by right in all residential zones.*
 - *Action H.4.D.1. Accessory dwelling units (ADU) can be an affordable housing option and can help meet the needs of many residents in the Town. To ensure consistency with state law (Assembly Bill 2299/Senate Bill 1069 and Assembly Bill 494/Senate Bill 229) and implement community goals, the Town shall review standards and revise as necessary to facilitate the development of ADUs.*
 - *Action H.4.D.2. Promote development of accessory dwelling units (ADU) by increasing awareness regarding the ability to create accessory dwelling units on single-family residential properties, exploring variances (e.g. side*

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yard setbacks) to make it easier to fit ADUs on some lots, and establishing a goal for a desired number of ADUs to be built. The Town will also offer incentives to develop ADUs in exchange for long-term rental contracts.

- **Policy H.4.E.** *Periodically review and update Town codes, ordinances, fee programs and procedures to ensure that they do not unduly constrain housing development, while ensuring development impacts are adequately mitigated through development impact fees and/or other appropriate measure(s).*
 - *Action H.4.E.1. Continue to monitor the Town's DIF ordinance to assure that impact fees do not create an economic impediment that deters construction of housing needed to meet the Town's Regional Housing Needs Allocation or workforce housing objectives. If an economic impediment is discovered, Council will take appropriate actions to mitigate it.*
 - *Action H.4.E.2. To address constraints to the availability of long-term rental housing associated with short-term rentals the Town will establish a program identifying methods to mitigate the issue. Components of the program may include waiving fees for illegal short-term rentals owners who commit to restricting their properties as long-term rentals, creating an impact fee levied on short-term rentals that would go towards preserving or creating long-term rental housing, and conducting a nexus study to further study how short-term rentals are impacting the rest of the housing market.*
- **Policy H.4.F.** *Prioritize workforce and affordable housing when considering future development proposals relative to Town policies that limit overall population growth.*

Additional information on the Town's progress towards implementing the above-described policies and actions related to governmental constraints to affordable housing is included in Attachment 1, *2023 Mammoth Lakes Housing Element Annual Progress Report*.

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PLANNING APPLICATIONS

The following table summarizes the status of planning applications as of December 31, 2023. A detailed list of application requests is attached to this report (Attachment 2).

Table 2: 2023 Planning Applications

Table 1				
Application Types	Requests	Approved ³	Denied	In Process
General Plan Amendments (GPA)	0	0	0	1
District Zoning Amendments (DZA)	0	0	0	1
Zoning Code Amendments (ZCA)	3	1	0	2
Use Permit Applications (UPA)	2	1	0	1
Tentative Tract Maps (TTM)	3	1	0	2
Tentative Parcel Maps (TPM)	0	0	0	0
Variances (VAR)	1	0	0	1
Design Reviews (DR)	6	5	0	4
Administrative Design Review (ADR)	4	5	0	1
Lot Line Adjustments (LLA)	1	1	0	0
Concept Reviews (CR)	1	NA	NA	0
Adjustments (ADJ)	4	5	0	1
Administrative Permits (AP)	3	3	0	0
Time Extension Requests (TER)	0	0	0	0
Land Donations	0	0	0	0
Building Permits (BP)	950	922	NA	NA
Code Compliance Cases (CC)	171	NA	NA	NA
TOT Compliance Cases	49	NA	NA	NA
Sign Permits (SP)	16	16	0	0
Master Sign Plans (MSP)	1	0	0	1
Tree Removal Permits (TRP)	47	47	0	0
Outdoor Sales Permit (OS)	0	0	0	0
Business Tax Certificates (BTC)	337	326	NA	NA
Film Permits (FP)	7	7	0	0

³ Approved list includes projects from previous years approved in 2023 by the Director, Planning and Economic Development Commission, or Town Council

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LOOK AHEAD - MAJOR PROJECTS IN 2024

The Town of Mammoth Lakes anticipates a busy 2024 completing significant work programs and projects that will further implement the 2007 General Plan and anticipated projects include:

- Process entitlements and the environmental review for the Main Lodge redevelopment project. This multi-year effort will continue in 2024.
- Various hotel entitlement projects within the Commercial zones and North Village Specific Plan (NVSP) area.
- Complete the Parcel Phase 1, which will include 81 units (80 affordable, 1 manager) of housing, childcare space for up to 34 children, community space, and a 0.8-acre park, and begin development of the Parcel Phase II, which will include up to 148 units (*funding dependent*).
- Continue planning the Mammoth Lakes Foundation (MLF) site. Potential uses on the site include a snow pit, child-care facility, dog park, housing, a performing arts center, and parking.
- Continue to pursue the purchase of market-rate units through the Bridge program that will then be resold as affordable deed-restricted units.
- Begin construction on the four-unit residential project on the Town-owned 60 Joaquin Road site. These units will be sold at an affordable deed-restricted price.
- Completion of a Housing Nexus Study and DIF Fee Study update.
- Continued administration of existing housing grants (CDBG, HOME, PLHA, and BEGIN) in conjunction with MLH. The Town and MLH will continue to review and consider additional housing grant opportunities as funding becomes available.
- Launch the Certified Property Program to implement a new approach to the management of STRs that will provide enhanced oversight intended to address various quality of life issues related to STRs. The launch of this program and the associated code amendments will end the STR moratorium that was enacted in late-2023. Along with the new program, additional recommendations by the STR Advisory Committee to address the ongoing housing issues are expected to be made and implemented.
- Continued TOT Enforcement.
- Code Compliance.
- Permit Processing.
- Implementation of grant funded sidewalk and trails projects.

Attachment 1: 2023 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.A.1.	Maintain an up to date, GIS-based inventory of potential sites available for future housing development, and provide this information to Mammoth Lakes Housing, Inc. and prospective developers.	On-going	<ul style="list-style-type: none"> Contracts w/ GIS coordinator that works for both the Town and Mono County to keep the GIS database functioning and up-to-date. The Town continues to maintain various housing related datasets (deed-restricted unit locations, existing apartments, transient rental locations, and vacant parcels) in a central GIS database and discuss what additional datasets are needed.
H.1.A.2	As part of the annual planning report to the Town Council (including the annual report to HCD on the Housing Element), provide an update on progress to meeting the Housing Element (including units for extremely low-income households), to ensure that adequate sites remain available to meet the RHNA.	On-going	<ul style="list-style-type: none"> This table, included with the annual progress report is provided to the State Department of Housing and Community Development on an annual basis, and is the primary way in which the Town reports and tracks its progress towards RHNA. In 2023, the Town made progress towards satisfying our share of the RHNA in the Extremely Low category and issued a permit for additional units in the Low category, for which the Town has already satisfied our RHNA.
H.1.A.3.	Ensure that updates and amendments to existing and future Master Plans and Specific Plans provide development capacity and supporting policy to help meet the Town's housing needs.	On-going	<ul style="list-style-type: none"> As master plans and specific plans and updates are processed, the Community and Economic Development Department, Planning and Economic Development Commission, and the Town Council will evaluate and ensure adequate development capacity and policy is included to meet housing needs.
H.1.B.1.	Encourage housing development as part of infill and mixed-use development within the Downtown, Old Mammoth Road, and Mixed Lodging/Residential Commercial Zones, which is allowed by right by the Zoning Code. Outreach to property owners, developers, and brokers to discuss infill and mixed-use development opportunities in these Commercial Zones. This outreach will include identifying, discussing and addressing barriers.	On-going	<ul style="list-style-type: none"> The Town's commercial zoning districts allow mixed-use projects and workforce housing as permitted uses and as part of the Zoning Code Update work in 2017 (ZCA 15-002), the Town held numerous workshops and meetings to discuss the potential for mixed-use development and multi-family housing in the commercial zoning districts. The Town continues to discuss development opportunities with property owners and potential developers and encourage the inclusion of housing within commercial projects.
H.1.D.1.	Continue to implement the mitigation requirements of the Housing Ordinance including the requirements for developing Alternate Housing Mitigation Plans (AHMPs).	On-going	<ul style="list-style-type: none"> The Housing Ordinance provides a menu of options for developers to choose from to mitigate his/her housing impact. Requirements are outlined for each of those options in the Housing Ordinance. Municipal Code Section 17.136.080 establishes application requirements and approval authority for Alternative Housing Mitigation Plans. In 2022, the Town collected approximately \$196,000 in Housing Impact Mitigation Fees from the issuance of 19 building permits. An additional 4 building permits for residential construction were issued in 2023; however, those permits were exempt from the housing mitigation fees (e.g., ADU construction, Affordable Deed-Restricted Housing).

Attachment 1: 2023 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.E.1.	Continue to apply zoning standards that allow for special needs housing in Mammoth Lakes to ensure continued compliance with state law. These zoning standards and procedures include reasonable accommodation and allowing transitional and supportive housing, emergency shelters, and accessory dwelling units.	On-going	<ul style="list-style-type: none"> The Town completed zoning amendments in 2014 to address compliance with state law for emergency shelters, transitional and supportive housing, assisted living facilities, and group living facilities and continue to monitor changes to state law to ensure on-going compliance. The Town is continuing to apply only the residential zoning standards that apply to other residential units in the same zoning district. Reasonable accommodations are made to development standards as requested for persons with disabilities.
H.1.E.2.	Continue to work with the Kern Regional Center to identify any outstanding housing needs for its clients within the Mammoth Lakes community, assist in identifying available housing that meets those criteria, and consider a rental assistance program to fill the gap between income levels and the cost of housing for persons with developmental disabilities. Collaborate with the Center to implement an outreach program that informs residents within Mammoth Lakes on housing and services available for persons with developmental disabilities. The program could include the development of an informational brochure, posting information about available services on the Town's website, and providing housing- and services-related educational workshops for individuals and families.	On-going	<ul style="list-style-type: none"> The Town will work with Mammoth Lakes Housing, Inc. (MLH) and Kern Regional Center to accomplish this goal. MLH previously worked with the Center to try and secure funding from the State Department of Developmental Services for their 238 Sierra Manor Road 13-unit low-income apartment conversion project (a non-residential to residential conversion project). They were not successful in obtaining that funding but will continue working with the Center as the project moves forward.
H.1.E.3.	The Town shall continue to ensure individuals with disabilities equal access to housing, pursuant to the rules, policies, and procedures in Chapter 17.80 (Reasonable Accommodation) of the Municipal Code.	On-going	<ul style="list-style-type: none"> The Community & Economic Development Department is committed to reviewing and processing applications for Reasonable Accommodation to provide appropriate relief from development standards that might create a barrier to providing housing for a disabled or special needs person. These applications are processed at no cost to the applicants.

Attachment 1: 2023 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.E.4	The Town shall review its zoning code to ensure compliance with AB 2162 related to allowing supportive housing. The zoning code will be reviewed to assess whether supportive housing is allowed without discretionary review in all zones that allow multifamily housing or mixed-use development, including nonresidential zones as applicable. If it is determined that the allowed uses in the zoning codes are not in compliance with AB 2162 the Town will revise the allowed uses along with corresponding development standards as detailed in AB 2162.	Sep-2021	<ul style="list-style-type: none"> The Town reviewed the Zoning Code requirements applicable to supportive housing, and determined that no changes to the zoning code are necessary to comply with the requirements of AB-2162 since multi-family and mixed-use developments are a permitted use in all of the zones that allow supportive housing type of uses (i.e., no use permit or other entitlement is required for the use) and Municipal Code §17.52.290 specifies that “supportive housing is a residential use and is subject only to those restrictions that apply to other residential uses of the same type in the same zoning district.” Staff will develop an application to be used for the Supportive Housing Streamlined Approval process required by AB-2162 to demonstrate that the project meets the eligibility criteria specified in the legislation.
H.1.E.5.	The Town shall review its zoning code to determine whether updates to zoning are needed to comply with the state Employee Housing Act (Health and Safety Code Sections 17021.5 and 17021.6). The Act calls for the Zoning Ordinance to treat employee housing (including farm worker housing) that serves six or fewer persons as a single-family structure and permitted in the same manner as other single-family structures of the same type in the same zone (Section 17021.5). The Zoning Ordinance must also treat employee housing consisting of no more than 12 units or 36 beds as an agricultural use and permitted in the same manner as other agricultural uses in the same zone (Section 17021.6) in zones where agricultural uses are permitted.	Sep-2021	<ul style="list-style-type: none"> The Town reviewed the Zoning Code requirements related to the State Employee Housing Act and determined that no changes to the zoning code are necessary to comply with the requirements of this legislation. The Employee Housing Act requires jurisdictions consider housing in an agriculture zone that serves six or fewer persons to be treated the same as a single-family residence (if permitted) and requires housing that consists of 12 units or less, or 36 beds, be considered an agriculture use and be permitted in the same manner (i.e., if a use permit is required for agriculture use, then a use permit is required for the housing use). The only zone that permits agriculture uses is the Open Space zone and a use permit is required for the agriculture use. Single-family residences are not a permitted use in this zone and therefore, the requirement to consider housing for six or fewer persons a single-family residence is not applicable. Housing consisting of 12 units or less, or 36 beds, would require a use permit since agriculture uses require a use permit and would be subject to the same requirements as the agriculture use since the use is considered to be the same. Therefore, no changes to the zoning code are necessary to comply with this requirement.

Attachment 1: 2023 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.F.1.	Seek funding to continue the planning process for The Parcel site and process entitlements for the planned development. Continue to engage the community during the master planning process. Housing should be developed on The Parcel during the housing element planning period.	On-going	<ul style="list-style-type: none"> Prior to 2023, the Town completed, or made substantial progress towards the completion of, the following Planning processes related to the Parcel: <ol style="list-style-type: none"> Issued the building permits for Phase 1 of the project in May 2022, which includes 80 affordable units and 1 manager's unit. Completed the parking podium and placement of the Phase 1 modular units in November 2022. Occupancy of Phase 1 is expected in fall 2023. Approval of a tentative map in May 2022 to subdivide the site into 14 lots for future affordable housing uses and 3 lots for open space, parks, and public street dedications Approval of the Phase 2 design review entitlement for 148 units (146-147 affordable units and 1-2 manager's units) in June 2022 In 2023, the Town completed, or made progress on, the following Planning and/or Building processes: <ol style="list-style-type: none"> Continued construction on Phase 1. The target occupancy date is mid-2024 for the initial 81 units. Were awarded tax credit financing for Phase 2.2 in December 2023. This will fund the construction of 76 units. The Town's development partner, PWC, continued to apply for funding for Phase 2.2 (72 units). The Town has been successful in the following grant applications specific to the Parcel: <ol style="list-style-type: none"> \$38.6 million in Housing Accelerator funding for construction costs (<i>awarded January 2022</i>). \$20.6 million in Infill Infrastructure Grant funding which is intended to fund infrastructure related to affordable housing production and will help fund the necessary infrastructure for the project. \$65,000 in Local Early Action Planning (LEAP) grant funding which will be used for costs related to the Master Plan update. \$290,000 in CDBG CARES Act funds which will be used for the Parcel Park. \$30M in tax credit funding for Phase 2.2 construction costs awarded in December 2023. \$32M in tax credit funding for Phase 1 (<i>allows for the refinancing of the Housing Accelerator funds to be used for Phase 2.1</i>) awarded in December 2023 The Town will continue to seek additional funding sources for the project, including, but not limited to, grants, LIHTC, and tax exempt bonds, and loans.
H.2.A.1.	Continue to dedicate appropriate funds to fund affordable and workforce housing programs, and the work of Mammoth Lakes Housing, Inc., the Town, and other groups to meet housing needs.	On-going	<ul style="list-style-type: none"> The annual dedication of TOT revenues to fund housing programs is 0.85 points (of 13 points). In addition to the dedicated TOT revenues, the Town provided, or allocated, approximately \$30M over the past five years to the following housing projects and programs: <ol style="list-style-type: none"> Creative housing solutions (i.e., public/private partnerships, conversion of units); Small-site affordable housing development (i.e., 60 Joaquin Rd, 377 Manzanita Rd, 362 Chaparral Rd); MLH's 238 Sierra Manor Road 13-unit low-income apartment conversion project; Bridge program (<i>conversion of market-rate to affordable units</i>); Parcel phases 1 and 2; and Innsbruck Lodge Affordable Housing Homekey Project (<i>conversion of the existing hotel into 15 affordable units and 1 manager's unit</i>).

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.A.2.	Continue to pursue available grant funds, in cooperation with Mammoth Lakes Housing, Inc. and other partners, to support and facilitate the provision of workforce housing and housing affordable to lower income households. In particular, the Town will seek State and Federal funding specifically targeted for the development of housing affordable to extremely low-income households.	On-going	<ul style="list-style-type: none"> The Town and MLH continue to pursue grant funds to support housing programs and regularly review and respond to NOFAs as they are released. The Town applied for, or were awarded, the following housing related grants in 2023: <ol style="list-style-type: none"> (1) Awarded a CDBG Housing Rehabilitation grant for the Access Apartments project in the amount of \$3M in November 2022. MLH was successful in acquiring an additional \$4.2M from the HOME program for the project. (2) Awarded a \$500K CDBG grant for mortgage assistance in July 2023. (3) Awarded \$490K in Permanent Local Housing Allocation (PLHA) grant funds in June 2023 for mortgage assistance to households earning up to 120% AMI. (4) Awarded approximately \$60M in tax credit bonds and tax exempt financing for the Parcel Phases 1 and 2.2 Repaid first-time homebuyer (FTHB) loans from various grant programs (e.g., BEGIN ReUse, HOME, CDBG) continue to be reinvested into new FTHB loans.
H.2.A.3.	The Town will work with MMSA on a pilot program to develop a model policy for employers to provide first and rental deposit which would be re-paid through payroll deduction. Outreach efforts will be made with employers to provide education and to gather information to help create the program.	12/1/2024	<ul style="list-style-type: none"> Not yet started. Implementation of this pilot program is expected within the next 2-5 years. The Town will work with MLH and Mammoth Mountain Ski Area (MMSA) to accomplish this action.
H.2.A.4.	The Town will gather research and data to support a program that builds upon the existing Homebuyer Assistance program through Mammoth Lakes Housing, Inc. to assist moderate and middle-income households, up to 200% AMI with down payment assistance or assistance with second mortgages. The Town will also work with employers to assist employees and learn from existing employers with current programs (MMSA, Water District, MLH assistance).	Dec-2020; On-going	<ul style="list-style-type: none"> The Town, with a recommendation from MLH, funded a missing-middle loan program in 2019 with \$101,000 to provide a minimum of two low-interest deferred payment loans to households earning between 81-120% AMI. This program has not been successful and is currently on-hold while the Town considers various options for how to best leverage the funds. One reason for this programs lack of success is the high price of market-rate housing. The high prices create a gap between what the local workforce can afford and the market-rate prices, and the gap is too large to be closed by the downpayment assistance program on its own. The Town's Bridge program aims to assist in closing the affordability gap by acquiring existing market-rate units and reducing the sales price to an affordable price for households earning 120%-150% AMI. Since the launch of the Bridge program, five units have been sold to eligible households, of which two have received downpayment assistance using BEGIN ReUse funds and Town funds for the purchase of the units. An additional unit was purchased in 2023 and will be marketed for sale to an eligible household in 2024.
H.2.A.5.	Continue to explore placing a dedicated local tax initiative on the ballot in Mammoth Lakes to fund affordable housing. If passed the tax would provide a dedicated local funding source for affordable housing.	Postponed due to COVID	<ul style="list-style-type: none"> The Town was considering a ballot measure for the November 2020 general election to increase the TOT amount by 1% to be used specifically for affordable housing, but due to the unknown long-term economic impacts associated with COVID-19, the ballot measure was postponed. The Town imposed a moratorium on the issuance of new short-term rental (STRs) certificates in 2023 to provide an opportunity for staff to study the impacts of STRs on the community. An outcome of that research was the identification of the need for a dedicated local funding source for workforce housing and staff has been directed to place a ballot measure on the November 2024 general election ballot for an increase in the TOT amount by up to 2% that will be committed to workforce housing. However, the Town Council continues to commit unallocated TOT revenue towards housing.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.A.6.	The Town will work to maintain the affordability of mobile homes in Mammoth Lakes by looking for funding sources for improvement of mobile homes and mobile home parks. The Town will reach out to mobile home park owners to look for ways that they can work together to maintain mobile homes as an affordable housing type in Mammoth Lakes.	On-going	<ul style="list-style-type: none"> The Town has previously been awarded grant funding intended for rehabilitation (\$700,000 In 2017 CDBG funds) but had limited success in finding eligible households and the grant expenditure period ended in 2021. The Town continues to work with MLH and mobile home park owners to maintain mobile homes as an affordable housing type and to look for additional funding sources for the rehabilitation of mobile homes.
H.2.D.1.	As part of implementing the Community Housing Action Plan, work with affordable housing developers to acquire and renovate units that can be added to the workforce housing inventory. Program creation will include an evaluation of program costs, benefits, and opportunities.	On-going	<ul style="list-style-type: none"> Action strategies addressing the conversion of existing units to ownership or rental opportunities for the workforce were included in the Community Housing Action Plan: Live, Work, Thrive (CHAP). In 2021, the Town and MLH launched the Bridge program aimed at acquiring existing market-rate units that are then resold to local workforce households at an affordable price (120%-150% AMI). The program was launched in November 2021 and has been successful in acquiring eight (8) units as of March 2024. Of those, five (5) have been sold to income qualified households and MLH continues to work on selling the other units. Staff continue to look for additional units for the program. MLH continues to make progress towards construction of their 238 Sierra Manor Road 13-unit low-income apartment conversion project. The Town and MLH were awarded \$7.2M in grant funding for the project from the HOME and CDBG programs and the Town and Mono County have committed an additional \$2.7M towards this project. MLH is hopeful to begin work on this project in 2024. The target occupancy date is spring 2025. The Town purchased a vacant 0.20-acre site in 2021 and completed the procurement process to bring on a design-build entity in 2022. The site is proposed to be developed with a 4-unit planned unit development (PUD) in which the units will be sold at an affordable price with a deed-restriction in place to ensure the long-term affordability of the units. Construction begin in 2023 and will be completed in 2024. MLH and the Town were successful in a Homekey grant award for the acquisition and conversion of the Innsbruck Lodge into a 16-unit affordable rental project (15 affordable units and 1 manager's unit). Acquisition was completed in August 2022 and construction began in late-2022. The target occupancy date is spring 2024.
H.2.D.2.	As part of implementing the Community Housing Action Plan, explore the possibility of instituting a long-term rental housing inspection program to ensure proper maintenance and safety of tenants in long-term rentals in Mammoth Lakes.	TBD	<ul style="list-style-type: none"> Not yet started. Implementation of the long-term housing inspection program is expected within the next 2-5 years.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.E.1.	As part of implementing the Community Housing Action Plan, which includes the Community Housing Action Plan and the Housing Needs Assessment completed in 2017, continue to implement potential strategies to incentivize and encourage upgrades of existing multi-family rental properties, and how code enforcement techniques may be improved and used to correct building violations that pose a threat to residents' safety or wellbeing.	On-going	<ul style="list-style-type: none"> The Town and MLH are working to build relationships with multi-family rental property owners to encourage them to upgrade and maintain their rental properties. The Town's Code Compliance officer and MLH have been active in investigating substandard housing complaints and working with the property owners to remedy the situation. MLH has established a relationship with CA Indian Legal Aid service to assist tenants and has setup a legal aid remote workstation in the MLH office. MLH previously hosted a series of free landlord-tenants' rights workshops to assist in educating owners and tenants of their rights.
H.2.E.2.	Establish a landlord/tenant matching program to increase opportunities for seasonal employees to stay year-round. Could also include a job matching component.	7/1/2019; On-going	<ul style="list-style-type: none"> In 2019, the Town committed \$149,000 to fund a pilot program with the Chamber of Commerce to establish a workforce housing program that aims to connect renters with rental owners / homeowners with rooms to provide housing. The Town and MLH serve on the Chamber's committee for this program and provide guidance as the program develops. The Town is reviewing a proposal from Placemate (previously Landing Locals) to facilitate this program on behalf of the Town and provide subsidies to landlords to lease to tenants. The proposal will be considered by the Town Council in 2024.
H.2.G.1.	As part of implementation of the Community Housing Action Plan, work with Mammoth Lakes Housing, Inc., study and develop procedures that will avoid the inadvertent loss of deed-restricted units, including: <ul style="list-style-type: none"> Development of priorities for a rental deed restriction instrument. Development of a more effective monitoring program for existing deed restricted units, including a system of enforcement and penalties for illegal conversion of deed-restricted units. 	Dec-2021; On-going	<ul style="list-style-type: none"> The Town previously sent letters to the 25 deed-restricted properties that the Town is tasked with monitoring to determine whether the units are in compliance with the existing deed-restrictions. Through this outreach, the Town was made aware of seven properties (7) where the deed restrictions had been previously rescinded for various reasons and are continuing to work with the owners of the remaining properties to ensure compliance. In addition to the Town monitored units, MLH monitors approximately 40 additional deed-restricted units and annually monitor the occupancy. Other improvements related to the enforcement of deed-restricted units include: (1) An updated deed restriction instrument has been implemented that helps to alleviate some issues encountered with previous versions; and (2) a Revolving Loan Fund using a portion of the Town's Housing Mitigation Fee Fund has been successfully used to buy back deed restricted units.
H.2.G.2.	Continue to work with Mammoth Lakes Housing, Inc. and the Revolving Loan Fund (RLF) to assist in buying back existing deed restricted units in an effort to maintain these units. Explore the expansion of funding limits on the RLF and other appropriate funding sources in an effort to help ensure no existing deed restricted units are lost.	On-going	<ul style="list-style-type: none"> The Revolving Loan Fund is used annually to buy back deed restricted units. One 200% AMI deed-restricted unit was purchased using the RLF in 2022 and was resold at a 150% AMI price in early-2023. The additional deed-restricted units created under the Bridge program are eligible for assistance from the RLF should there be a need to buy back the unit in the future to ensure it remains affordable.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.H.1.	Use the results of the 2017 Housing Needs Assessment conducted by Mammoth Lakes Housing, Inc. to create a program aimed at increasing the supply of housing for winter and summer seasonal employees, including cooperative efforts with MMSA and other major local employers to house their employees.	On-going	<ul style="list-style-type: none"> In 2023, the Town made progress on increasing the supply of housing available to the workforce through the implementation of the following programs and projects: (1) continued work efforts for the development of the Parcel (occupancy of the initial 81-units representing the first phase of development is expected in spring 2024); (2) worked with developers to utilize the Town Density Bonus Program aimed at removing barriers to the development of workforce housing by allowing for more flexible development standards; (3) implemented the Bridge program in partnership with MLH aimed at increasing the supply of workforce housing by purchasing market-rate units that are then converted to affordable ownership units; (4) maintained the inventory of TOML employee housing units (six units); and (4) completed the program guidelines and development standards for SB-9 projects (two-lot subdivisions and duplex construction) which could create smaller, affordable-by-design units on residential lots throughout the community. MLH continued to work towards construction on their 238 Sierra Manor Road 13-unit low-income apartment conversion project and began construction on their 16-unit Homekey hotel-to-residential conversion project.
H.4.B.1.	Consider changes to the Development Impact Fee schedule to reduce or eliminate fees for developments in which at least five percent of units are affordable to extremely low-income households. To be eligible for reduced or waived fee, the units shall be affordable by affordability covenant. The waiving or reduction of service mitigation fees may also be considered when an alternative funding source is identified to pay these fees.	2024-2025	<ul style="list-style-type: none"> Not yet started. The Town began work on the update to the DIF and Housing Fee Nexus Study in 2021 and expect to complete the update in 2024. After that work is completed, changes to the DIF schedule to reduce or eliminate fees for various affordable housing projects will be analyzed to determine the impact those changes would have.
H.4.D.1.	Accessory dwelling units (ADU) can be an affordable housing option and can help meet the needs of many residents in the Town. To ensure consistency with state law (Assembly Bill 2299/Senate Bill 1069 and Assembly Bill 494/Senate Bill 229) and implement community goals, the Town shall review standards and revise as necessary to facilitate the development of ADUs.	Dec-2019; On-going	<ul style="list-style-type: none"> The Town updated its ADU ordinance to be consistent with the amendments to State law related to ADUs that were adopted as part of the State's 2019 housing bill package in late-2019 and completed a subsequent amendment in 2021 to clarify conflicting and/or confusing code language and improve the usability of the ADU regulations by clearly articulating the requirements for each type of ADU. The Town continues to monitor changes to state law to ensure on-going compliance and review the Town's regulations to ensure they are easy to understand and implement. A minor amendment to the ADU regulations was completed in 2023 to implement changes in State ADU laws that went into effect in January 2023.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.4.D.2.	Promote development of accessory dwelling units (ADU) by increasing awareness regarding the ability to create accessory dwelling units on single-family residential properties, exploring variances (e.g. side yard setbacks) to make it easier to fit ADUs on some lots, and establishing a goal for a desired number of ADUs to be built. The Town will also offer incentives to develop ADUs in exchange for long-term rental contracts.	Dec-2024; On-going	<ul style="list-style-type: none"> These program components were included in the CHAP. The Town continues to work on the development of a program to incentivize ADU creation and implementation of the program is expected within the next 2-5 years.
H.4.E.1.	Continue to monitor the Town's DIF ordinance to assure that impact fees do not create an economic impediment that deters construction of housing needed to meet the Town's Regional Housing Needs Allocation or workforce housing objectives. If an economic impediment is discovered, Council will take appropriate actions to mitigate it.	On-going	<ul style="list-style-type: none"> An updated DIF schedule was adopted in 2015, which resulted in lower fees for all projects and an update to the DIF ordinance was adopted in 2019, which reduced the DIF fees for small units by classifying studio and 1-bedroom units as a half unit for the purposes of calculating DIF fees. Additionally, DIF fees for ADUs are calculated in accordance with State law and ADUs that are less than 750 sq. ft. are exempt from DIF fees and ADUs that are equal to or greater than 750 sq. ft. are charged an amount proportionate to the square footage of the primary dwelling unit. Staff continues to monitor the DIF fees and began work on the update to the DIF and Housing Fee Nexus Study in 2021. The update is expected to be completed in 2024.
H.4.E.2.	To address constraints to the availability of long-term rental housing associated with short-term rentals the Town will establish a program identifying methods to mitigate the issue. Components of the program may include waiving fees for illegal short-term rentals owners who commit to restricting their properties as long-term rentals, creating an impact fee levied on short-term rentals that would go towards preserving or creating long-term rental housing, and conducting a nexus study to further study how short-term rentals are impacting the rest of the housing market.	12/1/2024	<ul style="list-style-type: none"> Not yet started. Implementation of the program is expected within the next 2-5 years.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.5.B.1.	Provide information regarding fair housing practices at the Town of Mammoth Lakes offices and website, the Mammoth Lakes Community Center and Library, and the Mono County offices located in Mammoth Lakes.	On-going	<ul style="list-style-type: none"> This information continues to be provided and is available through both the Town and MLH websites and at the respective offices. MLH previously hosted a series of free legal aid clinics in 2019 which covered Fair Housing.
H.5.C.1.	Continue the process for addressing Fair Housing inquiries and complaints, including referral of complaints concerning deed-restricted units to Mammoth Lakes Housing, Inc. and other complaints to the California Department of Fair Housing and Equal Opportunity. As part of the process, the Town shall investigate potential partnerships with rural or other fair housing organizations that may be able to provide additional resources to the Town. The Town will ensure that information regarding the Town's process of addressing complaints is included in the public information distributed regarding fair housing practices (Action H.5.B.1).	On-going	<ul style="list-style-type: none"> The Town and MLH established a process to address fair housing complaints and inquiries in 2014 and continue to implement this process. MLH has established a relationship with CA Indian Legal Aid service to assist tenants and has setup a legal aid remote workstation in the MLH office.
H.6.B.1.	The Town will continue to enforce the California Green Building Standards Code, Title 24, Part 11 of the California Code of Regulations (CALGreen).	On-going	<ul style="list-style-type: none"> The Town is enforcing the California Building Code requirements.
H.6.C.1.	Continue to coordinate with Inyo Mono Advocates for Community Action (IMACA) and Mammoth Lakes Housing, Inc. to increase the number of weatherization retrofits and other upgrades of owner occupied and non-transient rental housing units in Mammoth Lakes. The Town will work together with IMACA and Mammoth Lakes Housing, Inc. to apply for CDBG or other grant funding to conduct retrofits. Additional strategies to accomplish this may include development of an informational flyer or brochure, posting information on the Town's website, and direct outreach to property owners.	On-going	<ul style="list-style-type: none"> The Town previously had CDBG grant money and loan funding available for the rehabilitation of income-eligible households (restricted to households earning 80% AMI or below); however, that grant ended in 2021. The Town will continue to work with IMACA and MLH to fund weatherization retrofits and other eligible improvements and apply for additional grant funding.

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Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
<p>GENERAL COMMENTS</p> <p>The Town of Mammoth Lakes continues to make progress towards meeting the goals and objectives identified in the Housing Element and highlights of 2023 include:</p> <ul style="list-style-type: none"> • The Town continued to dedicate extensive staff time and funding towards the development of "The Parcel." The "Parcel" site was purchased by the Town in 2018 and is a significant 25-acre property centrally located in the Town and entirely restricted for workforce housing uses. Ground-breaking on the initial 81 units (80 units affordable to households earning ≤80% AMI) occurred in November 2021 and significant work was completed in 2023 with a target occupancy date of spring 2024. Funding for Phase 2.2 (76 units) was awarded in December 2023 and construction is expected to begin in June 2024. The Town and its development partner continue to look for additional funding for the subsequent phases. • The Town continues to commit unallocated TOT funds towards affordable workforce housing program and projects, in addition to the annual dedication of 0.85 points (of 13 points) in TOT revenues towards housing programs. • Assuming all projects stay on schedule, the Town will have an additional 104 units of workforce housing by the end of 2024 with an additional 89 units under construction. 			

Attachment 2: Detailed List of Application Requests

The following summarizes the status of applications that have been submitted or approved during the period of January 1, 2023 - December 31, 2023.

A. Adjustments –

1. ADJ 22-007: 262 Hillside Drive – Allow vehicle parking the front yard setback and public right-of-way; Approved 1/25/2023
2. ADJ 22-009: 111 North Street – Allow vehicle parking in the front yard setback; Approved 5/8/2023
3. ADJ 23-001: 60 Joaquin Road – Allow vehicle parking in the front yard setback; Approved 6/14/2023
4. ADJ 23-002: 428 Ridgecrest Drive – Allow a 20% reduction of the front yard setback; Approved 6/22/2023
5. ADJ 23-003: 11 Trails End Road – Allow a 20% reduction of the street side yard setback; Approved 6/27/2023
6. ADJ 23-004: 1344 Tavern Road – Reduction to the front yard setback for new Town Civic Center; Ongoing at the end of 2023

B. Administrative Design Reviews –

1. ADR 22-003: 480 Fir Street - New single-family residence in the Bluffs Subdivision; Approved 6/15/2023
2. ADR 22-005: 64 Juniper Road – New single-family residence in the Juniper Ridge Master Plan Area; Approved 3/17/2023
3. ADR 23-001: 245 Le Verne Street - New single-family residence in the Bluffs Subdivision; Approved 8/16/2023
4. ADR 23-002: 145 Le Verne Street - New single-family residence in the Bluffs Subdivision; Ongoing at the end of 2023
5. ADR 23-003: 3293 Main Street – Re-paint permit; Approved 10/24/2023
6. ADR 23-004: 129 Center Street – Re-paint permit; Approved 11/2/2023

C. Administrative Permits –

1. AP 23-001: Café Crepe – Mobile vendor permit; Approved 3/23/2023
2. AP 23-002: 490 Commerce Circle – Allow industrial storage use with a caretaker housing unit; Approved 8/7/2023
3. AP 23-003: Mammoth Sauna Company – Mobile vendor permit; Approved 12/13/2023

D. Building Permits - A total of 950 building permits were applied for in 2023 and 922 building permits were issued .

E. Business Tax Certificates – A total of 337 business tax certificates were applied for in 2023 and 326 were approved.

F. Concept Reviews/Planning Services Review –

1. CR 23-001 – 6060 Minaret Road - Development of a five-story, resort condominium use within the North Village Specific Plan area; Completed in 2023

G. Design Review –

1. DR 22-005: 185 Sierra Park Road – Hospital parking lot improvements; Approved 2/8/2023
2. DR 22-006: 156 Commerce Drive – 1,500 square foot prefabricated structure utilized as a garage/warehouse; Approved 3/6/2023
3. DR 22-007: 1300 Airport Road – Mammoth Yosemite Airport Aircraft Rescue and Fire Fighting Equipment Building; Approved 1/10/2023
4. DR 23-001: 60 Joaquin Road – Design review of a 4-unit affordable housing project; Approved 6/14/2023
5. DR 23-002: 185 Sierra Park Road - Proposed 5,000 square foot prefabricated structure utilized as a garage/warehouse/storage space; Ongoing at the end of 2023
6. DR 23-003: 490 Commerce Circle – Design review of an industrial storage use with a caretaker housing unit; Approved 8/7/2023
7. DR 23-004: 540 Old Mammoth Road – Proposed commercial building; Ongoing at the end of 2023
8. DR 23-005: 126 Old Mammoth Road – Proposed renovation of existing Mammoth Mall; Ongoing at the end of 2023
9. DR 23-006: 1344 Tavern Road – Proposed Town Civic Center; Ongoing at the end of 2023

H. District Zoning Amendments –

1. DZA 22-001: Mammoth Mountain Main Lodge Redevelopment; Ongoing at the end of 2023

I. Film Permits – Seven (7) Film Permit applications were processed in 2023

J. General Plan Amendments –

1. GPA 22-001: Mammoth Mountain Main Lodge Redevelopment; Ongoing at the end of 2023

K. Interpretation Requests – No Interpretation Requests were processed in 2023

L. Lot Line Adjustments –

1. LLA 21-006: 1573 and 1585 Majestic Pines Drive – A lot line adjustment to merge two parcels in the Residential Single-Family Zone; Approved 12/1/2023

M. Master Sign Plans –

1. MSP 23-001: 164, 202, and 248 Old Mammoth Road – Master Sign Program for the Outbound Hotel; Ongoing at the end of 2023

N. Outdoor Sales Permits –No Outdoor Sales Permits were processed in 2023

O. Sign Permits –16 sign permits were processed in 2023

P. Tentative Tract Maps –

1. TTM 23-001: 60 Joaquin Road – 4-unit affordable housing development; Approved 6/14/2023
2. TTM 23-002: 1 Fairway Drive – Proposed condominium subdivision for lots 1-3 of final map for Snowcreek VIII; Ongoing at the end of 2023
3. TTM 23-003: 6060 Minaret Road - Development of a five-story, resort condominium use within the North Village Specific Plan area; Ongoing at the end of 2023

Q. TOT Compliance Cases- 171 TOT compliance cases were initiated in 2023

R. Tree Removal Permits – 47 tree removal permit applications were submitted in 2023. Some tree permits included multiple trees, and many trees were removed for fuel reduction purposes to provide defensible space around residences and other structures. Other trees were removed because they were dying or deemed hazardous by a certified arborist.

S. Use Permit Applications –

1. UPA 23-001: 60 Joaquin Road – Allow Town Density Bonus Program for a 4-unit affordable housing development; Approved 6/14/2023
2. UPA 23-002: 1574 Old Mammoth Road – Proposed AT&T Cell Tower; Ongoing at the end of 2023

T. Variances -

1. VAR 23-001: 13 Davison Road – Reduction of the front and rear setbacks to allow construction of a new single-family residence; Ongoing at the end of 2023

U. Zoning Code Amendments -

1. ZCA 23-001: ADU, childcare and landscaping ordinance; Approved 4/19/2023
2. ZCA 23-002: Sign ordinance update; Ongoing at the end of 2023
3. ZCA 23-003: Lodging use cleanup; Ongoing at the end of 2023



TOWN OF MAMMOTH LAKES

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January 1 – December 31, 2024

Prepared by:

Town of Mammoth Lakes Community and Economic Development Department
P.O. Box 1609
Mammoth Lakes, California 93546
(760) 934-3630
planning@townofmammothlakes.ca.gov

Approved by:

Rob Patterson
Town Manager

Date: May 7, 2025

INTRODUCTION AND PURPOSE

California Government Code Section 65400(a) requires local planning agencies to: "Investigate and make recommendations to the legislative body regarding reasonable and practical means for implementing the general plan or element of the general plan, so that it will serve as an effective guide for orderly growth and development, preservation and conservation of open-space land and natural resources, and the efficient expenditure of public funds relating to the subjects addressed in the general plan."

An annual report including the following information is required to be prepared and submitted to the Mammoth Lakes Town Council, Governor's Office of Land Use and Climate Innovation (LCI)¹, and the CA Department of Housing and Community Development (HCD) each year:

1. The status of the general plan and progress in its implementation;
2. The Town's progress in meeting its share of the regional housing needs;
3. Local efforts to remove governmental constraints to the maintenance, improvement, and development of housing; and
4. The degree to which the Town's approved general plan complies with the State General Plan Guidelines and the date of last revision to the general plan.

In addition to the above-listed required information, the Community and Economic Development Department has included additional content in this report that is locally relevant including planning activities, programs, and permits.

The purpose of this report is to inform the Town Council and the community of Mammoth Lakes about the status of implementing the General Plan, housing issues, and development in Mammoth Lakes. The report should be used to identify what necessary adjustments, if any, should be made to further implement the General Plan in the upcoming year.

This report summarizes the planning activities for the Town of Mammoth Lakes from January 1 to December 31, 2024.

¹ Effective July 1, 2024, the California Governor's Office of Planning and Research (OPR) was renamed to the Governor's Office of Land Use and Climate Innovation (LCI).

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ATTACHMENTS

1. 2024 Mammoth Lakes Housing Element Annual Progress Report – Table D
2. Detailed List of Planning Applications

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EXECUTIVE SUMMARY

The Town of Mammoth Lakes 2024 Annual Planning Report was prepared by the Town of Mammoth Lakes Community and Economic Development Department in accordance with California Government Code Section 65400. This report was presented to and accepted by the Mammoth Lakes Town Council on May 7, 2025. The 2024 Annual Housing Element Progress Report (Attachment 1) was previously submitted to the State Department of Housing and Community Development (HCD) and the Governor’s Office of Land Use and Climate Innovation (LCI) on April 1, 2025.²

This report summarizes the measures and actions associated with the implementation of the Town’s General Plan elements with specific reference to each of the individual elements required by State law. These elements include Land Use, Circulation, Conservation, Open Space, Noise, Safety, and Housing. The Town’s General Plan addresses all the required elements and includes several optional elements that address specialized local objectives and priorities. The organization of the Town’s General Plan elements differ slightly from the State’s standard in how they are titled and organized.

During the 2024 planning period, the Town continued to make progress towards implementation of the General Plan through the completion of long-range planning projects that carried over from 2023, and work on both long-range and current projects that were initiated in 2024.

In December 2023, the Town Council established the 2024 Council strategic priorities and key objectives for the ensuing year.³ The strategic priorities build off the 2007 General Plan Vision Statement and are intended to establish and guide staff work programs to further the implementation of that vision. The strategic priorities identified during the workshop formed the basis for strategic investment and allocation of limited time and financial resources during the 2024 planning period. The four primary Strategic Priorities that were adopted, based largely upon the values identified in the 2007 General Plan Community Vision Statement, are:

1. Investment in Community Focused Projects
2. Enhance Sustainability & Diversity of Local Businesses & Tourism Economy
3. Environmental Resiliency by Proactive planning and Project Implementation
4. Implementation of Enhanced and Required Municipal Services

Accompanying the four strategic priorities are focused objectives that could feasibly be accomplished within the projected 12-month period. Accomplishments for the 2024 planning year are discussed throughout this report.

² Per the Governor’s Office of Land Use and Climate Innovation (LCI) General Plan Annual Progress Report Guidance memo dated 1/30/2025, submission of the Housing Element APR to HCD counts as submission to both HCD and LCI.

³ Prior ‘Strategic Priority and Key Objective Statements’ were approved by the Town Council in 2014, 2016, 2018, 2021, and 2022.

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2007 GENERAL PLAN

State General Plan Guidelines

The Town of Mammoth Lakes General Plan was last comprehensively updated in 2007, and includes eleven elements that guide development, conservation, and land uses within the Town. The elements of the General Plan encompass the seven elements required by State law, as well as several optional elements adopted by the Town to address issues of local importance and concern. The eleven elements of the Town's General Plan, along with name references to the State required elements, are:

1. Economy (*Optional*)
2. Arts, Culture, Heritage and Natural History (*Optional*)
3. Community Design (*Optional*)
4. Neighborhood and District Character (*Optional*)
5. Land Use (*State Required Element: Land Use*)
6. Mobility (*State Required Element: Circulation*)
7. Parks, Open Space and Recreation (*State Required Element: Open Space*)
8. Resource Management and Conservation (*State Required Element: Conservation / Open Space*)
9. Public Health and Safety (*State Required Element: Safety*)
10. Housing (*State Required Element: Housing*)
11. Noise (*State Required Element: Noise*)

The 2007 Town of Mammoth Lakes General Plan did not include updates to the Housing, Parks and Recreation, or Noise Elements. The status of those elements is described below:

- The Parks and Recreation Master Plan (PRMP) was comprehensively updated in 2012 (GPA 12-001), thereby replacing the previous 1990 Parks and Recreation Element. *A comprehensive update of the PRMP is scheduled to begin in 2025.*
- The Mobility Element was comprehensively updated in 2016 (GPA 15-002), thereby replacing the 2007 Mobility Element.
- The Housing Element is comprehensively updated on a schedule established by the State and the following updates have occurred since 2007 covering the specified planning periods:
 - 2007-2014 Housing Element (GPA 10-002)
 - 2014-2019 Housing Element (GPA 13-002)
 - 2014-2019 Housing Element Amendment (GPA 15-001)
 - 2019-2027 Housing Element (GPA 19-001)
- The Public Health and Safety Element was comprehensively updated in 2019 to address wildfire hazards and incorporate climate adaptation strategies (GPA 19-001).
- The Noise Element (1997) is still in effect and will be updated when feasible (GPA 97-2).

In addition to the above comprehensive updates, the Town Council has made several policy decisions regarding implementation and resulting in minor amendments to the

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General Plan. These include: (1) the 2009 PAOT/PIEC Policy; (2) the 2009 adjustment to the Urban Growth Boundary in response to the adoption of the Snowcreek Master Plan Update 2007; (3) the 2014 Zoning Code Update; (4) the 2014 elimination of the CBIZ Policy; (5) the 2016 updates to the General Plan and Zoning Code to implement a floor area ratio (FAR) standard and update the General Plan Mobility Element; (6) the 2017 General Plan Amendment to increase the allowed uses in the Institutional Public (IP) land use designation to allow for a wider range of housing uses to support the allowed institutional uses (e.g., schools, college, hospital, government agencies, etc.) and to allow for the proposed Mammoth Arts and Cultural Center and Wounded Warrior Center projects to be located on properties owned by Mammoth Lakes Foundation; and (7) the 2020 General Plan Amendment to implement the Town Density Bonus Program to encourage the development of workforce housing.

A summary of all the General Plan Amendments that have been approved since 2007 is available here: <https://www.townofmammothlakes.ca.gov/DocumentCenter/View/9571>.

Key Efforts and Challenges in Implementing the General Plan

The following key efforts were accomplished in 2024 to implement the General Plan:

- The Town Council adopted the 2024 Strategic Priorities and Key Objectives in December 2023 to identify the focus areas for the upcoming year. The priorities and objectives build off of the General Plan Vision Statement and placed an emphasis on “Investing in our Community Quality of Life through Economic, Environmental, and Financial Sustainability.”
- Since 2021, Town Council has allocated approximately \$24M (\$8.1M in 2021, \$5.7M in 2022, \$5.3M in 2023, & \$4.8M in 2024) towards various workforce housing programs and projects, including the Parcel, small-site development (e.g., 60 Joaquin PUD), the Bridge Program, and partnership projects with Eastern Sierra Community Housing (ESCH) (e.g., Access Apartments, Homekey hotel conversion).
- The voters passed Measure L in the November 2024 election to increase the TOT tax by two percentage points (raised to 15%). The ballot measure was passed as a General Tax; however, in January 2025 the Town Council committed 100% of the increased TOT revenue to housing projects and programs. The increase became effective in January 2025 and is estimated to raise ~\$2.5M annually. The increase will sunset after 10 years, unless extended by the voters.
- The Sawyer, or Phase I of The Parcel, was completed in summer 2024 and the 81 units were fully occupied in December 2024. All the units, with the exception of the manager’s unit, are occupied by local households earning between 30% - 80% AMI (equates to \$23,000 - \$60,000 for a household of 2). The childcare space, community space and 0.8-acre park were also completed as part of Phase 1. Grading and site work for Phase II (the Kingfisher) began in summer 2024 and will provide an additional 76 affordable rental units when completed. The Town celebrated a ribbon cutting at the Sawyer and Parcel Park and a groundbreaking for the Kingfisher in August 2024.
- Town staff continued to partner with Eastern Sierra Community Housing (ESCH) (formerly Mammoth Lakes Housing) on the Bridge Program with the goal of increasing the number of affordable units within the Town through the acquisition of existing market-rate units that are then resold at a reduced affordable price

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(focus is on missing-middle income households [120%-150% AMI]). Five (5) additional units were acquired in 2024 and three (3) were sold, bringing the total number sold to eight (8) units.

- The Town's initial small-site development project located at 60 Joaquin Road was largely completed in 2024. The project includes the development of two duplex structures containing a total of four residential units that will be 'for sale' units available to households earning up to 150% AMI. The units are expected to be listed for sale in early 2025.
- The conversion of the Innsbruck Lodge into a rental affordable housing development began in 2023. The project is largely funded through the State Project Homekey program and is intended to assist those who are experiencing homelessness. When complete, the project will provide 16 apartments (15 affordable and 1 manager's unit). ESCH is the developer, owner, and future operator of the project. Six of the units were completed in May 2024 and the remaining units will be completed in early 2025.
- ESCH's Access Apartments project began construction in July 2024. The adaptive reuse project will convert two existing commercial buildings into 13 affordable apartments. The project was awarded additional funding from the Town and the State CDBG program in 2024, which allowed for ESCH to forgo the previously awarded HOME grant. This allowed the project to target higher AMIs and six of the 13 apartments will be available to households earning up to 120% AMI, while the remaining units will be available to households earning up to 80% AMI.
- The Town launched a -year pilot program in July 2024 with Placemate to operate the Lease to Locals program. The programs aims to connect tenants with property owners who wish to lease their properties on a seasonal (5-11 months) to long-term (12+ months) basis in exchange for a financial incentive from the Town. The incentive is in addition to the rental revenue that the owner will collect.
- Work continued on the Main Lodge Redevelopment project which encompasses a complete redevelopment of the Main Lodge ski area facilities. This is anticipated to be a multi-year process. Work completed in 2024 focused on the environmental review (CEQA and NEPA) and drafting of the Specific Plan. The applicant continued to work through issues related to evacuation route planning, the potential relinquishment of State Route (SR) 203, and the environmental review (CEQA/NEPA) process. Work on this project will continue in 2025 and beyond.
- Phase 1 of the Community Recreation Center project was completed. This project provides an enclosed Olympic-sized ice facility in the winter (LA Kings Ice at Mammoth Lakes) and a multi-sport recreation facility in the summer (Mammoth RecZone). In the fall of 2024, the Town Council formally closed-out phase I of the CRC and awarded the Phase II contract. The Phase II improvements represent a \$1.8M investment in the facility and includes facility-wide rubber flooring, new staff offices and locker/meeting room, admission counters, custom elevated bleachers for installation above the locker rooms, an ADA lift and stairs, netting, exterior lighting, and chiller sound mitigation. Work is expected to be completed in the summer of 2025.
- Development of the Mammoth Lakes Foundation (MLF) property began in 2024 while master planning for the entire site continued with land uses consisting of a dog park, child-care facility, performing arts center (MACC), parking, housing, and snow storage. The initial development phase of the MACC consisting of the

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repurposing of the Edison Theater to support the larger MACC project, began in 2024. The larger MACC project is anticipated to begin in 2025.

- Construction of the dog park began in 2023 and was officially opened by the Town Council in November 2024 with a ribbon cutting event. The total project cost was approximately \$950,000, which was partially funded by a \$50,000 T-Mobile grant. The 1-acre facility provides a fenced area with separate big and small dog areas, a public restroom, and parking.
- The Main Street Landscaping project was completed in 2024. The Main Street Landscaping project included installation of irrigation facilities, light earthwork, and in-ground planting of native drought-tolerant trees and plants on both sides of Main Street between Mountain Boulevard to just east of the Main Street-Old Mammoth Road intersection. The total project cost was \$735,000.
- The entitlements for the new Town of Mammoth Lakes Civic Center Project located at 1344 Tavern Road were approved in February 2024. The proposed Civic Center project consists of a 2-story, 19,337 square-foot municipal office building that will serve as the new Town Administrative offices. Construction began in 2024 and is anticipated to be completed in late-2026. \$1.9M in funding for the design came from the American Rescue Plan Act (ARPA) and construction of the project is being funded by municipal bonds (\$27 Million).
- In 2024 the Town and Mammoth Lakes Recreation (MLR) began implementing improvements at the Sherwin Meadows Trailhead to help protect resources and provide an enhanced user experience. The creation of the new and improved Sherwin Meadows Trailhead is underway and will provide infrastructure for user groups. Restrooms, trash facilities, a bike tool station, interpretive and wayfinding signage, a bear box, a poo fairy station, and an avalanche beacon checker will all be available. The project is anticipated to be completed in 2025.
- Town financially supported the Whitebark Institute of Interdisciplinary Environmental Sciences (Whitebark) to assist in the development and implementation of the initial phase of a 58,000+/- hazardous fuels reduction project referred to as the Eastern Sierra Climate and Communities Resilience Project (ESCCRP).
- The Mammoth Yosemite Airport (MMH) was nominated for both the Most Innovated Airport and Most Improved and Top General Aviation Airport at the Federal Aviation Administration (FAA) Western-Pacific Region Airports Conference in June 2024. The airport was nominated for the Most Innovated airport in the Western-Pacific Region since MMH was the first to achieve compliance with Aircraft Rescue Fire Fighting (ARFF) and Polyfluoroalkyl Substances (PFAS) mitigation.
- The Town's first e-bike ordinance was signed in December 2023 and provides the Mammoth Lakes Police Department (MLPD) with the ability to enforce speeding or reckless E-bike driving on the Town MUP's. To support e-Bike safety, the Office of Outdoor Recreation (OOR) introduced a new e-bike hosts program to engage with the eBike community and educate about biking etiquette. Six new "speed measuring devices" were installed along the MUPs along with painted stewardship and use messaging directly onto the paths.
- An ordinance was introduced in December 2023 to prohibit single-use plastic water bottles within the Town. The first phase went into effect on January 1, 2025 and prohibits the use, sales or distribution of single-use plastic water bottles of 500ml or less at Town-affiliated events. Phase 2 will go into effect on January 1, 2026

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and will prohibit any business from selling or distributing single-use plastic water bottles of 500ml or less within the Town.

- An ordinance was introduced in July 2023 to ban Styrofoam food containers in response to AB 1276 (Single-Use Foodware Accessories and Standard Condiments). The ordinance became effective on January 1, 2024 and the Town has been actively working with the business community on compliance. As of the end of 2024, the majority of businesses within the Town had stopped using Styrofoam food containers.
- In an effort to enhance public safety, the MLPD coordinated the installation of eight Automatic License Plate Recognition (ALPR) cameras throughout town. The cameras are intended to greatly assist in the response, apprehension, and investigation of criminals and can also assist in evacuation planning by capturing real-time vehicle counts.
- The moratorium on the issuance of new Short-Term Rental (STR) certificates ended in March 2024 with the introduction of a Certified Properties program. The program is a new approach to the management of STRs that will provide enhanced management intended to address various quality of life issues related to STRs. Aside from the implementation of the Certified Properties program, the moratorium resulted in several recommendations to the Town Council from the STR Advisory Committee including: (1) a ballot tax measure to fund housing programs (e.g., Measure L); (2) a rental subsidy program (e.g., Lease to Locals); (3) a housing down payment purchase program (not yet implemented or developed); and (4) consideration of zoning changes to the RMF-2 zoning designation.

The primary challenges encountered while furthering the goals of the General Plan include:

- Competing, necessary, and unanticipated priorities, as well as State mandates influence staff time spent on approved work programs, and do not always directly align with the General Plan Implementation Program items that are typically used to gauge progress towards implementing the General Plan. Funding limitations also make it necessary to prioritize specific projects and objectives for Town work programs.

Land Use Elements

Three elements in the 2007 General Plan address land use. These elements are Land Use, Community Design, and Neighborhood and District Character.

Land Use Element

The Land Use Element states: "An overarching principle of the community is to maintain the town's compact urban form, protect natural and outdoor recreation resources, and prevent sprawl."

Zoning Code Updates

The Town's Zoning Ordinance is consistent with the Land Use Element of the General Plan and it is implemented through the day-to-day application of the Zoning Ordinance. The Town's most recent comprehensive Zoning Code Update (ZCU) was adopted in 2014. Since that time, numerous Zoning Code Amendments have been processed. In 2024, the

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Town began working on a zoning code amendment to implement (1) recent changes in State laws for ADUs, SB-9 projects, and landscaping requirements (WELO); (2) clarify small accessory structure (i.e., shed) requirements; and (3) codify requirements for condo-hotel uses. The amendments are expected to be finalized in 2025.

Workforce Housing Development

Land Use Element Goal L.2 directs the Town to “Substantially increase housing supply available to the workforce” and Policy L.2.C states “Rehabilitate existing housing and build new housing for workforce housing.”. The 2024 Town Council Strategic Priority to “Invest in Community Focused Projects” along with the objective to “continue implementation of the Town’s Housing Now! initiative programs to deliver a mix of community housing opportunities” aligns with this General Plan Goal and Policy. The following workforce housing projects were underway in 2024, which upon completion will substantially increase the workforce housing supply. The recent Town efforts to build new housing and rehabilitate existing housing to increase the workforce housing supply resulted in a 95 unit increase in the workforce housing supply as of the end of 2024, with an additional 27 units expected to be completed in early-2025.

The Parcel

The purchase of the “Shady Rest” parcel was determined to be a near-term action strategy in the 2017 Mammoth Lakes Community Housing Action Plan (CHAP). In an effort to implement the Community Housing Action Plan and facilitate the development of workforce housing as directed in General Plan Land Use Policy L.2.C, the Town purchased the +/- 25 acre “Shady Rest” parcel and escrow closed on the property in March 2018. The CHAP defined a near-term action strategy to pursue a community process of master planning the “Shady Rest” parcel (now referred to as The Parcel). In December 2019, Town Council accepted the Preferred Conceptual Land Use Plan that proposed up to 450 affordable workforce housing units. In January 2021, the Parcel Master Plan was approved by the Town Council, which established the regulatory framework for the build-out of the 25-acre site as an affordable housing development with up to 580 workforce housing units. Following the adoption of the Master Plan, a use permit authorizing double the site’s base density (*allows up to 580 units*) pursuant to the Town’s density bonus provisions was approved in February 2021.

Phase 1 of the Parcel project (The Sawyer) created 81 units of workforce housing (80 affordable and 1 manager’s units) consisting of studio, 1-bedroom, 2-bedroom, and 3-bedroom units. The entitlements were approved in February 2021, grading and site work began in fall 2021, and the Phase 1 building permit was issued in 2022 with construction beginning shortly after. Construction of the Sawyer was completed in summer 2024 and the 81 units were fully occupied as of December 2024. Other components of the Phase 1 project include the street and sidewalk network for the entire project providing connections to Tavern Road, Center Street, and Chaparral Road, transit shelters, a childcare facility for up to 34 children, and a public park incorporating a new National Demonstration Site 5-12 year old playground, climbing dome, pavilion, picnic area, and a public restroom.

Phase 2 (The Kingfisher) consists of 148 units (146 affordable and 1-2 manager’s), which will be separated into two phases. Kingfisher 2.1 will consist of 76 units while Kingfisher 2.2 will have 72 units. In 2023, the Town and its development partner, Pacific West Communities, were successful in securing approximately \$30M from state

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and federal funding sources to begin construction of Kingfisher 2.1. Tree removal for the entire Phase 2 site was completed in fall 2023 and construction on Kingfisher 2.1 began in summer 2024. The estimated completion date is fall 2026 and the units will be available to households earning between 30%-80% AMI. The Town's development partner continues to pursue funding options for Kingfisher 2.2.

Phase 3 of The Parcel will be an ownership phase with approximately 50 units that will be available to households earning up to 200% AMI. Staff have been working with the developer in 2024 to refine their plans for Phase 3 and expect an entitlement application in 2025.

Small Site Development - 60 Joaquin

The Town's initial small site development project, 60 Joaquin, began construction in 2024 and will be completed in early 2025. The project will provide four (4) workforce housing units that will be deed-restricted to households earning up to 200% AMI. An interest list for the units will be generated in early 2025 and the potential buyers of the units will be selected through a lottery process.

Innsbruck Lodge Homekey Project

The conversion of the Innsbruck Lodge into a rental affordable housing development began in 2023. When completed, it will provide 16 workforce housing apartments (15 affordable and 1 manager's unit) consisting of studio and 1-bedroom units. Six of the units were completed in May 2024 and the remaining units will be completed in early 2025.

Access Apartments Adaptive Reuse Project

The adaptive reuse project will convert two existing commercial buildings into (13) 1-bedroom affordable rental units. Construction began in July 2024 and the target completion date is summer 2025.

Bridge Program

The Town's Bridge program aims to convert existing market-rate housing units into deed-restricted affordable ownership units through the provision of a cash subsidy in exchange for deed-restricting the unit to the target AMI group. Since 2021, a total of eight (8) units have been deed-restricted and sold to income eligible households. ESCH, working on behalf of the Town, are working to sell an additional four (4) units and are continuing to look for additional units to increase the supply of workforce housing.

Main Lodge Redevelopment

Following the completion of the land exchange with the USFS in 2020, Mammoth Mountain Ski Area (MMSA) began the planning process for the future redevelopment of the Main Lodge property. The project consists of the redevelopment of approximately 35 acres of privately owned land at the base of the Mammoth Mountain Ski Area Main Lodge area (land exchange parcels) and the entitlements are expected to take multiple years to complete due to the scale and complexity of the Project. After a concept review took place in 2021, preparation of the required environmental documents (CEQA and NEPA) began in 2022 and a Notice of Preparation (NOP) for the Draft Environmental Impact Report (DEIR) / Environmental Impact Statement (EIS) was released in November 2022. Work on the joint EIR/EIS continued in 2024. The applicant is currently reviewing the scope of the project and a revised scope is expected to be submitted in 2025.

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Snowcreek VIII

The master plan for the 222-acre Snowcreek VIII development site allows for up to 790 residential dwelling units, a 250 room resort hotel, 150 private residential club units, up to 75,000 square feet of non-residential uses, and an expansion of the existing 9-hole golf course into an 18-hole golf course. The Snowcreek Master Plan Update was approved in 2009 and the developer has been working to implement the project since. In addition to the Master Plan, the developer also entered into a development agreement with the Town in 2010 to vest the entitlements for the Snowcreek VIII development site and provide certain community benefits to the Town for a 20-year term.

In September 2024, the entitlement for the initial phase of development was approved to allow for a condominium subdivision (i.e., "airspace subdivision") consisting of 172 for sale condominium units in 41 building (two-, three-, four-, and six-plex buildings); however, construction has not begun.

Staff also worked on an amendment to the Snowcreek Development Agreement in 2010 to extend the term of the development agreement and provide additional community benefits for the Town. A series of workshops were held with the Town Council and Planning and Economic Development Commission related to the proposed amendment and the public hearing for the amendment is expected to occur in early-2025.

Other Large Planning Projects Submitted, Completed, or Underway in 2024

- Outbound Hotel Phase 1 (164 Old Mammoth Road): Rehabilitation of the existing Sierra Nevada Lodge and the addition of 30 resort cabin units. The project also included an Alternate Housing Mitigation Plan (AHMP) to allow the project to satisfy its affordable housing mitigation requirements by converting an existing portion of the hotel into three affordable units with seven bedrooms that will be restricted to employees of the hotel making 80% or below AMI. The project required an amendment to the Clearwater Specific Plan (CSP) to allow the interim development of the site to occur while still preserving the allowances granted to the larger Old Mammoth Place project. *Entitlement submitted in November 2021 and approved in February 2022; Construction was underway in 2023 and continued into 2024 with an expected completion in Spring 2025.*
- Outbound Hotel Conversion (164 Old Mammoth Road): The conversion of 20 newly constructed hotel "villas" into condominium-hotel units that may be sold individually. *Submitted in October 2024.*
- Town of Mammoth Lakes Civic Center (1344 Tavern Road): A 2-story, 19,337 square-foot municipal office building that will serve as the Town Administrative offices. *Entitlements submitted in December 2023 and approved in April 2024. Construction began in 2024.*
- Limelight Hotel (Corner of Canyon Blvd and Lake Mary Rd): 151-room hotel and 15 for-sale residential units. *Concept Review submitted in November 2020 followed by entitlement application in February 2022; Approved in May 2022; Construction was underway in 2023 and has continued through 2024 with a target completion date of fall 2025.*
- Villas III (101 Callahan Way): 33-unit planned unit development within the Lodestar at Mammoth Master Plan area. *Submitted in February 2021 and approved in May 2022; Construction was underway in 2023 and has continued through 2024.*

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- The Outpost (126 Old Mammoth Road): Renovation of the existing 2-story Mammoth Mall building to improve the existing commercial building consisting of restaurant, retail and office uses. *Submitted November 2023 and approved April 2023. Construction was underway in 2023 and continued through 2024 with expected completion in 2025.*
- Rockspring (6060 Minaret Road): A 5-story Resort Condominium development with a total of 198 rooms within 118 residential condominium units. *Submitted December 2023 and approved in April 2024.*
- Mammoth Hospital Expansion (185 Sierra Park Road): construction of a two-story 60,788 square foot hospital wing replacement building for acute care and out-patient services. *Submitted October 2024.*

Urban Growth Boundary

Land Use Goal L.6 directs the Town to maintain its Urban Growth Boundary (UGB) to ensure a compact urban form, prevent sprawl, protect natural and outdoor recreational resources, and monitor development in terms of build-out in the General Plan. In Accordance with General Plan Land Use Policy L.6.E (*National Forest lands that are exchanged into private ownership will be included within the UGB whether or not they are contiguous with the UGB*), the Town continues to monitor and coordinate with Mammoth Mountain Ski Area (MMSA) regarding its Land Exchange with the U.S. Forest Service which was completed in March 2020.

Community Design Element

The Community Design Element states: "Our community is set within the forest; trees and the natural landscape are prominent and create a sense of scale and strong aesthetic." The intent statement for this element states that Mammoth Lakes will develop as a village in the trees, and that development will be planned to visually connect with the natural surroundings by accentuating existing Jeffrey pine forest and manzanita/sage scrub and meadows. The Community Design Element also provides direction for the creation of public spaces and improvements to streetscapes.

Policy C.2.B. of the Community Design Element directs the Town to maximize opportunities for public spaces that support community interaction, including performance and arts spaces, and child activity centers through public-private partnerships.

One of the four Town Council Strategic Priorities for 2024 is "Investment in Community Focused Projects" and a specific objective identified under this priority is to complete community facilities to enhance programs and services including, community recreation center (CRC), performing arts venues, childcare, and parks. In accordance with this objective, the Town formally closed-out Phase I of the CRC project in the fall of 2024, and awarded the Phase II contract. The Phase II project represents a \$1.8M investment in the facility and includes facility-wide rubber flooring, new staff offices and locker/meeting room, admission counters, custom elevated bleachers for installation above the locker rooms, an ADA lift and stairs, netting, exterior lighting, and chiller sound mitigation. The CRC is the major recreation amenity at Mammoth Creek Park West that includes a new mobility hub with parking for up to 118 vehicles along with electric vehicle charging stations and access to the Town's trail and transit systems. Mammoth Creek

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Park West includes a 7,700 square foot inclusive playground and will also include a future natural play area.

The Town continued to work on the future development of the Mammoth Arts and Cultural Center (MACC) in 2024 and worked through a series of design revisions on the project to ready the project for construction in 2025.

Goal C.3. of the Community Design Element calls for the Town to provide safe and attractive public spaces, including sidewalks, trails, parks and streets. To implement the policies and actions of this element, the Town continues to work on projects that will create significant public spaces and incorporates the oversight of an Advisory Design Panel (ADP) and/or Planning and Economic Development Commission Design Committee to review site design, building massing and architecture of proposed development projects. In 2024, the Design Committee met six (6) times to review eight (8) projects. The ADP met three (3) times to review two (2) projects.

Neighborhood and District Character Element

The Neighborhood and District Character Element states: "To enhance the unique character of Mammoth Lakes, development of individual sites and districts must be carefully planned...the community's overall mix and composition of land uses, housing, employment, lodging and amenities should be considered in the planning of each district."

In 2024, the Town continued to apply the Town wide Neighborhood District Planning document, which integrates all the neighborhood district plans into a single comprehensive document. The Town wide document continues to facilitate the overall planning and implementation of specific policies and actions contained in the individual district plans. The comprehensive 2014 Zoning Code Update codified the recommendations of the Neighborhood District Plans into development and land use standards to facilitate implementation.

Circulation Element – Mobility Element

An update to the Mobility Element of the 2007 General Plan was adopted by Town Council in December 2016. The intent statement for the element states "The Mobility Element establishes the Town's goals, policies, and actions necessary to achieve a progressive and comprehensive multi-modal transportation system that serves the needs of residents, employees, and visitors in a way that is connected, accessible and safe." Public Works projects underway in 2024 that implement the Mobility Element are described below.

The Public Works and Engineering Work program for 2024 aligned with the 2024 Town Council Strategic Priority of "Investment in Community Focused Projects" and "Enhance Sustainability & Diversity of Local Businesses & Tourism Economy". The Council's objectives included the following:

- Implement connections and development of "mobility hubs" – including EV stations, Restrooms, & MUPs, transit, & trail connectivity with added amenities (Walk, Bike, Ride Concepts).

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- Invest in beautification of primary business frontages and supporting services (i.e., animation, parking, snow management & associated Downtown Revitalization Concepts).

Streets

The Town was awarded a federal grant to complete a Townwide Safety Action Plan (SAP). The Plan will meet the requirements of the Safe Streets and Roads for All (SS4A) and Highway Safety Improvement Program (HSIP) programs to allow the Town to be eligible for future implementation funding for both grant programs. The purpose of this award is to improve roadway safety by significantly reducing or eliminating roadway fatalities and serious injuries through safety action plan development or projects focused on all users, including pedestrians, bicyclists, public transportation users, motorists, personal conveyance and micromobility users, and commercial vehicle operators. Work on this plan will occur in 2025.

While designing the Minaret Multi-use-path (MUP), staff and the Town's consultant, Kimley-Horn, discussed the possibility of a roundabout at the intersection of Minaret and Meridian. The design would eliminate the generally unnecessary traffic signal and improve safety for pedestrians and golfers, and will better incorporate the future MUP. Funds have been allocated for this effort and secured. A contract to complete the design will be awarded in 2025.

The Town road crew provided stop gap and seasonal maintenance of the Town's streets, signs, and drainage systems. This included restriping, replacement of damaged signs, and clearing the Town's culverts and dry wells. Additionally, the Town continued replacing all street name signs with MUTCD compliant signs.

Every year Town staff completes road condition assessments of streets and MUPs throughout Town. The assessments are entered into an asset management software program known as Street Saver. Street Saver then produces results showing which roads have a high or low PCI (Pavement Condition Index). Staff use the software to run various reports and scenarios based on both PCI and available funds to prioritize which streets are the highest priority and need to receive maintenance. The results are then confirmed in the field by both Engineering and the Street Maintenance Department. During the Fall of 2023, Staff went through this process to develop the scope of work for the 2024 project, which ultimately resulted in the following segments of roads and MUPs being reconstructed in 2024:

- Kelley Road
- Silver Tip Lane
- Monterey Pine Road – from Majestic Pines Drive to Silver Tip Lane
- Majestic Pines Drive – from Monterey Pine Road to NE End
- Mono Street
- Dorrance Drive – From Joaquin Road to Manzanita Road
- Multi-use Paths
 - Main Street North Side MUP - from 203 North of OMR to Mammoth Lakes Welcome Center
 - Old Mammoth Road MUP – from Waterford Avenue to Minaret Road
 - Mammoth Creek Park West MUP – near the CRC

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The contract also included striping and pavement markings of all the reconstructed roads. This is typical of such a contract, but one benefit of this scope was that it reduced the scope of work for the Public Works Road crew this summer. The road crew stripes and marks all roads every summer due to the heavy wear and tear of snow removal operations. By allowing a contractor to stripe all the roads within the scope of this project, it created opportunity for the road crew to complete several other special projects. The contracted striping and markings were completed efficiently and cost effectively.

The analysis in the fall of 2023 resulted in the following streets being selected for slurry seal treatments. The purpose of a slurry seal is to rejuvenate asphalt with bituminous material, provide a coating that protects cracks from water, and give the road a smoother, finished surface. A Type II seal uses aggregate as large as ¼" and provides enough thickness to hold up to the heavy snow removal machinery that town roads see every winter. A contract was awarded in May 2024 and work was completed on the following streets over the summer:

- Minaret Road
- Chateau Road
- Old Mammoth Road – from Minaret Road to Club Drive
- Meridian Boulevard
- Azimuth Drive
- Canyon boulevard
- Forest Trail

The Reds Meadow Road project was bid in late 2022 and awarded in January 2023 to Herback General Engineering. Due to the large winter in 2022/2023, the contractor was not able to begin working on the project until mid-summer in 2023 which resulted in there being a need to catch-up during summer 2024. To accommodate this, access restrictions were implemented throughout summer 2024 which severely limited access to weekends only. The contractor did make significant progress on the project in 2024 and it is anticipated that the project will be substantially completed in 2025.

Mobility Projects

The Town bid and awarded a contract to construct a new community dog park. An important aspect of this facility is a parking lot that supports the new dog park along with the adjacent trail head and community facilities. The free parking includes a public restroom and access to transit. This project was completed and opened to the public in 2024.

Pedestrian Facilities and Trails

Kimley-Horn, under contract by the Town, completed plans and specifications for a new MUP along the entire length of Minaret Rd. The separated 12-foot wide asphalt path will traverse Town north to south and connect existing MUP infrastructure on Lake Mary Rd and Old Mammoth Rd. The Town advanced the project by programming \$3M in STIP funding to finance the construction of the project. Construction of this project will begin in 2026.

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Mammoth Lakes Recreation (MLR) was awarded a grant to complete the trail head on Sherwin Creek Rd. MLR is partnering with the Town to manage the construction contract. The project was completed in late 2024.

A few years ago, staff began working with Caltrans on a continuation of the Lakes Basin Trail along Main Street. The new segment coined the South Main MUP would connect to the existing MUP's at the Main Street intersections of Minaret and Callahan. Design work will start in 2025; however, construction funds have not yet been identified.

Air Service

Advanced Airlines provided flights to Mammoth Yosemite Airport (MMH) from Carlsbad (CLD) and Hawthorne - LA (HHR) during winter and summer months and United Airlines provided flights to Eastern Sierra Regional Airport (BIH) in Bishop from San Francisco (SFO) during winter and summer months and from Denver (DEN) in winter months. Mammoth Yosemite Airport supported other aviation flights and training such as general aviation, firefighting, medivac, search and rescue, military, and utility company inspections.

During 2024, the Town completed the Automated Weather Observation System (AWOS) Relocation and Upgrade capital improvement project. Construction began in July 2023 and was substantially completed in September 2024. The scope of work included relocating the AWOS from its exiting location to a new location further west near the segmented circle and upgrading the equipment.

The airport, working with engineering consultants, made progress on updating the Pavement Maintenance Management Plan (PMMP) which will be completed in 2025. The airport received a Federal Aviation Administration (FAA) grant for the PMMP Update.

The airport received bids for the General Aviation (GA) and Terminal Area Parking Lot Reconstruction Project and received an FAA grant in August 2024. Construction of the parking lot is scheduled for spring 2025. The scope of work includes reconstruction of the existing asphalt, concrete sidewalk improvements, drainage improvements, and installation of solar lighting.

Staff worked with consultants to redesign the Multipurpose Building to include Aircraft Rescue Firefighting Vehicle (ARFF) and Snow Removal Equipment (SRE). The construction of phase I site work, including an access road and relocation of Taxiway A3, is going out to bid in spring 2025, with construction likely to occur spring of 2026. The phase II site work and the building design is planned for completion in summer of 2025 and the project will likely go out to bid early 2026.

In September 2024 the airport hosted a Statewide Medical and Health Exercise in conjunction with the airport's Triennial Full-Scale Exercise required by the Federal Aviation Administration (FAA). The training included multi-agency collaboration, response concepts of operations, triage and tracking, medical response, medivac coordination, and firefighting. The organizations included hospitals, healthcare infrastructure, Mammoth Yosemite Airport, local fire departments and EMS, Inyo and Mono OEM, public health, and law enforcement with 166 people participating.

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The airport purchased a new tractor and mower deck to improve mowing efficiency. The new tractor and mower deck will increase the amount of area that is able to get mowed each year while freeing up staff time for additional work items, since the old mower was 5 feet wide and the new mower is 15 feet wide. The airport purchased additional snow wedge tires for snow removal equipment so that chains will not be required. Using snow wedge tires rather than chains will preserve the airfield asphalt surfaces and prevent rapid deterioration.

Staff continues to work with Inyo County, Mono County, Eastern Sierra Council of Governments, Mammoth Lakes Tourism, Caltrans, Federal Aviation Administration, and Hot Creek Aviation, the Airport's Fixed Based Operator (FBO), to enhance regional air service and the Mammoth Yosemite Airport's amenities and services.

Public Transit

The Town continues to contract with Eastern Sierra Transit Authority (ESTA) to provide community transit services, which are funded with committed Transient Occupancy Tax revenues and dedicated transit funding. These services provide over 15,000 service hours annually. Throughout 2023, ESTA and the town met to discuss how transit could better serve the Old Mammoth neighborhood, the future residents of the Parcel, the Community Recreation Center and improve and simplify route coverage. As a result of these efforts, a new set of routes modifying the existing purple line and establishing a new teal line using the recently constructed Woodmen turnaround were implemented. The revised route was in service for all of 2024.

Open Space Elements

Adopted by Town Council on February 1, 2012, the Parks and Recreation Master Plan (PRMP) assists in implementing the Parks and Recreation element and is the first step towards creating a system of parks and recreation facilities to serve the recreational needs of Mammoth Lakes' residents and visitors. Specified in the PRMP, the parks and recreation vision is to "provide multi-purpose, year-round, indoor and outdoor recreation opportunities accessible to all residents and visitors."

The fundamental purpose of the Parks and Recreation Department is to deliver local residents and visitors with high-quality recreation facilities and diverse programming that promotes excitement, individual expression, exploration, pleasure, challenge and accomplishment that can lead to an improved quality of life. By providing opportunities for these interactions and connections to occur, the department is directly contributing to the development of strong families, social equity, an enriched quality of life and most importantly, a healthy and vibrant community.

2024 Strategic Priorities and Key Objectives

The evolution of the Department's strategic priorities to a one-page format similar to the Town Councils Strategic Priorities and Key Objectives Statement in 2023 provided clear, concise and explicit direction for staff and the department. The development of the Department's 2024 Strategic Priorities is a refinement of the 2023 Strategic Workplan that adjusts to reality, departmental accomplishments and realistic goals and objectives incorporated from the Commission, Parks and Recreation staff and the Town Manager.

Accepted by the Parks and Recreation Commission in February 2024, the Strategic Priorities and associated goals have been critical in providing clear direction for the

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delivery of the department's vision and mission. The plan has also been beneficial in guiding the Commission's interaction and engagement with Mammoth Lakes Recreation, the community, and Town Council as it pertains to the powers and duties of the Parks and Recreation Commission ([Chapter 2.36](#) of the Town's Municipal Code).

Core Strategies

The four core strategies for 2024 were as follows:

- A. Maintain and Enhance the Town's Recreation Infrastructure
- B. Deliver High-Quality, Innovative, and Affordable Recreation Programming
- C. Strengthen Organizational Systems, Structures and Operations
- D. Build Capacity, Teamwork and Recruit and Retain the Best.

Primary Areas of Focus

The "Core Program Areas" introduced in 2022 continue to provide intentional focus for the department in developing and delivering scalable and sustainable recreation programs aligned with the resource capacity and capabilities of the Parks and Recreation Department. They are as follows:

- A. Youth Teen/Camps and Programs
- B. Community Recreation Center (CRC) programs and activities
- C. Adult Activities
- D. Facility operations and maintenance
- E. Community events

NEW Community Recreation Center

Since the Community Recreation Center (CRC) officially opened to the public in November 2023, the facility has been a game changer for the community providing community-centric recreation programs, events and activities. In its first full year of operations, the CRC welcomed over 40,000 people!

The new indoor *LA Kings Ice at Mammoth Lakes* realized significant growth, particularly in our established youth, co-ed adult and rapidly growing women's hockey programs. Curling also experienced strong participation with a sold-out league of 13 teams allowing just under 100 people to learn to curl. The highlight of the curling calendar was hosting the California Curling Championships in April 2024. It was gratifying to see the community fully embrace the facility by purchasing all the available dasherboard sponsorship spaces around the rink. The Town also welcomed the Los Angeles Department of Water and Power (LADWP), Mammoth Disposal and Snowcreek Resort as major sponsors of the CRC. In the summer, the ice rink was transformed into a 20,000 square foot 3-court gymnasium – called the Mammoth RecZone, offering a multitude of court sports and the home of the Parks and Recreation Department summer camps. Youth and adults enjoyed playing basketball, volleyball, futsal, pickleball, arena soccer, skateboarding and indoor cricket!

In the fall of 2024, the Town Council formally closed-out Phase I of the CRC in the amount of \$17,265,240 and awarded the Phase II contract. The total value of the improvements for Phase II is \$1,846,413 and includes facility-wide rubber flooring, new staff offices and locker/meeting room, admission counters, custom elevated bleachers for installation

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above the locker rooms, an ADA lift and stairs, netting, exterior lighting, and chiller sound mitigation. Work is expected to be completed in the summer of 2025.

New Park Openings!

The Town completed several park projects in 2024 with some ongoing work planned to be fully completed in the summer of 2025.

Park at the Parcel

The Park at the Parcel officially opened to the public in August 2024. The Park at the Parcel was designed to meet two community needs. The first was to build an exclusive playground for the onsite childcare facility operated by our partners, Mono County Office of Education. The second need was to build a family park in the center of town fully accessible to not only residents living at The Parcel, but the many families that live near the park. The park area is just under an acre in size and includes a playground for 2-5 year-olds enrolled in childcare, and a family park incorporating a 5-12 year old Play On!® National Demonstration Site (NDS) playground. The NDS playground includes a domed climbing net, group spinner and arch swing that combined, promote the six key elements of play: balancing, sliding, brachiating, spinning, climbing, and swinging.

A prominent feature of the park is the 20'x20' shelter for family gatherings. An all-gender restroom is located at the entrance to the park, adjacent to the bus shelter, and incorporates a wall-mounted water fountain and bottle-filling station. Other Park elements include an open synthetic turf play area, bike racks and concrete pathways for convenient access throughout the park site. A park identification sign will soon welcome visitors to the park.

NEW Community Dog Park

The Town, partnering with the Mammoth Lakes Foundation, sited the community's first off-leash dog park at the intersection of College Parkway and Wagon Wheel Road. The Town received a \$50,000 T-Mobile grant in 2021 and previously allocated an additional \$150,000 for a dog park. A 40-space parking area, restrooms and other amenities were constructed adjacent to the dog park that can also support other nearby uses including the theatre and multi-use path access. Construction began in 2023, and the Town Council officially opened the dog park in November 2024. Total project cost was approximately \$950,000.

Mammoth Creek Park

To complement all the improvements made at the CRC, the Town Council allocated funding to rehabilitate Mammoth Creek Park. Improvements will include a large, prefabricated climbing boulder with fall protection, a planned 20x30 pavilion, multiple shade structures, a custom metal railing, replacement of the large grass area with irrigation (completed in 2024), and additional landscaping for screening. Mammoth Creek Park also welcomed the opening of the Capybara food truck serving authentic Argentinian cuisine.

Whitmore Track and Ball Fields

Constructed in 2012, the Whitmore Track and sports field has been incredibly popular and heavily used since it opened to the public. Between 2017 and 2021, over 194,000 recreation enthusiasts visited the Whitmore Recreation Area (a 460% increase in visits over 5 years), representing almost 13,000 unique people. The rehabilitation project

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conducted in 2024 cleaned and restriped the 9-lane all-weather track surface along with several patches to the rubber surface and synthetic turf. Total investment was \$100,000.

2024 Summer Camps

The Parks and Recreation Department hosted 644 campers supported by 22 staff members over 9 weeks of summer camps. Campers got a chance to explore the Sierra by biking, hiking, paddleboarding, skateboarding, swimming, and climbing all over the region. The Department integrated adventure sports with visual and performance arts to provide a holistic camp experience that nurtures both interpersonal and intrapersonal growth. The biggest addition to the program this summer was hosting camps at the new Mammoth RecZone operating within the CRC, which provided necessary protection from the elements and was greatly appreciated during the “monsoon week.” Our backpackers continued to enjoy ice cream in the backcountry, our nature campers sponsored by LADWP helped Clean Up the Lake, our Wave Rave skateboarders loved the “indoor skatepark at the CRC,” and our bikers shredded miles of trails!

More local children took advantage of the Tony Colasardo Scholarship Fund in 2024. The Department awarded 89 Scholarships valued at just under \$13,000. Recipients enjoyed the UK International and Challenger Sports Soccer Camps, several signature summer camps and After School Programs, such as Gymnastics, Little Wreckers, and the Spring Bike Squad.

Special Use Taxes

The “Mammoth Lakes Recreation, Trails and Parks Investment Initiative” (aka Measure R) was adopted by the Mammoth Lakes Town Council in February 2008 and was approved by the voters of Mammoth Lakes in June 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. Recommendations for the use of Measure R funds are determined by Mammoth Lakes Recreation and presented to Town Council for approval.

Measure R projects completed in 2024 include:

- Measure R audit
- Whitmore Track/Trails End Park maintenance
- Recreation Equipment/Supplies
- Mammoth Lakes Recreation administration
- Trails administration and projects

The “Mammoth Lakes Mobility, Recreation and Arts & Culture Utility Users Tax Ordinance” (aka Measure U) was adopted by the Mammoth Lakes Town Council in March 2010 and approved by the voters of the Town of Mammoth Lakes in June 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

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for the purposes set forth above.” Recommendations for the use of Measure U funds are determined by Mammoth Lakes Recreation and presented to Town Council for approval.

Measure U projects completed in 2024 include:

- Special event transit services
- Arts and cultural programming and special projects
- Contract administration
- Measure U audit
- Special event equipment
- Mammoth Lakes Recreation administration

Conservation Elements

Two elements in the 2007 General Plan address conservation. These elements are Resource Management and Conservation and Arts, Culture, Heritage and Natural History.

Resource Management and Conservation Element

The Resource Management and Conservation Element states: “Mammoth Lakes is valued for its majestic setting, the forest and trees, the smell of the pines, wildlife, clean air and water. The goals and policies of this Element address the community of Mammoth Lakes being a leader in managing and conserving these resources.”

The Town continues to support the preservation of Mammoth Creek, which runs through town, by prohibiting development that does not maintain established setbacks and by managing Town-owned properties along Mammoth Creek for open space, habitat preservation, and passive recreation.

In accordance with the Town Council’s Strategic Priority to “provide support for long-term forest recreational, health and safety projects such as ESCCRP, USFS planning processes, and amenity investment, working with local and regional partners,” the following items were accomplished in 2024:

Summer Trails and Programs

- The Mammoth Lakes Trail System (MLTS) trail crew was actively engaged throughout the summer, clearing fallen trees from over 90 miles of the trail network, maintaining system trails, and installing new signage.
- Construction of the Sherwin Meadows Trailhead progressed with the completion of pavement work and the installation of a new pit toilet. The trailhead is expected to be completed by spring 2025.
- The Town of Mammoth Lakes Outdoor Recreation Hosts provided on-the-ground safety and educational services throughout the summer, stationing at high-use trailheads to assist visitors. They distributed trail system information, brochures, trail etiquette guidelines, and regulatory details. From June to September 2024, hosts were stationed at Horseshoe Lake Trailhead, Lake George, Twin Lakes, Coldwater Trailheads, Mammoth Creek Park, Shady Rest Park, and served as town floaters. During late summer the addition of Hosts on E-Bikes throughout the Towns multi-use pathways added extra exposure and outreach to the public. Summer 2024 saw above-average temperatures, with warm weather persisting

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and trails becoming accessible by mid-June. During the season, hosts documented 10,902 user interactions, observed 81% of dogs on leash, and removed 964 pounds of trash and 251 pounds of pet waste.

- The 2024 MLTS Summer of Stewardship kicked off with a major milestone. In partnership with Mammoth Lakes Recreation, the Town of Mammoth Lakes was selected as a Leave No Trace (LNT) Spotlight community, recognizing local conservation efforts and encouraging public engagement in preserving natural spaces. As part of the LNT Spotlight initiative, the Town hosted educational programs, outreach activities, and stewardship events during the first weekend of June. Throughout the summer, MLTS organized monthly Wednesday Worknights, weekly Trashy Thursday clean-ups, and two additional Trail Days events to promote stewardship and trail maintenance.
- The Eastern Sierra Adopt-a-Trail Program also experienced significant growth, with 44 volunteers and 37 sponsors actively participating. This program is a collaborative effort between Mammoth Lakes Recreation, Mono County, and the U.S. Forest Service, further enhancing community engagement and trail conservation.

Winter Trails and Programs

The winter multi-use trails were groomed and open to the public through early April 2024. This season's grooming operations were successful, thanks to strong partnerships. When the Nordoni equipment broke down, Mammoth Mountain Ski Area generously provided a replacement sled, ensuring continued grooming for the community. Shady Rest Winter Trails remained a highly popular destination, accommodating Nordic skiers, walkers, fat-bike riders, snowshoers, and dog owners. Grooming on the Sherwins Winter Trail was conducted as conditions permitted. At the start of the 2024/25 winter season, the Town purchased a new sled for grooming. However, with limited early-season snowfall, minimal grooming took place in December 2024. Additionally, starting winter 24/25 the Town has assumed responsibility for all Winter Over-Snow Vehicle (OSV) grooming, previously managed by the U.S. Forest Service. Town staff will now oversee a significant portion of the 90+ mile OSV system. The Winter Recreation Map was updated, printed and distributed throughout the Town and Mono County. From November 2023 to May 2024, Winter Hosts were stationed at Shady Rest Park, the Lake Mary Road closure, and the Sherwin Meadows Trailhead, while also providing floating and bus support throughout the Town of Mammoth Lakes.

These accomplishments made progress towards meeting the Town Council's objectives for this Strategic Priority, which includes enhancing the public's experience with improved access points to the natural environment and utilizing partnerships with Mammoth Lakes Recreation, Mono County, U.S. Forest Service, and the Eastern Sierra Sustainable Recreation Partnership to identify grant funded projects and programs that should be pursued.

Climate Change Vulnerability Assessment

As part of the SB1 Climate Adaptation Planning Grant awarded to the Town in 2017, the Town contracted Placeworks, Inc., to prepare a Climate Change Vulnerability Assessment. The Vulnerability Assessment identified and analyzed the impacts climate change poses to the Town and the specific geographic areas at risk from certain impacts. The Vulnerability Assessment informed the preparation of climate adaptation goals, policies, and objectives, as well as the development of feasible implementation measures. The

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adaptation strategies were adopted as part of the 2019 Public Health and Safety Element update.

This project furthers Resource Management and Conservation Element Goal R.1 which directs the Town to “Be stewards of habitat, wildlife, fisheries, forests and vegetation resources of significant biological, ecological, aesthetic and recreational value.” The tourism-based economy of Mammoth Lakes relies on its scenic qualities and world-class recreational opportunities, and some of these assets were considered in the Vulnerability Assessment, and the Town adopted recommended adaptation strategies in order to lessen identified impacts to these resources.

Stormwater Resource Plan

The Town is an active member of the Inyo-Mono Integrated Regional Water Management Plan (IRWMP) and has a Stormwater Resource Plan (SWRP). The SWRP provides a regional prioritization of stormwater management projects that qualifies agencies for participation in Prop 1 Funding.

Waste Management/ Recycling

In 2020, Town Council approved a new Solid Waste Franchise Agreement between the Town and Mammoth Disposal Company. The Agreement allows Mammoth Disposal to provide all solid waste collection and processing services on behalf of the Town for 20 years. This includes addressing the disposal of solid waste after the Benton Crossing Landfill closed at the end of 2022. The new Agreement provides for increased solid waste disposal services and improved recycling services for customers in Mammoth Lakes. To accommodate current and future solid waste disposal needs, Mammoth Disposal constructed a new transfer station for solid waste and a Materials Recovery Facility (MRF) for recyclables in 2023. Additional elements of the project included the reconfiguration and renovation of the existing site to accommodate the new facilities and improve circulation.

Work continued on a feasibility study for a potential biomass facility which was facilitated through a U.S. Forest Service Wood Innovations Grant.

The Town held its annual Town Clean-Up Day in May 2024. The Town provided a drop-off station for the collection of large/bulky items, metal objects, green waste, food waste, hazardous household waste, and recyclable materials.

Tree Removal Permits

Planning staff continues to implement the Town’s Tree Removal and Protection Ordinance by requiring property owners obtain a Tree Removal Permit for the removal of live trees that are 12 inches or greater in diameter at breast height. In 2024, 56 tree removal permits were processed with a small number of those permits being denied because the minimum criteria for removal was not met. The top three reasons specified on the tree removal permit requests include the removal of hazard trees, trees causing property damage, and tree removal for wildfire fuel reduction purposes.

Air Quality

The Town monitors air quality in coordination with the Great Basin Unified Air Pollution Control District (GBUAPCD). This monitoring effort focuses on particulate matter (PM₁₀), which is primarily caused by wood burning and cinders spread on roads to increase

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traction during icy conditions. During the period of November 15th to March 15th, the Town monitors the air quality and when PM₁₀ reaches certain levels in town, “no-burn” days are called, meaning that the use of fireplaces and wood stoves are prohibited for that time period.

The GBUAPCD provides the Town an annual report in May of each year that summarizes the air quality measurements recorded by the district during the monitoring period (Mid-March through Mid-March of the following year) and identifies any exceedances of the State and Federal PM₁₀ standards. During the Mid-March 2023 through Mid-March 2024 reporting period, the Federal PM₁₀ standard was exceeded on zero (0) days and the State PM₁₀ standard was exceeded on nine (9) days. All nine of the monitored State exceedances in 2023-24 were due to local sources such as construction related dust and residential woodburning during the winter months.

An update to the Air Quality Management Plan (AQMP) was completed in 2013, and the Town continues to implement the goals and policies of that Plan. As part of the AQMP update process, the Town and the GBUAPCD requested the EPA re-designate the Town as in attainment for the federal air quality standard for particulate matter less than 10 microns (PM₁₀). The Town had been designated non-attainment for PM₁₀ since 1987. EPA found that the Town has met the federal standard since 2009 and the EPA formally re-designated the Town as in compliance in 2015.

In 2023, GBUAPCD completed the Second 10-year Maintenance Plan for the Town of Mammoth Lakes. The federal Clean Air Act (CAA) requires that an area redesignated attainment from nonattainment status must submit a maintenance plan ensuring the Nation Ambient Air Quality Standards (NAAQS) will be met for a 10-year period following redesignation. The CAA required redesignated areas to submit a second maintenance plan to the United States Environmental Protection Agency eight years after the first plan has been approved in order to demonstrate continued maintenance of the NAAQS for the subsequent 10-year period.

Outdoor Lighting

Mammoth Lakes’ dark night skies are an important resource to the community and local wildlife. These starry skies continue to be preserved through the Town’s Outdoor Lighting Ordinance, which requires exterior lighting to be downward directed and shielded. This requirement significantly reduces dangerous glare for drivers and pedestrians and helps preserve the dark skies for wildlife and residents. The Town continues to require all development projects to be consistent with these lighting requirements and continues code compliance efforts to bring non-conforming fixtures into compliance with the Town’s Lighting Ordinance.

Arts, Culture, Heritage, and Natural History Element

The Arts, Culture, Heritage and Natural History Element states: “It is important that arts, culture, heritage and natural history are encouraged throughout the community.”

One of the Town Council’s Strategic Priorities directs various work programs and funding to “Enhance our recreational based economy through amenity investment.” A specific objective associated with accomplishing this priority include finalizing an agreement with the Mammoth Lakes Foundation for the Mammoth Arts & Cultural Center (MACC), which

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the Town will construct and operate with funding to be provided through Measure U. Construction of the MACC is expected to begin in 2025.

CEQA requires a cultural resource analysis for all proposed projects. Mitigation measures are identified for each project to reduce impacts to cultural resources. The Town also complies with Senate Bill 18 and Assembly Bill 52 regarding Native American Tribal consultation.

Noise Elements

Noise is addressed in two elements of the 2007 General Plan. These elements are Noise (1997) and Community Design.

Noise Element

A goal of the Noise Element is "To protect the citizens of the Town from the harmful and annoying effects of exposure to excessive noise."

The Town continues to enforce the noise limits stated in Municipal Code §8.16 *Noise Regulation*. An update of the Noise Element and the Noise Ordinance is included on the Community and Economic Development Work Program, but a start date and funding source has not been established.

Community Design Element

A goal of the Community Design Element states, "Enhance community character by minimizing noise."

The California Environmental Quality Act (CEQA) requires a noise analysis for all proposed development projects that are not exempt from CEQA review. Mitigation measures are identified for each project to reduce noise impacts. The Town includes these project specific mitigation measures as conditions of approval for the project to reduce noise impacts. Nuisance complaints related to noise are handled by continued enforcement through the Mammoth Lakes Police Department and the Town Code Compliance staff.

Safety Element – Public Health and Safety Element

The Public Health and Safety Element states: "The community will be comfortable and safe. Facilities that are important to a livable community will be supported, provided, and encouraged."

The proliferation of e-Bikes and other modes of transportation has resulted in congestion and dangerous conditions on Town Multi-Use Pathways (MUPs), sidewalks, and trails. In December 2023, the Town introduced an ordinance to govern MUPs, sidewalks, and trails with the Mammoth Lakes Police Department issuing citations and educating the public regarding the use of e-Bikes and other related modes of transportation. This ordinance will help to ensure a safer environment on MUPs, sidewalks, and trails along with providing better opportunities to educate our locals and visitors on the use of these amenities. To support e-Bike safety, the Office of Outdoor Recreation introduced a new e-bike hosts program where three e-bikes and supplemental safety equipment were purchased to allow trained hosts to patrol the MUPs and engage with visitors. Additionally,

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six new “speed measuring devices” were installed along with painted messaging on the paths highlighting biking etiquette.

The Town continues to enforce building code requirements to minimize loss of life, injury, and property damage from snow, earthquakes, and fire. The Town also continues to work closely with the Mammoth Lakes Fire Protection District to review proposed development projects to ensure adequate emergency access and fire equipment access. The Town continues to respond to code compliance complaints including those related to potential safety issues. Additionally, the Town’s snow removal operations are essential to the safety, wellbeing, and daily operations of the Community. The Town’s Public Works Department prioritizes streets for snow clearing to maintain safe routes during snowstorms.

Staff continue to enforce the Quality-of-Life Ordinance, adopted in 2015, to ensure that transient rental uses do not create adverse impacts to neighboring properties due to excessive traffic, noise, trash, and similar issues and to ensure that the number of occupants within such rental units do not exceed the design capacity of the structure or cause health and safety concerns. This ordinance requires any new transient use within a residential structure to be inspected prior to the commencement of the transient use. The inspection verifies compliance with the standards and conditions of operation outlined in the Ordinance and ensures compliance with all applicable safety requirements.

All development project applicants are required to submit a Hazardous Waste Acknowledgement Form to disclose any hazardous materials information prior to project review and approval. In addition, the Town maintains an Emergency Operations Plan (EOP) that outlines how the Town will organize to respond to emergencies within the Town’s jurisdiction. In 2024, EOP training continued for all Town staff who have a designated roll in EOP operations.

Economy Element

The Economy Element in the 2007 General Plan is an optional Element (not required by California State Law) that states: “Mammoth Lakes’ economy is tourism-based...Mammoth Lakes’ economic sustainability is dependent upon the mountain resort, expanded employment opportunities, shoulder season and midweek occupancy, air service and many other components of the community.”

The Town continues to track economic indicators for changes that may affect community land resources, tax base, including Transient Occupancy Tax (TOT), and employment base. In 2024, the Town continued its TOT enforcement program and initiated approximately 30 TOT compliance cases. Revenue collected through enforcement efforts in 2024 totaled over \$173,550. The total TOT revenue decreased approximately 2.3% in 2024. TOT revenue collection remained strong with record breaking TOT revenue collected during the months of February, March, and August.

As part of the implementation of the Town Council’s Strategic Priority mentioned above, a portion of the excess TOT revenue was allocated to ensure the long-term health and resiliency of the Town by investing in the Town’s reserve funds.

- The Operating Reserve (OR) Fund target is 5% of the Baseline Revenue established in the Reserve Policy at \$33,000,000 (\$1,650,000). The status of the fund is 100%

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funded to target.

- The Reserve for Economic Uncertainty (REU) target is 20% of the Baseline Revenue established in the Reserve Policy at \$33,000,000 (\$6,600,000). Status of this fund is 100% funded to target.

A Commercial Cannabis Tax Ballot item was approved by Town Council in February 2018, to include a measure on the June 5, 2018, General Municipal Election ballot. The approved measure read, "To fund general Town core services such as police, recreation, and road maintenance, shall an ordinance be adopted to impose a business license tax of up to 8% for cannabis retail businesses and up to 4% for all other cannabis businesses (cultivation, manufacturing, distribution, testing), to raise an estimated \$99,550-\$261,708 per year, levied until voters change or repeal it." This measure passed in 2018. A total of \$113,252 was collected from this tax in 2024, which was an approximately 14% decrease from 2023.

The Economy Element includes several implementation items that relate to Mammoth Yosemite Airport (MMH) operations, including seeking Federal funding for airport improvements, upgrading the airport terminal, updating the Airport Master Plan and working with the Federal Aviation Administration (FAA) to evaluate the development of Mammoth Yosemite Airport.

During 2024, there was one capital improvement project constructed at the airport. The project was the Automated Weather Observation System (AWOS) Relocation and Upgrade project. Construction began in July 2023 and was substantially completed in September 2024. The scope of work included relocating the AWOS from its exiting location to a new location further west near the segmented circle and upgrading the equipment.

Staff worked with consultants to design the Aircraft Rescue Firefighting Vehicle (ARFF)/Snow Removal Equipment Building project. Design is still underway in 2024, and the project was renamed as the Multipurpose Building to include ARFF and SRE. Staff worked with consultants to redesign the Multipurpose Building to include Aircraft Rescue Firefighting Vehicle (ARFF) and Snow Removal Equipment (SRE). The construction of phase I site work, including an access road and relocation of Taxiway A3, is going out to bid in spring 2025, with construction likely to occur spring of 2026. The phase II site work and the building design are planned for completion in summer of 2025 and the project will likely go out to bid early 2026.

Staff continue to work with Inyo County, Mono County, Eastern Sierra Council of Governments, Mammoth Lakes Tourism, Caltrans, Federal Aviation Administration, and Hot Creek Aviation, the Airport's Fixed Based Operator (FBO), to enhance regional air service and transportation and the Mammoth Yosemite Airport's amenities and services.

Housing Element

Housing element law requires local governments to adequately plan to meet the existing and projected housing needs of all economic segments of the community and requires all Housing Elements meet the requirements of the California Government Code sections 65583 and 65584. The Town's 6th cycle Housing Element was adopted in 2019 and covers

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the 8-year planning period of 2019-2027.⁴

The following summarizes the Town's progress to achieving the programs identified in the adopted Housing Element. A complete summary of the Town's progress for each Action Item identified in the adopted Housing Element is included as Attachment 1, *2024 Mammoth Lakes Housing Element Annual Progress Report (Table D)*.

Alignment with Town Council Strategic Priorities

The top Town Council Strategic Priority for 2024 directed staff to, "Expand availability and affordability of community housing." Progress made in 2024 towards this priority and the identified objectives are summarized below:

- Objective: Complete construction on Phase 1 (81 units), complete core infrastructure and support development plans for Phase 2 and funding participation (148 units) of the Parcel.
 - Phase 1 (The Sawyer) of the Parcel was completed in summer 2024 and all 81 units were leased up as of December 2024. In December 2023, the developer was successful in obtaining tax credit financing for the initial 76 units of Phase 2 (Kingfisher I) and construction began in 2024.
- Objective: Implement Housing Now! Initiatives to deliver diverse housing solutions working with private sector and other agencies locally and regionally.
 - Town staff continued to partner with Eastern Sierra Community Housing (ESCH) (formerly Mammoth Lakes Housing) on the Bridge Program with the goal of increasing the number of affordable units within the Town through the acquisition of existing market-rate units that are then resold at a reduced affordable price (focus is on missing-middle income households [120%-150% AMI]). As of the end of 2024, eight (8) have been resold to income eligible households with a deed-restriction in place and four (4) additional units were for sale.
 - The conversion of the Innsbruck Lodge into a rental affordable housing development was partially completed in 2024 with the leasing of 6 of the 16 units. The remaining units will be completed in early 2025. The project is largely funded through the State Project Homekey program and is intended to assist those who are experiencing homelessness.
 - ESCH's Access Apartments project began construction in summer 2024 and will provide 13 affordable rental apartments that will be available to households earning up to 120% AMI. The project will be completed in 2025.
 - The Town, working together with Placemate, launched the Lease to Locals program in July 2024. The program aims to unlock existing housing stock for the local workforce by providing a set of incentives for homeowners that shift from renting their home short-term (or not renting at all) to 5 to 12-month-plus lease arrangements with locally employed tenants. Participating

⁴ The change in the Housing Element update cycle from a 5-year cycle to an 8-year cycle was implemented by [CA Senate Bill 375 \(SB-375\)](#) and is intended to align land use planning for housing with land use planning for greenhouse gas reduction. The RHNA sets local housing and zoning goals to support future growth and these local goals are in turn aggregated into a region-wide Sustainable Community Strategy (SCS) to fairly allocate greenhouse gas emission reduction targets across the region. SB-375 requires consistency between the RHNA and the region-wide SCS, and the consistency is achieved through the implementation of the Regional Transportation Plan (RTP). The [Mono County RTP](#) was last updated in 2019, shortly after the adoption of the Town's Housing Element.

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homeowners will receive grants ranging from \$2,000 to \$18,000 dependent on the number of qualified tenants and the length of the lease.

- Pursue implementation of sustainable funding source(s) for community housing including potential EIFD and in-lieu housing fee increases.
- As a part of the moratorium on the issuance of new STR certificates, the STR Advisory Committee gave direction to pursue an increase in TOT tax that will be dedicated to housing projects and programs. The Town worked to get the ballot measure on the November 2024 ballot and the voters overwhelmingly passed the ballot measure (Measure L) to increase the TOT tax by two percentage points (raised to 15%). The ballot measure was passed as a General Tax; however, in January 2025 the Town Council committed 100% of the increased TOT revenue to housing projects and programs. The increase became effective in January 2025 and is estimated to raise ~\$2.5M annually. The increase will sunset after 10 years, unless extended by the voters.
 - Since 2021, Town Council has allocated approximately \$24M (\$8.1M in 2021, \$5.7M in 2022, \$5.3M in 2023, & \$4.8M in 2024) towards various workforce housing programs and projects, including the Parcel, small-site development (e.g., 60 Joaquin PUD), the Bridge Program, and partnership projects with ESCH (e.g., Access Apartments, Homekey hotel conversion).
- Collect and analyze data on short-term rental compliance with Town codes and impact on local housing market and review Town code for updates.
 - In October 2023, the Town Council adopted a moratorium on the issuance of new Short-Term Rental (STR) certificates in defined zoning areas within the Town. This action was in response to the significant and increasing shortage of housing that is accessible to the local workforce, along with the need to protect the health, safety and welfare that results from the lack of available and affordable housing to the local workforce and residents. The moratorium ended in March 2024 with the introduction of a Certified Properties program. The program is a new approach to the management of STRs that will provide enhanced management intended to address various quality of life issues related to STRs. Aside from the implementation of the Certified Properties program, the moratorium resulted in several recommendations to the Town Council from the STR Advisory Committee including: (1) a ballot tax measure to fund housing programs (e.g., Measure L); (2) a rental subsidy program (e.g., Lease to Locals); (3) a housing down payment purchase program (not yet implemented or developed); and (4) consideration of zoning changes to the RMF-2 zoning designation.

Progress on General Plan Action Items

- Initial planning for “The Parcel” shall be complete and ready to proceed to development and funding through the development of a community-based master plan. (*Action H.1.F.1*)
 - The Parcel Master Plan was adopted by Town Council in January 2021. The updated Master Plan provides the framework for development.
 - The Town Council made a determination that the Parcel was ‘exempt surplus land’ pursuant to Government Code §54221(f)(1)(A) in April 2021, thereby allowing the Town to enter into a Disposition and Development Agreement (DDA) with the Town’s development partner for the project, Pacific West

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Companies, Inc (PWC).

- The building permit for Phase 1 (80 affordable units and 1 manager's unit) was issued in May 2022.
- Construction of Phase 1 was completed in summer 2024 and all 81 units were leased up as of December 2024.
- The initial 76 units of Phase 2 (Kingfisher I) was awarded tax credit financing in late 2023 and construction began in summer 2024.

The Town continued to dedicate funding (including allocation of Transient Occupancy Tax monies) in support of affordable and workforce housing programs (*Action H.2.A.1*). In 2024, the following programs and entities were funded:

- ESCH, operating under a contract with the Town, continued to receive funding from the Town to support their work. ESCH was established by the Town in 2003 under the name Mammoth Lakes Housing to acquire and develop reasonably priced housing for the resident worker population of Mammoth Lakes, and to manage and facilitate the ownership and rental of such housing. ESCH has successfully rehabilitated and preserved numerous income-restricted housing units in coordination with the Town and other organizations such as IMACA.
- The Town has committed approximately \$24M of General Fund dollars towards housing over the past three years to the following programs and projects:
 - Parcel Phases 1 (the Sawyer) and 2 (the Kingfisher)
 - Bridge Program (conversion of market-rate to affordable)
 - Creative housing solutions (i.e., public/private partnerships, acquisition of employee housing units)
 - Small-site affordable housing development projects (i.e., 60 Joaquin Rd)
 - ESCH's 238 Sierra Manor Road affordable housing project (11 affordable units) and Innsbruck Lodge affordable housing project (15 affordable units / 1 manager's unit)
 - Lease to Local rental subsidy program

To assist in the inadvertent loss of deed-restricted units (*Policy H.2.G*), the Town and ESCH achieved the following:

- The Town and ESCH monitors approximately 65 deed restricted properties on an annual basis.
- The Town continues to maintain a Revolving Loan Fund (RLF) funded at \$1M to assist in buying back existing deed restricted units in an effort to maintain these units and ensure no existing deed restricted units are lost. The RLF was used one time in 2024 to preserve an existing deed restricted unit.

The Town and ESCH continue to pursue grant funds to support housing programs (*Action H.2.A.2*) and the following grant-related work was completed in 2024:

- The Town and ESCH were awarded a \$4.56M Homekey grant for the Innsbruck Lodge Affordable Housing project in 2022 to convert the existing hotel into 16 residential rental units, of which 15 will be affordable to households earning at or below 80% AMI. Six of the units were completed in 2024 and the remaining 10 units will be completed in early 2025.

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- In 2024, the Town was awarded an additional \$4.1M in CDBG funds in addition to the previously awarded \$3M in CDBG funding for the Access Apartments project. This additional award allowed ESCH to forgo the previously awarded \$3.4M HOME grant, which will simplify the regulatory oversight of the project since there are less stacking of funds in the project. This adaptive reuse project will convert two existing commercial buildings into 11 residential rental units affordable to households earning at or below 80% AMI. Construction of the project began in July 2024.
- The Town was awarded \$317,184 in CDBG funding allocated by the CARES Act in 2021. The Town initially intended to use the funds for a subsistence payment program (e.g., rental, mortgage, and utility payment assistance) for those financially impacted by COVID-19; however, due to low interest in the program, the Town amended the scope of work to allow for the remaining \$290,000 in funding to go towards the new public park in the Parcel. The park equipment was ordered in 2023 and was installed in 2024.
- The Town applied for \$500,000 in CDBG grant funding for downpayment assistance in 2022 and received notification of the grant award in 2023. ESCH, working as the Town's subrecipient, launched the program in late-2023. In 2024, one grant was provided to an income eligible household to assist with their down-payment.
- The Town applied for \$490,000 in Permanent Local Housing Allocation (PLHA) grant funding for mortgage assistance to households earning up to 120% AMI in 2022 and received notification of the grant award in 2023. The Town, working together with ESCH, launched the program in 2024 and assisted one household with down-payment assistance. The Town and ESCH continue to market the program to provide additional assistance.
- Mortgage assistance continues to be provided through the reinvestment of repaid BEGIN, CDBG, and HOME program funds.

In 2024, progress was made on the following work program items intended to increase the supply of workforce housing:

- Construction of the initial 81 units (*80 of the units will qualify as affordable housing w/ AMI levels no higher than 80%*) of Phase 1 of The Parcel was completed in summer 2024 and construction of the initial 76 units in Phase 2 began. Future phases will be dependent on the acquisition of additional funding.
- The Town's initial small site development project, located at 60 Joaquin Road, began construction in 2024 and will be completed in early 2025. The project will provide four deed-restricted ownership units available to households earning up to 200% AMI.
- Through the Town's Bridge program, eight (8) units have been sold to income eligible households with a deed restriction in place. The income restrictions on these units range from 120% -150% AMI and require occupancy by a local workforce household.
- The Town continues to encourage use of SB-35 streamlining (*ministerial approval of certain housing projects*), SB-9 allowances (*allowance for residential property owners to split a single-family lot into two lots and/or place up to two units on each residential lot*), and State ADU provisions.
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In order to ensure accessibility and the provision of equal housing opportunities for all persons, the following was implemented and/or continued in 2024:

- ESCH has established a relationship with Bishop Indian Legal Aid services to assist tenants and respond to substandard housing complaints and has setup a legal aid remote workstation in the ESCH office. The Town's Code Compliance Officer aids in investigating substandard housing complaints. (*Action H.2.E.1; Action H.5.C.1*)
- The Town continues to process applications at no cost to the applicants for Reasonable Accommodation to provide appropriate relief from development standards to might create a barrier to providing housing for a disabled or special needs person. (*Action H.1.E.3*)
- The Town requires that all new developments and rehabilitations of housing units meet the requirements of Title 24 of the California Code of Regulations (Building Code). (*Action H.6.B.1*)
- ESCH and the Town continue to maintain information regarding fair housing practices on their websites and in the offices. (*Action H.5.B.1*)

Additional 2024 housing related highlights:

- The Town continues to implement the mitigation requirements of the Housing Ordinance and the Town collected approximately \$215,000 in Housing Impact Mitigation Fees from the issuance of building permits for 19 residential units, 164 lodging rooms, and 3 service/retail permits.

The Town and ESCH continue to monitor the annual apartment vacancy rate and enforce its condominium-conversion requirements pursuant to Municipal Code Section 17.52.110. Due to the ongoing low apartment vacancy rate (less than 1%), no condominium conversions have taken place in recent years.

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REGIONAL HOUSING NEEDS

Table 1 summarizes the Town's progress towards meeting the Town's share of the Regional Housing Needs Allocation (RHNA) for the 2019-2027 Housing Element period.

Table 1: 2019-2027 Progress to Meeting RHNA ¹

Year Constructed/Restricted	Extremely Low	Very Low	Low	Moderate	Above Moderate
RHNA 2019-2027	13	13	30	34	65
2019	0	0	0	0	23 ²
2020	0	0	0	0	61 ²
2021	0	0	0	0	42 ²
2022	8	8	64	0	46 ²
2023	2	0	13	0	26 ²
2024	8	8	66	6	33
Total	18	16	143	6	231
<i>Total Remaining by Income Level</i>	<i>0 (5 units over the allocation)</i>	<i>0 (3 units over the allocation)</i>	<i>0 (113 units over the allocation)</i>	<i>28</i>	<i>0 (166 units over the allocation)</i>

¹ The State relies on the number of building permits issued, rather than the number of permits completed, to demonstrate progress in meeting the jurisdiction's share of the RHNA for the planning period.

² In years 2019-2024, all of the Above Moderate units permitted were non-deed restricted market rate units.

Over the course of 2022 - 2024, the Town made substantial progress towards meeting the Town's share of the RHNA for the lower income levels with building permits being issued for the first and second phases of the Parcel development (156 affordable rental units), the Innsbruck Lodge Homekey project (15 affordable rental units), and the Access Apartments (13 affordable rental units). The units in these projects will target households earning between the extremely-low to moderate AMI levels. Additional efforts will need to focus on the production of housing for moderate-income residents, in order to achieve the Town's fair share of the regional housing needs.

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**GOVERNMENTAL CONSTRAINTS TO
AFFORDABLE HOUSING**

The Housing Element is required to analyze and identify potential government constraints to the production of affordable housing, and where possible, identify programs that will help to lessen these constraints. Examples of such constraints are government-imposed fees that contribute to the overall cost of housing production, development standards that make it more difficult or costly to develop, or review processes that add time and cost to housing development proposals.

Although some development standards, such as those for on-site parking, lot coverage, and setbacks may be more stringent than in other communities, they are appropriate in the town's local context, particularly the need to deal with large amounts of snowfall.

The analysis of government constraints found that the Town's permitting, development review, and fees represent actual staff costs and time to process applications and are not unduly restrictive to new residential development. The Town undertook a review of its development impact fees, including housing mitigation in-lieu fees, and as a result lowered fees substantially in 2015. Work began in 2021 on a new Housing Nexus Study and Development Impact Fee study, which will be completed in 2025.

The Town of Mammoth Lakes has a Reasonable Accommodation ordinance to help facilitate the construction of special facilities or features for persons with disabilities. The Community and Economic Development Division is committed to reviewing and processing applications for Reasonable Accommodation, at no cost, to provide appropriate relief from development standards that might create a barrier to providing housing for a disabled or special needs person.

Related to the elimination or reduction of government constraints to the production of affordable housing, the Town has completed the following zoning code amendments in recent years aimed at achieving this objective:

- The Town Council adopted an urgency ordinance in 2019 making amendments to the Municipal Code standards for Secondary Dwelling Units ("accessory dwelling units" or "ADUs") to bring the Zoning Code into compliance with the State ADU laws. This amendment to the Zoning Code reduced governmental constraints applicable to building ADUs by further limiting certain development standards and approval requirements. Staff initiated a subsequent amendment in 2020 to the Town's ADUs regulations with the goal of further reducing governmental constraints and improving the clarity and usability of the ADU regulations. This amendment was completed in 2021.
- Town staff completed an update to the Town Density Bonus Program in 2020, which included modifications to the General Plan and Zoning Code. Amendments to the Zoning Code regulations included implementing the revised Town Density Bonus Program and allowing for multi-family residential projects to obtain proportionately greater density bonuses in exchange for deed restricting a greater percentage of the base density units, up to a maximum of twice the base density. This program update reduces governmental constraints by allowing for greater flexibility in the use of the Town density bonus and an allowance for smaller projects to qualify for the program. The minimum project size prior to the update

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required a base density of at least five-units and the updated minimum project size allows for projects with a base density of at least two-units to qualify.

- The Town initiated a zoning code amendment to implement Senate Bill 9 (SB 9) in December 2021. SB 9 requires local agencies consider certain proposed two-unit projects and lot splits ministerially and allows residential property owners to split a single-family lot into two lots and place up to two units on each resulting lot. SB 9 was signed into law in September 2021 and became effective on January 1, 2022. The Town adopted an urgency ordinance in January 2022 to implement development standards related to SB 9. This amendment to implement SB 9 standards is intended to reduce governmental constraints applicable to building residential units by eliminating and/or reducing certain development standards (e.g., setbacks, density, parking, lot coverage, and height) and approval requirements (e.g., ministerial approval of urban lot splits).

Programs identified in the 2019-2027 Housing Element to reduce governmental constraints to housing production include:

- **Policy H.4.A.** *Periodically review and update permit and development fees to ensure that they appropriately reflect the cost of processing applications and providing services to new development, without unduly increasing costs to build housing. The Town is required to conduct annual reviews of development impact fee expenditures, and has a goal of updating the development impact fees every five years.*
- **Policy H.4.B.** *Consider reduction or waiver of permit and development impact fees for projects that dedicate some or all of their units to affordable housing. Consider waiving development impact fees only when significant impacts (e.g. circulation) can be avoided.*
 - *Action H.4.B.1. Consider changes to the Development Impact Fee schedule to reduce or eliminate fees for developments in which at least five percent of units are affordable to extremely low-income households. To be eligible for reduced or waived fee, the units shall be affordable by affordability covenant. The waiving or reduction of service mitigation fees may also be considered when an alternative funding source is identified to pay these fees.*
- **Policy H.4.C.** *Ensure that the Zoning Code continues to meet State Law requirements and does not unduly restrict certain types of housing to be developed. The Town regularly reviews and updates to the Zoning Code to incorporate mandates and other appropriate revisions.*
- **Policy H.4.D.** *Continue to allow accessory dwelling units by right in all residential zones.*
 - *Action H.4.D.1. Accessory dwelling units (ADU) can be an affordable housing option and can help meet the needs of many residents in the Town. To ensure consistency with state law (Assembly Bill 2299/Senate Bill 1069 and Assembly Bill 494/Senate Bill 229) and implement community goals, the Town shall review standards and revise as necessary to facilitate the development of ADUs.*
 - *Action H.4.D.2. Promote development of accessory dwelling units (ADU) by increasing awareness regarding the ability to create accessory dwelling units on single-family residential properties, exploring variances (e.g. side*

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yard setbacks) to make it easier to fit ADUs on some lots, and establishing a goal for a desired number of ADUs to be built. The Town will also offer incentives to develop ADUs in exchange for long-term rental contracts.

- **Policy H.4.E.** *Periodically review and update Town codes, ordinances, fee programs and procedures to ensure that they do not unduly constrain housing development, while ensuring development impacts are adequately mitigated through development impact fees and/or other appropriate measure(s).*
 - *Action H.4.E.1. Continue to monitor the Town's DIF ordinance to assure that impact fees do not create an economic impediment that deters construction of housing needed to meet the Town's Regional Housing Needs Allocation or workforce housing objectives. If an economic impediment is discovered, Council will take appropriate actions to mitigate it.*
 - *Action H.4.E.2. To address constraints to the availability of long-term rental housing associated with short-term rentals the Town will establish a program identifying methods to mitigate the issue. Components of the program may include waiving fees for illegal short-term rentals owners who commit to restricting their properties as long-term rentals, creating an impact fee levied on short-term rentals that would go towards preserving or creating long-term rental housing, and conducting a nexus study to further study how short-term rentals are impacting the rest of the housing market.*
- **Policy H.4.F.** *Prioritize workforce and affordable housing when considering future development proposals relative to Town policies that limit overall population growth.*

Additional information on the Town's progress towards implementing the above-described policies and actions related to governmental constraints to affordable housing is included in Attachment 1, *2024 Mammoth Lakes Housing Element Annual Progress Report*.

**TOWN OF MAMMOTH LAKES
ANNUAL PLANNING REPORT
January 1 – December 31, 2024**

PLANNING APPLICATIONS

The following table summarizes the status of planning applications as of December 31, 2024. A detailed list of application requests is attached to this report (Attachment 2).

Table 2: 2024 Planning Applications

Table 1				
Application Types	Requests	Approved ⁵	Denied	In Process
General Plan Amendments (GPA)	1	0	0	1
District Zoning Amendments (DZA)	1	0	0	1
Zoning Code Amendments (ZCA)	0	0	0	2
Use Permit Applications (UPA)	4	1	0	5
Tentative Tract Maps (TTM)	3	1	0	4
Tentative Parcel Maps (TPM)	0	0	0	0
Variances (VAR)	2	2	0	1
Design Reviews (DR)	9	6	0	5
Administrative Design Review (ADR)	9	8	0	2
Lot Line Adjustments (LLA)	4	2	0	2
Concept Reviews (CR)	0	NA	NA	0
Adjustments (ADJ)	10	5	0	5
Administrative Permits (AP)	5	5	0	0
Time Extension Requests (TER)	2	2	0	0
Land Donations	0	0	0	0
Building Permits (BP)	897	805	NA	NA
Code Compliance Cases (CC)	319	NA	NA	NA
TOT Compliance Cases	30	NA	NA	NA
Sign Permits (SP)	16	16	0	0
Master Sign Plans (MSP)	0	1	0	0
Tree Removal Permits (TRP)	56	56	0	0
Outdoor Sales Permit (OS)	0	0	0	0
Business Tax Certificates (BTC)	335	313	NA	NA
Film Permits (FP)	2	2	0	0

⁵ Approved list includes projects from previous years approved in 2024 by the Director, Planning and Economic Development Commission, or Town Council

**TOWN OF MAMMOTH LAKES
ANNUAL PLANNING REPORT
January 1 – December 31, 2024**

LOOK AHEAD - MAJOR PROJECTS IN 2025

The Town of Mammoth Lakes anticipates a busy 2025 completing significant work programs and projects that will further implement the 2007 General Plan and anticipated projects include:

- Process entitlements and the environmental review for the Main Lodge redevelopment project. This multi-year effort will continue in 2025 upon the submittal of the revised project scope of work.
- Various hotel entitlement projects within the Commercial zones and North Village Specific Plan (NVSP) area.
- Continue the development of the Parcel Phase II, which will include up to 148 units (*funding dependent*) and continue planning Parcel Phase III which will consist of a phased for-sale affordable townhome development.
- Continue the planning and development of the new Civic Center in conjunction with the Mammoth Lakes Hospital expansion.
- Continue developing and planning the Mammoth Lakes Foundation (MLF) site. Complete the development of the child-care facility and begin development of the redesigned MACC.
- Continue to pursue the purchase of market-rate units through the Bridge program that will then be resold as affordable deed-restricted units.
- Complete construction on the four-unit residential project on the Town-owned 60 Joaquin Road site. These units will be sold at an affordable deed-restricted price.
- Complete the Housing Nexus Study and DIF Fee Study update.
- Continued administration of existing housing grants (CDBG, HOME, and BEGIN) in conjunction with ESCH. The Town and ESCH will continue to review and consider additional housing grant opportunities as funding becomes available.
- Continued TOT Enforcement.
- Continued implementation of the Quality-of-Life Ordinance.
- Code Compliance.
- Permit Processing.
- Implementation of grant funded sidewalk and trails projects.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.A.1.	Maintain an up to date, GIS-based inventory of potential sites available for future housing development, and provide this information to Mammoth Lakes Housing, Inc. and prospective developers.	On-going	<ul style="list-style-type: none"> Contracts w/ GIS coordinator that works for both the Town and Mono County to keep the GIS database functioning and up-to-date. The Town continues to maintain various housing related datasets (deed-restricted unit locations, existing apartments, transient rental locations, and vacant parcels) in a central GIS database and discuss what additional datasets are needed.
H.1.A.2	As part of the annual planning report to the Town Council (including the annual report to HCD on the Housing Element), provide an update on progress to meeting the Housing Element (including units for extremely low-income households), to ensure that adequate sites remain available to meet the RHNA.	On-going	<ul style="list-style-type: none"> This table, included with the annual progress report is provided to the State Department of Housing and Community Development on an annual basis, and is the primary way in which the Town reports and tracks its progress towards RHNA. As of 2024, the Town has satisfied our share of the RHNA in the Extremely Low, Very Low, Low and Above-Moderate categories and issued a permit for 6 of the 34 units in the Moderate category. The Town continues to look for opportunities to provide units in the Moderate income category, as this is a difficult income group to address since the majority of the grants do not provide assistance for this segment of the community despite there being challenges with affording market-rate units.
H.1.A.3.	Ensure that updates and amendments to existing and future Master Plans and Specific Plans provide development capacity and supporting policy to help meet the Town's housing needs.	On-going	<ul style="list-style-type: none"> As master plans and specific plans and updates are processed, the Community and Economic Development Department, Planning and Economic Development Commission, and the Town Council will evaluate and ensure adequate development capacity and policy is included to meet housing needs.
H.1.B.1.	Encourage housing development as part of infill and mixed-use development within the Downtown, Old Mammoth Road, and Mixed Lodging/Residential Commercial Zones, which is allowed by right by the Zoning Code. Outreach to property owners, developers, and brokers to discuss infill and mixed-use development opportunities in these Commercial Zones. This outreach will include identifying, discussing and addressing barriers.	On-going	<ul style="list-style-type: none"> The Town's commercial zoning districts allow mixed-use projects and workforce housing as permitted uses and as part of the Zoning Code Update work in 2017 (ZCA 15-002), the Town held numerous workshops and meetings to discuss the potential for mixed-use development and multi-family housing in the commercial zoning districts. The Town continues to discuss development opportunities with property owners and potential developers and encourage the inclusion of housing within commercial projects.
H.1.D.1.	Continue to implement the mitigation requirements of the Housing Ordinance including the requirements for developing Alternate Housing Mitigation Plans (AHMPs).	On-going	<ul style="list-style-type: none"> The Housing Ordinance provides a menu of options for developers to choose from to mitigate their housing impact. Requirements are outlined for each of those options in the Housing Ordinance. Municipal Code Section 17.136.080 establishes application requirements and approval authority for Alternative Housing Mitigation Plans. In 2024, the Town collected approximately \$215K in Housing Impact Mitigation Fees from the issuance of 18 building permits. An additional 13 building permits were issued in 2024; however, those permits were exempt from the housing mitigation fees (e.g., ADU construction, Affordable Deed-Restricted Housing; Town projects).

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.E.1.	Continue to apply zoning standards that allow for special needs housing in Mammoth Lakes to ensure continued compliance with state law. These zoning standards and procedures include reasonable accommodation and allowing transitional and supportive housing, emergency shelters, and accessory dwelling units.	On-going	<ul style="list-style-type: none"> The Town completed zoning amendments in 2014 to address compliance with state law for emergency shelters, transitional and supportive housing, assisted living facilities, and group living facilities and continue to monitor changes to state law to ensure on-going compliance. The Town is continuing to apply only the residential zoning standards that apply to other residential units in the same zoning district. Reasonable accommodations are made to development standards as requested for persons with disabilities.
H.1.E.2.	Continue to work with the Kern Regional Center to identify any outstanding housing needs for its clients within the Mammoth Lakes community, assist in identifying available housing that meets those criteria, and consider a rental assistance program to fill the gap between income levels and the cost of housing for persons with developmental disabilities. Collaborate with the Center to implement an outreach program that informs residents within Mammoth Lakes on housing and services available for persons with developmental disabilities. The program could include the development of an informational brochure, posting information about available services on the Town's website, and providing housing- and services-related educational workshops for individuals and families.	On-going	<ul style="list-style-type: none"> The Town will work with Mammoth Lakes Housing, Inc. (MLH) and Kern Regional Center to accomplish this goal. MLH previously worked with the Center to try and secure funding from the State Department of Developmental Services for their 238 Sierra Manor Road 13-unit low-income apartment conversion project (a non-residential to residential conversion project). They were not successful in obtaining that funding but will continue working with the Center as the project moves forward.
H.1.E.3.	The Town shall continue to ensure individuals with disabilities equal access to housing, pursuant to the rules, policies, and procedures in Chapter 17.80 (Reasonable Accommodation) of the Municipal Code.	On-going	<ul style="list-style-type: none"> The Community & Economic Development Department is committed to reviewing and processing applications for Reasonable Accommodation to provide appropriate relief from development standards that might create a barrier to providing housing for a disabled or special needs person. These applications are processed at no cost to the applicants.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.E.4	The Town shall review its zoning code to ensure compliance with AB 2162 related to allowing supportive housing. The zoning code will be reviewed to assess whether supportive housing is allowed without discretionary review in all zones that allow multifamily housing or mixed-use development, including nonresidential zones as applicable. If it is determined that the allowed uses in the zoning codes are not in compliance with AB 2162 the Town will revise the allowed uses along with corresponding development standards as detailed in AB 2162.	Sep-2021	<ul style="list-style-type: none"> The Town reviewed the Zoning Code requirements applicable to supportive housing, and determined that no changes to the zoning code are necessary to comply with the requirements of AB-2162 since multi-family and mixed-use developments are a permitted use in all of the zones that allow supportive housing type of uses (i.e., no use permit or other entitlement is required for the use) and Municipal Code §17.52.290 specifies that “supportive housing is a residential use and is subject only to those restrictions that apply to other residential uses of the same type in the same zoning district.” Staff will utilize a checklist to demonstrate that eligible projects meets the eligibility criteria specified in the AB 2162 legislation.
H.1.E.5.	The Town shall review its zoning code to determine whether updates to zoning are needed to comply with the state Employee Housing Act (Health and Safety Code Sections 17021.5 and 17021.6). The Act calls for the Zoning Ordinance to treat employee housing (including farm worker housing) that serves six or fewer persons as a single-family structure and permitted in the same manner as other single-family structures of the same type in the same zone (Section 17021.5). The Zoning Ordinance must also treat employee housing consisting of no more than 12 units or 36 beds as an agricultural use and permitted in the same manner as other agricultural uses in the same zone (Section 17021.6) in zones where agricultural uses are permitted.	Sep-2021	<ul style="list-style-type: none"> The Town reviewed the Zoning Code requirements related to the State Employee Housing Act and determined that no changes to the zoning code are necessary to comply with the requirements of this legislation. The Employee Housing Act requires jurisdictions consider housing in an agriculture zone that serves six or fewer persons to be treated the same as a single-family residence (if permitted) and requires housing that consists of 12 units or less, or 36 beds, be considered an agriculture use and be permitted in the same manner (i.e., if a use permit is required for agriculture use, then a use permit is required for the housing use). The only zone that permits agriculture uses is the Open Space zone and a use permit is required for the agriculture use. Single-family residences are not a permitted use in this zone and therefore, the requirement to consider housing for six or fewer persons a single-family residence is not applicable. Housing consisting of 12 units or less, or 36 beds, would require a use permit since agriculture uses require a use permit and would be subject to the same requirements as the agriculture use since the use is considered to be the same. Therefore, no changes to the zoning code are necessary to comply with this requirement.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.1.F.1.	Seek funding to continue the planning process for The Parcel site and process entitlements for the planned development. Continue to engage the community during the master planning process. Housing should be developed on The Parcel during the housing element planning period.	On-going	<ul style="list-style-type: none"> Prior to 2024, the following Planning processes related to the Parcel affordable housing development were completed or initiated: <ol style="list-style-type: none"> The Town purchased the ~25- acre site in March 2018 for \$6.5M (\$260K/acre). A conceptual land use planning exercise (“Plan the Parcel”) was completed in December 2019 thereby providing the framework for the master planning efforts. The Parcel Master Plan was approved in January 2021 allowing for up to 580 affordable units on the Parcel and establishing the zoning for the site. The Town and Pacific West Communities, Inc. (“PWC”) (Parcel Developer) entered into a Disposition and Development Agreement in October 2021 to develop the site with up to 450 affordable residential units. Building permits for The Sawyer (Parcel Phase 1) were issued in May 2022 for 81 units (80 affordable units and 1 manager’s unit). A tentative map was approved in May 2022 to subdivide the site into 14 lots for future affordable housing uses and 3 lots for open space, parks, and public street dedications. The Kingfisher (Parcel Phase 2) design review entitlement was approved in June 2022 for 148 units (146 affordable units and 2 manager’s units). In 2024, the Town completed, or made progress on, the following Planning and/or Building processes: <ol style="list-style-type: none"> Building B of The Sawyer was completed in April 2024 thereby providing the initial 15 affordable units on the site. Building A (66 units) received a temporary certificate of occupancy in August 2024 and was officially completed in January 2025. Full occupancy of The Sawyer was achieved in December 2024. The building permits for Kingfisher 2.1 were issued in May 2024 for 75 affordable units and 1 manager’s unit. The Town’s development partner, PWC, continued to apply for tax credit financing for Phase 2.2 (72 units). In August 2024, the Town celebrated a ribbon cutting ceremony for the Sawyer and the Parcel public park, and a ground-breaking for the Kingfisher. Planning efforts continued on Phase 3 of the Parcel, which will be an ownership phase targeting households earning up to 200% AMI. The Town has been successful in the following grant applications specific to the Parcel: <ol style="list-style-type: none"> \$38.6M in Housing Accelerator funding was awarded in January 2022 for Phase 1 – The Sawyer (<i>a portion was returned to the State in exchange for tax credit funding in December 2023</i>). \$20.6M in Infill Infrastructure Grant funding which is intended to fund infrastructure related to affordable housing production and will help fund the necessary infrastructure for the project. \$65K in Local Early Action Planning (LEAP) grant funding which will be used for costs related to the Master Plan update. \$290K in CDBG CARES Act funds for the Parcel Park. \$30M in tax credit funding for Phase 2.2 construction costs awarded in December 2023. \$32M in tax credit funding for Phase 1 (<i>replaces a portion of the Housing Accelerator funds</i>) awarded in December 2023 The Town will continue to seek additional funding sources for the project, including, but not limited to, grants, LIHTC, and tax exempt bonds, and loans.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.A.1.	Continue to dedicate appropriate funds to fund affordable and workforce housing programs, and the work of Mammoth Lakes Housing, Inc., the Town, and other groups to meet housing needs.	On-going	<ul style="list-style-type: none"> The annual dedication of TOT revenues to fund housing programs is 0.85 points (of 13 points). In addition to the dedicated TOT revenues, the Town provided, or allocated, approximately \$30M over the past five years to the following housing projects and programs: <ol style="list-style-type: none"> (1) Creative housing solutions (i.e., public/private partnerships, conversion of units); (2) Small-site affordable housing development (i.e., 60 Joaquin Rd, 377 Manzanita Rd, 362 Chaparral Rd); (3) MLH's 238 Sierra Manor Road 13-unit low-income apartment conversion project; (4) Bridge program (<i>conversion of market-rate to affordable units</i>); (5) Parcel phases 1 and 2; and (6) Innsbruck Lodge Affordable Housing Homekey Project (<i>conversion of the existing hotel into 15 affordable units and 1 manager's unit</i>). In 2024, the voters passed Measure L to increase the TOT tax by two percentage points (raised to 15%). Measure L was passed as a General Tax in the November election and in January 2025 the Town Council committed 100% of the funds raised through Measure L to workforce housing initiatives under the Housing Now! umbrella. It is estimated that Measure L will raise ~\$2.5M annually for housing projects and programs.
H.2.A.2.	Continue to pursue available grant funds, in cooperation with Mammoth Lakes Housing, Inc. and other partners, to support and facilitate the provision of workforce housing and housing affordable to lower income households. In particular, the Town will seek State and Federal funding specifically targeted for the development of housing affordable to extremely low-income households.	On-going	<ul style="list-style-type: none"> The Town and MLH continue to pursue grant funds to support housing programs and regularly review and respond to NOFAs as they are released. The Town applied for, or were awarded, the following housing related grants in recent years: <ul style="list-style-type: none"> The Town was successful in obtaining a CDBG Housing Rehabilitation grant for the Access Apartments project in the amount of \$3M in November 2022. In June 2024, HCD expressed interest in providing an additional \$4.2M to the project and the Town completed the amendment in July 2024, thereby committing \$7.2M in CDBG funds to the project. The additional CDBG funds allowed for MLH to forego a \$4.2M grant from the HOME program for the project, which has allowed for simplified regulatory requirements since there are only funds from one program and not multiple programs. Awarded a \$500K CDBG grant for mortgage assistance in July 2023. Awarded \$490K in Permanent Local Housing Allocation (PLHA) grant funds in June 2023 for mortgage assistance to households earning up to 120% AMI. The Town applied for approximately \$140,000 in additional PLHA funding in December 2024. Awarded approximately \$60M in tax credit bonds and tax exempt financing for the Parcel Phases 1 and 2.2 Repaid first-time homebuyer (FTHB) loans from various grant programs (e.g., BEGIN ReUse, HOME, CDBG) continue to be reinvested into new FTHB loans.
H.2.A.3.	The Town will work with MMSA on a pilot program to develop a model policy for employers to provide first and rental deposit which would be re-paid through payroll deduction. Outreach efforts will be made with employers to provide education and to gather information to help create the program.	12/1/2024	<ul style="list-style-type: none"> Not yet started. The feasibility of such a pilot program will be analyzed during the term of the current Housing Element (2019-2027). The Town will work with MLH and Mammoth Mountain Ski Area (MMSA) to accomplish this action.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.A.4.	The Town will gather research and data to support a program that builds upon the existing Homebuyer Assistance program through Mammoth Lakes Housing, Inc. to assist moderate and middle-income households, up to 200% AMI with down payment assistance or assistance with second mortgages. The Town will also work with employers to assist employees and learn from existing employers with current programs (MMSA, Water District, MLH assistance).	Dec-2020; On-going	<ul style="list-style-type: none"> The Town, with a recommendation from MLH, funded a missing-middle loan program in 2019 with \$101K to provide a minimum of two low-interest deferred payment loans to households earning between 81-120% AMI. This program has not been successful and is currently on-hold while the Town considers various options for how to best leverage the funds. One reason for this programs lack of success is the high price of market-rate housing. The high prices create a gap between what the local workforce can afford and the market-rate prices, and the gap is too large to be closed by the downpayment assistance program on its own. The Town's Bridge program aims to assist in closing the affordability gap by acquiring existing market-rate units and reducing the sales price to an affordable price for households earning 120%-150% AMI. As of the end of 2024, eight (8) units have been sold to eligible households, of which three (3) have received additional downpayment assistance using BEGIN ReUse, PLHA, and Town funds for the purchase of the units. Five (5) units were acquired using Bridge program funds in 2024.
H.2.A.5.	Continue to explore placing a dedicated local tax initiative on the ballot in Mammoth Lakes to fund affordable housing. If passed the tax would provide a dedicated local funding source for affordable housing.	Nov-2024	<ul style="list-style-type: none"> In 2020, the Town considered a ballot measure for the November general election to increase the TOT amount by 1% to be used specifically for affordable housing, but due to the unknown long-term economic impacts associated with COVID-19, the ballot measure was postponed. In late-2023, the Town imposed a moratorium on the issuance of new short-term rental (STRs) certificates to provide an opportunity for staff to study the impacts of STRs on the community. An outcome of that research was the identification of the need for a dedicated local funding source for workforce housing and staff was directed to place a ballot measure on the November 2024 general election ballot for an increase in the TOT amount by up to 2% that will be committed to workforce housing. The ballot measure, Measure L, was on the November 2024 ballot and proposed increasing the TOT tax by two percentage points to 15%. The ballot measure was approved by 63.75% of the voters and became effective on January 1, 2025. Measure L was passed as a General Tax and in January 2025 the Town Council committed 100% of the funds raised through Measure L to workforce housing initiatives under the Housing Now! umbrella. It is estimated that Measure L will raise ~\$2.5M annually for housing projects and programs. Separate from Measure L funds, the Town Council has committed to allocating additional TOT revenue towards housing.
H.2.A.6.	The Town will work to maintain the affordability of mobile homes in Mammoth Lakes by looking for funding sources for improvement of mobile homes and mobile home parks. The Town will reach out to mobile home park owners to look for ways that they can work together to maintain mobile homes as an affordable housing type in Mammoth Lakes.	On-going	<ul style="list-style-type: none"> The Town has previously been awarded grant funding intended for rehabilitation (\$700K in 2017 CDBG funds) but had limited success in finding eligible households and the grant expenditure period ended in 2021. The Town continues to work with MLH and mobile home park owners to maintain mobile homes as an affordable housing type and to look for additional funding sources for the rehabilitation of mobile homes.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.D.1.	As part of implementing the Community Housing Action Plan, work with affordable housing developers to acquire and renovate units that can be added to the workforce housing inventory. Program creation will include an evaluation of program costs, benefits, and opportunities.	On-going	<ul style="list-style-type: none"> Action strategies addressing the conversion of existing units to ownership or rental opportunities for the workforce were included in the Community Housing Action Plan: Live, Work, Thrive (CHAP). In 2021, the Town and MLH launched the Bridge program aimed at acquiring existing market-rate units that are then resold to local workforce households at an affordable price (120%-150% AMI). The program was launched in November 2021 and has been successful in acquiring 12 units as of March 2025. Of those, nine (9) have been sold to income qualified households and MLH continues to work on selling the other units. Staff continue to look for additional units for the program. In 2024, MLH began construction on their 238 Sierra Manor Road apartment project. The project will convert an existing commercial property into 13 rental apartments units targeting households earning up to 120% AMI. The Town and MLH were awarded \$7.2M in grant funding for the project from the CDBG program and the Town and Mono County have committed an additional \$2.7M towards this project. The target occupancy date is summer 2025. The Town purchased a vacant 0.20-acre site in 2021 and completed the procurement process to bring on a design-build entity in 2022. The site is proposed to be developed with a 4-unit planned unit development (PUD) in which the units will be sold at an affordable price with a deed-restriction in place to ensure the long-term affordability of the units. Grading began in 2023 and the majority of the construction work was completed in 2024. The units will be available for sale in early-2025. MLH and the Town were successful in a Homekey grant award for the acquisition and conversion of the Innsbruck Lodge into a 16-unit affordable rental project (<i>15 affordable units and 1 manager's unit</i>). Acquisition was completed in August 2022 and construction began in late-2022. Six of the units were completed in May 2024 and the remaining 9 units will be completed in early-2025. The project experienced significant construction delays due to nationwide electrical equipment shortages.
H.2.D.2.	As part of implementing the Community Housing Action Plan, explore the possibility of instituting a long-term rental housing inspection program to ensure proper maintenance and safety of tenants in long-term rentals in Mammoth Lakes.	TBD	<ul style="list-style-type: none"> Not yet started. The feasibility of such a program will be analyzed during the term of the current Housing Element (2019-2027)
H.2.E.1.	As part of implementing the Community Housing Action Plan, which includes the Community Housing Action Plan and the Housing Needs Assessment completed in 2017, continue to implement potential strategies to incentivize and encourage upgrades of existing multi-family rental properties, and how code enforcement techniques may be improved and used to correct building violations that pose a threat to residents' safety or wellbeing.	On-going	<ul style="list-style-type: none"> The Town and MLH are working to build relationships with multi-family rental property owners to encourage them to upgrade and maintain their rental properties. The Town's Code Compliance officer and MLH have been active in investigating substandard housing complaints and working with the property owners to remedy the situation. MLH has established a relationship with CA Indian Legal Aid service to assist tenants. MLH previously hosted a series of free landlord-tenants' rights workshops to assist in educating owners and tenants of their rights.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.E.2.	Establish a landlord/tenant matching program to increase opportunities for seasonal employees to stay year-round. Could also include a job matching component.	7/1/2019; On-going	<ul style="list-style-type: none"> In 2019, the Town committed \$149K to fund a pilot program with the Chamber of Commerce to establish a workforce housing program that aims to connect renters with rental owners / homeowners with rooms to provide housing. The Chamber program still exists, but has been largely replaced by the Lease to Locals program. The Town, working together with Placemate, launched the Lease to Locals program in July 2024 with a commitment of \$450K. The program provides cash incentives ranging from \$2,000 to \$18,000 to homeowners who lease their homes, or rooms in their homes, to qualified local tenants with the goal of converting underutilized properties into long-term and seasonal leases. The goal of the program was to unlock approximately 40 existing homes for local tenants by mid-2025. As of the end of 2024, five properties had been successfully leased by local tenants. Placemate continues to do additional outreach and marketing to increase the success of the program.
H.2.G.1.	<p>As part of implementation of the Community Housing Action Plan, work with Mammoth Lakes Housing, Inc., study and develop procedures that will avoid the inadvertent loss of deed-restricted units, including:</p> <ul style="list-style-type: none"> Development of priorities for a rental deed restriction instrument. Development of a more effective monitoring program for existing deed restricted units, including a system of enforcement and penalties for illegal conversion of deed-restricted units. 	Dec-2021; On-going	<ul style="list-style-type: none"> The Town previously sent letters to the 25 deed-restricted properties that the Town is tasked with monitoring to determine whether the units are in compliance with the existing deed-restrictions. Through this outreach, the Town was made aware of seven properties (7) where the deed restrictions had been previously rescinded for various reasons and are continuing to work with the owners of the remaining properties to ensure compliance. In addition to the Town monitored units, MLH monitors approximately 40 additional deed-restricted units and annually monitor the occupancy. Other improvements related to the enforcement of deed-restricted units include: (1) An updated deed restriction instrument has been implemented that helps to alleviate some issues encountered with previous versions; and (2) a Revolving Loan Fund using a portion of the Town's Housing Mitigation Fee Fund has been successfully used to buy back deed restricted units.
H.2.G.2.	Continue to work with Mammoth Lakes Housing, Inc. and the Revolving Loan Fund (RLF) to assist in buying back existing deed restricted units in an effort to maintain these units. Explore the expansion of funding limits on the RLF and other appropriate funding sources in an effort to help ensure no existing deed restricted units are lost.	On-going	<ul style="list-style-type: none"> The Revolving Loan Fund (RLF) is used annually to buy back deed restricted units. The RLF was established in 2013 with a financial commitment of \$300K from the Town, which was subsequently increased to \$600K in 2019 and to \$1M in 2023. Mono County has committed an additional \$300K to the program, should it be needed. One 50% AMI deed-restricted unit was purchased using the RLF in 2024. MLH continues to work with households from their homeownership waitlist to find an income eligible household for the unit. The additional deed-restricted units created under the Bridge program are eligible for assistance from the RLF should there be a need to buy back the unit in the future to ensure it remains affordable.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.2.H.1.	Use the results of the 2017 Housing Needs Assessment conducted by Mammoth Lakes Housing, Inc. to create a program aimed at increasing the supply of housing for winter and summer seasonal employees, including cooperative efforts with MMSA and other major local employers to house their employees.	On-going	<ul style="list-style-type: none"> In 2024, the Town made progress on increasing the supply of housing available to the workforce through the implementation of the following programs and projects: (1) continued work efforts for the development of the Parcel (occupancy of the initial 81-units was achieved in December 2024); (2) worked with developers to utilize the Town Density Bonus Program aimed at removing barriers to the development of workforce housing by allowing for more flexible development standards; (3) implemented the Bridge program in partnership with MLH aimed at increasing the supply of workforce housing by purchasing market-rate units that are then converted to affordable ownership units; (4) maintained the inventory of TOML employee housing units (six units); (5) launched the Lease to Locals program to unlock existing homes for local tenants; and (6) discussed with property owners and developers the feasibility of using recent State legislation (e.g., SB-9, ADU guidelines, SB-35) to streamline residential development. MLH began construction on their 238 Sierra Manor Road 13-unit affordable apartment conversion project and continued construction on their 16-unit Homekey hotel-to-residential conversion project. Both projects are expected to be completed in 2025.
H.4.B.1.	Consider changes to the Development Impact Fee schedule to reduce or eliminate fees for developments in which at least five percent of units are affordable to extremely low-income households. To be eligible for reduced or waived fee, the units shall be affordable by affordability covenant. The waiving or reduction of service mitigation fees may also be considered when an alternative funding source is identified to pay these fees.	2024-2025	<ul style="list-style-type: none"> Not yet started. The Town began work on the update to the DIF and Housing Fee Nexus Study in 2021 and expect to complete the update in 2025. After that work is completed, changes to the DIF schedule to reduce or eliminate fees for various affordable housing projects will be analyzed to determine the impact those changes would have.
H.4.D.1.	Accessory dwelling units (ADU) can be an affordable housing option and can help meet the needs of many residents in the Town. To ensure consistency with state law (Assembly Bill 2299/Senate Bill 1069 and Assembly Bill 494/Senate Bill 229) and implement community goals, the Town shall review standards and revise as necessary to facilitate the development of ADUs.	Dec-2019; On-going	<ul style="list-style-type: none"> The Town updated its ADU ordinance to be consistent with the amendments to State law related to ADUs that were adopted as part of the State's 2019 housing bill package in late-2019 and completed a subsequent amendment in 2021 to clarify conflicting and/or confusing code language and improve the usability of the ADU regulations by clearly articulating the requirements for each type of ADU. Additional amendments were completed in January 2023 to reflect changes in State ADU laws adopted in 2022 and additional amendments will be completed in 2025 to reflect the 2024 changes to State ADU laws. The Town continues to monitor changes to state law to ensure on-going compliance and review the Town's regulations to ensure they are easy to understand and implement.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.4.D.2.	Promote development of accessory dwelling units (ADU) by increasing awareness regarding the ability to create accessory dwelling units on single-family residential properties, exploring variances (e.g. side yard setbacks) to make it easier to fit ADUs on some lots, and establishing a goal for a desired number of ADUs to be built. The Town will also offer incentives to develop ADUs in exchange for long-term rental contracts.	Dec-2024; On-going	<ul style="list-style-type: none"> These program components were included in the CHAP. The Town continues to work on the development of a program to incentivize ADU creation and implementation of the program is expected within the term of the current Housing Element (2019-2027).
H.4.E.1.	Continue to monitor the Town's DIF ordinance to assure that impact fees do not create an economic impediment that deters construction of housing needed to meet the Town's Regional Housing Needs Allocation or workforce housing objectives. If an economic impediment is discovered, Council will take appropriate actions to mitigate it.	On-going	<ul style="list-style-type: none"> An updated DIF schedule was adopted in 2015, which resulted in lower fees for all projects and an update to the DIF ordinance was adopted in 2019, which reduced the DIF fees for small units by classifying studio and 1-bedroom units as a half unit for the purposes of calculating DIF fees. Additionally, DIF fees for ADUs are calculated in accordance with State law, and ADUs that are less than 750 sq. ft. are exempt from DIF fees and ADUs that are equal to or greater than 750 sq. ft. are charged an amount proportionate to the square footage of the primary dwelling unit. Staff continues to monitor the DIF fees and began work on the update to the DIF and Housing Fee Nexus Study in 2021. The update is expected to be completed in 2025.
H.4.E.2.	To address constraints to the availability of long-term rental housing associated with short-term rentals the Town will establish a program identifying methods to mitigate the issue. Components of the program may include waiving fees for illegal short-term rentals owners who commit to restricting their properties as long-term rentals, creating an impact fee levied on short-term rentals that would go towards preserving or creating long-term rental housing, and conducting a nexus study to further study how short-term rentals are impacting the rest of the housing market.	Mar-2024; On-going	<ul style="list-style-type: none"> In late-2023, the Town imposed a moratorium on the issuance of new short-term rental (STRs) certificates to provide an opportunity for staff to study the impacts of STRs on the community. Aspects of the work program included (1) the formation of an STR Committee comprised of community members from various employment sectors that were tasked with providing recommendations to the Town Council to address the ongoing housing issues and (2) completion of an STR Study to (a) assess the association between the prevalence of STRs in the market and the availability and affordability of long-term housing, and (b) provide recommendations regarding potential updates to the Town's STR policies and programs. The Town Council rescinded the moratorium in March 2024 upon the adoption of Code changes that implemented the Certified Properties program and other requirements addressing impacts from STRs. The outcomes of the moratorium were: <ul style="list-style-type: none"> (1) The implementation of the Certified Properties program to assist with the management of STRs. The goal of the Certified Properties program is to provide better oversight of STRs and to address various quality of life issues related to STRs. The program will help address safety issues for the renters and impose enhanced penalties and "time-outs" for violators. The program shifts the responsibility of managing the unit and ensuring it is not disruptive to the community to the property owner, rather than to a management company. (2) Consideration and implementation of the recommendations from the STR Committee. Those recommendations included: (a) a ballot tax measure to fund housing programs (<i>Measure L approved in November 2024 to increase the TOT tax by two percentage points to 15%</i>); (b) a rental subsidy program (<i>Lease to Locals program launched in</i>

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
			<p><i>July 2024 to provide subsidies to property owners who rent their units long-term); (c) a housing down payment purchase program (not yet implemented or developed); (d) and consideration of zoning changes to the RMF-2 zoning designation (not recommended for implementation).</i></p> <ul style="list-style-type: none"> Staff will continue to study how STRs are impacting long-term housing and to consider the implementation of additional programs and policies to address the housing issues.
H.5.B.1.	Provide information regarding fair housing practices at the Town of Mammoth Lakes offices and website, the Mammoth Lakes Community Center and Library, and the Mono County offices located in Mammoth Lakes.	On-going	<ul style="list-style-type: none"> This information continues to be provided and is available through both the Town and MLH websites and at the respective offices. MLH previously hosted a series of free legal aid clinics in 2019 which covered Fair Housing.
H.5.C.1.	Continue the process for addressing Fair Housing inquiries and complaints, including referral of complaints concerning deed-restricted units to Mammoth Lakes Housing, Inc. and other complaints to the California Department of Fair Housing and Equal Opportunity. As part of the process, the Town shall investigate potential partnerships with rural or other fair housing organizations that may be able to provide additional resources to the Town. The Town will ensure that information regarding the Town's process of addressing complaints is included in the public information distributed regarding fair housing practices (Action H.5.B.1).	On-going	<ul style="list-style-type: none"> The Town and MLH established a process to address fair housing complaints and inquiries in 2014 and continue to implement this process. MLH has established a relationship with CA Indian Legal Aid service to assist tenants.
H.6.B.1.	The Town will continue to enforce the California Green Building Standards Code, Title 24, Part 11 of the California Code of Regulations (CALGreen).	On-going	<ul style="list-style-type: none"> The Town is enforcing the California Building Code requirements.

Attachment 1: 2024 Housing Element Annual Progress Report (Table D)

Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H.6.C.1.	Continue to coordinate with Inyo Mono Advocates for Community Action (IMACA) and Mammoth Lakes Housing, Inc. to increase the number of weatherization retrofits and other upgrades of owner occupied and non-transient rental housing units in Mammoth Lakes. The Town will work together with IMACA and Mammoth Lakes Housing, Inc. to apply for CDBG or other grant funding to conduct retrofits. Additional strategies to accomplish this may include development of an informational flyer or brochure, posting information on the Town's website, and direct outreach to property owners.	On-going	<ul style="list-style-type: none"> The Town previously had CDBG grant money and loan funding available for the rehabilitation of income-eligible households (restricted to households earning 80% AMI or below); however, that grant ended in 2021. The Town will continue to work with IMACA and MLH to fund weatherization retrofits and other eligible improvements and apply for additional grant funding.
<p>GENERAL COMMENTS</p> <p>The Town of Mammoth Lakes continues to make progress towards meeting the goals and objectives identified in the Housing Element and highlights of 2024 include:</p> <ul style="list-style-type: none"> The Town continued to dedicate extensive staff time and funding towards the development of "The Parcel." The "Parcel" site was purchased by the Town in 2018 and is a significant 25-acre property centrally located in the Town and entirely restricted for workforce housing uses. Construction of the initial 81 units (80 units affordable to households earning ≤80% AMI) was completed in 2024 and full occupancy was achieved in December 2024. Funding for Phase 2.2 (76 units) was awarded in December 2023 and construction began in summer 2024. The Town and its development partner continue to look for additional funding for the subsequent phases. The voters of Mammoth passed Measure L in the November 2024 election to increase the TOT tax by two percentage points to 15%. All of the proceeds from the increased tax percentage points (i.e., 2%) will be committed to housing projects and programs under the Housing Now! umbrella. This is in addition to the annual dedication of 0.85 points (of 13 points) in TOT revenues towards housing programs. 94 affordable workforce housing units (<i>80 at the Parcel, 6 at the Innsbruck Lodge, and 8 Bridge units</i>) have been achieved as a direct result of the Town committing funding, beginning in 2021, towards workforce housing production, and an additional 30 units (<i>9 at the Innsbruck Lodge, 13 at Access Apts, 4 at 60 Joaquin, and 4 Bridge units</i>) will be provided in 2025 with additional units following in subsequent years (<i>Parcel Phases 2 and 3, Snowcreek VIII, Bridge Units</i>). 			

Attachment 2: Detailed List of Application Requests

The following summarizes the status of applications that have been submitted or approved during the period of January 1, 2024 - December 31, 2024.

A. Adjustments –

1. ADJ 24-001: 317 John Muir Road - A 20% reduction of the front yard setback requirement to allow for the construction of a new single-family residence; Ongoing at the end of 2024
2. ADJ 24-002: 445 East Bear Lake Drive – A 20% reduction of the rear yard setback requirement to allow for the construction of a new large addition for the existing single-family residence; Approved 5/7/2024
3. ADJ 24-003: 280 Le Verne Street – A 5% lot coverage increase for the construction of a 3,554-square-foot single-family residence and a 1,030-square-foot attached accessory dwelling unit; Approved 6/18/2024
4. ADJ 24-004: 419 Joaquin Street – A 5% lot coverage for the addition of one exterior parking space located within the front setback of the existing duplex property; Approved on 8/19/2024
5. ADJ 24-005: 345 Pine Street – A 20% reduction of the front setback to allow for the construction of a new single-family residence; Ongoing at the end of 2024
6. ADJ 24-006: 396 Hillside Court - A 20% reduction of the side and rear setback for a new secondary driveway to the existing single-family residence located on the adjacent property (under same ownership) addressed 382 Hillside Drive; Ongoing at the end of 2024
7. ADJ 24-007: 504 Hillside Drive - A 20% reduction of the front yard and side yard setback requirement to allow for the construction of a new covered entryway for the existing single-family residence; Approved 10/16/2024
8. ADJ 24-008: 388 Mammoth Knolls Drive - A 20% reduction of the front and side yard setback requirement to allow for the construction of an attached two-car garage for the existing single-family residence; Approved 12/4/2024
9. ADJ 24-009: 190 Grindelwald Road - A 20% reduction of the front yard setback requirement and for a 10% increase of the building height maximum for the garage to allow for the construction of a new single-family residence; Ongoing at the end of 2024
10. ADJ 24-010: 4 St. Anton Circle - A 20% reduction of the side yard setback requirement to allow for the construction of an attached one-car garage for the existing single-family residence; Ongoing at the end of 2024

B. Administrative Design Reviews –

1. ADR 23-002: 145 Le Verne Street - New single-family residence in

the Bluffs Subdivision; Approved 1/18/2024

2. ADR 24-001: 485 Le Verne Street - New single-family residence and attached garage; Approved 6/22/2024
3. ADR 24-002: 248 Fir Street – New single-family residence and detached accessory dwelling unit; Approved 5/20/2024
4. ADR 24-003: 280 Le Verne Street – New single-family residence and attached accessory dwelling unit; Approved 6/18/2024
5. ADR 24-004: 480 Fir Street – New single-family residence in the Bluffs Subdivision; Ongoing at the end of 2024
6. ADR 24-005: 481 Old Mammoth Road – Re-paint permit for Vons; Approved 5/30/2024
7. ADR 24-006: 205 Juniper Road – New single-family residence and attached garage; Approved 9/16/2024
8. ADR 24-007: 2252 Meridian Boulevard – Re-paint permit for St. Moritz Villas; Approved 8/5/2024
9. ADR 24-008: 2963 Main Street – Re-paint permit for Shilo Inn; Approved 8/20/2024
10. ADR 24-009: 65 Juniper Court – New single-family residence and attached garage; Ongoing at the end of 2024

C. Administrative Permits –

1. AP 24-001: Cappybara Empanadas – Mobil business vendor;
2. AP 24-002: Kittredge Sports – Temporary outdoor sales permit;
3. AP 24-003: Footloose Outdoor Sale – Temporary outdoor sales permit;
4. AP 24-004: Embers BBQ – Mobil business vendor;
5. AP 24-005: Seasonal Sales Area – Temporary outdoor sales permit;

D. Building Permits - A total of 897 building permits were applied for in 2024 and 805 building permits were issued.

E. Business Tax Certificates – A total of 335 business tax certificates were applied for in 2024 and 313 were approved.

F. Concept Reviews/Planning Services Review – No Concept Reviews or Planning Services Reviews were processed in 2024

G. Design Review –

1. DR 23-004: 540 Old Mammoth Road – Proposed commercial building; Approved 6/12/2024
2. DR 23-005: 126 Old Mammoth Road – Proposed renovation of existing Mammoth Mall; Approved 4/10/24
3. DR 23-006: 1344 Tavern Road – Proposed Town Civic Center; Approved 4/10/24

4. DR 24-001: 6060 Minaret Road – New resort Condominium development project located within the North Village Specific Plan area; Approved on 4/10/24
5. DR 24-002: 100 College Parkway Daycare – Relocation of 6 modular units to 100 College Parkway for a childcare center; Approved 4/3/2024
6. DR 24-004: 100 College Parkway MACC – Proposed new design for the Mammoth Arts and Cultural Center project; Ongoing at the end of 2024
7. DR 24-005: 94 Old Mammoth Road – Exterior remodel; Approved 11/26/2024
8. DR 24-006: 54 Mono Street – 6-unit apartment development; Ongoing at the end of 2024
9. DR 24-007: Mammoth Brewing Patio – New patio and wall design for Mammoth Brewing; Ongoing at the end of 2024
10. DR 24-008: Mammoth Hospital Expansion – Proposed hospital expansion; Ongoing at the end of 2024
11. DR 24-009: Parcel Phase 3 – New affordable town-home housing development; Ongoing at the end of 2024

H. District Zoning Amendments –

1. DZA 24-001: Outbound Hotel Clearwater Specific Plan Amendment to revert the Clearwater Specific Plan area back to the underlying commercial Old Mammoth Road (OMR) zoning designation; Ongoing at the end of 2024

I. Film Permits – Two (2) Film Permit applications were processed in 2024

J. General Plan Amendments –

1. GPA 24-001: Outbound Hotel; Ongoing at the end of 2024

K. Interpretation Requests – No Interpretation Requests were processed in 2023

L. Lot Line Adjustments –

1. LLA 24-001: 49 and 61 Meadow Lane - Merge two parcels in the Residential Single-Family Zone; Approved on 11/25/2024
2. LLA 24-002: Fir Street Properties – Split 465 Fir Street between the neighboring lots; Approved on 8/21/2024
3. LLA 24-003: 540 Old Mammoth Road – Adjust Lot 13 and Lot A; Ongoing at the end of 2024
4. LLA 24-004: Mammoth Hospital – Merge two adjacent lots on the Mammoth Hospital campus; Ongoing at the end of 2024

M. Master Sign Plans –

1. MSP 23-001: 164, 202, and 248 Old Mammoth Road – Master Sign Program for the Outbound Hotel; Approved 4/10/2024

N. Outdoor Sales Permits –No Outdoor Sales Permits were processed in 2024

O. Sign Permits –16 sign permits were processed in 2024

P. Time Extension Requests-

1. TER 24-001: 94 Berner Street – Request for a one-year time extension for TTM 21-21-003, UPA 21-004, and DR 21-004; Approved on 2/14/2024
2. TER 24-002: 3789 Main Street – Request for a three-year time extension for TTM 22-003 and DR 22-002; Ongoing at the end of 2024

Q. Tentative Tract Maps –

1. TTM 23-002: 1 Fairway Drive – Proposed condominium subdivision for lots 1-3 of final map for Snowcreek VIII; Approved on 9/11/2024
2. TTM 24-002: 6060 Minaret Road – Development of a five-story, resort condominium use within the North Village Specific Plan area; Approved on 4/10/24
3. TTM 24-003: Outbound Hotel – The conversion of 20 newly constructed hotel "villas" into condominium-hotel units that may be sold individually; Ongoing at the end of 2024
4. TTM 24-004: Parcel Phase 3 – New affordable town-home housing development; Ongoing at the end of 2024

R. TOT Compliance Cases- 30 TOT compliance cases were initiated in 2024

S. Tree Removal Permits – 56 tree removal permit applications were submitted in 2024. Some tree permits included multiple trees, and many trees were removed for fuel reduction purposes to provide defensible space around residences and other structures. Other trees were removed because they were dying or deemed hazardous by a certified arborist.

T. Use Permit Applications –

1. UPA 23-002: 1574 Old Mammoth Road – Proposed AT&T Cell Tower; Approved 1/31/2024; Appealed to Town Council; Ongoing CEQA legal dispute
2. UPA 24-001: 6060 Minaret Road – 6060 Minaret Road – Development of a five-story, resort condominium use within the North Village Specific Plan area; Approved on 4/10/24
3. UPA 24-002: 345 Pine Street Bluffs – The construction of a new single-family residence with an attached garage located in the Bluffs subdivision; Ongoing at the end of 2024
4. UPA 24-003: 54 Mono Street – 6-unit apartment development; Ongoing at the end of 2024
5. UPA 24-004 Outbound Hotel - The conversion of 20 newly constructed hotel "villas" into condominium-hotel units that may be sold individually; Ongoing at the end of 2024

U. Variances -

1. VAR 23-001: 13 Davison Road – Reduction of the front and rear setbacks to allow construction of a new single-family residence; Approved on 2/14/2024
2. VAR 24-001: 682 Canyon Blvd – Reduction of the front and east side yard setback to allow the construction of an enclosed access stairway to replace an existing exterior access stairway; Approved on 5/8/2024
3. VAR 24-002: 65 Juniper Court - Increase in building height to 25 feet above the grade of the adjacent street for a new sing family residence; Ongoing at the end of 2024

V. Zoning Code Amendments -

1. ZCA 24-001: Lodging use cleanup; ADU, SB-9, and WELO updates; Small accessory structure standards; Ongoing at the end of 2024

Mammoth Lakes Town Council Agenda Action Sheet

Title: Approve the Amendment to the Professional Services Agreement with Aviation Insights, LLC for one additional year of Airport Management Support Services at Mammoth Yosemite Airport

Council Meeting Date: 5/7/2025

Prepared by: Rob Patterson, Town Manager

Recommended Motion: Approve the amendment to the professional services agreement for Aviation Insights, LLC for an additional year to provide Airport Management Support Services to Mammoth Yosemite Airport and authorize the Town Manager to execute the amendment.

Summary: The Town of Mammoth Lakes engaged the services of Aviation Insights, LLC in April 2022 to support growth and development of the Airport Core Management Team (ACMT) in executive level management of Airport operations and Federal Aviation Administration (FAA) relationships. The initial term of the agreement expired in April 2025 and an extension of services is desired. The proposed term contract renewal is for one year, ending April 30, 2026.

Aviation Insights LLC is comprised of three distinct areas of focus for Airport operations and development. The first is the vast experience of the principal consultant Dennis Roberts who worked for the FAA for many years with extensive experience in proper operation, planning and development of airport opportunities. Dennis also has extensive connections with key FAA personnel and is able to make direct contact with key issues, providing a unique opportunity for our Airport.

There are a few work plans that have been initiated but are still in progress. The first is the strategic planning effort that was initiated last year. This effort intends to enhance the utilization of the Airport as an important asset for our community. This is one of the Strategic Priorities and Key Objectives designed by the Town Council. The work that has been completed this far has included community outreach and initial scoping. The additional work will include formulating the key strategic objectives to expand utilization opportunities, growing enplanements, augmenting firefighting capabilities, and attracting new business opportunities to the Airport.

A key part of the initial contract was the development of a new Instrument Approach Procedure designed to drastically reduce the minimums required for landing at Mammoth Yosemite Airport. The extension of the contract is intended to provide administrative and technical support as the FAA's Air Traffic Organization (ATO) reviews these proposals for potential implementation. This is typically a multi-year process and is currently underway.

Key enhancements have been made to the contract to provide for general discussion and support for management operations on a monthly basis. The contract has a total of \$50,000 for this 1-year extension of the contract.

**Mammoth Lakes Town Council
Agenda Action Sheet**

TOWN OF MAMMOTH LAKES
PROFESSIONAL SERVICES AGREEMENT (A-2113)
AMENDMENT #1

This amendment to agreement (“Amendment”) made and entered into as of the 25th day of April 2025, amends the Agreement heretofore entered into between the Town of Mammoth Lake, a municipal corporation, hereinafter referred to as the (“Town”) and Aviation Insights, a limited liability company (“Consultant”).

RECITALS

Whereas, Town and Consultant entered into an Agreement dated April 28, 2022, for the purpose of professional airport management consulting services for the Mammoth Yosemite Airport.

AGREEMENT

Now, Therefore, in consideration of the foregoing and of the covenants, conditions, and premises hereinafter contained, to be kept and performed by the respective parties, the parties agree that the aforesaid Agreement be amended as follows:

1. Section 3.1.2 of the Agreement shall be modified to extend the term deadline from April 25, 2025 to April 30, 2026.
2. Section 3.3.1 of this Agreement shall be modified with the addition of “The total compensation shall not exceed Fifty Thousand (\$50,000) for the fourth year, without prior written approval of the Town Council or Town Manager as applicable.”
3. Replace Exhibit A with the attached Exhibit “A” Amended - General Project Description and Scope of Work.
4. Replace Exhibit B with the attached Exhibit “B” Amended - Organizational Chart.
5. Replace Exhibit C with the attached Exhibit “C” Amended – Compensation.
6. Except as otherwise provided herein, the Agreement entered into by Town and Consultant, dated April 28, 2022, remains in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

TOWN OF MAMMOTH LAKES

AVIATION INSIGHTS, LLC

By: _____
Rob Patterson
Town Manager

By: _____
Dennis E. Roberts
President

EXHIBIT "A" AMENDED GENERAL PROJECT DESCRIPTION AND SCOPE OF WORK

The Consultant worked with the Airport Core Management Team (ACMT) on a variety of regional, state, and Federal Aviation Administration (FAA) matters over the last three years. Previous tasks included initial project scoping and familiarization with the airport, staff development and evaluation of administrative processes, evaluation of the ALP and ACIP, strategic planning, financial recommendations, advice on FAA requirements, timelines, relationships, and air service.

Future Consulting services may include the following tasks:

Meetings:

Consultants will participate in monthly meetings starting September 2025. Monthly meetings will be used to discuss upcoming efforts, generate ideas, and brief each other on progress.

Attend an in-person meeting if needed. Any in-person meetings will be scheduled and coordinated when a specific need arises.

General Scope of Work:

- Provide guidance on air service and provide recommendations for increasing enplanements to get us closer to 10,000.
- Provide administrative and technical support for projects requiring coordination with the FAA's Air Traffic Organization (ATO). Continue work on the Instrument Approach Procedure as needed.
- Continue efforts on strategic planning for the airport.
- Further relationships with the Federal Aviation Administration (FAA), DOT Division of Aeronautics, other agencies, and legislative representatives.
- Assist with strategic visioning and enhancement of airport facilities through progression of the Airport Layout Plan and Airport Capital Improvement Plan. Provide recommendations for project funding and assist with the advocacy of projects requiring discretionary and other competitive funding requests.
- Additional projects and services as requested.

**EXHIBIT "B" AMENDED
ORGANIZATION CHART**

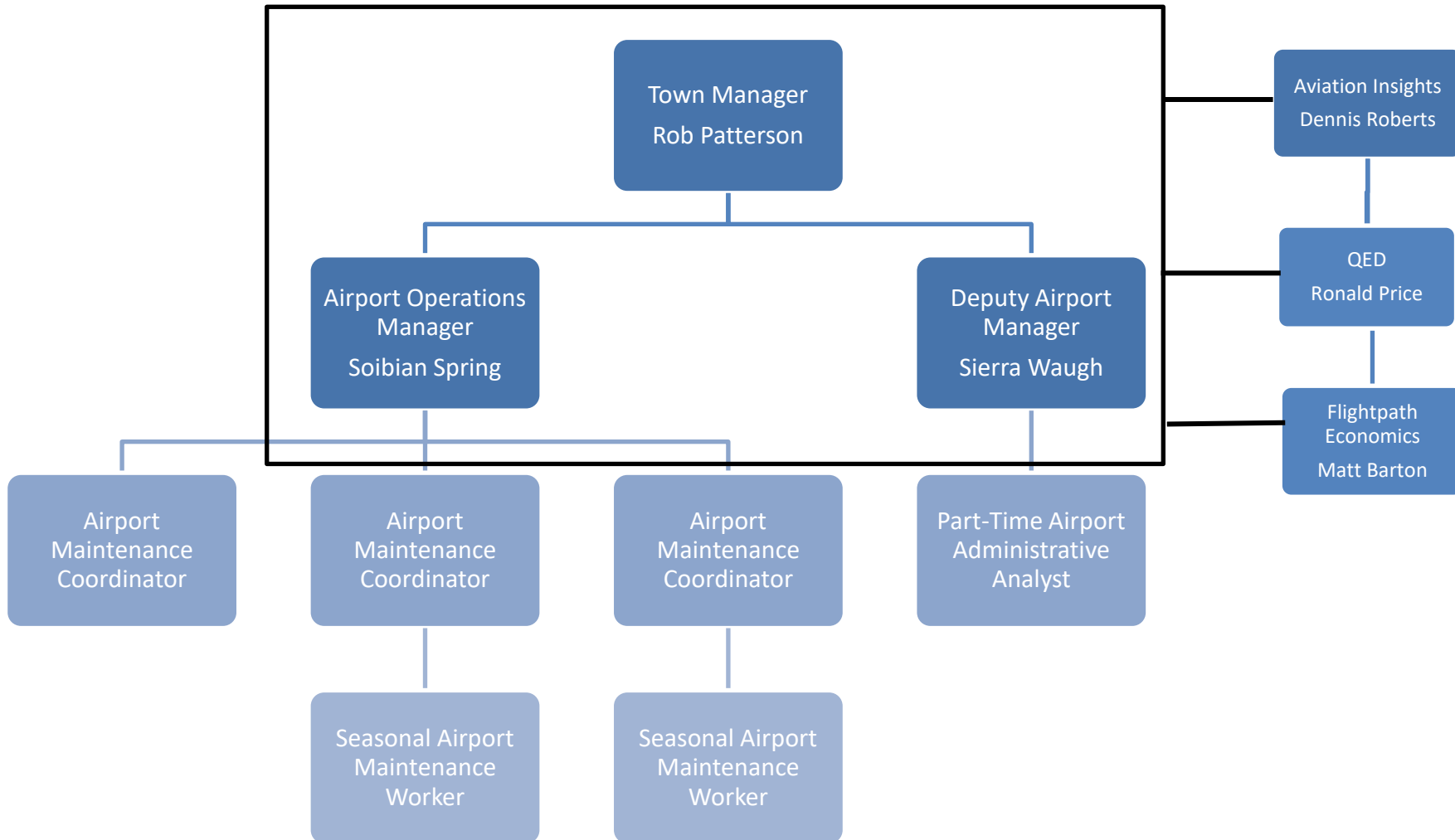


EXHIBIT "C" AMENDED COMPENSATION

Hourly Rates

Dennis Roberts, Aviation Insights, LLC	\$400/hour
Matt Barton, Flightpath Economics, LLC	\$400/hour
Ronald Price, QED Airport & Aviation Consultants	\$400/hour

Retainer

Dennis Roberts, Aviation Insights, LLC	4 hours/month
Matt Barton, Flightpath Economics, LLC	4 hours/month

*Retainers will start September 2025.

Expenses

Lodging	Cost NTE \$195/night + taxes & fees
Meal/Incidentals	\$86/day
Airfare	Cost
Car Rental	Cost + Gas
Insurance	Cost NTE \$3,600/year

*Per diem rates are based on 2025-2026 California General Service Administration (GSA) rates.

*Hours charged during travel shall be designated for time spent working on assignments, preparation, or closeout, not general hours spent traveling such as driving.

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
A BETTER FIREPLACE								
04/10/2025	113073	48	19346	A BETTER FIREPLACE	100-440-44500	PELLET STOVE PROG	2,000.00	04/25
Total A BETTER FIREPLACE:							2,000.00	
AMERIGAS								
04/10/2025	113074	3175716751/20	6982	AMERIGAS	858-436-43404	03/25-CRC	9,616.73	04/25
04/10/2025	113074	3175882306/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (T)	435.68	04/25
04/10/2025	113074	3175882309/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (T)	14.32	04/25
04/10/2025	113074	3175882311/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (MAIN/R)	14.32	04/25
04/10/2025	113074	3175882314/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (S-1)	14.32	04/25
04/10/2025	113074	3175882318/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (T-1)	511.89	04/25
Total AMERIGAS:							10,607.26	
AT&T								
04/10/2025	113075	03/25-1311	1447	AT&T	210-452-43404	03/25-PWM	35.20	04/25
04/10/2025	113075	03/25-2422	1447	AT&T	100-464-43404	03/25-PWM	.67	04/25
04/10/2025	113075	03/25-8983	1447	AT&T	100-416-43404	03/25-TOWN	73.72	04/25
Total AT&T:							109.59	
AT&T MOBILITY								
04/10/2025	113076	287292079320	8453	AT&T MOBILITY	100-416-43404	03/25-REC	40.74	04/25
Total AT&T MOBILITY:							40.74	
BEST BEST & KRIEGER								
04/10/2025	41020250	1023292	33	BEST BEST & KRIEGER	100-412-43031	02.25-PWM	1,043.80	04/25
Total BEST BEST & KRIEGER:							1,043.80	
BISHOP AUTOMOTIVE CENTER								
04/10/2025	41020250	1-GS76326	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	6,978.78	04/25
04/10/2025	41020250	1-GS76353	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,879.45	04/25
04/10/2025	41020250	1-76564	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,887.30	04/25
04/10/2025	41020250	1-GS76771	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,830.39	04/25
Total BISHOP AUTOMOTIVE CENTER:							15,575.92	
BLACK POINT LLC								
04/10/2025	113077	TOMLPD31925	18912	BLACK POINT LLC	910-000-13047	SALES TAX	10,253.50	04/25
04/10/2025	113077	TOMLPD31925	18912	BLACK POINT LLC	910-000-13047	SALES TAX	10,176.50	04/25
Total BLACK POINT LLC:							20,430.00	
BUSWEST								
04/10/2025	113078	XA410057440:	7396	BUSWEST	910-000-13003	PARTS	65.56	04/25
04/10/2025	113078	XA500369091:	7396	BUSWEST	910-000-13003	PARTS	165.50	04/25
Total BUSWEST:							231.06	
CAMARGO-AGUILOR, SERGIO								
04/10/2025	113079	03252025	19466	CAMARGO-AGUILOR,	210-452-42030	MEAL ALLOWANCE	23.00	04/25

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Total CAMARGO-AGUILOR, SERGIO:							23.00	
CANON FINANCIAL SERVICES, INC								
04/10/2025	41020250	39173680	19353	CANON FINANCIAL SE	100-416-46010	MAR 2025	2,504.16	04/25
04/10/2025	41020250	39551849	19353	CANON FINANCIAL SE	100-416-46010	APR 2025	329.28	04/25
Total CANON FINANCIAL SERVICES, INC:							2,833.44	
CEPEDA, LUIS								
04/10/2025	113080	03312025	6911	CEPEDA, LUIS	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total CEPEDA, LUIS:							46.00	
CRITICAL INCIDENT VIDEOS CORP								
04/10/2025	113081	1344	19808	CRITICAL INCIDENT VI	100-420-43031	INCIDENT VIDEO	6,000.00	04/25
Total CRITICAL INCIDENT VIDEOS CORP:							6,000.00	
DANA SAFETY SUPPLY, INC.								
04/10/2025	113082	950601	19675	DANA SAFETY SUPPLY	910-000-13003	PARTS	293.08	04/25
Total DANA SAFETY SUPPLY, INC.:							293.08	
DEPT OF JUSTICE								
04/10/2025	113083	800646	1775	DEPT OF JUSTICE	100-420-43156	FINGERPRINTING	997.00	04/25
Total DEPT OF JUSTICE:							997.00	
DESERT SPRINGS TROUT FARM								
04/10/2025	41020250	03132025	19012	DESERT SPRINGS TR	100-432-44300	2025 FISH STOCKING	40,000.00	04/25
Total DESERT SPRINGS TROUT FARM:							40,000.00	
DIMAS, JESUS								
04/10/2025	113084	03312025	18507	DIMAS, JESUS	210-452-42030	MEAL ALLOWANCE	138.00	04/25
Total DIMAS, JESUS:							138.00	
DIY HOME CENTER								
04/10/2025	113085	156181	5476	DIY HOME CENTER	210-450-45224	SIGNS	33.65	04/25
04/10/2025	113085	156223	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	6.95	04/25
04/10/2025	113085	156286	5476	DIY HOME CENTER	210-452-46200	MAINT SUPPLIES	51.39	04/25
04/10/2025	113085	156291	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	10.30	04/25
04/10/2025	113085	156339	5476	DIY HOME CENTER	100-464-43031	MAINT SUPPLIES	112.56	04/25
04/10/2025	113085	156340	5476	DIY HOME CENTER	100-464-43031	MAINT SUPPLIES	12.29	04/25
04/10/2025	113085	156369	5476	DIY HOME CENTER	100-464-43031	MAINT SUPPLIES	15.49	04/25
04/10/2025	113085	156392	5476	DIY HOME CENTER	100-464-43031	MAINT SUPPLIES	34.88	04/25
04/10/2025	113085	156398	5476	DIY HOME CENTER	100-464-43031	MAINT SUPPLIES	15.01	04/25
04/10/2025	113085	156400	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	20.99	04/25
04/10/2025	113085	156517	5476	DIY HOME CENTER	100-434-42007	MAINT SUPPLIES	105.61	04/25
04/10/2025	113085	156581	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	11.63	04/25
04/10/2025	113085	156585	5476	DIY HOME CENTER	100-434-42007	MAINT SUPPLIES	54.21	04/25
04/10/2025	113085	156706	5476	DIY HOME CENTER	100-464-42007	MAINT SUPPLIES	63.00	04/25
04/10/2025	113085	156727	5476	DIY HOME CENTER	100-464-42007	MAINT SUPPLIES	150.26	04/25
04/10/2025	113085	156738	5476	DIY HOME CENTER	100-464-42007	MAINT SUPPLIES	28.10	04/25
04/10/2025	113085	156753	5476	DIY HOME CENTER	100-464-42007	MAINT SUPPLIES	10.66	04/25

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Total DIY HOME CENTER:							736.98	
EASTERN SIERRA PROPANE								
04/10/2025	113086	0725804	5323	EASTERN SIERRA PR	210-456-43404	LAKE VIEW ICE MELT	3,599.10	04/25
Total EASTERN SIERRA PROPANE:							3,599.10	
EDDY'S AUTO & BOAT UPHOLSTERY								
04/10/2025	113087	11410	3667	EDDY'S AUTO & BOAT	910-000-13047	UPHOLSTERY	413.13	04/25
Total EDDY'S AUTO & BOAT UPHOLSTERY:							413.13	
ELDRIDGE ELECTRIC & SON, INC.								
04/10/2025	41020250	25-1033	6917	ELDRIDGE ELECTRIC	210-452-45200	STOPLIGHT	1,446.10	04/25
Total ELDRIDGE ELECTRIC & SON, INC.:							1,446.10	
FEDERAL EXPRESS CORP								
04/10/2025	113088	8-791-07103	717	FEDERAL EXPRESS C	100-460-42005	SHIPPING CHGS - SPI	43.37	04/25
04/10/2025	113088	1293-2195-4	717	FEDERAL EXPRESS C	100-460-43031	SHIPPING CHGS - RES	31.64	04/25
Total FEDERAL EXPRESS CORP:							75.01	
FIGUEROA ALVARADO, SALVADOR								
04/10/2025	113089	03312025	18759	FIGUEROA ALVARADO,	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total FIGUEROA ALVARADO, SALVADOR:							46.00	
FLIGHT LIGHT, INC.								
04/10/2025	113090	0098472-IN	4572	FLIGHT LIGHT, INC.	220-471-42007	MAINT SUPPLIES	159.46	04/25
Total FLIGHT LIGHT, INC.:							159.46	
GARNICA, VICTOR								
04/10/2025	113091	03312025	18535	GARNICA, VICTOR	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total GARNICA, VICTOR:							46.00	
GEMPLER'S, INC.								
04/10/2025	113092	INV000460752	5364	GEMPLER'S, INC.	210-452-42006	UNIFORM	969.54	04/25
Total GEMPLER'S, INC.:							969.54	
GREAT BASIN UNIFIED AIR POLLUTION CONTRO								
04/10/2025	113093	INV02388	4136	GREAT BASIN UNIFIED	210-456-43031	ANNUAL RENEWAL FE	129.00	04/25
Total GREAT BASIN UNIFIED AIR POLLUTION CONTRO:							129.00	
HIGH COUNTRY LUMBER								
04/10/2025	113094	82232	830	HIGH COUNTRY LUMB	210-452-42025	MAINT SUPPLIES	99.02	04/25
04/10/2025	113094	82298	830	HIGH COUNTRY LUMB	210-452-46200	MAINT SUPPLIES	53.85	04/25
04/10/2025	113094	82369	830	HIGH COUNTRY LUMB	210-452-42022	MAINT SUPPLIES	4.51	04/25
04/10/2025	113094	82443A	830	HIGH COUNTRY LUMB	220-471-42007	MAINT SUPPLIES	8.61	04/25
04/10/2025	113094	082504	830	HIGH COUNTRY LUMB	210-456-42007	MAINT SUPPLIES	5.38	04/25
Total HIGH COUNTRY LUMBER:							171.37	

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HORIZON CALIFORNIA PUBLICATIONS, INC.								
04/10/2025	41020250	300348562	6100	HORIZON CALIFORNIA	100-413-43130	03/25-DKY	260.00	04/25
Total HORIZON CALIFORNIA PUBLICATIONS, INC.:							260.00	
INNOVATIVE EMERGENCY EQUIPMENT								
04/10/2025	113095	34223	18432	INNOVATIVE EMERGE	910-000-13003	LAPTOP MOUNTS AMD	1,978.08	04/25
Total INNOVATIVE EMERGENCY EQUIPMENT:							1,978.08	
INYO MONO BODY SHOP								
04/10/2025	113096	059158	3171	INYO MONO BODY SH	910-000-13047	BODY WORK	5,508.15	04/25
Total INYO MONO BODY SHOP:							5,508.15	
JIM CHARLON FORD, INC.								
04/10/2025	113097	66582	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	216.32	04/25
04/10/2025	113097	66703	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	679.26	04/25
04/10/2025	113097	66712	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	278.88	04/25
04/10/2025	113097	66704	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	119.59	04/25
04/10/2025	113097	66795	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	269.63	04/25
04/10/2025	113097	66777	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	612.89	04/25
04/10/2025	113097	66804	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	328.89	04/25
04/10/2025	113097	66798	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	1,029.14	04/25
04/10/2025	113097	66803	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	188.46	04/25
04/10/2025	113097	66829	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	808.89	04/25
Total JIM CHARLON FORD, INC.:							4,531.95	
MAMMOTH LAKES HOUSING, INC.								
04/10/2025	41020250	635	6441	MAMMOTH LAKES HO	100-445-43031	APRIL-JUNE 2025 CON	84,000.00	04/25
Total MAMMOTH LAKES HOUSING, INC.:							84,000.00	
MICHAEL HOHL MOTOR CO.								
04/10/2025	113098	5590924	19696	MICHAEL HOHL MOTO	910-000-13003	PARTS	111.04	04/25
Total MICHAEL HOHL MOTOR CO.:							111.04	
MISSION LINEN SUPPLY, INC								
04/10/2025	113099	523563212	6482	MISSION LINEN SUPPL	210-456-42002	MAINT SUPPLIES - TO	332.14	04/25
04/10/2025	113099	523563213	6482	MISSION LINEN SUPPL	210-456-42007	MAINT SUPPLIES	227.59	04/25
04/10/2025	113099	523548601	6482	MISSION LINEN SUPPL	858-436-42007	MAINT SUPPLIES - CR	1,140.00	04/25
04/10/2025	113099	523562985	6482	MISSION LINEN SUPPL	210-450-42006	UNIFORM	205.34	04/25
Total MISSION LINEN SUPPLY, INC:							1,905.07	
MONO COUNTY RECORDER								
04/10/2025	113100	TOML1105202	18317	MONO COUNTY RECO	100-414-44620	MEASURE L/COUNCIL	7,107.58	04/25
Total MONO COUNTY RECORDER:							7,107.58	
O'REILLY								
04/10/2025	113101	3091-207091	19413	O'REILLY	910-000-13003	PARTS	96.91	04/25
04/10/2025	113101	3091-211321	19413	O'REILLY	910-000-13003	PARTS	323.02	04/25
Total O'REILLY:							419.93	

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PACIFIC UNDERGROUND SERVICES								
04/10/2025	113102	03312025	19340	PACIFIC UNDERGROU	220-531-43031	AWOS RELOCATION A	14,944.43	04/25
Total PACIFIC UNDERGROUND SERVICES:							14,944.43	
PETERBILT TRUCK PARTS & EQUIPMENT, LLC								
04/10/2025	41020250	X101265585:0	8484	PETERBILT TRUCK PA	910-000-13003	PARTS	2,435.90	04/25
Total PETERBILT TRUCK PARTS & EQUIPMENT, LLC:							2,435.90	
QUILL CORPORATION								
04/10/2025	41020250	43108040	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	101.73	04/25
04/10/2025	41020250	2472381	2090	QUILL CORPORATION	100-416-42002	CREDIT MEMO	3.77-	04/25
04/10/2025	41020250	43151981	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	3.77	04/25
04/10/2025	41020250	43419761	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	72.67	04/25
04/10/2025	41020250	43437875	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	390.14	04/25
Total QUILL CORPORATION:							564.54	
ROBERT K WEIDNER, CHARTWELL ENTERPRISES								
04/10/2025	113103	01222025	18373	ROBERT K WEIDNER,	100-416-43031	2025 PUBLIC LAND EN	7,500.00	04/25
Total ROBERT K WEIDNER, CHARTWELL ENTERPRISES:							7,500.00	
SAWTOOTH INDUSTRIAL LLC								
04/10/2025	113104	281	19391	SAWTOOTH INDUSTRI	910-000-13003	PARTS	7,832.97	04/25
Total SAWTOOTH INDUSTRIAL LLC:							7,832.97	
SIERRA ELECTRONICS								
04/10/2025	113105	AR49483	5369	SIERRA ELECTRONIC	910-000-13003	RADIO SYSTEM	223.10	04/25
Total SIERRA ELECTRONICS:							223.10	
SILVER STATE INTERNATIONAL TRUCKS								
04/10/2025	41020250	X201166939:01	35	SILVER STATE INTERN	910-000-13003	PARTS	726.42	04/25
Total SILVER STATE INTERNATIONAL TRUCKS:							726.42	
SMITHEMAN, PAMELA								
04/10/2025	113106	02182025	19662	SMITHEMAN, PAMELA	100-000-20020	AMERICAN FIDELITY O	45.34	04/25
Total SMITHEMAN, PAMELA:							45.34	
SNOQUIP INC.								
04/10/2025	41020251	54722	2082	SNOQUIP INC.	910-000-13047	PARTS	3,600.13	04/25
Total SNOQUIP INC.:							3,600.13	
STEVE'S AUTO & TRUCK PARTS								
04/10/2025	113107	137030	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	24.55	04/25
04/10/2025	113107	137277	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	26.43	04/25
04/10/2025	113107	137278	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	46.59	04/25
04/10/2025	113107	137309	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	86.18	04/25
04/10/2025	113107	137322	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	177.45	04/25
04/10/2025	113107	137340	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	291.83	04/25
04/10/2025	113107	137418	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	248.84	04/25
04/10/2025	113107	137461	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	22.67	04/25

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04/10/2025	113107	137490	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	5.26	04/25
04/10/2025	113107	137499	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	15.77	04/25
04/10/2025	113107	137515	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	31.59	04/25
04/10/2025	113107	137516	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	120.06	04/25
04/10/2025	113107	137529	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	36.10	04/25
04/10/2025	113107	137741	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	8.32	04/25
04/10/2025	113107	050093	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	646.16	04/25
04/10/2025	113107	137890	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	162.70	04/25
04/10/2025	113107	137893	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	365.53	04/25
04/10/2025	113107	137999	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	159.62	04/25
04/10/2025	113107	138024	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	47.24	04/25
04/10/2025	113107	138030	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	105.06	04/25
04/10/2025	113107	138203	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	62.48	04/25
04/10/2025	113107	138222	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	209.97	04/25
04/10/2025	113107	138246	1221	STEVE'S AUTO & TRU	910-000-13003	CREDIT MEMO	82.97	04/25
04/10/2025	113107	138255	1221	STEVE'S AUTO & TRU	910-000-13003	CREDIT MEMO	8.32	04/25
04/10/2025	113107	138258	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	78.24	04/25
04/10/2025	113107	138281	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	656.26	04/25
04/10/2025	113107	138284	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	79.19	04/25
04/10/2025	113107	138386	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	72.19	04/25
Total STEVE'S AUTO & TRUCK PARTS:							3,694.99	
SUNRISE ENVIRONMENTAL SCIENTIFIC								
04/10/2025	113108	152572	106	SUNRISE ENVIRONME	100-438-42007	MAINT SUPPLIES	341.73	04/25
Total SUNRISE ENVIRONMENTAL SCIENTIFIC:							341.73	
TAPIA, ALEXIS								
04/10/2025	113109	03312025	19752	TAPIA, ALEXIS	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total TAPIA, ALEXIS:							46.00	
THOMAS PETROLEUM, LLC								
04/10/2025	41020251	1198663-IN	7891	THOMAS PETROLEUM	910-000-13001	GASOLINE	23,147.01	04/25
04/10/2025	41020251	1198409-IN	7891	THOMAS PETROLEUM	910-000-13003	OIL	2,369.32	04/25
Total THOMAS PETROLEUM, LLC:							25,516.33	
VARGAS, ISIDRO								
04/10/2025	113110	03312025	19751	VARGAS, ISIDRO	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total VARGAS, ISIDRO:							46.00	
WEST, QWINA								
04/10/2025	113111	03312025	18760	WEST, QWINA	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total WEST, QWINA:							23.00	
ZOOM RECREATION INC.								
04/10/2025	113112	2373	19792	ZOOM RECREATION I	300-531-43031	CUSTOM SHADE DESI	46,690.61	04/25
Total ZOOM RECREATION INC.:							46,690.61	
Grand Totals:							328,213.87	

Signature: JAMIE GRAY



Date 4/22/25

Signature: NOLAN BOBROFF



Date 4-10-2025

Signature: MEGAN CHAPMAN



Date 4/28/25

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

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AMG & ASSOCIATES, INC								
04/11/2025	41120252	PROGRESS P	19717	AMG & ASSOCIATES, I	300-531-43031	PROGRESS PYMT 8 CI	964,372.62	04/25
Total AMG & ASSOCIATES, INC:							964,372.62	
MAMMOTH LAKES TOURISM-TBID								
04/11/2025	41120253	FEB 2025	8858	MAMMOTH LAKES TO	218-480-49020	TBID PASS THROUGH	1,068,270.38	04/25
04/11/2025	41120253	MAR 2025	8858	MAMMOTH LAKES TO	218-480-49020	TBID PASS THROUGH	1,007,439.18	04/25
Total MAMMOTH LAKES TOURISM-TBID:							2,075,709.56	
Grand Totals:							3,040,082.18	

Signature: JAMIE GRAY



Date 4/22/25

Signature: NOLAN BOBROFF



Date 4-23-25

Signature: MEGAN CHAPMAN



Date 4/28/25

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

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AGNEW BECK CONSULTING INC.								
04/17/2025	113120	20055	19789	AGNEW BECK CONSU	100-413-42030	SVCS FOR JAN 2025	9,118.30	04/25
Total AGNEW BECK CONSULTING INC.:							9,118.30	
AITKENHEAD, GRAHAM								
04/17/2025	113121	04/14-04/18/25	19748	AITKENHEAD, GRAHA	220-471-43150	PER DIEM	271.00	04/25
Total AITKENHEAD, GRAHAM:							271.00	
AMERIGAS								
04/17/2025	113122	3175882321/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (U)	165.28	04/25
04/17/2025	113122	3175882324/20	6982	AMERIGAS	100-416-43404	03/25-TOWN (Z)	307.93	04/25
Total AMERIGAS:							473.21	
ANDREW J. MORRIS, ATTORNEY AT LAW								
04/17/2025	41720225	MAR 2025	10439	ANDREW J. MORRIS, A	100-412-43031	03/25-GENERAL	8,921.90	04/25
Total ANDREW J. MORRIS, ATTORNEY AT LAW:							8,921.90	
ANGLE, TIMOTHY								
04/17/2025	113123	04102025	19068	ANGLE, TIMOTHY	001-000-10760	OVERPAYMENT REFU	1,081.92	04/25
Total ANGLE, TIMOTHY:							1,081.92	
ASCENT ENVIRONMENTAL, INC.								
04/17/2025	41720225	20210079-01-4	19114	ASCENT ENVIRONME	100-440-43031	03/25-SVCS	2,778.33	04/25
Total ASCENT ENVIRONMENTAL, INC.:							2,778.33	
AT&T DOJ LINE								
04/17/2025	113124	000023269327	18336	AT&T DOJ LINE	100-420-43404	MARCH 2025	710.05	04/25
Total AT&T DOJ LINE:							710.05	
BISHOP AUTOMOTIVE CENTER								
04/17/2025	41720225	1-GS76989	18309	BISHOP AUTOMOTIVE	910-000-13003	PARTS	3,208.43	04/25
04/17/2025	41720225	1-GS77122	18309	BISHOP AUTOMOTIVE	910-000-13003	PARTS	6,239.33	04/25
Total BISHOP AUTOMOTIVE CENTER:							9,447.76	
BUSWEST								
04/17/2025	113125	XA410056791:	7396	BUSWEST	910-000-13003	PARTS	397.05	04/25
Total BUSWEST:							397.05	
CALIFORNIA BROADBAND CORP								
04/17/2025	113126	20000072969	10416	CALIFORNIA BROADB	100-418-43404	APR 2025	2,712.07	04/25
Total CALIFORNIA BROADBAND CORP:							2,712.07	
CALIFORNIA CONSULTING, INC.								
04/17/2025	41720225	7349	19212	CALIFORNIA CONSULT	100-416-43031	APR 2025 GRANT WRI	4,250.00	04/25

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total CALIFORNIA CONSULTING, INC.:							4,250.00	
CASELLE INC.								
04/17/2025	113127	140222	10606	CASELLE INC.	100-418-45050	MAY 2025	3,983.00	04/25
Total CASELLE INC.:							3,983.00	
CONSTRUCTION SPECIALTY, INC.								
04/17/2025	113128	19491	683	CONSTRUCTION SPE	210-452-42025	CINDERS	1,200.00	04/25
Total CONSTRUCTION SPECIALTY, INC.:							1,200.00	
DAYSMART SOFTWARE								
04/17/2025	113129	INV01421326	19303	DAYSMART SOFTWARE	100-432-43031	MAR 2025	1,748.03	04/25
Total DAYSMART SOFTWARE:							1,748.03	
DIVISION OF THE STATE ARCHITECT								
04/17/2025	113130	04012025	10063	DIVISION OF THE STA	100-000-20073	SB1186	468.00	04/25
Total DIVISION OF THE STATE ARCHITECT:							468.00	
DIY HOME CENTER								
04/17/2025	113131	156694	5476	DIY HOME CENTER	210-452-42022	MAINT SUPPLIES	3.38	04/25
04/17/2025	113131	156697	5476	DIY HOME CENTER	910-000-13003	MAINT SUPPLIES	101.73	04/25
04/17/2025	113131	156955	5476	DIY HOME CENTER	858-436-45080	MAINT SUPPLIES	10.66	04/25
04/17/2025	113131	156979	5476	DIY HOME CENTER	858-436-45080	MAINT SUPPLIES	9.69	04/25
04/17/2025	113131	156981	5476	DIY HOME CENTER	100-420-45060	MAINT SUPPLIES	5.80	04/25
04/17/2025	113131	157048	5476	DIY HOME CENTER	100-420-45060	MAINT SUPPLIES	39.74	04/25
04/17/2025	113131	157065	5476	DIY HOME CENTER	100-432-42008	MAINT SUPPLIES	13.57	04/25
04/17/2025	113131	157068	5476	DIY HOME CENTER	100-420-45060	MAINT SUPPLIES	16.47	04/25
Total DIY HOME CENTER:							201.04	
EASTERN SIERRA PROPANE								
04/17/2025	113132	0725925	5323	EASTERN SIERRA PR	210-456-43404	LAKE VIEW ICE MELT	2,483.36	04/25
Total EASTERN SIERRA PROPANE:							2,483.36	
EL SOL DE LA SIERRA								
04/17/2025	41720225	00003793	7831	EL SOL DE LA SIERRA	100-413-43130	03/25-DYK	209.16	04/25
Total EL SOL DE LA SIERRA:							209.16	
EMPIRE SOUTHWEST								
04/17/2025	113133	EMPS6806967	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS	1,988.49	04/25
04/17/2025	113133	EMPS6811038	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS	6,094.08	04/25
04/17/2025	113133	EMPS6813689	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS	578.73	04/25
04/17/2025	113133	EMWK393463	19724	EMPIRE SOUTHWEST	910-000-13047	PARTS	2,874.72	04/25
Total EMPIRE SOUTHWEST:							11,536.02	
EMPLOYEE RELATIONS								
04/17/2025	41720225	98951	10338	EMPLOYEE RELATION	100-417-43140	BACKGROUND CHECK	59.95	04/25
Total EMPLOYEE RELATIONS:							59.95	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
ENTENMANN-ROVIN COMPANY								
04/17/2025	113134	0186873-IN	423	ENTENMANN-ROVIN C	100-420-42006	UNIFORM	154.05	04/25
Total ENTENMANN-ROVIN COMPANY:							154.05	
ESTA								
04/17/2025	113135	250403-01	7884	ESTA	100-475-43031	MAR 2025 ROUTE HO	68,897.26	04/25
04/17/2025	113135	250403-02	7884	ESTA	100-475-43031	JAN-MAR 2025 UTILITI	3,483.73	04/25
Total ESTA:							72,380.99	
FELKEL CONSTRUCTION INC.								
04/17/2025	41720225	2025-49	18990	FELKEL CONSTRUCTI	215-511-42026	SNOW SHOVELING (3/	18,429.38	04/25
Total FELKEL CONSTRUCTION INC.:							18,429.38	
FLIGHT LIGHT, INC.								
04/17/2025	113136	0098842-IN	4572	FLIGHT LIGHT, INC.	220-471-42007	MAINT SUPPLIES	1,336.35	04/25
04/17/2025	113136	0098949-IN	4572	FLIGHT LIGHT, INC.	220-471-42007	MAINT SUPPLIES	316.76	04/25
Total FLIGHT LIGHT, INC.:							1,653.11	
FRONTIER COMMUNICATIONS								
04/17/2025	113137	03/25-3119	10869	FRONTIER COMMUNIC	220-471-43404	03/25-AIRPORT	260.93	04/25
04/17/2025	113137	04/25-3636	10869	FRONTIER COMMUNIC	100-420-43404	04/25-PD	327.97	04/25
04/17/2025	113137	04/25-7493	10869	FRONTIER COMMUNIC	100-416-43404	04/25-TOWN	91.94	04/25
Total FRONTIER COMMUNICATIONS:							680.84	
GEMPLER'S, INC.								
04/17/2025	113138	INV000460786	5364	GEMPLER'S, INC.	210-452-42006	UNIFORM	38.77	04/25
04/17/2025	113138	INV000460802	5364	GEMPLER'S, INC.	210-452-42006	UNIFORM	129.29	04/25
Total GEMPLER'S, INC.:							168.06	
HALFERTY, DERRICK								
04/17/2025	113139	03312025	10324	HALFERTY, DERRICK	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total HALFERTY, DERRICK:							23.00	
HERNANDEZ-LOPEZ, JONATHAN								
04/17/2025	113140	03312025	19273	HERNANDEZ-LOPEZ, J	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total HERNANDEZ-LOPEZ, JONATHAN:							46.00	
HERNANDEZ-PEREZ, JONATHAN								
04/17/2025	113141	03312025	19274	HERNANDEZ-PEREZ, J	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total HERNANDEZ-PEREZ, JONATHAN:							46.00	
HIGH COUNTRY LUMBER								
04/17/2025	113142	82799	830	HIGH COUNTRY LUMB	220-471-42007	MAINT SUPPLIES	80.78	04/25
04/17/2025	113142	82881	830	HIGH COUNTRY LUMB	100-464-42007	MAINT SUPPLIES	6.45	04/25
Total HIGH COUNTRY LUMBER:							87.23	
HOT CREEK AVIATION, LLC								
04/17/2025	113143	MAY	6335	HOT CREEK AVIATION,	220-471-45010	HANGAR RENTAL	7,061.27	04/25

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total HOT CREEK AVIATION, LLC:							7,061.27	
HYDRAULIC CONTROLS, INC								
04/17/2025	41720225	02865479	948	HYDRAULIC CONTROL	910-000-13003	MOTORS	47,528.41	04/25
04/17/2025	41720225	02865494	948	HYDRAULIC CONTROL	910-000-13003	MOTOR	12,897.65	04/25
Total HYDRAULIC CONTROLS, INC:							60,426.06	
ISE STRUCTURAL ENGINEERS								
04/17/2025	113144	16711	19773	ISE STRUCTURAL EN	100-442-43031	SVCS 12/26/24-1/10/25	4,080.00	04/25
Total ISE STRUCTURAL ENGINEERS:							4,080.00	
JNA CONSULTING GROUP, LLC								
04/17/2025	113145	2025.020	10577	JNA CONSULTING GR	990-590-43031	2024 ANNUAL REPORT	1,575.00	04/25
Total JNA CONSULTING GROUP, LLC:							1,575.00	
KIMBALL-MIDWEST								
04/17/2025	41720225	103198418	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	85.34	04/25
04/17/2025	41720225	103213540	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	701.20	04/25
04/17/2025	41720225	103213974	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	574.09	04/25
04/17/2025	41720225	103222851	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	523.28	04/25
04/17/2025	41720225	103237644	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	72.19	04/25
04/17/2025	41720225	103239230	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	965.21	04/25
Total KIMBALL-MIDWEST:							2,921.31	
LEMUS, ARTURO								
04/17/2025	113146	03312025	19438	LEMUS, ARTURO	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total LEMUS, ARTURO:							46.00	
LEMUS, BRIAN								
04/17/2025	113147	03312025	19130	LEMUS, BRIAN	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total LEMUS, BRIAN:							23.00	
LINDE GAS & EQUIPMENT INC.								
04/17/2025	113148	48809849	19251	LINDE GAS & EQUIPM	910-000-13003	PARTS	184.98	04/25
Total LINDE GAS & EQUIPMENT INC.:							184.98	
MALDONADO, FERNANDO								
04/17/2025	113149	03312025	7688	MALDONADO, FERNA	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total MALDONADO, FERNANDO:							23.00	
MAMMOTH LAKES CHAMBER OF COMMERCE								
04/17/2025	41720225	1082	2279	MAMMOTH LAKES CH	100-480-44810	APRIL 2025	75,000.00	04/25
Total MAMMOTH LAKES CHAMBER OF COMMERCE:							75,000.00	
MAMMOTH LAKES CREATIVE								
04/17/2025	41720226	1535	18437	MAMMOTH LAKES CR	100-413-42030	TOWN LOGO DESIGN	13,500.00	04/25

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total MAMMOTH LAKES CREATIVE:							13,500.00	
MAMMOTH LAKES TOURISM-TOT								
04/17/2025	41720226	2559	19320	MAMMOTH LAKES TO	100-480-44810	TOT Q4-FY24/25	431,250.00	04/25
Total MAMMOTH LAKES TOURISM-TOT:							431,250.00	
MAMMOTH MOUNTAIN SKI AREA								
04/17/2025	41720226	2201-001780	330	MAMMOTH MOUNTAIN	210-456-43404	1/25/25-02/27/250-SNO	427.26	04/25
Total MAMMOTH MOUNTAIN SKI AREA:							427.26	
MARTINEZ, FEDERICO								
04/17/2025	113150	03312025	18775	MARTINEZ, FEDERICO	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total MARTINEZ, FEDERICO:							23.00	
MISSION LINEN SUPPLY, INC								
04/17/2025	113151	523574383	6482	MISSION LINEN SUPPL	210-456-42007	MAINT SUPPLIES	295.03	04/25
04/17/2025	113151	523574384	6482	MISSION LINEN SUPPL	210-452-42002	MAINT SUPPLIES	53.85	04/25
04/17/2025	113151	523604783	6482	MISSION LINEN SUPPL	210-455-42006	UNIFORMS	205.34	04/25
Total MISSION LINEN SUPPLY, INC:							554.22	
MOLINA JANITORIAL SERVICE								
04/17/2025	113152	7131	8617	MOLINA JANITORIAL S	220-471-43031	MAR 2025	2,210.00	04/25
Total MOLINA JANITORIAL SERVICE:							2,210.00	
MONO COUNTY INFORMATION TECHNOLOGY								
04/17/2025	113153	IT-TOML-FY24/	10069	MONO COUNTY INFOR	100-418-43033	3RD QTR SERVICE AG	62,500.00	04/25
Total MONO COUNTY INFORMATION TECHNOLOGY:							62,500.00	
MURPHY, LUCAS								
04/17/2025	113154	03312025	19292	MURPHY, LUCAS	210-452-42030	MEAL ALLOWANCE	46.00	04/25
Total MURPHY, LUCAS:							46.00	
NBS GOVERNMENT FINANCE GROUP								
04/17/2025	41720226	202503-1529	5991	NBS GOVERNMENT FI	856-450-43031	SVCS OMR BAD	7,785.62	04/25
04/17/2025	41720226	202503-1532	5991	NBS GOVERNMENT FI	862-450-43031	SVCS CFD 2023-1	6,011.48	04/25
Total NBS GOVERNMENT FINANCE GROUP:							13,797.10	
NEOGOV								
04/17/2025	113155	INV-132781	19691	NEOGOV	100-420-43031	SUBSCRIPTION	7,086.50	04/25
Total NEOGOV:							7,086.50	
OCAMPOS, ISIDRO								
04/17/2025	113156	03312025	19263	OCAMPOS, ISIDRO	210-452-42030	MEAL ALLOWANCE	23.00	04/25
Total OCAMPOS, ISIDRO:							23.00	
PEDERSON, WILL								
04/17/2025	113157	03312025	19764	PEDERSON, WILL	210-452-42030	MEAL ALLOWANCE	40.00	04/25

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total PEDERSON, WILL:							40.00	
PITNEY BOWES-RESERVE ACCT.								
04/17/2025	41720226	MAR 2025	127	PITNEY BOWES-RESE	100-416-42005	MARCH 2025 POSTAG	3,009.00	04/25
Total PITNEY BOWES-RESERVE ACCT.:							3,009.00	
PLACEMATE, INC.								
04/17/2025	41720226	1810	19701	PLACEMATE, INC.	245-445-43035	04/25-LEASE TO LOCA	7,500.00	04/25
Total PLACEMATE, INC.:							7,500.00	
PLAISTED, ANGELA								
04/17/2025	113158	04072025	18589	PLAISTED, ANGELA	100-413-42030	LHMP LUNCH 3/13/25 -	184.28	04/25
Total PLAISTED, ANGELA:							184.28	
PLEXUSGLOBAL								
04/17/2025	113159	18447	18747	PLEXUSGLOBAL	100-417-43140	MEDICAL EXPENSE	101.00	04/25
Total PLEXUSGLOBAL:							101.00	
QUILL CORPORATION								
04/17/2025	41720226	43560489	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	357.25	04/25
04/17/2025	41720226	43573587	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	21.59	04/25
Total QUILL CORPORATION:							378.84	
RICH ENVIRONMENTAL SERVICE STATION SVCS								
04/17/2025	113160	11343	10132	RICH ENVIRONMENTA	910-000-13047	MAR 2025	150.00	04/25
Total RICH ENVIRONMENTAL SERVICE STATION SVCS:							150.00	
ROHR, BRANDON								
04/17/2025	113161	04/14-04/18/25	19434	ROHR, BRANDON	220-471-43150	PER DIEM	271.00	04/25
Total ROHR, BRANDON:							271.00	
SHAFER EQUIPMENT CO. INC.								
04/17/2025	113162	10040288	18540	SHAFER EQUIPMENT	910-000-13003	PARTS	683.10	04/25
Total SHAFER EQUIPMENT CO. INC.:							683.10	
SHEET, THE								
04/17/2025	113163	12378	6678	SHEET, THE	100-417-43140	03/25-JOB ADVERTS	1,823.00	04/25
04/17/2025	113163	12395	6678	SHEET, THE	100-414-43130	#2025-0017-NOTICE O	192.00	04/25
04/17/2025	113163	12399	6678	SHEET, THE	250-540-43031	#2025-0021-NOTICE O	546.00	04/25
04/17/2025	113163	12400	6678	SHEET, THE	100-440-43130	#2025-0022-NOTICE O	364.00	04/25
04/17/2025	113163	12401	6678	SHEET, THE	100-414-43130	#2025-0023-NOTICE O	364.00	04/25
04/17/2025	113163	12403	6678	SHEET, THE	220-471-43130	#2025-0025-NOTICE IN	1,344.00	04/25
04/17/2025	113163	12404	6678	SHEET, THE	100-414-43130	#2025-0026-NOTICE O	192.00	04/25
04/17/2025	113163	12408	6678	SHEET, THE	100-414-43130	#2025-0030-NOTICE O	364.00	04/25
04/17/2025	113163	12409	6678	SHEET, THE	100-440-43130	#2025-0031-NOTICE O	364.00	04/25
04/17/2025	113163	12411	6678	SHEET, THE	100-414-43130	#2025-0033-NOTICE O	56.00	04/25
04/17/2025	113163	12412	6678	SHEET, THE	100-414-43130	#2025-0034-NOTICE O	48.00	04/25

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total SHEET, THE:							5,657.00	
SILVER STATE INTERNATIONAL TRUCKS								
04/17/2025	41720226	X201167682:01	35	SILVER STATE INTERN	910-000-13003	PARTS	1,681.03	04/25
04/17/2025	41720226	X201167684:01	35	SILVER STATE INTERN	910-000-13003	PARTS	37.37	04/25
04/17/2025	41720226	X201168130:01	35	SILVER STATE INTERN	910-000-13003	PARTS	276.55	04/25
Total SILVER STATE INTERNATIONAL TRUCKS:							1,994.95	
STEVE'S AUTO & TRUCK PARTS								
04/17/2025	113164	137419	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	29.46	04/25
Total STEVE'S AUTO & TRUCK PARTS:							29.46	
SWRCB FEES								
04/17/2025	113165	SW-0319699	5563	SWRCB FEES	220-471-43404	STORM WATER PERMI	1,873.00	04/25
Total SWRCB FEES:							1,873.00	
THOMAS PETROLEUM, LLC								
04/17/2025	41720226	M040968-IN	7891	THOMAS PETROLEUM	910-000-13003	EXHAUST FLUID	1,400.75	04/25
04/17/2025	41720226	1209829-IN	7891	THOMAS PETROLEUM	910-000-13003	EXHAUST FLUID/OIL	2,961.83	04/25
Total THOMAS PETROLEUM, LLC:							4,362.58	
WESTERN NEVADA SUPPLY CO.								
04/17/2025	41720226	51593996	155	WESTERN NEVADA SU	100-464-43031	MAINT SUPPLIES	29.04	04/25
04/17/2025	41720226	51643361	155	WESTERN NEVADA SU	100-464-43031	MAINT SUPPLIES	920.92	04/25
04/17/2025	41720226	51680722	155	WESTERN NEVADA SU	100-438-42007	MAINT SUPPLIES	290.60	04/25
04/17/2025	41720226	11619620	155	WESTERN NEVADA SU	100-464-43031	MAINT SUPPLIES	94.03	04/25
04/17/2025	41720226	11681709	155	WESTERN NEVADA SU	100-438-42007	MAINT SUPPLIES	476.49	04/25
04/17/2025	41720226	11692335	155	WESTERN NEVADA SU	100-438-42007	MAINT SUPPLIES	292.89	04/25
Total WESTERN NEVADA SUPPLY CO.:							2,103.97	
XEROX CORPORATION								
04/17/2025	113166	023306807	234	XEROX CORPORATIO	100-416-46010	MAR 2025	191.82	04/25
Total XEROX CORPORATION:							191.82	
Grand Totals:							867,006.51	

Signature: JAMIE GRAY

Date 4/22/25

Signature: NOLAN BOBROFF

Date 4-23-25

Signature: DANIEL EARLS

Date 4.23.25

Mammoth Lakes Town Council Agenda Action Sheet

Title: Accept the Town's 2023-24 Independent Auditors Report.

Council Meeting Date: 4/16/2025

Prepared by: Megan Chapman, Finance Director

Recommended Motion: Accept the Town's 2023-24 Independent Auditors Report as presented.

Summary: Each year the Town is required to have its financial records audited by an outside independent auditor. The audit has been completed, and the auditor has issued an unqualified opinion on our financial reports. As per the independent auditor, the Town's financial statements present fairly in all material respects, the respective financial position of the governmental activities the business type activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of June 30,2024. The audit is an essential part of the Town's financial reporting process. The audit has been filed with required reporting agencies and is published on the Town website. The audit complies with both state and the federal requirements. The audit report for fiscal year ending June 30, 2024 is presented for Town Council review, comment, and acceptance.

Town of Mammoth Lakes | California

Financial Statements

For the Year Ended June 30, 2024



PRICE PAIGE & COMPANY
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Town of Mammoth Lakes Council
Town of Mammoth Lakes, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes, California (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2024, the Town adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, proportionate share of net pension liability and schedule of contributions – cost-sharing multiple employer plan, schedule of changes in net pension liability and related ratios – single employer defined benefit pension plan, schedule of changes in net OPEB liability and related ratios, and budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of

management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2025 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Price Page & Company

Clovis, California
March 28, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Discussion and Analysis of the Town of Mammoth Lakes' (Town) financial performance for the fiscal year ended June 30, 2024, provides an analysis of the Town's overall financial position and municipal operations. It is intended to assist readers in evaluating the Town's finances and provides a discussion of significant changes that affected various funding sources. In addition, it describes the activities during the year related to capital assets and long-term debt. We encourage readers to consider the information presented here in conjunction with the audited financial statements.

Financial Highlights

- As of June 30, 2024, the Town reported a total fund balance of \$142,891,899 within the Governmental funds. This was a 3.03% increase from the prior year.
- At the end of the fiscal year the General Fund balance was \$27,781,062, or 115% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

Discussion and analysis here is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

A frequently asked question about the Town's finances: "Is the Town as a whole better or worse off as a result of the year's activities?" The government-wide financial statements report information about the Town as a whole and about its activities in a way that answers this question. These statements include all the Town's assets and liabilities using the accrual basis of accounting; this is similar to the accounting used by most private sector companies.

The Statement of Net Position presents information on all the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as the net position. Changes to the net position is one way to measure the Town's financial health or position. Over time, increases or decreases in the Town's net position is an indication of whether its financial health is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

It is important to remember this measure of financial health considers all the Town's assets, including street infrastructure, storm drainage, and streetlights. While these assets are valuable to the Town, they are not always available for immediate sale to fund other Town priorities. Furthermore, the depreciation of these assets is recorded as a non-cash expense in the Statement of Activities and can be confusing if the goal of the reader is to follow the flow of cash and expenditure. Hence, this is why the Fund Financial Statements continue to be an important part of the Town's financial overview and are presented after the Statement of Activities.

In both the Statement of Net Position and the Statement of Activities, the Town's activities are separated as follows:

Governmental Activities: Almost all the Town's services are reported in this category, including general administration (Town Manager, Town Clerk, personnel, finance, etc.), police protection, public works, tourism and recreation, community and economic development, and as of June 30, 2024, the Airport.

Transient occupancy tax, sales tax, property taxes, other taxes, interest income, grants, intergovernmental revenue and service charges provide the financing for these activities. The Statement of Net Position also includes the value of capital assets (historic cost net of depreciation, and future debt payments) and the assets and liabilities of the internal service funds. The Statement of Activities includes depreciation expense and records the activity in the internal service funds on the accrual basis of accounting. Therefore, significant differences from the Fund Financial Statements exist.

Business-Type Activities: The Town operates the Long Valley Mineral Pit as a business-type activity, charging customers for the cost of services (disposal of clean materials).

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The Fund Financial Statements provide detailed information only about the most significant funds, rather than the Town as a whole. Some funds are required to be established by state law and by bond covenants. In addition, management established several other funds to help control and manage money for purposes and to show that we are meeting legal requirements in the use of certain taxes, grants, and other resources. The Town's two types of funds are governmental and proprietary.

Governmental Funds: Most of the Town's basic services are reported in governmental funds, which focus on the flow of money in and out, and the balances left at year-end that are available for spending. These funds are reported using an accounting method called "modified accrual accounting" which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. There is a reconciliation of the significant differences between the Governmental Funds Balance Sheet and the Statement of Net Position. These differences are unavoidable because, by definition, the reports are looking at different financial activities. The two reports provide different perspectives on the Town's finances, both of which are considered beneficial to financial statement users.

At June 30, 2024, the Town's governmental funds, (including general, special revenue, and capital project) reported an increase in combined fund balances of \$6.33 million, a 9% increase over the prior year. The increase was due to greater tourism-related revenues for sales tax, transient occupancy tax, a larger amount of grant revenue, and an increased amount of interest revenue.

Proprietary (Enterprise) Fund: When the Town manages a functional area on a business basis with specific charges to customers for services and accounts for all revenue, assets, and liabilities separately, this activity is generally reported in proprietary. The Town's proprietary fund for the Long Valley Mineral Pit is reported in the Statement of Net Position and the Statement of Activities as business-type activity. Other reports, such as the Statement of Cash Flows, provide more details and additional information.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Reporting the Town's Fiduciary Responsibilities

The Town is the trustee, or fiduciary, for certain funds held on behalf of developers and assessment districts. The Town's Statement of Fiduciary Assets and Liabilities reflects these fiduciary activities which are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring the assets reported in these funds are used for their intended purposes.

Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023
Current and other assets	\$ 100,968,228	97,181,531	\$ 427,094	\$ 410,466	\$ 101,395,322	\$ 97,591,997
Capital assets, net of depreciation	99,813,375	91,203,481	-	-	99,813,375	91,203,481
Total Assets	<u>200,781,603</u>	<u>188,385,012</u>	<u>427,094</u>	<u>410,466</u>	<u>201,208,697</u>	<u>188,795,478</u>
Deferred outflows of resources	11,519,680	12,260,349	-	-	11,519,680	12,260,349
Current and other liabilities	13,927,485	3,502,455	50	-	13,927,535	3,502,455
Long-term liabilities	52,120,267	53,380,768	-	-	52,120,267	53,380,768
Total Liabilities	<u>66,047,752</u>	<u>56,883,223</u>	<u>50</u>	<u>-</u>	<u>66,047,802</u>	<u>56,883,223</u>
Deferred inflows of resources	3,898,477	5,070,461	-	-	3,898,477	5,070,461
Invested in capital assets	94,729,141	85,030,523	-	-	94,729,141	85,030,523
Restricted	45,253,951	54,221,166	-	-	45,253,951	54,221,166
Unrestricted	2,371,962	(560,012)	427,044	410,466	2,799,006	(149,546)
Total Net Position	<u>\$ 142,355,054</u>	<u>\$ 138,691,677</u>	<u>\$ 427,044</u>	<u>\$ 410,466</u>	<u>\$ 142,782,098</u>	<u>\$ 139,102,143</u>

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, or to other government units on a cost reimbursement basis.

Vehicle Service: The Town's Vehicle Service Fund is operated as an internal service fund. Services provided by the garage are charged to other governmental agencies that have contracted with the Town to receive garage motor pool services such as fuel and vehicle maintenance, in addition to services the garage provides to individual Town departments.

The internal service fund is also used to account for purchases of vehicles and equipment when adequate funds have been accumulated and replacement is necessary. The current net investment in capital assets within the internal service fund is approximately \$6.6 million.

Self-Insurance: The Town also uses an internal service fund to account for certain insurance and benefit programs offered to employees. Premiums are collected from the employee or the department, depending on the benefit, and paid to the internal service fund, which, in turn, processes certain medical reimbursements and premiums.

The internal service funds are included in the government-wide financial statements under governmental activities as they are for the benefit of the government rather than business-type functions.

TOWN OF MAMMOTH LAKES | JUNE 30, 2024
Management's Discussion and Analysis

The revenue and expenditures for the governmental and business-type activities are summarized in the following table:

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023
Revenues						
Program revenues:						
Charges for services	\$ 5,540,776	\$ 4,774,496	\$ -	\$ 198,840	\$ 5,540,776	\$ 4,973,336
Operating grants and contributions	5,051,263	4,462,576	-	-	5,051,263	4,462,576
Capital grants and contributions	3,613,868	3,008,983	-	-	3,613,868	3,008,983
General revenues:						
Property tax	6,323,788	6,125,639	-	-	6,323,788	6,125,639
Transient occupancy tax	28,065,965	30,116,305	-	-	28,065,965	30,116,305
Sales tax	6,450,021	6,503,407	-	-	6,450,021	6,503,407
Investment earnings	3,208,373	1,577,787	17,802	7,784	3,226,175	1,585,571
Other taxes	8,046,443	8,407,455	-	-	8,046,443	8,407,455
Other revenue	4,109,866	2,184,121	-	-	4,109,866	2,184,121
Total Revenues	70,410,363	67,160,769	17,802	206,624	70,428,165	67,367,393
Expenses						
General government	13,255,948	8,630,127	-	-	13,255,948	8,630,127
Public safety	6,486,749	4,669,290	-	-	6,486,749	4,669,290
Tourism, parks and recreation	12,371,429	12,200,514	-	-	12,371,429	12,200,514
Community development	12,640,013	5,401,060	-	-	12,640,013	5,401,060
Public works	4,137,577	6,657,940	-	-	4,137,577	6,657,940
Transportation and transit	1,060,971	769,374	-	-	1,060,971	769,374
Community support	1,885,857	1,804,371	-	-	1,885,857	1,804,371
Interest on long-term debt	580,033	669,898	-	-	580,033	669,898
Airport	2,847,125	3,100,829	-	-	2,847,125	3,100,829
Solid waste	-	-	1,224	8,635	1,224	8,635
Total Expenses	55,265,702	43,903,403	1,224	8,635	55,266,926	43,912,038
Excess (deficiency) before transfers	15,144,661	23,257,366	16,578	197,989	15,161,239	23,455,355
Transfers	-	9,998,768	-	(8,643,279)	-	1,355,489
Change in net position	15,144,661	33,256,134	16,578	(8,445,290)	15,161,239	24,810,844
Net position - beginning, as presented	138,691,677	103,709,713	410,466	8,855,756	139,102,143	112,565,469
Change in accounting principle (see footnote 16)	(11,481,284)	-	-	-	(11,481,284)	-
Change due to error correction	-	1,725,830	-	-	-	1,725,830
Net position - beginning, restated	127,210,393	105,435,543	410,466	8,855,756	127,620,859	114,291,299
Net position - ending	\$ 142,355,054	\$ 138,691,677	\$ 427,044	\$ 410,466	\$ 142,782,098	\$ 139,102,143

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's investment in capital assets for its governmental activities as of June 30, 2024, \$73.7 million (net depreciation) and represents, by far, the largest portion of the net position. This investment in capital assets is comprised of land, buildings, infrastructure and machinery and equipment, less any outstanding related debt used to acquire them. The investment in capital assets increased over the prior year by \$19.1 million. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Long Term Debt

The Town issued Lease Revenue Bonds in the amount of \$3,550,000, replacing the existing Certificates of Participation (\$1,430,000) to construct a new public safety facility (\$2,120,000) in 2015. Construction of the new public safety facility was completed in 2017. The debt is scheduled to mature in fiscal year 2029-30 and had an outstanding balance of \$1,690,000 as of June 30, 2024.

In 2010, the Town lost their final appeal before the State Supreme Court related to litigation with a real estate developer for alleged breach of contract. The award for damages was \$30 million plus attorney's fees. The Town reached a settlement with the developer in November 2012 in the amount of \$29,500,434 payable over 24 years. In October 2018, the Town refunded the award by issuing Obligation Bonds at a reduced interest rate. The outstanding balance on June 30, 2024, was \$17,585,000.

In 2017, the Town entered into an installment sales agreement in the amount of \$5,550,000 for the initial phase of construction for a new community recreation center. The outstanding balance on June 30, 2023, was \$2,345,000.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town Council continues to re-invest unallocated revenue into our sustainable, recreation-based economy. The strategic priorities of the Town Council, which guide the Town's annual work plan, focus our investment in four main areas. The first priority is an investment in public safety through project identification and implementation. This includes emergency management for all hazards, projects to mitigate risks of natural disasters, and enhancement of our facilities to support emergency response. The second priority is community investment to enhance growth, development and quality of life for our citizens. This includes affordable housing development, leveraging our partnerships for greater achievement, providing opportunities for our citizens to partner with us for collective success, either in funding or volunteer work, and ensuring that our future development is aligned with community values. The third priority is to improve municipal services to support a vibrant, sustainable, and cohesive community. This includes engagement to ensure the community outreach in both English and Spanish in review of investment in core services, including public safety, and capital projects that will build capacity and benefit the community. The fourth priority is the development of recreation amenities and programs to deliver high-quality, affordable, and sustainable recreation programs and amenities. This includes working with federal and state partners to ensure our recreation experiences drive visitation, improve our wildlife management practices for the benefit of the natural environment and visitors, enhance community connectivity through wayfinding and mobility upgrades, and improve access, availability and affordability of parks and recreation, amenities, programs and services.

The Town will continue to fund these important initiatives through thoughtful budgeting practices, and is committed to keeping our organization lean, while executing on our core services. As we remain conservative with revenue expectations for our annual budget, the Town also provides quarterly budget analysis, realizing any unallocated revenues available for investment in the priorities stated above. In addition to these budget practices, the Town remains committed to established reserve policies, ensuring they are updated annually as part of the budget process. These reserves include the following: The Reserve for Economic Uncertainty (REU) at \$6,600,000, the Operating Reserve (OR) at \$1,650,000, the Debt Reserve (DR) at \$1,700,000 is fully funded for FY 24-25. All these reserve elements add security to the Town's financial position as just under \$10 million is available for continuing operation of Town services. In conclusion, the Town continues to position itself in a strong financial position through proven fiscal policy that will enable it to meet the needs of our community and deliver the core services provided by the Town.

Respectfully submitted,

Rob Patterson
Town Manager

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TOWN OF MAMMOTH LAKES | JUNE 30, 2024
Statement of Net Position

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 87,146,504	\$ 414,412	\$ 87,560,916
Restricted cash and investments	2,088,278	-	2,088,278
Receivables	8,095,145	-	8,095,145
Inventory	765,458	-	765,458
Property held for resale	2,671,713	-	2,671,713
Internal balances	(12,682)	12,682	-
Other assets	31,118	-	31,118
Lease receivable	182,694	-	182,694
Capital assets not being depreciated	26,099,207	-	26,099,207
Capital assets, net of depreciation	73,714,168	-	73,714,168
Total assets	200,781,603	427,094	201,208,697
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	10,875,870	-	10,875,870
OPEB related	643,810	-	643,810
Total deferred outflows of resources	11,519,680	-	11,519,680
LIABILITIES			
Accounts payable	10,659,248	-	10,659,248
Accrued salaries and benefits	310,658	50	310,708
Deposits	77,043	-	77,043
Unearned revenue	2,880,536	-	2,880,536
Noncurrent liabilities:			
Due within one year	2,886,256	-	2,886,256
Due in more than one year	20,922,520	-	20,922,520
Net pension liability	27,427,524	-	27,427,524
Net OPEB liability	883,967	-	883,967
Total liabilities	66,047,752	50	66,047,802
DEFERRED INFLOWS OF RESOURCES			
Pension related	1,953,052	-	1,953,052
OPEB related	1,766,174	-	1,766,174
Lease related	179,251	-	179,251
Total deferred inflows of resources	3,898,477	-	3,898,477
NET POSITION			
Net investment in capital assets	94,729,141	-	94,729,141
Restricted:			
Public safety	81,260	-	81,260
Community development	12,045,366	-	12,045,366
Public works	6,281,787	-	6,281,787
Community support	1,209,000	-	1,209,000
Tourism, parks and recreation	8,441,228	-	8,441,228
Transportation and transit	150,841	-	150,841
Capital projects	14,706,868	-	14,706,868
Airport	2,337,601	-	2,337,601
Unrestricted	2,371,962	427,044	2,799,006
Total net position	\$ 142,355,054	\$ 427,044	\$ 142,782,098

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Statement of Activities

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 13,255,948	\$ 3,946,635	\$ 955,741	\$ 3,222,584	\$ (5,130,988)	\$ -	\$ (5,130,988)
Public safety	6,486,749	168,630	185,640	-	(6,132,479)	-	(6,132,479)
Tourism, parks and recreation	12,371,429	258,310	-	-	(12,113,119)	-	(12,113,119)
Community development	12,640,013	134,128	1,261,175	-	(11,244,710)	-	(11,244,710)
Public works/streets	4,137,577	574,107	2,139,726	-	(1,423,744)	-	(1,423,744)
Transportation and transit	1,060,971	47,298	259,992	-	(753,681)	-	(753,681)
Community support	1,885,857	-	-	-	(1,885,857)	-	(1,885,857)
Airport	2,847,125	411,668	248,989	391,284	(1,795,184)	-	(1,795,184)
Interest on long-term debt	580,033	-	-	-	(580,033)	-	(580,033)
Total governmental activities	<u>55,265,702</u>	<u>5,540,776</u>	<u>5,051,263</u>	<u>3,613,868</u>	<u>(41,059,795)</u>	<u>-</u>	<u>(41,059,795)</u>
Business-type activities:							
Landfill management	1,224	-	-	-	-	(1,224)	(1,224)
Total business-type activities	<u>1,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,224)</u>	<u>(1,224)</u>
Total primary government	<u>\$ 55,266,926</u>	<u>\$ 5,540,776</u>	<u>\$ 5,051,263</u>	<u>\$ 3,613,868</u>	<u>(41,059,795)</u>	<u>(1,224)</u>	<u>(41,061,019)</u>
General revenues:							
Taxes:							
Property tax					6,323,788	-	6,323,788
Transient occupancy tax					28,065,965	-	28,065,965
Sales tax					6,450,021	-	6,450,021
Measure U tax					1,287,687	-	1,287,687
TBID tax					6,758,756	-	6,758,756
Franchise fees					1,273,237	-	1,273,237
Investment earnings					3,208,373	17,802	3,226,175
Insurance recovery					1,707,591	-	1,707,591
Other revenue					1,129,038	-	1,129,038
Total general revenues					<u>56,204,456</u>	<u>17,802</u>	<u>56,222,258</u>
Change in net position					<u>15,144,661</u>	<u>16,578</u>	<u>15,161,239</u>
Net position - beginning					138,691,677	410,466	139,102,143
Change in accounting principle (housing loans)					<u>(11,481,284)</u>	<u>-</u>	<u>(11,481,284)</u>
Net position - beginning (restated)					<u>127,210,393</u>	<u>410,466</u>	<u>127,620,859</u>
Net position - ending					<u>\$ 142,355,054</u>	<u>\$ 427,044</u>	<u>\$ 142,782,098</u>

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Governmental Funds

Balance Sheet

	General Fund	Capital Projects Fund	Special Revenue Funds			Nonmajor Governmental Funds	Total Governmental Funds
			Tourism Business Improvement District Fund	Housing and Community Development Fund	Gas Tax Fund		
ASSETS							
Cash and investments	\$ 32,617,319	\$ 13,627,924	\$ (298,122)	\$ 14,989,111	\$ 2,411,025	\$ 14,889,955	\$ 78,237,212
Restricted cash and investments	-	-	-	-	-	2,088,278	2,088,278
Receivables	4,866,728	1,051,875	302,780	373,816	35,276	1,208,768	7,839,243
Inventory	-	-	-	-	-	9,320	9,320
Property held for resale	-	-	-	2,671,713	-	-	2,671,713
Lease receivable	-	-	-	-	-	182,694	182,694
Due from other funds	223,345	-	-	-	-	-	223,345
Other assets	-	27,069	-	-	-	-	27,069
Total assets	\$ 37,707,392	\$ 14,706,868	\$ 4,658	\$ 18,034,640	\$ 2,446,301	\$ 18,379,015	\$ 91,278,874
LIABILITIES							
Accounts payable	\$ 6,696,391	\$ -	\$ -	\$ 3,908,369	\$ 6,174	\$ 48,314	\$ 10,659,248
Accrued salaries and benefits	268,433	-	-	-	17,288	14,597	300,318
Deposits	77,043	-	-	-	-	-	77,043
Unearned revenue	2,880,536	-	-	-	-	-	2,880,536
Due to other funds	-	-	-	-	-	223,345	223,345
Total liabilities	9,922,403	-	-	3,908,369	23,462	286,256	14,140,490
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	3,927	-	-	-	-	-	3,927
Lease related	-	-	-	-	-	179,251	179,251
Total deferred inflows of resources	3,927	-	-	-	-	179,251	183,178
FUND BALANCES							
Nonspendable	-	-	-	-	-	9,320	9,320
Restricted:							
Public safety	-	-	-	-	-	81,260	81,260
Community development	-	-	-	10,951,671	-	1,093,695	12,045,366
Public works	-	-	-	-	2,422,839	3,858,948	6,281,787
Community support	1,209,000	-	-	-	-	-	1,209,000
Tourism, parks and recreation	-	-	4,658	-	-	8,436,570	8,441,228
Transportation and transit	-	-	-	-	-	150,841	150,841
Capital projects	-	14,706,868	-	-	-	-	14,706,868
Airport	-	-	-	-	-	2,337,601	2,337,601
Committed:							
Community development	961,367	-	-	3,174,600	-	-	4,135,967
Tourism, parks and recreation	1,244,526	-	-	-	-	-	1,244,526
Transportation and transit	1,865,307	-	-	-	-	-	1,865,307
Debt service	1,100,000	-	-	-	-	-	1,100,000
Assigned:							
Debt service	-	-	-	-	-	1,945,273	1,945,273
Unassigned	21,400,862	-	-	-	-	-	21,400,862
Total fund balances	27,781,062	14,706,868	4,658	14,126,271	2,422,839	17,913,508	76,955,206
Total liabilities, deferred inflows of resources and fund balances	\$ 37,707,392	\$ 14,706,868	\$ 4,658	\$ 18,034,640	\$ 2,446,301	\$ 18,379,015	\$ 91,278,874

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance – governmental funds	\$ 76,955,206
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	93,239,781
Pension and OPEB related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	7,325,999
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	3,927
Long-term debt and obligations are not due and payable in the current year period and therefore, are not reported in the governmental funds. Those liabilities consist of:	
Debt and obligations	(21,620,000)
Compensated absences	(1,041,259)
Lease related	(1,011,970)
Subscription related	(37,264)
Net pension liability	(25,987,288)
Net OPEB liability	(883,967)
Internal service funds are used by the management to charge the cost of the motor pool and employee benefits activities to individual funds. Those assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included in the Statement of Net Position governmental activities.	<u>15,411,889</u>
Net position of governmental activities	<u>\$ 142,355,054</u>

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

	General Fund	Capital Projects Fund	Special Revenue Funds			Nonmajor Governmental Funds	Total Governmental Funds
			Tourism Business Improvement District Fund	Housing and Community Development Fund	Gas Tax Fund		
REVENUES							
Taxes and assessments	\$ 39,027,929	\$ -	\$ 6,758,756	\$ 352,608	\$ -	\$ 4,489,022	\$ 50,628,315
Licenses and permits	1,734,315	-	-	-	-	1,222,868	2,957,183
Intergovernmental	1,137,454	3,222,584	-	698,215	2,139,726	1,110,617	8,308,596
Charges for services	1,797,674	-	-	-	123,097	411,668	2,332,439
Fines and forfeitures	134,901	-	-	-	-	-	134,901
Use of money and property	1,661,264	-	30,308	650,204	115,163	751,434	3,208,373
Insurance recovery	1,707,591	-	-	-	-	-	1,707,591
Other revenue	-	80,031	-	543,989	57	499,058	1,123,135
Total revenues	<u>47,201,128</u>	<u>3,302,615</u>	<u>6,789,064</u>	<u>2,245,016</u>	<u>2,378,043</u>	<u>8,484,667</u>	<u>70,400,533</u>
EXPENDITURES							
Current:							
General government	5,679,882	-	-	-	-	-	5,679,882
Public safety	5,495,161	-	-	-	-	-	5,495,161
Tourism, parks and recreation	4,766,001	-	6,795,414	-	-	1,903,551	13,464,966
Community development	3,220,305	-	-	9,282,699	-	207,041	12,710,045
Public works/streets	1,940,013	-	-	-	5,508,532	366,539	7,815,084
Transportation and transit	1,093,815	-	-	-	-	-	1,093,815
Community support	1,885,857	-	-	-	-	-	1,885,857
Airport	-	-	-	-	-	2,470,330	2,470,330
Capital outlay	-	9,759,227	-	-	-	297,147	10,056,374
Debt service	-	-	-	-	-	2,808,757	2,808,757
Total expenditures	<u>24,081,034</u>	<u>9,759,227</u>	<u>6,795,414</u>	<u>9,282,699</u>	<u>5,508,532</u>	<u>8,053,365</u>	<u>63,480,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,120,094</u>	<u>(6,456,612)</u>	<u>(6,350)</u>	<u>(7,037,683)</u>	<u>(3,130,489)</u>	<u>431,302</u>	<u>6,920,262</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	8,529,816	2,104,066	-	7,204,494	3,460,139	10,446,161	31,744,676
Transfers out	(20,755,736)	-	-	-	(331,820)	(11,246,978)	(32,334,534)
Total other financing sources (uses)	<u>(12,225,920)</u>	<u>2,104,066</u>	<u>-</u>	<u>7,204,494</u>	<u>3,128,319</u>	<u>(800,817)</u>	<u>(589,858)</u>
Net change in fund balances	10,894,174	(4,352,546)	(6,350)	166,811	(2,170)	(369,515)	6,330,404
Fund balances - beginning	<u>16,886,888</u>	<u>19,059,414</u>	<u>11,008</u>	<u>13,959,460</u>	<u>2,425,009</u>	<u>18,283,023</u>	<u>70,624,802</u>
Fund balances (deficit) - ending	<u>\$ 27,781,062</u>	<u>\$ 14,706,868</u>	<u>\$ 4,658</u>	<u>\$ 14,126,271</u>	<u>\$ 2,422,839</u>	<u>\$ 17,913,508</u>	<u>\$ 76,955,206</u>

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-Wide Statement of Activities

Amounts reported for governmental activities in the statement of activities are different because:

Change in fund balances – governmental funds	\$ 6,330,404
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current year.	6,183,302
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(833,619)
Changes to OPEB liability and OPEB related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	316,060
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Loans and finance purchase	1,944,000
Leases	284,724
Compensated absences	66,072
Certain revenues and expenses reported in the Statement of Activities and changes in net position do not require the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds.	3,927
The internal service funds are used by management to charge the costs of motor pool and employee benefits activities to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>849,791</u>
Change in net position of governmental activities	<u>\$ 15,144,661</u>

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Proprietary Funds

Statement of Net Position

	Landfill Management	Total Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS			
Current assets:			
Cash and investments	\$ 414,412	\$ 414,412	\$ 8,909,292
Receivables	-	-	255,902
Inventory	-	-	756,138
Other assets	-	-	4,049
Total current assets	<u>414,412</u>	<u>414,412</u>	<u>9,925,381</u>
Noncurrent assets:			
Capital assets, net of depreciation	-	-	6,573,594
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>6,573,594</u>
Total assets	<u>414,412</u>	<u>414,412</u>	<u>16,498,975</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	-	-	602,463
Total deferred outflows	<u>-</u>	<u>-</u>	<u>602,463</u>
LIABILITIES			
Current liabilities:			
Accrued salaries and benefits	50	50	10,340
Total current liabilities	<u>50</u>	<u>50</u>	<u>10,340</u>
Noncurrent liabilities:			
Due within one year:			
Compensated absences	-	-	49,141
Due in more than one year:			
Compensated absences	-	-	49,142
Net pension liability	-	-	1,440,236
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>1,538,519</u>
Total liabilities	<u>50</u>	<u>50</u>	<u>1,548,859</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	-	-	128,008
Total deferred inflows	<u>-</u>	<u>-</u>	<u>128,008</u>
NET POSITION			
Net investment in capital assets	-	-	6,573,594
Unrestricted	<u>414,362</u>	<u>414,362</u>	<u>8,850,977</u>
Total net position	<u>\$ 414,362</u>	<u>414,362</u>	<u>\$ 15,424,571</u>
Adjustments to report the cumulative internal balance for the net effect of the activity between the internal services funds and the enterprise funds over time		<u>12,682</u>	
Net position of business-type activities (page 12)		<u>\$ 427,044</u>	

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Proprietary Funds

Statement of Revenues, Expenses and Changes in Net Position

	Landfill Management	Total Enterprise Funds	Governmental Activities Internal Service Funds
Operating revenues:			
Charges for services	\$ -	\$ -	\$ 2,568,558
Total operating revenues	-	-	2,568,558
Operating expenses:			
Personnel costs	1,224	1,224	1,179,009
Operations and maintenance	-	-	917,509
Benefit claims	-	-	223,576
Depreciation	-	-	384,381
Total operating expenses	1,224	1,224	2,704,475
Operating income (loss)	(1,224)	(1,224)	(135,917)
Nonoperating revenues (expenses):			
Investment earnings	17,802	17,802	389,947
Other nonoperating revenues	-	-	5,903
Total nonoperating revenues (expenses)	17,802	17,802	395,850
Income (loss) before transfers	16,578	16,578	259,933
Transfers in	-	-	661,977
Transfers out	-	-	(72,119)
Change in net position	16,578	16,578	849,791
Net position - beginning	397,784	397,784	14,574,780
Net position - ending	\$ 414,362		\$ 15,424,571
Adjustment for the net effect on the current year activity between the internal service funds and the enterprise funds		-	
Changes in net position of business-type activities (page 13)		\$ 16,578	

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Proprietary Funds

Statement of Cash Flows

	Landfill Management	Total Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,240	\$ 2,240	\$ 2,823,555
Payments to suppliers	111	111	(893,252)
Payments paid for personnel costs	(1,224)	(1,224)	(1,314,784)
Net cash provided by (used for) operating activities	1,127	1,127	615,519
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loans (to)/from other funds	-	-	851,207
Transfers in from other funds	-	-	661,977
Transfers (out) to other funds	-	-	(72,119)
Other nonoperating revenues	-	-	5,903
Net cash provided by (used for) noncapital financing activities	-	-	1,446,968
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	-	(2,810,973)
Net cash provided by (used for) capital and related financing activities	-	-	(2,810,973)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment received (paid)	17,802	17,802	389,947
Net cash provided by (used for) investing activities	17,802	17,802	389,947
Net increase (decrease) in cash and investments	18,929	18,929	(358,539)
Cash and investments - beginning	395,483	395,483	9,267,831
Cash and investments - ending	\$ 414,412	\$ 414,412	\$ 8,909,292

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Proprietary Funds

Statement of Cash Flows

(Continued)

	Landfill Management	Total Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (1,224)	\$ (1,224)	\$ (135,917)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	-	-	384,381
(Increase) decrease in accounts receivables	2,301	2,301	254,997
(Increase) decrease in inventory	-	-	25,569
Increase (decrease) in deferred outflows of resources from pensions	-	-	(2,579)
Increase (decrease) in accrued salaries and benefits	50	50	(9,963)
Increase (decrease) in compensated absences	-	-	48,296
Increase (decrease) in deferred inflows of resources from pensions	-	-	(71,881)
Increase (decrease) in net pension liability	-	-	122,616
Net cash provided by (used for) operating activities	<u>\$ 1,127</u>	<u>\$ 1,127</u>	<u>\$ 615,519</u>

The notes to the basic financial statements are an integral part of this statement.

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Custodial Funds

Statement of Fiduciary Net Position

ASSETS	
Cash and investments	\$ 532,822
Cash with fiscal agent	<u>141,225</u>
Total assets	<u>674,047</u>
LIABILITIES	
	<u>-</u>
NET POSITION	
Restricted for:	
Other organizations and other governments	<u>674,047</u>
Total net position	<u>\$ 674,047</u>

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Custodial Funds

Statement of Changes in Fiduciary Net Position

ADDITIONS

Tax assessments	\$ 529,249
Interest on investments	<u>20,565</u>

Total additions	<u>549,814</u>
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DEDUCTIONS

Contractual services	7,740
Debt service	<u>510,690</u>

Total deductions	<u>518,430</u>
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Net increase (decrease) in fiduciary net position	31,384
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Net position - beginning	<u>642,663</u>
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Net position - ending	<u>\$ 674,047</u>
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The notes to the basic financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Mammoth Lakes, California (the Town) conform to accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Town are described below.

A. Reporting Entity

The Town of Mammoth Lakes was incorporated in 1985 under the laws of the State of California. The Town operates under a Council-Manager form of government. The Town provides municipal services to its citizens including police, public works, airport facilities, community development and general administrative support. These financial statements present the financial status of the Town.

The Town of Mammoth Lakes and the Mammoth Lakes Municipal Service Corporation (the Corporation) comprise the reporting entity. Although these entities are legally separate from each other, they are presented on a blended basis as part of the primary government because their governing boards consist exclusively of all five members of the Town Council. These entities meet the Governmental Accounting Standards Board (GASB) criteria for inclusion within the Town's financial reports. The Corporation does not issue separate financial statements. Financial information for the Mammoth Lakes Municipal Service Corporation is blended with the Town of Mammoth Lakes' financial statements. The Town has no discretely presented component units.

The Corporation was organized on August 1, 1989, pursuant to the Nonprofit Public Benefit Corporations Law of the State of California, solely for the purpose of providing assistance to the Town by acquiring, constructing, improving, developing and installing certain real and personal property together with appurtenances and appurtenant work for the use, benefit and enjoyment of the public. The Corporation was formed at the request of the Town to assist in lease financing of certain capital improvement projects. The Corporation's financial data and transactions are included within the Debt Service Fund. Oversight responsibility is determined by such criteria as financial interdependency, selection of governing authority and designation of management, budget control, and the ability to significantly influence operations. Separate financial statements are not issued.

B. Basis of Presentation

The Town's basic financial statements consist of the following:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Financial Statements

Government-Wide Financial Statements: (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. These statements distinguish between the *governmental* and *business-type activities* of the Town. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenue, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are clearly identifiable with a specific program or function. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category—*governmental*, *proprietary*, and *fiduciary*—are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

C. Governmental Fund Types

Governmental funds are those through which most general government functions typically are financed. The Town maintains the following fund types:

General Fund – The Town's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Used to account for the proceeds of specific revenue resources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds – Used to account for the accumulation of resources for, and the repayment of, general long-term debt obligation payments for principal, interest and related costs.

Capital Projects Funds – Used to account for financial resources to be used for the acquisition, improvements or construction of streets, infrastructure and major capital projects.

Proprietary Fund Types – Used to account for activities that are similar to those found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the Town's two proprietary fund types:

Enterprise Funds – established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the Town is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Long Valley Landfill is reported as an enterprise fund.

Internal Service Funds – Established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, and to other government units on a cost reimbursement basis. The Town's purchasing of vehicles and equipment, maintenance of transportation vehicles, and the self-insurance employee benefit program, are reported as internal service funds.

Fiduciary Funds – Used to account for assets held by the Town as a custodian for individuals and other governmental units.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Major Funds

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The Town may also select other funds it believes should be presented as major funds.

The Town reports the following major governmental funds in the accompanying financial statements:

General Fund – The Town’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund – Used to account for the acquisition, improvements or construction of the government’s streets, infrastructure, and major capital facilities, other than those financed by proprietary funds.

Tourism Business Improvement District Fund – Used to account for restricted-use financial resources received from a voter-approved tax to help fund marketing and sales promotion efforts for Mammoth Lakes’ tourism businesses.

Housing and Community Development Fund – Used to account for restricted-use financial resources received from federal, state and county governments for the purpose of providing affordable housing within the community.

Gas Tax Fund – Used to account for the proceeds of the state-wide voter-approved tax on gasoline, which is collected by the State, and passed through the local governments for the purpose of streets and sidewalk construction and maintenance.

The Town reports the following major enterprise funds in the accompanying financial statements:

Landfill Management Fund – Used to account for proceeds generated from use of the clean material waste disposal site.

The Town reports the following fiduciary fund in the accompanying financial statements:

Custodial Fund – The Town acts as a custodian for collection of property taxes and repayment of a special assessment improvement bonds issued by an Assessment District located within the Town. The financial activities of this fund are excluded from the entity-wide financial statements but are presented in separate Fiduciary Fund financial statements.

E. Measurement Focus, Basis of Accounting

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting (Continued)

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues other than grant reimbursements reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Grant revenue, which is normally reimbursements of expenses under contractual agreements, is recorded as a receivable when earned rather than when susceptible to accrual. Generally, this occurs when authorized expenditures are made under the grant program or contractual agreement. Expenditures are recognized when the fund liability is incurred, if measurable, except for principal, interest and unmatured interest on long-term debt in the governmental funds, which is recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under finance leases are reported as other financing sources.

F. Budgetary Data

General Budget Policies

The Town maintains budgetary controls of which the objective is to ensure compliance with legal provisions embodied in the annual budget approval by the Town Council. Budgetary control for operations is maintained at the department level by individual funds. Budgetary control for capital improvement projects (i.e., project-length financial plans) is maintained at the individual project level by fund. The Town's budgeted expenditure authority lapses at the end of each fiscal year. However, outstanding purchase order commitments or capital improvement projects may be re-appropriated for the subsequent fiscal year upon Town Council approval.

Budgetary Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America as prescribed by the GASB and the AICPA. The Budgetary Comparison Schedule of the General Fund and special revenue major governmental funds presents comparisons of legally adopted budget amounts (both the original budget and final budget), and actual amounts, on the budgetary basis. The budgeting basis is substantially equivalent to the Town's accounting basis; thus, no reconciliation between the two is considered necessary.

G. Other Accounting Policies

Cash and Investments

Cash and investments held in the Town's investment pool are reported as cash and investments since "funds" can spend cash at any time without prior notice or penalty. All investments with fiscal agents are also considered cash equivalents if they are liquid. Investments are stated at fair value.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Town considers all highly-liquid investments either: (1) with a maturity of three months or fewer when purchased to be cash equivalents or (2) collected within sixty days of the fiscal year end. Cash and cash equivalents are reported under the captions "cash and investments" on the Statement of Net Position and Balance Sheet.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Interfund Transactions

Interfund transactions are reflected as loans, services provided or used, reimbursements or transfers. Loans reported as receivables and payables, as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the government-wide financial statements as “internal balances”.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Allowance for Uncollectible Accounts

Management has elected to record bad debts using the direct write-off method. Accounting principles generally accepted in the United States of America require that the allowance method be used to reflect bad debts. However, the effect of the use of the direct write-off method is not materially different from the results that would have been obtained had the allowance method been followed.

Inventory of Supplies, Properties Held for Resale, and Prepaid Expenses

Inventories consist of fuel, vehicle parts and expendable supplies which are valued at cost on the weighted average method, which approximates fair value. Inventories consist of expendable supplies held on a consumption basis, wherein the cost is recorded as an expense at the time an item is consumed. Inventories also consists of properties held for resale which are valued at lower of cost or market.

Capital Assets

Capital assets used in governmental fund type operations are accounted for on the Statement of Net Position. Public domain general capital assets (infrastructure) consisting of certain improvements other than buildings, such as roads, sidewalks and bridges are capitalized prospectively starting July 1, 2003. Town policy has set the capitalization threshold for reporting capital assets starting at \$20,000. Capital outlay is recorded as *expenditures* in the governmental fund financial statements, and as *capital assets* in the government-wide financial statements to the extent the Town’s capitalization threshold is met. Donated assets are recorded at estimated fair value at the date of donation.

Property, plant and equipment acquired for proprietary funds are capitalized in the respective fund to which it applies and are stated at their cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the capital assets which range from 4 to 20 years for equipment and vehicles, 20 to 50 years for buildings and improvements, 20 years for infrastructure, and 50 years for utility systems. Land, art and treasures are not considered exhaustible, therefore are not being depreciated.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Right-to-Use Lease Assets

Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the Town has determined is reasonably certain of being exercised.

Leases

Lessee: The Town is a lessee for noncancellable lease of a building. The lessee recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$25,000 or more for equipment and vehicles and \$100,000 or more for buildings.

At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases, which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Leases (Continued)

Lessor: The Town is a lessor for a noncancellable lease. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses the interest rate charged to the lessees as the discount rate. When the interest rate charged to the lessees is not provided, the Town generally uses the implied rate of return as the discount rate for leases. When the implied rate of return cannot be determined, the Town uses its estimated incremental borrowing rate which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription Based Information Technology Arrangements (SBITAs)

Lessee: The Town entered into noncancellable subscription-based information technology arrangements (SBITAs) for information technology services. SBITAs are accounted for in accordance with GASB Statement No. 96.

Upon commencement of a subscription, the Town recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. Subscription liabilities are recognized when their initial individual values are \$50,000 or more. The subscription liability is initially measured at the present value of payments expected to be made during the subscription term and is subsequently reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, and any directly attributable initial costs. The subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include determining the discount rate used to discount expected subscription payments to present value, the subscription term, and the composition of subscription payments.

- The Town generally uses the interest rate charged by the subscription provider as the discount rate. When the interest rate charged by the provider is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for SBITAs, which is the prime rate at the inception of the subscription.
- The subscription term includes the noncancellable period of the subscription and subscription payments that the Town is reasonably certain to make.
- The measurement of subscription liability excludes any variable payments such as payments based on the number of user seats unless they depend on an index or a rate or are fixed in substance.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Subscription Based Information Technology Arrangements (SBITAs) (Continued)

The Town monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability. Subscription assets are reported with other intangible assets, and subscription liabilities are reported as liabilities on the Statement of Net Position.

This disclosure provides information on the accounting policies related to Subscription-Based Information Technology Arrangements (SBITAs) in accordance with GASB Statement No. 96 and should be read in conjunction with the accompanying financial statements.

Unearned Revenue

Unearned revenue is that for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrued basis of accounting. The Town records unavailable revenue for transactions for which revenues have been earned but are not available to meet current financial obligations.

Compensated Absences

The Town utilizes the General Fund and proprietary funds to account for a portion of its compensated absences. Resources have been set aside to cover this liability. The Town's method of calculating the liability is in accordance with GASB. Vested or accumulated compensated absences that are expected to be liquidated with current financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities of the government-wide financial statements.

Net Position and Fund Balances

The Town's net position is classified as follows on the government-wide Statement of Net Position:

Net Investment in Capital Assets – Represents the Town's total investment in capital assets less accumulated depreciation, reduced by any outstanding debt used to acquire such assets.

Restricted Net Position – Represents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – Represents the net position of the Town, which is not restricted for any project or other purpose.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Town's practice is to apply restricted net position first.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Net Position and Fund Balances (Continued)

Fund Balance designations are classified on the governmental funds balance sheet as follows:

Nonspendable – Amounts that cannot be spent because they are either (a) legally or contractually required to be maintained intact or (b) not in spendable form such as long-term notes receivable.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for the *specific purposes* determined by a formal action of the Town Council, to establish, modify or rescind a fund balance commitment. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's *intent* to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by the Town Council or its designee and may be changed at the direction of the Town Council or its designee. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the Town.

The Town has set aside amounts for emergency situations, revenue shortages or budgetary imbalances, commonly referred to as *revenue stabilization* or *reserve for economic uncertainty* through a resolution. Stabilization amounts may be expended only when Council determines that a qualifying event has occurred and the level of impact from the emergency warrants the use of the funds. As of June 30, 2024, the stabilization fund had a balance of approximately \$6,340,000, which is reported within Unassigned within the General Fund. The policy does not meet the GASB 54 stabilization arrangement criteria requirements.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's practice to expend *restricted* fund balances first. When expenditures are incurred for purposes for which committed, assigned, or unassigned amounts are available, it is the Town's practice to expend *committed*, then *assigned*, then *unassigned* amounts, in that order.

Other Postemployment Benefits Plan (OPEB)

In government-wide financial statements, OPEB plans are required by GASB Statement No. 75 to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Town recognizes a net OPEB liability, which represents the excess of the total OPEB liability over the fiduciary net position (*plan assets owned*) as reflected in the actuarial report provided by the plan actuarial analyst. The net OPEB liability is measured as of the Town's prior fiscal year-end. Changes in the net OPEB liability are recorded, in the period incurred, as OPEB expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net OPEB liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective OPEB plan and are recorded as a component of OPEB expense beginning with the period in which they are incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Accounting Policies (Continued)

Pension Plan

In government-wide financial statements, as required by GASB Statement No. 68, retirement plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Town recognizes a net pension liability, which represents the Town's proportionate share of the excess of the total pension liability over the fiduciary net position (*plan assets owned*) of the pension reflected in the actuarial report provided by the California Public Employees Retirement System (CalPERS) and the excess of total pension liability over the fiduciary net position of the pension reflected in the Town's Retirement Enhancement Plan, administered through the Public Agency Retirement Services (PARS). The defined benefit plans are cost-sharing and single-employer plans, respectively. The net pension liability is measured as of the Town's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

Property Tax Revenue

Property taxes in the State of California are administered for all local agencies at the County level and consist of secured, unsecured and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations – Established by the Assessor of Mono County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the California State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13, adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increase to full value is allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Tax Levies – Limited to 1% of full assessed value which results in a tax rate of \$1.00 per \$100 assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates – Attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Levy Apportionments – Due to the nature of the Town-wide maximum levy, it is not possible to identify general-purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by each County auditor-controller based primarily on the ratio that each agency represented of the total Town-wide levy for the three fiscal years prior to the fiscal year 1979.

Property Tax Administration Fees – The State of California fiscal year 1990-91 Budget Act authorized Counties to collect an administrative fee for its collection and distribution of property taxes.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Pronouncements

Governmental Accounting Standards Board Statement No. 100

For the year ended June 30, 2024, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. This standard provides guidance on how to account for and report changes in accounting principles, changes in accounting estimates, and corrections of errors in previously issued financial statements. These changes were incorporated into the Town's June 30, 2024 financial statements. The impact of these changes to net position are described in Note 16.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Town follows these annual procedures in establishing the budgetary data reflected in the financial statements:

- The Town Manager submits to the Town Council a proposed draft budget for the fiscal year commencing the following July 1, which includes proposed expenditures and the means of financing them.
- The Town Council reviews the proposed budget at special scheduled sessions which are open to the public.
- The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.
- Prior to July 1, the budget is adopted by resolution action of the Town Council.
- From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various Town departments.
- The Town Council may amend the budget by resolution action during the fiscal year.
- The Town Manager is authorized to transfer budget amounts within and between funds as deemed desirable and necessary in order to meet the Town's needs; however, revisions that alter the total expenditures must be approved by the Town Council. Formal budgetary integration is employed as a management control device during the year for the governmental type funds.
- All appropriations lapse at year end.

B. Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the Town's ability to impose, increase, and extend taxes, assessments, and fees. Any new, increased, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, require voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Dependence Upon Tourism Industry

The Town is economically dependent on tourism-generated tax dollars for providing revenue to its General Fund, the primary operating fund of the Town. Property tax revenue is also a main contributor to the General Fund. The tourism industry accounts for all the transient occupancy taxes collected and a significant portion of all sales taxes collected. Consequently, a downturn in the tourism industry for the Town would result in a substantial reduction in General Fund revenue. In the event of such a downturn, the Town may have insufficient resources in its General Fund to pay all of its obligations or provide services to its citizens at the current level.

The following table shows what percentage these three revenue sources provide to the Town’s General Fund:

	2020	2021	2022	2023	2024
Transient Occupancy tax	61%	61%	67%	67%	62%
Property tax	15%	16%	12%	12%	12%
Sales tax (excludes Measure R)	9%	9%	8%	8%	8%
	85%	86%	87%	87%	82%

D. Tourism Business Improvement District

Mammoth Lakes Tourism Business Improvement District (TBID) is a benefit assessment district that provides funds solely dedicated to tourism marketing and sales promotion efforts to attract visitors to the Town of Mammoth Lakes. The TBID ordinance was voted and approved by qualifying businesses and implemented on August 1, 2013 with a sunset provision date of August 31, 2023. As a separate Improvement District, all funds except those retained by the Town for cost reimbursement are passed through to the District. The Town withholds 2% of the amount collected as reimbursement for administrative costs associated with the processing, collection, and enforcement of the TBID. The District is governed by and through Mammoth Lakes Tourism (a separate non-profit organization) with their own board of directors, which governs the appropriation of TBID funds in accordance with the adopted management plan.

The TBID assessment is broken down into three tiers as follows:

Tier 1 – Represents all businesses that have annual sales in excess of \$150,000 and can show that more than 50% of their sales revenue is provided by tourists. The assessment is 1% of gross room revenue for lodging, 1.5% of gross retail/restaurant sales or equipment rentals, and 2% of ski lift ticket and ski school sales.

Tier 2 – Represents retail businesses and restaurants with gross annual revenue between \$50,000 and \$150,000, and can show that more than 50% of their sales revenue comes from local businesses or residents. The assessment is a \$500 annual fee.

Tier 3 – Represents retail businesses and restaurants with gross revenue under \$50,000, and can show that more than 50% of their sales revenue comes from local businesses or residents. The assessment is a \$50 annual fee.

The Town has subsequently passed an ordinance implemented on September 1, 2023 with a sunset provision date of August 31, 2028.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Voter-Approved Initiatives

Measure R

In 2010, the Town Council approved a ballot measure titled the “Mammoth Lakes Recreation, Trails and Parks Investment Initiative” that would seek voter approval to increase the sales and use tax rate, one-half of one percent, if two-thirds of the electors approve the measure, which was passed by the voters. The revenue from this measure is restricted for expenditures related to recreation, trails and parks funding for planning, construction, operation, maintenance, programming, and administration of all Town recreation facilities and programs, trails and parks, managed by the Town, without supplanting existing parks and recreation facility maintenance funds. There is no sunset provision of this ordinance.

Measure U

In 2010, the Town Council approved a ballot measure titled the “Mammoth Lakes Mobility, Recreation, and Arts & Culture Utility Users Tax Ordinance” that would seek voter approval to establish a utility users tax of 2.5%, if two-thirds of the electors approve the measure, which was passed by the voters. The revenue from this measure is restricted for expenditures for planning, construction, operation, maintenance, programming and administration of facilities and projects for mobility, recreation, and arts & culture. A supplanting policy adopted February 15, 2012 allows Measure U funds to be used to enhance and improve existing efforts including planning, construction, operations, maintenance, programming and administration of facilities and projects for mobility, recreation, and arts and culture. There is no sunset provision of this ordinance.

NOTE 3 – CASH AND INVESTMENTS

The Town maintains a cash and investments pool of all funds except for restricted funds required to be held by outside custodians, fiscal agents, or trustees under the provisions of bond agreements.

Cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 87,560,916
Restricted cash and investments	2,088,278
Statement of Fiduciary Net Position:	
Cash and investments	532,822
Restricted cash and investments	<u>141,225</u>
Total cash and investments	<u>\$ 90,323,241</u>

Cash and investments as of June 30, 2024 consist of the following:

Demand deposits with financial institutions	\$ 3,161,328
Petty cash	2,200
Investments with County Investment Pool	6,319,435
Investments with Local Agency Investment Fund (LAIF)	35,642,851
Investments with California Asset Management Program	42,967,925
Investments by fiscal agents	<u>2,229,502</u>
Total cash and investments	<u>\$ 90,323,241</u>

NOTE 3 – CASH AND INVESTMENTS (Continued)

A. Deposits

At fiscal year-end, the Town’s carrying amount of demand deposits was \$3,161,328 and the bank account balances were \$3,731,296, the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the Town’s name as described below.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Town’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Town deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

B. Investment Policy

The table below identifies the investment types that are authorized under provisions of the Town’s investment policy adopted for fiscal year 2023-24, and in accordance with Section 53601 of the California Government Code. The table also identifies certain provisions of the investment policy that address concentration or maximum percentages and maturity.

Permitted Investments/Deposits	Maximum Percentages	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A-1, P-1 only)	30%	180 days
Local Agency Investment Fund (LAIF)	\$75,000,000	n/a
California Asset Management Program	\$45,000,000	n/a
Mono County Investment Pool	\$6,000,000	n/a
Passbook Deposits	n/a	n/a
Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	270 days
Repurchase Agreements	n/a	1 year
Mutual Funds	15%	5 years
Medium Term Notes	30%	5 years

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

NOTE 3 – CASH AND INVESTMENTS (Continued)

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the maturity date of each investment:

Investment Type	Amount	Remaining Maturity Date
Local Agency Investment Fund (LAIF)	\$ 35,642,851	12 months or less
Mono County Investment Pool	6,319,435	12 months or less
Money Market (with Fiscal Agent)	2,229,502	12 months or less
California Asset Management Program	42,967,925	12 months or less
Total	<u>\$ 87,159,713</u>	

D. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Town's investment policy, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB 40 does not require disclosures as to credit risk.

Investment Type	Amount	Exempt from Disclosure
Local Agency Investment Fund (LAIF)	\$ 35,642,851	\$ 35,642,851
Mono County Investment Pool	6,319,435	6,319,435
Money Market (with Fiscal Agent)	2,229,502	2,229,502
California Asset Management Program	42,967,925	42,967,925
Total	<u>\$ 87,159,713</u>	<u>\$ 87,159,713</u>

E. Concentration of Credit Risk

The investment policy of the Town contains no limitations on the amount that can be invested in any single issuer beyond that stipulated by the California government code. The Town's potential losses from credit risk are increased if a significant portion of its resources are invested in a single issuer. Investments issued by or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are exempt from these limitations. At June 30, 2024, the Town did not have any investments in any one issuer that is not exempt that represents 5% or more of the total investments.

NOTE 3 – CASH AND INVESTMENTS (Continued)

F. Custodial Credit Risk

The credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California government code and the Town's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF, Mono County investment pool, or California Asset Management Program).

G. Participation in External Investment Pools

State Pools

The Town is a voluntary participant in the California State Local Agency Investment Fund (LAIF). LAIF, established in 1977, is regulated by California Government Code Section 16429 and under the day-to-day administration of the California State Treasurer. There is a five-member Local Investment Advisory Board that is chaired by the State Treasurer. LAIF determines fair value of its investment portfolio based on market quotations for those securities where market quotations are readily available, and on amortized cost or best estimate for those securities where market value is not readily available. LAIF is part of the Pooled Money Investment Account (PMIA) and under the control of the State Treasurer's Office, which is audited by the Bureau of State Audits. As of June 30, 2024, PMIA had approximately \$178 billion in investments. Audited financial statements of PMIA may be obtained from the California State Treasurer's website at www.treasurer.ca.gov. The fair value of the Town's investment in this pool is reported in the accompanying financial statements at amounts based upon the Town's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The Town is a voluntary participant in the California Asset Management Program (CAMP). CAMP, established in 1989 to provide California public agencies with professional investment services. The CAMP Pool is a permitted investment for all local agencies under California Government Code Section 53601(p). Investments in CAMP are governed by state statutes and overseen by a seven-member Board of Trustees. CAMP operates and report to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, are allocated based upon the participant's average daily balance. CAMP participants share proportionally in any realized gains or losses on investments. Deposits in CAMP are not insured or otherwise guaranteed by the State of California. The fair value of CAMP investment pools are approximately equal to the value of the pool shares.

County Pool

The Town is a voluntary participant in Mono County's Investment Pool (the Pool). As of June 30, 2024, the Pool had approximately \$185 million in investments. Audited financial statements may be obtained from the Mono County Treasury Oversight Committee, Post Office Box 556, Bridgeport, California 93517. The fair value of the Town's investment in this Pool is reported in the accompanying financial statements at amounts based upon the Town's pro-rata share of the fair value provided by the County's finance department for the entire Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Pool, which are recorded on an amortized cost basis.

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. Investment Valuation

The Town categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town's only investments, which are allocated at fair value, are in the various external investments pools and money market. The external investments pools invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, it is not an investment type that can be categorized in any particular level in the fair value hierarchy. Money market funds have a maturity of less than one year and are presented at amortized costs, which approximates fair value. Since they are presented at amortized costs, they are not an investment type that can be categorized in any particular level in the fair value hierarchy.

NOTE 4 – RECEIVABLES

A. Disaggregated Receivables

Disaggregated receivables as of June 30, 2024 consist of the following:

Governmental Funds

	General Fund	Capital Projects Fund	Tourism Business Improvement District	Housing and Community Development Fund	Gas Tax Fund	Other Governmental Funds	Total Governmental Funds
Receivables:							
Accounts receivable	\$ 2,311,503	\$ 34,770	\$ 302,780	\$ 14,000	\$ 35,276	\$ 449,495	\$ 3,147,824
Due from other governments	2,175,705	1,017,105	-	359,816	-	759,273	4,311,899
Interest receivable	379,520	-	-	-	-	-	379,520
Total receivables	<u>\$ 4,866,728</u>	<u>\$ 1,051,875</u>	<u>\$ 302,780</u>	<u>\$ 373,816</u>	<u>\$ 35,276</u>	<u>\$ 1,208,768</u>	<u>\$ 7,839,243</u>

Proprietary Funds

	Governmental Activities
	Internal Service Funds
Receivables:	
Due from other governments	<u>\$ 255,902</u>
Total receivables	<u><u>\$ 255,902</u></u>

NOTE 4 – RECEIVABLES (Continued)

B. Forgivable Loans/ Unavailable Revenue

The Town issues deferred payment loans funded by either grants or local funding. Participants are not required to make payments unless the participant is out of compliance (property is sold or transferred). Additionally, loans to developers of apartments that cater to low and moderate income occupants are not required to be paid back unless certain circumstances are met over the 55 year loan. The Town does not expect to receive payment from the developer loans. Deferred payment loans are “non-performing loans” and are not recorded as receivable or unavailable revenue. Loans are expended when made. If a loan is collected, it is recorded as revenue at that time.

NOTE 5 – LEASE RECEIVABLE

In 2021, the Town began leasing a building to a third party. The lease is for 19 years and the Town will receive monthly payments of \$1,200, increasing by between 2% and 5% annually. The Town recognized \$11,031 in lease revenue and \$5,963 in interest revenue during the current fiscal year related to this lease. As of June 30, 2024, the Town’s receivable for lease payments was \$182,694. Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2024, the balance of the deferred inflow of resources was \$179,251.

NOTE 6 – ASSESSMENT DISTRICT DEBT

The Town acts as a custodian for collection of property taxes and repayment of a special assessment improvement bonds issued by an Assessment District located within the Town. Since the Town is not obligated in the event of any manner for these special assessment bonds, the debt is not recorded in these financial statements. The outstanding balance of the bond obligations at year-end was as follows:

CFD No. 2001-1 (North Village Area) 2016 Special Tax Refunding Bonds	\$3,980,946
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NOTE 7 – CAPITAL ASSETS

A. Governmental-Type Activities

Capital assets activity of the governmental activities for the year ended June 30, 2024 is as follows:

	Balance June 30, 2023	Additions	Retirements/ Adjustments	Balance June 30, 2024
Capital assets, not being depreciated:				
Land	\$ 17,585,500	\$ 744,569	\$ -	\$ 18,330,069
Construction in progress	19,034,798	6,401,618	(17,667,278)	7,769,138
Total capital assets, not being depreciated	36,620,298	7,146,187	(17,667,278)	26,099,207
Capital assets, being depreciated:				
Buildings and structures	42,529,171	16,873,965	-	59,403,136
Vehicles and equipment	16,485,381	2,810,973	-	19,296,354
Streets and roads	204,176,727	3,937,091	-	208,113,818
Storm drains	16,141,809	-	-	16,141,809
Right-to-use lease building	2,346,682	-	-	2,346,682
Right-to-use subscription	87,224	-	-	87,224
Total capital assets, being depreciated	281,766,994	23,622,029	-	305,389,023
Less accumulated depreciation:				
Buildings and structures	(27,624,067)	(1,316,729)	-	(28,940,796)
Vehicles and equipment	(11,685,546)	(540,993)	-	(12,226,539)
Streets and roads	(176,863,163)	(2,753,056)	737,487	(178,878,732)
Storm drains	(9,787,161)	(322,836)	-	(10,109,997)
Right-to-use lease building	(1,184,959)	(278,814)	-	(1,463,773)
Right-to-use subscription	(38,915)	(16,103)	-	(55,018)
Total accumulated depreciated	(227,183,811)	(5,228,531)	737,487	(231,674,855)
Total capital assets, being depreciated, net	54,583,183	18,393,498	737,487	73,714,168
Governmental activities capital assets, net	\$ 91,203,481	\$ 25,539,685	\$ (16,929,791)	\$ 99,813,375

Depreciation and amortization expense was charged to the following governmental activities functions on the Statement of Activities:

<u>Function</u>	
General government	\$ 505,946
Public safety	182,604
Tourism, parks and recreation	1,863,876
Public works/ streets	1,574,290
Transportation and transit	284,055
Airport	433,379
Capital assets held by the internal service funds are charged to the various functions based on usage of the asset	384,381
Total depreciation and amortization expense - governmental activities	\$ 5,228,531

NOTE 8 – LONG-TERM OBLIGATIONS

The following summarizes the change in long-term debt and obligations for the year:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Governmental Activities:					
Net pension liability (CalPERS)	\$ 25,394,761	\$ 2,338,727	\$ (870,252)	\$ 26,863,236	\$ -
Net pension liability (PARS)	121,456	655,103	(212,271)	564,288	-
Net OPEB liability	1,809,275	183,882	(1,109,190)	883,967	-
Compensated absences	1,157,318	-	(17,776)	1,139,542	569,770
Leases	1,296,694	-	(284,724)	1,011,970	300,785
Subscription liability	37,264	-	-	37,264	17,701
<i>Direct borrowings and direct placements:</i>					
Lease Revenue Bonds Agreement	1,939,000	-	(249,000)	1,690,000	258,000
Installment Sales Agreement	2,900,000	-	(555,000)	2,345,000	565,000
Taxable Judgment Obligation Bonds	18,725,000	-	(1,140,000)	17,585,000	1,175,000
Total Governmental Activities	<u>\$ 53,380,768</u>	<u>\$ 3,177,712</u>	<u>\$ (4,438,213)</u>	<u>\$ 52,120,267</u>	<u>\$ 2,886,256</u>

A. Lease Revenue Bonds Agreement

In 2015, the Town issued \$3,550,000 in Revenue Bonds to refinance existing Certificates of Participation (\$1,430,000) and construct a new public safety facility (\$2,120,000) which was completed in 2017. Principal and interest payments are due semi-annually on June 1 and December 1. Total annual payments are approximately \$315,000, with a fixed interest rate of 3.51% per annum. The debt is scheduled to mature in fiscal year 2029-30. The agreement has a provision that, in the event of default, the purchaser may terminate its obligation to purchase the Corporation's rights, title and interest under the agreement.

Future debt service requirements are as follows:

Fiscal Years	Lease Revenue Bonds		
Ending June 30	Principal	Interest	Total
2025	\$ 258,000	\$ 57,073	\$ 315,073
2026	267,000	47,947	314,947
2027	276,000	38,487	314,487
2028	286,000	28,715	314,715
2029	296,000	18,585	314,585
2030	307,000	8,108	315,108
Total	<u>\$ 1,690,000</u>	<u>\$ 198,915</u>	<u>\$ 1,888,915</u>

B. Installment Sales Agreement

In 2017, the Town entered into an Installment Sales Agreement in the amount of \$5,550,000 for phase 1 of a new multi-use facility. Semi-annual interest payments are due April 1, with combined principal and interest payments due October 1. Total annual payments are approximately \$619,000, with a fixed interest rate of 2.23% per annum. The debt is scheduled to mature in fiscal year 2027-28. The agreement has a provision that, whenever any event of default occurs, the lender can exercise any and all remedies available pursuant to law or granted pursuant to the agreement; provided, however, that there shall be no right under any circumstances to accelerate the installment payments or otherwise declare any installment payments not then in default to be immediately due and payable or to terminate the agreement.

NOTE 8 – LONG-TERM OBLIGATIONS (Continued)

B. Installment Sales Agreement

Future debt service requirements are as follows:

Fiscal Years	Installment Sales Agreement		
Ending June 30	Principal	Interest	Total
2025	\$ 565,000	\$ 45,994	\$ 610,994
2026	580,000	33,227	613,227
2027	595,000	20,126	615,126
2028	605,000	6,746	611,746
Total	<u>\$ 2,345,000</u>	<u>\$ 106,093</u>	<u>\$ 2,451,093</u>

C. Taxable Judgment Obligation Bonds

The Town was the defendant in litigation with a real estate developer for alleged breach of contract. In 2008, a jury awarded the developer \$30 million in damages. In March 2011, the Town lost its appeal of this judgment before the State Supreme Court. In July 2012, the Town filed for a voluntary petition for relief under Chapter 9 of the United States Bankruptcy Code. In November 2012, the Bankruptcy Court dismissed the Town's Chapter 9 petition after both parties to the litigation reached a settlement and negotiated a \$29,500,434 award to be payable over 24 years with interest at 5% per annum, along with other agreements previously entered into. In October 2017, the Town refunded the award by issuing Obligation Bonds at a reduced interest rate which is expected to save the Town in excess of \$100,000 per annum. The agreement has a provision that, in the event of default, any owner may take such actions, by mandamus, suit, action or proceeding, as may be necessary and appropriate to cause the Town to comply with its obligations under the bond agreement.

Future debt service requirements are as follows:

Fiscal Years	Taxable Judgment Obligation Bonds		
Ending June 30	Principal	Interest	Total
2025	\$ 1,175,000	\$ 694,919	\$ 1,869,919
2026	1,215,000	655,322	1,870,322
2027	1,255,000	612,856	1,867,856
2028	1,300,000	567,331	1,867,331
2029	1,355,000	514,975	1,869,975
2030-2034	7,705,000	1,639,253	9,344,253
2035-2037	3,580,000	158,375	3,738,375
Total	<u>\$ 17,585,000</u>	<u>\$ 4,843,031</u>	<u>\$ 22,428,031</u>

NOTE 8 – LONG-TERM OBLIGATIONS (Continued)

D. Leases

During 2001, the Town entered into a lease agreement as lessee for a building. The lease term has been extended multiple times. The current lease term is from April 1, 2019 to September 30, 2025 with an option to extend until September 30, 2027. An initial lease liability was recorded in the amount of \$2,346,682 for the year the lease was entered. As of June 30, 2024, the value of the lease liability was \$1,011,970. The Town is required to make monthly principal and interest payments that range from \$26,325 to \$31,646. The lease carries an interest rate of 5.5%. The value of the right-to-use asset as of the end of the current fiscal year was \$2,346,682 and had accumulated amortization of \$1,463,773.

The future principal and interest lease payments as of June 30, 2024, are as follows:

Fiscal Years Ending June 30	Minaret Village		
	Principal	Interest	Total
2025	\$ 300,785	\$ 48,151	\$ 348,936
2026	317,751	31,185	348,936
2027	335,675	13,261	348,936
2028	57,759	397	58,156
Total	<u>\$ 1,011,970</u>	<u>\$ 92,994</u>	<u>\$ 1,104,964</u>

E. SBITAs as Lessee

In fiscal year 2021, the Town General Fund entered into a five and a half year SBITA arrangement as the lessee to acquire the eScribe software. An initial SBITA liability in the amount of \$87,224 was recorded. As of June 30, 2024, the SBITA liability's carrying amount had decreased to \$37,264. The Town is obligated to make annual payments for both principal and interest, that range from \$16,900 to \$20,542. The SBITA carries an interest rate of 5%. The software subscription, corresponding to the SBITA, has a duration of five and a half years. As of the end of the current fiscal year, the right-to-use software was valued at \$87,224, with accumulated amortization amounting to \$55,018.

The future principal and interest lease payments as of June 30, 2024, are as follows:

Fiscal Years Ending June 30	SBITA		
	Principal	Interest	Total
2025	\$ 17,701	\$ 1,863	\$ 19,564
2026	19,563	978	20,541
Total	<u>\$ 37,264</u>	<u>\$ 2,841</u>	<u>\$ 40,105</u>

NOTE 9 – INTERFUND BALANCES

A. Advance To/From

The Town had an outstanding loan from the Internal Service Vehicle Fund to the General Fund, with repayment terms of \$340,000 per year amortized over 12 years, zero interest rate. The loan was fully repaid during fiscal year 2024.

B. Current Interfund Receivables/Payables

Current interfund balances represent short-term borrowings resulting from a fund's temporary need for additional cash. Primarily, these amounts have been recorded when timing differences between when the services are provided and when they are paid for/reimbursed causes the funds to temporarily overdraw their share of pooled cash. These balances are generally expected to be repaid within the next few months and not longer than a 12- month fiscal operating cycle.

The Town's interfund receivable and payables consists of the following:

- LTC Planning Transportation and Transit Fund nonmajor special revenue fund has a payable to the General Fund in the amount of \$69,018.
- Nonmajor Debt Service Fund has a payable to the General Fund in the amount of \$154,237.

NOTE 10 – INTERFUND TRANSFERS

The Town reports interfund transfers between many of its funds. Transfers are used to (1) move revenue from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from funds collecting the receipts, to the debt service fund as debt service payments become due, (3) use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) transfers to assessment district maintenance are for street related expenditures. The Town accounts for its capital improvement and construction projects generally through its gas tax and capital project funds. Such expenditures are primarily funded from General Fund revenue, tax revenue, grants and developer impact fees. These transfers are reported in the fiscal period in which the transactions are approved and recorded. The following table reports operating transfers by fund type:

	Transfers In	Transfers Out
Governmental Funds:		
Major Funds:		
General Fund	\$ 8,529,816	\$ 20,755,736
Capital Projects Fund	2,104,066	-
Housing and Community Development Fund	7,204,494	-
Gas Tax Fund	3,460,139	331,820
Nonmajor Funds:		
DIF Admin Overhead	29,266	-
DIF General Facilities	-	4,323
DIF Law Enforcement	-	166,619
DIF Storm Drains	-	3,538
DIF Parks and Recreation	-	2,995
DIF MCOE Library	-	1,365
DIF Circulation (Streets)	-	1,892
DIF MCOE Childcare	-	1,071
DIF Fire Facility, Veh. And Eq.	-	5,127
DIF Transit and Trails	-	7,337
Measure R Trails	550,000	-
Measure R Sales Tax	50,000	1,750,482
Measure U UUT	-	715,000
Assessment District Maintenance	567,498	-
LTC Planning Transportation and Transit	-	40,000
Airport	1,533,007	-
Debt Service Fund	7,716,390	8,547,229
Internal Service Funds	661,977	72,119
Total	<u>\$ 32,406,653</u>	<u>\$ 32,406,653</u>

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS PLAN (OPEB)

A. Plan Description

The Town provides retiree medical benefits to employees who retire from the Town at age 50 or later with at least 5 years of service and are eligible for a California Public Employees' Retirement System (CalPERS) pension (the Plan). Eligible retirees are entitled to the minimum CalPERS medical benefit (\$151 per month for 2023 and \$157 per month for 2024). The retiree pays the balance of the premium for the option and tier of coverage, which the retiree elects. The Plan does not include a special disability benefit prior to the employee becoming eligible for the regular retirement benefit. Benefit and vesting service is credited from date of hire. The Plan does not include a death benefit or withdrawal benefit. This benefit expires when the employee/retiree qualifies for Medicare.

B. Employees Covered

As of the June 30, 2023 actuarial valuation, the following current former employees were covered by the benefit terms:

Active employees	87
Inactive employees entitled to but not yet receiving benefits	34
Inactive employees entitled to but not yet receiving benefits	<u>30</u>
Total	<u><u>151</u></u>

C. Net OPEB Liability

The Town's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022 to June 30, 2023
Reporting Date	June 30, 2024
Contribution Policy	Town contributes on an ad-hoc basis
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal Level Percentage of Pay
Amortization Method	Straight-line amortization over a closed 5-year period
Discount Rate	5.50% ¹
Municipal Bond Rate	3.65%
Long-Term Expected Rate of Return on Assets	5.50%
General Inflation	2.50%
Salary Increases	2.75% wage inflation based on CalPERS 2000-2019 Experience Study
Healthcare Participation for Future Retirees	50% of active employees
Medical Trend	
Non-Medicare	7.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076
Medicare (Non-Kaiser)	6.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076
Medicare (Kaiser)	5.65% for 2026, decreasing to an ultimate rate of 3.45% in 2076
PEMHCA Minimum Increases	3.50% annually
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

¹ Expected Town contributions projected to keep sufficient plan assets to pay all benefits from trust

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS PLAN (OPEB) (Continued)

C. Net OPEB Liability (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Real Rate of Return
Global Equity	50.00%	4.56%
Fixed Income	45.00%	0.78%
Cash	5.00%	-50.00%
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		5.50%
Total	100.00%	

D. Discount Rate

The discount rate used to measure the total OPEB liability is 5.50%. This is the expected long-term rate of return on Town assets using investment Strategy 1 within the California Employers' Retiree Benefit Trust (CERBT). The projection of cash flows used to determine the discount rate assumed that the Town contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

E. Changes in the OPEB Liability

The changes in the net OPEB liability for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	OPEB Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2023 (Measurement Date June 30, 2022)			
Changes recognized for the measurement period:	\$ 2,238,511	\$ 429,236	\$ 1,809,275
Service cost	115,975	-	115,975
Interest on total the OPEB liability	107,689	-	107,689
Changes in benefit terms	-	-	-
Differences between expected and actual experience	238,217	-	238,217
Changes of assumptions	(419,909)	-	(419,909)
Contributions:			
Contributions - employer	-	927,498	(927,498)
Contributions - employees	-	-	-
Net investment income (loss)	-	44,414	(44,414)
Benefit payments	(126,467)	(126,467)	-
Implicit Rate Subsidy Fulfilled	-	-	-
Administrative expenses	-	(4,631)	4,631
Net changes	(84,495)	840,814	(925,309)
Balance at June 30, 2024 (Measurement Date June 30, 2023)	\$ 2,154,016	\$ 1,270,050	\$ 883,966

Historically, the OPEB liability for governmental activities has generally been liquidated by the General Fund.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS PLAN (OPEB) (Continued)

F. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023:

Discount Rate -1%	Current Rate	Discount Rate +1%
4.5%	5.5%	6.5%
\$ 1,169,653	\$ 883,967	\$ 646,981

G. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the Town if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023:

Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
\$ 611,656	\$ 883,967	\$ 1,222,978

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Town recognized an OPEB income of \$174,094. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to the measurement date	\$ 140,936	\$ -
Differences between actual and expected experience	210,836	663,911
Change of assumptions	257,891	1,102,263
Net difference between projected and actual earnings	34,147	-
Total	\$ 643,810	\$ 1,766,174

The \$140,936 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ending June 30,	OPEB Expense
2025	\$ (336,967)
2026	(305,726)
2027	(240,034)
2028	(64,975)
2029	(86,766)
Thereafter	(228,832)
Total	\$ (1,263,300)

NOTE 12 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (the Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Town sponsors four rate plans (two miscellaneous and two safety.) Benefit provisions under the Plan are established by State statute and Town resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2024 are summarized as follows:

	Miscellaneous 1st Tier	Miscellaneous PEPRA
Hire date	Prior to	On or after
Benefit formula	January 1, 2013	January 1, 2013
Benefit vesting schedule	2.7% @ 55	2% @ 62
Benefit payments	5 years service	5 years service
Retirement age	monthly for life	monthly for life
Monthly benefits, as a % of annual salary	50 to 60	52 to 67
Required employee contribution rates	2.0% to 3.0%	1.0% to 2.5%
Required employer contribution rates	8.000%	7.750%
	15.170%	7.680%
	Safety 1st Tier	Safety PEPRA Fire and Police
Hire Date	Prior to	On or after
Benefit formula	January 1, 2013	January 1, 2013
Benefit vesting schedule	3% @ 50	2.7% @ 57
Benefit payments	5 years service	5 years service
Retirement age	monthly for life	monthly for life
Monthly benefits, as a % of annual salary	50-60	52-67
Required employee contribution rates	2.0% to 3.0%	1.0% to 2.5%
Required employer contribution rates	9.000%	13.750%
	25.650%	13.540%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The Town's required contribution for the unfunded liability was \$2,104,937 for the fiscal year ended.

NOTE 12 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The Town's contributions to the plan recognized as a part of pension expense for the year ended June 30, 2024 were \$3,001,098.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the Town reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$26,863,236.

The Town's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Town's proportionate share of the net pension liability for the Plan as of the measurement dates ended June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.5427%
Proportion - June 30, 2023	0.5372%
Change - Increase (Decrease)	-0.0055%

For the year ended June 30, 2024, the Town recognized pension expense of \$3,433,214. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 3,088,284	\$ -
Change of assumptions	1,602,046	-
Differences between projected and actual experience	1,592,059	196,751
Difference between projected and actual investment earnings	4,102,838	-
Change in employer's proportion	-	1,529,662
Differences between the employer's actual contributions and the employer's proportionate share of contributions	471,830	226,639
Total	<u>\$ 10,857,057</u>	<u>\$ 1,953,052</u>

NOTE 12 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$3,088,284 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,		
2025	\$	1,427,053
2026		1,025,101
2027		3,246,887
2028		116,680
2029		-
Therafter		-
Total	\$	<u>5,815,721</u>

Historically, the pension liability for governmental activities has generally been liquidated by the General Fund.

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Assumptions:	
Actuarial Cost Method	Entry- Age Normal Cost Method
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% ⁽¹⁾
	Derived using CalPERS' Membership
Mortality Rate Table	Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation.

⁽²⁾ The mortality table was developed based on CalPERS specific data.
The table includes 15 years of mortality improvements using Society of Actuaries Scale 80% of scale MP 2020.

NOTE 12 – PENSION PLAN (Continued)

C. Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class ^(a)	New Strategic Allocation	Real Return ^(a,b)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

^(a) An expected inflation of 2.30% used for this period.

^(b) Figures are based on the 2021-22 Asset Liability Management study.

NOTE 12 – PENSION PLAN (Continued)

C. Discount Rate (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1%	Current Rate	Discount Rate +1%
5.90%	6.90%	7.90%
\$ 38,608,113	\$ 26,863,236	\$ 17,219,808

E. Pension Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

The Town did not have any outstanding contributions payable to the pension plan as of June 30, 2024.

NOTE 13 – SINGLE EMPLOYER DEFINED BENEFIT PENSION PLAN

A. Overview of the Plan

All eligible full-time public safety employees are eligible to participate in the Town’s Retirement Enhancement Plan (the Plan), administered through the Public Agency Retirement Services (PARS), which provides additional retirement benefits to public safety employees above that provided from the cost-sharing multiple-employer defined benefit pension plan. Eligibility requirements are based upon years of employment, date of hire, and date of birth which meets the requirements of a pension trust under California Government Code. Additional information concerning this single-employer defined benefit pension plan can be obtained from the Town’s Finance Director.

B. Benefits Provided

PARS provides service retirement benefits equal to the “3.5% at 55” plan factor less the CalPERS “3.0% at 50” plan factor for all years of Town Safety service as of July 1, 2012. Benefits are frozen effective as of July 1, 2012. Benefits in payment status will increase by 2% per annum on the anniversary of the participant’s date of retirement. The plan does not provide a withdrawal benefit, death benefit, or a disability benefit.

C. Contribution Description

The Town makes contributions required as the employer. Employee members are not required to make contributions. The contribution requirements of the plan are established and may be amended by PARS. California Public Employees’ Retirement Law Section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by PARS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions to the plan are made in accordance with the contribution requirements determined by the actuarial valuation of the plan.

NOTE 13 – SINGLE EMPLOYER DEFINED BENEFIT PENSION PLAN (Continued)

D. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The following actuarial methods and assumptions were used in the funding valuation:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024
Reporting Date	June 30, 2024
Actuarial Assumptions:	
Actuarial Cost Method	Entry-Age Normal, Level of Percentage of Salary
Amortization Method	Straight-line amortization over a closed 5-year period
Discount Rate	5.01%
General Inflation	2.30%
Expected Return on Assets	5.75%
Mortality	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality project fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.80% annually
	Merit - CalPERS 2000-2019 Experience Study

E. Funded Status

Total Pension Liability	\$ 2,651,358
Plan Fiduciary Net Position (plan assets owned)	<u>2,087,070</u>
Net Pension Liability	<u>\$ 564,288</u>
Pension plan expense for the year	<u>\$ 535,405</u>

F. Covered Employees

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>1</u>
Total	<u>15</u>

G. Discount Rate

The discount rate used to measure the total pension liability was 5.01%, which is the long-term expected rate of return on pension plan investments. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per the actuary’s investment consulting practice as of June 30, 2024.

GASB 68 allows the use of a discount rate that is up to the expected long-term rate of return on the assets in the Trust set aside to pay benefits, if the plan sponsor makes regular contributions to the Trust such that the assets are not depleted at any point in the future. If the Plans' actuary determines that contributions are not sufficient to keep the Trust funded, a blend of the long-term rate of return and the yield or index rate for 20-year, tax-exempt municipal bonds will be used for the periods when the Trust funds are not sufficient to cover benefit payments. Based on this requirement, and with the approval of the plan sponsor, the discount rate used to measure the total pension liability is 5.01%.

NOTE 13 – SINGLE EMPLOYER DEFINED BENEFIT PENSION PLAN (Continued)

G. Discount Rate (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of Return</u>
Asset Class Component		
Global Equity	60.00%	4.56%
Fixed Income	35.00%	0.78%
Cash	5%	-0.50%
	<u>100.00%</u>	

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of Town's Retirement Enhancement Plan, calculated using the discount rate as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

<u>Discount Rate -1%</u> <u>4.01%</u>	<u>Current Rate</u> <u>5.01%</u>	<u>Discount Rate +1%</u> <u>6.01%</u>
\$ <u>890,777</u>	\$ <u>564,288</u>	\$ <u>292,520</u>

I. Deferred Outflows/Inflows of Resources Related to Pensions

The Town reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ -	\$ -
Difference between economic/demographic gains or losses and assumption changes or inputs	-	-
Differences between projected and actual earnings	<u>18,813</u>	-
Total	\$ <u>18,813</u>	\$ -

NOTE 13 – SINGLE EMPLOYER DEFINED BENEFIT PENSION PLAN (Continued)

J. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

Recognition of deferred outflows and inflows of resources in future pension expense is as follows:

Year Ending June 30	
2024	\$ (4,695)
2025	62,471
2026	(22,092)
2027	(16,871)
2028	-
Total	<u>\$ 18,813</u>

K. Pension Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued PARS financial reports.

L. Payable to the Pension Plan

The Town did not have any outstanding contributions payable to the pension plan as of June 30, 2024.

NOTE 14 – RISK MANAGEMENT

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The Town is a member of the California Joint Powers Insurance Authority (the Authority). The Authority is composed of 126 California public entities and is organized under a joint powers agreement pursuant to California Government Code Section §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Primary Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$100,000 for each occurrence and is evaluated as a percentage of the pool’s total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$100,000 to \$500,000 for each occurrence and is evaluated as a percentage of the pool’s total incurred costs within the second layer. (4) Incurred costs from \$500,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

NOTE 14 – RISK MANAGEMENT (Continued)

C. Primary Self-Insurance Programs of the Authority (Continued)

Primary Liability Program (Continued)

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses also have a \$50 million per occurrence limit. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: <https://cjpia.org/coverage/risk-sharing-pools/>.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$75,000 to \$200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2023-24 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

D. Purchased Insurance

Pollution Legal Liability Insurance

The Town of Mammoth Lakes participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the Town of Mammoth Lakes. Coverage is on a claims-made basis. There is a \$250,000 deductible. The Authority has an aggregate limit of \$20 million.

Property Insurance

The Town of Mammoth Lakes participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. Town of Mammoth Lakes property is currently insured according to a schedule of covered property submitted by the Town of Mammoth Lakes to the Authority. Town of Mammoth Lakes property currently has all-risk property insurance protection in the amount of \$77,164,104. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Earthquake and Flood Insurance

The Town of Mammoth Lakes purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. Town of Mammoth Lakes property currently has earthquake protection in the amount of \$27,547,465. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000.

NOTE 14 – RISK MANAGEMENT (Continued)

E. Purchased Insurance (Continued)

Crime Insurance

The Town of Mammoth Lakes purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority.

Special Event Tenant User Liability Insurance

The Town of Mammoth Lakes further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on agency property. The insurance premium is paid by the tenant user and is paid to the Town of Mammoth Lakes according to a schedule. The Town of Mammoth Lakes then pays for the insurance. The insurance is facilitated by the Authority.

F. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2023-24.

NOTE 15 – COMMITMENTS AND CONTINGENCIES

In the normal course of municipal operations, there are various legal claims and legal actions pending against the Town for which no provision has been made in the financial statements because the amount of liability, if any, is unknown. In the opinion of the Town attorney, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

The Town participates in various state and federal grant programs for specific purposes that are subject to review and audit by the grantor agencies. Accordingly, the government’s compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 16 – RESTATEMENT OF NET POSITION

During the current fiscal year, the Town changed the accounting principle related to housing loans to improve the understandability and relevance of the financial statements. The housing loans are not expected to be repaid unless the awardee is out of compliance. The beginning net position of the fund identified below has been restated to reflect the change in accounting principle:

<u>Description</u>	<u>Governmental Activities</u>
Net position, June 30, 2023, as previously reported	\$ 138,691,677
Change in accounting principle:	
Housing loans	<u>(11,481,284)</u>
Net position, July 1, 2023, as restated	<u>\$ 127,210,393</u>

NOTE 17 – SUBSEQUENT FOOTNOTE

Subsequent to the current fiscal year, the Town obtained a bond for approximately \$29,670,000 to construct and equip a new town hall facility.

REQUIRED SUPPLEMENTARY INFORMATION

PENSION PLANS

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Pension Plans – Cost-Sharing Multiple-Employer Plan

Schedule of Proportionate Share of Net Pension Liability and Schedule of Contributions

Last Ten Fiscal Years*

Schedule of the Town's Proportionate Share of the Plan's Net Pension Liability	Measurement Date - Fiscal Year Ending June 30								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Town's proportion of the net pension liability	0.5372%	0.5427%	0.8122%	0.5470%	0.5477%	0.5530%	0.5393%	0.5481%	0.2314%
Town's proportionate share of the net pension liability	\$ 26,863,236	\$ 25,394,761	\$ 15,421,438	\$ 23,071,697	\$ 21,932,805	\$ 20,842,273	\$ 21,259,879	\$ 19,039,905	\$ 15,881,436
Total covered payroll**	\$ 7,048,168	\$ 6,495,446	\$ 6,701,933	\$ 5,862,517	\$ 5,620,984	\$ 5,296,220	\$ 4,927,404	\$ 4,617,105	\$ 4,845,793
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	381.14%	390.96%	230.10%	393.55%	390.20%	393.53%	431.46%	412.38%	327.74%
Plan fiduciary net pension as a percentage of the total pension liability	68.91%	68.93%	79.59%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%

Schedule of the Town's Contributions	Report Date - Fiscal Year Ended June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required employer obligation	\$ 3,088,284	\$ 3,001,098	\$ 2,736,606	\$ 2,698,794	\$ 2,294,971	\$ 2,125,168	\$ 1,886,543	\$ 1,773,473	\$ 1,595,253	\$ 1,132,342
Contributions in relation to the contractually required employer contribution	<u>3,088,284</u>	<u>3,001,098</u>	<u>2,736,606</u>	<u>2,698,794</u>	<u>2,294,971</u>	<u>2,125,168</u>	<u>1,886,543</u>	<u>1,773,473</u>	<u>1,595,253</u>	<u>1,132,342</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total covered payroll***	\$ 7,711,359	\$ 7,048,168	\$ 6,495,446	\$ 6,701,933	\$ 5,862,517	\$ 5,620,984	\$ 5,296,220	\$ 4,927,404	\$ 4,617,105	\$ 4,845,793
Plan fiduciary net pension as a percentage of the total pension liability	40.05%	42.58%	42.13%	40.27%	39.15%	37.81%	35.62%	35.99%	34.55%	0.233675273

NOTES TO THE SCHEDULE

Changes in Benefit Terms - In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. The impact from this change is deemed to be immaterial and is included in Differences Between Expected and Actual Experience

Changes of Assumptions - None

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

*Fiscal year 2015 was the first year of implementation, therefore only nine years are shown

**For the measurement date fiscal year

***For the fiscal year ended on the date shown

NOTE 1 – SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

The proportion (percentage) of the collective net pension liability represents the Town's share of both cost-sharing plan assets (the miscellaneous and safety plans) offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the Town's share of both cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

NOTE 2 – SCHEDULE OF CONTRIBUTIONS

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Pension Plans – Single-Employer Defined Benefit Pension Plan

Schedule of Changes in Net Pension Liability and Related Ratios

*Last Ten Fiscal Years

Schedule of Changes in the Net Pension Liability and Related Ratios	Report Date - Fiscal Year Ended June 30								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability									
Service cost	\$ 203	\$ 163	\$ 163	\$ 2,462	\$ 2,462	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	135,921	134,856	134,819	134,652	134,166	137,832	134,711	132,879	124,394
Differences - expected/actual experience	-	18,297	-	26,940	-	(97,782)	61,461	54,634	-
Change of assumptions	518,979	(118,730)	-	65,932	-	25,909	118,450	38,254	-
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Benefit payments	(138,424)	(135,710)	(133,049)	(130,440)	(127,882)	(121,755)	(113,479)	(100,131)	(92,141)
Net change in total pension liability	516,679	(101,124)	1,933	99,546	8,746	(55,796)	201,143	125,636	32,253
Total pension liability - beginning	2,134,679	2,235,803	2,233,870	2,134,324	2,125,578	2,181,374	1,980,231	1,854,595	1,822,342
Total pension liability - ending (a)	\$ 2,651,358	\$ 2,134,679	\$ 2,235,803	\$ 2,233,870	\$ 2,134,324	\$ 2,125,578	\$ 2,181,374	\$ 1,980,231	\$ 1,854,595
Plan Fiduciary New Position (plan assets)									
Contributions - employer	\$ -	\$ 22,240	\$ 39,928	\$ 43,006	\$ 38,821	\$ 35,084	\$ 42,826	\$ 26,458	\$ 54,775
Other additions	-	-	-	-	-	33,398	-	-	-
Net investment income	212,271	146,055	(278,597)	462,928	64,573	119,296	186,638	18,860	41,942
Benefit payments	(138,424)	(135,710)	(133,049)	(130,440)	(127,882)	(121,755)	(113,280)	(99,751)	(100,071)
Administration expenses	-	(8,713)	(8,660)	(8,478)	(8,169)	(8,088)	(8,060)	(8,056)	-
Net change in plan fiduciary net position	73,847	23,872	(380,378)	367,016	(32,657)	57,935	108,124	(62,489)	(3,354)
Plan fiduciary net position - beginning	2,013,223	1,989,351	2,369,729	2,002,713	2,035,370	1,977,435	1,869,311	1,931,800	1,935,154
Plan fiduciary net position - ending (b)	\$ 2,087,070	\$ 2,013,223	\$ 1,989,351	\$ 2,369,729	\$ 2,002,713	\$ 2,035,370	\$ 1,977,435	\$ 1,869,311	\$ 1,931,800
Net pension liability (asset) - ending (a) - (b)	\$ 564,288	\$ 121,456	\$ 246,452	\$ (135,859)	\$ 131,611	\$ 90,208	\$ 203,939	\$ 110,920	\$ (77,205)
Plan fiduciary net position as a percentage of the total pension liability	78.72%	94.31%	88.98%	106.08%	93.83%	95.76%	90.65%	94.40%	104.16%
Covered employee payroll	\$ 138,030	\$ 102,885	\$ 146,487	\$ 250,623	\$ 274,724	\$ 297,013	\$ 808,659	\$ 785,106	\$ 1,239,392
Net pension liability (asset) as percentage of covered employee payroll	408.82%	118.05%	168.24%	-54.21%	47.91%	30.37%	25.22%	14.13%	-6.23%
Schedule of Town Contributions									
Actuarially determined employer contributions	\$ 37,631	\$ -	\$ 27,840	\$ 27,840	\$ 50,645	\$ 50,645	\$ 3,010	\$ 6,555	\$ 10,369
Actual employer contributions	-	22,240	39,928	43,006	38,821	35,084	42,826	26,458	54,775
Contribution excess (deficiency)	\$ (37,631)	\$ 22,240	\$ 12,088	\$ 15,166	\$ (11,824)	\$ (15,561)	\$ 39,816	\$ 19,903	\$ 44,406
Town's covered-employee payroll	\$ 138,030	\$ 102,885	\$ 146,487	\$ 250,623	\$ 274,724	\$ 297,013	\$ 808,659	\$ 785,106	\$ 1,239,392
Contributions as a percentage of covered-employee payroll	0.00%	21.62%	27.26%	17.16%	14.13%	11.81%	5.30%	3.37%	4.42%

*The most recent pension plan report was completed with fiscal year data 6/30/2024 valuation data.

NOTE 1 – SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

The beginning and ending balances of the total pension liability, the plan fiduciary net position available for pension benefits, and the net pension liability, as well as the change in those amounts during the year are presented on the following page.

Total pension liability, plan fiduciary net position, net pension liability, a ratio of plan net position divided by the total pension liability, payroll amount for current employees in the plan (covered-employee payroll), and a ratio of the net pension liability divided by covered-employee payroll are also presented.

NOTE 2 – SCHEDULE OF CONTRIBUTIONS

When an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll are required to be presented.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Pension Plans – Retiree Healthcare Plan (OPEB)

Schedule of Changes in Net OPEB Liability and Related Ratios

Last 6 Fiscal Years*

For Reporting at Fiscal Year Ended June 30: Measurement Date -- Fiscal Year Ended June 30:	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017
Total OPEB Liability							
Service cost	\$ 115,975	\$ 210,883	\$ 128,263	\$ 107,427	\$ 151,476	\$ 148,580	\$ 167,398
Interest on the total OPEB liability	107,689	70,612	89,497	96,291	163,159	157,363	137,748
Change of benefit terms	-	-	-	-	-	-	-
Differences - expected/actual experience	238,217	(11,999)	(89,635)	(1,360)	(1,669,385)	-	-
Change of assumptions	(419,909)	(763,999)	252,355	205,888	(277,785)	(25,531)	(358,937)
Contribution from the employer	-	-	-	-	(190,668)	(182,831)	-
Benefit payments	(126,467)	(121,075)	(138,244)	(133,047)	-	-	(178,946)
Net change in total OPEB liability	(84,495)	(615,578)	242,236	275,199	(1,823,203)	97,581	(232,737)
Total OPEB liability - beginning	2,238,511	2,854,089	2,611,853	2,336,654	4,159,857	4,062,276	4,295,013
Total OPEB liability - ending (a)	\$ 2,154,016	\$ 2,238,511	\$ 2,854,089	\$ 2,611,853	\$ 2,336,654	\$ 4,159,857	\$ 4,062,276
Plan Fiduciary New Position							
Contributions - employer	\$ 927,498	\$ 121,075	\$ 138,244	\$ 133,047	\$ 190,668	\$ 182,831	\$ 178,946
Net investment income	44,414	(54,140)	80,563	18,762	25,184	21,380	30,084
Benefit payments	(126,467)	(121,075)	(138,244)	(133,047)	(190,668)	(182,831)	(178,946)
Administration expenses	(4,631)	(5,261)	(5,116)	(4,939)	(4,712)	(4,859)	(4,865)
Net change in plan fiduciary net position	840,814	(59,401)	75,447	13,823	20,472	16,521	25,219
Plan fiduciary net position - beginning	429,236	488,637	413,190	399,367	378,895	362,374	337,155
Plan fiduciary net position - ending (b)	\$ 1,270,050	\$ 429,236	\$ 488,637	\$ 413,190	\$ 399,367	\$ 378,895	\$ 362,374
Net OPEB liability (asset) - ending (a) - (b)	\$ 883,966	\$ 1,809,275	\$ 2,365,452	\$ 2,198,663	\$ 1,937,287	\$ 3,780,962	\$ 3,699,902
Plan fiduciary net position as a percentage of the total OPEB liability	58.96%	19.18%	17.12%	15.82%	17.09%	9.11%	8.92%
Covered employee payroll	\$ 8,823,254	\$ 6,353,650	\$ 6,116,700	\$ 6,710,147	\$ 6,818,242	\$ 5,679,402	\$ 4,742,733
Net OPEB liability as percentage of covered employee payroll	10.02%	28.48%	38.67%	32.77%	28.41%	66.57%	78.01%
Schedule of Town Contributions							
Actuarially determined employer contributions	\$ -	\$ -	\$ -	\$ 27,840	\$ 50,645	\$ 50,645	\$ 3,010
Actual employer contributions	-	-	-	43,006	38,821	35,084	42,826
Contribution excess (deficiency)	\$ -	\$ -	\$ -	\$ 70,846	\$ 89,466	\$ 85,729	\$ 45,836
Town's covered-employee payroll	\$ 8,823,254	\$ 6,353,650	\$ 6,116,700	\$ 6,710,147	\$ 6,818,242	\$ 5,679,402	\$ 4,742,733
Contributions as a percentage of covered-employee payroll	0%	0%	0%	33%	28%	67%	78%

NOTES TO THE SCHEDULE

Changes in Benefit Terms - None

Changes of Assumptions

- Long-term expected rate of return on assets was updated
- Discount rate was updated based on municipal bond rate as of the measurement date and crossover test
- Updated medical trend rates and PEMHCA minimum increase
- Mortality improvement scale was updated to Scale MP-2021
- Municipal bond index was updated to Bond Buyer 20-Bond Index

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

BUDGETARY COMPARISON SCHEDULES

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Budgetary Comparison Schedule

General Fund

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes and assessments	\$ 27,454,000	\$ 38,473,400	\$ 39,027,929	\$ 554,529
Licenses and permits	823,800	1,619,600	1,734,315	114,715
Intergovernmental	239,800	235,200	1,137,454	902,254
Charges for services	1,351,365	1,881,665	1,797,674	(83,991)
Fines and forfeitures	112,200	124,600	134,901	10,301
Use of money and property	120,000	1,452,000	1,661,264	209,264
Insurance recovery	-	471,100	1,707,591	1,236,491
Other revenue	409,024	377,124	-	(377,124)
Total revenues	30,510,189	44,634,689	47,201,128	2,566,439
EXPENDITURES				
Current:				
General government	5,811,941	5,832,091	5,679,882	152,209
Public safety	5,716,289	5,408,545	5,495,161	(86,616)
Tourism, parks and recreation	4,680,304	5,052,624	4,766,001	286,623
Community development	2,877,556	3,224,516	3,220,305	4,211
Public works/streets	1,804,008	1,991,408	1,940,013	51,395
Transportation and transit	1,080,020	1,080,020	1,093,815	(13,795)
Community support	-	247,690	1,885,857	(1,638,167)
Total expenditures	21,970,118	22,836,894	24,081,034	(1,244,140)
Excess (deficiency) of revenues over (under) expenditures	8,540,071	21,797,795	23,120,094	1,322,299
OTHER FINANCING SOURCES (USES)				
Transfers in	440,000	576,000	8,529,816	7,953,816
Transfers out	(8,583,681)	(21,813,147)	(20,755,736)	1,057,411
Total other financing sources (uses)	(8,143,681)	(21,237,147)	(12,225,920)	9,011,227
Net change in fund balances	\$ 396,390	\$ 560,648	10,894,174	\$ 10,333,526
Fund balances - beginning			16,886,888	
Fund balances - ending			\$ 27,781,062	

The notes to the budgetary comparison schedule are an integral part of this schedule.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Budgetary Comparison Schedule

Tourism Business Improvement District Fund

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Taxes and assessments	\$ 6,668,250	\$ 6,668,250	\$ 6,758,756	\$ 90,506
Use of money and property	-	-	30,308	30,308
Total revenues	<u>6,668,250</u>	<u>6,668,250</u>	<u>6,789,064</u>	<u>120,814</u>
EXPENDITURES				
Current:				
Tourism, parks and recreation	<u>6,668,250</u>	<u>6,668,250</u>	<u>6,795,414</u>	<u>(127,164)</u>
Total expenditures	<u>6,668,250</u>	<u>6,668,250</u>	<u>6,795,414</u>	<u>(127,164)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(6,350)</u>	<u>(6,350)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(6,350)</u>	<u>\$ (6,350)</u>
Fund balances - beginning			<u>11,008</u>	
Fund balances - ending			<u>\$ 4,658</u>	

The notes to the budgetary comparison schedule are an integral part of this schedule.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Budgetary Comparison Schedule

Housing and Community Development Fund

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes and assessments	\$ 203,000	\$ 203,000	\$ 352,608	\$ 149,608
Intergovernmental	15,000	15,000	698,215	683,215
Use of money and property	8,000	8,000	650,204	642,204
Other revenue	150,000	150,000	543,989	393,989
Total revenues	376,000	376,000	2,245,016	1,869,016
EXPENDITURES				
Current:				
Community development	5,335,000	5,685,000	9,282,699	(3,597,699)
Total expenditures	5,335,000	5,685,000	9,282,699	(3,597,699)
Excess (deficiency) of revenues over (under) expenditures	(4,959,000)	(5,309,000)	(7,037,683)	(1,728,683)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,454,494	7,204,494	7,204,494	-
Total other financing sources (uses)	1,454,494	7,204,494	7,204,494	-
Net change in fund balances	\$ (3,504,506)	\$ 1,895,494	166,811	\$ (1,728,683)
Fund balances - beginning			13,959,460	
Fund balances - ending			\$ 14,126,271	

The notes to the budgetary comparison schedule are an integral part of this schedule.

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Budgetary Comparison Schedule

Gas Tax Fund

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,818,033	\$ 2,815,233	\$ 2,139,726	\$ (675,507)
Charges for services	10,000	69,800	123,097	53,297
Use of money and property	-	115,200	115,163	(37)
Other	13,000	100	57	(43)
Total revenues	<u>2,841,033</u>	<u>3,000,333</u>	<u>2,378,043</u>	<u>(622,290)</u>
EXPENDITURES				
Current:				
Public works/streets	<u>5,150,862</u>	<u>6,085,662</u>	<u>5,508,532</u>	<u>577,130</u>
Total expenditures	<u>5,150,862</u>	<u>6,085,662</u>	<u>5,508,532</u>	<u>577,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,309,829)</u>	<u>(3,085,329)</u>	<u>(3,130,489)</u>	<u>(45,160)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,672,520	3,448,020	3,460,139	12,119
Transfers out	<u>(466,999)</u>	<u>(466,999)</u>	<u>(331,820)</u>	<u>135,179</u>
Total other financing sources (uses)	<u>2,205,521</u>	<u>2,981,021</u>	<u>3,128,319</u>	<u>147,298</u>
Net change in fund balances	<u>\$ (104,308)</u>	<u>\$ (104,308)</u>	(2,170)	<u>\$ 102,138</u>
Fund balances - beginning			<u>2,425,009</u>	
Fund balances - ending			<u>\$ 2,422,839</u>	

The notes to the budgetary comparison schedule are an integral part of this schedule.

NOTE 1 – BUDGETARY DATA

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to the close of each fiscal year, the Town Manager submits to the Town Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed revenue and expenditures.
- Public hearings are conducted at Town Council meetings to obtain taxpayer comments prior to adoption of the budget in June.
- Prior to July 1, the budget is legally adopted for all governmental fund types through a Council-approved budget.
- The Town Manager is authorized to transfer budget amounts within and between funds as deemed desirable and necessary in order to meet the Town’s needs; however, revisions that alter the total expenditures must be approved by the Town Council. Formal budgetary integration is employed as a management control device during the year for the governmental type funds.
- Budgets for the governmental type funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts presented are as originally adopted and as further amended by the Town Council.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2024, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Public safety	\$ 86,616
Transportation and transit	13,795
Community support	1,638,167
Tourism Business Improvement District Fund:	
Tourism, parks and recreation	127,164
Housing and Community Development Fund	
Community development	3,597,699

SUPPLEMENTARY INFORMATION

COMBINING FUND FINANCIAL STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

Capital Project Funds are used to account for all financial resources that are restricted, committed or assigned to expenditure for capital outlays.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the repayment of, general long-term debt obligation payments for principal, interest and related costs.

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Nonmajor Governmental Funds

Combining Balance Sheet

	Capital Projects Funds					
	DIF Admin Overhead	DIF General Facilities	DIF Law Enforcement	DIF Storm Drains	DIF Parks and Recreation	DIF Circulation (Streets)
ASSETS						
Cash and investments	\$ 169,351	\$ 393,517	\$ 10,010	\$ 342,432	\$ 293,878	\$ 150,841
Restricted cash and investments	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-
Total assets	<u>\$ 169,351</u>	<u>\$ 393,517</u>	<u>\$ 10,010</u>	<u>\$ 342,432</u>	<u>\$ 293,878</u>	<u>\$ 150,841</u>
LIABILITIES						
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Lease related	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted:						
Public safety	-	-	10,010	-	-	-
Community development	-	-	-	-	-	-
Public works	169,351	393,517	-	342,432	-	-
Tourism, parks and recreation	-	-	-	-	293,878	-
Transportation and transit	-	-	-	-	-	150,841
Airport	-	-	-	-	-	-
Assigned:						
Debt service	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>169,351</u>	<u>393,517</u>	<u>10,010</u>	<u>342,432</u>	<u>293,878</u>	<u>150,841</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 169,351</u>	<u>\$ 393,517</u>	<u>\$ 10,010</u>	<u>\$ 342,432</u>	<u>\$ 293,878</u>	<u>\$ 150,841</u>

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Nonmajor Governmental Funds

Combining Balance Sheet

(Continued)

	Capital Projects Funds			
	DIF Airport Improvement	Public Arts Program	DIF Transit and Trails	Total Capital Project Funds
ASSETS				
Cash and investments	\$ 15,710	\$ 70,745	\$ 733,286	\$ 2,179,770
Restricted cash and investments	-	-	-	-
Receivables	-	-	-	-
Inventory	-	-	-	-
Lease receivable	-	-	-	-
Total assets	<u>\$ 15,710</u>	<u>\$ 70,745</u>	<u>\$ 733,286</u>	<u>\$ 2,179,770</u>
LIABILITIES				
Payables	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted:				
Public safety	-	-	-	10,010
Community development	-	-	-	-
Public works	-	70,745	-	976,045
Tourism, parks and recreation	-	-	733,286	1,027,164
Transportation and transit	-	-	-	150,841
Airport	15,710	-	-	15,710
Assigned:				
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	<u>15,710</u>	<u>70,745</u>	<u>733,286</u>	<u>2,179,770</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,710</u>	<u>\$ 70,745</u>	<u>\$ 733,286</u>	<u>\$ 2,179,770</u>

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Nonmajor Governmental Funds

Combining Balance Sheet

(Continued)

	Special Revenue Funds				
	Solid Waste Fund	Measure R Trails	Measure R Sales Tax	Measure U UUT	Assessment District Maintenance
ASSETS					
Cash and investments	\$ 1,056,863	\$ 847,536	\$ 2,587,753	\$ 3,310,517	\$ 2,429,425
Restricted cash and investments	-	-	-	-	-
Receivables	33,511	174	585,241	125,423	5,483
Inventory	-	-	-	-	-
Lease receivable	182,694	-	-	-	-
Total assets	<u>\$ 1,273,068</u>	<u>\$ 847,710</u>	<u>\$ 3,172,994</u>	<u>\$ 3,435,940</u>	<u>\$ 2,434,908</u>
LIABILITIES					
Payables	\$ -	\$ -	\$ -	\$ 42,500	\$ 1,832
Accrued salaries and benefits	122	4,738	-	-	4,279
Due to other funds	-	-	-	-	-
Total liabilities	<u>122</u>	<u>4,738</u>	<u>-</u>	<u>42,500</u>	<u>6,111</u>
DEFERRED INFLOWS OF RESOURCES					
Lease related	179,251	-	-	-	-
Total deferred inflows of resources	<u>179,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety	-	-	-	-	-
Community development	1,093,695	-	-	-	-
Public works	-	-	-	-	2,428,797
Tourism, parks and recreation	-	842,972	3,172,994	3,393,440	-
Transportation and transit	-	-	-	-	-
Airport	-	-	-	-	-
Assigned:					
Debt service	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	<u>1,093,695</u>	<u>842,972</u>	<u>3,172,994</u>	<u>3,393,440</u>	<u>2,428,797</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,273,068</u>	<u>\$ 847,710</u>	<u>\$ 3,172,994</u>	<u>\$ 3,435,940</u>	<u>\$ 2,434,908</u>

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

 Nonmajor Governmental Funds
 Combining Balance Sheet
 (Continued)

	Special Revenue Funds					Total Special Revenue Funds	Total Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	LTC Planning Transportation and Transit	Airport	DIF MCOE Library	DIF MCOE Childcare	DIF Fire Facility, Veh. and Eq.				
ASSETS									
Cash and investments	\$ -	\$ 2,089,336	\$ 308,359	\$ 9,146	\$ 71,250	\$ 12,710,185	\$ 2,179,770	\$ -	\$ 14,889,955
Restricted cash and investments	-	-	-	-	-	-	-	2,088,278	2,088,278
Receivables	205,713	241,901	-	-	-	1,197,446	-	11,322	1,208,768
Inventory	-	9,320	-	-	-	9,320	-	-	9,320
Lease receivable	-	-	-	-	-	182,694	-	-	182,694
Total assets	\$ 205,713	\$ 2,340,557	\$ 308,359	\$ 9,146	\$ 71,250	\$ 14,099,645	\$ 2,179,770	\$ 2,099,600	\$ 18,379,015
LIABILITIES									
Payables	\$ -	\$ 3,982	\$ -	\$ -	\$ -	\$ 48,314	\$ -	\$ -	\$ 48,314
Accrued salaries and benefits	94	5,364	-	-	-	14,597	-	-	14,597
Due to other funds	69,018	-	-	-	-	69,018	-	154,327	223,345
Total liabilities	69,112	9,346	-	-	-	131,929	-	154,327	286,256
DEFERRED INFLOWS OF RESOURCES									
Lease related	-	-	-	-	-	179,251	-	-	179,251
Total deferred inflows of resources	-	-	-	-	-	179,251	-	-	179,251
FUND BALANCES									
Nonspendable	-	9,320	-	-	-	9,320	-	-	9,320
Restricted:									
Public safety	-	-	-	-	71,250	71,250	10,010	-	81,260
Community development	-	-	-	-	-	1,093,695	-	-	1,093,695
Public works	136,601	-	308,359	9,146	-	2,882,903	976,045	-	3,858,948
Tourism, parks and recreation	-	-	-	-	-	7,409,406	1,027,164	-	8,436,570
Transportation and transit	-	-	-	-	-	-	150,841	-	150,841
Airport	-	2,321,891	-	-	-	2,321,891	15,710	-	2,337,601
Assigned:									
Debt service	-	-	-	-	-	-	-	1,945,273	1,945,273
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	136,601	2,331,211	308,359	9,146	71,250	13,788,465	2,179,770	1,945,273	17,913,508
Total liabilities, deferred inflows of resources and fund balances	\$ 205,713	\$ 2,340,557	\$ 308,359	\$ 9,146	\$ 71,250	\$ 14,099,645	\$ 2,179,770	\$ 2,099,600	\$ 18,379,015

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Capital Projects Funds					
	DIF Admin Overhead	DIF General Facilities	DIF Law Enforcement	DIF Storm Drains	DIF Parks and Recreation	DIF Circulation (Streets)
REVENUES						
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	108,072	40,466	88,441	74,879	47,298
Intergovernmental	-	-	-	-	-	-
Charge for services	-	-	-	-	-	-
Use of money and property	5,910	14,116	6,990	12,380	10,571	5,424
Other revenue	-	-	-	-	-	-
Total revenues	5,910	122,188	47,456	100,821	85,450	52,722
EXPENDITURES						
Current:						
Tourism, parks and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Public works/streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	5,910	122,188	47,456	100,821	85,450	52,722
OTHER FINANCING SOURCES (USES)						
Transfers in	29,266	-	-	-	-	-
Transfers out	-	(4,323)	(166,619)	(3,538)	(2,995)	(1,892)
Total other financing sources (uses)	29,266	(4,323)	(166,619)	(3,538)	(2,995)	(1,892)
Net change in fund balances	35,176	117,865	(119,163)	97,283	82,455	50,830
Fund balances (deficit) - beginning	134,175	275,652	129,173	245,149	211,423	100,011
Fund balances (deficit) - ending	\$ 169,351	\$ 393,517	\$ 10,010	\$ 342,432	\$ 293,878	\$ 150,841

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Capital Projects Funds			
	DIF Airport Improvement	Public Arts Program	DIF Transit and Trails	Total Capital Projects Funds
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	183,431	542,587
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Use of money and property	674	3,037	27,575	86,677
Other revenue	-	-	-	-
Total revenues	674	3,037	211,006	629,264
EXPENDITURES				
Current:				
Tourism, parks and recreation	-	-	-	-
Community development	-	-	-	-
Public works/streets	-	-	-	-
Airport	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	674	3,037	211,006	629,264
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	29,266
Transfers out	-	-	(7,337)	(186,704)
Total other financing sources (uses)	-	-	(7,337)	(157,438)
Net change in fund balances	674	3,037	203,669	471,826
Fund balances (deficit) - beginning	15,036	67,708	529,617	1,707,944
Fund balances (deficit) - ending	\$ 15,710	\$ 70,745	\$ 733,286	\$ 2,179,770

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Special Revenue Funds				
	Solid Waste Fund	Measure R Trails	Measure R Sales Tax	Measure U UUT	Assessment District Maintenance
REVENUES					
Taxes and assessments	\$ 134,128	\$ -	\$ 2,189,571	\$ 1,287,687	\$ 877,636
Licenses and permits	-	-	-	-	362,569
Intergovernmental	210,352	-	-	-	-
Charge for services	-	-	-	-	-
Use of money and property	42,929	39,831	155,545	221,683	68,136
Other revenue	11,031	-	349,747	13,074	110,475
Total revenues	<u>398,440</u>	<u>39,831</u>	<u>2,694,863</u>	<u>1,522,444</u>	<u>1,418,816</u>
EXPENDITURES					
Current:					
Tourism, parks and recreation	-	273,615	384,065	433,688	812,183
Community development	207,041	-	-	-	-
Public works/streets	-	-	-	-	309,089
Airport	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>207,041</u>	<u>273,615</u>	<u>384,065</u>	<u>433,688</u>	<u>1,121,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>191,399</u>	<u>(233,784)</u>	<u>2,310,798</u>	<u>1,088,756</u>	<u>297,544</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	550,000	50,000	-	567,498
Transfers out	-	-	(1,750,482)	(715,000)	-
Total other financing sources (uses)	<u>-</u>	<u>550,000</u>	<u>(1,700,482)</u>	<u>(715,000)</u>	<u>567,498</u>
Net change in fund balances	191,399	316,216	610,316	373,756	865,042
Fund balances (deficit) - beginning	<u>902,296</u>	<u>526,756</u>	<u>2,562,678</u>	<u>3,019,684</u>	<u>1,563,755</u>
Fund balances (deficit) - ending	<u>\$ 1,093,695</u>	<u>\$ 842,972</u>	<u>\$ 3,172,994</u>	<u>\$ 3,393,440</u>	<u>\$ 2,428,797</u>

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Special Revenue Funds					Total Special Revenue Funds	Total Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	LTC Planning Transportation and Transit	Airport	DIF MCOE Library	DIF MCOE Childcare	DIF Fire Facility, Veh. and Eq.				
REVENUES									
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,489,022	\$ -	\$ -	\$ 4,489,022
Licenses and permits	-	-	34,132	26,765	128,164	551,630	542,587	128,651	1,222,868
Intergovernmental	259,992	640,273	-	-	-	1,110,617	-	-	1,110,617
Charge for services	-	411,668	-	-	-	411,668	-	-	411,668
Use of money and property	-	104,823	12,637	6,463	2,052	654,099	86,677	10,658	751,434
Other revenue	-	14,731	-	-	-	499,058	-	-	499,058
Total revenues	259,992	1,171,495	46,769	33,228	130,216	7,716,094	629,264	139,309	8,484,667
EXPENDITURES									
Current:									
Tourism, parks and recreation	-	-	-	-	-	1,903,551	-	-	1,903,551
Community development	-	-	-	-	-	207,041	-	-	207,041
Public works/streets	57,450	-	-	-	-	366,539	-	-	366,539
Airport	-	2,470,330	-	-	-	2,470,330	-	-	2,470,330
Capital outlay	-	-	-	199,434	97,713	297,147	-	-	297,147
Debt service	-	-	-	-	-	-	-	2,808,757	2,808,757
Total expenditures	57,450	2,470,330	-	199,434	97,713	5,244,608	-	2,808,757	8,053,365
Excess (deficiency) of revenues over (under) expenditures	202,542	(1,298,835)	46,769	(166,206)	32,503	2,471,486	629,264	(2,669,448)	431,302
OTHER FINANCING SOURCES (USES)									
Transfers in	-	1,533,007	-	-	-	2,700,505	29,266	7,716,390	10,446,161
Transfers out	(40,000)	-	(1,365)	(1,071)	(5,127)	(2,513,045)	(186,704)	(8,547,229)	(11,246,978)
Total other financing sources (uses)	(40,000)	1,533,007	(1,365)	(1,071)	(5,127)	187,460	(157,438)	(830,839)	(800,817)
Net change in fund balances	162,542	234,172	45,404	(167,277)	27,376	2,658,946	471,826	(3,500,287)	(369,515)
Fund balances (deficit) - beginning	(25,941)	2,097,039	262,955	176,423	43,874	11,129,519	1,707,944	5,445,560	18,283,023
Fund balances (deficit) - ending	\$ 136,601	\$ 2,331,211	\$ 308,359	\$ 9,146	\$ 71,250	\$ 13,788,465	\$ 2,179,770	\$ 1,945,273	\$ 17,913,508

INTERNAL SERVICE FUNDS

Internal service funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.

Vehicle Service – This fund is used to account for the rental of motor vehicles to other departments and related costs.

Self-Insurance – These funds are used to account for workers' compensation, liability, and medical malpractice insurance expense.

TOWN OF MAMMOTH LAKES | JUNE 30, 2024

Internal Service Funds

Combining Statement of Net Position

	Vehicle Service	Self- Insurance	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and investments	\$ 8,330,943	\$ 578,349	\$ 8,909,292
Receivables	255,902	-	255,902
Inventory	756,138	-	756,138
Other assets	34	4,015	4,049
Total current assets	9,343,017	582,364	9,925,381
Noncurrent assets:			
Capital assets, net of depreciation	6,573,594	-	6,573,594
Total noncurrent assets	6,573,594	-	6,573,594
Total assets	15,916,611	582,364	16,498,975
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	602,463	-	602,463
Total deferred outflows of resources	602,463	-	602,463
LIABILITIES			
Current liabilities:			
Accrued salaries and benefits	11,652	(1,312)	10,340
Total current liabilities	11,652	(1,312)	10,340
Noncurrent liabilities:			
Due within one year:			
Compensated absences	49,141	-	49,141
Due in more than one year:			
Compensated absences	49,142	-	49,142
Net pension liability	1,440,236	-	1,440,236
Total noncurrent liabilities	1,538,519	-	1,538,519
Total liabilities	1,550,171	(1,312)	1,548,859
DEFERRED INFLOWS OF RESOURCES			
Pension related	128,008	-	128,008
Total deferred inflows of resources	128,008	-	128,008
NET POSITION			
Net investment in capital assets	6,573,594	-	6,573,594
Unrestricted	8,267,301	583,676	8,850,977
Total net position	\$ 14,840,895	\$ 583,676	\$ 15,424,571

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

	Vehicle Service	Self- Insurance	Total Internal Service Funds
Operating revenues:			
Charges for services	\$ 2,182,100	\$ 386,458	\$ 2,568,558
Total operating revenues	<u>2,182,100</u>	<u>386,458</u>	<u>2,568,558</u>
Operating expenses:			
Personnel costs	1,179,009	-	1,179,009
Operations and maintenance	917,509	-	917,509
Benefit claims	-	223,576	223,576
Depreciation	<u>384,381</u>	<u>-</u>	<u>384,381</u>
Total operating expenses	<u>2,480,899</u>	<u>223,576</u>	<u>2,704,475</u>
Operating income (loss)	<u>(298,799)</u>	<u>162,882</u>	<u>(135,917)</u>
Nonoperating revenues (expenses):			
Investment earnings	389,947	-	389,947
Other nonoperating revenues	<u>5,903</u>	<u>-</u>	<u>5,903</u>
Total nonoperating revenues (expenses)	<u>395,850</u>	<u>-</u>	<u>395,850</u>
Income (loss) before transfers	97,051	162,882	259,933
Transfers in	661,977	-	661,977
Transfers out	<u>(72,119)</u>	<u>-</u>	<u>(72,119)</u>
Change in net position	686,909	162,882	849,791
Net position - beginning	<u>14,153,986</u>	<u>420,794</u>	<u>14,574,780</u>
Net position - ending	<u>\$ 14,840,895</u>	<u>\$ 583,676</u>	<u>\$ 15,424,571</u>

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Internal Service Funds

Combining Statement of Cash Flows

	Governmental Activities Internal Service Funds		
	Vehicle Service	Self- Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,435,785	\$ 387,770	\$ 2,823,555
Payments to suppliers	(891,940)	(1,312)	(893,252)
Payments paid for personnel costs	(1,091,208)	(223,576)	(1,314,784)
Net cash provided by (used for) operating activities	452,637	162,882	615,519
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loans (to)/from other funds	851,207	-	851,207
Transfers in from other funds	661,977	-	661,977
Transfers (out) to other funds	(72,119)	-	(72,119)
Other nonoperating revenues	5,903	-	5,903
Net cash provided by (used for) noncapital financing activities	1,446,968	-	1,446,968
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(2,810,973)	-	(2,810,973)
Net cash provided by (used for) capital and related financing activities	(2,810,973)	-	(2,810,973)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment received (paid)	389,947	-	389,947
Net cash provided by (used for) investing activities	389,947	-	389,947
Net increase (decrease) in cash and investments	(521,421)	162,882	(358,539)
Cash and investments - beginning	8,852,364	415,467	9,267,831
Cash and investments - ending	\$ 8,330,943	\$ 578,349	\$ 8,909,292

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Internal Service Funds

Combining Statement of Cash Flows

(Continued)

	Governmental Activities Internal Service Funds		
	Vehicle Service	Self- Insurance	Total
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (298,799)	\$ 162,882	\$ (135,917)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	384,381	-	384,381
(Increase) decrease in accounts receivables	253,685	1,312	254,997
(Increase) decrease in inventory	25,569	-	25,569
Increase (decrease) in deferred outflows of resources from pensions	(2,579)	-	(2,579)
Increase (decrease) in accrued salaries and benefits	(8,651)	(1,312)	(9,963)
Increase (decrease) in compensated absences	48,296	-	48,296
Increase (decrease) in deferred inflows of resources from pensions	(71,881)	-	(71,881)
Increase (decrease) in net pension liability	122,616	-	122,616
Net cash provided by (used for) operating activities	<u>\$ 452,637</u>	<u>\$ 162,882</u>	<u>\$ 615,519</u>

TOWN OF MAMMOTH LAKES | FOR THE YEAR ENDED JUNE 30, 2024

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract/Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Transportation (DOT)			
Passed through the State of California Department of Transportation:			
Airport Improvement Program Airport Rescue Grant Program	20.106	3-06-0146-047-2021	\$ 300,000
Airport Improvement Program Relocate and Upgrade AWOS	20.106	3-06-0146-048-2022	248,989
Airport Improvement Program - Infrastructure Grant Pavement Maintenance Management Plan (PMMP)	20.106	3-06-0146-051-2023	26,210
Airport Improvement Program - Infrastructure Grant Terminal and GA Parking Lot Reconstruction	20.106	3-06-0146-052-2023	42,660
Airport Improvement Program Airport Multipurpose Building Design	20.106	3-06-0146-053-2024	<u>76,127</u>
Total U.S. Department of Transportation (DOT)			<u>693,986</u>
U.S. Department of Housing and Urban Development (HUD)			
Passed through the State of California Department of Housing and Community Development			
Community Development Block Grant/State Program and non-entitlement Grants in Hawaii -			
COVID-19 - Community Development Block Grant Coronavirus Response Round 1 (CDBG-CV1)	14.228	20-CDBG-CV1-00028	40,410
COVID-19 - Community Development Block Grant Coronavirus Response (CDBG-CV2-3)	14.228	20-CDBG-CV-2-3-0093	154,299
CDBG Standard Agreement	14.228	#22-CDBG-HA-10034	<u>153,088</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>347,797</u>
U.S. Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
4699DR-CA California Severe Winter Storms	97.036	-	<u>725,188</u>
Total U.S. Department of Homeland Security			<u>725,188</u>
Total Expenditures of Federal Awards			<u>\$ 1,766,971</u>

The notes to the schedule of expenditures of federal awards are an integral part of this statement.

NOTE 1 – REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Town of Mammoth Lakes, California (the Town). All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the Town’s basic financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the Town’s financial statements.

ALN number 97.036 reported on the SEFA includes expenditures that were incurred in a prior fiscal year. This is the result of the funder approving the related projects during this current fiscal year. See SEFA reconciliation below:

<u>Fiscal Years</u> <u>Ending June 30</u>	<u>Total</u> <u>Expenditures</u>
2023	\$ 190,792
2024	534,396
ALN 97.036 SEFA Total	<u>\$ 725,188</u>

NOTE 4 – INDIRECT COST RATE

The Town has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 5 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When the Town determined that no identifying number is assigned for the program or the Town was unable to obtain an identifying number from the pass-through entity, the Town has indicated “-” as the pass-through identifying number.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Town of Mammoth Lakes Council
Town of Mammoth Lakes, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated March 28, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

The Town's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 28, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Town of Mammoth Lakes Council
Town of Mammoth Lakes, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Mammoth Lakes' (the Town) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2024. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Price Page & Company

Clovis, California
March 28, 2025

FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	<u> X </u> Yes	<u> </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal control over major programs:

Material weaknesses identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported

Type of auditor's report issued on compliance for major programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?	<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> X </u> No
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SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2024-001 – Revenue Recognition (Material Weakness)

Criteria: A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to adequate supporting documentation during the year-end financial close process in order to accurately and completely close the current year general ledger in a timely matter. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Condition: The General Fund and Housing & Community Development Fund had revenues and receivables that were either understated, overstated, or misclassified, which required journal entries to be posted subsequent to receiving the Town's final trial balance.

Effect: Various revenue related transactions were incorrectly recorded. The misclassifications/misstatements were associated to:

- Improperly classifying grant receivable as expenditures by approximately \$402,000.
- Improperly recording revenue instead of unearned revenue by approximately \$2,060,000.
- Completeness of grant receivable and revenue accrual by approximately \$1,300,000.

Cause: Lack of review during the year and at the year-end closing process.

Recommendation: We recommend an internal control review process should be implemented to ensure proper revenue recognition.

Management's Response: See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

Finding 2023-001 – Fund Balance Reconciliation (Material Weakness)

Condition: The Town's opening fund balance within the General Fund and Vehicle Service Fund did not reconcile to the prior year audited financial statements.

Criteria: The Town's fund balance accounts represent the resources available to the Town by considering assets and the related liabilities associated with that fund. Opening fund balance accounts should be reconciled to the prior year ending fund balances of the audited financial statements to ensure proper reporting under Generally Accepted Accounting Principles.

Cause: The Town does not have an adequate review whereby fund balance accounts are reconciled to prior year audited financial statements or other similar reports.

Effect: Fund balances were initially misstated by the following:

- General Fund by approximately \$220,000
- Vehicle Service Fund by approximately \$110,000

Recommendation: We recommend that the Town implement a process where all fund balance accounts are reconciled to the prior year, and ultimately, reconciled to the audited financial statements to ensure accurate financial reporting. In addition, the Town should generally not post activity directly to fund balance unless it has identified an adjustment to a prior period requiring correction.

Status: Implemented.

Finding 2023-002 – Revenue Recognition & Transfers In/Out (Material Weakness)

Condition: The Town did not properly record revenues or transfers in/out into the correct accounts. Several transactions were recorded directly to equity accounts during the year and were not identified and reclassified during the year-end closing process.

Criteria: A strong system of internal controls requires that all transactions be reviewed to ensure they are being recorded in the correct accounts.

Cause: The Town records these revenue and transfer entries into equity accounts during the year for internal financial reporting purposes but does not have an effective process during the year-end closing to identify and reclassify the activity to the correct accounts.

Effect: General Fund revenue was understated by approximately \$100,000, and transfers in and out were understated by approximately \$40,000. Housing and Community Development Fund revenue was understated by approximately \$840,000.

Recommendation: We recommend that the Town establish and implement a review process to ensure that all revenues and transfers are recorded in the proper accounts and not in the equity accounts.

Status: Partially implemented.

FEDERAL AWARD FINDINGS


None reported.



Finance Department
P.O. Box 1609, Mammoth Lakes, CA, 93546
(760) 965-3660
www.townofmammothlakes.ca.gov

TOWN OF MAMMOTH LAKES
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	<p>Regular 1/4ly review of revenues and receivables across all departments including grants.</p> <p>Regular 1/4ly check in of all active projects/grants.</p> <p>Regular 1/4ly review of revenues and corresponding revenue accounts for accuracy.</p> <p>Participation by all departments for a timely closure of all accounting records to close books annually by September 30th.</p>	09/30/2026	Megan Chapman


Name: Megan Chapman
Title: Finance Director


Name: Robert Paterson
Title: Town Manager

FY 2023-24 Financial Statements

Overview



Independent Auditors report

Management's Discussion & Analysis

Basic Financial Statements

Required Supplementary Information

Independent Auditor's Report

Findings

Independent Auditors report

- Financial statements present fairly in all material respects
- Town management is responsible for preparation and fair presentation of the financial statements in accordance GAAP (Generally Accepted Accounting Principles) and GASB (Government Accounting Standards Board)
- Objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement from fraud or error



Management's Discussion & Analysis

- This section provides discussion and analysis of the Town of Mammoth Lakes financial performance for the fiscal year
- States financial position and highlights changes from prior years
- Total Fund balance of \$142.9 million a \$4.2 million increase from prior year
- General Fund Balance \$27.8 million a \$10.1 million increase



Basic Financial Statements



- Statement of Net Position pg. 12
- Statement of Activities pg. 13
- Government Funds Balance Sheet pg. 15
- Government Funds – Statement of Revenues, Expenditures and changes in Fund Balances pg. 17
- Proprietary Funds pg. 19
- Custodial Funds pg. 24
- Notes to basic financial statements pg. 26-63

Required Supplementary Information

- Pension Plans
- OPEB Liability for Retiree Healthcare Plan
- Budget comparison schedules by Fund
- Non-major funds
 - Internal Service Funds, Special Revenue Funds, Capital Funds, Debt Service
- Schedule of expenditure of Federal Awards



Independent Auditor's Report Findings

- Internal control material weakness
 - General Fund and Housing & Community Development Fund had revenues and receivables that were either understated overstated or misclassified which require journal entries to be posted subsequent to receiving the Town's final trial balance
 - Recommended internal control review process implemented to ensure proper revenue recognition
 - Corrective action plan established for regular review



Thank you



TOWN COUNCIL STAFF REPORT

Title: Fiscal Year 25-26 Preliminary Budget (Department Requested)

Meeting Date: May 7, 2025

Prepared by: Megan Chapman, Finance Director
Rob Patterson, Town Manager

RECOMMENDATION:

Staff are requesting Town Council comments and direction on the preliminary budget (Department Requested) that will assist staff in preparing the next phase of our FY25-26 budget. Staff will use direction and additional research to bring a balanced FY25-26 Tentative Budget (Manager Recommended) to Town Council in June for consideration.

BACKGROUND:

This report provides preliminary information related to the FY25-26 budget. The report primarily focuses on the General Fund but includes other key funds utilized for Town operations. The preliminary budget builds off the revenue information presented to the Town Council on April 2. There will be some additional changes to the budget based on requested Council direction, additional information obtained for both revenue and expenditures, along with fine tuning and final budget balancing adjustments. This report provides a basis to set expectations for the budget and to allow the Town Council to provide any comments or direction to assist in preparing a tentative budget in June.

This year we are focused on addressing certain policy questions with the Town Council that will help shape our budget processes going forward. We continue to be committed to a process that delivers controlled growth of our operating budgets, aligned with Town Council priorities. Our revenue forecasting is the first step to the annual budget cycle. The methodology and background used for each revenue forecast uses consistent methodology with prior years. We remain conservative in our estimates to prevent overreliance on high revenues and increasing our annual operating budget. These revenue estimates were presented to the Town Council on April 2 and confirmation was received as to our recommendations. Staff has been working hard on the expenditure side to provide an accurate picture of department needs for the new fiscal year. Our goal is to provide the Council with a balanced operating budget, with only planned use of any reserves. This means the Town's operating revenues will equal or exceed operating expenditures. The preliminary budget is still a work in progress and therefore has additional work to address an almost \$281,672 deficit. Staff will process updates as received and make adjustments to the plans based on Town Council input, resulting in a balanced tentative budget presented to Town Council on June 4th.

The preliminary budget includes General Fund revenues of \$33,346,365 and expenditures (including transfers out) of \$33,628,037.

In the previous years, the Town Council approved a number of policy decisions to refine the budget process in a way that will ensure adherence to our policies as a high priority, funded from the initial budget and not from excess revenues that may become available during the fiscal year. We will continue

in this direction for the foreseeable future. These decisions are outlined below with updates for this upcoming fiscal year.

Reserve Policy

The reserve policy includes four elements, Reserve for Economic Uncertainty (REU), Operating Reserve (OR), Debt Reserve (DR), and Contingency. Both REU and OR are tied to a percentage of base operating revenue, which, according to policy, should approximate the General Fund revenue. This baseline revenue is updated annually, and staff recommend an increase from \$33M to \$33.35M for FY25-26. The policy rates of 20% and 5% for REU and OR respectively remain unchanged for FY25-26. To be consistent with the Town Council direction, staff have included the required reserve allocation in the preliminary budget. This reserve allocation of \$84,200 is for the OR bringing them both into compliance with the policy. A \$100,000 contingency amount is included in the proposed budget.

The reserve policy also includes a section for debt reserve. This element will provide funding to pay debt service obligations of the General Fund in the event of a funding shortfall. The debt was issued for the Civic Center as Certificates of Participation in 2024 securing \$29.7M for construction of the Town Hall. This increased the need for debt reserves from \$1,100,000 to \$1,620,000 for FY 2025-26. An additional reserve allocation of \$185,000 is required to bring the debt reserve into compliance with the policy. Total reserves across all elements for FY 2025-26 total \$9,944,884.

Reserve Policy



Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year



FY25-26 Baseline Revenue \$33,350,000 to be used in the calculation of both REU and OR



Baseline General Fund Revenue: \$33,350,000

Reserve for Economic Uncertainty (REU) Target: 20% of \$33,350,000 = \$6,670,000

Operating Reserve (OR) Target: 5% of \$33,350,000 = \$1,734,200

Targeted Minimum Reserve Balance = \$8,404,200

Current balance of REU and OR = \$8,324,884

Required Additional Reserves = \$ 84,200



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



Debt Reserve 50% Annual Payment - Certificates of Participation Town Hall (2024) (Average Annual Payment \$1,361,250 = \$680,625

Current Debt Reserves (rounded) = \$1,620,000

Required Additional Reserves = \$ 185,000

Total Reserves = \$9,944,844

General Fund Required to fund these Reserves : \$269,200 (reflected in this budget)

FY25-26 General Fund Revenue Projections

In preparing for the FY25-26 budget, several key revenue projections are made to set the stage for the expenditure side of the budget. Staff presented the proposed revenue budget to the Town Council on April 2, and only minor adjustments have been made since that presentation. These updates are reconciled below. While there is continual information and analysis expected on this revenue forecast, staff will provide a reconciliation of any adjustments recommended in the next budget presentation. The new revenue forecast presented to Council on April 2nd was for \$33,332,365. We have adjusted the revenue in the FY25-26 Preliminary budget to s \$33,346,365. Changes are outlined below.

Fund 100 - General Fund
Revenue Adjustments

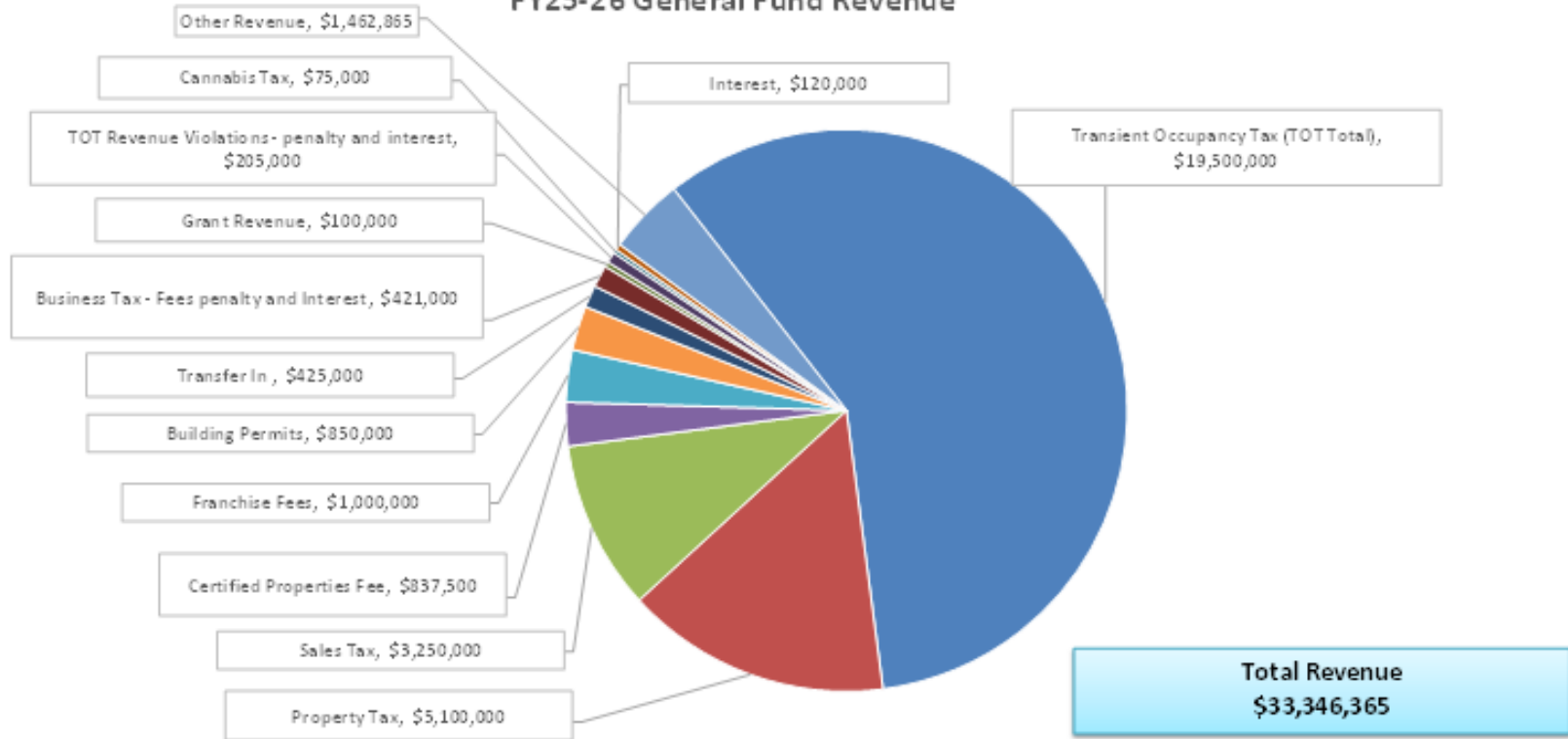
Revenue Budget Presentation - April 2nd. \$ 33,332,365

Account	Description	Original Amount	New Amount	change amount	Notes
100-000-31602	Charges for Services	\$ 188,365	\$ 178,365	\$ (10,000)	Expect to reduce charges to ESCOG for FY25-26
100-000-31670	Whitmore Master Agreement	\$ -	\$ 24,000	\$ 24,000	Revenue agreement with Mono County
Total Revenue Changes				\$ 14,000	
Preliminary Budget - General Fund Revenue				\$ 33,346,365	
				\$ 33,346,365	

Major Revenue Components

Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Adopted Budget	FY25-26 Proposed Budget	Variance to FY24-25	%	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 29,482,552	\$ 27,666,698	\$ 18,500,000	\$ 19,500,000	\$ 1,000,000	5.4%	58.5%
TOT Revenue Violations	\$ 199,485	\$ 75,701	\$ 80,000	\$ 80,000	\$ -	0.0%	0.2%
TOT Penalty and Interest	\$ 367,017	\$ 240,932	\$ 100,000	\$ 125,000	\$ 25,000	25.0%	0.4%
Total TOT Revenue	\$ 30,049,055	\$ 27,983,332	\$ 18,680,000	\$ 19,705,000	\$ 1,025,000	5.5%	59.1%
Property Tax	\$ 5,374,261	\$ 5,446,151	\$ 4,950,000	\$ 5,100,000	\$ 150,000	3.0%	15.3%
Sales Tax	\$ 3,766,418	\$ 3,616,593	\$ 3,250,000	\$ 3,250,000	\$ -	0.0%	9.7%
Franchise Fees	\$ 989,217	\$ 1,144,586	\$ 900,000	\$ 1,000,000	\$ 100,000	11.1%	3.0%
Certified Properties Fee	\$ -	\$ -	\$ 1,350,000	\$ 837,500	\$ (512,500)	-38.0%	2.5%
Other Revenue							
Building Permits	\$ 877,731	\$ 1,702,958	\$ 850,000	\$ 850,000	\$ -	0.0%	2.5%
Business Tax (New, Renewal, and Penalties)	\$ 427,688	\$ 458,853	\$ 401,000	\$ 421,000	\$ 20,000	5.0%	1.3%
Cannabis Tax	\$ 127,765	\$ 119,694	\$ 120,000	\$ 75,000	\$ (45,000)	-37.5%	0.2%
Interest	\$ 924,642	\$ 1,661,263	\$ 120,000	\$ 120,000	\$ -	0.0%	0.4%
Grant Revenue	\$ 195,664	\$ 137,212	\$ 130,000	\$ 100,000	\$ (30,000)	-23.1%	0.3%
Transfer In	\$ 3,157,449	\$ 437,959	\$ 425,000	\$ 425,000	\$ -		1.3%
Misc Revenue	\$ 2,354,051	\$ 2,036,969	\$ 1,676,365	\$ 1,462,865	\$ (213,500)	-12.7%	4.4%
Total Budgeted Revenue (General Fund)	\$ 48,243,942	\$ 44,745,569	\$ 32,852,365	\$ 33,346,365	\$ 494,000	1.5%	100.0%

FY25-26 General Fund Revenue



Revenue Allocation “Measure A”

The transient occupancy tax (TOT) rate has been increased over time through various ballot measures and increased again in the last election in Fall of 2024. Town Council established a set of commitments that outline the rate at which TOT would be distributed to Tourism, Transit and Housing, and Town General Fund. While the ballot measures had various names, they are collectively called “Measure A” allocations. While the various measures made “political” commitments on the use of the funds the measures were passed as general taxes which may be used for General Fund purposes. The allocation and use of these revenues have gone through a few different adjustments over time, with the most recent being in 2024 as noted. Below is a brief history of the adjustments to the TOT rate:

History of TOT Ballot Measures

The TOT Tax Rate in Mammoth Lakes was increased through four Ballot Measures to the current rate of 15%:

- ✓ **June 3, 1986 – Measure A (increased the rate from 6% to 9%)**
- ✓ **March 26, 1996 – Measure 96-A (increased the rate from 9% to 10%)**
- ✓ **March 5, 2002 – Measure A (increased the rate from 10% to 12%)**
- ✓ **June 6, 2006 – Measure A (increased the rate from 12% to 13%)**
- ✓ **November 5, 2024 – Measure L (increased the rate from 13% to 15%)**

Measure L was a general tax increase to TOT, similar to the previous Measure A initiatives. However, in January 2025, the Town Council committed 100% of the proceeds generated from Measure L to Housing Now! initiatives. These funds are not considered a part of any General Fund TOT, so it is not subject to the allocations discussed in this section. The original 13% TOT, referred to as Base TOT, is the only portion allocated in the following sections.

In 2017 the Town Council recalibrated the allocation to better address the current needs of the community and allocate more funds to housing. This recalibration established the current rates used today which are referenced in points reflected in 13% Base TOT.

- ✓ **Tourism – 2.35 points or 18.0769% of the collected tax**
- ✓ **Transit – .85 points or 6.5385% of the collected tax**
- ✓ **Housing – .85 points or 6.5385% of the collected tax**

The rates above are used to allocate funding to each category based on the amount of budgeted TOT on an annual basis. These allocations established the amount of revenue available for each category for budget purposes. Within the General Fund, there are specific departments for each category where staff will build budgets specific to this activity. The TOT budget for FY25-26 is \$19.5M resulting in the following allocations:

Measure A - Allocation of Transient Occupancy Tax

Budget for Transient Occupancy Tax \$ 19,500,000

Category	Rate	Amount
Department 100-480 - Tourism	18.07692%	\$ 3,525,000
Department 100-475 - Transit ⁽¹⁾	6.53846%	\$ 1,275,000
Department 100-445 - Housing	6.53846%	\$ 1,275,000
Town General Fund		\$ 13,425,000

Notes:

1. Transit has additional funding source called "Transit Fee" which is \$150,000 for FY25-26

The primary expenditure in each category is usually the annual contract amount for the Non-Governmental Agency (NGO) responsible for providing the work plans in each category.

- ✓ **Housing – Eastern Sierra Community Housing**
- ✓ **Tourism – Mammoth Lakes Tourism and Mammoth Lakes Chamber of Commerce**
- ✓ **Transit – Eastern Sierra Transit Authority**

In addition to the initial allocation, the Town Council established a reserve for each category where actual funds received, above the budgeted TOT, would remain allocated to these categories but not automatically available for use. The reserves require Town Council action to make the funds available for specific projects or funding needs. Over time, these funds have been used for appropriate expenditures specific to the category but more recently, Tourism and Housing have been used almost exclusively for housing programs. Additional funds may be allocated as part of the quarterly budget updates. Staff also provide a reconciliation of these reserve balances annually during the fund balance presentation. The charts below reflect the budget contents for each of the Measure A allocation elements for FY25-26.

Excess Measure A Allocations to Housing NOW! - The Measure A allocations are represented in this budget consistent with prior Town Council expectations. This means we allocate the TOT budget to the specific categories, identifying appropriate expenditure for each category and reflect any change in balance for the reserves. In prior years Town Council directed staff to transfer any excess budget from Housing and Tourism to Fund 245 – Housing NOW! initiatives. Staff are recommending a modification to this policy for FY25-26 where Tourism allocations remain in Tourism reserve. This is reflected in the budget as presented and illustrated in more detail later in this report.

Housing Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as +\$19.5M * 6.53846% =	\$ 1,275,000
Total FY25-26 Revenue for 100-445 Housing	\$ 1,275,000
Expenditures:	
Eastern Sierra Community Housing (ESCH) - Contract	\$ 336,000
Staff Time - Town	\$ 186,022
Deed Restriction Monitoring Contract (Hastings)	\$ 11,500
Clerk Services - TOML	\$ 10,000
Advertising & Legal Notices	\$ 1,000
Total FY25-26 Expenditure for 100-445 Housing	\$ 544,522
Transfer to Fund 245 - Housing NOW!	\$ 730,478

Tourism Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as +\$19.5M * 18.0769% =	\$ 3,525,000
Total FY24-25 Revenue for 100-480 Tourism	\$ 3,525,000
Expenditures:	
Mammoth Lakes Tourism (MLT) - Contract	\$ 1,725,000
Mammoth Lakes Chamber of Commerce - Contract	\$ 300,000
LA Kings - CRC Contract	\$ 100,000
Litigation Support	\$ 100,000
Host Program - TOML	\$ 100,000
Fish Stocking Program - TOML	\$ 50,000
Clerk Services - TOML	\$ 10,000
Total FY24-25 Expenditure for 100-480 Tourism	\$ 2,385,000
Planned Change in Reserve Balance	\$ 1,140,000

The allocation of revenue for activities outside of the base MLT contract provides funding for programs previously funded through MLT. The shift reduced the amount of time and process required to manage these funds between the Town and MLT.

Transit Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as $+\$19.5\text{M} * 6.53846\% =$	\$ 1,275,000
Transit Fee	\$ 150,000
Total FY24-25 Revenue for 100-475 Transit	\$ 1,425,000
Expenditures:	
Eastern Sierra Transit Authority (ESTA) - Contract	\$ 1,093,550
19,058 hours @ \$57.38 per hours (est.)	
Staff - TOML - Bus Stop Cleaning and Snow Removal	\$ 30,000
Public Utilities	\$ 15,000
Sign Replacement	\$ 3,000
Bus Shelter Maintenance	\$ 3,000
Maintenance Supplies	\$ 500
Total FY24-25 Expenditure for 100-475 Transit	\$ 1,145,050
Planned Change in Reserve Balance	\$ 279,950

Over the past few years, the Transit reserves have been used to fund increased Eastern Sierra Transit Authority (ESTA) operating costs and to set aside funding to serve as a grant match for vehicle replacement.

FY25-26 General Fund Expenditures

The focus on the General Fund is to prepare a balanced operating budget. This simply means that operating revenues will be equal to or greater than annual operating expenditure. The focus on the General Fund is important as it has the greatest level of flexibility in meeting local government expenditures. A number of other funds that are restricted by law (i.e., revenues may only be expended for certain purposes like Measure R and U, Assessment Districts, Gas Tax or some funds restricted by Council action). A number of these funds will include the planned use of reserves or encumbered funds. This is often the case for capital projects or larger planning items that span multiple fiscal years. A detailed Capital Improvement Program will also be prepared as the budget process moves forward.

The approach in General Fund expenditures is to review each department's performance to date to identify trends we see emerging that will affect our future needs. There is a focus on developing added capacity, through efficiency and process improvement, within all Town operations. Staff costs are the

largest combined cost to the Town and therefore require good oversight and strategic planning. Departments are focused on adding employees only for critical needs and increased capacities above and beyond what can be achieved through efficiency. Department Heads and the Town Manager begin the annual position review by determining what service level impacts are expected and how proper administration of positions will address those needs.

Labor Costs

Staff tracks the change in cost for specific labor elements on an annual basis. Health insurance rates are provided on an annual (calendar year) basis by our service provider. This year we have estimated an increase of 3% for six months of the year. This increase, from rate only, is approximately \$62,831 and represents 13% of the total labor increases reflected in this budget. Merit increases are a part of the salary structure adopted by the Town to ensure we have competitive starting wages but reflect the expected increase in productivity as additional experience is gained over time. This is reflected as 5% steps for the General Employee Association (GEA) and Public Works Employee Association (PWEA). Ranges are also established in the Management Employee Association (MEA) but are a range and not reflected in specific steps. If the annual progression of each employee is deemed successful by their supervisor in an annual review, they will receive a 5% pay increase annually based on their hire date. When an employee reaches the top of their range, they no longer receive merit increases and the only pay increases are based on negotiated pay adjustments. The increased labor costs associated with merit increases is \$221,056 and represents 46% of the total labor increases reflected in this budget. The employment contracts for the employee associations are in the second year of the term and contain a 2 – 3% annual pay adjustment. The cumulative adjustment across all employee associations and contract employees is \$190,044 or 39% of the total labor increases reflected in this budget.

Employee Count Comparison

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

Employee Statistics	FY25-26 Budget Count	FY24-25 Budget Count	Change
Full Time Employees	98.50	93.25	5.25
Part Time Employees - Measured in Full Time Equivalents (FTE)			
Admin	0.5	0.5	(0.0)
Police	0.0	0.8	(0.8)
Recreation Programs	11.1	9.6	1.5
Parks Maintenance	1.0	0.5	0.5
Finance	0.9	0.9	0.0
Arts & Culture	0.0	1.0	(1.0)
Planning & Building	0.0	0.0	0.0
Capital Projects	0.8	0.8	0.0
Airport Operations	1.7	1.7	0.0
Measure R - Trails	1.6	2.1	(0.5)
Outdoor Recreation	0.9	1.9	(1.0)
Roads & Snow Removal	0.5	0.5	0.0
Facilities Maintenance	0.5	0.9	(0.4)
Total Part Time Employees (FTE)	19.4	21.2	(1.8)
Total Employee (FTE)	117.9	114.5	3.5

Full Time Adjustments.

While there are no staff additions requested for FY25-26, the variance in full-time staff represented in the FY25-26 budget as compared to the adopted budget for FY24-25 includes 5.25 additional FTE. All

of these positions were added during the FY24-25 year, at various times based upon the needs of the organization. These adjustments are outlined below.

Full Time Employee	FTE Adjustment	
Police Officers	2.00	
Building Inspector	0.75	Added Last Qtr FY24-25
Fleet Superintendent	0.50	Mid-Year Retirement
HR Analyst	1.00	
Engineering Assistant	1.00	
	5.25	

Police Recruits / Police Officer – 2 FTE

During the 1st quarter budget review, staff requested the addition of three Police Recruits to attend the academy. This effort is intended to produce three police officers to augment our staff. As one position was vacant, the result was two additional full-time staff. The recruits started the academy on February 4, 2025. They are scheduled to graduate July 31, 2025. August 1, 2025, they will go from recruits to police officers PO1/A step. However, they will be considered trainees while in the Field Training Program. They are scheduled to complete the program and be on their own by the end of December 2025. At that point, they will be considered police officers and will affect the schedule.

Building Inspector / Plans Examiner - .75 FTE

This position was part of the FY24-25 budget with a start date of April 2025. It was reflected in the prior budget FTE, which was counted as .25 for the last quarter of the year. As this position will be in the entire budget for FY25-26, it will count as 1 FTE resulting in an increase of .75 for the year. The recruitment is in process for this position with interviews and an offer in place.

Public Works – Fleet Organization - .5 FTE

In March 2025, staff provided the Town Council with a request for reorganization of the fleet team in order to establish an operational structure that would extend beyond the retirement of the Fleet Superintendent, (December 2025) and provide growth and training opportunities. This structure included the promotion of an existing Equipment Mechanic to Fleet Manager and a backfill for this promotion with recruitment of Equipment Mechanic. These adjustments have been completed, and the team is set. As the Fleet Superintendent position would remain for half the year in a special project and mentor role, it is counted as .5 FTE for FY25-26.

Human Resource Analyst – 1FTE

The Human Resource Analyst position was previously a part-time position to support recruitment and onboarding for the department. With the success of the position in support of recruitment across all departments, in August of 2024 this position was converted to full-time with increased responsibilities.

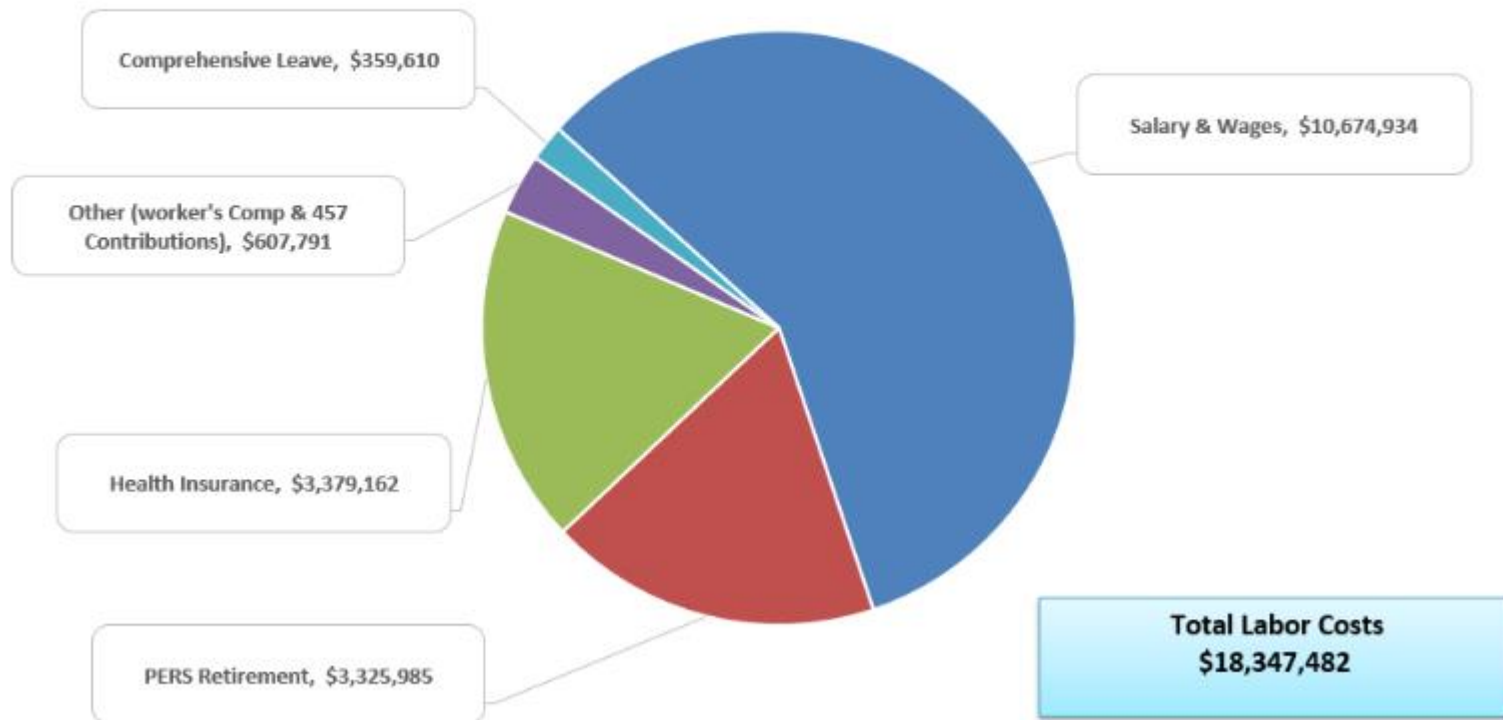
Engineering Assistant – 1FTE

As part of the FY 24-25 budget, a new position of Facility Manager was created, and a promotion resulted in a vacancy in Engineering Technician position support for Public Works. The public works department utilizes an intern program to augment services on a seasonal basis. With realized need to backfill support on a permanent basis, an existing intern was converted to full-time in the position of Engineering Assistant. This position supports capital project management, providing vital field work to support the engineering team.

Labor Costs - All Funds

Item	FY25-26 Budget Total	FY24-25 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	\$ 10,674,934	\$ 10,197,530	4.7%	58.2%
PERS Retirement	\$ 3,325,985	\$ 3,274,381	1.6%	18.1%
Health Insurance	\$ 3,379,162	\$ 3,120,113	8.3%	18.4%
Other (worker's Comp & 457 Contributions)	\$ 607,791	\$ 603,291	0.7%	3.3%
Comprehensive Leave	\$ 359,610	\$ 326,683	10.1%	2.0%
	\$ 18,347,482	\$ 17,521,998	4.7%	100.0%
		Variance \$ 825,484		
		% 4.71%		

Labor Costs - All Funds



Full-Time Staff - FY 2025-26

Account	Department	FTE	Salary	Comp	Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	2.0	\$ 355,869	\$ 25,984	\$ 84,619	\$ 3,510	\$ 88,129	\$ 19,338	\$ 103,099	\$ 592,419	
100-414	Town Clerk	2.0	\$ 203,264	\$ 3,625	\$ 86,941	\$ 2,400	\$ 89,341	\$ 10,563	\$ 66,034	\$ 372,827	
100-415	Finance	7.9	\$ 707,871	\$ 16,550	\$ 348,483	\$ 10,046	\$ 358,530	\$ 36,988	\$ 183,156	\$ 1,303,095	
100-417	Personnel	3.0	\$ 261,048	\$ 15,852	\$ 104,162	\$ 4,800	\$ 108,962	\$ 14,138	\$ 68,264	\$ 468,264	
100-420	Police	23.0	\$ 2,675,140	\$ 95,704	\$ 626,493	\$ 9,000	\$ 635,493	\$ 141,435	\$ 1,425,552	\$ 4,973,324	
100-432	Parks & Recreation Programs	4.1	\$ 444,678	\$ 25,853	\$ 115,037	\$ 5,520	\$ 120,557	\$ 23,980	\$ 131,374	\$ 746,443	
100-434	Whitmore Recreation Area	1.3	\$ 88,480	\$ 2,471	\$ 37,614	\$ 1,584	\$ 39,198	\$ 4,644	\$ 22,422	\$ 157,215	
100-436	Arts & Culture	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-438	Parks Maintenance	4.1	\$ 321,734	\$ 9,909	\$ 121,518	\$ 4,908	\$ 126,426	\$ 16,933	\$ 91,828	\$ 566,831	
100-440	Planning	4.6	\$ 505,862	\$ 19,334	\$ 166,346	\$ 6,132	\$ 172,478	\$ 26,816	\$ 142,509	\$ 866,999	
100-442	Building	5.0	\$ 449,994	\$ 15,467	\$ 212,702	\$ 5,976	\$ 218,678	\$ 23,859	\$ 126,124	\$ 834,122	
100-444	Code Compliance	1.0	\$ 71,944	\$ -	\$ 46,424	\$ 1,200	\$ 47,624	\$ 3,673	\$ 17,736	\$ 140,977	
100-445	Housing	1.2	\$ 99,878	\$ 954	\$ 52,854	\$ 1,452	\$ 54,306	\$ 5,148	\$ 25,401	\$ 185,687	
100-460	Engineering	5.8	\$ 582,535	\$ 13,047	\$ 155,432	\$ 6,262	\$ 161,694	\$ 30,410	\$ 159,620	\$ 947,305	
100-464	Facilities Maintenance	1.3	\$ 85,363	\$ 3,359	\$ 28,150	\$ 1,500	\$ 29,650	\$ 4,530	\$ 21,873	\$ 144,775	
100-467	Office of Outdoor Recreation	3.0	\$ 281,532	\$ 8,116	\$ 74,796	\$ 3,600	\$ 78,396	\$ 14,789	\$ 71,407	\$ 454,241	
100-475	Transit	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Fund Total		69.2	\$ 7,135,193	\$ 256,225	\$ 2,261,573	\$ 67,890	\$ 2,329,463	\$ 377,244	\$ 2,656,400	\$ 12,754,524	

Full-Time Staff - continued

Account	Department	FTE	Salary	Comp	Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
205-490	Solid Waste	0.1	\$ 6,633	\$	416	\$ 2,321	\$ 90	\$ 2,411	\$ 360	\$ 2,250	\$ 12,070
Solid Waste		0.1	\$ 6,633	\$	416	\$ 2,321	\$ 90	\$ 2,411	\$ 360	\$ 2,250	\$ 12,070
210-450	Maintenance Streets (May-Sept)	5.0	\$ 388,555	\$	13,963	\$ 168,356	\$ 5,952	\$ 174,308	\$ 20,552	\$ 108,777	\$ 706,156
210-452	Snow Removal (Oct-April)	8.9	\$ 682,457	\$	23,221	\$ 297,241	\$ 10,680	\$ 307,921	\$ 36,031	\$ 190,849	\$ 1,240,480
210-456	Facilities Maintenance	0.1	\$ 5,932	\$	448	\$ 2,252	\$ 120	\$ 2,372	\$ 326	\$ 1,573	\$ 10,651
Gas Tax		14.0	\$ 1,076,945	\$	37,632	\$ 467,850	\$ 16,752	\$ 484,602	\$ 56,909	\$ 301,199	\$ 1,957,286
215-511	Measure R - Trails	0.3	\$ 22,475	\$	1,249	\$ 7,657	\$ 408	\$ 8,065	\$ 1,211	\$ 5,849	\$ 38,848
Measure R - Trails		0.3	\$ 22,475	\$	1,249	\$ 7,657	\$ 408	\$ 8,065	\$ 1,211	\$ 5,849	\$ 38,848
220-471	Airport	4.8	\$ 416,898	\$	23,861	\$ 135,267	\$ 5,760	\$ 141,027	\$ 22,505	\$ 108,661	\$ 712,951
220-531	Airport AIP Capital Projects	0.2	\$ 22,494	\$	1,573	\$ 5,818	\$ 240	\$ 6,058	\$ 1,229	\$ 5,933	\$ 37,287
Airport		5.0	\$ 439,392	\$	25,434	\$ 141,085	\$ 6,000	\$ 147,085	\$ 23,733	\$ 114,594	\$ 750,238
250-540	LTC	0.1	\$ 11,409	\$	387	\$ 2,091	\$ 120	\$ 2,211	\$ 602	\$ 3,511	\$ 18,120
Local Transportation Comission		0.1	\$ 11,409	\$	387	\$ 2,091	\$ 120	\$ 2,211	\$ 602	\$ 3,511	\$ 18,120
300-530	Capital Projects - Streets	0.0	\$ 3,258	\$	162	\$ 1,382	\$ 41	\$ 1,423	\$ 175	\$ 843	\$ 5,860
300-531	Capital Projects - Other	0.9	\$ 110,149	\$	2,958	\$ 37,016	\$ 1,171	\$ 38,187	\$ 5,775	\$ 29,574	\$ 186,642
Capital Projects		1.0	\$ 113,407	\$	3,120	\$ 38,397	\$ 1,212	\$ 39,609	\$ 5,950	\$ 30,417	\$ 192,503
857-452	OMR Assessment Snow Removal	0.2	\$ 16,482	\$	590	\$ 7,250	\$ 264	\$ 7,514	\$ 872	\$ 4,528	\$ 29,986
856-531	OMR Capital	0.0	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
857-452	OMR Assessment Snow Removal	0.2	\$ 16,482	\$	590	\$ 7,250	\$ 264	\$ 7,514	\$ 872	\$ 4,528	\$ 29,986
858-436	Fractional MelloRoos	1.7	\$ 145,604	\$	4,250	\$ 53,821	\$ 2,040	\$ 55,861	\$ 7,651	\$ 36,944	\$ 250,310
Assessment Districts		2.1	\$ 178,568	\$	5,431	\$ 68,322	\$ 2,568	\$ 70,890	\$ 9,395	\$ 46,000	\$ 310,283
910-456	Garage Facility Maintenance	6.8	\$ 541,916	\$	29,717	\$ 203,861	\$ 8,160	\$ 212,021	\$ 29,187	\$ 148,574	\$ 961,415
Garage Services		6.8	\$ 541,916	\$	29,717	\$ 203,861	\$ 8,160	\$ 212,021	\$ 29,187	\$ 148,574	\$ 961,415
Worksheet Total		98.5	\$ 9,525,937	\$	359,610	\$ 3,193,156	\$ 103,200	\$ 3,296,356	\$ 504,591	\$ 3,308,794	\$ 16,995,288

Part-Time Staff

Account	Department	Salary	FTE	Health Insurance	PARS	Total
100-410	Town Council	\$ 61,740	-	\$ 186,006	\$ 1,235	\$ 248,981
100-413	Town Manager	\$ 28,773	0.47	\$ -	\$ 1,545	\$ 30,318
100-415	Finance	\$ 57,545	0.94	\$ -	\$ 696	\$ 58,241
100-420	Police	\$ -	-	\$ -	\$ 1,809	\$ 1,809
100-432	Recreation Programs	\$ 199,284	4.16	\$ -	\$ 2,799	\$ 202,083
100-434	Whitmore Recreation Area	\$ 108,651	2.26	\$ -	\$ 1,042	\$ 109,693
100-436	Arts & Culture	\$ 44,787	-	\$ -	\$ 2,934	\$ 47,721
100-438	Parks Maintenance	\$ 20,170	0.95	\$ -	\$ 3,484	\$ 23,654
100-464	Facilities	\$ 52,433	0.46	\$ -	\$ 824	\$ 53,257
100-467	Office of Outdoor Rec	\$ 81,116	0.94	\$ -	\$ 824	\$ 81,940
		\$ 654,499	10.19	\$ 186,006	\$ 17,191	\$ 857,696
210-452	Temp Snow Removal	\$ 30,211	0.47	\$ -	\$ -	\$ 30,211
215-438	Measure R - Trails	\$ 85,052	1.57	\$ -	\$ -	\$ 85,052
220-471	Airport Operations	\$ 100,992	1.67	\$ -	\$ -	\$ 100,992
300-530	Capital Projects - Streets	\$ 16,806	0.38	\$ -	\$ -	\$ 16,806
300-531	Capital Projects - Other	\$ 16,806	0.38	\$ -	\$ -	\$ 16,806
		\$ 249,868	4.48	\$ -	\$ -	\$ 249,868
858-436	Fractional MelloRoos	\$ 244,629	4.72	\$ -	\$ -	\$ 244,629
		\$ 1,148,997	19.4	\$ 186,006	\$ 17,191	\$ 1,352,194

Number of Employees

Full-time employment	98.5
Part-time employment (FTE)	19.4
	117.9

In addition to labor expense, each department has expense lines that match the core services provided by that department. In some instances, there are contracts with third party entities that perform some critical function within that department work plan. For example, in Finance, there is a contract expense for our online short-term rental monitoring programs. Departments will also have expenses related to training, conferences and meetings, uniform costs, misc. supplies, potential overtime wage, and advertising and legal notices. Each department director has reviewed the needs of the year and participated in the preliminary budget. There may be adjustments as we continue the review and analysis and at some point, minor reductions may be necessary to balance the budget. These adjustments will determine those that have the least impact on the overall delivery of core services. The departmental expenses for FY25-26 remain consistent with prior years. Below is a chart that shows the inclusion of these expenses and additional labor costs noted above by department. This chart shows a comparison of these budgets to the previous year's expenditures and adopted budget FY24-25 budget.

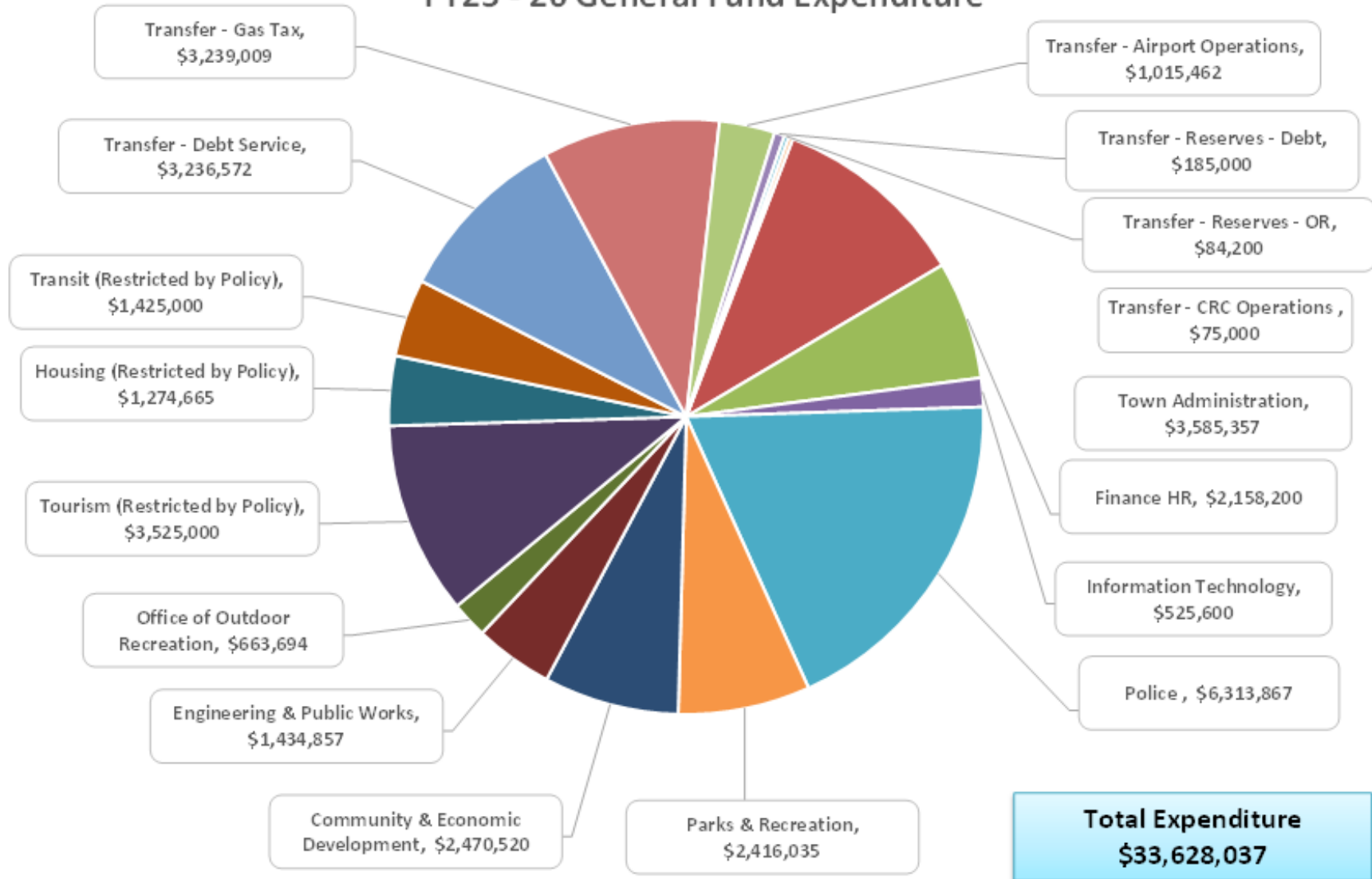
Department Expense Summary

General Fund Expenditures by Department

Department	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 194,586	\$ 245,329	\$ 261,876	\$ 260,981	\$ (895)	-0.3%
DEPT 412 - LEGAL SERVICES	\$ 212,397	\$ 261,342	\$ 225,000	\$ 225,000	\$ -	0.0%
DEPT 413 - TOWN ADMINISTRATION	\$ 619,708	\$ 683,081	\$ 644,588	\$ 670,419	\$ 25,831	4.0%
DEPT 414 - TOWN CLERK	\$ 358,019	\$ 401,827	\$ 391,733	\$ 415,577	\$ 23,844	6.1%
DEPT 415 - FINANCE	\$ 1,418,079	\$ 1,466,319	\$ 1,660,631	\$ 1,652,936	\$ (7,695)	-0.5%
DEPT 416 - GENERAL SERVICES	\$ 1,253,026	\$ 1,679,498	\$ 2,013,380	\$ 2,013,380	\$ -	0.0%
DEPT 417 - HUMAN RESOURCES	\$ 383,127	\$ 372,307	\$ 378,149	\$ 505,264	\$ 127,115	33.6%
DEPT 418 - INFORMATION SERVICES	\$ 557,601	\$ 549,140	\$ 525,600	\$ 525,600	\$ -	0.0%
DEPT 420 - POLICE SERVICES	\$ 5,096,686	\$ 5,495,161	\$ 5,929,819	\$ 6,313,867	\$ 384,048	6.5%
DEPT 432 - RECREATION PROGRAMS	\$ 921,970	\$ 1,092,381	\$ 1,169,520	\$ 1,251,326	\$ 100,806	8.6%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 388,517	\$ 425,305	\$ 382,544	\$ 387,908	\$ 5,364	1.4%
DEPT 436 - ARTS & CULTURE	\$ 55,608	\$ 22,542	\$ 102,333	\$ 177,221	\$ 74,888	100.0%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 726,606	\$ 820,610	\$ 827,789	\$ 776,801	\$ (50,988)	-6.2%
DEPT 440 - PLANNING DIVISION	\$ 1,335,462	\$ 1,539,033	\$ 1,265,847	\$ 1,273,399	\$ 72,316	5.7%
DEPT 442 - BUILDING DIVISION	\$ 809,806	\$ 966,012	\$ 977,584	\$ 876,072	\$ (101,512)	-10.4%
DEPT 444 - CODE COMPLIANCE	\$ 121,946	\$ 126,266	\$ 143,053	\$ 143,827	\$ 774	0.5%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 1,819,554	\$ 1,372,737	\$ 1,209,805	\$ 1,274,665	\$ 64,860	5.4%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 893,163	\$ 1,042,560	\$ 996,354	\$ 1,069,825	\$ 73,471	7.4%
DEPT 464 - FACILITIES MAINTENANCE	\$ 156,762	\$ 249,103	\$ 313,331	\$ 365,031	\$ 51,700	16.5%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	\$ 518,450	\$ -	\$ 650,560	\$ 663,694	\$ 13,134	100.0%
DEPT 475 - TRANSIT SERVICES	\$ 1,184,605	\$ 1,093,815	\$ 1,359,600	\$ 1,425,000	\$ 65,400	4.8%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 5,222,506	\$ 4,234,454	\$ 3,344,200	\$ 3,525,000	\$ 180,800	5.4%
INTERFUND TRANSFER	\$ 18,928,668	\$ 18,410,437	\$ 8,008,292	\$ 7,835,242	\$ (173,050)	-2.2%
Sub-Total	\$ 24,248,181	\$ 24,138,821	\$ 24,773,296	\$ 25,792,794	\$ 1,103,262	4.5%
Transfer Out	\$ 18,928,668	\$ 18,410,437	\$ 8,008,292	\$ 7,835,242	\$ (173,050)	-2.2%
Total General Fund	\$ 43,176,849	\$ 42,549,259	\$ 32,781,588	\$ 33,628,037	\$ 930,213	2.8%

The graph below shows the relative size of department expenditures within the General Fund.

FY25 - 26 General Fund Expenditure



Gas Tax Fund (210)

The Gas Tax Fund is the second largest operating fund, following the General Fund. The fund provides for road infrastructure maintenance and snow removal. We started budgeting revenue estimates in this fund differently in FY 2024-25, due to high variability of snow removal costs. We continue to budget an average revenue, similar to how we estimate snow removal costs for the current year so there is a predictable impact to the General Fund and to avoid the whipsaw effect. The revenue for FY25-26 includes \$1,968,033 in State Gas Tax Fund and \$3,299,009 in General Fund support for total revenue and expenditures of \$5,290,042.

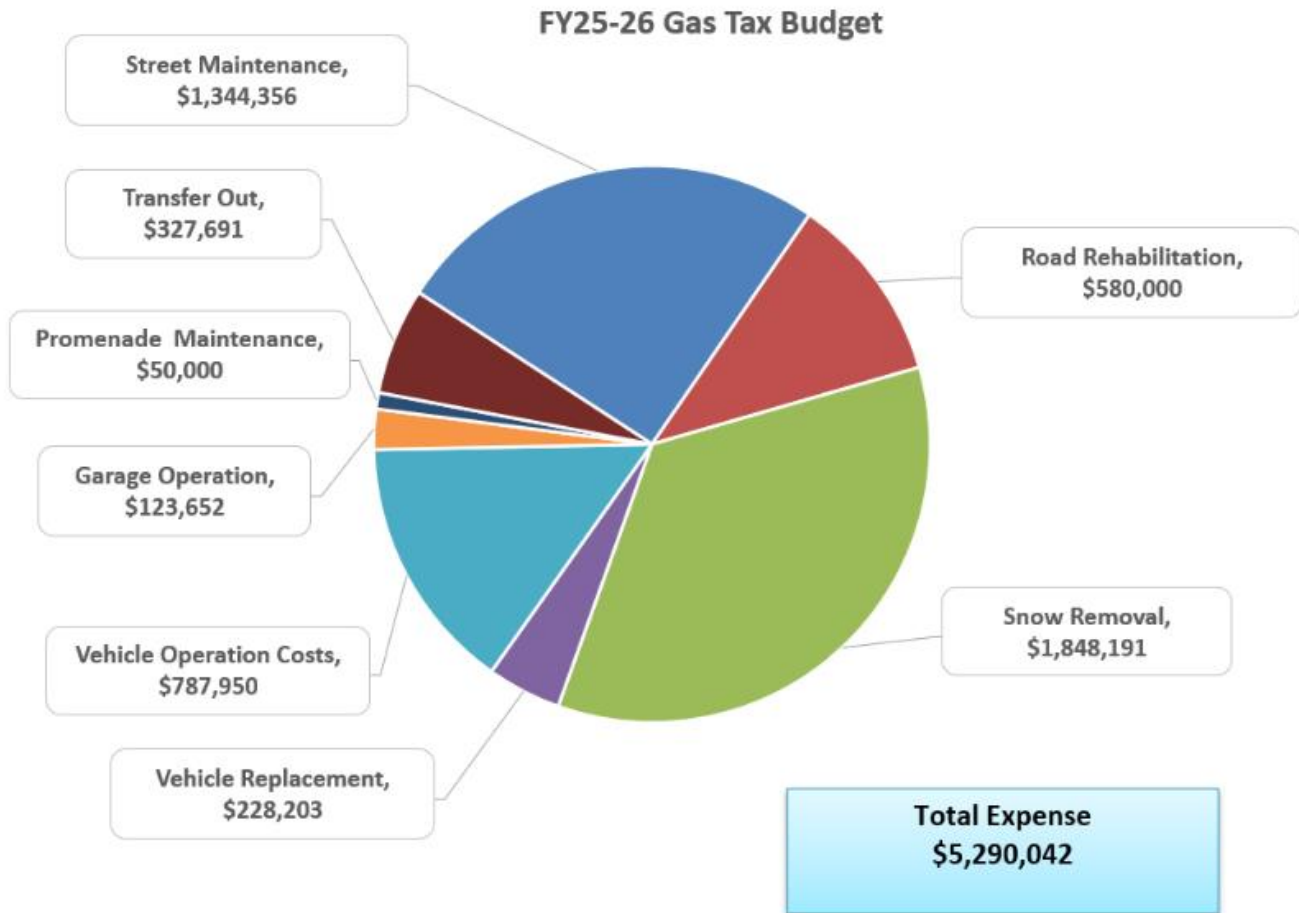
Gas Tax Fund Revenue by Category

Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
Gas Tax	\$ 220,269	\$ 230,958	\$ 150,071	\$ 230,342	\$ 230,342	\$ -	0.0%
Gas Tax - Snow Removal	\$ 1,495,924	\$ 1,724,600	\$ -	\$ 1,550,000	\$ 1,550,000	\$ -	0.0%
Gas Tax - SB1	\$ 162,561	\$ 184,168	\$ 132,399	\$ 187,691	\$ 187,691	\$ -	0.0%
Total Gas Tax	\$ 1,878,754	\$ 2,139,726	\$ 282,470	\$ 1,968,033	\$ 1,968,033	\$ -	0.0%
Transfer In - General Fund & Garage	3,506,199	3,460,139	3,579,611	3,579,611	3,299,009	\$ (280,603)	-7.8%
Misc Revenue	168,058	123,154	99	23,000	23,000	\$ -	0.0%
Total Gas Tax Revenue	\$ 5,553,011	\$ 5,723,020	\$ 3,862,181	\$ 5,570,644	\$ 5,290,042	\$ (280,603)	-5.0%

SB1 Funds listed in the revenue numbers above must be spent on specified capital projects. For the purpose of this budget, the projected revenue from SB1 is also listed as a transfer out to capital projects. Any unexpended funds remain in capital projects and not Gas Tax Fund 210.

Gas Tax Fund Expenditures by Category

Department	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
Street Maintenance	\$ 999,718	\$ 1,317,522	\$ 932,496	\$ 1,341,264	\$ 1,344,356	\$ 3,092	0.2%
Road Rehabilitation	\$ 44,363	\$ 25,987	\$ 11,715	\$ 580,000	\$ 580,000	\$ -	0.0%
Snow Removal	\$ 2,246,726	\$ 1,796,998	\$ 1,382,720	\$ 1,826,242	\$ 1,848,191	\$ 21,949	1.2%
Vehicle Replacement	\$ 770,364	\$ 738,396	\$ -	\$ 228,203	\$ 228,203	\$ (0)	0.0%
Vehicle Operation Costs	\$ 1,201,992	\$ 1,485,331	\$ 683,128	\$ 787,250	\$ 787,950	\$ 700	0.1%
Garage Operation	\$ 150,225	\$ 144,239	\$ 100,053	\$ 123,403	\$ 123,652	\$ 249	0.2%
Promenade Maintenance	\$ 33,727	\$ -	\$ 21,632	\$ 50,000	\$ 50,000	\$ -	0.0%
Operational Costs	\$ 5,447,115	\$ 5,508,472	\$ 3,131,744	\$ 4,936,362	\$ 4,962,351	\$ 25,989	0.5%
Transfer Out - Assessment District Snow	\$ 77,251	\$ 281,820	\$ -	\$ 140,000	\$ 140,000	\$ -	0.0%
Transfer Out - SB1 & Road funds for Capital	\$ 84,845	\$ 50,000	\$ -	\$ 187,691	\$ 187,691	\$ -	0.0%
Total Transfers Outs	\$ 162,096	\$ 331,820	\$ -	\$ 327,691	\$ 327,691	\$ -	0.0%
Total Gas Tax Expenditures	\$ 5,609,211	\$ 5,840,292	\$ 3,131,744	\$ 5,264,053	\$ 5,290,042	\$ 25,989	0.5%



Snow removal is the key expense in this fund that drives operating changes year over year. This not only affects the snow removal line item but vehicle operation costs. Other line items can vary year over year depending on road rehabilitation projects. These projects can be handled within this fund or may show significant transfers out for larger capital projects. All of these elements are shown in the above numbers.

Debt Service / Future Capital Fund (990)

The Town has a variety of debt including the bond for the police station, the bond payment for the MLLA settlement, Installment Sales Agreement for the Multi use facility, Certificates of Participation for construction of the Town Hall, as well as Refunding Bonds for North Village Development. The inter-fund loan between the General Fund and the Vehicle Replacement Fund is being paid off this year. The chart below reflects the debt payments made to external entities. The 2004 Bluff's development funding, paid for by assessments on property tax in the Bluffs was fully paid in FY21-22 and is no longer a part of our debt schedule. This adjustment is noted in Fund 990 for debt payments as well as Fund 852 where the assessment revenue and expenditures are noted. A summary of the Town's operating debt service is as follows:

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	Current Balance	ANNUAL PAYMENT FY25-26	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Installment Sales Agreement (2017)	Multi Use Facility	\$ 5,500,000	\$ 3,445,000	\$ 613,227	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	\$ 23,995,000	\$ 19,830,000	\$ 1,870,322	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
Certificates of Participation, Series 2024	Town Hall Construction	\$ 29,670,000	\$ 29,670,000	\$ 1,361,250	18.5 Years	FY2048-49	Avg. 4.487%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	\$ 6,626,919	\$ 5,066,352	\$ 512,899	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		\$ 65,791,919		\$ 4,697,698				
				\$ 3,231,572	General Fund Debt			
				\$ 613,227	Measure R Debt			
				\$ 512,899	Assessment District Debt			

CONCLUSION

Balancing the FY25-26 preliminary budget deficit will be accomplished working through the various departmental budgets and revenue updates. We anticipate some changes in both revenue and some expense reductions. Staff are committed to working within the Town's financial limits and the policy direction provided by the Town Council as we provide services to our community. We are also requesting specific policy direction in a few areas that will assist in both budget development and work program implementation. Based on any requested adjustments by the Town Council, staff will proceed to develop the tentative budget.

As the tentative budget is developed, staff will provide additional budget details, comparisons and other relevant information that serve to inform the overall budget development. The tentative budget will include additional areas of the Town overall budget (Restricted Funds, Assessment Districts, DIF, Capital Projects, and others). The Town Council will be provided with the tentative budget for review on June 4th, prior to the proposed final budget hearing and adoption scheduled for June 18, 2025.

FY25-26 Budget

Preliminary Budget – Department Requested

Megan Chapman

Finance Director

May 7, 2025



General Fund - Revenue Adjustments

Fund 100 - General Fund

Revenue Adjustments

Revenue Budget Presentation - April 2nd.

\$ 33,332,365

Account	Description	Original Amount	New Amount	change amount	Notes
100-000-31602	Charges for Services	\$ 188,365	\$ 178,365	\$ (10,000)	Expect to reduce charges to ESCOG for FY25-26
100-000-31670	Whitmore Master Agreement	\$ -	\$ 24,000	\$ 24,000	Revenue agreement with Mono County
Total Revenue Changes				\$ 14,000	
Preliminary Budget - General Fund Revenue				\$ 33,346,365	



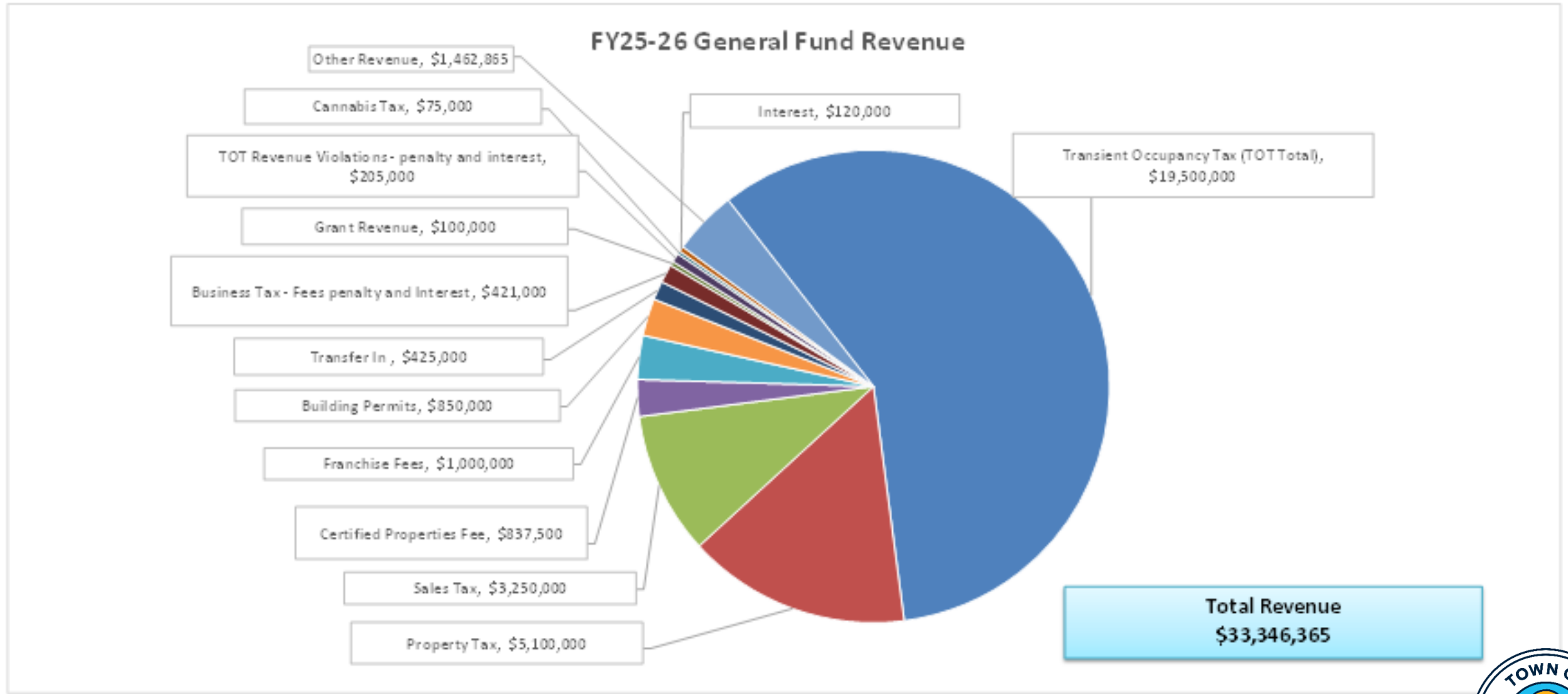
General Fund - Projected Revenue

Major Revenue Components

Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Adopted Budget	FY25-26 Proposed Budget	Variance to FY24-25	%	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 29,482,552	\$ 27,666,698	\$ 18,500,000	\$ 19,500,000	\$ 1,000,000	5.4%	58.5%
TOT Revenue Violations	\$ 199,485	\$ 75,701	\$ 80,000	\$ 80,000	\$ -	0.0%	0.2%
TOT Penalty and Interest	\$ 367,017	\$ 240,932	\$ 100,000	\$ 125,000	\$ 25,000	25.0%	0.4%
Total TOT Revenue	\$ 30,049,055	\$ 27,983,332	\$ 18,680,000	\$ 19,705,000	\$ 1,025,000	5.5%	59.1%
Property Tax	\$ 5,374,261	\$ 5,446,151	\$ 4,950,000	\$ 5,100,000	\$ 150,000	3.0%	15.3%
Sales Tax	\$ 3,766,418	\$ 3,616,593	\$ 3,250,000	\$ 3,250,000	\$ -	0.0%	9.7%
Franchise Fees	\$ 989,217	\$ 1,144,586	\$ 900,000	\$ 1,000,000	\$ 100,000	11.1%	3.0%
Certified Properties Fee	\$ -	\$ -	\$ 1,350,000	\$ 837,500	\$ (512,500)	-38.0%	2.5%
Other Revenue							
Building Permits	\$ 877,731	\$ 1,702,958	\$ 850,000	\$ 850,000	\$ -	0.0%	2.5%
Business Tax (New, Renewal, and Penalties)	\$ 427,688	\$ 458,853	\$ 401,000	\$ 421,000	\$ 20,000	5.0%	1.3%
Cannabis Tax	\$ 127,765	\$ 119,694	\$ 120,000	\$ 75,000	\$ (45,000)	-37.5%	0.2%
Interest	\$ 924,642	\$ 1,661,263	\$ 120,000	\$ 120,000	\$ -	0.0%	0.4%
Grant Revenue	\$ 195,664	\$ 137,212	\$ 130,000	\$ 100,000	\$ (30,000)	-23.1%	0.3%
Transfer In	\$ 3,157,449	\$ 437,959	\$ 425,000	\$ 425,000	\$ -		1.3%
Misc Revenue	\$ 2,354,051	\$ 2,036,969	\$ 1,676,365	\$ 1,462,865	\$ (213,500)	-12.7%	4.4%
Total Budgeted Revenue (General Fund)	\$ 48,243,942	\$ 44,745,569	\$ 32,852,365	\$ 33,346,365	\$ 494,000	1.5%	100.0%



General Fund - Projected Revenue



Reserve Policy Updates

Reserve Policy



Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year



FY 25-26 Baseline Revenue \$33,350,000 to be used in the calculation of both REU and OR



Baseline General Fund Revenue: \$33,350,000

Reserve for Economic Uncertainty (REU) Target: 20% of \$33,350,000 = \$6,670,000

Operating Reserve (OR) Target: 5% of \$33,350,000 = \$1,734,200

Targeted Minimum Reserve Balance = \$8,404,200

Current balance of REU and OR = \$8,324,884

Required Additional Reserves = \$ 84,200



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



Debt Reserve 50% Annual Payment - Certificates of Participation Town Hall (2024) (Average Annual Payment \$1,361,250 = \$680,625

Current Debt Reserves (rounded) = \$1,620,000

Required Additional Reserves = \$ 185,000

Total Reserves = \$9,944,844



Measure A - Allocations

Measure A - Allocation of Transient Occupancy Tax

Budget for Transient Occupancy Tax \$ 19,500,000

Category	Rate	Amount
Department 100-480 - Tourism	18.07692%	\$ 3,525,000
Department 100-475 - Transit ⁽¹⁾	6.53846%	\$ 1,275,000
Department 100-445 - Housing	6.53846%	\$ 1,275,000
Town General Fund		\$ 13,425,000

Notes:

1. Transit has additional funding source called "Transit Fee" which is \$150,000 for FY25-26

The primary expenditure in each category is usually the annual contract amount for the Non-Governmental Agency (NGO) responsible for providing the work plans in each category.

- ✓ **Housing – Eastern Sierra Community Housing**
- ✓ **Tourism – Mammoth Lakes Tourism and Mammoth Lakes Chamber of Commerce**
- ✓ **Transit – Eastern Sierra Transit Authority**



Housing Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as $+\$19.5\text{M} * 6.53846\% =$	\$ 1,275,000
Total FY25-26 Revenue for 100-445 Housing	\$ 1,275,000
Expenditures:	
Eastern Sierra Community Housing (ESCH) - Contract	\$ 336,000
Staff Time - Town	\$ 186,022
Deed Restriction Monitoring Contract (Hastings)	\$ 11,500
Clerk Services - TOML	\$ 10,000
Advertising & Legal Notices	\$ 1,000
Total FY25-26 Expenditure for 100-445 Housing	\$ 544,522
Transfer to Fund 245 - Housing NOW!	\$ 730,478



Tourism Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as $+\$19.5\text{M} * 18.0769\% =$	\$ 3,525,000
Total FY24-25 Revenue for 100-480 Tourism	\$ 3,525,000
Expenditures:	
Mammoth Lakes Tourism (MLT) - Contract	\$ 1,725,000
Mammoth Lakes Chamber of Commerce - Contract	\$ 300,000
LA Kings - CRC Contract	\$ 100,000
Litigation Support	\$ 100,000
Host Program - TOML	\$ 100,000
Fish Stocking Program - TOML	\$ 50,000
Clerk Services - TOML	\$ 10,000
Total FY24-25 Expenditure for 100-480 Tourism	\$ 2,385,000
Planned Change in Reserve Balance	\$ 1,140,000



Transit Allocation Budget

Item	Amount
Revenue:	
General Fund Contribution	
General Fund TOT Budget = \$19,500,000	
Allocation (revenue) calculated as $+\$19.5\text{M} * 6.53846\% =$	\$ 1,275,000
Transit Fee	\$ 150,000
Total FY24-25 Revenue for 100-475 Transit	\$ 1,425,000
Expenditures:	
Eastern Sierra Transit Authority (ESTA) - Contract 19,058 hours @ \$57.38 per hours (est.)	\$ 1,093,550
Staff - TOML - Bus Stop Cleaning and Snow Removal	\$ 30,000
Public Utilities	\$ 15,000
Sign Replacement	\$ 3,000
Bus Shelter Maintenance	\$ 3,000
Maintenance Supplies	\$ 500
Total FY24-25 Expenditure for 100-475 Transit	\$ 1,145,050
Planned Change in Reserve Balance	\$ 279,950



Labor Stats Comparison

Employee Count Comparison

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

Employee Statistics	FY25-26 Budget Count	FY24-25 Budget Count	Change
Full Time Employees	98.50	93.25	5.25
Part Time Employees - Measured in Full Time Equivalents (FTE)			
Admin	0.5	0.5	(0.0)
Police	0.0	0.8	(0.8)
Recreation Programs	11.1	9.6	1.5
Parks Maintenance	1.0	0.5	0.5
Finance	0.9	0.9	0.0
Arts & Culture	0.0	1.0	(1.0)
Planning & Building	0.0	0.0	0.0
Capital Projects	0.8	0.8	0.0
Airport Operations	1.7	1.7	0.0
Measure R - Trails	1.6	2.1	(0.5)
Outdoor Recreation	0.9	1.9	(1.0)
Roads & Snow Removal	0.5	0.5	0.0
Facilities Maintenance	0.5	0.9	(0.4)
Total Part Time Employees (FTE)	19.4	21.2	(1.8)
Total Employee (FTE)	117.9	114.5	3.5



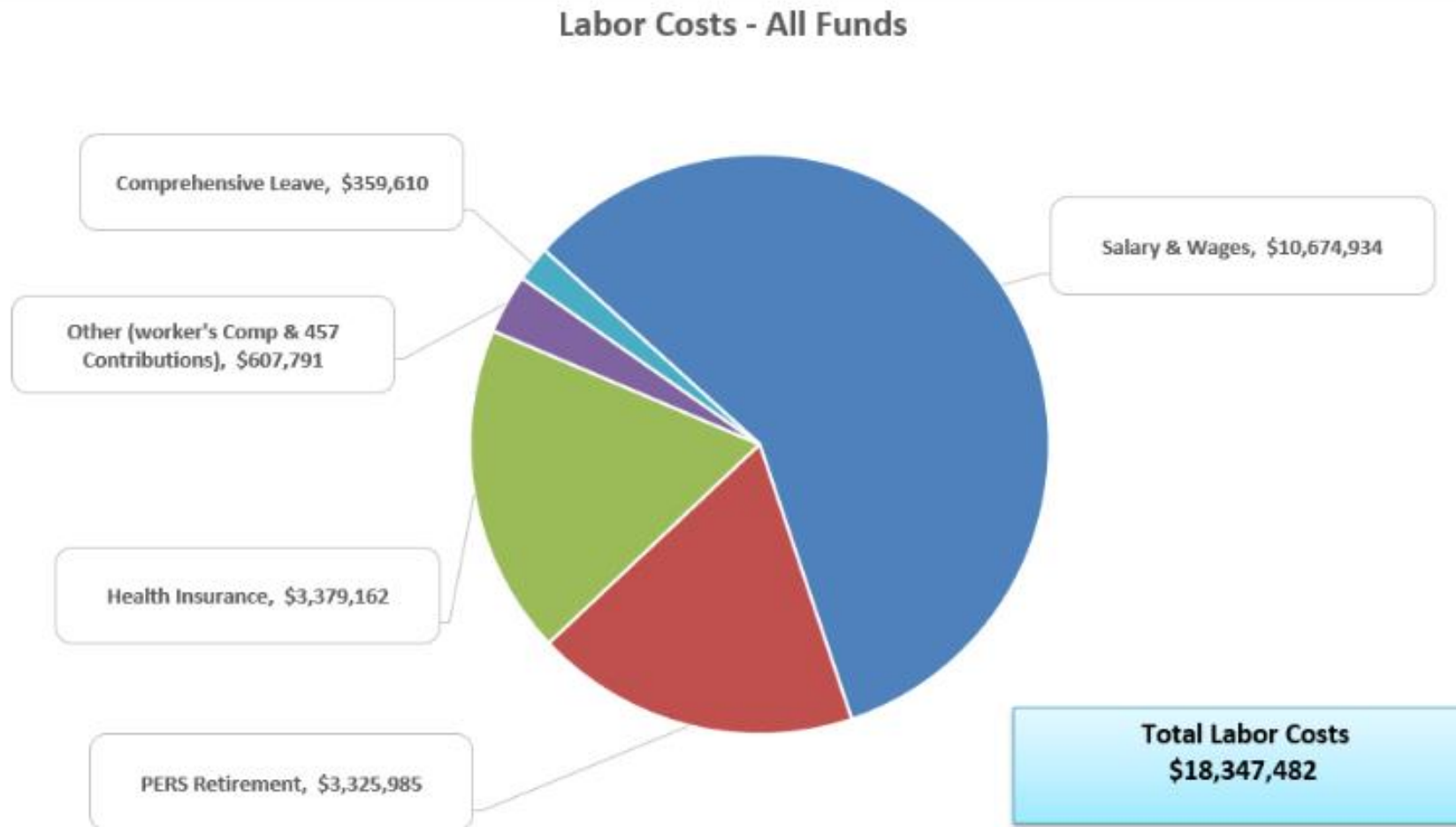
Labor Costs Comparison

Full Time Employee	FTE Adjustment	
Police Officers	2.00	
Building Inspector	0.75	Added Last Qtr FY24-25
Fleet Superintendent	0.50	Mid-Year Retirement
HR Analyst	1.00	
Engineering Assistant	1.00	
	<u>5.25</u>	

Labor Costs - All Funds

Item	FY25-26 Budget Total	FY24-25 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	\$ 10,674,934	\$ 10,197,530	4.7%	58.2%
PERS Retirement	\$ 3,325,985	\$ 3,274,381	1.6%	18.1%
Health Insurance	\$ 3,379,162	\$ 3,120,113	8.3%	18.4%
Other (worker's Comp & 457 Contributions)	\$ 607,791	\$ 603,291	0.7%	3.3%
Comprehensive Leave	\$ 359,610	\$ 326,683	10.1%	2.0%
	<u>\$ 18,347,482</u>	<u>\$ 17,521,998</u>	4.7%	100.0%
		Variance \$ 825,484		
		% 4.71%		



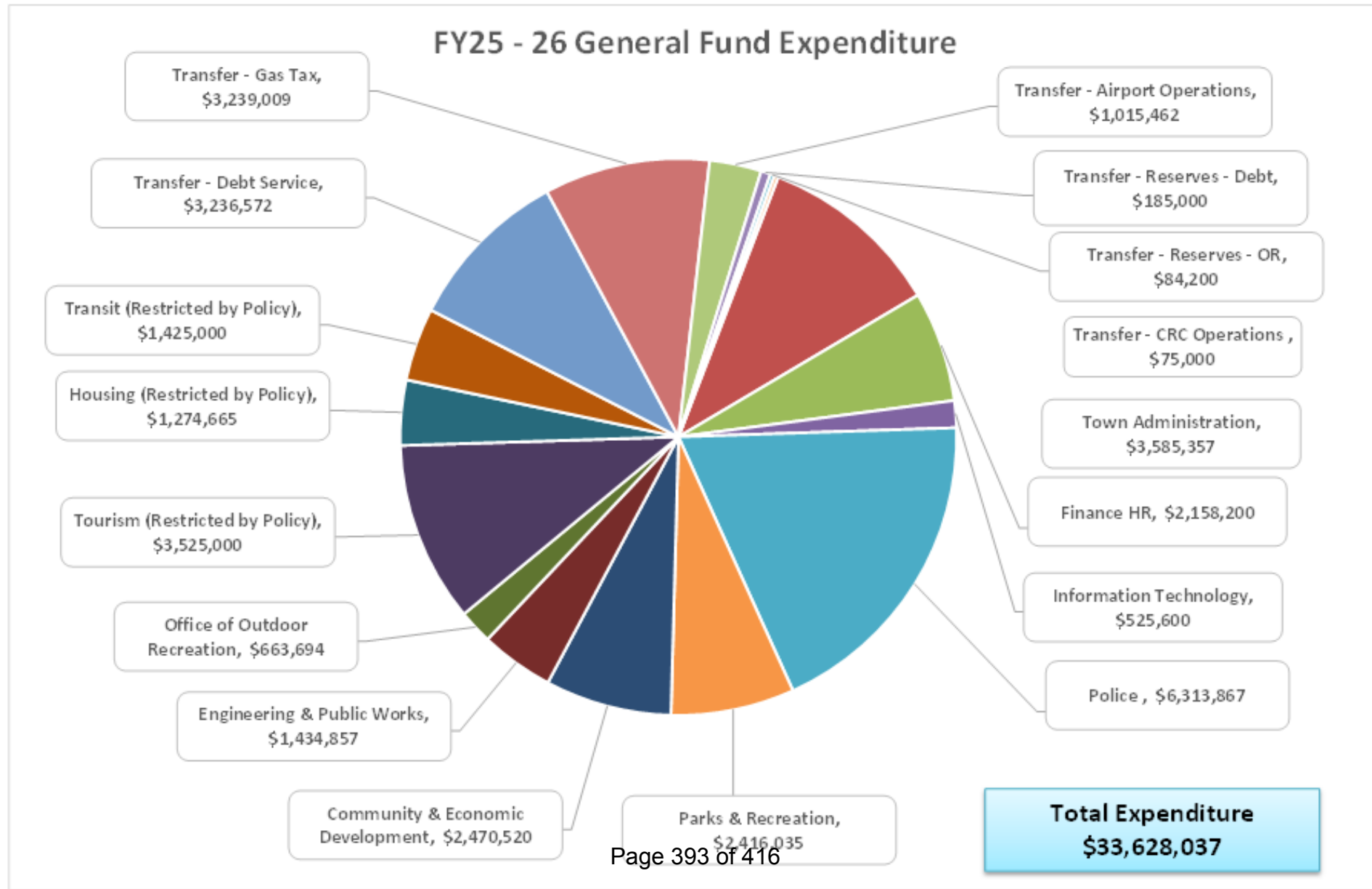


General Fund – Expenditure summary by Department

Department	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 194,586	\$ 245,329	\$ 261,876	\$ 260,981	\$ (895)	-0.3%
DEPT 412 - LEGAL SERVICES	\$ 212,397	\$ 261,342	\$ 225,000	\$ 225,000	\$ -	0.0%
DEPT 413 - TOWN ADMINISTRATION	\$ 619,708	\$ 683,081	\$ 644,588	\$ 670,419	\$ 25,831	4.0%
DEPT 414 - TOWN CLERK	\$ 358,019	\$ 401,827	\$ 391,733	\$ 415,577	\$ 23,844	6.1%
DEPT 415 - FINANCE	\$ 1,418,079	\$ 1,466,319	\$ 1,660,631	\$ 1,652,936	\$ (7,695)	-0.5%
DEPT 416 - GENERAL SERVICES	\$ 1,253,026	\$ 1,679,498	\$ 2,013,380	\$ 2,013,380	\$ -	0.0%
DEPT 417 - HUMAN RESOURCES	\$ 383,127	\$ 372,307	\$ 378,149	\$ 505,264	\$ 127,115	33.6%
DEPT 418 - INFORMATION SERVICES	\$ 557,601	\$ 549,140	\$ 525,600	\$ 525,600	\$ -	0.0%
DEPT 420 - POLICE SERVICES	\$ 5,096,686	\$ 5,495,161	\$ 5,929,819	\$ 6,313,867	\$ 384,048	6.5%
DEPT 432 - RECREATION PROGRAMS	\$ 921,970	\$ 1,092,381	\$ 1,169,520	\$ 1,251,326	\$ 100,806	8.6%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 388,517	\$ 425,305	\$ 382,544	\$ 387,908	\$ 5,364	1.4%
DEPT 436 - ARTS & CULTURE	\$ 55,608	\$ 22,542	\$ 102,333	\$ 177,221	\$ 74,888	100.0%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 726,606	\$ 820,610	\$ 827,789	\$ 776,801	\$ (50,988)	-6.2%
DEPT 440 - PLANNING DIVISION	\$ 1,335,462	\$ 1,539,033	\$ 1,265,847	\$ 1,273,399	\$ 72,316	5.7%
DEPT 442 - BUILDING DIVISION	\$ 809,806	\$ 966,012	\$ 977,584	\$ 876,072	\$ (101,512)	-10.4%
DEPT 444 - CODE COMPLIANCE	\$ 121,946	\$ 126,266	\$ 143,053	\$ 143,827	\$ 774	0.5%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 1,819,554	\$ 1,372,737	\$ 1,209,805	\$ 1,274,665	\$ 64,860	5.4%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 893,163	\$ 1,042,560	\$ 996,354	\$ 1,069,825	\$ 73,471	7.4%
DEPT 464 - FACILITIES MAINTENANCE	\$ 156,762	\$ 249,103	\$ 313,331	\$ 365,031	\$ 51,700	16.5%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	\$ 518,450	\$ -	\$ 650,560	\$ 663,694	\$ 13,134	100.0%
DEPT 475 - TRANSIT SERVICES	\$ 1,184,605	\$ 1,093,815	\$ 1,359,600	\$ 1,425,000	\$ 65,400	4.8%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 5,222,506	\$ 4,234,454	\$ 3,344,200	\$ 3,525,000	\$ 180,800	5.4%
INTERFUND TRANSFER	\$ 18,928,668	\$ 18,410,437	\$ 8,008,292	\$ 7,835,242	\$ (173,050)	-2.2%
Sub-Total	\$ 24,248,181	\$ 24,138,821	\$ 24,773,296	\$ 25,792,794	\$ 1,103,262	4.5%
Transfer Out	\$ 18,928,668	\$ 18,410,437	\$ 8,008,292	\$ 7,835,242	\$ (173,050)	-2.2%
Total General Fund	\$ 43,176,849	\$ 42,549,259	\$ 32,781,588	\$ 33,628,037	\$ 930,213	2.8%



General Fund – Expense Distribution



Gas Tax Fund (210)

Gas Tax Fund Revenue by Category

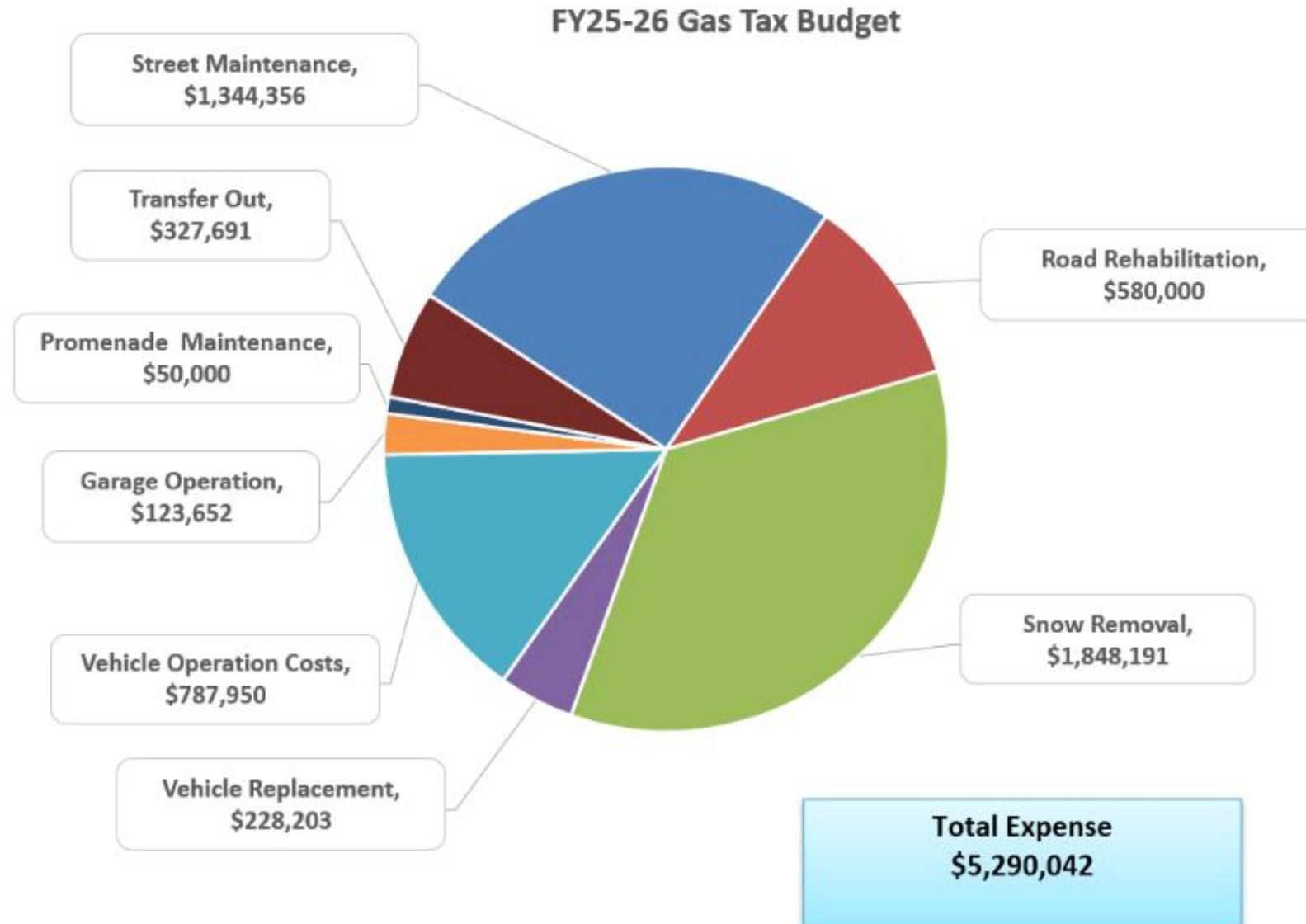
Item	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
Gas Tax	\$ 220,269	\$ 230,958	\$ 150,071	\$ 230,342	\$ 230,342	\$ -	0.0%
Gas Tax - Snow Removal	\$ 1,495,924	\$ 1,724,600	\$ -	\$ 1,550,000	\$ 1,550,000	\$ -	0.0%
Gas Tax - SB1	\$ 162,561	\$ 184,168	\$ 132,399	\$ 187,691	\$ 187,691	\$ -	0.0%
Total Gas Tax	\$ 1,878,754	\$ 2,139,726	\$ 282,470	\$ 1,968,033	\$ 1,968,033	\$ -	0.0%
Transfer In - General Fund & Garage	3,506,199	3,460,139	3,579,611	3,579,611	3,299,009	\$ (280,603)	-7.8%
Misc Revenue	168,058	123,154	99	23,000	23,000	\$ -	0.0%
Total Gas Tax Revenue	\$ 5,553,011	\$ 5,723,020	\$ 3,862,181	\$ 5,570,644	\$ 5,290,042	\$ (280,603)	-5.0%

Gas Tax Fund Expenditures by Category

Department	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Variance to Prior Year Budget	
Street Maintenance	\$ 999,718	\$ 1,317,522	\$ 932,496	\$ 1,341,264	\$ 1,344,356	\$ 3,092	0.2%
Road Rehabilitation	\$ 44,363	\$ 25,987	\$ 11,715	\$ 580,000	\$ 580,000	\$ -	0.0%
Snow Removal	\$ 2,246,726	\$ 1,796,998	\$ 1,382,720	\$ 1,826,242	\$ 1,848,191	\$ 21,949	1.2%
Vehicle Replacement	\$ 770,364	\$ 738,396	\$ -	\$ 228,203	\$ 228,203	\$ (0)	0.0%
Vehicle Operation Costs	\$ 1,201,992	\$ 1,485,331	\$ 683,128	\$ 787,250	\$ 787,950	\$ 700	0.1%
Garage Operation	\$ 150,225	\$ 144,239	\$ 100,053	\$ 123,403	\$ 123,652	\$ 249	0.2%
Promenade Maintenance	\$ 33,727	\$ -	\$ 21,632	\$ 50,000	\$ 50,000	\$ -	0.0%
Operational Costs	\$ 5,447,115	\$ 5,508,472	\$ 3,131,744	\$ 4,936,362	\$ 4,962,351	\$ 25,989	0.5%
Transfer Out - Assessment District Snow	\$ 77,251	\$ 281,820	\$ -	\$ 140,000	\$ 140,000	\$ -	0.0%
Transfer Out - SB1 & Road funds for Capit	\$ 84,845	\$ 50,000	\$ -	\$ 187,691	\$ 187,691	\$ -	0.0%
Total Transfers Outs	\$ 162,096	\$ 331,820	\$ -	\$ 327,691	\$ 327,691	\$ -	0.0%
Total Gas Tax Expenditures	\$ 5,609,211	\$ 5,840,292	\$ 3,131,744	\$ 5,264,053	\$ 5,290,042	\$ 25,989	0.5%



Gas Tax – Expense Distribution



Debt & Future Capital Fund (990)

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	Current Balance	ANNUAL PAYMENT FY25-26	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Installment Sales Agreement (2017)	Multi Use Facility	\$ 5,500,000	\$ 3,445,000	\$ 613,227	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	\$ 23,995,000	\$ 19,830,000	\$ 1,870,322	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
Certificates of Participation, Series 2024	Town Hall Construction	\$ 29,670,000	\$ 29,670,000	\$ 1,361,250	18.5 Years	FY2048-49	Avg. 4.487%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	\$ 6,626,919	\$ 5,066,352	\$ 512,899	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		\$ 65,791,919		\$ 4,697,698				
General Fund Debt				\$ 3,231,572				
Measure R Debt				\$ 613,227				
Assessment District Debt				\$ 512,899				



TOWN COUNCIL STAFF REPORT

Title: McCoy Arts and Cultural Center (MACC) Update and Approve amendments to the Purchase and Sale Agreement with Mammoth Lakes Foundation to acquire property located at 100 College Parkway.

Meeting Date: May 7, 2025

Prepared by: Haislip Hayes, PE Public Works Director
Robert Patterson, Town Manager
Amy Callanan, Engineering Manager

RECOMMENDATION:

Staff recommend the Town Council

1. Authorize the Town Manager to make current and future amendments and execute a purchase and sale agreement with Mammoth Lakes Foundation (MLF) for the acquisition of real property located at 100 College Parkway.
2. Receive an update on the McCoy Arts and Cultural Center (MACC).

BACKGROUND:

On July 3rd, 2024, the Town Council authorized the Town Manager to execute a purchase and sale agreement (PSA) with Mammoth Lakes Foundation (MLF) for the acquisition of real property located at 100 College Parkway. Since then, the Town has worked diligently with its partners to advance this project. This included significant work with the architectural and engineering team to finish the plans and entitle the project, finish agreements with Kern Community College District, and provide time for the MLF to complete the Phase 1 improvements to the existing Edison Hall. A few concerns arose after the Council approved the execution of the agreement such as construction delays and Division of State Architect concerns. These unforeseen concerns caused Staff to pause on the execution of the PSA until there was certainty on the path forward. Recently, all of the concerns have been resolved, and Staff has a clear path forward to deliver the project. The period of due diligence has rendered some of the terms of the PSA inaccurate and amendments need to be made to reflect the corrected timeline.

The project update provides an opportunity to revisit the project with the Council and provide an update on its progress. The MACC project is the result of a partnership between the Mammoth Lakes Foundation, Town of Mammoth Lakes, Cerro Coso/Kern Community College, and private donors, and is intended to be a year-round venue for performing arts events, including live theater, musical performances, films, lectures, conferences, and community activities. The MACC will be constructed as an addition to the existing Edison Hall located at 100 College Parkway, and includes the addition of a single-story, approximately 7,482 square-foot, 239-seat performing arts theatre with support spaces, a new trash enclosure, reconfiguration of the existing parking lot, and other site

improvements such as walkway connections and landscape/revegetation of the disturbed site. Town Council recently approved the award of a design contract to HMC Architects to continue the initial work completed under contract to the MLF. Now, the design, entitlement and building permitting processes are nearly complete. We expect to put the project out to bid next week, award a contract on July 2, and start construction this summer/fall.

ANALYSIS:

The negotiation for the purchase of the property, 7.94 acres located at 100 College Parkway, included many key deal points that were necessary to see the MACC completed. The key changes are to specific dates and the name of the facility. The following deal points made up the majority of the agreement. Noted by strikethrough are the key changes.

1. The purchase price for the land is \$4,500,000.
2. MLF will contribute \$3,500,000 to the Town to be used to offset MACC construction costs.
3. The Town shall assume the agreement with Kern Community College District (KCCD). KCCD has agreed to contribute \$7,500,000 to the construction of the MACC.
4. MLF will continue the Edison Hall improvements until completion. This project is expected to be completed by ~~September 30, 2024~~ June 30, 2025. In the event the project is not completed by this date, the Town has the right to waive the completion of the improvements and work with MLF to determine the value of the incomplete work on the improvements and deduct that value from the purchase price.
5. In the event that Item 4 is executed, the Town shall have the obligation to complete the improvements to the Edison Hall.
6. The closing date of the purchase will be not later than 30 days after the completion of the Edison Hall Improvements or after a mutual agreement has been reached on the value of incomplete work, reducing the purchase price.
7. The Town shall assume MLF's contract with HMC Architects for the design of the MACC.
8. The Town is required to construct the MACC as a conventionally constructed structure, not a tensile fabric structure as part of this agreement.
9. MLF shall have specific use rights to Edison Hall for continued operations of their core activities. These use rights are in consideration for the value the Town receives from the transaction, both land value and contribution to MACC construction costs. The specifics of these use rights will be outlined in a separate lease agreement between the Town and MLF. A brief summary is listed below:
 - a. Exclusive access to two office spaces and non-exclusive use of one additional office for the term of 50 years.
 - b. MLF shall have non-exclusive access to all common areas located on the property.
 - c. MLF shall have exclusive access to the MACC for up to six weekend days or evenings, and six weekdays or evenings, to accommodate activities which support education and arts.

10. The name of the facility shall be "~~Dave and Roma Arts and Cultural Center~~" "~~McCoy Arts and Cultural Center~~" and a "donor wall" to commemorate significant contributions made for the construction or ongoing operations of the facility, will be included on an interior wall.
11. The Town shall maintain the current zoning of the property or grant a similar option to MLF on adjoining property remaining in its possession, any zoning adjustments that increase the use and value of the property.

Additional changes will need to be made to Section 7 which references the KCCD commitment. This agreement and transfer of funds is in process and the final language will need to reflect this change. It is possible this entire section could be eliminated. Once these edits are made the PSA will be ready for execution and the project can move forward on the schedule described.

TOWN COUNCIL STAFF REPORT

Title: Agreement with Mammoth Lakes Performing Arts Foundation to administer an endowment to support operations and management of the Performing Arts Facility.

Meeting Date: May 7, 2025

Prepared by: Rob Patterson, Town Manager

RECOMMENDATION:

Approve the agreement with the Mammoth Lakes Performing Arts Foundation to perform fundraising efforts and administer an endowment fund to support operations and maintenance of the McCoy Arts and Cultural Center (MACC).

BACKGROUND:

The Town of Mammoth Lakes has been working to complete the purchase and sale agreement to acquire the land owned by Mammoth Lakes Foundation and to begin the process of constructing the MACC. The period of due diligence is almost complete, and the Town will move forward with the purchase. Soon after the purchase is complete, the Town will initiate construction bidding in an effort to begin construction as quickly as possible.

As the Town has been working through the task of acquiring the land and project, there has been significant interest in creating an endowment to support operational cost and maintenance of the facility. A generous private donor has committed \$250,000 as a matching grant to develop a permanent endowment for this purpose. In May 2024, the Town presented a request to the Mammoth Lakes Recreation Board to allocate \$300,000 from Measure U as a matching grant to secure these funds. These funds were allocated and are ready for distribution once the proper governing structure, in the form of a non-profit, 501(c)(3) tax exempt California Benefit Corporation, could be developed. Mammoth Lakes Performing Arts Foundation (MLPAF) was created using local expertise in the development of non-profit organizations, investment and fundraising tasks.

ANALYSIS:

The attached agreement outlines the expectations of MLPAF in several key areas:

1. The organization will be responsible for marketing campaigns and other fundraising efforts to secure additional contributions to the permanent endowment.
2. The organization will also provide fundraising opportunities to secure funding for specialized equipment that is necessary for a facility of this type. An example of

this equipment includes specialized lighting and sound equipment and projection capabilities.

3. The organization will provide financial investment decisions to maximize the earning potential of the endowment.
4. The organization will provide an annual report to the Town Council on interest earned and funds available to support operational and maintenance expenses.

The Town will provide an annual contribution of \$25,000 as part of the normal budget practice to provide funding for overhead expenses and marketing efforts of the organization. This should encourage participation in the endowment as 100% of the donations received should be furthering the endowment goals.

The initial term of this agreement is three years ending June 30, 2028.

FINANCIAL CONSIDERATIONS:

The purpose of the agreement is to provide fundraising opportunities to grow the endowment and provide grant funding opportunities for key equipment necessary for the operation of the facility. In order to maximize the benefit of these efforts, an annual contribution of \$25,000 is recommended to provide for overhead expenses and marketing materials.



Town of Mammoth Lakes

P.O. Box 1609, Mammoth Lakes, CA, 93546

(760) 965-3600

www.townofmammothlakes.ca.gov

April 29, 2025

Tom Cage, President
Mammoth Lakes Performing Arts Foundation
PO Box 100 PMB 157
Mammoth Lakes, CA 93546

Re: Letter Agreement for Fundraising and Endowment Management

Dear Tom,

PARTIES: This letter shall be our agreement (“Letter Agreement”) regarding fundraising and endowment management services described below (“Services”) to be provided by Mammoth Lakes Performing Arts Foundation (MLPAF), a 501(c)(3) tax exempt, California Public Benefit Corporation (“Contractor”) as an independent contractor within the Town of Mammoth Lakes (“Town”). Contractor is retained as an independent contractor and is not an employee of the Town.

SERVICES; SCHEDULE OF PERFORMANCE: Contractor will provide fundraising activities and financial investment activities to build a permanent endowment for operations and maintenance of the McCoy Performing Arts Center (MACC). The contractor will also perform fundraising activities for specialized equipment necessary to operate a performing arts facility.

Contractor shall provide one report to the Town Council each year, on or about the first meeting of March, to provide a report of the performance of investment activities and to authorize the amount of interest earned that may be applied to expenditures to be incurred by operations and maintenance of the MACC in the subsequent fiscal year. This timeframe corresponds with the budget development for the subsequent fiscal year.

TERM. The term of this Agreement shall be from **the date of execution to June 30, 2028**, unless earlier terminated as provided herein. Consultant shall complete the services within the term of this Agreement, and shall meet any other established schedules and deadlines.

STANDARD OF CARE: Contractor shall perform all Services under this Letter Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California, and consistent with all applicable laws.

COMPENSATION: Contractor shall not receive compensation for the above services. Town will provide an annual lump sum payment of \$25,000, paid on the third Friday of July each year, for marketing and MLPAF overhead expenses.

INSURANCE: Contractor shall provide proof of commercial general liability and automobile insurance to the Town in amounts and with policies, endorsements and conditions acceptable to the Town. If Contractor is an employer or otherwise hires one or more employees during the term of this Project, Contractor shall also provide proof of workers' compensation coverage for such employees, which meets all requirements of state law. The General Liability and Automobile Liability policies shall include or be endorsed (amended) to state that: (1) the Town, its directors, officials, officers, employees, agents, and volunteers shall be covered as additional insured with respect to the Work or operations performed by or on behalf of the Consultant, including materials, parts or equipment furnished in connection with such work; and (2) the insurance coverage shall be primary insurance as respects the Town, its directors, officials, officers, employees, agents, and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the Town, its directors, officials, officers, employees, agents, and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way. If Consultant maintains higher limits than the minimums shown above, Town requires and shall be entitled to coverage for the higher limits maintained by Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Town.

TERMINATION: The Town may terminate this Letter Agreement at any time with or without cause. If the Town finds it necessary to terminate this Letter Agreement without cause before Project completion, Contractor shall be entitled to be paid in full for those Services adequately completed prior to the notification of termination.

INDEMNIFICATION: To the fullest extent permitted by law, Contractor shall defend, indemnify and hold the Town, its directors, officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions of Contractor, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Contractor's Services, the Project or this Letter Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorney's fees and other related costs and expenses. Notwithstanding the foregoing, to the extent Contractor's Services are subject to Civil Code Section 2782.8, the above indemnity shall be limited, to the extent required by Civil Code Section 2782.8, to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Contractor. Contractor's obligation to indemnify shall survive expiration or termination of this Letter Agreement, and shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials, officers, employees, agents, or volunteers.

LAWS & REGULATIONS; EMPLOYEE/LABOR CERTIFICATIONS: Contractor shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA

requirements, and shall possess any valid California contractor's license(s) necessary for the performance of the Services. By executing this Letter Agreement, Contractor verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens. Contractor shall maintain records of its compliance, including its verification of each employee, and shall make them available to the Town or its representatives for inspection and copy at any time during normal business hours. To the same extent and under the same conditions as Contractor, Contractor shall require all of its subcontractors, sub-subcontractors and consultants performing any work relating to the Project or this Letter Agreement to make the same verifications and comply with all requirements and restrictions provided herein. By its signature hereunder, Contractor certifies that it is aware of the provisions of Section 3700 of the California Labor Code, which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services. Finally, Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or applicant for employment in violation of state or federal law. As provided for in the indemnity obligations of this Letter Agreement, Contractor shall indemnify Town against any alleged violations of this paragraph, including, but not limited to, any fines or penalties imposed by any governmental agency.

GOVERNING LAW; VENUE; GOVERNMENT CODE CLAIM COMPLIANCE; ATTORNEY'S FEES: This Letter Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Letter Agreement, the action shall be brought in a state or federal court situated in Mono County, State of California. Consultant must comply with the claim procedures set forth in Government Code sections 900 et seq. prior to filing any lawsuit against the Town. Such Government Code claims and any subsequent lawsuit based upon the Government Code claims shall be limited to those matters that remain unresolved after all procedures pertaining to extra work, disputed work, claims, and/or changed conditions have been followed by Consultant. If no such Government Code claim is submitted, or if any prerequisite contractual requirements are not otherwise satisfied as specified herein, Consultant shall be barred from bringing and maintaining a valid lawsuit against the Town. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this Letter Agreement, the prevailing party shall be entitled to recover all reasonable fees and costs incurred, including reasonable attorney's fees, as determined by the court.

ASSIGNMENT; AMENDMENT: Contractor shall not assign, sublet, or transfer this Letter Agreement or any rights under or interest in this Letter Agreement without the written consent of the Town, which may be withheld for any reason. This Letter Agreement may not be modified or altered except in writing signed by both parties. Except to the extent expressly provided for in the termination paragraph, there are no intended third party beneficiaries of any right or obligation of the Parties.

ENTIRE AGREEMENT; CONSTRUCTION & CAPTIONS: This is an integrated Letter Agreement representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. Since the Parties or their agents have participated fully in the preparation of this Letter Agreement, the language of this Letter Agreement shall be construed

simply, according to its fair meaning, and not strictly for or against any Party. The captions of the various paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content or intent of this Letter Agreement.

If you agree with the terms of this Letter Agreement, please indicate by signing and dating where indicated below. An original, executed copy is enclosed for your records.

<<signature page to follow>>

TOWN OF MAMMOTH LAKES

Approved by:

Rob Patterson
Town Manager

Attest:

Jamie Gray
Town Clerk

CONTRACTOR

Reviewed and Accepted by Contractor

Signature

Tom Cage
President

Date

TOWN COUNCIL STAFF REPORT

Title: Award consulting contract to Kimley-Horn and Associates to develop a Safety Action Plan.

Meeting Date: May 7, 2025

Prepared by: Haislip Hayes, PE Public Works Director

RECOMMENDATION:

Staff recommend the Town Council authorize the Town Manager to:

- Execute an agreement with Kimley Horn and Associates Inc. to develop a Safety Action Plan.
- Execute amendments to the contract, within the available funding, as necessary to advance project design.

BACKGROUND:

In late 2023 California Consulting on behalf of the Town of Mammoth Lakes applied to the US Department of Transportation's Safe Streets and Roads for All (SS4A) Grant Program. The Infrastructure Investment and Jobs Act (IIJA) established the Safe Streets and Roads for All (SS4A) competitive grant program with \$5 billion in appropriated funds over five years, 2022-2026. The SS4A program funds regional, local, and tribal initiatives through grants to prevent roadway fatalities and serious injuries. In order to be eligible for implementation grant funds a comprehensive safety action plan is required. The Town was successful in its application for funding to complete a safety action plan and was awarded \$80,000 in grant funds to be matched with Local Transportation Commission (LTC) planning funds allocated to the Town.

ANALYSIS:

The goal of an Action Plan is to develop a holistic, well-defined strategy to prevent roadway fatalities and serious injuries within the Town. A successful action plan includes the following seven key components:

1. Leadership commitment and goal setting
2. Planning structure
3. Safety analysis
4. Engagement and collaboration
5. Policy and process changes
6. Strategy and project selections
7. Progress and transparency

This action plan is very similar to a Local Road Safety Plan (LRSP) required to apply for Highway Safety Improvement Plan (HSIP) grants. The consultant will develop a technical analysis that strives to understand the existing trends, factors, potential for and causes of

collisions within the Town of Mammoth Lakes. The analysis will inform and prioritize safety improvements on a Townwide level for future planning and implementation. Projects recommended will create a safer community for pedestrians, bicyclists, and motorists. The plan will meet both LRSP and SS4A requirements and allow the Town to apply for future grants.

Development of the plan includes several specific tasks. The consultant will start with review of background information including available crash databases (SWITRS, TIMS, and RIMS) to obtain five years of relevant crash data for the Town's maintained roads, as well as other data such as transit ridership and historical multi-modal traffic counts. The consultant will review existing background information available including plans previously completed by the Town to better understand high-crash corridors to supplement the crash data. Next the consultant will collect 24-hour daily vehicle turning movements for up to five study area intersections based on input from Town staff. It is assumed that two separate collections of data will be performed, one in the winter peak season and the other in the summer. This data will be analyzed to create network screening tables with crash rates, crashes, and driver/roadway factors for locations with a statistically significant number of crashes, graphs and charts presenting common crash factors, maps and graphics summarizing crash trends related to roadway characteristics and maps identifying concentrations of historically disadvantaged and/or vulnerable populations

Once the data analysis is underway the consultant will facilitate up to four meetings with a multidisciplinary implementation group of stakeholders, as required for SS4A grant funding for implementation and monitoring of the action plan. These meetings will consist of a Stakeholder Group Kick off Meeting, one meeting to review the findings of crash data analysis and understand the priorities of the group beyond what is found within the available data, and one field review/walk audit consisting of site visits at each of the priority locations. These efforts will be used to inform the draft document and set priorities for countermeasures.

Kimley-Horn will develop a customized safety countermeasure toolbox comprised of engineering countermeasures that can be implemented at intersections and roadway segments. The toolbox will include recommended safety countermeasures along with corresponding crash modification factors, crash reduction factors, funding eligibility, and implementation costs. Additionally, the consultant will develop project sheets for up to five priority projects based on mutually agreed upon locations from the Town-wide crash analysis. Project sheets will include countermeasure details, locations, crash data, potential safety countermeasures, planning level implementation costs, and calculated benefit/cost ratio. Kimley-Horn will also identify potential funding sources for the improvements and will note the approximate timeframe for which improvements could be prioritized and implemented. The consultant will complete these tasks and provide a draft document for Council consideration by early spring next year.

FINANCIAL CONSIDERATIONS:

The total cost is currently estimated at \$120,340. The plan will be funded entirely with grants. \$80,000 in US DOT SS4A grant funds and the remainder coming from Local Transportation Commission appropriated Regional Planning Assistance funds.

TOWN COUNCIL STAFF REPORT

Title: Resolution to approve the FY2025-26 project list to be submitted to the California Transportation Commission (CTC) for funding from the Road Maintenance and Rehabilitation Account (RMRA) funds under Streets and Highways Code Section 2034.

Meeting Date: May 7, 2025

Prepared by: Haislip Hayes, PE Public Works Director

RECOMMENDATION:

Adopt a resolution approving the 2025-26 project list to be submitted to the California Transportation Commission (CTC) for funding from the Road Maintenance and Rehabilitation Account (RMRA) funds under Streets and Highways Code Section 2034.

BACKGROUND:

On April 28, 2017 the Governor signed into law SB1. SB1 invests \$5.4 billion annually over the next decade to fix California's transportation system. In November of 2017 the State Controller began depositing funding into the newly created Road Maintenance and Rehabilitation Account (RMRA). A percentage of this new RMRA funding will be apportioned by formula to eligible cities and counties. The funding provides a balance of new revenues and reasonable reforms to ensure efficiency, accountability, and performance from each dollar invested in the transportation system.

In order to be eligible for funding the Town is required to sustain a Maintenance of Effort (MOE) and may not supplant current efforts. Annually, prior to receiving funds, a proposed project list which contains the description and location, schedule for completion, and estimated useful life of the improvement must be adopted by resolution. Upon completion of the FY, a project expenditure report must be submitted to the State. RMRA funding may be used for road maintenance and rehabilitation, safety projects, traffic control devices, complete streets components, and to match State and Federal grants.

In March, Staff provided a general update on CIP projects to Council focusing on proposed road, MUP and sidewalk rehabilitation efforts. Staff recommendations for SB1 funding support and complement these projects. Previous SB1 resolutions have resulted in the completion of two curb and gutter rehabilitation projects along Meridian Blvd. In 2020 Staff utilized SB1 funding to support the construction of the Lake Mary Sidewalk project located adjacent to the brewery. In 2022 Staff recommended using Town and County SB1 funds to support road and sidewalk projects. Recently, SB1 funds were used to complete the Chaparral Road extension in the Parcel.

ANALYSIS:

The Town's projected RMRA revenue for FY 25-26 is approximately \$189,430. In 2025 Staff identified priority projects that address many of the Town's current needs. These projects are ongoing, and it is recommended that 25-26 SB1 funds be used to supplement construction of these existing projects:

1. Road and MUP Rehab 2025 CAP 25-001
 - a. Location: intersections of Forest Trail with Grindelwald Rd, Holiday Way, Rainbow Lane and Convict Dr, intersections of Ridge Way with Minaret Rd and Panorama Dr, intersection of Majestic Pines Dr and Valley Vista Dr, intersection of Old Mammoth Rd and Meridian Blvd, MUPs connecting Waterford Rd with Meridian Blvd, MUP along Meridian Blvd between Majestic Pines Dr and Joaquin Rd, Mammoth Creek MUP between Mammoth Creek Rd and MCWD service road, MUP along Sawmill Cutoff Rd and within Shady Rest Park, all within Mammoth Lakes, CA.
 - b. Scope: asphalt and concrete rehabilitation on roads and multi-use paths throughout Mammoth Lakes, including pulverizing existing pavement, recompacting base, placing new hot mix asphalt, and replacing concrete swales.
 - c. Useful life: This project is expected to have a useful life of 20-30 years
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.
2. Miscellaneous Concrete and Facility Work CAP 25-003
 - a. Location: curb and gutter along Meridian Blvd between Majestic Pines Rd and Minaret Rd, sidewalk along Main St and Old Mammoth Rd, all within Mammoth Lakes, CA.
 - b. Scope: removal and replacement of sidewalk and curb and gutter, minor drainage improvements, earthwork, and replacing of utility lids.
 - c. Useful life: This project is expected to have a useful life of 20-30 years
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.
3. 2025 Slurry and Fog Seal CAP 25-002
 - a. Location: slurry seal on Grindelwald Rd, Mammoth Knolls Dr, St. Anton Cir, St. Moritz Rd, Vacation Pl, Holiday Way, Berner St, Alpine Cir, Mala Ulice, Rusty Ln, Knob Hill Ln, Pinecrest Ave, Sierra Blvd, Snowcrest Ave, Old Mammoth Rd, and Sawmill Cutoff, and fog seal on Laurel Mountain Rd, Inyo Street, Tavern Rd, Chaparral Rd, Mountain Blvd, Kelley Rd, Silver Tip Ln, Majestic Pines Dr, Monterey Pine Rd, Scenic Loop, and Lakes Basin Path, all within Mammoth Lakes, CA.
 - b. Scope: slurry seal, fog seal, painted traffic striping and pavement marking at a variety of roads throughout the Town of Mammoth Lakes.
 - c. Useful life: This project is expected to have a useful life of 20-30 years
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.

FINANCIAL CONSIDERATIONS:

Approval of the project list above permits the State Controller's office to disperse funding to the Town monthly. Staff will use these funds to fully fund SB1 approved projects. Staff will return to Council with any scope changes that would require additional resources or funding.

ENVIRONMENTAL CONSIDERATIONS:

Generally, road and sidewalk maintenance projects are categorically exempt from CEQA. Each project will be evaluated independently to determine if there is an impact to the environment. This analysis will be provided to Council as required and as appropriate.

RESOLUTION NO. 25-

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TO INCORPORATE INTO THE FISCAL YEAR 2025-26 BUDGET A LIST OF PROJECTS FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 in order to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the Town of Mammoth Lakes are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the Town of Mammoth Lakes must include a list of all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, in the Town of Mammoth Lakes budget, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the Town of Mammoth Lakes, will receive an estimated \$189,430 in RMRA funding in Fiscal Year 2025-26 from SB 1; and

WHEREAS, the Town of Mammoth Lakes has undergone a public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the Town of Mammoth Lakes used a Pavement Management System to prioritize asphalt projects on the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community's priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the Town of Mammoth Lakes maintain and rehabilitate streets and add active transportation infrastructure throughout the Town of Mammoth Lakes this year and similar projects into the future; and

WHEREAS, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the Town of Mammoth Lakes' streets and roads are in "at-risk" condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a "good" condition; and

WHEREAS, without revenue from SB 1, the Town of Mammoth Lakes, would not have had the funding to complete the proposed maintenance projects throughout the community; and

WHEREAS, if the Legislature and Governor failed to act, city streets and county roads would have continued to deteriorate, having many and varied negative impacts on our community; and

WHEREAS, maintaining and preserving the local street and road system in good condition will reduce drive times and traffic congestion, improve bicycle safety, and make the pedestrian experience safer and more appealing, which leads to reduced vehicle emissions helping the State achieve its air quality and greenhouse gas emissions reductions goals; and

WHEREAS, restoring roads before they fail also reduces construction time which results in less air pollution from heavy equipment and less water pollution from site run-off; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the Town Council of the Town of Mammoth Lakes, State of California, as follows:

1. The foregoing recitals are true and correct.
2. A \$189,430 budget for fiscal year 2025-26 will incorporate the following projects described in the planned to be supported with RMRA revenues:
 1. Road and MUP Rehab 2025 CAP 25-001
 - a. Location: intersections of Forest Trail with Grindelwald Rd, Holiday Way, Rainbow Lane and Convict Dr, intersections of Ridge Way with Minaret Rd and Panorama Dr, intersection of Majestic Pines Dr and Valley Vista Dr, intersection of Old Mammoth Rd and Meridian Blvd, MUPs connecting Waterford Rd with Meridian Blvd, MUP along Meridian Blvd between Majestic Pines Dr and Joaquin Rd, Mammoth Creek MUP between Mammoth Creek Rd and MCWD service road, MUP along Sawmill Cutoff Rd and within Shady Rest Park, all within Mammoth Lakes, CA.
 - b. Scope: asphalt and concrete rehabilitation on roads and multi-use paths throughout Mammoth Lakes, including pulverizing existing pavement, recompact base, placing new hot mix asphalt, and replacing concrete swales.
 - c. Useful life: This project is expected to have a useful life of 20-30 years.
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.
 2. Miscellaneous Concrete and Facility Work CAP 25-003
 - a. Location: curb and gutter along Meridian Blvd between Majestic Pines Rd and Minaret Rd, sidewalk along Main St and Old Mammoth Rd, all within Mammoth Lakes, CA.
 - b. Scope: removal and replacement of sidewalk and curb and gutter, minor drainage improvements, earthwork, and replacing of utility lids.
 - c. Useful life: This project is expected to have a useful life of 20-30 years
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.
 3. 2025 Slurry and Fog Seal CAP 25-002
 - a. Location: slurry seal on Grindelwald Rd, Mammoth Knolls Dr, St. Anton Cir, St. Moritz Rd, Vacation Pl, Holiday Way, Berner St, Alpine Cir, Mala Ulice, Rusty Ln, Knob Hill Ln, Pinecrest Ave, Sierra Blvd, Snowcrest Ave, Old Mammoth Rd, and Sawmill Cutoff, and fog seal on Laurel Mountain Rd, Inyo Street, Tavern Rd, Chaparral Rd, Mountain Blvd, Kelley Rd, Silver Tip Ln, Majestic Pines Dr, Monterey Pine Rd, Scenic Loop, and Lakes Basin Path, all within Mammoth Lakes, CA.
 - b. Scope: slurry seal, fog seal, painted traffic striping and pavement marking at a variety of roads throughout the Town of Mammoth Lakes.
 - c. Useful life: This project is expected to have a useful life of 20-30 years.
 - d. Schedule: The project would be awarded in May or June, and construction will commence in summer 2025.

3. The Public Works road rehabilitation maintenance budget for fiscal year 2025-26 will include an additional \$189,430 earmarked to be used only for the projects listed above,

APPROVED AND ADOPTED THIS 7th DAY OF MAY 2025.

CHRIS BUBSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

AGENDA BILL

Subject: Councilmember Reports
Initiated by: Jamie Gray

BACKGROUND:

Each member of the Town Council is appointed to serve as a Town representative to a number of committees, commissions, and organizations. These groups meet infrequently and from time to time the representatives will report to the rest of the Council at a regularly scheduled meeting.

In addition, Councilmembers on occasion participate in meetings, conferences and seminars, and their reports on these educational opportunities are of benefit to the rest of the Council.

ANALYSIS/DISCUSSION:

California Government Code requirements pertaining to the open meeting act stipulate that all items for discussion must be listed on the agenda before the matter can be discussed and/or acted upon. To meet this requirement, and the intent of the Brown Act, Councilmember Reports are listed on each agenda to allow representatives to report to the rest of the Council at these meetings.

The following is a list of the commission/committees on which members of the Council serve:

Land Use:

Local Agency Formation Commission (LAFCO) – Rice, Truax, and Bubser as alternate

Airport Land Use Commission – Rice, Truax, and Bubser as the alternate

Mono County Collaborative Planning Team (CPT) – Senior Planner Kim Cooke and Bubser and Truax as alternates

Intergovernmental Relations:

Town and County Liaison Committee – Bubser, Rice, and Town Manager and Sauser as alternate

Desert Mountain Division of the League of California Cities – Sauser and Town Manager as alternate

Eastern Sierra Council of Governments (ESCOG) – Bubser, Wentworth, and Sauser as alternate

Great Basin Unified Air Pollution Control District – Wentworth and Bubser as alternate

League of California Cities City Voting Delegate – Bubser and the Town Manager as the alternate
California Joint Powers Insurance Authority Board – Truax and Assistant to the Town Manager as alternate

Transportation:

Local Transportation Commission (LTC) – Bubser, Sauser, and Truax; Town Manager as alternate
Eastern Sierra Transit Authority (ESTA) Board – Bubser and Sauser

Local Issues:

Mammoth Lakes Tourism (MLT) Board – Wentworth
Mammoth Lakes Recreation (MLR) Board – Truax
Eastern Sierra Community Housing Board – Rice
Treasury Oversight Committee – Finance Director; Town Manager as alternate
Parks and Recreation Master Plan Advisory Committee – Rice; Bubser as the alternate

LEGAL CONSIDERATIONS:

According to the California Open Meeting Act, commonly referred to as the Brown Act, the agenda must reflect every matter to be discussed by a governing body.

RECOMMENDATION(S):

This agenda bill is submitted for information only.