



Town Council Agenda

Wednesday, July 16, 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:

Please type in or cut and paste in this URL to join. <https://monocounty.zoom.us/j/92958002088>

Or join by phone:

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

International numbers available: <https://monocounty.zoom.us/j/92958002088>

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

6. PUBLIC PRESENTATIONS

6.1 Presentation from Hunden Partners to commence work on the Destination Stewardship Plan initiative.

7. STAFF PRESENTATIONS

7.1 Presentation of Sales Tax Analysis for the Town of Mammoth Lakes provided by HdL Companies

8. CONSENT AGENDA

8.1 Approve the minutes of the regular meeting of July 2, 2025.

8.2 Accept the Project Closeout Report for Volcom Brothers Skate Park Maintenance.

8.3 Approve the resolution finding emergency circumstances justify the award of an emergency contract for replacement of the Whitmore Pool roof.

8.4 Approve the resolution finding emergency circumstances justify the award of an emergency contract for installation of an above-ground waste oil tank at 299 Commerce Drive.

8.5 Approve the agreement with Whitebark Institute for Town funding (\$610,000) to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes.

8.6 Approve the resolution authorizing the temporary closure of Town roads for the Mammoth Festival of Beers and Bluesapalooza.

8.7 Accept Check Register 6/26/25 in the amount of \$386,275.83. Accept Check Register 7/3/25 in the amount of \$1,890,502.27.

9. POLICY MATTERS

9.1 Ordinance to Renew Town's Military Use Policy.

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.

12. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

13. ADJOURNMENT

The Town Council will adjourn to a regular meeting to be held on Wednesday, August 6, 2025 at 4:00 p.m.

Mammoth Lakes Town Council Agenda Action Sheet

Title: Presentation from Hunden Partners to commence work on the Destination Stewardship Plan initiative.

Council Meeting Date: 7/16/2025

Prepared by: Rob Patterson, Town Manager

Recommended Motion: No recommended motion, presentation only.

Summary: The Town Council will receive an introductory presentation from Hunden Partners regarding the Destination Stewardship Plan initiative. Hunden Partners are under contract to develop a 5-year plan supporting sustainable destination tourism and preserving residents' quality of life.

The first part of the initiative will provide a 5-Year roadmap for Mammoth Lakes Tourism (MLT) that focuses on sustainable tourism, product development, and long-term strategies with strong community engagement that will be developed into a strategic plan deliverable. This process will leverage the work conducted as part of the Visit California State Tourism Master Plan as well as provide a combination of historical destination performance and resident sentiment data and Mammoth Lakes Tourism Board and stakeholder input.

In the second part of the initiative, the Destination Stewardship Plan will be translated into project-based components with timescales and cost estimation with specific project details.

Hunden Partners

Leading Advisor in Destination Real Estate Advisory

5-Year Sustainable Destination Management

Destination Stewardship and Quality of Life Preservation

Mammoth Lakes Town Council

July 2025

Who We Are

We are the leading global advisor in place strategy—where tourism development, economic development, and real estate development intersect.

With professionals in Chicago, New York, Dallas, and Minneapolis, Hunden provides a variety of services for all stages of destination development in:



\$20B

in projects successfully developed and/or in progress

>1K

studies & processes. Of these, **over 80%** are for public sector or DMO clients



200+

youth sports complex, professional stadium & arena studies



600+

conference, convention, event center & hotel studies



Why We're Here

Develop a new 5-Year Sustainable Destination Management Plan that will support destination tourism and preserve resident's quality of life through understanding and identifying key constraints and necessary avenues of investment.

| Key Personnel



Bethanie DeRose
Project Executive

- Project & Team Management
- Sustainable Destination Management Plan Strategy & Analysis
- Implementation Planning



Matthew Avila
Director



Ashton Hayes
Analyst



Stacy Corless
Community Engagement

- Two-term member of the Mono County Board of Supervisors
- Public affairs and policy, community engagement, and strategy development.

| Project Objectives

- **Support sustainable destination tourism** through actionable planning by identifying key constraints and potential investments
- **Destination stewardship and preservation of quality of life** – addressing tourism impacts through strategic development
- **Engage community partners** to understand implications of tourism on the local population and businesses
- **Develop a 5-year roadmap** in form of a strategic plan deliverable for policy, programming, infrastructure investment, and overall visitor and resident satisfaction
- **Integration with existing town and community initiatives** to build on foundational groundwork already developed for the Town of Mammoth Lakes
- Translate the plan into **actionable, project-based components** with timescales and cost estimations that include specific project details

Mammoth Lakes Immersion

The purpose of Hunden's visit to Mammoth Lakes is to further understand the geography, the impact of tourism on local businesses and assets, and meet with key leaders.

Hunden has scheduled eight meetings including two presentations to the Mammoth Lakes Town Council and Mammoth Lakes Tourism Board. Additionally, Hunden has planned to participate in tours of the Town of Mammoth Lakes, Lake Basin, town-funded housing efforts, recreation and tourism infrastructure, wildfire resilience infrastructure and forest restoration areas, Mammoth Mountain, and Minaret Vista.

Hunden is scheduled to have key meetings with:

- City Council Members
- Mammoth Lakes Mayor
- Mammoth Lakes Mayor Pro-Tem
- Mammoth Lakes Tourism Board
- Mammoth Mountain Resort President
- Mammoth Chamber
- Local Business Representatives
- Community Groups

Project Timeline

July 16, 2025

	May 2025	June 2025	July 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026
Phase 1 Project Initiation												
Data Gathering												
Research & Due Diligence												
Phase 2 Community Partner Identification												
Visit California Master Plan Application												
Comparable Case Studies												
Phase 3 Site Visit & Engagement												
Strategic Planning Session												
5-Year Destination Management Plan												
Phase 4 Agency Review												
Priority Identification & Project Breakdown												
Implementation Plan Deliverable												



Questions?

| Closing

Follow Up Questions or Comments? Contact Us:

- Bethanie DeRose, EVP – Bethanie@hunden.com
- Matthew Avila, Director – Matthew@hunden.com
- Ashton Hayes, Analyst – Ashton@hunden.com



Thank You

TOWN COUNCIL STAFF REPORT

Title: Presentation of Sales Tax Analysis for the Town of Mammoth Lakes
provided by HdL Companies

Meeting Date: July 16, 2025

Prepared by: Megan Chapman, Finance Director

RECOMMENDATION:

Provide feedback to staff on the data Council would like to have brought back in what frequency.

BACKGROUND:

The Town of Mammoth Lakes receives quarterly information from HdL companies regarding Sales tax. HdL Companies became a service provider for public agencies in 1983 originally under the name of Hinderliter, de Llamas and Associates as the first comprehensive sales tax management program. The Town of Mammoth receives regular quarterly updates on the California Consensus Forecast, quarterly sales tax reports and summary of key impacts by Major Industry Group as well as projections for Measure R. This information is provided to Town staff and is required to be kept confidential by Revenue and Taxation Code Section 7056. Today's presentation provides an overview of Sales Tax in California, Statewide Sales tax trends, and Forecast Considerations. The presentation also shows trends of major industry groups with trends for both local Bradley Burns and Measure R compared to the State. The information provided by HdL helps diversify revenue streams for economic success.

ANALYSIS:

Bobby Young, Director of Client Services, will be joining to present general information on sales tax and give some guidelines on the data that can be provided to Council by HdL under confidentiality standards in accordance with Revenue and Taxation Section 7056. As per Revenue and Taxation Section 7056, it is unlawful for any person who obtains access to sales and use tax records to make and disclose information. Sales tax information for groups or business can be revealed to the public provided the "gang of four" and 80% rule are followed. This allows for data for four or more businesses to be shared provided no single business information is disclosed. Groupings of four or more could be by location or industry. Information can be distributed to show trends in sales based on location.

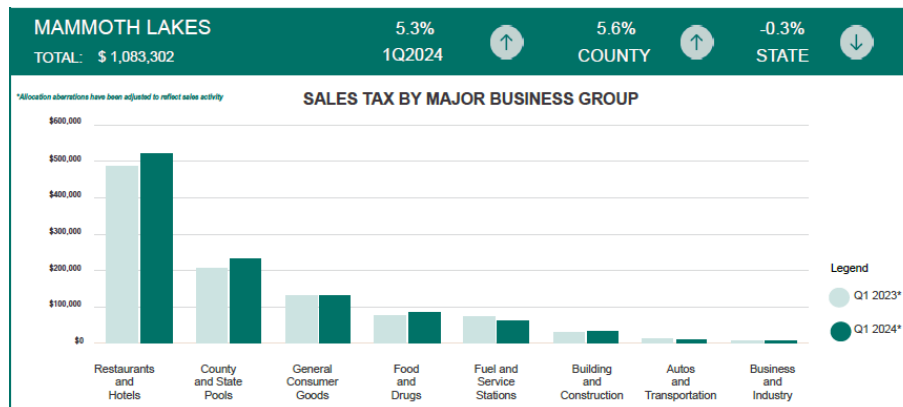
The following sections summarize the 2024 Calendar sales trends year by quarter.

Quarter 1 (Q1) Summary

In quarter 1 (January – March) the Town's 1% Bradley-Burns revenue increased by 7.3% (5.3% after adjustment for anomalies) when compared to the same period one year ago for 2023. This was driven by a 7% increase in taxable sales from the Restaurant & Hotels

segment. Casual dining establishments experienced healthy gains for the period as well as grocery stores and drug stores suggesting food and necessities were in high demand this past winter. General Consumer Goods did not experience much growth and sporting goods retailers contracted, leaving the group flat compared to a year ago. Fuel providers experienced the largest contraction as demand declined with receipts falling 15.6%. Measure R increased \$585,536, or 2.3%, compared to the prior year.

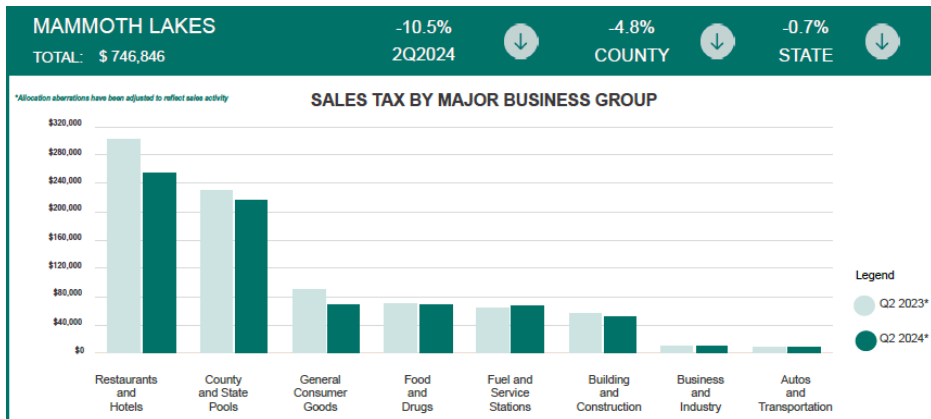
Below is a graphical presentation of Q1 with Town, county and state comparisons:



Quarter 2 (Q2) Summary

In quarter two, April – June, the Town’s Bradley-Burns revenue decreased by 17.8% (10.5% after adjustment for anomalies) when comparing to the same period in 2023. After payment anomalies were adjusted, the second quarter decreased by 10.5% compared to the same period in 2023. The largest driver was the decrease of sales within the Restaurant & Hotels group followed by a contraction from General Consumer Goods. These major industry groups felt the impact of a shorter winter season relative to the prior year where historic snowfall kept visitation numbers high through the summer months. The 2024 winter season closed in May, resulting in a decrease in taxable activity compared to 2023, but remained higher than levels in 2022. The Building & Construction sector was also down 8.7%, largely related to the one-time use tax that inflated prior to the construction of modular buildings. Additionally, payment anomalies from fuel continued due to timing of payment and corrections inflated the comparison period. Measure R decreased \$456,366 or 1.6%, compared to the prior year.

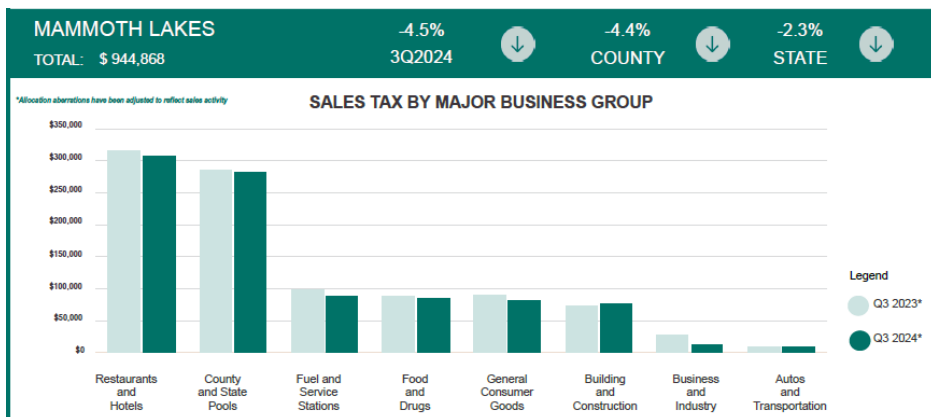
Below is a graphical presentation of Q2 with Town, county and state comparisons:



Quarter 3 (Q3) Summary

In quarter three, July – September, the Town’s Bradley-Burns revenue increased by 5.3% (4.5% after adjustment for anomalies) when comparing to the same period in 2023. Sales activity for the quarter was low due to six of the seven major industry groups. The Restaurants & Hotels sector contracted 2.6%. Sales at Sporting Goods retailers also experienced a 16.9% decrease, mostly due to lower fuel prices and sales at the Town's service stations, this matched the trends throughout the State. The largest dollar decline was in the Business-Industry sector, due to one-time allocations that inflated the prior year comparison.

Below is a graphical presentation of Q3 with Town, county and state comparisons:

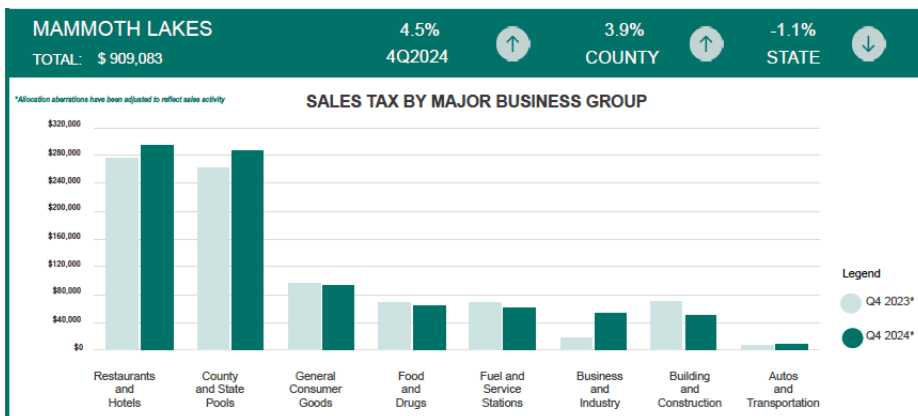


Quarter 4 (Q4) Summary

In quarter four, October-December, the Town’s 1% Bradley-Burns revenue increased by 3.2% (4.5% after adjustment for anomalies) when compared to the same period in 2023. Restaurants performed well, particularly casual dining, both new and old. Additionally, there was an increase from Sporting Goods retailers which also reflected some returning demand. Increased snow in November and December likely also pulled visitation to the

mountain earlier than the comparison period. Large one-time use tax also buoyed the Business-Industry segment with large direct allocations from Wiegand Sports (Mountain Coaster) and Bermanfalk Hospitality Group. This boost offset declines from contractors that inflated the prior year's receipts. Additional details in respect to the current quarter's performance can be found in the local tax summary attached.

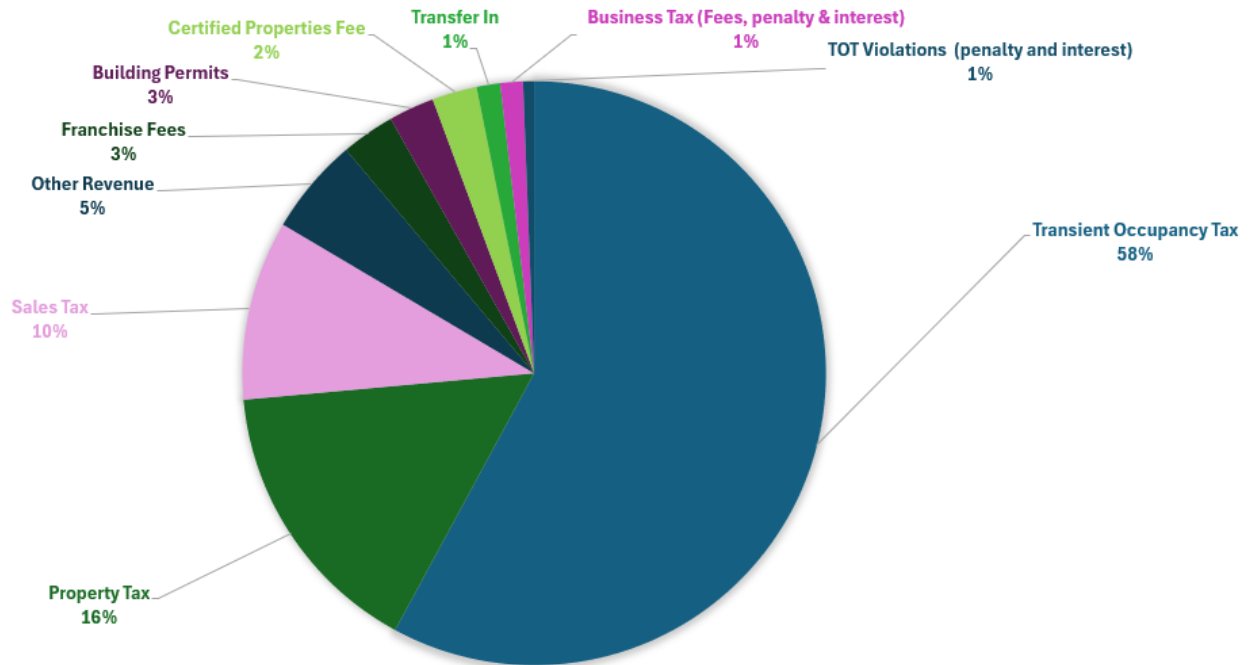
Below is a graphical presentation of Q3 with Town, county and state comparisons:



The above information comes from quarterly updates from HdL Companies. Although sales tax is not a large percentage of the Town's revenues and annual budget, it is the 3rd largest type of revenue following Transient Occupancy Tax and Property tax. Additionally, Sales tax is the sole source of revenue for Ordinance No 08-01 Measure R funding dedicated to Recreation, Trails and Parks Investment.

FINANCIAL CONSIDERATIONS:

Although Sales tax is not a large % of the Town General Fund budget it does give a look at the performance of the local business and provide insight into market demand. The graph below gives a good look at the Town's General Fund revenues sources by type. Measure R is budgeted separately at \$2 million for FY 2025-26.



In the future we would like to present quarterly sales tax updates as well as bring in overlays of data and analysis for both Transient Occupancy trends as well as Property tax. Any feedback to staff on the data Council would like to have brought back and the frequency of data brought back will be taken into consideration for the next presentation.

Attachments:

1. Presentation – Sales Tax 101
2. Presentation – Quarterly detail for 2024
3. Top 25 Sales Tax producers 2024
4. 2024 Calendar Year Report
5. Local Government Guide

Town of Mammoth Lakes

*City Council Meeting
Sales Tax Trends Update
July 16, 2025*

HdL Companies





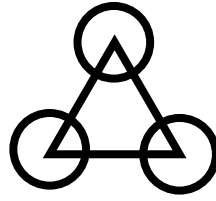
ABOUT HdL COMPANIES

**PROUD
TO SERVE**

CITIES, COUNTIES &
SPECIAL DISTRICTS
FOR

40+ YEARS

100%
EMPLOYEE
OWNED



TRIFECTA

Superior service
Increased revenue
Decreased costs



COMPLIANCE

HdL helps clients reduce risk
by keeping current with
ever-changing legislation



RESULTS

Average city growth
rates are ~3%,
HdL clients are 2x that!

900+

Municipal
Clients

\$4billion+

Recovered
revenue

99.6%

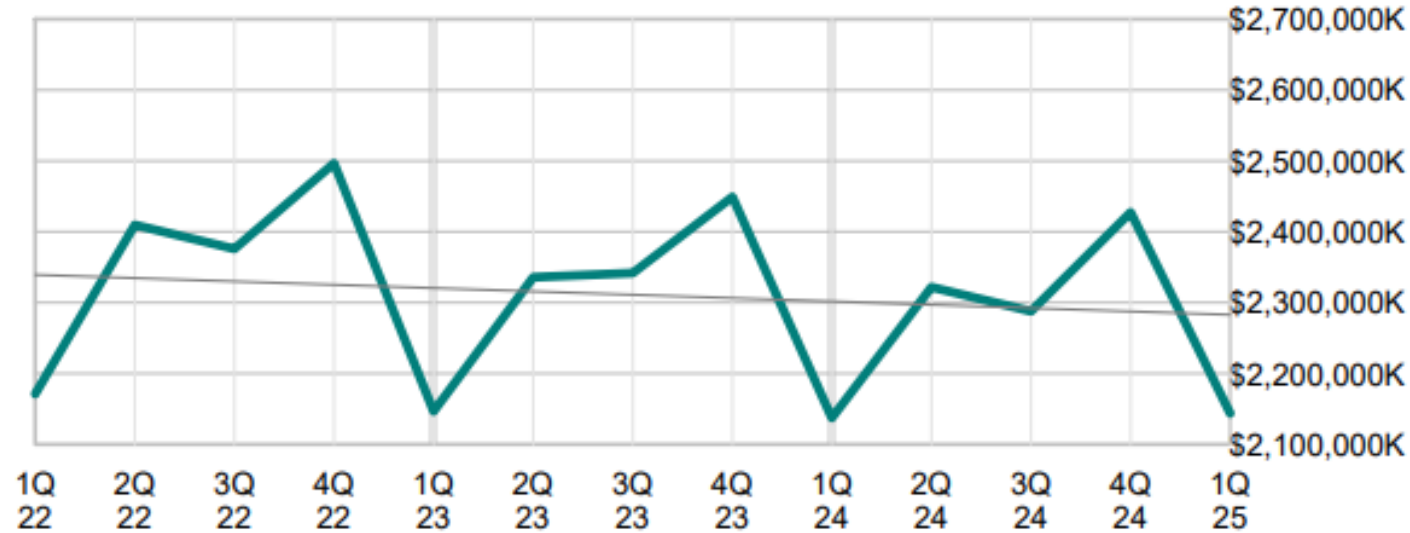
Avg. Client
Retention

Mammoth Lakes Sales Tax Rate Breakdown

State General Fund	3.9375 %
City/County General Fund (Bradley-Burns)	1.0000 %
Mammoth Lakes Measure R (MLPR)	0.5000 %
County Public Safety (Prop 172)	0.5000 %
County Realignment (Mental Health/Welfare/Public Safety)	1.5625 %
Countywide Transportation Fund	0.2500 %
Total Rate	7.7500 %



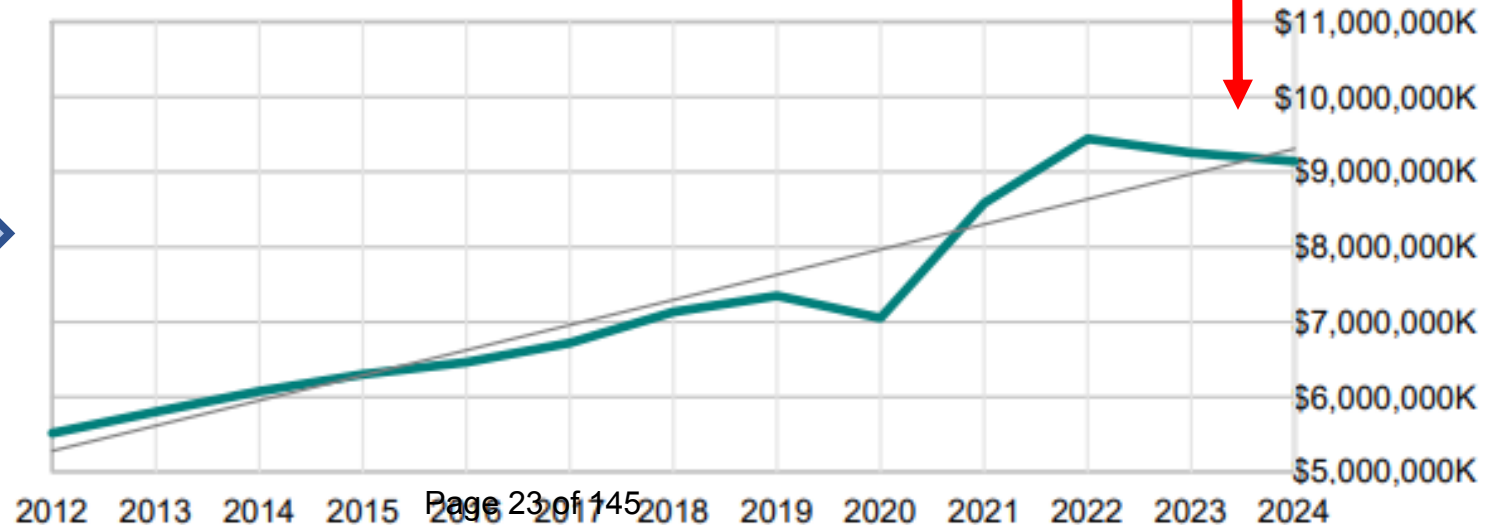
Statewide Sales Tax Trends



Quarterly
Results

CY 2023 = (-1.9%)
CY 2024 = (-1.0%)

Calendar Year
Results





Statewide – Major Industry Groups

Results
By
Sector

State & County Pools

Business And Industry

Count: 358,690

Autos And Transportation

Count: 83,841

General Consumer Goods

Count: 385,923

Restaurants And Hotels

Count: 155,782

Building And Construction

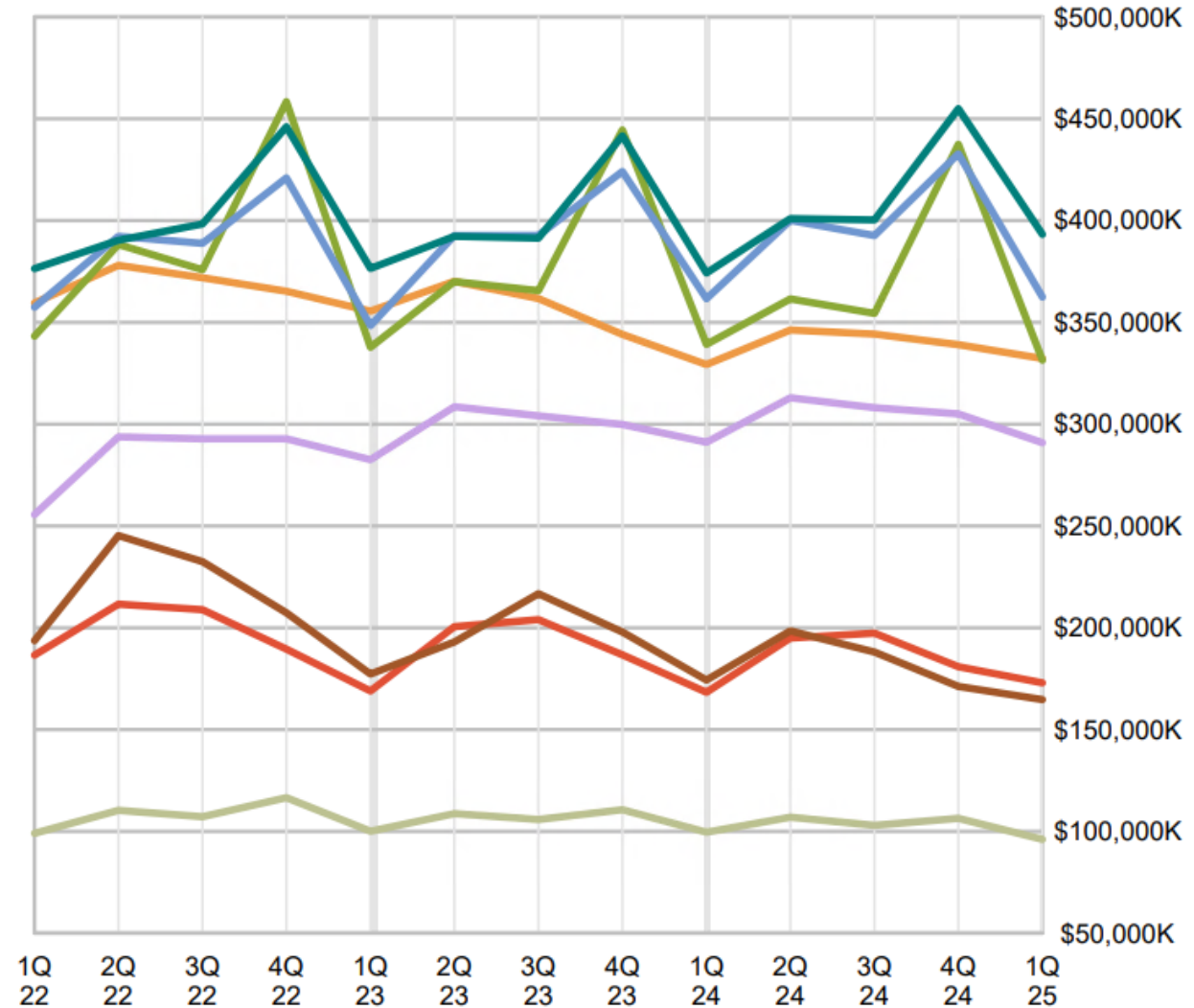
Count: 35,408

Fuel And Service Stations

Count: 14,525

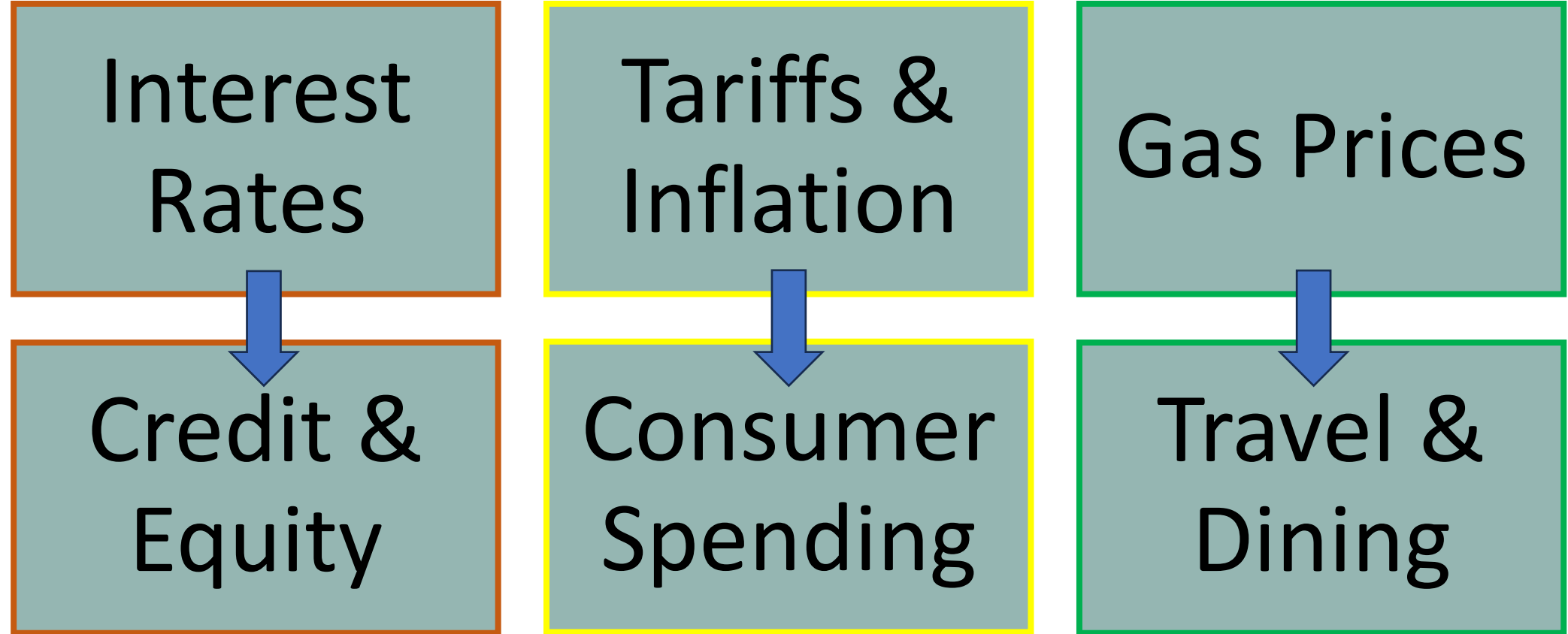
Food And Drugs

Count: 40,397





Statewide Forecast Considerations

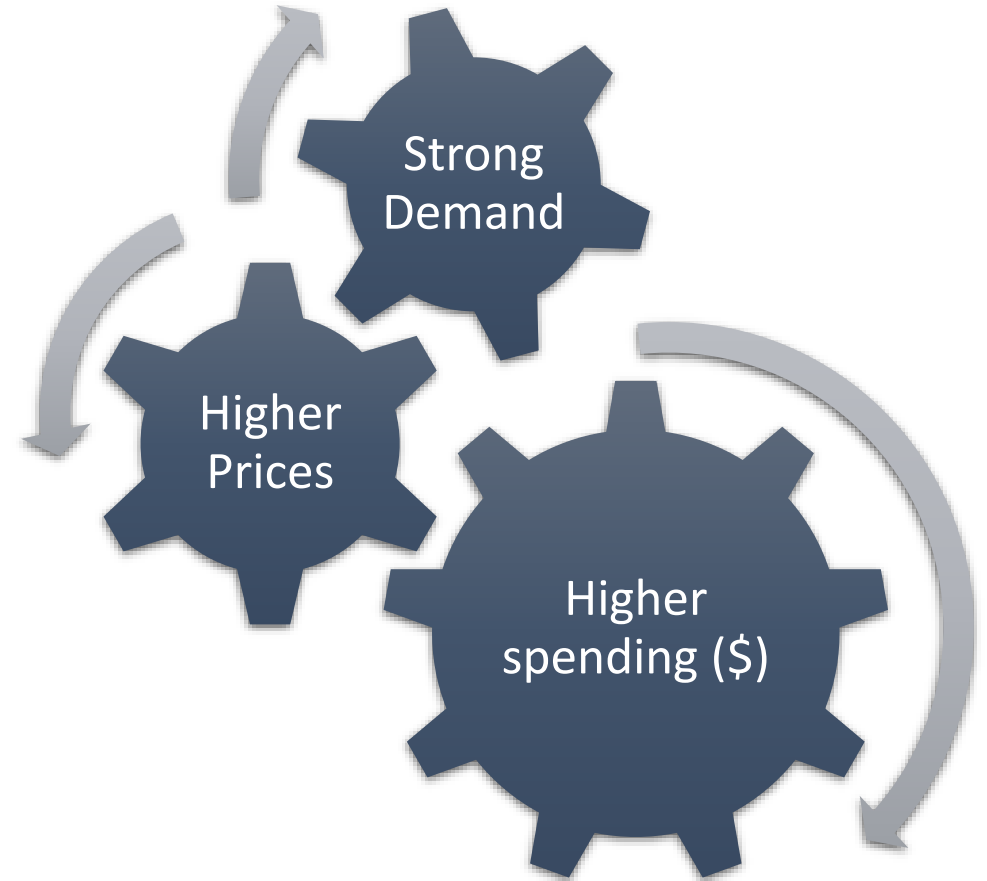




Inflation & Sales Tax

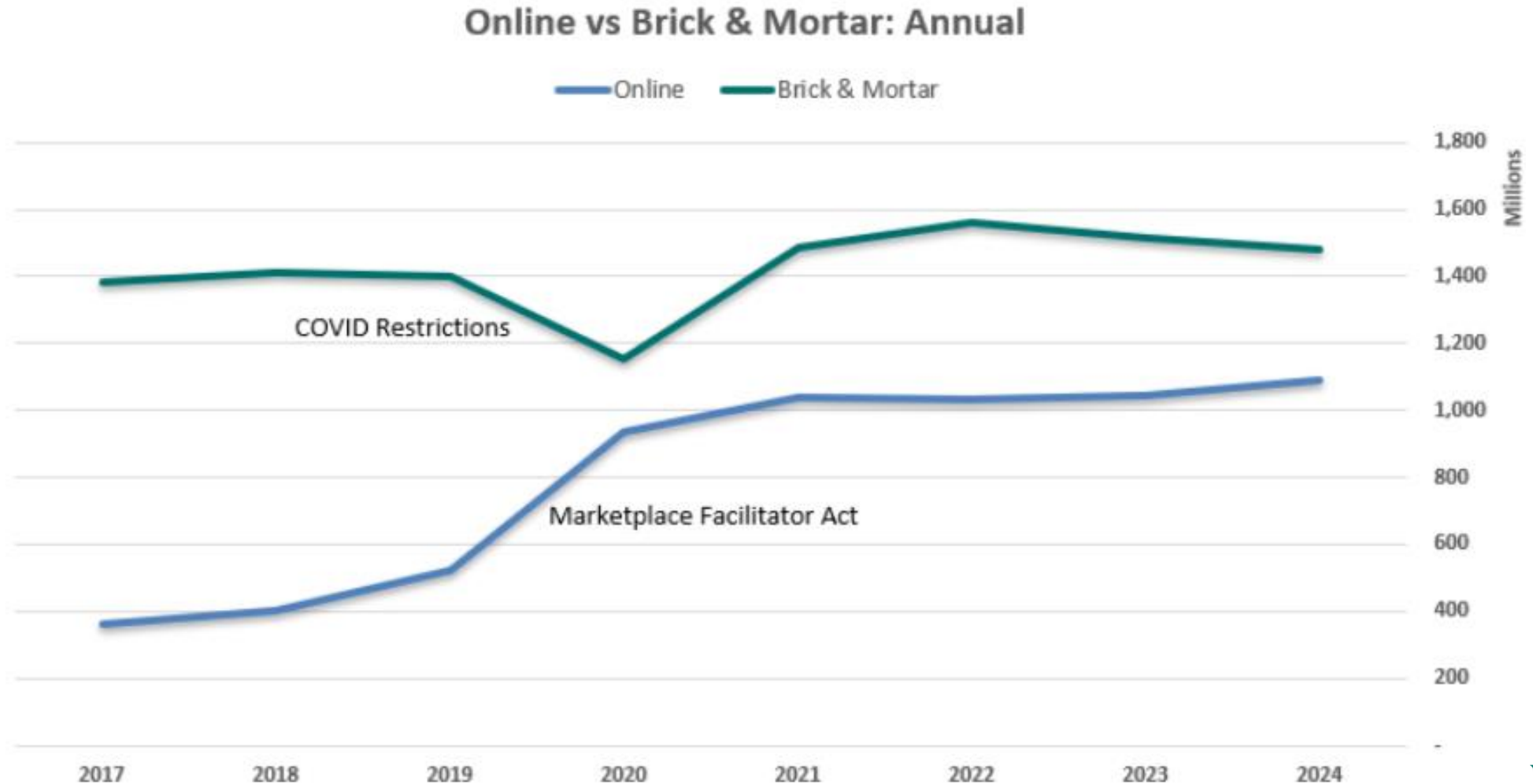
Current Conditions

- Steady demand for consumer goods → upward pressure on **prices** → upward pressure on **spending & sales tax**
- Supply chain bottlenecks and labor shortages → downward pressure on **supply** → upward pressure on **prices** → upward pressure on **spending & sales tax**





Consumers Looking For Value





Major Industry Group Breakdown	Bradley-Burns (avg annual)	Measure R (avg annual)	Statewide
Restaurants	38% (\$1.4m)	32% (\$700k)	13%
County Pool(s)	27% (\$1.0m)	-	18%
General Consumers	10% (\$350k)	16% (\$350k)	16%
Food & Drugs	8% (\$300k)	7% (\$150k)	4%
Gas Stations & Diesel	8% (\$280k)	8% (\$170k)	8%
Building & Const.	6% (\$200k)	14% (\$300k)	8%
Business & Industry	2% (\$80k)	15% (\$325k)	17%
Autos	1% (\$40k)	9% (\$185k)	15%



MAMMOTH LAKES MAJOR INDUSTRY GROUPS - QUARTERLY TREND

Restaurants And Hotels

Count: 115

State & County Pools

General Consumer Goods

Count: 153

Food And Drugs

Count: 19

Fuel And Service Stations

Count: 20

Building And Construction

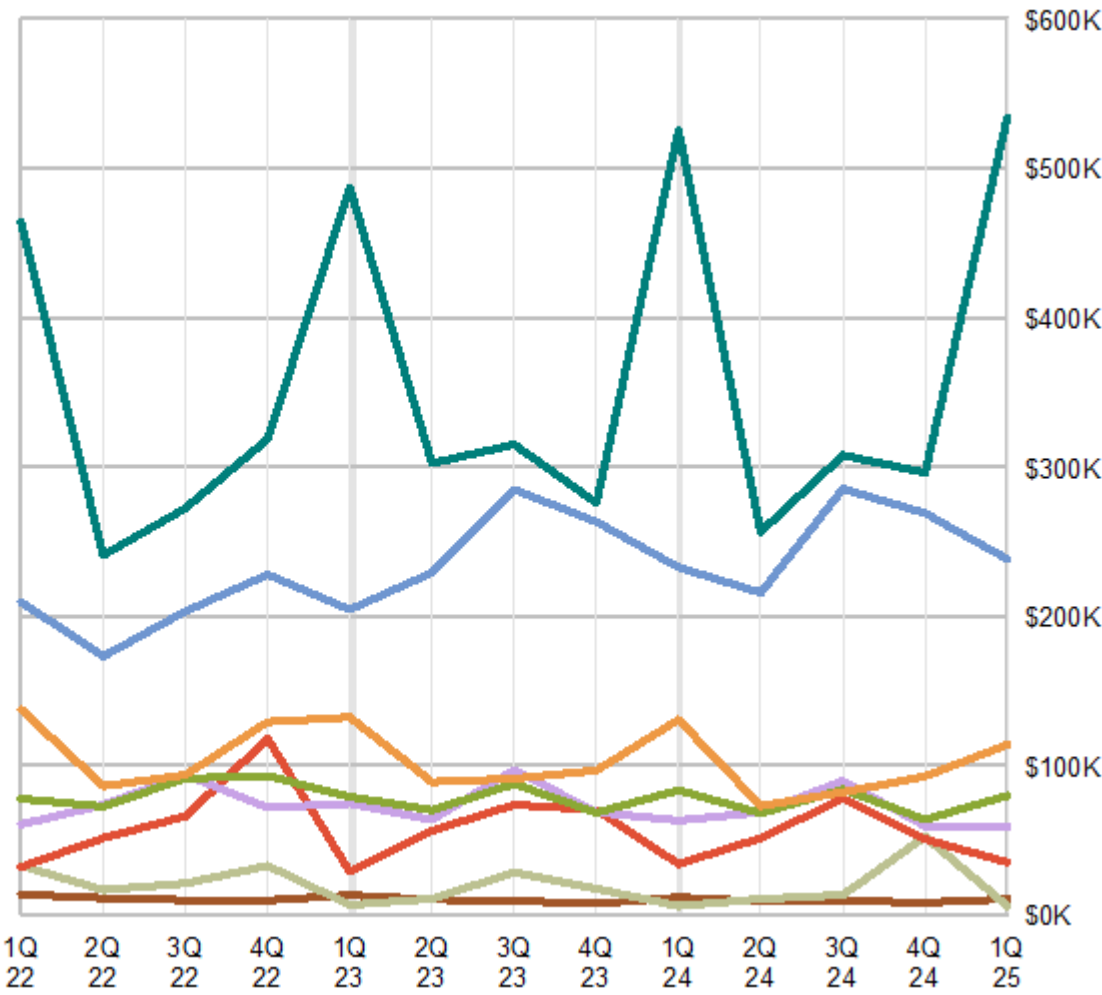
Count: 21

Autos And Transportation

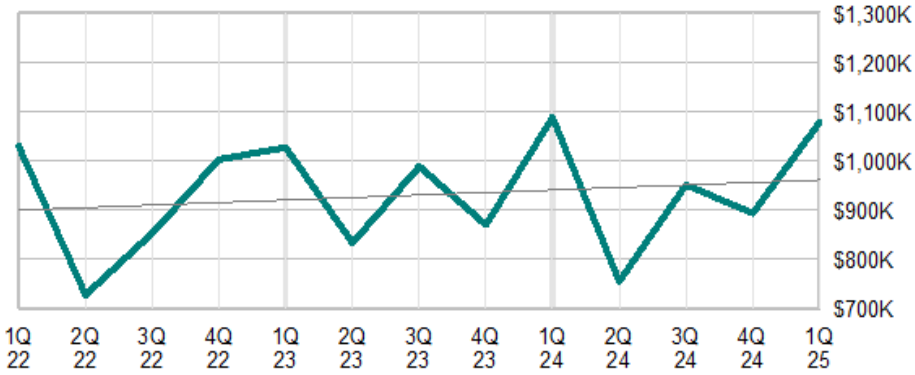
Count: 16

Business And Industry

Count: 81



QUARTERLY TOTALS



FY 22-23 = +10%
FY 23-24 = (-0.4%)
FYTD 24-25 = (-0.9%)

Based on Adjusted Data





MAMMOTH LAKES Measure R

MAJOR INDUSTRY GROUPS - QUARTERLY TREND

Restaurants And Hotels

Count: 100

General Consumer Goods

Count: 1,897

Business And Industry

Count: 2,156

Building And Construction

Count: 311

Autos And Transportation

Count: 451

Food And Drugs

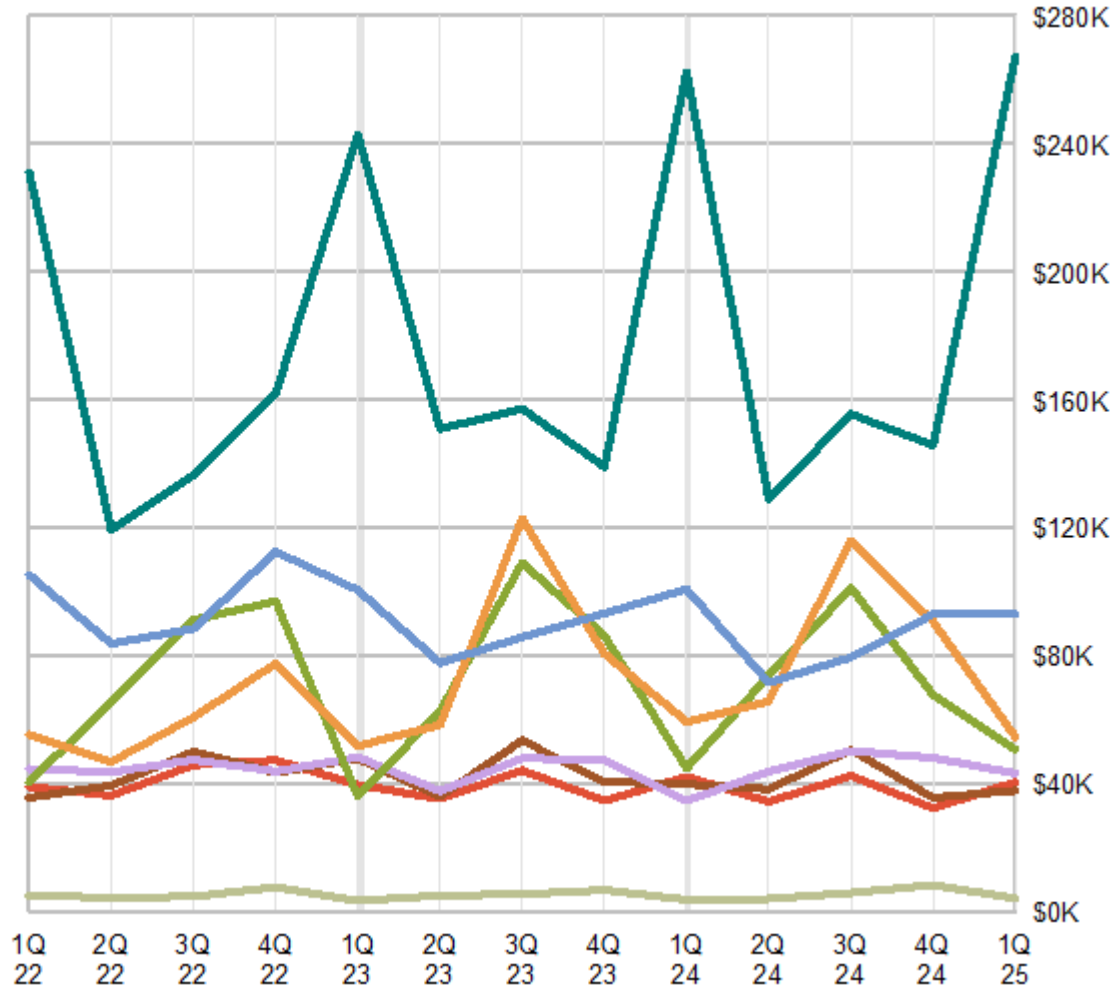
Count: 75

Fuel And Service Stations

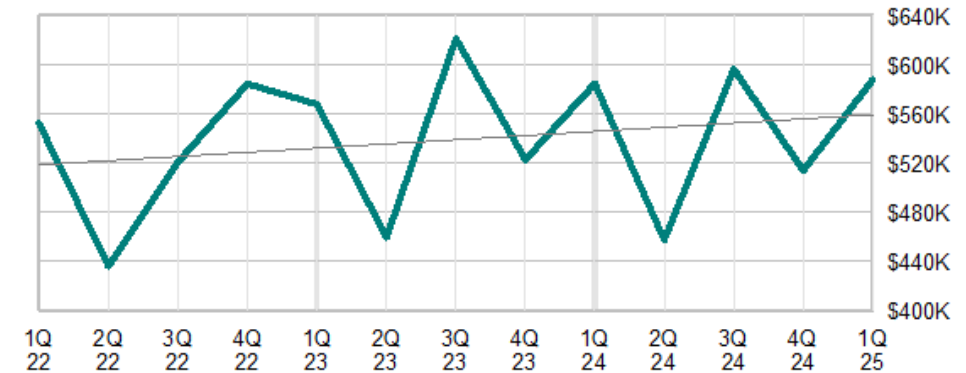
Count: 43

Transfers & Unidentified

Count: 919



QUARTERLY TOTALS



FY 22-23 = +11.8%

FY 23-24 = +2.4%

FYTD 24-25 = (-1.6%)



Thank you!

Bobby Young, Director of Client Services
byoung@hdlcompanies.com

HdL Companies



HdL Sales Tax Presentation 2024 Calendar year

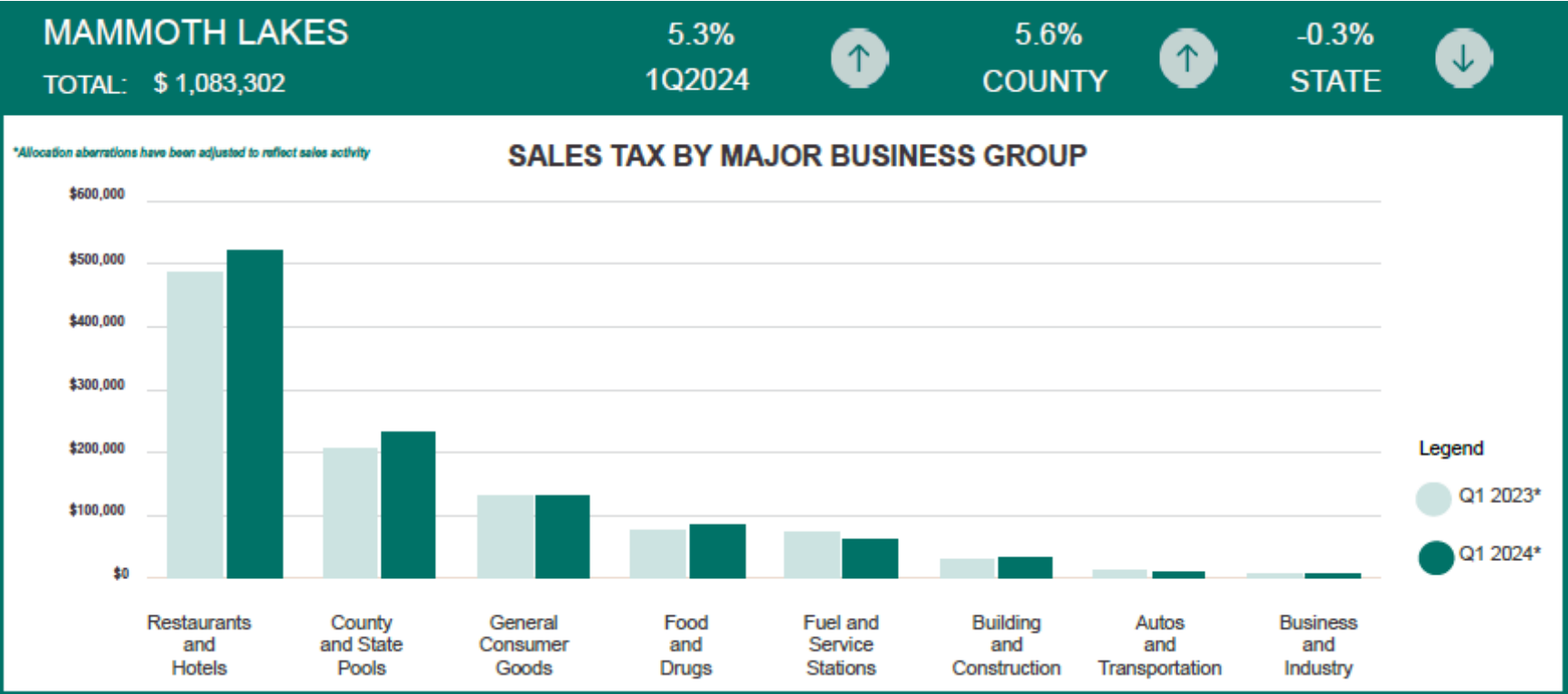
Megan Chapman

Finance Director

July 16, 2024
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Quarter 1



Measure R

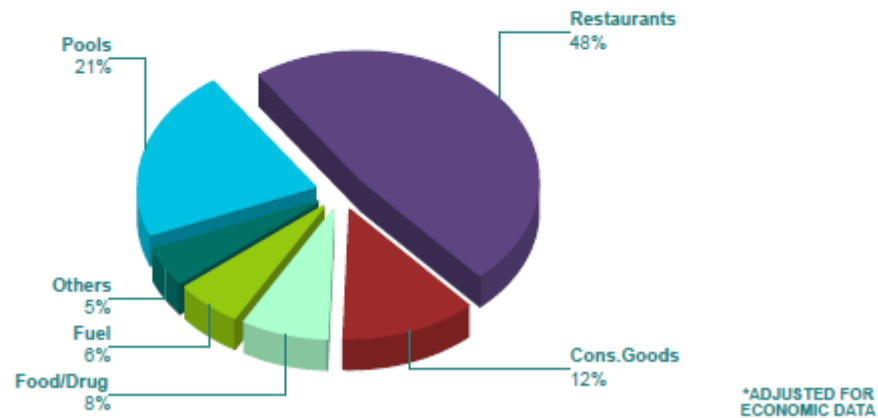
TOTAL: \$585,536

↑ 2.3%



Quarter 1

REVENUE BY BUSINESS GROUP Mammoth Lakes Quarter 1





Quarter 1

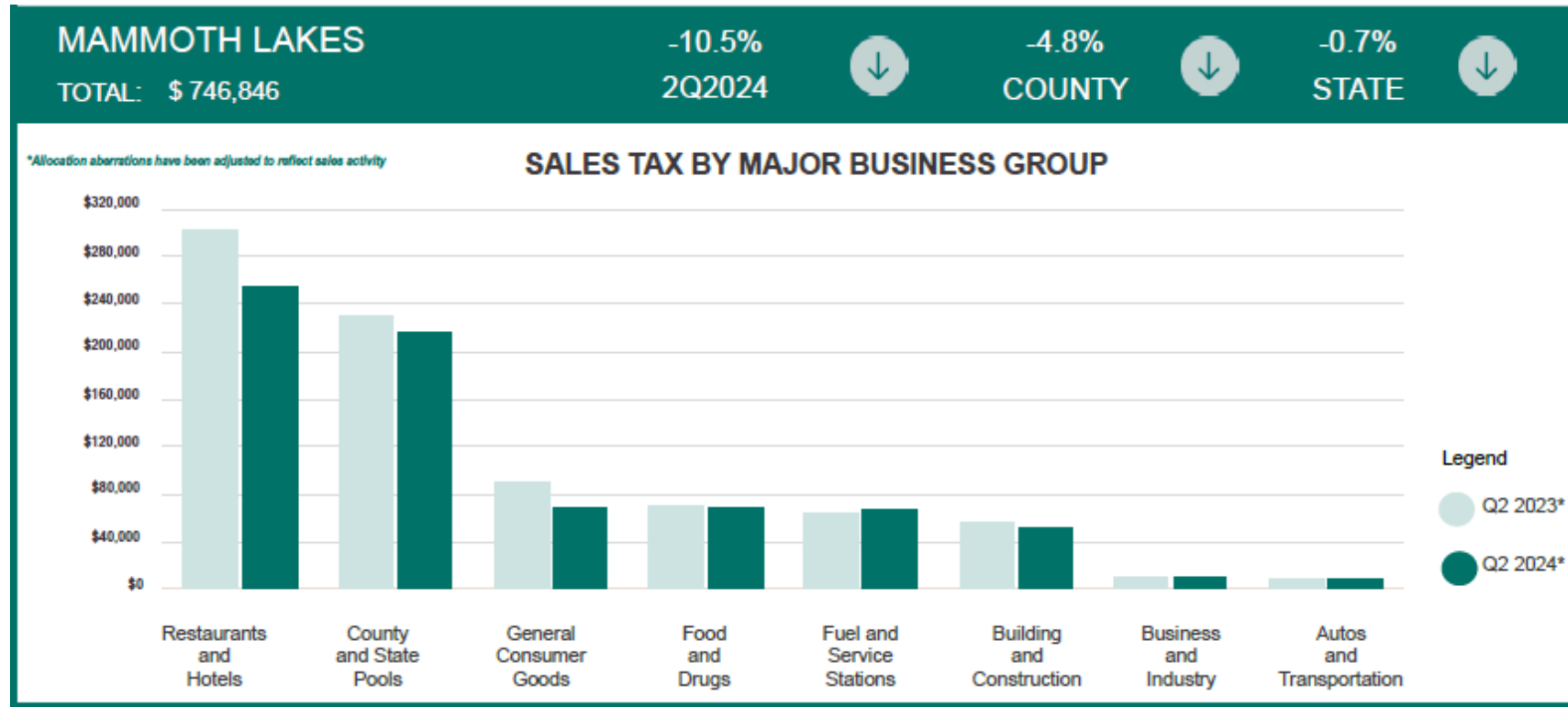
TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q1 '24	Change	County Change	HdL State Change
Casual Dining	312,391	13.6% ↑	12.5% ↑	2.3% ↑
Sporting Goods/Bike Stores	92,372	-3.8% ↓	-3.6% ↓	-1.2% ↓
Quick-Service Restaurants	24,855	-1.5% ↓	-4.2% ↓	2.7% ↑
Leisure/Entertainment	24,358	3.5% ↑	3.5% ↑	1.0% ↑
Fast-Casual Restaurants	23,404	12.4% ↑	12.8% ↑	2.3% ↑
Convenience Stores/Liquor	9,352	12.9% ↑	12.9% ↑	0.5% ↑
Home Furnishings	6,633	-15.3% ↓	-4.6% ↓	-6.5% ↓
Specialty Stores	5,605	-16.2% ↓	-16.6% ↓	-2.3% ↓
Family Apparel	5,595	11.2% ↑	11.2% ↑	7.4% ↑
Art/Gift/Novelty Stores	2,813	82.3% ↑	65.9% ↑	-2.4% ↓

**Allocation aberrations have been adjusted to reflect sales activity*



Quarter 2



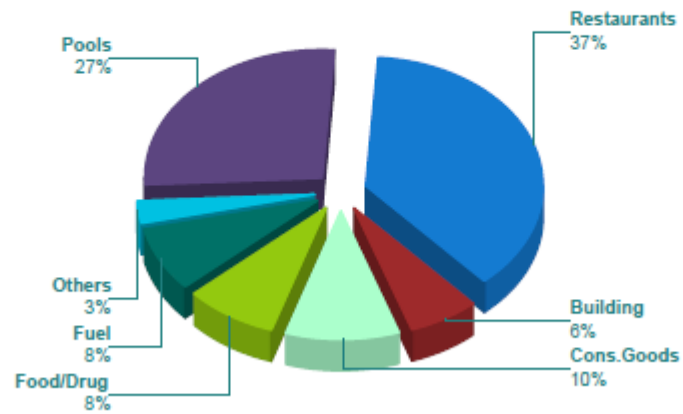
Measure R
TOTAL: \$456,366
-1.6%



Quarter 2

REVENUE BY BUSINESS GROUP

Mammoth Lakes Quarter 2



*ADJUSTED FOR
ECONOMIC DATA



Quarter 2

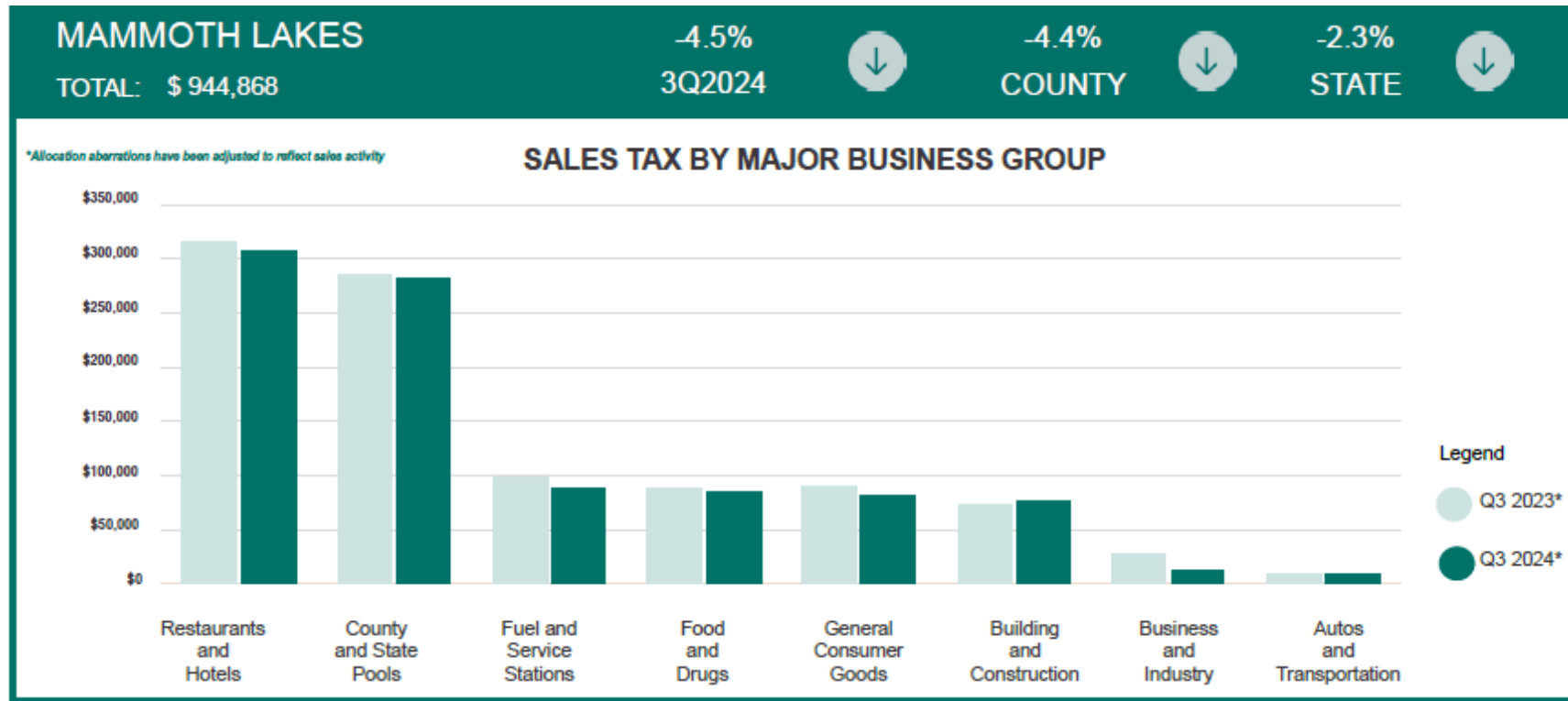
TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q2 '24	Change	County Change	HdL State Change
Casual Dining	160,348	-14.9% ↓	-11.8% ↓	0.7% ↑
Sporting Goods/Bike Stores	38,415	-25.8% ↓	-21.8% ↓	-0.3% ↓
Quick-Service Restaurants	23,393	-1.7% ↓	-4.6% ↓	1.2% ↑
Leisure/Entertainment	13,913	-8.9% ↓	-6.2% ↓	-2.3% ↓
Fast-Casual Restaurants	9,452	-5.2% ↓	-2.2% ↓	3.2% ↑
Convenience Stores/Liquor	7,548	2.7% ↑	2.7% ↑	-0.6% ↓
Home Furnishings	7,190	-26.2% ↓	-30.3% ↓	-8.2% ↓
Specialty Stores	6,207	-20.9% ↓	-22.3% ↓	-4.6% ↓
Family Apparel	5,430	-5.6% ↓	-5.9% ↓	0.9% ↑
Art/Gift/Novelty Stores	2,393	-18.8% ↓	-7.5% ↓	-7.3% ↓

**Allocation aberrations have been adjusted to reflect sales activity*



Quarter 3



Measure R
TOTAL: \$598,760
-4.4%



Quarter 3

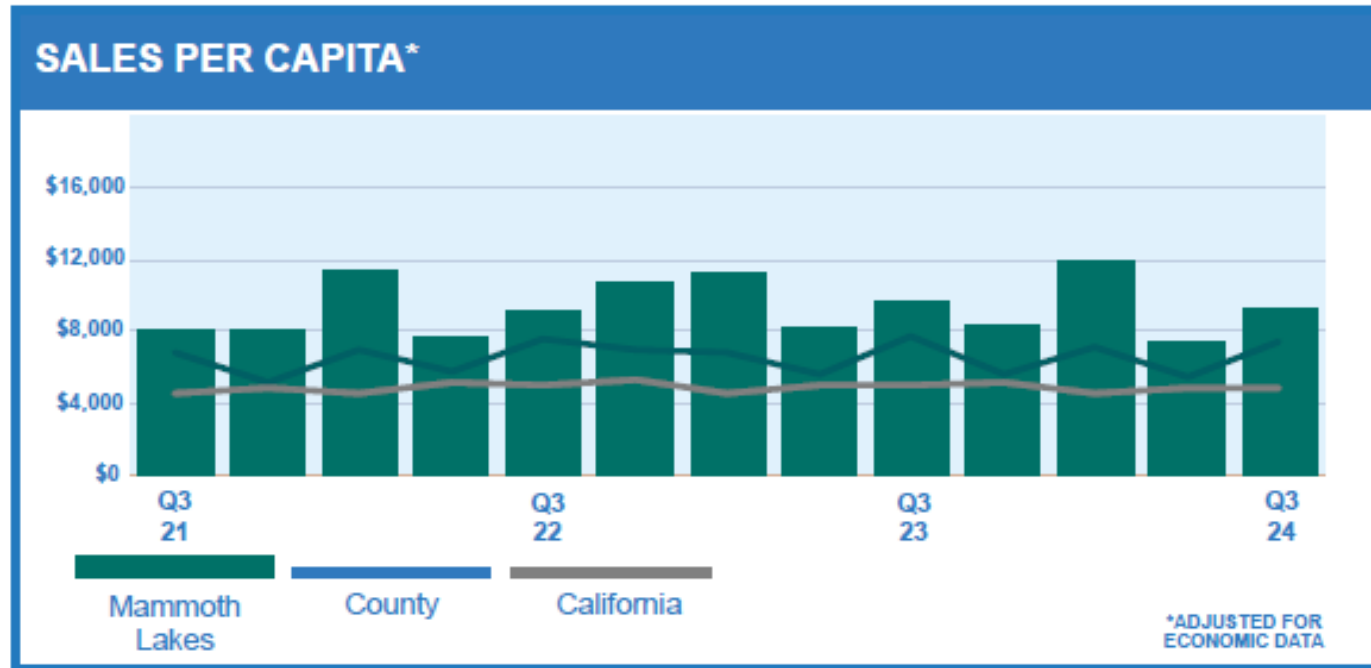
TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q3 '24	Change	County Change	HdL State Change
Casual Dining	178,927	-6.8% ↓	-5.9% ↓	1.1% ↑
Sporting Goods/Bike Stores	37,704	-16.9% ↓	-15.1% ↓	-4.2% ↓
Quick-Service Restaurants	32,056	-2.3% ↓	-7.9% ↓	1.1% ↑
Leisure/Entertainment	19,243	4.0% ↑	-0.3% ↓	-3.1% ↓
Fast-Casual Restaurants	13,560	-4.1% ↓	-3.0% ↓	2.0% ↑
Convenience Stores/Liquor	9,686	1.9% ↑	1.9% ↑	-2.1% ↓
Specialty Stores	8,082	-19.4% ↓	-17.3% ↓	-2.9% ↓
Home Furnishings	7,374	-10.8% ↓	-9.5% ↓	-6.7% ↓
Art/Gift/Novelty Stores	3,184	-19.4% ↓	-14.7% ↓	1.5% ↑
Auto Repair Shops	974	12.1% ↑	28.5% ↑	-2.6% ↓

**Allocation aberrations have been adjusted to reflect sales activity*

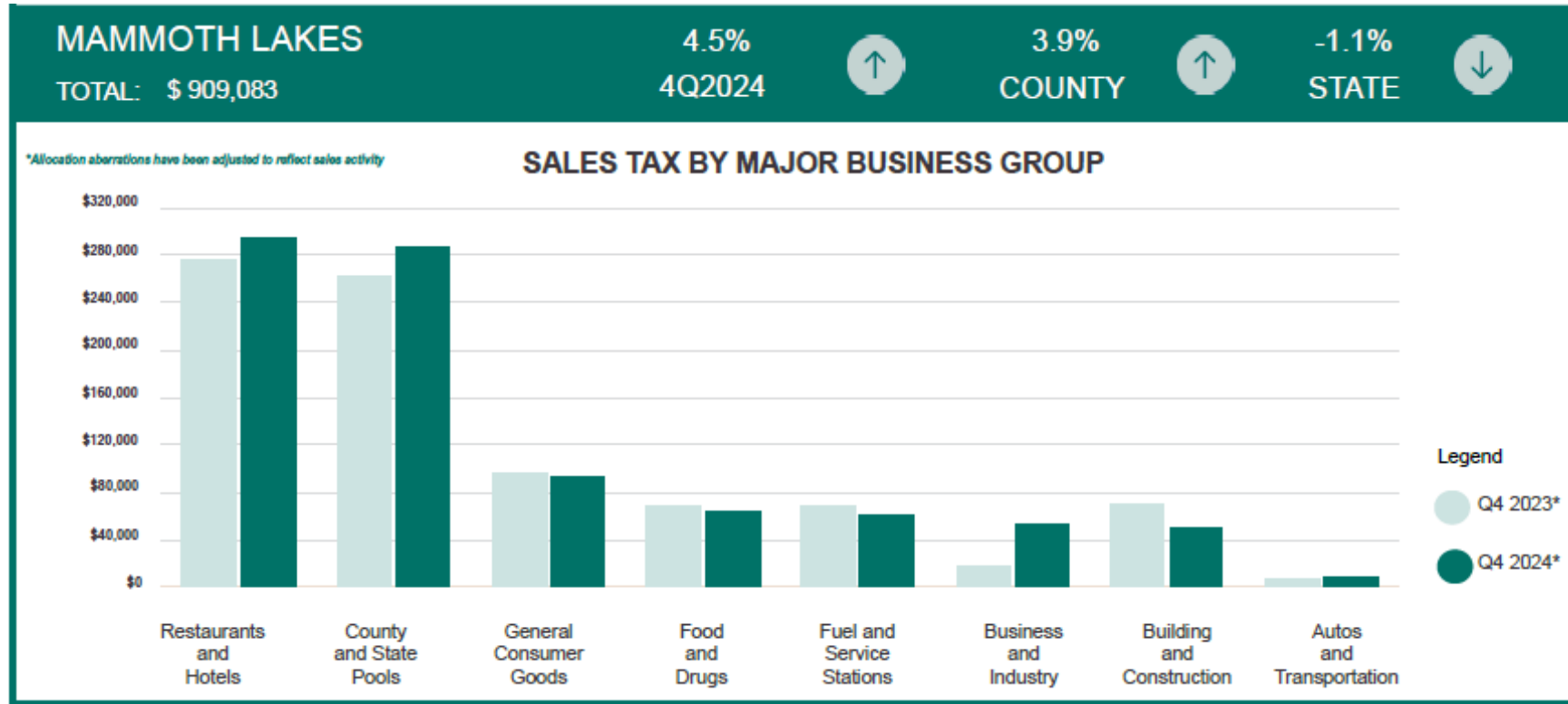


Quarter 3





Quarter 4



Measure R
TOTAL: \$529,259
0.2%



Quarter 4

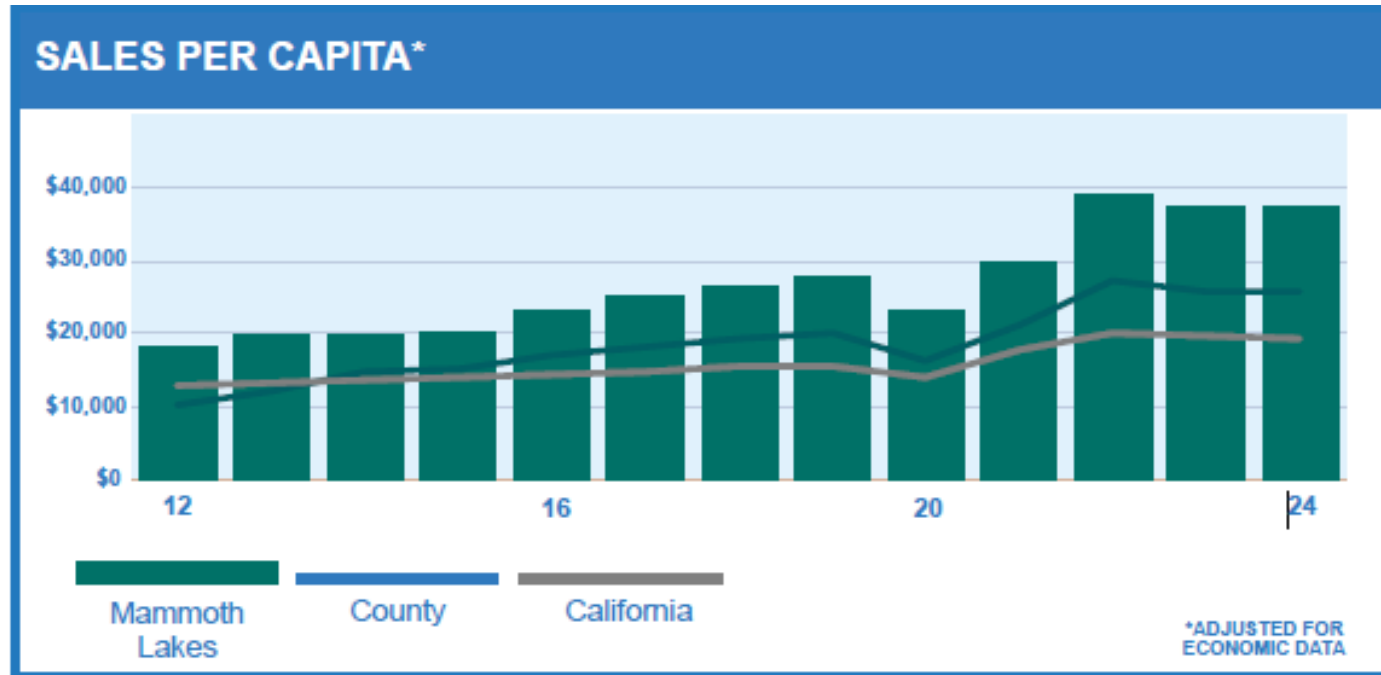
TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q4 '24	Change	County Change	HdL State Change
Casual Dining	180,357	12.3% ↑	10.0% ↑	1.9% ↑
Sporting Goods/Bike Stores	58,240	10.5% ↑	10.1% ↑	-7.1% ↓
Quick-Service Restaurants	23,107	-0.9% ↓	0.8% ↑	1.7% ↑
Leisure/Entertainment	15,417	9.7% ↑	13.8% ↑	2.0% ↑
Convenience Stores/Liquor	7,575	0.0% ↓	0.0% ↓	-2.3% ↓
Fast-Casual Restaurants	7,554	7.6% ↑	7.3% ↑	1.5% ↑
Specialty Stores	5,063	-36.1% ↓	-35.0% ↓	-1.7% ↓
Family Apparel	4,463	-33.4% ↓	-32.8% ↓	1.3% ↑
Contractors	3,449	-74.6% ↓	-13.0% ↓	-4.8% ↓
Repair Shop/Equip. Rentals	2,327	-46.0% ↓	-46.2% ↓	0.6% ↑

**Allocation aberrations have been adjusted to reflect sales activity*

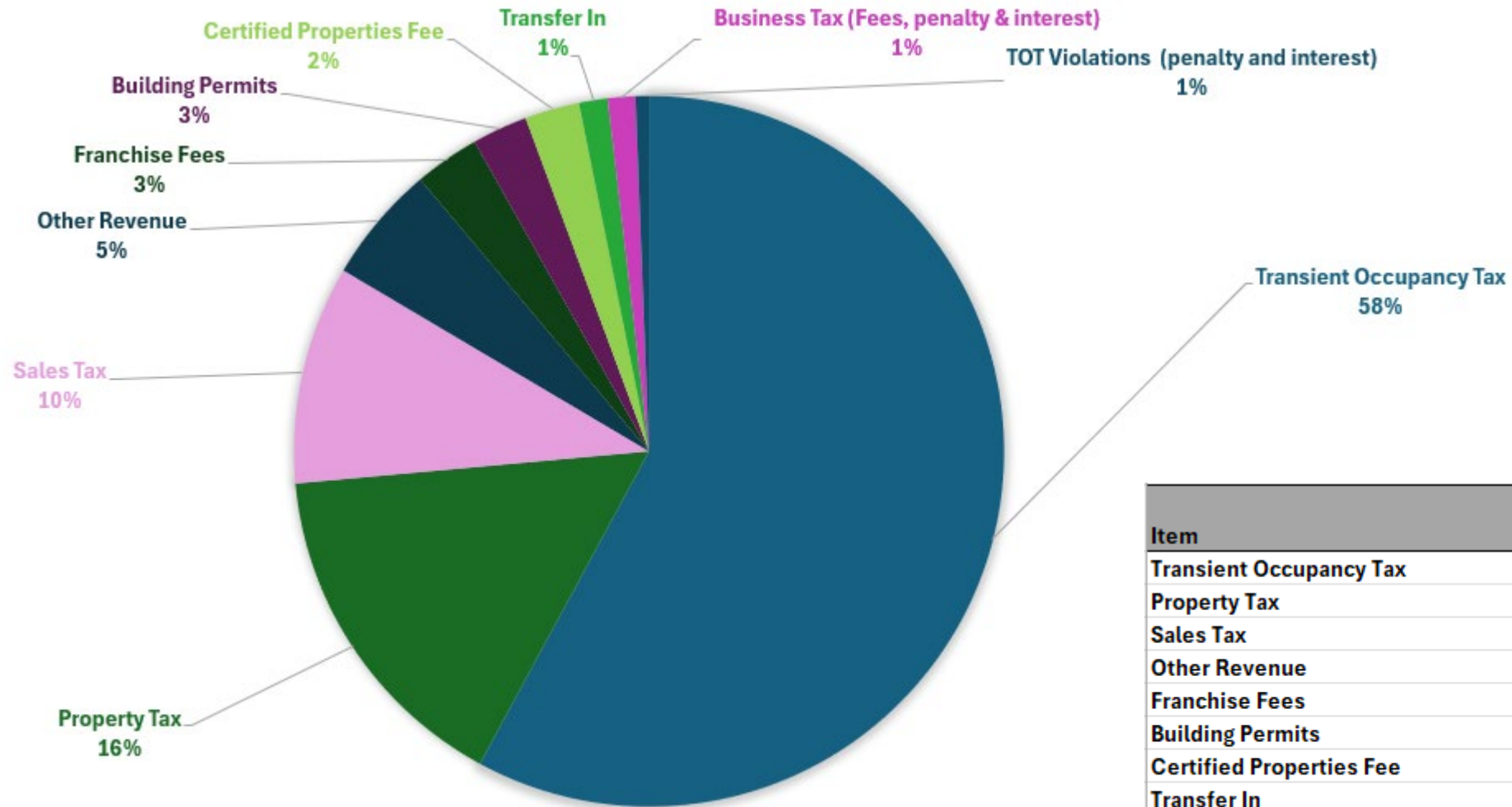


Quarter 4





% of General Fund Budget



Item	FY25-26	
	Proposed Budget	% of Total Revenue
Transient Occupancy Tax	\$ 19,500,000	57.9%
Property Tax	\$ 5,270,000	15.6%
Sales Tax	\$ 3,350,000	9.9%
Other Revenue	\$ 1,803,000	5.4%
Franchise Fees	\$ 1,000,000	3.0%
Building Permits	\$ 850,000	2.5%
Certified Properties Fee	\$ 837,500	2.5%
Transfer In	\$ 440,000	1.3%
Business Tax (Fees, penalty & interest)	\$ 421,000	1.3%
TOT Violations (penalty and interest)	\$ 205,000	0.6%
Total Budgeted Revenue	\$ 33,676,500	100.0%



Thank you

TOWN OF MAMMOTH LAKES

TOP 25 SALES TAX PRODUCERS

FOR CALENDAR YEAR 2024

Business Name	Business Category
Chevron	Service Stations
DIY Home Center	Building Materials
Footloose Sports	Sporting Goods/Bike Stores
Giovannis Restaurant	Casual Dining
Gojira Ramen & Sushi	Casual Dining
Gomez Mexican Restaurant & Cantina	Casual Dining
Grocery Outlet	Grocery Stores
High Country Lumber & Building Supply	Building Materials
Johns Pizza Works	Casual Dining
Kittredge Sports	Sporting Goods/Bike Stores
Liberty Sports Bar Grill	Casual Dining
Mammoth Brewing Company	Casual Dining
Mammoth Mountain Main Lodge	Hotels/Motels
Mammoth Mountaineering Supply	Sporting Goods/Bike Stores
Mammoth Rock N Bowl	Leisure/Entertainment
Parallax Restaurant	Casual Dining
Rite Aid	Drug Stores
Robertos Mexican Cafe	Casual Dining
Shell Mart	Service Stations
Shelter Distilling	Leisure/Entertainment
Thomas Petroleum	Petroleum Prod/Equipment
Vons	Grocery Stores
Warming Hut	Casual Dining
Wave Rave Snowboard Shop	Sporting Goods/Bike Stores
Westin Monache Resort	Hotels/Motels

Percent of Calendar Year Total Paid By Top 25 Accounts = 67.20%

* Firms Listed Alphabetically

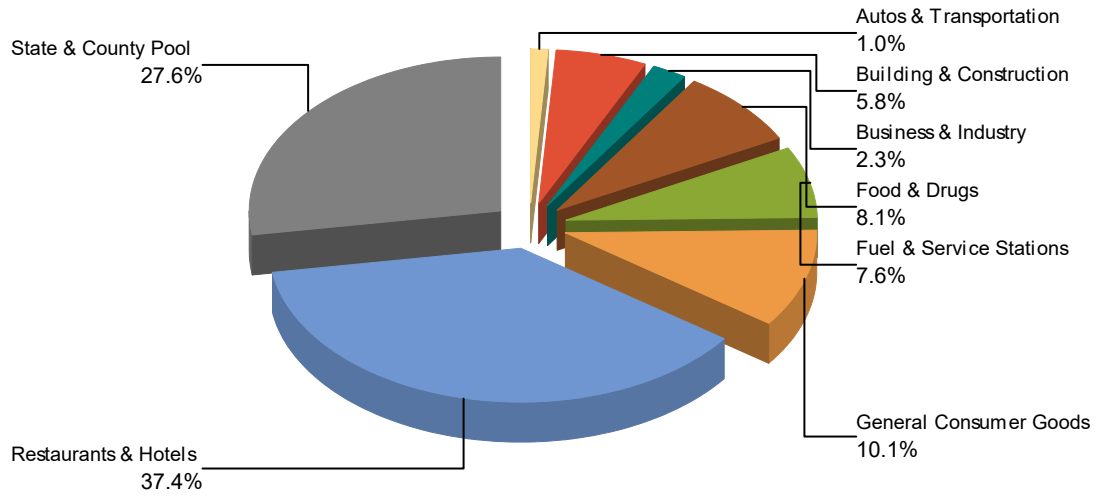
Printed 05/06/2025

Period: January 2024 Thru December 2024

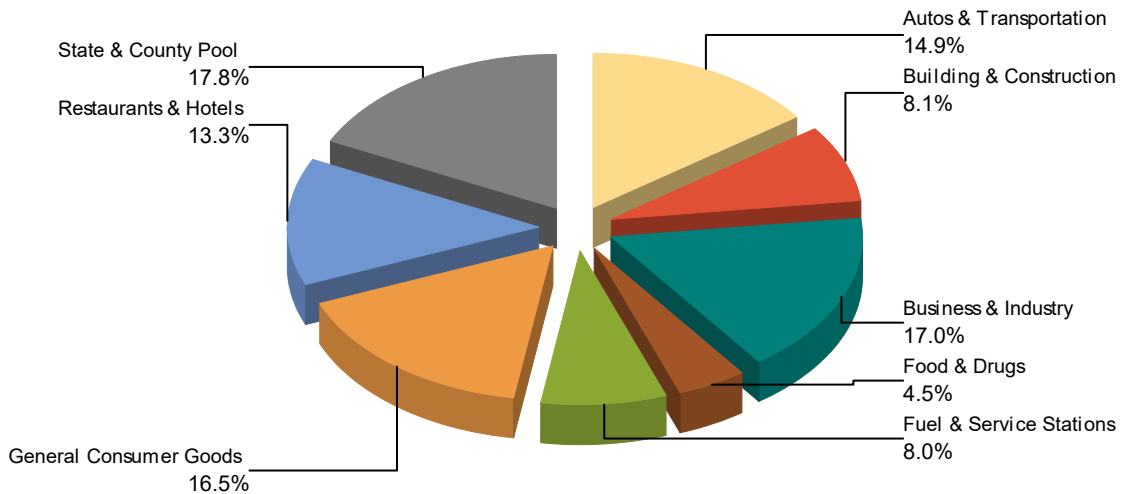
Allocations Adjusted for Economic Data

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Town of Mammoth Lakes



HdL Client Database Statewide Totals





ACTUAL RECEIPTS

ADJUSTED FOR ECONOMIC DATA

	2024	2023	% Change	2024	2023	% Change
Amador County						
Autos And Transportation	324,182	335,123	-3.3%	318,287	331,801	-4.1%
Building And Construction	833,669	908,851	-8.3%	827,813	909,633	-9.0%
Business And Industry	562,765	598,754	-6.0%	547,511	585,056	-6.4%
Food And Drugs	451,818	434,635	4.0%	438,712	448,381	-2.2%
Fuel And Service Stations	717,081	769,071	-6.8%	739,937	773,681	-4.4%
General Consumer Goods	825,216	870,555	-5.2%	815,665	864,945	-5.7%
Restaurants And Hotels	804,830	812,459	-0.9%	801,376	786,922	1.8%
Transfers & Unidentified	32,435	18,636	74.0%	26,791	15,258	75.6%
County & State Pool	1,446,140	1,436,683	0.7%	1,492,727	1,470,339	1.5%
	5,998,137	6,184,766	-3.0%	6,008,819	6,186,017	-2.9%
Inyo County						
Autos And Transportation	364,715	408,959	-10.8%	369,440	408,078	-9.5%
Building And Construction	430,303	479,765	-10.3%	429,997	480,852	-10.6%
Business And Industry	188,148	279,047	-32.6%	181,009	255,018	-29.0%
Food And Drugs	380,929	405,465	-6.1%	377,561	403,252	-6.4%
Fuel And Service Stations	1,304,300	1,205,255	8.2%	1,215,502	1,312,900	-7.4%
General Consumer Goods	297,599	289,889	2.7%	285,705	299,721	-4.7%
Restaurants And Hotels	871,192	849,710	2.5%	850,010	810,225	4.9%
Transfers & Unidentified	13,441	13,850	-3.0%	11,084	7,614	45.6%
County & State Pool	1,335,371	1,023,221	30.5%	1,357,041	1,045,482	29.8%
	5,185,998	4,955,160	4.7%	5,077,350	5,023,141	1.1%
Mariposa County						
Autos And Transportation	43,295	46,358	-6.6%	43,123	41,578	3.7%
Building And Construction	137,201	151,391	-9.4%	128,828	148,613	-13.3%
Business And Industry	116,482	103,735	12.3%	112,127	103,975	7.8%
Food And Drugs	205,947	209,520	-1.7%	199,232	211,533	-5.8%
Fuel And Service Stations	370,517	399,807	-7.3%	370,488	368,083	0.7%
General Consumer Goods	73,239	73,362	-0.2%	71,751	72,222	-0.7%
Restaurants And Hotels	1,205,399	1,290,971	-6.6%	1,197,842	1,044,493	14.7%
Transfers & Unidentified	3,330	2,534	31.4%	166	527	-68.6%
County & State Pool	708,016	708,330	0.0%	722,358	718,382	0.6%
	2,863,425	2,986,008	-4.1%	2,845,914	2,709,405	5.0%
Mono County						
Autos And Transportation	42,773	43,303	-1.2%	42,000	43,538	-3.5%
Building And Construction	339,548	339,201	0.1%	337,671	332,099	1.7%
Business And Industry	115,813	99,099	16.9%	101,087	98,677	2.4%
Food And Drugs	392,400	355,144	10.5%	361,433	389,489	-7.2%
Fuel And Service Stations	470,937	470,999	0.0%	456,284	481,390	-5.2%
General Consumer Goods	429,845	455,390	-5.6%	415,226	451,643	-8.1%
Restaurants And Hotels	1,608,477	1,607,230	0.1%	1,600,476	1,594,100	0.4%
Transfers & Unidentified	10,145	11,873	-14.6%	5,789	10,535	-45.1%
County & State Pool	1,285,371	1,217,220	5.6%	1,301,004	1,231,379	5.7%
	4,695,310	4,599,459	2.1%	4,620,969	4,632,850	-0.3%
Tuolumne County						
Autos And Transportation	1,069,863	1,145,654	-6.6%	1,072,917	1,141,535	-6.0%
Building And Construction	1,493,881	1,474,168	1.3%	1,487,338	1,468,461	1.3%
Business And Industry	663,525	574,526	15.5%	648,868	575,280	12.8%
Food And Drugs	643,218	676,114	-4.9%	629,948	692,015	-9.0%
Fuel And Service Stations	1,403,930	1,347,567	4.2%	1,338,361	1,430,413	-6.4%
General Consumer Goods	1,424,250	1,578,139	-9.8%	1,458,706	1,504,055	-3.0%
Restaurants And Hotels	1,268,341	1,243,815	2.0%	1,252,975	1,234,808	1.5%
Transfers & Unidentified	59,202	31,417	88.4%	37,295	41,957	-11.1%
County & State Pool	2,135,596	2,171,479	-1.7%	2,186,403	2,211,427	-1.1%
	10,161,806	10,242,877	-0.8%	10,112,810	10,299,950	-1.8%
*Sierras Totals						
Autos And Transportation	1,844,828	1,979,396	-6.8%	1,845,767	1,966,530	-6.1%
Building And Construction	3,234,602	3,353,377	-3.5%	3,211,646	3,339,658	-3.8%
Business And Industry	1,646,733	1,655,162	-0.5%	1,590,601	1,618,005	-1.7%
Food And Drugs	2,074,313	2,080,877	-0.3%	2,006,886	2,144,670	-6.4%
Fuel And Service Stations	4,266,766	4,192,698	1.8%	4,120,573	4,366,467	-5.6%
General Consumer Goods	3,050,148	3,267,334	-6.6%	3,047,053	3,192,586	-4.6%
Restaurants And Hotels	5,758,239	5,804,185	-0.8%	5,702,678	5,470,547	4.2%
Transfers & Unidentified	118,553	78,309	51.4%	81,125	75,891	6.9%
County & State Pools	6,910,494	6,556,932	5.4%	7,059,533	6,677,009	5.7%
	28,904,676	28,968,270	-0.2%	28,665,862	28,851,363	-0.6%

* Based on partial data

SIERRAS

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	2024	2023	% Change	2024	2023	% Change
*HdL State Totals						
Autos And Transportation	1,366,317,179	1,432,546,565	-4.6%	1,360,067,787	1,432,085,058	-5.0%
Building And Construction	738,786,430	759,517,017	-2.7%	736,972,443	755,674,535	-2.5%
Business And Industry	1,622,825,642	1,599,690,243	1.4%	1,549,992,728	1,525,519,371	1.6%
Food And Drugs	432,372,336	414,810,806	4.2%	413,640,921	424,595,700	-2.6%
Fuel And Service Stations	729,118,579	778,206,468	-6.3%	730,689,989	784,847,151	-6.9%
General Consumer Goods	1,513,938,561	1,568,789,172	-3.5%	1,510,163,958	1,541,532,015	-2.0%
Restaurants And Hotels	1,227,680,966	1,198,478,320	2.4%	1,210,635,559	1,191,432,275	1.6%
Transfers & Unidentified	22,545,399	15,002,552	50.3%	15,140,151	13,843,984	9.4%
County & State Pools	1,593,304,728	1,552,495,437	2.6%	1,632,493,001	1,600,064,879	2.0%
	9,246,889,819	9,319,536,581	-0.8%	9,159,796,537	9,269,594,968	-1.2%

* Based on partial data



MONO COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - BY CALENDAR YEAR

Agency allocations reflect "point of sale" receipts

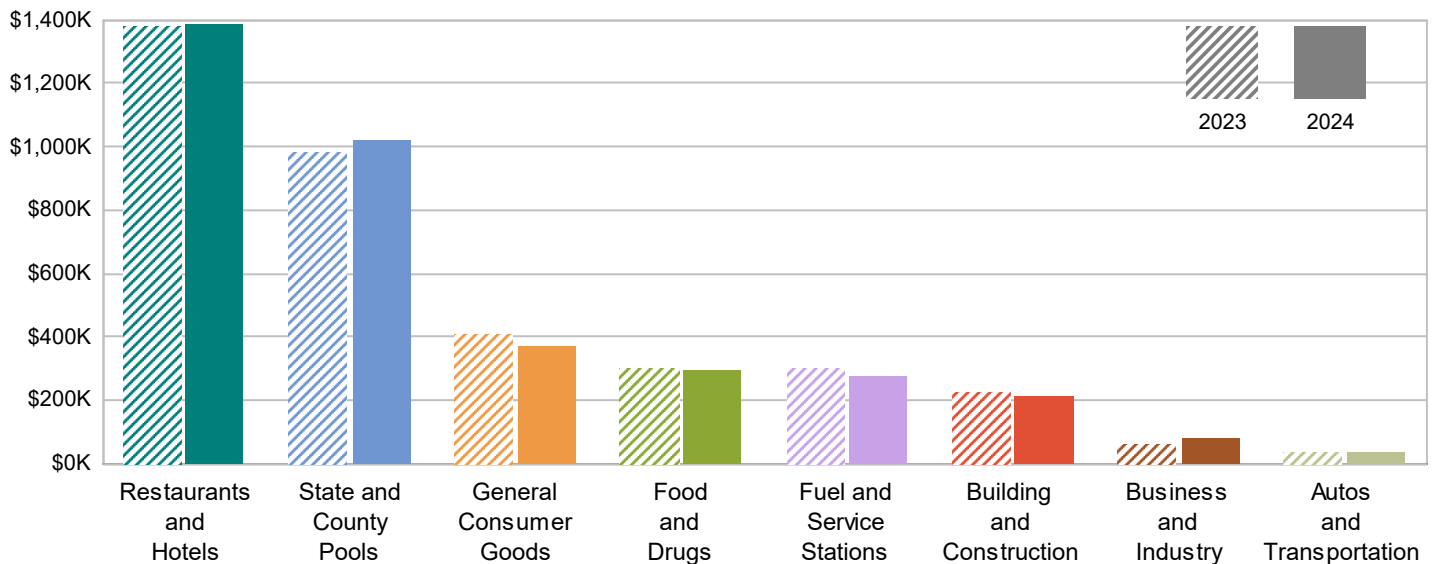
Agency Name	Count	Current Year 2024	Prior Year 2023	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Mono Co. Uninc	252	699,561	623,877	20.5%	+ 12.1%	- 2.7%
Mammoth Lakes	442	2,710,377	2,758,361	79.5%	- 1.7%	- 2.3%
Totals	694	3,409,938	3,382,239	100.0%	+ 0.8%	- 2.4%
Mono Pool	4,462	1,283,212	1,215,111		+ 5.6%	+ 5.7%

TOWN OF MAMMOTH LAKES

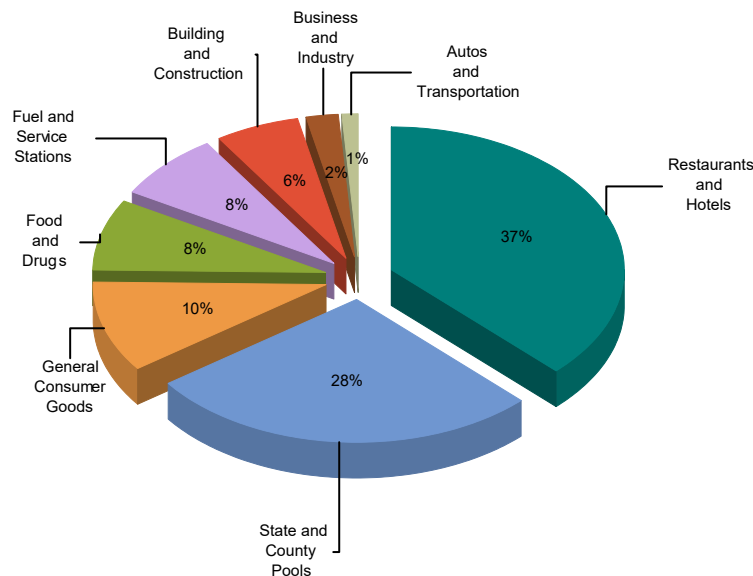
MAJOR INDUSTRY GROUPS

Major Industry Group	Count	2024	2023	\$ Change	% Change
Restaurants and Hotels	116	1,383,132	1,379,783	3,349	0.2%
State and County Pools	-	1,018,767	981,132	37,635	3.8%
General Consumer Goods	155	374,108	409,753	(35,645)	-8.7%
Food and Drugs	17	299,873	305,777	(5,904)	-1.9%
Fuel and Service Stations	20	281,673	304,581	(22,907)	-7.5%
Building and Construction	23	214,573	229,744	(15,171)	-6.6%
Business and Industry	80	83,246	63,901	19,346	30.3%
Autos and Transportation	16	38,479	40,654	(2,175)	-5.3%
Transfers & Unidentified	15	192	5,023	(4,832)	-96.2%
Total	442	3,694,043	3,720,347	(26,304)	-0.7%

2023 Compared To 2024



2024 Percent of Total



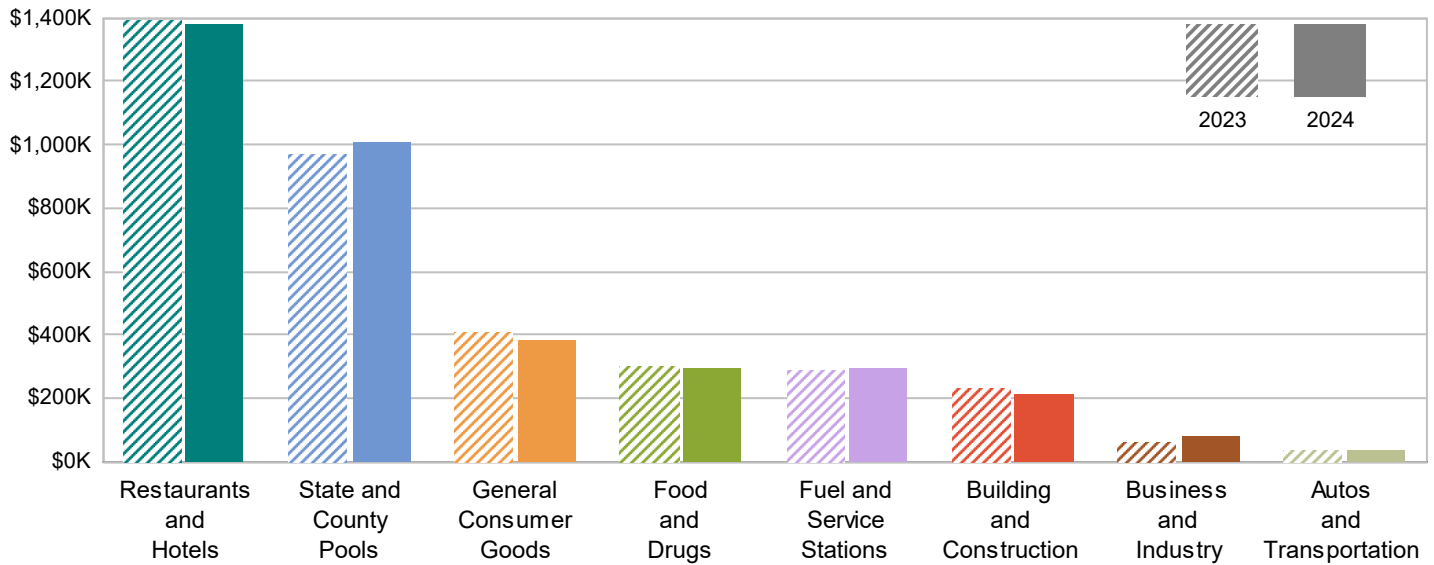


TOWN OF MAMMOTH LAKES

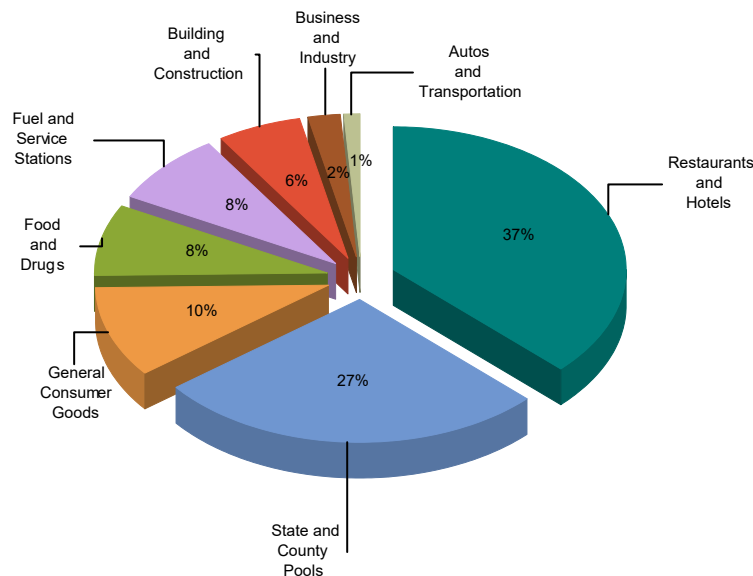
MAJOR INDUSTRY GROUPS

Major Industry Group	Count	2024	2023	\$ Change	% Change
Restaurants and Hotels	116	1,382,288	1,394,455	(12,166)	-0.9%
State and County Pools	-	1,008,390	972,650	35,740	3.7%
General Consumer Goods	155	388,367	413,552	(25,185)	-6.1%
Food and Drugs	17	299,625	305,557	(5,933)	-1.9%
Fuel and Service Stations	20	296,468	294,967	1,501	0.5%
Building and Construction	23	215,761	235,788	(20,027)	-8.5%
Business and Industry	80	83,481	67,798	15,683	23.1%
Autos and Transportation	16	39,864	40,454	(590)	-1.5%
Transfers & Unidentified	15	4,524	5,790	(1,267)	-21.9%
Total	442	3,718,768	3,731,012	(12,244)	-0.3%

2023 Compared To 2024



2024 Percent of Total





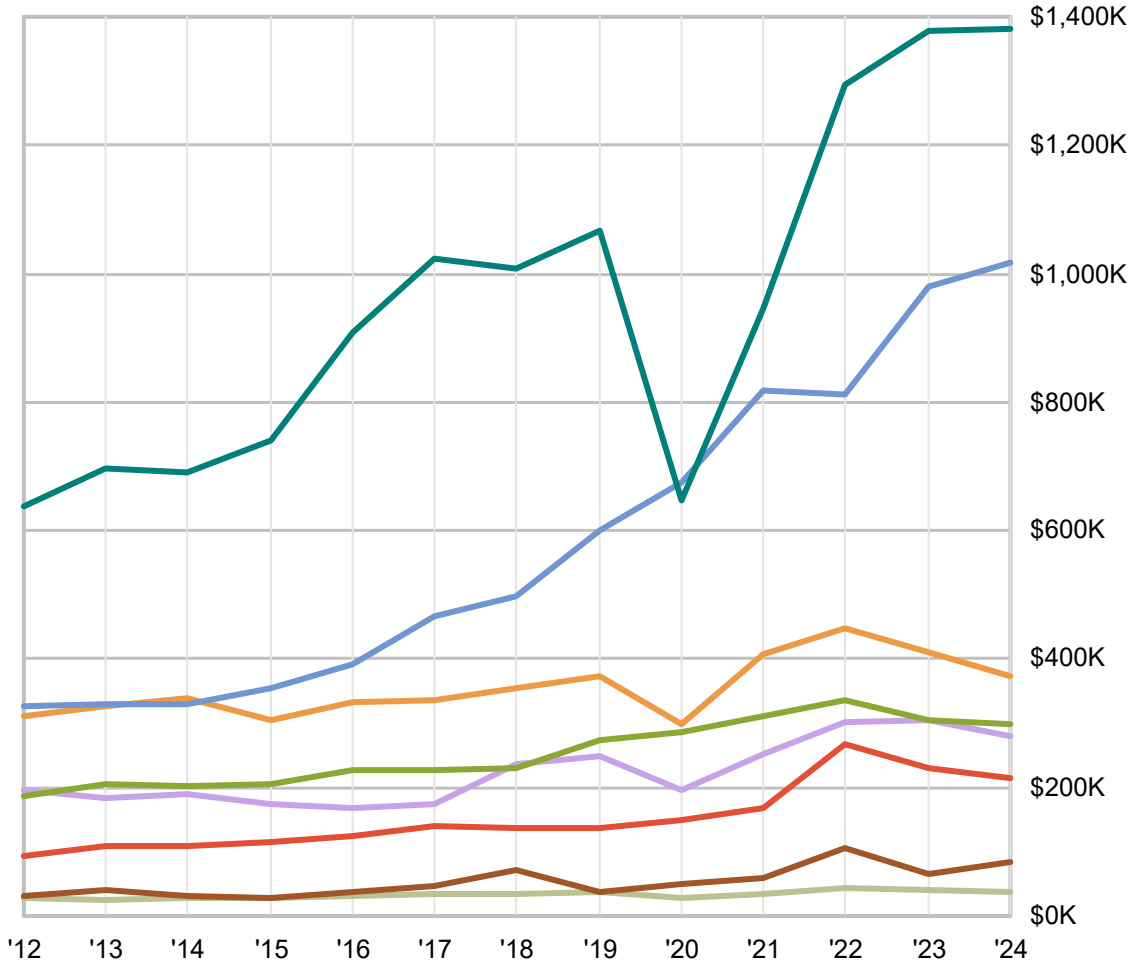
TOWN OF MAMMOTH LAKES

MAJOR GROUP HISTORICAL PERCENT CHANGES

Agency Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Autos & Transportation	-7.14	2.98	2.74	14.03	5.61	-0.01	13.60	-29.84	24.42	34.98	-9.59	-5.35
Mono County	-5.03	12.81	0.06	12.14	8.19	-2.05	12.94	-27.49	26.15	35.04	-13.90	-3.53
HdL State PoS	10.02	8.13	10.20	5.30	3.63	4.50	-0.94	-3.65	25.29	8.36	-2.96	-5.03
Building & Construction	15.39	0.40	4.68	8.49	11.58	-0.96	-0.91	9.68	13.12	58.12	-14.29	-6.60
Mono County	27.89	26.60	9.81	1.06	22.76	-14.95	2.49	2.42	27.62	53.33	-10.02	1.68
HdL State PoS	11.28	7.40	9.72	3.67	7.10	9.73	-0.85	4.75	13.26	9.50	-4.78	-2.47
Business & Industry	32.95	-23.13	-7.53	33.98	24.59	50.41	-46.03	28.50	19.97	76.87	-38.80	30.27
Mono County	112.25	9.49	45.25	-15.31	-24.71	48.60	1.01	15.39	22.41	60.70	-54.73	2.44
HdL State PoS	2.42	3.19	5.69	1.77	1.28	4.73	3.93	8.31	21.07	11.20	0.14	1.61
Food & Drugs	9.78	-2.01	2.77	10.27	-0.76	1.30	19.63	4.42	8.94	7.64	-8.85	-1.93
Mono County	11.80	5.86	5.01	10.14	2.86	3.22	18.46	6.16	12.95	4.46	-3.35	-7.20
HdL State PoS	2.89	3.31	3.56	2.91	2.53	4.50	2.68	10.83	4.56	2.47	-1.88	-2.58
Fuel & Service Stations	-6.01	3.22	-6.92	-4.57	4.18	35.30	5.05	-21.59	29.35	19.30	1.35	-7.52
Mono County	11.64	52.89	-2.70	3.11	2.48	25.53	0.69	-21.98	23.15	17.95	-1.96	-5.22
HdL State PoS	-2.55	-1.68	-16.78	-11.45	11.61	16.30	0.47	-27.64	42.19	29.57	-10.66	-6.90
General Consumer Goods	4.47	3.79	-9.96	8.68	1.33	5.24	5.39	-19.79	36.09	9.95	-8.38	-8.70
Mono County	6.29	12.69	-11.73	10.99	0.49	3.81	5.16	-18.15	34.50	8.83	-6.27	-8.06
HdL State PoS	3.81	2.26	3.07	0.86	1.03	2.28	-1.33	-16.49	28.56	4.72	-3.34	-2.03
Restaurants & Hotels	9.16	-0.93	7.53	22.48	12.64	-1.46	5.96	-39.41	46.21	36.86	6.47	0.24
Mono County	12.63	16.77	6.86	20.23	11.76	-0.80	5.57	-37.65	45.09	33.85	4.33	0.40
HdL State PoS	6.32	7.86	8.31	6.38	5.20	4.99	3.93	-30.68	37.80	19.30	5.20	1.61
County & State Pools	0.94	0.23	7.60	10.88	18.81	6.29	21.18	12.42	20.82	-0.43	20.57	3.84
Mono County	-2.68	2.19	4.08	10.81	19.33	4.23	23.11	11.86	21.93	2.20	16.17	5.65
HdL State	11.01	11.66	3.48	8.47	4.96	9.33	16.45	27.56	7.79	3.68	-0.58	1.48
Agency Totals	5.77	0.02	2.06	13.79	10.01	4.97	8.23	-15.76	28.25	20.33	2.91	-0.71
Mono County	10.01	16.17	3.26	11.50	9.23	4.12	9.09	-14.47	28.61	19.69	0.42	-0.26
HdL State PoS	5.22	4.97	3.51	2.59	3.97	6.27	3.02	-4.00	21.65	9.99	-1.94	-1.28

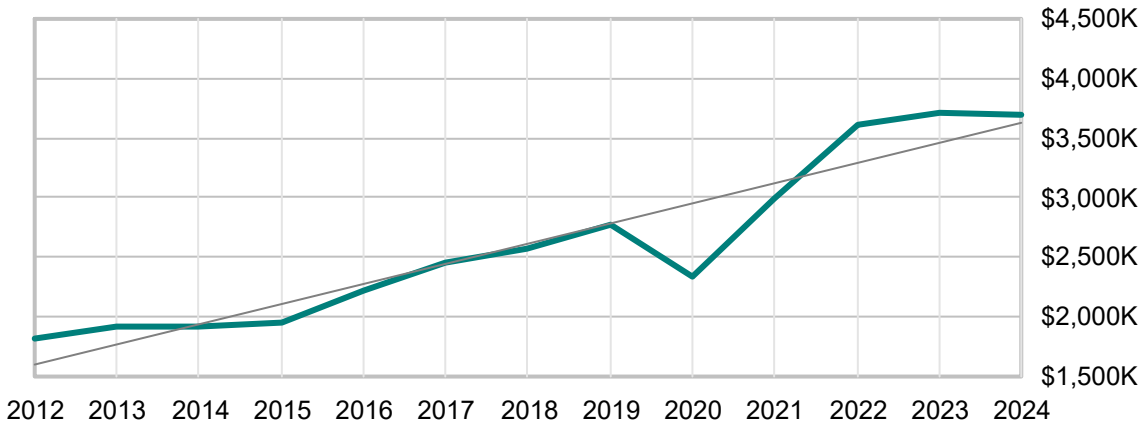
Sales Tax by Major Industry Group

- Restaurants And Hotels**
Count: 116
- State & County Pools**
- General Consumer Goods**
Count: 155
- Food And Drugs**
Count: 17
- Fuel And Service Stations**
Count: 20
- Building And Construction**
Count: 23
- Business And Industry**
Count: 80
- Autos And Transportation**
Count: 16



Agency Trend

- Mammoth Lakes**
- 13 Year Trend: +126.8%



Periods shown reflect the period in which the sales occurred - Point of Sale

Per Capita Sales

Mammoth Lakes

Count: 442

South Lake Tahoe

Count: 1,048

Truckee

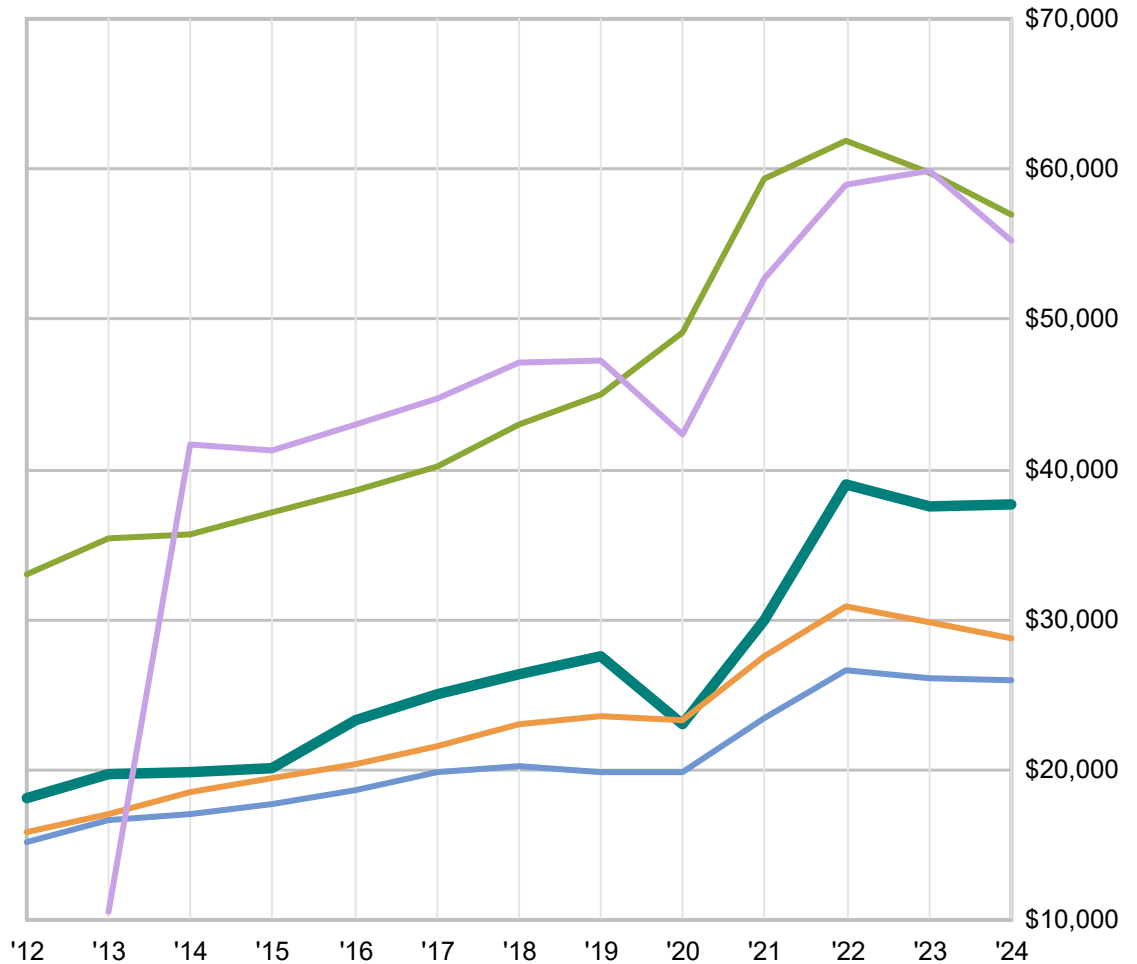
Count: 968

Big Bear Lake

Count: 529

Bishop

Count: 369



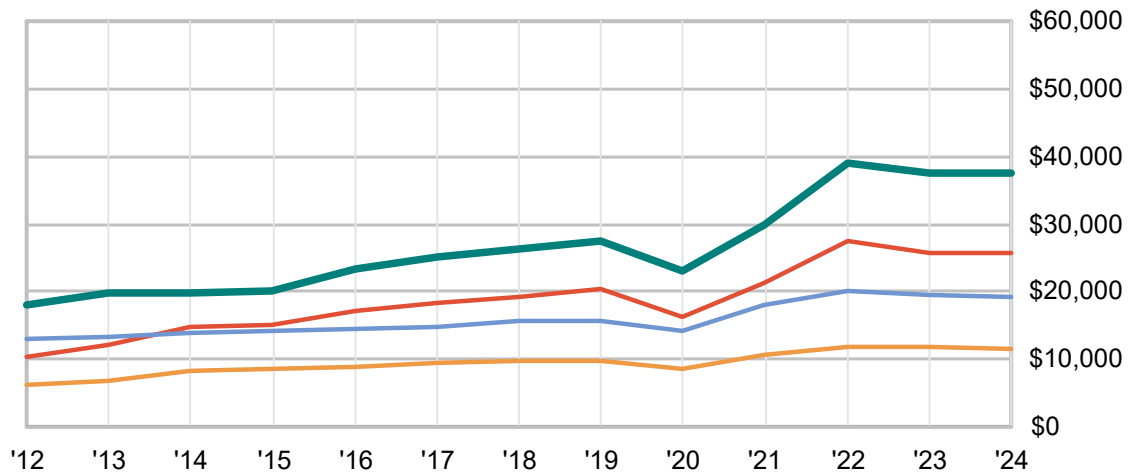
Per Capita Sales

Mammoth Lakes

Mono County

Sierras

California



Regional per capita calculations based on partial data

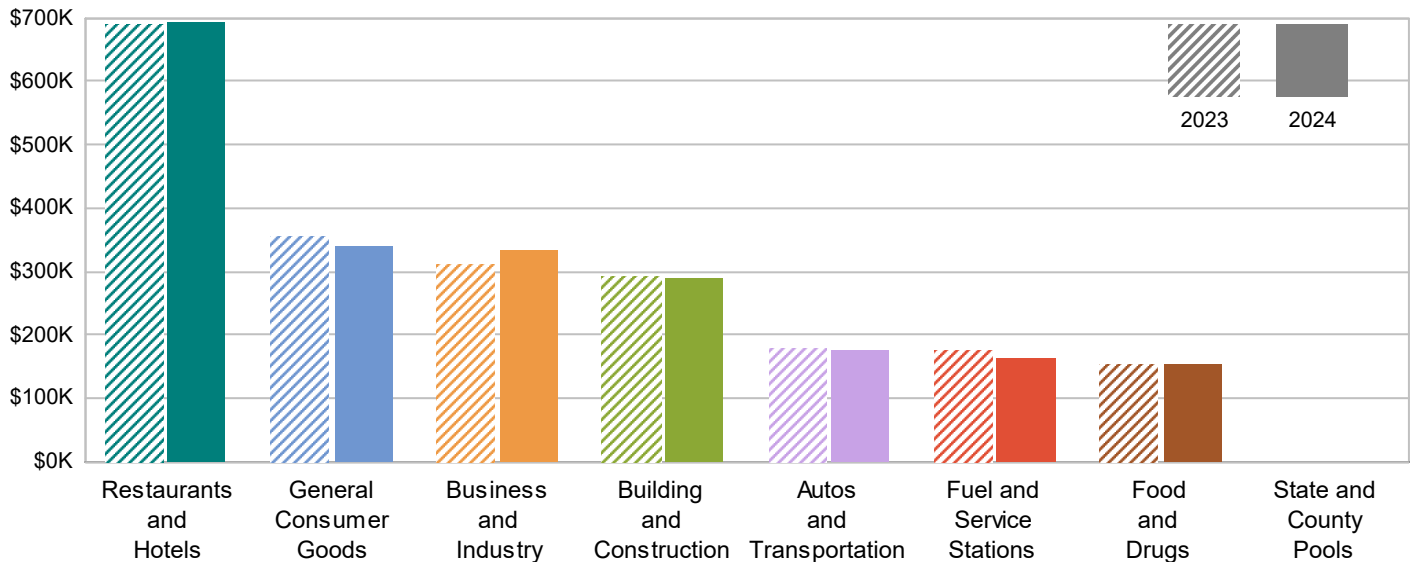
Periods shown reflect the period in which the sales occurred - Point of Sale

CITY OF MAMMOTH LAKES MEASURE R

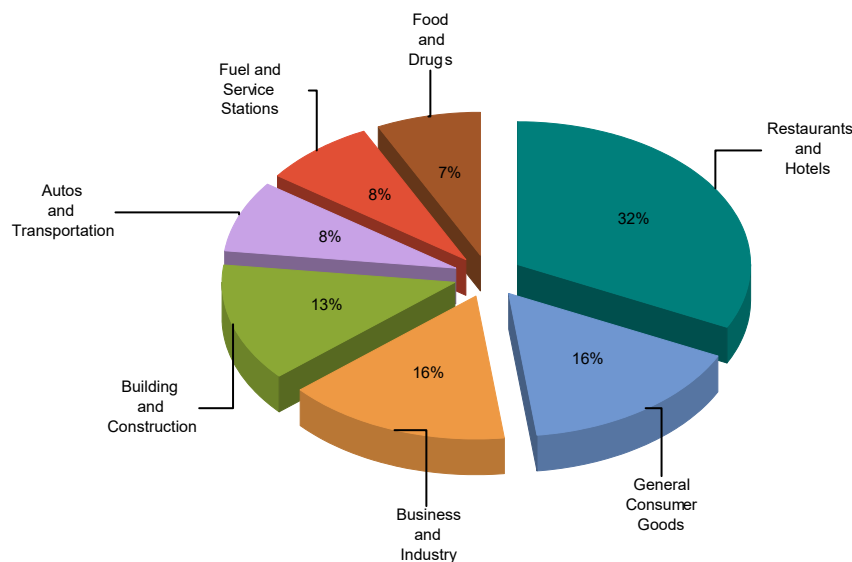
MAJOR INDUSTRY GROUPS

Major Industry Group	Count	2024	2023	\$ Change	% Change
Restaurants and Hotels	105	692,887	689,290	3,597	0.5%
General Consumer Goods	1,857	341,216	357,269	(16,052)	-4.5%
Business and Industry	2,118	335,856	313,478	22,378	7.1%
Building and Construction	301	289,384	294,170	(4,786)	-1.6%
Autos and Transportation	442	176,530	181,546	(5,015)	-2.8%
Fuel and Service Stations	43	164,856	178,323	(13,467)	-7.6%
Food and Drugs	72	155,802	154,208	1,594	1.0%
Transfers & Unidentified	1,068	23,410	21,992	1,418	6.4%
State and County Pools	-	0	0	0	-N/A-
Total	6,006	2,179,942	2,190,275	(10,333)	-0.5%

2023 Compared To 2024



2024 Percent of Total



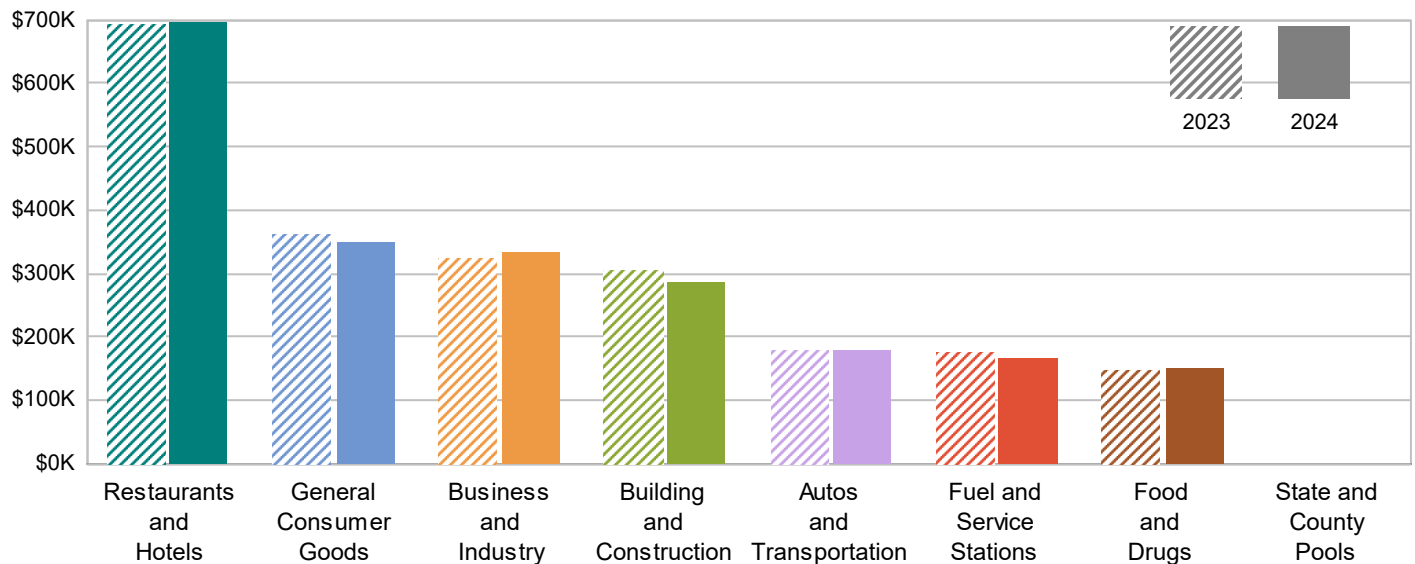


CITY OF MAMMOTH LAKES MEASURE R

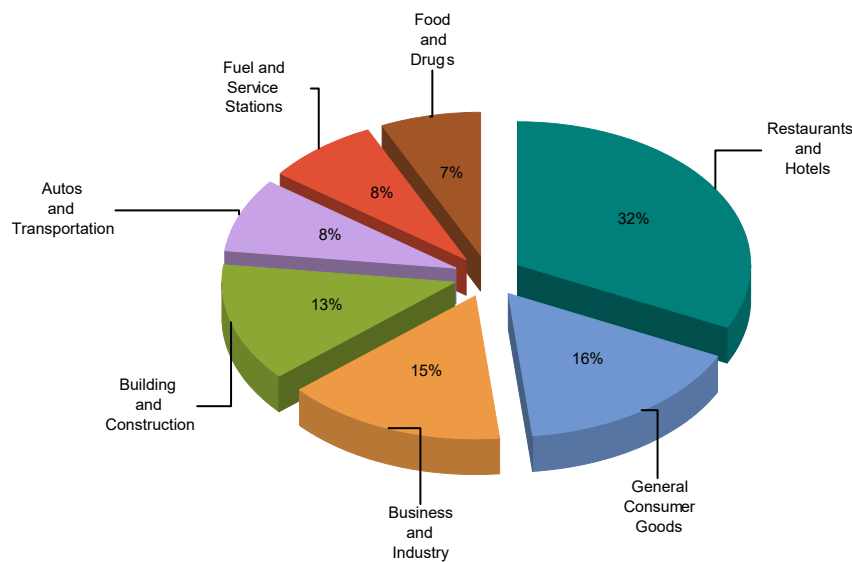
MAJOR INDUSTRY GROUPS

Major Industry Group	Count	2024	2023	\$ Change	% Change
Restaurants and Hotels	105	696,432	694,412	2,020	0.3%
General Consumer Goods	1,857	350,572	364,449	(13,876)	-3.8%
Business and Industry	2,118	333,891	325,763	8,128	2.5%
Building and Construction	301	286,584	305,611	(19,027)	-6.2%
Autos and Transportation	442	179,120	179,608	(488)	-0.3%
Fuel and Service Stations	43	167,295	176,008	(8,713)	-5.0%
Food and Drugs	72	152,563	149,033	3,530	2.4%
Transfers & Unidentified	1,068	26,245	23,703	2,542	10.7%
State and County Pools	-	0	0	0	-N/A-
Total	6,006	2,192,702	2,218,587	(25,885)	-1.2%

2023 Compared To 2024



2024 Percent of Total



CITY OF MAMMOTH LAKES MEASURE R

MAJOR INDUSTRY GROUPS - 13 YEAR HISTORY

Sales Tax by Major Industry Group

Restaurants And Hotels

Count: 105

General Consumer Goods

Count: 1,857

Business And Industry

Count: 2,118

Building And Construction

Count: 301

Autos And Transportation

Count: 442

Fuel And Service Stations

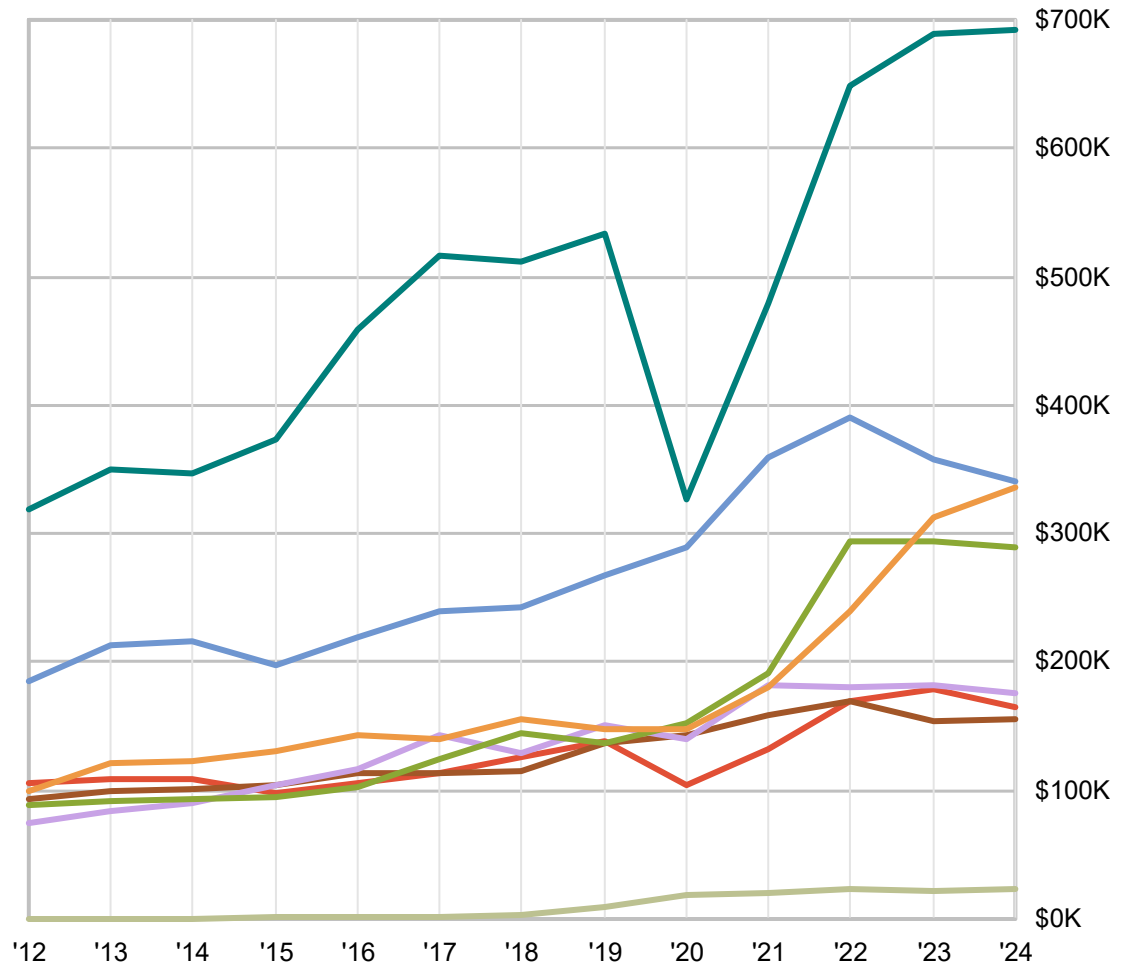
Count: 43

Food And Drugs

Count: 72

Transfers & Unidentified

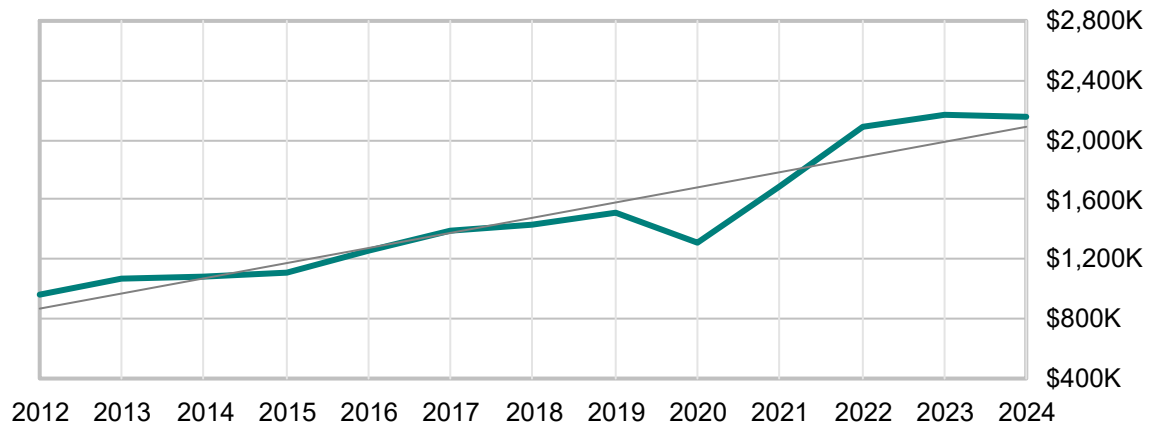
Count: 1,068



Agency Trend

Mammoth Lakes Measure R

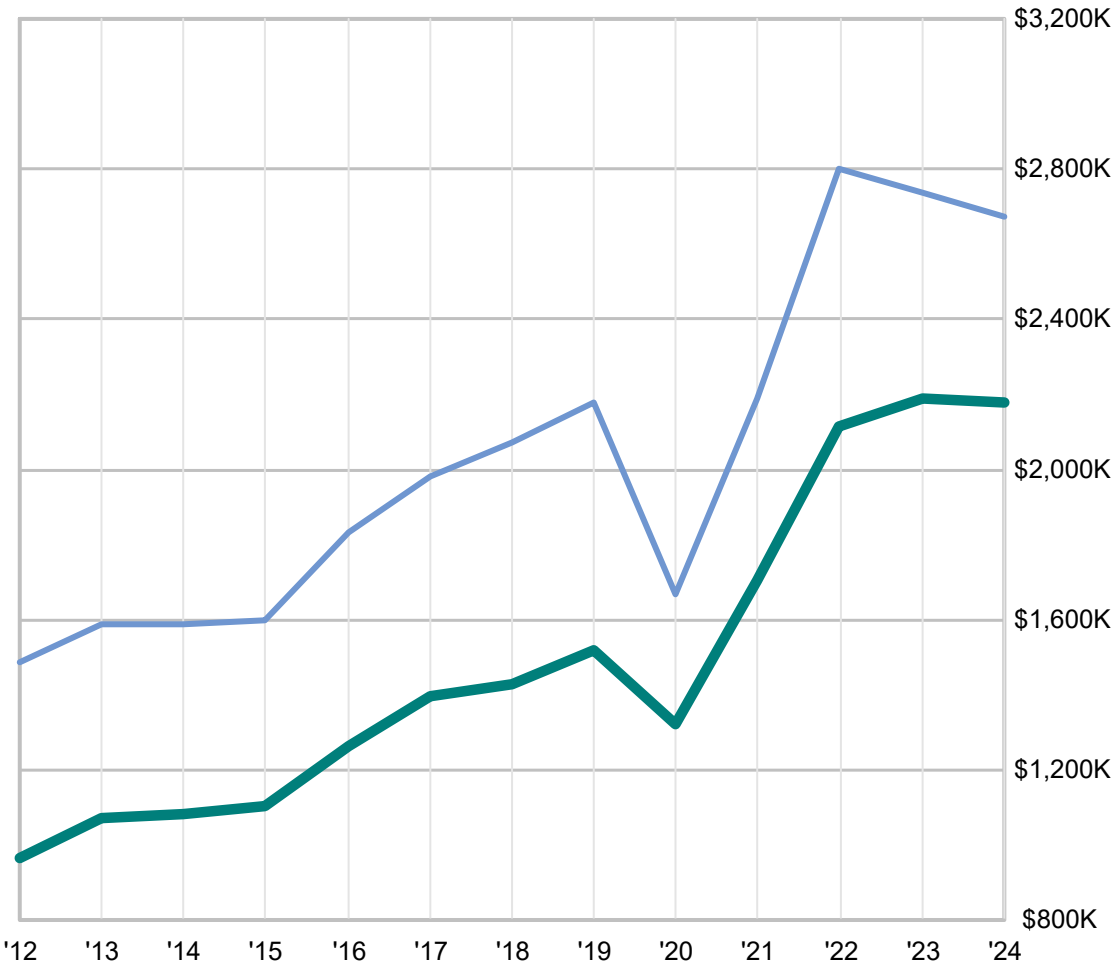
13 Year Trend: +142.5%



Periods shown reflect the period in which the sales occurred - Point of Sale

Mammoth Lakes Measure R
Count: 6,006

Mammoth Lakes
Count: 442



Periods shown reflect the period in which the sales occurred - Point of Sale



Local Government Guide to **California Sales, Use and Transaction Tax**

AUGUST 2023

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OVERVIEW

SALES, USE AND TRANSACTIONS TAXES

California Sales and Use Tax Rates	
State General Fund	3.9375%
Local General Fund (Bradley-Burns)	1.00%
Countywide Transportation Fund	0.25%
County Realignment for Mental Health/ Welfare/ Public Safety Services	1.5625%
Public Safety Augmentation Fund	0.50%
Total	7.25%
Transactions and Use Tax Districts (Maximum Rate Per County)	2.00%
Total	9.25%*

* The maximum transactions and use tax rate of 2% does not account for authorizations by the state legislature for individual counties or cities to put new district tax measures before their voters. Therefore, total tax rate maximums exceed 9.25% in portions of Alameda, Contra Costa, Los Angeles, Monterey, San Mateo, Santa Clara, Santa Cruz and Sonoma Counties and in some transportation agencies.

STATE GENERAL FUND (3.9375%)

The state first imposed a sales tax in 1933 at a rate of 2.5% in response to the downturn in revenues resulting from the Great Depression. The tax was assessed on retailers only for statewide purposes, including education. In 1935, California added the ‘use tax’, to protect retailers in the state from tax-free, out-of-state competition. In subsequent years, cities began to impose their own sales tax, each with different taxable items and reporting requirements. In response to merchant complaints, the state legislature in 1955, adopted a uniform local tax to be administered only by the state. The uniform tax must be levied countywide and individual cities cannot levy the tax unless it has been first adopted by the county in which the city is located. Local agencies are preempted from adopting or administering their own (Revenue and Tax Code Section 7203.5 footnote 1968).

LOCAL GENERAL FUND BRADLEY BURNS (1.0%)

One percent of the 1¼% Bradley-Burns local tax is distributed to local agencies to support local government needs. As a city cannot adopt the tax unless first adopted by the county as a countywide tax, some counties retain a portion of the one-percent rate. City rates in those counties range from 0.70% to 0.995%.

COUNTYWIDE TRANSPORTATION FUND (0.25%)

One-quarter cent of the 1¼% Bradley-Burns local tax levy is allocated to each county’s regional transportation fund.

COUNTY REALIGNMENT FOR MENTAL HEALTH/ WELFARE/PUBLIC SAFETY SERVICES (1.5625%)

In 1991, the state transferred approximately \$2.2 Billion in health, mental health and social service costs to counties. In exchange, the state provided ½ cent of its sales tax and a portion of dedicated vehicle license fee. The monies are allocated to counties based on the level of financing prior to realignment and growth on a number of factors that include caseload, population and poverty. In 2011, the state adopted a Public Safety Realignment Initiative to comply with court order requiring reductions in state prison overcrowding. The initiative shifted non-violent prisoners with less serious felonies to county jails. In exchange for taking the prisoners and the related probation, health, legal and counseling responsibilities, the state provided counties with 1.0625% of its sales tax plus a portion of its vehicle license fees. The monies are allocated by formulas using caseload, jail population and special factors such as poverty.

PUBLIC SAFETY AUGMENTATION FUND (0.50%)

In 1992, the State of California instructed county auditors to shift a portion of local property tax revenues from local governments to schools. Additional transfers to the Educational Revenue Augmentation Fund (ERAF) were made in 1993-94. To offset the losses, voters approved a ½% public safety tax that is distributed to counties based on the percentage of statewide tax generated by their county in the prior calendar year. The counties share approximately 5% of the revenues with cities within their jurisdiction that were impacted by the ERAF transfers.

TRANSACTIONS AND USE TAX DISTRICTS

In many jurisdictions, additional sales and use taxes referred to as 'transactions taxes' have been authorized. Please see page 15 for additional information.

STATE ADMINISTRATION OF TAX

Under a reorganization initiated by the Taxpayer Transparency and Fairness Act of 2017, the California Department of Tax and Fee Administration (CDTFA), is now responsible for administration of sales, use and transactions taxes, fuel, tobacco, alcohol and cannabis taxes and a variety of other charges such as timber yield and environmental fees. The Board of Equalization which previously administered sales and use tax revenues, is now primarily responsible for oversight of uniform property assessment practices, assessment of railroad and utility properties and administration of insurance taxes.

Local governments are charged for their portion of shared and direct costs which are calculated annually and based on each jurisdiction's ratio of sales tax generation. The estimated fees are deducted from the quarterly tax distributions with a year-end 'true up' to match actual costs.

A separate Office of Tax Appeals (OTA) that is independent of the state's tax agencies, is responsible for conducting and deciding appeals of sales and use tax assessments as well as appeals related to personal income taxes and franchise fees. The appeals are heard and decided by three-member panels of administrative law judges.

NEXUS

In June 2018, the United States Supreme Court overturned two previous rulings, the first in 1967 (*National Bellas Hess Inc. v. Department of Revenue of Illinois*, 386 U.S. 753 (1967)) and the other (*Quill Corp v. North Dakota* (1992)) which had freed retailers from collecting and remitting taxes for states or local jurisdictions where they had no physical presence even though the buyer then became responsible for paying a corresponding “use tax.” The 2018 reversal was an acknowledgement that the impracticality and costs of tracking use tax for individual online shopping purchases was diminishing local tax revenues and creating an unfair competitive disadvantage for local retailers.

As a result of the *South Dakota v Wayfair Inc.* 585 U.S. (2018) decision, the State of California amended Revenue and Taxation code section 6203 which effective April 1, 2019, requires out-of-state retailers with total annual combined sales of tangible personal property of \$500,000 or more delivered into California, to collect and remit this state’s sales and use taxes. Further, Revenue and Taxation code section 7262 now requires that all retailers with statewide sales of \$500,000 or more, collect and remit voter approved transaction district taxes for every agency imposing such a tax regardless of the level of sales within the individual district.

California also adopted Revenue and Taxation code sections 6040-6049.5 which effective October 1, 2019, requires Marketplace Facilitators such as Amazon, eBay and Google to assume the obligation for collecting and remitting the sales and use taxes for third party retailers who contract with the facilitator to provide sales related services. These include: payment processing, fulfillment or storage services, setting of prices, taking orders, providing customer service or assisting with returns or exchanges. The \$500,000 threshold applies to the sum total of all third-party transactions that the Marketplace Facilitator processes for its clients.

Buyers who purchase merchandise from out-of-state retailers with less than \$500,000 in annual statewide sales who do not voluntarily collect and remit the tax, continue to be responsible for paying a corresponding “use tax” on the purchase. Payments are made directly to the CDTFA or included with the buyer’s state income tax returns.



ALLOCATION OF SALES TAX

Sales tax from the Bradley-Burns levy is allocated back to the jurisdiction where the sale was negotiated or the order was taken. The responsibility for collecting and remitting California's sales and use tax is imposed upon retailers engaged in business in this state who sell or rent tangible personal property. The seller is responsible for the tax but is entitled to recover it from the customer at the time of sale.

Sales tax does not apply to the sale of real property, or to services that do not result in a finished product. In addition, some products are specifically exempt from the sales and use tax. Some of the more prominent exemptions include food purchased for home consumption, goods purchased for resale, prescription medicine, aircraft used by common carriers, utilities and goods sold to the federal government.

A corresponding "use" tax is imposed upon the storage, use or consumption of tangible personal property brought from outside California. The buyer is ultimately responsible for the payment of the use tax although it is often collected by the seller for customer convenience. Most receipts from use tax and some transactions where the "place of sale" are difficult to track are placed in a county or state allocation pool and distributed back to local jurisdictions on a pro rata basis.

WHAT CONSTITUTES "PLACE OF SALE"

In order to qualify as a place of sale under the Bradley-Burns California Sales and Use Tax Law, certain criteria must be met:

- The location must hold a valid seller's permit with the California Department of Tax and Fee Administration.
- The location must be the retailer's permanent place of business in this state.
- The employees permanently assigned to the location must participate in the sale by doing one of the following:
 - Maintaining a stock of goods available for sale
 - Negotiating sales
 - Accepting orders

SERVICES

Services are only taxable if they are a part of the sale or if the true object of the transaction is considered to be the sale of tangible personal property. Examples include:

- Repairs if the retail value of the parts and materials is more than 10% of the total charge
- Engineering and maintenance contracts if those services are a mandatory component of the sales transaction
- Sales of printed matter

SPECIAL ALLOCATION PROCEDURES

Leases and Rentals

The tax on long-term lease payments is normally distributed through the countywide use tax allocation pools. The exception is leases for passenger vehicles which are allocated back to the jurisdiction where the vehicle was purchased and the lease negotiated. Short term rentals (30 days or less) of cars, tools, equipment, etc. are allocated to the jurisdiction where the merchandise was rented.



SPECIAL ALLOCATION PROCEDURES (CONTINUED)

Out-of-State Purchases

The use tax on goods located outside California for transactions exceeding \$500,000 in value are allocated to the jurisdiction of first functional use. The tax on out-of-state transactions under \$500,000 is allocated via the countywide allocation pools. Merchandise that is shipped “FOB Destination” (title passes when the customer receives the goods at a location inside California) is subject to sales tax, not use tax. If the order is placed to an out-of-state order desk or call center but the retailer holds the inventory in California, the jurisdiction from where the in-state merchandise is shipped receives the tax allocation. If an order is placed to an out-of-state order desk or sales office but the merchandise is shipped from a stock of goods in California that is owned or controlled by the seller, the warehouse becomes the place of sale.

Food to Go

Prepared meals to go are generally taxable but items sold at coffee, juice, yogurt and ice cream stores are not normally considered prepared meals and are not taxable unless served in combination with a prepared hot food. However, exempt items that are combined with non-exempt items and priced as a combination package are taxable.

Jet Fuel Sales

The sales tax on jet fuel is generally allocated to the jurisdiction where the fuel is pumped into the aircraft.

Construction Contracts of \$5 Million or More

Generally, construction contractors are required to report the local use tax on materials consumed and the local sales tax on fixtures furnished and installed. The amount is reported using the Schedule B Form which contains a separate line for each county throughout California. The taxpayer enters the local tax amount attributable to each construction project on the corresponding county line according to the location of the job site. This results in the indirect distribution of the tax through the countywide pools.

In December of 1994, State Board of Equalization (now CDTFA) adopted a resolution allowing for the direct distribution of the local sales and use tax to the local jurisdiction of the construction site for certain qualifying contracts. Under the resolution, a sub-contractor who enters into a construction contract equal to or greater than \$5 million may elect to obtain a sub-permit for the jobsite. To receive the maximum benefit, the permit should be taken out before construction begins and participation is limited to the installing contractor or subcontractor.

To qualify, the participating sub-contractor must already hold a valid seller's permit, be currently registered with the CDTFA as a contractor and have an individual contract over \$5 million. The \$5 million does not apply to the prime contract but rather to the individual contract with the sub-contractor.

SALES TAX EXEMPTIONS

When sales tax was first imposed in 1933, the only exemptions to the tax were gold bullion, utility services and goods sold to the federal government. Since then, the state has continued to expand the number of exemptions while raising the overall rate to offset the revenue losses. Approximately 70% of the \$11 billion in lost revenues is related to food sold for home consumption and prescription medicine and devices.

A complete list of exemptions is provided in California Department of Tax and Fee Administration's Publication 61 and can be downloaded at: <https://www.cdtfa.ca.gov/formspubs/pub61.pdf>.

- Animals sold for human consumption
- Artworks purchased for a museum
- Catalogs, flyers and junk mailers
- Bulk coin and medal collections
- Common carrier aircraft and supplies
- Containers and labels to be resold as part of the product
- Custom computer programs
- Goods made by charitable organizations
- Wine-making industry
- Food sold for home preparation and consumption
- Fuel for propeller driven aircraft (jet fuel is taxable)
- Gas, electricity and water
- Motion picture products
- Occasional sales other than vessels, aircraft and vehicles
- Prescription medicine and devices
- Periodicals sold by subscription
- Seeds, plants, fertilizer and feed used to raise food for human consumption
- Telegraph and telephone lines
- Trucks, trailers, railroad cars and watercraft used for interstate commerce
- Sales to the federal government



DISTRIBUTION OF LOCAL SALES AND USE TAX FROM ONLINE RETAIL PURCHASES

The number of options that consumers now have in how they select, pay and take possession of merchandise has created new challenges in properly allocating local sales and/or use tax.

The place of sales and use tax for purposes of Bradley-Burns Uniform Local Sales and Use Tax is outlined in CDTFA Regulations 1802 and 1699. Generally, if the merchandise is inventoried and delivered from within California, the tax goes to the jurisdiction where the order was placed or if there is no in-state order desk, to the jurisdiction where the merchandise is inventoried. If the merchandise is inventoried and delivered from out of state, the tax is allocated via the county pools except for transactions over \$500,000, which are allocated to the jurisdiction of first delivery.

The following describes the various scenarios that determine where the local tax from online sales is allocated.



GUIDELINES FOR ALLOCATION OF LOCAL TAX – ONLINE AND IN-STORE

Place of Sale	Location of Goods at the Time of Sale	How Customer Receives Goods	Allocation of Tax
Online – Order is placed or downloaded outside California	California Fulfillment Center	Shipped to Customer from California Location	Local tax is allocated to the jurisdiction in which the fulfillment center is located
Online – Order is placed or downloaded in California	California Fulfillment Center	Shipped to Customer from California Location	Per CDTFA Regulation 1802, local tax is allocated to the jurisdiction where the order is placed
Online	Out of State Fulfillment Center	Shipped to California Customer	Local tax is allocated to the countywide pool based on point of delivery
Online	Out of State Fulfillment Center	Picked Up In-Store (Click & Collect)	Local tax is allocated to the countywide pool based on point of delivery
Online	In-Store (Goods withdrawn from store inventory)	Shipped to California Customer	Local Tax is allocated to the jurisdiction where the store is located
Online	In-Store (Goods withdrawn from store inventory)	Picked Up In-Store (Click & Collect)	Local Tax is allocated to the jurisdiction where the store is located
In-Store	In-Store (Goods withdrawn from store inventory)	In-Store	Local Tax is allocated to the jurisdiction where the store is located



ALLOCATION OF USE TAX

GENERAL BACKGROUND

Use tax was first imposed in 1935 to protect California retailers by discouraging buying from out-of-state to avoid the state sales tax. Accordingly, consumers who purchase tangible personal property from out-of-state are liable for use tax at a rate equivalent to their local sales tax including transactions taxes if applicable. Use tax is also imposed on the storage, use, lease or other consumption of tangible personal property any time a sales tax has not been paid by the retailer.

ALLOCATION BY STATE AND COUNTY POOLS

Use tax is the responsibility of the buyer rather than the seller and does not involve a California “place of sale.” Therefore, a pooling system was devised to distribute the local share. It is also used to distribute any sales tax that cannot be easily tied to a permanent place of sale. Under the pool concept, the tax is first coded to the county of use and then distributed to each jurisdiction in that county on a pro rata share of taxable sales each quarter. An agency generating 8% of the county’s total taxable sales receives 8% of the pool. If the county of use cannot be identified, the allocation goes to the state pool for pro rata distribution on a statewide basis.

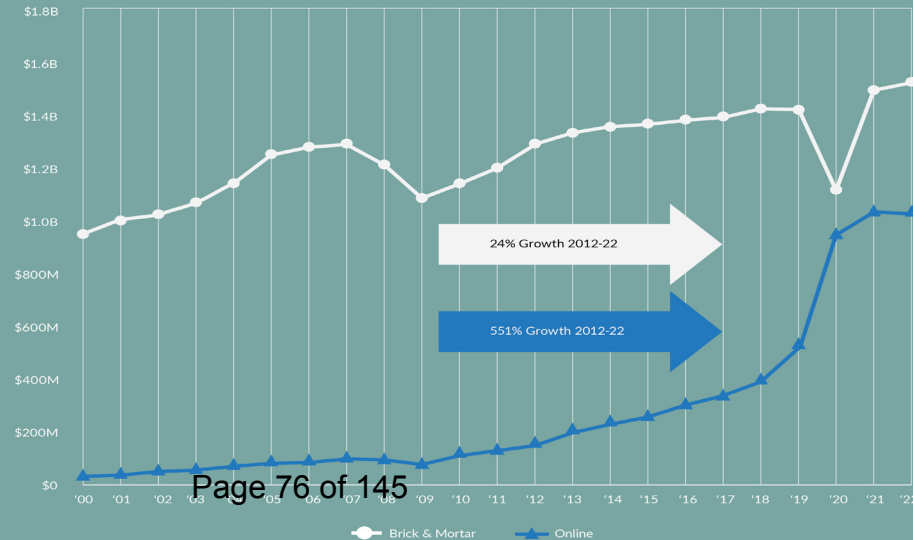
Approximately 12% - 15% of a local jurisdiction's total sales and use tax revenues are derived from their share of the countywide pools. Major contributions to the countywide pool include:

- Private party sales of vehicles, mobile homes, vessels and aircraft registered at DMV.
- Online and other purchases where the merchandise is shipped to the customer from out of state.
- Sales that include installation of the goods at the customer's site.
- Long term leases of equipment and other tangible personal property for 30 days or more.
- Use tax on purchases or inventory or tools and equipment fabricated and consumed or used at facilities not registered as sales locations.
- Catering trucks, itinerant vendors, vending machine operators and other permit holders who are unable to readily tie transactions to specific jurisdictions.
- Use tax on consumption of equipment or supplies taken out of inventory or fabricated on-site at a location that is not qualified to be registered as a sales location.

STATE OF CALIFORNIA

Brick & Mortar vs.
Online Sales of General
Consumer Goods

Local 1% Sales Tax by
Calendar Year



ALLOCATION BASED ON PLACE OF USE

A number of changes have been implemented since 1995 that allow some of the use tax revenue previously shared through the pool to be directly allocated to the jurisdiction of use. The changes are as follows.

Construction Projects

Generally, contractors or subcontractors who make improvements to real property and make sales of fixtures are required to hold a seller's permit. Local tax generated by the sale or use of tangible personal property is allocated to the countywide use tax pool based on the location of the job site. Contractors often elect to pay tax at the time they purchase the material to avoid obtaining a seller's permit and filing quarterly returns. Contractors who issue bids on a "lump sum" basis only (separate amounts not stated for labor and materials) cannot hold a permit and there will be no direct allocation of local tax. (CPPM, Chapter 2, 260.020)

Contractors and sub-contractors who have an individual contract over \$5 million and meet certain criteria may elect to obtain a construction site sub-permit which allows for the allocation of local tax directly to the jurisdiction where the jobsite is located. For more information, please see "Special Allocation Procedures" on page 8.



Vehicle Leases

Effective January 1, 1996, the local portion of use tax on leases of new cars and light trucks purchased from California dealers is allocated directly to the jurisdiction of the new car dealer where the leasing company acquired the vehicle. It is the leasing institution and not the auto dealer that collects and remits the use tax. (Revenue and Taxation Code Section 7205.1)

Auctions Events of \$500,000 or More

Auctions held away from an auctioneer's place of business that result in taxable sales of \$500,000 or more in the aggregate for the auction event are now to be reported directly to the locality where the auction is held. (CDTFA Regulation 1802 (a) (4))

Use Tax Purchases Exceeding \$500,000

Since July 1, 1996, taxpayers that are required to be registered with the CDTFA and who make sales or purchases of \$500,000 or more that are delivered from out of state are required to report the local 1% tax to the jurisdiction of first functional use. The rule does not apply to vendors who are not required to register with the CDTFA but do so voluntarily.

Direct Payment Permits

Effective January 1, 1998, cities and counties are authorized to take out a direct payment permit and issue a use tax exemption certificate to out-of-state vendors and lessors (except lessors of new vehicles). The certificate exempts the vendor or lessor from collecting use tax and allows the purchasing entity to "self-assess" and pay the use tax on its quarterly tax return. The local portion of the tax (1%) is then allocated to the location of the jurisdiction registered on the direct payment permit.

Additionally, private sector taxpayers have the option of applying for a direct payment permit if they make \$500,000 or more in cumulative leases or purchases subject to use tax during the 12 months preceding the application. In addition to directing 100% of the local use tax to the local jurisdiction, the vendor exemption and self-payment procedure simplifies the tax accrual and payment process for some taxpayers. (Revenue and Taxation Code 7051.3, CDTFA Regulation 1699.6)

TRANSACTIONS TAX

As of April 1, 2023, there were 412 transactions and use tax districts in California. Of these, 66 are countywide district taxes, 342 citywide district taxes, and 4 unincorporated area district taxes.

The numbers change frequently due to newly approved or recently expired districts. New transactions taxes are being added with almost every election cycle. The taxes are used to finance a variety of needs including public safety services, local hospitals, road repairs and capital projects. More than 90% of the state's population currently reside in one or more transactions and use tax districts.

As with other California taxes, a transactions and use tax district must obtain a majority vote for general purposes and two-thirds vote if for specific purposes. However, a 1988 court decision found a Santa Clara County District that specified that the revenues could be spent for general county purposes required only a majority vote despite the passage of a related advisory measure stating the voters' intent that the revenues be spent on specific projects. (*Coleman vs. County of Santa Clara* (64 Cal. App 4th 662))

The maximum transactions and use tax rate of 2% does not account for authorizations by the state legislature for individual counties or cities to put new district tax measures before their voters. Therefore, total tax rate maximums exceed 9.25% in portions of Alameda, Contra Costa, Los Angeles, Monterey, San Mateo, Santa Clara, Santa Cruz, and Sonoma Counties. The pertinent provisions of the California Revenue and Taxation Code are Sections 7251.1, 7285.9 – 7285.92, 7285 – 7285.5 and 7292.

For a current listing of transactions tax rates, please visit:
<https://www.cdtfa.ca.gov/formspubs/cdtfa95.pdf>

HOW THE TAX IS DISTRIBUTED

With the exception of certain goods sold to common carriers, the transactions and use tax is imposed on the same goods and merchandise as the local sales and use tax. However, where the Bradley-Burns Sales and Use Tax is generally allocated to the jurisdiction where the sale is negotiated or the order is taken, the transactions and use tax is allocated to the district where the goods are delivered or placed into use.

IMPLEMENTATION ISSUES AND RESOURCES

Cities and counties are required to contract with the California Department of Tax and Fee Administration for administration of the ordinance imposing the tax. There are two contracts. One is for setting up the tax; the second is for ongoing administration. Additionally, as the transactions and use tax is separate and distinct from the local sales and use tax, a separate Resolution of Confidentiality for access to the allocation data is required.

Agencies contemplating a transactions and use tax should begin by contacting the California Department of Tax and Fee Administration Local Revenue Allocation Section. A team has been established to assist cities with the preparatory functions for placing a proposal on the ballot including proper wording of the ordinance and subsequent contracts. The specific advisor is currently Judy Wong. She can be reached at judy.wong@cdtfa.ca.gov. In addition, Publication 28, Tax Information for City and County Officials and Publication 44, Tax Tips for District Taxes, contain related information and can be downloaded from the California Department of Tax and Fee Administration's website at www.cdtfa.ca.gov.

Finally, California Constitution Article XIII C should be reviewed with Agency Counsel to determine whether or not a specific tax proposal being contemplated falls under the requirements for consolidation with a regularly scheduled general election for members of the governing body.

CDTFA FEES AND CHARGES

ADMINISTRATION AND DISTRIBUTION

The CDTFA charges local governments for their share of the administration and distribution of local taxes. For Bradley-Burns, the local governments' collective share of direct, shared and central overhead costs are calculated annually and charged to each jurisdiction based on their ratio of sales tax generation. The estimated fees are deducted from the quarterly tax distributions with a year-end true-up to match local costs. In 2022, the quarterly fees averaged 0.7338%.

The costs of local imposed transactions tax levies are also charged quarterly but calculated individually and based on the individual jurisdictions actual audit activity and state workload factors. The fees are capped at 5% of gross collections for tax rates of less than 0.25%, 3% for tax rates of less than 0.5% and 1.5% for tax rates of 0.5% or more.

PENALTIES

For late returns or late payments, there is a penalty of 10% of the total amount due.

INTEREST

Late payments are subject to interest. Interest is due for each month or fraction of a month the tax payment is overdue.

COLLECTION COST RECOVERY FEE

The CRF (Collection Cost Recovery Fee) applies to each final billing greater than \$250 that remains unpaid more than 90 days after the date a demand notice is issued. The CRF applies only after the CDTFA has mailed a demand notice to that person requiring payment.

NEGLIGENCE OR FRAUD

An additional 25% penalty will apply (in addition to the 10%) if the CDTFA finds that the tax was not reported due to fraud or intent to evade the laws.

NOTICE OF DETERMINATION

If CDTFA staff notes an additional amount is due, the taxpayer will receive a Notice of Determination. The notice will include interest, penalty and CRF (if applicable). An additional 10% penalty will apply to the amount unless the taxpayer files a timely appeal.

LATE TAX PREPAYMENTS

A 6% penalty will apply if a prepayment is made after the prepayment due date but before the due date for the quarterly return. The penalty increases to 10% if it is determined that the prepayment was late due to neglect or willful disregard. Interest does not apply to the prepayment as long as the tax is paid by the due date for the quarter return.



FAILURE TO TIMELY PAY SALES TAX REIMBURSEMENT OR USE TAX COLLECTED FROM CUSTOMERS

A 40% penalty may be applied if a taxpayer collects sales and use tax but fails to pay it to the CDTFA.

IMPROPER USE OF A RESALE CERTIFICATE

If there is improper use of a resale certificate, the transaction may be subject to interest, fines between \$1,000 and \$5,000 and a penalty of \$500 per transaction or 10% of the tax due, whichever is higher.

LOCAL JURISDICTION SHARE

The local jurisdiction receives their pro rata share of the interest and penalties after they have been collected by the CDTFA.

RELIEF FROM PENALTIES, INTEREST AND CRF

The CDTFA may grant relief from interest, penalties and CRF under limited circumstances that include:

- Reliance on erroneous written advice from CDTFA staff
- Late returns/payments as the result of a disaster or public calamity
- Extensions of time
- Circumstances beyond the taxpayer's control

CDTFA FEES AND CHARGES

All cities and counties received notification from the California Department of Tax and Fee Administration (CDTFA) regarding their new Centralized Revenue Opportunity System (CROS), updated allocation methodology and new payment calendar.

As part of this change, CDTFA will be combining the (previous) 3rd monthly advance with the clean-up payment so agencies will receive their clean-up payments one month earlier.

ALLOCATION CALENDAR

Below is the anticipated new allocation schedule:

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
Sales Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Advance/Clean-Up Payments	27%	46%	27%	27%	46%	27%	27%	46%	27%	27%	46%	27%
Clean-up Dates (Approx.)		22-Feb			20-May			23-Aug			19-Nov	
Remittance Dates (Approx.)	20-Jan	22-Feb	19-Mar	19-Apr	20-May	21-Jun	19-Jul	23-Aug	21-Sept	20-Oct	19-Nov	21-Dec



CONFIDENTIALITY STANDARDS

FOLLOWING THE RULES

Sales tax data is required to be kept confidential by Revenue and Taxation Code Section 7056. Thus, it is unlawful for any person who obtains access to sales and use tax records, to make known in any manner the information disclosed on any [tax] return, including any abstract thereof. Accordingly, a local agency may not disclose amounts of tax paid, whether tax amounts are up or down from a prior period, or any other information that would reveal the business affairs or operations of a business.

Though confidential by law, sales and use tax information can be used by local government officials if the use is “related to collection of local sales and use taxes” or “related to other governmental functions of the county, city and county, or city.” Permit administrators, finance or revenue managers, economic development staff, community development personnel, and business license officials can benefit from access to local sales and use tax allocation information. However, only those positions or individuals authorized by resolution of the governing body (City Council or Board of Supervisors) may have access to confidential data and each person so authorized is required to abide by the provisions of Revenue and Taxation Code Section 7056.

CONFIDENTIALITY STANDARDS

COMBINED INFORMATION MAY BE DISCLOSED

Sales tax payments for groups of businesses may be revealed to the general public if the so-called “gang of four” and “80%” rules are followed.

This rule allows combined data for four or more businesses to be released as long as no single member of the group is the source of a disproportionate percentage, defined herein as 80%, of the group total. The “group” may be defined as businesses in the same shopping center, a specific business type such as new auto sellers, or businesses sharing the same major business group.

- The “gang of four” rule must be four separate businesses with individual sellers’ permit numbers. For example, if the group includes four outlets and two of the outlets are sub-outlets under the same sellers’ permit number then those two outlets are counted as one toward the overall “gang of four” rule.
- A business with a current allocation that has since closed its sellers’ permit cannot be counted toward the “gang of four” rule.
- A new business with an active sellers’ permit that has yet to commence reporting sales cannot be counted toward the “gang of four” rule.
- If the total amount for a particular group is negative that group cannot be disclosed.

Pursuant to an Executive Order signed by Governor Wilson in April 1994, it is also possible to publish a list of the top sales tax generators if all of the following conditions are met:

- At least 25 retailers are included.
- Businesses are presented in random or alphabetical order. Businesses are not ranked by amount paid.
- Sales or use tax amounts are omitted.

SALES TAX PARTICIPATION AGREEMENTS

SHARING BY LOCAL GOVERNMENTS

Article VIII, Section 29 of the California Constitution authorizes local agencies to share the apportionment of sales and use tax with each other if the governing bodies of the participating agencies approve the agreement by a two-thirds vote. Additionally, some cities enter into tax sharing agreements with their county by reducing their portion of the 1.0% levy so that the difference defaults to the county.

California Government Code Section 53084 places restrictions on financial assistance to vehicle dealers relocating from another jurisdiction within 40 drive miles or to big box retailers of greater than 75,000 sq. ft. that are relocating from another jurisdiction within 25 drive miles. Previous case law includes warehouse fulfillment centers that primarily sell over the internet in the definition of a big box retailer (*City of Carson v. City of La Mirada No B168849, 05 C.D.O.S 52 DJDAR 75,12/30/2004*).

California Government code Section 53084.5 further prohibits any tax sharing agreement that results in a reduction of revenues received by another agency if the subsidized retailer continues to maintain a physical presence in the losing jurisdiction. This section does not prevent rebates of use tax or tax sharing agreements between local agencies.

REPORTING REQUIREMENT

Government Code Section 53083 requires specific analysis of economic development subsidies exceeding \$100,000 as well as advance public notice and hearings. Additional reports and hearings are required during the term and at the conclusion of the subsidies.

Consideration of tax sharing agreements that will result in a reduction in the amount of revenue received by another local agency must be preceded by notification by certified mail to the losing agency at least 60 days prior to approval by the governing body and posting of the agreement on the internet website of the agency considering the agreement at least 30 days prior to approval. (Gov. Code Section 53084.5)

The Government Accounting Standards Board has also issued GASB Rule 77 that requires governments to disclose specified information on sales tax sharing agreements within their financial statements.

ABOUT HdL COMPANIES

Founded in 1983, HdL was established to maximize local government revenues by providing a variety of financial and compliance audits, analytical services and software solutions. HdL's team of professionals are experts in revenue management, delivering high-quality customer service to over 700 agencies nationwide.

Through deep industry knowledge, HdL has recovered over \$3 billion in sales tax revenue and remitted over \$3 billion annually in tax and business license fees for our clients. Support services and software are available for sales, use and transactions taxes, business license fees, cannabis regulation and taxation, economic development, indirect cost recovery, property taxes, rent control, short-term rental (STR) compliance, transient occupancy tax, and utility users tax.



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Town Council of Mammoth Lakes
Minutes of Regular Meeting

July 2, 2025, 4:00 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. CALL TO ORDER AND ROLL CALL

The Mayor called the meeting to order at 4:00 p.m. in the Council Chamber, 437 Old Mammoth Road, Suite Z, Mammoth Lakes.

2. PLEDGE OF ALLEGIANCE

President & CEO of the Mammoth Lakes Chamber of Commerce Brianna Goico led the flag salute.

3. PUBLIC COMMENTS

Betsy Truax, Mammoth Lakes Tourism (MLT) Vice President of Community Engagement, gave an update regarding current MLT activities.

David Eichman, Interim Director of the Mammoth Lakes Chamber of Commerce, gave an update regarding Fourth of July activities and announced that his service as an interim would end on July 11.

Brianna Goico, President & CEO of the Mammoth Lakes Chamber of Commerce, announced that she was back from maternity leave.

4. ADDITIONS TO THE AGENDA

Town Manager Rob Patterson announced that Agenda Items 10.2 and 12.1 would be removed from the agenda this evening.

5. INTRODUCTIONS

5.1 Introduce new Housing Manager Marcus Sproll.

Community and Economic Development Director Nolan Bobroff introduced Mr. Sproll to the Council and the community.

6. COUNCIL PRESENTATION

6.1 Approve the proclamation declaring July 2025 as Parks and Recreation Month in the Town of Mammoth Lakes.

Mayor Bubser read the proposed proclamation.

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

Approve the proclamation declaring July 2025 as Parks and Recreation Month in the Town of Mammoth Lakes.

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

Carried (5 to 0)

7. STAFF PRESENTATION

7.1 Mammoth Lakes Wildfire Task Force Mid-Summer Update.

Mike McCarthy, Mammoth Lakes Fire Protection District (MLFPD) Division Chief, and Office of Outdoor Recreation Manager Lawson Reif outlined the information in the staff report. There was discussion among members of Council, staff, and MLFPD Fire Chief Ales Tomaier.

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

Community and Economic Development Director Nolan Bobroff reported on new legislation regarding CEQA exemptions for housing projects.

Town Manager Rob Patterson thanked the Council for drafting the letter in opposition to the sale of public lands and announced that the provision was

removed from the proposed legislation. He announced this quarter's Spirit of Mammoth Award winner, Police Officer Amanda Muir.

Police Chief Dan Casabian and Police Officer Matthew West announced that the the MLPD was hosting National Night Out.

Office of Outdoor Recreation Manager Lawson Reif gave an update regarding current office of outdoor recreation activities. There was discussion among members of Council and staff.

Parks and Recreation Director Stuart Brown gave an update regarding current parks and recreation activities. There was discussion among members of Council and staff.

8.1 July 2025 Public Works Engineering CIP Update.

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

9. CONSENT AGENDA

Moved by Mayor Pro Tem Amanda Rice

Seconded by Councilmember John Wentworth

Approve the Consent Agenda.

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

Carried (5 to 0)

9.1 Approve the minutes of the regular meeting of June 18, 2025.

9.2 Authorize the Town Manager to award the construction contract for the McCoy Arts and Cultural Center (MACC) to Spiess Construction Co., Inc.

9.3 Waive the second reading and adopt by title only the ordinance adopting the State Fire Hazard Severity Zone maps for the Town of Mammoth Lakes and finding that the ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines §15378 because the activity is not considered to be a project.

- 9.4 Approve the Memorandum of Understanding between the Town of Mammoth Lakes and the Mammoth Lakes Police Supervisory Association (“MLPSA”), which shall be in effect from July 1, 2025, through June 30, 2028.
- 9.5 Approve and adopt Resolution No. 25-XX establishing the fiscal year 2025-26, 2026-27, and 2027-28 compensation schedules for the Mammoth Lakes Police Supervisory Association (“MLPSA”).
- 9.6 Adopt the Resolution ordering the levy and collection of assessment within the Community Facilities District No. 2004-1 (Fractional) Mello Roos District.
- 9.7 Adopt the Resolution ordering the levy and collection of assessment within the Community Facilities District No. 2005-1 (In Lieu DIF) for Fiscal Year 2025/26.
- 9.8 Adopt the Resolution ordering the levy and collection of assessment within the CFD No. 2013-3 (Transit Services) for fiscal year 2025/26.
- 9.9 Adopt the Resolution ordering the levy and collection of assessment within the Community Facilities District No. 2023-1 (Maintenance Services) for Fiscal year 2025/26.
- 9.10 Approve the Solid Waste Parcel Fee Agreement with Mono County for Fiscal Year 2025-2026 to allow the levy and collection by Mono County of Solid Waste Parcel Fees in the Town of Mammoth Lakes.
- 9.11 Accept Check Register 6/19/25 in the amount of \$1,525,999.29.
10. POLICY MATTERS
 - 10.1 Agreement with the Mammoth Lakes Fire Protection District (MLFPD) for Town Funding (\$200,000) to perform Fire Reduction Services.

Town Manager Rob Patterson and Ales Tomaier, Mammoth Lakes Fire Protection District Fire Chief, outlined the information in the staff report. There was discussion among members of Council and staff.

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

Approve the agreement with the Mammoth Lakes Fire Protection District to perform Fire Reduction Services for the 2025 work season on

properties adjacent to Town limits where there is a benefit to the protection of the community.

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

Carried (5 to 0)

10.2 Approve 5-year contract with the Mammoth Lakes Mosquito Abatement District to augment services within the Town of Mammoth Lakes.

This item was removed from the agenda.

11. COUNCILMEMBER REPORTS

Councilmember Sauser attended the Eastern Sierra Transit Authority (ESTA) Board meeting and the Open House at the Welcome Center.

Councilmember Truax attended the Public Works Yard Potluck.

Mayor Bubser attended the ESTA Board meeting and the Eastern Sierra Council of Governments (ESCOG) meeting.

12. CLOSED SESSION

12.1 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.

This item was continued.

13. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

14. ADJOURNMENT

The Council adjourned the meeting at 5:10 p.m.

Jamie Gray, Town Clerk

TOWN COUNCIL STAFF REPORT

Title: Accept the Project Closeout Report for Volcom Brothers Skate Park Maintenance.

Meeting Date: July 16, 2025

Prepared by: Trace Calvin, Engineering Assistant
Amy Callanan, PE, Engineering Manager

RECOMMENDATION:

Staff recommend Town Council:

- Accept the project closeout report for the Volcom Brothers Skate Park Maintenance Project annual scope of work.

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 need for more substantial repairs has recently been growing.

This summer, Primary Concrete, LLC was awarded an annual maintenance contract to perform repairs to worn down and broken coping, decking, steel rails and coping, and drains. Each year's scope of work is intended to be determined annually based on available funding. This year, in addition to the repairs, Primary Concrete added an area of sculptured concrete decking that connects the back bowls of the skate park with the Little Brothers Skate Park. This additional work was completed using funds donated by the JLA Project, Inc.

Work on site began in May of 2025 and was concluded in early June of 2025. This closeout report covers the work carried out this year only. Primary Concrete will return in the Spring of 2026 to evaluate the work needed against available funds.

FINANCIAL CONSIDERATIONS:

The construction contract was awarded on May 7, 2025 in the annual not-to-exceed amount of \$50,000.00.

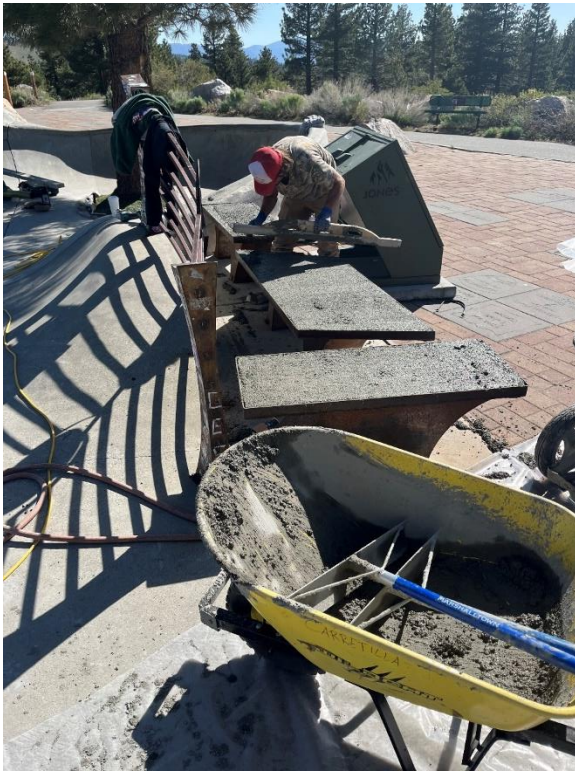
The project was initially funded by the Volcom Trust account, in the amount of \$40,500.00. A \$25,000.00 donation was received from the JLA Project, Inc., intended to cover the costs of the new sculptural concrete decking for the new section of the skate park. In light of the additional funding, a change order was executed by the Town Manager to increase the

annual contract amount to \$75,000. The total cost for this year's project was \$65,096.61, leaving roughly \$400 in the Volcom Trust Account available for future work. Any additional Volcom funds or donations received will also be set aside for future work under the contract.

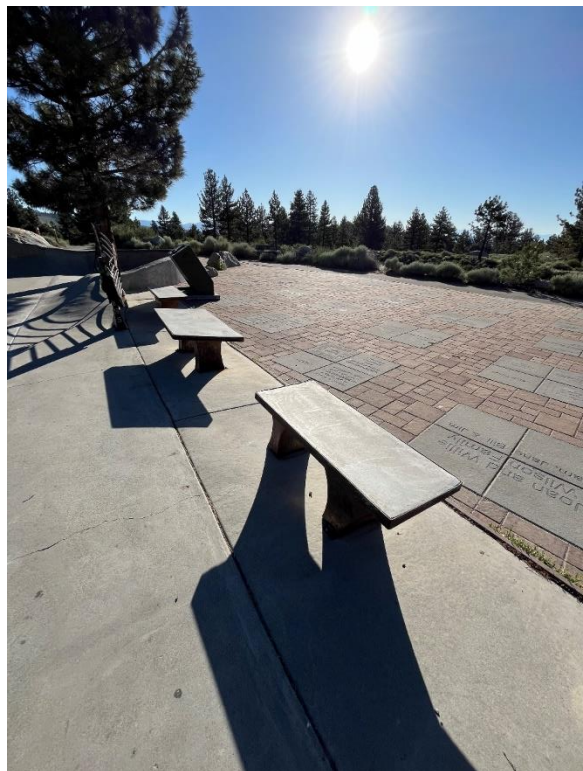
Funding	Amount
Volcom Trust Account	\$40,500.00
JLA Project, Inc. donation	\$25,000.00
Total Funding Allocated	\$65,500.00
Total Project Cost	\$65,096.61
Funding Available for Next Year	\$ 403.39

CONSTRUCTION PHOTOS:





POST-CONSTRUCTION PHOTOS:





TOWN COUNCIL STAFF REPORT

Title: Approve the resolution finding emergency circumstances justify the award of an emergency contract for replacement of the Whitmore Pool roof.

Meeting Date: July 16, 2025

Prepared by: Riley Griesenbeck, Facilities and Asset Manager
Amy Callanan, Engineering Manager
Haislip Hayes, Public Works Director

RECOMMENDATION:

Approve the Resolution finding that emergency circumstances justify awarding a contract for replacement of the Whitmore Pool roof damaged by a severe wind event that occurred on May 13th, 2025.

BACKGROUND:

On May 13th, 2025 a severe wind event with gusts well over 50 mph damaged the Whitmore Pool roof. The existing hot mop roof sustained substantial damage, with existing shingles on the windward side of the roof beginning to peel off and separate from the roof decking. The southeast corner of the roof sustained the most damage, with an approximately 10 sq. ft. section of shingles separating; however, the entire windward side of the roof is showing evidence of separating along the drip edge.

Staff evaluated the options for repair and determined that given the age of the roof (over 20 years since installation), the most prudent option for extending the life of this roof is to completely replace the existing surface. In conversations with multiple roofing contractors, it was determined that the best course of action is to replace the roof with a corrugated metal surface that will be more resilient against the heavy winds and snow load at this site. There is a negligible cost difference between replacing the roof with high quality composite shingles and corrugated metal, while the metal typically has a longer lifespan.

ANALYSIS:

The ability of the Town to award a contract for this work through the normal bidding process will result in significant delays to the necessary repairs and would require that this roof remain in its existing, damaged condition through the upcoming winter. This could result in further damage to the structure due to snow and water intrusion. The public interest and safety demand the immediate expenditure of public money to safeguard the health and property of the Town of Mammoth Lakes. The attached resolution makes necessary findings for Town staff to proceed with the award of an emergency contract to repair the Whitmore Pool roof damaged by the recent wind event.

FINANCIAL CONSIDERATIONS:

This project will be funded by the General Fund – Facilities Dept (FD 100). The Town of Mammoth Lakes will be responsible for \$10,000.00 of this project cost, our deductible, and our insurance company will cover the remaining \$31,250.00 of the project cost, paid to the Contractor.

LEGAL CONSIDERATIONS:

The Council may take recommended action under Public Contract Code sections 20168 and 22050. The relevant sections to the Code are noted here:

20168 In case of an emergency, the legislative body may pass a resolution by a four-fifths vote of its members declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, it may expend any sum required in the emergency without complying with this chapter. If notice for bids to let contracts will not be given, the legislative body shall comply with Chapter 2.5 (commencing with Section 22050).

22050 (a) (1) In the case of an emergency, a public agency, pursuant to a four-fifths vote of its governing body, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts.

(2) Before a governing body takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency.

(b) (1) The governing body, by a four-fifths vote, may delegate, by resolution or ordinance, to the appropriate county administrative officer, city manager, chief engineer, or other nonelected agency officer, the authority to order any action pursuant to paragraph (1) of subdivision (a).

(2) If a person with authority delegated pursuant to paragraph (1) or (2) orders any action specified in paragraph (1) of subdivision (a), that person shall report to the governing body, at its next meeting required pursuant to this section, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency.

(c) (1) If the governing body orders any action specified in subdivision (a), the governing body shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action.

(2) If a person with authority delegated pursuant to subdivision (b) orders any action specified in paragraph (1) of subdivision (a), the governing body shall initially review the

emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless a person with authority delegated pursuant to subdivision (b) has terminated that action prior to the governing body reviewing the emergency action and making a determination pursuant to this subdivision.

(3) When the governing body reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts.

RESOLUTION 25-__

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, FINDING THAT EMERGENCY CIRCUMSTANCES JUSTIFY AWARDDING A CONTRACT FOR REPAIR OF THE WIND-DAMAGED WHITMORE POOL ROOF WITHOUT COMPETITIVE BIDDING

WHEREAS, California law generally requires the Town to award contracts for “public projects” in excess of \$1,000 to the lowest bidder after the completion of a competitive bidding process; and

WHEREAS, Public Contract Code Section 20168 provides that in case of emergency the Town Council may pass a resolution by a four-fifths vote declaring that the public interest and necessity demand the immediate expenditure of Town funds to safeguard life, health, or property, and that if such a resolution is adopted the Town may expend any sum required in the emergency without complying with competitive bidding requirements; and

WHEREAS, Public Contract Code Section 22050 authorizes the Town Council, with a four-fifths vote, to “repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts” if the Town Council finds, based upon substantial evidence, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency; and

WHEREAS, the Mammoth Lakes Whitmore Pool experienced extreme and unexpected damage due to a wind event on May 13th, 2025; and

WHEREAS, the wind event caused significant damage to Town facilities and infrastructure including asphalt shingles, drip edge, fascia and other building components; and

WHEREAS, the Town Council finds that as a result of the wind-caused damage to the Mammoth Lakes Whitmore Pool and pursuant to Public Contract Code Section 20168 the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, safety, and property in the Town of Mammoth Lakes; and

WHEREAS, the Town Council finds that based on substantial evidence, including without limitation the staff report presented to the Town Council on July 16, 2025, pursuant to Public Contract Code Section 22050, the emergency will not permit a delay resulting from a competitive solicitation for bids, and that responding to the emergency requires repair of public facilities and infrastructure, other directly related and immediate actions, and procurement of the necessary equipment, services, and supplies for those purposes, without a competitive bidding process.

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

Section 1. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. The Town Council hereby directs and authorizes the Town Manager and Public Works Director to contract for repairs to the Mammoth Lakes Whitmore Pool damaged by a wind event on May 13th, 2025, to take any directly related action, and to procure the necessary equipment, services, and supplies for the repairs, without a competitive bidding process.

Section 3. Pursuant to Public Contract Code Section 22050, the Town Council shall review the emergency action authorized by this resolution at its next regular meeting and at each regular meeting thereafter until the emergency repair work is complete, to determine, by a four-fifths vote, that there is a need to continue the action.

Section 4. The Town Clerk shall certify as to the adoption of this resolution.

APPROVED AND ADOPTED this 16th day of July 2025.

CHRIS BUBSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

TOWN COUNCIL STAFF REPORT

Title: Approve the resolution finding emergency circumstances justify the award of an emergency contract for installation of an above-ground waste oil tank at 299 Commerce Drive.

Meeting Date: July 16, 2025

Prepared by: Riley Griesenbeck, Facilities and Asset Manager
Amy Callanan, Engineering Manager
Haislip Hayes, Director of Public Works and Engineering

RECOMMENDATION:

Approve the Resolution finding that emergency circumstances justify awarding a contract for installation of an above-ground waste oil tank and decommissioning of the existing, noncompliant underground waste oil tank.

BACKGROUND:

At the Town Yard, located at 299 Commerce Drive, the Town operates an underground waste oil storage tank. This tank is currently out of compliance with numerous sections of the California State Health and Safety Code. Staff were notified about these violations by the Mono County Office of Environmental Health on December 9th, 2024, which listed a total of 6 class 2 violations associated with this tank. These violations are related to failure to maintain secondary containment and failure to maintain adequate testing equipment. The current underground waste oil tank is over 20 years old and was installed in a disadvantageous location, on the north side of the Town Yard, that results in significant ice buildup over the tank access and inhibits proper testing.

Since being notified of the violations the Town has been in discussions with Mono County Office of Environmental Health and contractors to determine the best solution to remedy the violations and maintain the high level of service at the mechanic yard. It was determined that it would be most appropriate to install an indoor, above-ground waste oil storage tank and decommission the existing underground tank. As part of this capital improvement, the Contractor would also install pump stations between mechanic bays to streamline disposal of waste oils, as well as other appurtenant improvements to the pump systems in the secondary containment room.

ANALYSIS:

The ability of the Town to award a contract for this work through the normal bidding process will result in significant delays to the necessary installation and could result in upgraded violations, additional citations, and imposition of fines for the non-compliant systems. The public interest and safety demand the immediate expenditure of public money to safeguard the health and property of the Town of Mammoth Lakes. The attached resolution makes the necessary findings for Town staff to proceed with the award of an

emergency contract to install an aboveground waste oil tank and decommission the existing underground waste oil storage tank and bring the Town into compliance with state and county regulations and safety codes.

After this work is completed additional testing and analysis will be required to confirm that no oil has leaked from the old tanks. The results of this testing will be used by the State and Mono County to prescribe the next steps. Staff anticipate that there will be additional costs to decommissioning the existing tanks. However, there will not be an estimated cost to complete any remediation until this analysis is complete

FINANCIAL CONSIDERATIONS:

Staff are proposing the use of DIF general facilities funds to complete this capital improvement. The current fund balance exceeds \$500k. The total project cost is estimated to be \$194,645.03. Staff will budget an additional 10% for contingency.

LEGAL CONSIDERATIONS:

California's development impact fee statute titled the Mitigation Fee Act does not limit the types of capital improvements for which impact fees may be charged. It defines public facilities broadly to include public improvements, public services and community amenities. The use of these fees is limited to capital improvements. Government Code prohibits the use of these fees for maintenance and operating costs.

The Council may take recommended action under Public Contract Code sections 20168 and 22050. The relevant sections to the Code are noted here:

20168 In case of an emergency, the legislative body may pass a resolution by four-fifths vote of its members declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, it may expend any sum required in the emergency without complying with this chapter. If notice for bids to let contracts will not be given, the legislative body shall comply with Chapter 2.5 (commencing with Section 22050).

22050 (a) (1) In the case of an emergency, a public agency, pursuant to a four-fifths vote of its governing body, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts.

(2) Before a governing body takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency.

(b) (1) The governing body, by a four-fifths vote, may delegate, by resolution or ordinance, to the appropriate county administrative officer, city manager, chief engineer, or other

nonelected agency officer, the authority to order any action pursuant to paragraph (1) of subdivision (a).

(2) If a person with authority delegated pursuant to paragraph (1) or (2) orders any action specified in paragraph (1) of subdivision (a), that person shall report to the governing body, at its next meeting required pursuant to this section, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency.

(c) (1) If the governing body orders any action specified in subdivision (a), the governing body shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action.

(2) If a person with authority delegated pursuant to subdivision (b) orders any action specified in paragraph (1) of subdivision (a), the governing body shall initially review the emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless a person with authority delegated pursuant to subdivision (b) has terminated that action prior to the governing body reviewing the emergency action and making a determination pursuant to this subdivision.

(3) When the governing body reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts.

RESOLUTION 25-__

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH
LAKES, STATE OF CALIFORNIA, FINDING THAT EMERGENCY
CIRCUMSTANCES JUSTIFY AWARDING A CONTRACT FOR
INSTALLATION OF AN ABOVE-GROUND WASTE OIL STORAGE TANK
AND DECOMMISSIONING OF EXISTING, NONCOMPLIANT
UNDERGROUND STORAGE TANK**

WHEREAS, California law generally requires the Town to award contracts for “public projects” in excess of \$1,000 to the lowest bidder after the completion of a competitive bidding process; and

WHEREAS, Public Contract Code Section 20168 provides that in case of emergency the Town Council may pass a resolution by a four-fifths vote declaring that the public interest and necessity demand the immediate expenditure of Town funds to safeguard life, health, or property, and that if such a resolution is adopted the Town may expend any sum required in the emergency without complying with competitive bidding requirements; and

WHEREAS, Public Contract Code Section 22050 authorizes the Town Council, with a four-fifths vote, to “repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts” if the Town Council finds, based upon substantial evidence, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency; and

WHEREAS, the existing underground waste oil storage tank at the Mammoth Lakes Town Yard is out of compliance with state and county health and safety codes; and

WHEREAS, the existing storage tank must be removed and replaced with an aboveground storage tank to bring the Town of Mammoth Lakes into compliance with state and county health and safety codes; and

WHEREAS, the Town Council finds that due to the current noncompliance of the waste oil storage tank and pursuant to Public Contract Code Section 20168 the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, safety, and property in the Town of Mammoth Lakes; and

WHEREAS, the Town Council finds that based on substantial evidence, including without limitation the staff report presented to the Town Council on July 16, 2025, pursuant to Public Contract Code Section 22050, the emergency will not permit a delay resulting from a competitive solicitation for bids, and that responding to the emergency requires repair of public facilities and infrastructure, other directly related and immediate actions, and procurement of the necessary equipment, services, and supplies for those purposes, without a competitive bidding process.

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

Section 1. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. The Town Council hereby directs and authorizes the Town Manager and Public Works Director to contract for installation of an aboveground waste oil storage tank and appurtenant fixtures, to take any directly related action, and to procure the necessary equipment, services, and supplies for the repairs, without a competitive bidding process.

Section 3. Pursuant to Public Contract Code Section 22050, the Town Council shall review the emergency action authorized by this resolution at its next regular meeting and at each regular meeting thereafter until the emergency repair work is complete, to determine, by a four-fifths vote, that there is a need to continue the action.

Section 4. The Town Clerk shall certify as to the adoption of this resolution.

APPROVED AND ADOPTED this 16th day of July 2025.

CHRIS BUBSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Mammoth Lakes Town Council Agenda Action Sheet

Title: Agreement with Whitebark Institute for Town funding (\$610,000) to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes

Council Meeting Date: 7/16/2025

Prepared by: Rob Patterson, Town Manager

Recommended Motion: Approve the agreement with Whitebark Institute, pending final legal review, to perform wildfire mitigation implementation and forest health activities under the Eastern Sierra Climate & Communities Resilience Project (ESCCRP).

Summary: In March 2025, the Town of Mammoth Lakes approved a \$610,000 emergency funding allocation to support wildfire mitigation and forest health activities under the ESCCRP. This investment was made in response to the temporary freeze of federal funding sources previously secured, which created uncertainty for the 2025 implementation season and beyond.

The initial area of focus is the Misery West unit, valued at approximately \$607,573.96, located adjacent to the Knolls neighborhood. However, the federal funds originally allocated to this unit were eventually released, allowing mitigation work to continue under the original funding. The Town Council has a desire to accelerate treatment and authorizes Whitebark to allocate the Town's investment toward other priority units within the ESCCRP footprint that provides direct benefit to the Town of Mammoth Lakes. Unit selection will remain consistent with ESCCRP landscape prioritization and be coordinated with the Inyo National Forest and other stakeholders as needed.

The funds are intended to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes to protect housing, facilities, infrastructure, and recreation amenities. The Town's support also ensures that critical local and regional partnerships with contractors and vendors remain intact, and that Whitebark retains the organizational capacity to manage project delivery amidst a shifting funding environment.

The funding is intended to support wildfire mitigation work as early as the 2025 field season but may also support activities that extend into subsequent seasons depending on timing of reimbursement, project readiness, and treatment windows.



Town of Mammoth Lakes

P.O. Box 1609, Mammoth Lakes, CA, 93546

(760) 965-3600

www.townofmammothlakes.ca.gov

July 16, 2025

Laura Beardsley, Executive Director
Whitebark Institute
PO Box 182
Mammoth Lakes, CA 93546

Re: Letter Agreement with Whitebark Institute for Emergency Wildfire Mitigation Investment

Dear Laura,

PARTIES: This letter shall be our agreement (“Letter Agreement”) regarding emergency wildfire mitigation efforts described below (“Services”) to be provided by Whitebark Institute, a California nonprofit corporation with its primary place of business at 3399 Main Street, Suite W5 (P.O. Box 182) Mammoth Lakes, CA 93546 (“Contractor”) and the Town of Mammoth Lakes, P.O. Box 1609 Mammoth Lakes, CA 93546 (“Town”) regarding the provision of financial resources to Whitebark by the Town for the purposes stated herein.

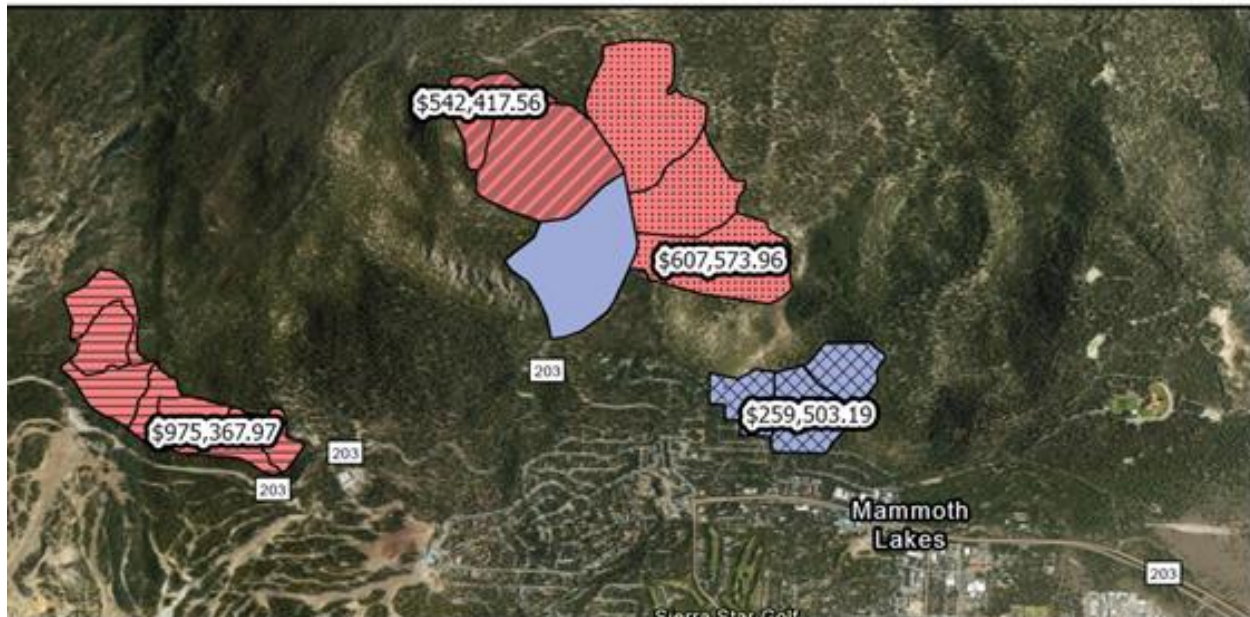
SERVICES; SCHEDULE OF PERFORMANCE: Contractor will provide wildfire mitigation implementation and forest health activities under the Eastern Sierra Climate & Communities Resilience Project (ESCCRP). The funds shall be used to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes to protect housing, facilities, infrastructure, and recreation amenities. Contractor shall expend or commit all Town funds by November 1, 2027, provided that unexpended funds shall be committed to projects occurring in 2028 and shall be expended by November 1, 2028. The core project capacity for ESCCRP that will be augmented by these funds includes the following activities supporting implementation and project readiness:

- Direct implementation activities such as mechanized and hand thinning, pile construction, chipping, and/or prescribed fire.
- Planning, permitting, and project management work required to identify and prepare units for treatment.
- Management of contracts and coordination with contractors and field teams.
- Monitoring progress and performance of field teams and reporting.
- Assign and adjust unit prioritization of treatment units based on evolving parameters.

Contractor shall prioritize the use of funds provided by Town hereunder on fuel reduction activities in the high-priority acres surrounding the Town of Mammoth Lakes community that pose the

highest risk to the town including vital recreation amenities, which are depicted in the illustration below.

ESCCRP Priority Acres - 2025 Units Contingency Funding Planning



Notwithstanding the foregoing, Contractor may allocate the Town's investment toward other priority units within the ESCCRPs footprint that provide direct benefit to the Town of Mammoth Lakes. Unit selection will remain consistent with ESCCRPs landscape prioritization and be coordinated with Inyo National Forest and other stakeholders.

The funding is intended to support wildfire mitigation work as early as the 2025 field season but may also support activities that extend into the 2026 and 2027 seasons depending on timing of reimbursement, project readiness, and treatment windows.

DELIVERABLES AND REPORTING: Contractor will provide a summary report on the utilization of these funds during an annual presentation to the Town Council that includes:

- Summary of how funds were utilized across direct implementation and organizational capacity.
- Treated acres and locations.
- Description of work performed.

TERM. The term of this Agreement shall be from **the date of execution** and continue until all funds provided by Town are exhausted or this Agreement is terminated by Town. Contractor shall commence work on the high-priority acres as soon as practicable with the intent of

accelerating wildfire mitigation work within the ESCCRP. The Town retains termination rights to this Letter Agreement as provided herein.

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: Town will provide a one-time lump sum payment of \$610,000 to Contractor, paid within two weeks of execution of the agreement.

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 Agreement, 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 Contractor, 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 Contractor'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 Contractor's insurance and shall not be called upon to contribute with it in any way. If Contractor maintains higher limits than the minimums shown above, Town requires and shall be entitled to coverage for the higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Town.

RETURN OF FUNDS: If, as of November 1, 2027, Contractor, has not either fully expended or committed all funds received from Town to 2028 projects, Contractor shall provide a written update to Town's Town Council outlining expenditures to date, work completed, and the intended plan for remaining funds. At any time following November 1, 2027, Town may require Contractor to return some or all of the remaining unexpended or uncommitted funds, and Contractor shall promptly return such funds to Town.

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 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. 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 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 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. Contractor 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 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 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.

TOWN OF MAMMOTH LAKES

Approved by:

Attest:

Rob Patterson
Town Manager

Jamie Gray
Town Clerk

CONTRACTOR

Reviewed and Accepted by Contractor

Signature

Laura Beardsley
Executive Director

Date

RESOLUTION NO. 25-

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
AUTHORIZING THE TEMPORARY CLOSURE OF TOWN ROADS FOR A SPECIAL EVENT**

WHEREAS, the Town of Mammoth Lakes desires to assist the private sector in the implementation of special events that increase visitation to the community and enhance the quality of life for residents; and

WHEREAS, the 29th Annual Mammoth Festival of Beers and Bluesapalooza is a major event within the community; and

WHEREAS, the temporary road closures will enhance event safety and provide for emergency access in and throughout the event; and

WHEREAS, the Town has coordinated with the event organizer and a traffic control plan will direct the placement of traffic control equipment for the closure(s) and permit the event organizer in coordination with the Public Works Department and Mammoth Lakes Police Department, to monitor the traffic within the event area and make any modifications that are deemed necessary for public safety; and

WHEREAS, the Town Council has reviewed the road closures.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Mammoth Lakes, California, hereby:

1. Declares the program is not a project and is exempt from the California Environmental Quality Act. because it is a minor temporary alteration to existing improvements per Section 15304 (e).
2. Declares that Minaret Road will be closed from approximately immediately south of Main Street to Meridian Boulevard on the following days and times:
 - a. Thursday, July 31, 2025 at 8:00 a.m. to Sunday, August 3, 2025, at 8:00 p.m. when all traffic control devices will be removed.
3. Declares there is a public benefit from the 29th Annual Mammoth Festival of Beers and Bluesapalooza.
4. Authorizes 'no parking' and traffic control equipment to be placed along the roads prior to the event.
5. Directs the Mammoth Lakes Police Department and Public Works Department to monitor the traffic within the event area and make any modifications that are deemed necessary for public safety.

APPROVED AND ADOPTED this 16th day of July, 2025

CHRIS BUBSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

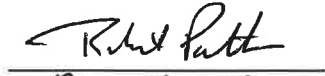
Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
BISHOP AUTOMOTIVE CENTER								
06/26/2025	62625000	1-GS77344	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	1,657.98	06/25
06/26/2025	62625000	1-GS77556	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	706.92	06/25
06/26/2025	62625000	1-GS77487	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,654.44	06/25
06/26/2025	62625000	1-GS77828	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	660.61	06/25
06/26/2025	62625000	1-77869	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,573.52	06/25
06/26/2025	62625000	1-GS78007	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	560.49	06/25
06/26/2025	62625000	1-GS78014	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	660.61	06/25
06/26/2025	62625000	1-GS78207	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	5,216.19	06/25
06/26/2025	62625000	1-GS78016	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	6,439.57	06/25
06/26/2025	62625000	1-78243	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	2,729.13	06/25
06/26/2025	62625000	1-GS78364	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	793.58	06/25
06/26/2025	62625000	1-GS78366	18309	BISHOP AUTOMOTIVE	910-000-13003	TIRES	1,901.12	06/25
Total BISHOP AUTOMOTIVE CENTER:							25,232.94	
BLIZZARD FIRE PROTECTION								
06/26/2025	113526	158	10775	BLIZZARD FIRE PROT	910-000-13003	FIRE EXTINGUISHERS	1,045.18	06/25
Total BLIZZARD FIRE PROTECTION:							1,045.18	
BRITT'S DIESEL & AUTOMOTIVE								
06/26/2025	62625001	60560	2559	BRITT'S DIESEL & AUT	910-000-13003	FUEL SENDER	402.13	06/25
Total BRITT'S DIESEL & AUTOMOTIVE:							402.13	
BUSWEST								
06/26/2025	113527	XA410058969:	7396	BUSWEST	910-000-13003	PARTS	51.79	06/25
06/26/2025	113527	XA410059552:	7396	BUSWEST	910-000-13003	PARTS	221.46	06/25
06/26/2025	113527	XA410059753:	7396	BUSWEST	910-000-13003	PARTS	497.44	06/25
Total BUSWEST:							770.69	
CALIFORNIA BUILDING OFFICIALS								
06/26/2025	113528	18738	10769	CALIFORNIA BUILDING	100-442-43110	2025-2026 CALBO Gov	260.00	06/25
Total CALIFORNIA BUILDING OFFICIALS:							260.00	
CANON FINANCIAL SERVICES, INC								
06/26/2025	62625002	40982986	19353	CANON FINANCIAL SE	100-416-46010	JUNE 2025	329.28	06/25
Total CANON FINANCIAL SERVICES, INC:							329.28	
CITIZENS BUSINESS BANK								
06/26/2025	113529	06172025	19738	CITIZENS BUSINESS B	300-531-43031	ESCROW #2816	49,788.56	06/25
Total CITIZENS BUSINESS BANK:							49,788.56	
COUNTRY GLASS, INC.								
06/26/2025	113530	144733	57	COUNTRY GLASS, INC	210-450-43031	TEMPERED GLASS	1,196.17	06/25
Total COUNTRY GLASS, INC.:							1,196.17	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
DIY HOME CENTER								
06/26/2025	113531	162270	5476	DIY HOME CENTER	210-452-46200	MAINT SUPPLIES	50.41	06/25
06/26/2025	113531	162276	5476	DIY HOME CENTER	100-467-42007	KEYS	3.87	06/25
06/26/2025	113531	162334	5476	DIY HOME CENTER	100-464-42007	MAINT SUPPLIES	20.33	06/25
06/26/2025	113531	162598	5476	DIY HOME CENTER	858-438-45080	MAINT SUPPLIES	23.26	06/25
Total DIY HOME CENTER:							97.87	
EMPIRE SOUTHWEST								
06/26/2025	113532	EMPS6904904	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS	3.42	06/25
06/26/2025	113532	EMVK398662	19724	EMPIRE SOUTHWEST	910-000-13047	LABOR	1,332.50	06/25
Total EMPIRE SOUTHWEST:							1,335.92	
ESTA								
06/26/2025	113533	250603-01	7884	ESTA	100-475-43031	MAY 19-JUNE 01 ROUT	2,408.00	06/25
06/26/2025	113533	250605-01	7884	ESTA	100-475-43031	MAY 2025 ROUTE HOU	91,124.14	06/25
06/26/2025	113533	250618-01	7884	ESTA	100-475-43031	JUNE 2025 ROUTE HO	2,795.00	06/25
Total ESTA:							96,327.14	
FOSTER & FOSTER								
06/26/2025	113534	35632	19852	FOSTER & FOSTER	100-416-43030	SRVCS	13,500.00	06/25
Total FOSTER & FOSTER:							13,500.00	
HIGH COUNTRY LUMBER								
06/26/2025	113535	88138	830	HIGH COUNTRY LUMB	210-450-42022	MAINT SUPPLIES	28.48	06/25
06/26/2025	113535	88308	830	HIGH COUNTRY LUMB	210-452-42025	MAINT SUPPLIES	18.31	06/25
06/26/2025	113535	89323	830	HIGH COUNTRY LUMB	210-450-42025	MAINT SUPPLIES	97.77	06/25
Total HIGH COUNTRY LUMBER:							144.56	
INYO MONO BODY SHOP								
06/26/2025	113536	059233	3171	INYO MONO BODY SH	910-000-13047	BODY WORK	3,545.98	06/25
Total INYO MONO BODY SHOP:							3,545.98	
JPB DESIGNS INC.								
06/26/2025	113537	PROGRESS P	19678	JPB DESIGNS INC.	300-531-43031	CHILDCARE CENTER	90,065.42	06/25
Total JPB DESIGNS INC.:							90,065.42	
KIMBALL-MIDWEST								
06/26/2025	62625003	103411410	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	148.38	06/25
Total KIMBALL-MIDWEST:							148.38	
KURNIK PROPERTIES, LLC								
06/26/2025	113538	JULY 2025	19406	KURNIK PROPERTIES,	210-452-43031	EQUIPMENT STORAG	438.00	06/25
Total KURNIK PROPERTIES, LLC:							438.00	
LEMUS, BRIAN								
06/26/2025	113539	06052025	19130	LEMUS, BRIAN	210-450-42030	PER DIEM	195.00	06/25
Total LEMUS, BRIAN:							195.00	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
MAMMOTH BUSINESS ESSENTIALS								
06/26/2025	113540	11426	18730	MAMMOTH BUSINESS	910-000-13047	OFFICE SUPPLIES	180.74	06/25
Total MAMMOTH BUSINESS ESSENTIALS:							180.74	
MAMMOTH DISPOSAL, INC.								
06/26/2025	113541	1354791U014	94	MAMMOTH DISPOSAL,	205-490-42030	WHITMORE BALLFIEL	575.86	06/25
06/26/2025	113541	1354821U014	94	MAMMOTH DISPOSAL,	205-490-43404	PW Yard - Trash Service	3,357.93	06/25
06/26/2025	113541	1355074U014	94	MAMMOTH DISPOSAL,	205-490-43404	Parks/ESTA Building - Tr	657.40	06/25
06/26/2025	113541	1355405U014	94	MAMMOTH DISPOSAL,	205-490-43031	Transit Stops - Recyclin	2,054.56	06/25
06/26/2025	113541	1355459U014	94	MAMMOTH DISPOSAL,	205-490-43404	Community Center - Tra	668.90	06/25
06/26/2025	113541	1355780U014	94	MAMMOTH DISPOSAL,	205-490-43404	CRC - Trash service	824.89	06/25
06/26/2025	113541	1355817U014	94	MAMMOTH DISPOSAL,	205-490-42030	LAKE MARY GATE	246.79	06/25
Total MAMMOTH DISPOSAL, INC.:							8,386.33	
MISSION LINEN SUPPLY, INC								
06/26/2025	113542	523520111	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	217.94	06/25
06/26/2025	113542	523938346	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	222.66	06/25
06/26/2025	113542	523895344	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	60.00	06/25
06/26/2025	113542	523953025	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	53.83	06/25
06/26/2025	113542	523953027	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	53.85	06/25
06/26/2025	113542	523987492	6482	MISSION LINEN SUPPL	210-454-42006	MAINT SUPPLIES	213.21	06/25
Total MISSION LINEN SUPPLY, INC:							821.49	
QUILL CORPORATION								
06/26/2025	62625004	2512767	2090	QUILL CORPORATION	100-416-42002	CREDIT MEMO	17.43	06/25
Total QUILL CORPORATION:							17.43	
RICH ENVIRONMENTAL SERVICE STATION SVCS								
06/26/2025	113543	111875	10132	RICH ENVIRONMENTA	910-000-13047	MAY 2025	150.00	06/25
Total RICH ENVIRONMENTAL SERVICE STATION SVCS:							150.00	
SAWTOOTH INDUSTRIAL LLC								
06/26/2025	113544	306	19391	SAWTOOTH INDUSTRI	910-000-13003	PARTS	1,408.54	06/25
06/26/2025	113544	307	19391	SAWTOOTH INDUSTRI	910-000-13003	PARTS	14,749.32	06/25
06/26/2025	113544	308	19391	SAWTOOTH INDUSTRI	910-000-13003	PARTS	27,705.33	06/25
Total SAWTOOTH INDUSTRIAL LLC:							43,863.19	
SIERRA AUTO BODY WORKS								
06/26/2025	113545	11240	19324	SIERRA AUTO BODY W	910-000-13047	TRUCK REPAIR	10,465.13	06/25
Total SIERRA AUTO BODY WORKS:							10,465.13	
SIERRA GEOTECHNICAL SVCS.								
06/26/2025	113546	310546-R	1876	SIERRA GEOTECHNIC	100-442-43031	FIELD INSPECTION	560.00	06/25
Total SIERRA GEOTECHNICAL SVCS.:							560.00	
SOLAR TRAFFIC CONTROLS,LLC								
06/26/2025	113547	250048	19464	SOLAR TRAFFIC CONT	210-450-45224	LED STOP SIGN	1,865.09	06/25
Total SOLAR TRAFFIC CONTROLS,LLC:							1,865.09	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
SOUTHERN CALIFORNIA EDISON								
06/26/2025	113548	584514	145	SOUTHERN CALIFORN	220-531-43031	AIRPORT FACILITIES	15,935.24	06/25
Total SOUTHERN CALIFORNIA EDISON:							15,935.24	
STEVE'S AUTO & TRUCK PARTS								
06/26/2025	113549	142977	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	337.69	06/25
Total STEVE'S AUTO & TRUCK PARTS:							337.69	
WHITE WATER SOLUTIONS								
06/26/2025	113550	14565	19020	WHITE WATER SOLUTI	210-450-46200	WASH TRAILER	18,870.28	06/25
Total WHITE WATER SOLUTIONS:							18,870.28	
Grand Totals:							386,275.83	

Signature: Rob Patterson



Date 6/26/2025

Signature: Nolan Bobroff



Date 6-27-2025

Signature: Megan Chapman



Date 6/27/25

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

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
ACCESS APARTMENTS AFFORDABLE HOUSING LLC								
07/03/2025	70325000	1026	19710	ACCESS APARTMENT	245-447-43031	PAY APP #11 - CDBG	567,380.65	07/25
Total ACCESS APARTMENTS AFFORDABLE HOUSING LLC:							567,380.65	
AMERIGAS								
07/03/2025	113551	3177600577/20	6982	AMERIGAS	100-434-43404	06/25-pool	267.49	07/25
Total AMERIGAS:							267.49	
ANDREW J. MORRIS, ATTORNEY AT LAW								
07/03/2025	70325001	MAY 2025	10439	ANDREW J. MORRIS, A	100-412-43031	05/25-C DEV	8,698.70	07/25
Total ANDREW J. MORRIS, ATTORNEY AT LAW:							8,698.70	
AT&T DOJ LINE								
07/03/2025	113552	000023559466	18336	AT&T DOJ LINE	100-420-43031	06/25-DOJ PHONE LIN	798.16	07/25
Total AT&T DOJ LINE:							798.16	
AT&T MOBILITY								
07/03/2025	113553	287347012516	8453	AT&T MOBILITY	100-420-43404	04/27-05/26-RADIO SE	453.28	07/25
Total AT&T MOBILITY:							453.28	
BIGWOOD OWNERS' ASSOC.								
07/03/2025	113554	JULY 2025 UNI	19470	BIGWOOD OWNERS' A	100-464-43420	07/25-MAJESTIC PINE	544.00	07/25
07/03/2025	113554	JULY 2025 UNI	19470	BIGWOOD OWNERS' A	100-464-43420	07/25-MAJESTIC PINE	855.00	07/25
Total BIGWOOD OWNERS' ASSOC.:							1,399.00	
BISHOP UNIFIED SCHOOL DISTRICT								
07/03/2025	113555	07022025	19859	BISHOP UNIFIED SCH	100-000-37100	ERRONEOUS PAYMEN	902.00	07/25
Total BISHOP UNIFIED SCHOOL DISTRICT:							902.00	
BLUEBIRD IMAGING								
07/03/2025	113556	6845	8182	BLUEBIRD IMAGING	100-438-45081	STREET SIGNS	310.82	07/25
Total BLUEBIRD IMAGING:							310.82	
BRANDLEY ENGINEERING, INC.								
07/03/2025	70325002	11456	3443	BRANDLEY ENGINEER	220-531-43031	PAVEMENT MAINTENA	2,400.00	07/25
07/03/2025	70325002	11461	3443	BRANDLEY ENGINEER	220-531-43031	GA AVIATION & TERMI	12,522.50	07/25
07/03/2025	70325002	11462	3443	BRANDLEY ENGINEER	220-531-43031	GA AVIATION & TERMI	50,827.92	07/25
Total BRANDLEY ENGINEERING, INC.:							65,750.42	
BRANDON T JOHNSON								
07/03/2025	70325003	00023	19821	BRANDON T JOHNSO	220-471-43031	PUMPHOUSE PANEL	4,800.00	07/25
Total BRANDON T JOHNSON:							4,800.00	

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BRUCE MACKAY PUMP & WELL SERVICE, INC.								
07/03/2025	113557	84387	19002	BRUCE MACKAY PUM	220-471-43031	06/25-SVCS	2,346.09	07/25
Total BRUCE MACKAY PUMP & WELL SERVICE, INC.:							2,346.09	
CALIFORNIA CONSULTING, INC.								
07/03/2025	70325004	7505	19212	CALIFORNIA CONSULT	100-416-43031	GRANT WRITING RETA	4,250.00	07/25
Total CALIFORNIA CONSULTING, INC.:							4,250.00	
CAMARGO-AGUILOR, SERGIO								
07/03/2025	113558	06172025	19466	CAMARGO-AGUILOR,	210-454-43031	PER DIEM	45.00	07/25
Total CAMARGO-AGUILOR, SERGIO:							45.00	
CAPITAL CITY CPR LLC								
07/03/2025	113559	B 7356	19856	CAPITAL CITY CPR LL	215-511-43150	16-HOUR WILDERNES	1,800.00	07/25
Total CAPITAL CITY CPR LLC:							1,800.00	
CEPEDA, LUIS								
07/03/2025	113560	06172025	6911	CEPEDA, LUIS	210-454-43031	PER DIEM	45.00	07/25
Total CEPEDA, LUIS:							45.00	
CERTIFIED FOLDER DISPLAY SERVICE, INC.								
07/03/2025	70325005	INV40-002817	1954	CERTIFIED FOLDER DI	100-432-43031	BROCHURE DISTRIBU	667.62	07/25
Total CERTIFIED FOLDER DISPLAY SERVICE, INC.:							667.62	
CHAMBER MUSIC UNBOUND								
07/03/2025	113561	04072025	6886	CHAMBER MUSIC UNB	100-416-44220	2025 POPS IN THE PA	6,000.00	07/25
Total CHAMBER MUSIC UNBOUND:							6,000.00	
CONSTRUCTION SPECIALTY, INC.								
07/03/2025	113562	19630	683	CONSTRUCTION SPE	210-450-43031	BLOWER TRANSPORT	5,750.00	07/25
Total CONSTRUCTION SPECIALTY, INC.:							5,750.00	
DAKTRONICS, INC.								
07/03/2025	70325006	7150096	19219	DAKTRONICS, INC.	300-531-43031	CUSTOM INDOOR SO	36,725.00	07/25
Total DAKTRONICS, INC.:							36,725.00	
DAYSMAST SOFTWARE								
07/03/2025	113563	INV01462022	19303	DAYSMAST SOFTWARE	100-432-43114	MAY 2025	594.67	07/25
Total DAYSMAST SOFTWARE:							594.67	
DECKARD TECHNOLOGIES INC.								
07/03/2025	70325007	2092-1	19135	DECKARD TECHNOLO	100-415-43031	RENTALSCAPE IDENTI	100,900.00	07/25
Total DECKARD TECHNOLOGIES INC.:							100,900.00	
DEPT OF JUSTICE								
07/03/2025	113564	820907	1775	DEPT OF JUSTICE	100-417-43140	05/25-FINGERPRINTS	864.00	07/25

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Total DEPT OF JUSTICE:							864.00	
DESIGNS UNLIMITED SCREEN PRINTS								
07/03/2025	113565	919675	63	DESIGNS UNLIMITED	100-467-42006	UNIFORM	36.00	07/25
07/03/2025	113565	29781	63	DESIGNS UNLIMITED	100-438-42006	UNIFORMS	387.90	07/25
Total DESIGNS UNLIMITED SCREEN PRINTS:							423.90	
DIY HOME CENTER								
07/03/2025	113566	162262	5476	DIY HOME CENTER	100-432-42008	KEYS	19.35	07/25
07/03/2025	113566	162658	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	15.51	07/25
07/03/2025	113566	162748	5476	DIY HOME CENTER	215-511-42026	MAINT SUPPLIES	23.74	07/25
07/03/2025	113566	162881	5476	DIY HOME CENTER	210-450-42025	MAINT SUPPLIES	10.66	07/25
07/03/2025	113566	162910	5476	DIY HOME CENTER	100-432-42008	KEYS	15.47	07/25
07/03/2025	113566	162919	5476	DIY HOME CENTER	210-456-42007	MAINT SUPPLIES	50.38	07/25
07/03/2025	113566	163044	5476	DIY HOME CENTER	100-434-45080	MAINT SUPPLIES	491.48	07/25
07/03/2025	113566	163051	5476	DIY HOME CENTER	100-438-42007	CREDIT MEMO	10.66	07/25
07/03/2025	113566	163052	5476	DIY HOME CENTER	100-438-42007	MAINT SUPPLIES	8.23	07/25
07/03/2025	113566	163100	5476	DIY HOME CENTER	100-438-42007	MAINT SUPPLIES	53.33	07/25
07/03/2025	113566	163207	5476	DIY HOME CENTER	210-450-42025	MAINT SUPPLIES	5.13	07/25
07/03/2025	113566	163209	5476	DIY HOME CENTER	100-467-42007	MAINT SUPPLIES	11.62	07/25
07/03/2025	113566	163210	5476	DIY HOME CENTER	210-450-42025	MAINT SUPPLIES	5.13	07/25
07/03/2025	113566	163256	5476	DIY HOME CENTER	220-471-42007	MAINT SUPPLIES	55.71	07/25
07/03/2025	113566	163377	5476	DIY HOME CENTER	220-471-42007	MAINT SUPPLIES	94.67	07/25
07/03/2025	113566	163406	5476	DIY HOME CENTER	100-432-42008	MAINT SUPPLIES	28.11	07/25
07/03/2025	113566	163619	5476	DIY HOME CENTER	100-467-42007	MAINT SUPPLIES	20.05	07/25
07/03/2025	113566	163674	5476	DIY HOME CENTER	858-436-42007	MAINT SUPPLIES	67.05	07/25
07/03/2025	113566	163706	5476	DIY HOME CENTER	100-438-42007	MAINT SUPPLIES	67.38	07/25
07/03/2025	113566	163752	5476	DIY HOME CENTER	210-450-42007	MAINT SUPPLIES	14.54	07/25
07/03/2025	113566	163774	5476	DIY HOME CENTER	858-436-42007	MAINT SUPPLIES	.64	07/25
07/03/2025	113566	163800	5476	DIY HOME CENTER	300-531-43031	MCP WEST BOULDER	77.49	07/25
07/03/2025	113566	163951	5476	DIY HOME CENTER	858-438-45080	MAINT SUPPLIES	78.51	07/25
07/03/2025	113566	164017	5476	DIY HOME CENTER	215-511-42026	MAINT SUPPLIES	35.86	07/25
07/03/2025	113566	164450	5476	DIY HOME CENTER	100-438-42003	MAINT SUPPLIES	8.70	07/25
07/03/2025	113566	164486	5476	DIY HOME CENTER	100-438-42007	MAINT SUPPLIES	216.64	07/25
07/03/2025	113566	164504	5476	DIY HOME CENTER	100-438-45080	MAINT SUPPLIES	581.80	07/25
07/03/2025	113566	164544	5476	DIY HOME CENTER	100-434-45080	MAINT SUPPLIES	284.91	07/25
07/03/2025	113566	164674	5476	DIY HOME CENTER	215-511-42026	MAINT SUPPLIES	30.02	07/25
07/03/2025	113566	164765	5476	DIY HOME CENTER	215-511-42026	MAINT SUPPLIES	4.16	07/25
07/03/2025	113566	164792	5476	DIY HOME CENTER	215-511-42026	MAINT SUPPLIES	11.58	07/25
Total DIY HOME CENTER:							2,377.19	
DOGGIE WALK BAGS, INC								
07/03/2025	70325008	0118337-IN	7304	DOGGIE WALK BAGS, I	100-438-45080	DOGGIE BAGS	1,562.83	07/25
07/03/2025	70325008	0118338-IN	7304	DOGGIE WALK BAGS, I	100-434-45080	DOGGIE BAGS	784.17	07/25
07/03/2025	70325008	0118339-IN	7304	DOGGIE WALK BAGS, I	100-438-42007	DOGGIE BAGS	414.80	07/25
Total DOGGIE WALK BAGS, INC:							2,761.80	
EMPIRE SOUTHWEST								
07/03/2025	113567	EMWK400297	19724	EMPIRE SOUTHWEST	910-000-13047	LABOR/SERVICE	2,643.74	07/25
Total EMPIRE SOUTHWEST:							2,643.74	
eSCRIBE SOFTWARE LTD.								
07/03/2025	113568	15355	18986	eSCRIBE SOFTWARE L	100-418-45050	SOFTWARE	32,934.07	07/25

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Total eSCRIBE SOFTWARE LTD.:							32,934.07	
FIRE ASIDE INC								
07/03/2025	113569	INV-0577	19851	FIRE ASIDE INC	100-413-43031	ANNUAL SRVC FEE	11,000.00	07/25
Total FIRE ASIDE INC:							11,000.00	
FRONTIER COMMUNICATIONS								
07/03/2025	113570	06/25-3636	10869	FRONTIER COMMUNIC	100-420-43404	06-25-PD	329.25	07/25
Total FRONTIER COMMUNICATIONS:							329.25	
GAMETIME								
07/03/2025	113571	PJI-0270402	18193	GAMETIME	300-531-43031	PARK EQUIPMENT	9,923.14	07/25
Total GAMETIME:							9,923.14	
GARNICA, VICTOR								
07/03/2025	113572	06172025	18535	GARNICA, VICTOR	210-454-43031	PER DIEM	45.00	07/25
Total GARNICA, VICTOR:							45.00	
GRANITE CONSTRUCTION CO.								
07/03/2025	113573	2960359	6420	GRANITE CONSTRUCT	210-452-42022	COLD MIX	3,009.02	07/25
Total GRANITE CONSTRUCTION CO.:							3,009.02	
HIGH COUNTRY LUMBER								
07/03/2025	113574	87506	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	103.71	07/25
07/03/2025	113574	88438	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	43.09	07/25
07/03/2025	113574	88688	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	30.12	07/25
07/03/2025	113574	88775	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	20.01	07/25
07/03/2025	113574	89159	830	HIGH COUNTRY LUMB	210-450-42025	MAINT SUPPLIES	29.84	07/25
07/03/2025	113574	89460	830	HIGH COUNTRY LUMB	220-471-42007	MAINT SUPPLIES	9.26	07/25
07/03/2025	113574	89599	830	HIGH COUNTRY LUMB	100-432-42008	MAINT SUPPLIES	31.97	07/25
07/03/2025	113574	90492	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	11.36	07/25
07/03/2025	113574	90530	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	311.12	07/25
07/03/2025	113574	90635	830	HIGH COUNTRY LUMB	215-511-42026	MAINT SUPPLIES	33.84	07/25
07/03/2025	113574	90823	830	HIGH COUNTRY LUMB	100-438-43031	MAINT SUPPLIES	4,637.19	07/25
07/03/2025	113574	90968	830	HIGH COUNTRY LUMB	100-438-42007	MAINT SUPPLIES	64.63	07/25
07/03/2025	113574	90997	830	HIGH COUNTRY LUMB	100-467-42007	MAINT SUPPLIES	31.68	07/25
Total HIGH COUNTRY LUMBER:							5,357.82	
HINDERLITER, DE LLAMAS AND ASSOCIATES								
07/03/2025	113575	SIN051092	4974	HINDERLITER, DE LLA	100-418-43031	CONTRACT SERVICES	1,345.58	07/25
Total HINDERLITER, DE LLAMAS AND ASSOCIATES:							1,345.58	
HOMETOWN MANUFACTURING INC.								
07/03/2025	113576	INV408	19426	HOMETOWN MANUFA	910-000-13003	PARTS	1,439.65	07/25
Total HOMETOWN MANUFACTURING INC.:							1,439.65	
HUGHES, TRACY								
07/03/2025	113577	06162025	19858	HUGHES, TRACY	100-000-30840	2025 BTC RENEWAL C	250.00	07/25

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Total HUGHES, TRACY:							250.00	
INNOVATIVE EMERGENCY EQUIPMENT								
07/03/2025	113578	34608	18432	INNOVATIVE EMERGE	915-570-48100	UPFIT FOR PD UNIT 04	13,944.59	07/25
07/03/2025	113578	34643	18432	INNOVATIVE EMERGE	915-570-48100	PARTS	13,944.59	07/25
Total INNOVATIVE EMERGENCY EQUIPMENT:							27,889.18	
INTERWEST CONSULTING GROUP								
07/03/2025	70325009	1928388	18150	INTERWEST CONSULT	100-442-43031	PLAN CHECK	1,392.50	07/25
Total INTERWEST CONSULTING GROUP:							1,392.50	
JIM CHARLON FORD, INC.								
07/03/2025	113579	67433	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	799.38	07/25
Total JIM CHARLON FORD, INC.:							799.38	
KIMLEY-HORN AND ASSOC., INC.								
07/03/2025	113580	32334776	18739	KIMLEY-HORN AND AS	300-531-43031	MAMMOTH LAKES RO	39,432.67	07/25
Total KIMLEY-HORN AND ASSOC., INC.:							39,432.67	
KMMT-FM								
07/03/2025	113581	3402-00003	3050	KMMT-FM	215-511-43031	TRAIL DAYS SPRING/S	425.00	07/25
07/03/2025	113581	3402-00003-00	3050	KMMT-FM	215-511-43031	TRAIL DAYS SPRING/S	425.00	07/25
Total KMMT-FM:							850.00	
LINDE GAS & EQUIPMENT INC.								
07/03/2025	113582	49852343	19251	LINDE GAS & EQUIPM	220-471-42007	CYLINDER RENTAL	180.22	07/25
07/03/2025	113582	50258713	19251	LINDE GAS & EQUIPM	210-450-42007	CARBON DIOXIDE BEV	89.19	07/25
07/03/2025	113582	50445364	19251	LINDE GAS & EQUIPM	220-471-43031	CYLINDER RENTAL	180.22	07/25
Total LINDE GAS & EQUIPMENT INC.:							449.63	
LOS ANGELES DEPARTMENT OF WATER & POWER								
07/03/2025	113583	BL-1093 05/31/	259	LOS ANGELES DEPAR	100-434-45010	BL-1093 RENT	360.00	07/25
Total LOS ANGELES DEPARTMENT OF WATER & POWER:							360.00	
MAMMOTH COMMUNITY WATER DISTRICT UTILIT								
07/03/2025	113584	03971	97	MAMMOTH COMMUNI	100-434-43031	COLILERT PRESENT/A	171.30	07/25
Total MAMMOTH COMMUNITY WATER DISTRICT UTILIT:							171.30	
MAMMOTH LAKES PERFORMING ARTS FOUNDATION								
07/03/2025	113585	06302025	19853	MAMMOTH LAKES PE	217-513-43031	2025 MEASURE U MAT	300,000.00	07/25
07/03/2025	113585	06302025-1	19853	MAMMOTH LAKES PE	100-436-43031	2025 ANNUAL FUNDRA	25,000.00	07/25
Total MAMMOTH LAKES PERFORMING ARTS FOUNDATION:							325,000.00	
MARZANO & SONS								
07/03/2025	113586	14924	2951	MARZANO & SONS	210-450-43031	CLASS II BASE 3/4"	3,021.13	07/25
Total MARZANO & SONS:							3,021.13	

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MEYERS EARTHWORK INC								
07/03/2025	70325010	06062025	19855	MEYERS EARTHWORK	220-531-43031	PROGRESS PAYMENT	452,079.82	07/25
Total MEYERS EARTHWORK INC:							452,079.82	
MISSION LINEN SUPPLY, INC								
07/03/2025	113587	524078073	6482	MISSION LINEN SUPPL	100-434-42007	MAINT SUPPLIES	235.70	07/25
07/03/2025	113587	524087849	6482	MISSION LINEN SUPPL	858-436-42007	MAINT SUPPLIES	188.56	07/25
07/03/2025	113587	524084127	6482	MISSION LINEN SUPPL	858-436-42007	MAINT SUPPLIES	770.18	07/25
07/03/2025	113587	524109817	6482	MISSION LINEN SUPPL	100-438-42007	MAINT SUPPLIES	26.42	07/25
Total MISSION LINEN SUPPLY, INC:							1,220.86	
MONO COUNTY DISTRICT ATTORNEYS OFFICE								
07/03/2025	113504	1825001614	18787	MONO COUNTY DISTR	100-420-43031	FORENSIC SERVICES	6,284.50	07/25
07/03/2025	113588	1825001614	18787	MONO COUNTY DISTR	100-420-43031	FORENSIC SERVICES	6,284.50	07/25
Total MONO COUNTY DISTRICT ATTORNEYS OFFICE:							.00	
MUELLER, GAYE								
07/03/2025	113589	06122025	10745	MUELLER, GAYE	100-416-44220	2025 Kids Fishing Festiv	3,000.00	07/25
Total MUELLER, GAYE:							3,000.00	
NBS GOVERNMENT FINANCE GROUP								
07/03/2025	70325011	202506-2097	5991	NBS GOVERNMENT FI	860-475-43031		329.49	07/25
Total NBS GOVERNMENT FINANCE GROUP:							329.49	
PARS								
07/03/2025	113590	58096	6552	PARS	100-416-43031	ANNUAL ASSET FEE	459.10	07/25
07/03/2025	113590	58190	6552	PARS	100-416-43031	MONTHLY ADMINISTR	800.00	07/25
Total PARS:							1,259.10	
PETERBILT TRUCK PARTS & EQUIPMENT, LLC								
07/03/2025	70325012	X101277297.0	8484	PETERBILT TRUCK PA	910-000-13003	PARTS	614.13	07/25
Total PETERBILT TRUCK PARTS & EQUIPMENT, LLC:							614.13	
PETTY CASH								
07/03/2025	113591	06232025	351	PETTY CASH	858-436-42030	PARKS & RECREATIO	474.14	07/25
Total PETTY CASH:							474.14	
PRIMARY CONCRETE								
07/03/2025	70325000	1004	19841		300-531-43031	VOLCOM BROTHERS	65,096.61	07/25
Total PRIMARY CONCRETE:							65,096.61	
QUILL CORPORATION								
07/03/2025	70325013	44618186	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	262.87	07/25
07/03/2025	70325013	44618278	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	68.60	07/25
07/03/2025	70325013	44618385	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	452.23	07/25
07/03/2025	70325013	44606674	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	148.31	07/25
Total QUILL CORPORATION:							932.01	

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REIF, LAWSON								
07/03/2025	113592	06132025	19815	REIF, LAWSON	100-467-43031	INYO NATIONAL FORE	36.53	07/25
Total REIF, LAWSON:							36.53	
RJ THOMAS MANUFACTURING INC								
07/03/2025	113593	248171	19840	RJ THOMAS MANUFAC	300-531-43031	TABLE 8'	21,034.05	07/25
Total RJ THOMAS MANUFACTURING INC:							21,034.05	
SAULQUE, DENNIS								
07/03/2025	70325014	07/20-07/25/25	19127	SAULQUE, DENNIS	100-420-43150	PER DIEM	354.00	07/25
Total SAULQUE, DENNIS:							354.00	
SHEET, THE								
07/03/2025	113594	12511	6678	SHEET, THE	100-432-43130	05/25-MEMBERSHIP A	3,134.00	07/25
Total SHEET, THE:							3,134.00	
SIERRA EMPLOYMENT SERVICES INC.								
07/03/2025	70325015	19078	6837	SIERRA EMPLOYMENT	100-442-43031	06/13/2025-LIZBETH A	900.00	07/25
07/03/2025	70325015	19209	6837	SIERRA EMPLOYMENT	100-442-43031	06/20/2025-LIZBETH A	1,200.00	07/25
Total SIERRA EMPLOYMENT SERVICES INC.:							2,100.00	
SILVER STATE INTERNATIONAL TRUCKS								
07/03/2025	70325016	X201172349:01	35	SILVER STATE INTERN	910-000-13003	CREDIT MEMO	160.59	07/25
07/03/2025	70325016	X201173653.01	35	SILVER STATE INTERN	910-000-13003	PARTS	6,074.60	07/25
Total SILVER STATE INTERNATIONAL TRUCKS:							5,914.01	
SNAP-ON TOOLS								
07/03/2025	113595	06102533127	18942	SNAP-ON TOOLS	210-454-46200	TOOLS	214.96	07/25
Total SNAP-ON TOOLS:							214.96	
SPRING, SOIBIAN								
07/03/2025	113596	06302025	10374	SPRING, SOIBIAN	220-471-43150	TRAVEL EXPENSES	1,299.94	07/25
Total SPRING, SOIBIAN:							1,299.94	
STEVE'S AUTO & TRUCK PARTS								
07/03/2025	113597	143647	1221	STEVE'S AUTO & TRU	220-471-42007	PARTS	143.01	07/25
Total STEVE'S AUTO & TRUCK PARTS:							143.01	
TAHOE FENCE CO, INC								
07/03/2025	113598	19886	18715	TAHOE FENCE CO, IN	100-438-43031	FENCE PARTS	2,608.70	07/25
Total TAHOE FENCE CO, INC:							2,608.70	
THOMAS PETROLEUM, LLC								
07/03/2025	70325017	1288033-IN	7891	THOMAS PETROLEUM	910-000-13001	DIESEL	11,661.22	07/25
07/03/2025	70325017	1286963-IN	7891	THOMAS PETROLEUM	910-000-13003	WINDSHIELD WASH	177.19	07/25
Total THOMAS PETROLEUM, LLC:							11,838.41	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
TRIAD/HOLMES ASSOCIATES								
07/03/2025	113599	310577	336	TRIAD/HOLMES ASSO	300-531-43031	SAMPLING	29,547.38	07/25
07/03/2025	113599	310578	336	TRIAD/HOLMES ASSO	300-531-43031	TESTING/INSPECTION	2,093.75	07/25
Total TRIAD/HOLMES ASSOCIATES:							31,641.13	
VARGAS, ISIDRO								
07/02/2025	113232	04142025	19751	VARGAS, ISIDRO	210-452-42030	MEAL ALLOWANCE	46.00-	07/25
07/03/2025	113058	03172025	19751	VARGAS, ISIDRO	210-452-42030	MEAL ALLOWANCE	115.00-	07/25
07/03/2025	113600	03172025	19751	VARGAS, ISIDRO	210-452-42030	MEAL ALLOWANCE	115.00	07/25
07/03/2025	113600	04142025	19751	VARGAS, ISIDRO	210-452-42030	MEAL ALLOWANCE	46.00	07/25
Total VARGAS, ISIDRO:							.00	
VERIZON								
07/03/2025	113601	6115181209	5637	VERIZON	100-436-43404	05/25-PARKS	76.02	07/25
Total VERIZON:							76.02	
WEST, QWINA								
07/03/2025	113602	06172025	18760	WEST, QWINA	210-454-43031	PER DIEM	45.00	07/25
Total WEST, QWINA:							45.00	
WILLDAN								
07/03/2025	113603	002-34998	18417	WILLDAN	100-442-43031	PLAN REVIEW	367.50	07/25
07/03/2025	113603	002-34999	18417	WILLDAN	300-531-43031	PLAN CHECK	735.00	07/25
Total WILLDAN:							1,102.50	
Grand Totals:							1,890,502.27	

Signature: Jamie Gray



Date 7/9/25

Signature: Rob Patterson



Date 7/9/2025

Signature: Megan Chapman



Date 7/7/25

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

TOWN COUNCIL STAFF REPORT

Title: Ordinance to Renew Town's Military Use Policy

Meeting Date: July 16, 2025

Prepared by: Daniel Casabian, Chief of Police

RECOMMENDATION:

The Mammoth Lakes Police Department (MLPD) seeks Town Council approval for the possession or use of any military equipment through the Town Council's passing of an ordinance renewing the Town's Military Equipment Use Policy pursuant to Government Code Section 7071 (AB 481) at the next, regular, open meeting.

BACKGROUND:

On September 30, 2021, the Governor of the State of California approved Assembly Bill 481 requiring law enforcement agencies to obtain approval from the applicable governing body (Town Council) to use any equipment defined as military equipment by AB 481 by adopting a military equipment use policy. AB 481 declares the public has a right to know about any funding, acquisition, or use of military equipment as well as a right to participate in the decision to fund, acquire, or use such equipment. The Mammoth Lakes Police Department is committed to adopting internal processes related to the funding, acquisition, and use of defined military equipment as codified by Government Code sections § 7070, § 7071, and § 7072, which can be found here:

https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=7.&title=1.&part=&chapter=12.8.&article=

AB 481 outlines fifteen categories of equipment that is defined as "military equipment," ranging from remote piloted drone or robotic equipment to simunition firearms used only for training purposes. Of these fifteen categories of equipment, the Mammoth Lakes Police Department acquires and has available for use three of the fifteen categories of equipment – two of the three categories of equipment are primarily or solely used for wildlife diversion (Pepperball Launcher and Munitions, Bean-Bag Shotguns and Rounds, Rubber Slugs). The third category of equipment the Mammoth Lakes Police Department has is an unarmed drone. The MLPD would like to add equipment to the category of projectile launch platforms and their associated munitions by purchasing eight (8) Defense Technology 40mm less lethal launchers, and associated impact sponge munitions plus training munitions, for the purpose of replacing existing less lethal shotguns.

ATTACHMENTS:

Military Equipment Ordinance 2025

Annual Report of Military Equipment Use and Inventory 2025

MLPD Military Equipment Policy 706

ORDINANCE 2025-

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, COUNTY OF MONO, STATE OF CALIFORNIA, RENEWING THE TOWN'S MILITARY EQUIPMENT USE POLICY PURSUANT TO GOVERNMENT CODE SECTION 7071 (AB 481)

WHEREAS, Assembly Bill 481 enacted Government Code Sections 7070-7073, establishing certain requirements pertaining to the acquisition and use of "military equipment" by California law enforcement agencies; and

WHEREAS, Government Code Section 7070 defines "military equipment" as consisting of 15 categories of items, most of which the Mammoth Lakes Police Department does not have, has never had, and is not likely to have in the foreseeable future (such as tracked armored vehicles or armed aircraft); and

WHEREAS, the Mammoth Lakes Police Department does have an unarmed drone with camera, pepperball launcher and munitions, beanbag shotguns and rounds and rubber slugs used for non-lethal wildlife diversion, which are defined as "military equipment" under Government Code Section 7070; and

WHEREAS, the Mammoth Lakes Police Department seeks to purchase eight (8) 40mm less lethal launchers and munitions, which are defined as "military equipment" under Government Code Section 7070; and

WHEREAS, Government Code Section 7071 requires the Town Council to adopt by ordinance a "military equipment use policy" in order for the Mammoth Lakes Police Department to, among other things, use its existing "military equipment", acquire new "military equipment" (including replacements for expired or worn out existing equipment), or collaborating with any other law enforcement agency (such as an agency with a mutual aid agreement with the Mammoth Lakes Police Department) that might use "military equipment" in Mammoth Lakes; and

WHEREAS, a military equipment use policy has been available on the Mammoth Lakes Police Department's website prior to the reading of this ordinance, pursuant to Government Code Section 7071(b); and

WHEREAS, the Town Council held a public hearing in connection with the adoption of this ordinance and has considered this ordinance at an open session at a regular Town Council meeting and provided for public comment in accordance with Government Code Section 54950 et seq, pursuant to Government Code Section 7071(c).

The Town Council of the Town of Mammoth Lakes Does Ordain as Follows:

Section 1. The recitals above are incorporated herein.

Section 2. Pursuant to California Government Code Section 7071(d), the Town Council finds and determines as follows, with respect to Policy 706 – Military Equipment Funding, Acquisition, and Use Policy attached hereto as Exhibit "A" and incorporated herein by reference ("the Policy"):

- (A) The military equipment listed in the table in the Policy is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.
- (B) The Policy will safeguard the public's welfare, safety, civil rights, and civil liberties.

- (C) When and if replacement items are purchased for the items of military equipment listed in the table in the Policy, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.
- (D) Prior use by the Mammoth Lakes Police Department of items now classified as “military equipment” by Government Code Section 7070 complied with the military equipment use policy that was in effect at the time.

Section 3. The Town Council’s previous adoption of the Policy, including the table attached thereto, is hereby renewed. The Policy, as it may be amended from time to time, shall be made available on the Mammoth Lakes Police Department’s website for as long as the Mammoth Lakes Police Department has any military equipment available for use.

Section 4. The Town Council’s previous ordinance authorizing the use of “military equipment” is hereby renewed. Pursuant to Government Code Section 7071(e), Town staff are directed to bring this ordinance to the Town Council for review “at least annually” so that the Town Council may vote on whether to renew the ordinance and determine whether each type of military equipment has complied with the standards of approval set forth herein and in Government Code Section 7071(d).

Section 5. Mammoth Lakes Police Department staff are directed to submit to the Town Council an annual military equipment report for each type of military equipment approved by the Town Council, and to make each such report available on the Mammoth Lakes Police Department website for as long as military equipment is available for use. Each report shall contain the information required by Government Code Section 7072(a). Mammoth Lakes Police Department staff are further directed to hold an annual community engagement meeting pursuant to Government Code Section 7072(b), within 30 days of submitting and releasing the annual military equipment report.

Section 6. If any provision of this ordinance or the application thereof to any person or circumstances is held by a court of competent jurisdiction to be invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this ordinance are declared to be severable.

Section 7. The Town Clerk is hereby directed to publish this ordinance or a summary thereof in accordance with the law.

The foregoing ordinance was introduced at a regular meeting of the Mammoth Lakes Town Council held on the 16th day of July 2025 and adopted at a regular meeting of the Mammoth Lakes Town Council, on the 6th day of August 2025.

Chris Bubser, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES

Notice is hereby given that on July 16, 2025, the Town Council adopted an Ordinance entitled:

ORDINANCE NO. 25-

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, COUNTY OF MONO, STATE OF CALIFORNIA, RENEWING THE TOWN'S MILITARY EQUIPMENT USE POLICY PURSUANT TO GOVERNMENT CODE SECTION 7071 (AB 481)

by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DISQUALIFICATION:

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: August 6, 2025

JAMIE GRAY, Town Clerk
Town of Mammoth Lakes

MLPD Military Equipment Use Annual Update 2025

Assembly Bill 481 enacted Government Code Sections 7070-7073, establishing certain requirements pertaining to the acquisition and use of “military equipment” by California law enforcement agencies. This code defines “military equipment” as consisting of 15 categories of items, most of which the Mammoth Lakes Police Department (MLPD) does not have, has never had, and is not likely to have in the foreseeable future (such as tracked armored vehicles or armed aircraft).

The Mammoth Lakes Police Department owns pepperball launchers and munitions, beanbag shotguns and rounds, and rubber slugs which are defined as “military equipment” under Code Section 7070. All these items were used for non-lethal wildlife diversion. The department responded to 90 bear-related calls for service from July 1, 2024, to June 30, 2025. Wildlife diversion tactics are used on these calls to condition bears away from problem areas such as campgrounds and residences where they have become accustomed to gaining an easy meal. The department is now looking to acquire (8) Defense Technology 40mm less lethal projectile launchers, also known as kinetic energy weapons, including accessories and munitions. 40mm launchers are utilized by department personnel as a tool to deploy less lethal, impact sponge munitions. Kinetic energy weapons and munitions may be used as an option to de-escalate potentially dangerous or deadly situations. The 40mm launchers will also replace the department’s existing less lethal shotguns.

MLPD also owns one unarmed drone with a camera known as an Unmanned Aircraft System (UAS). The UAS was not deployed from July 1, 2024, to June 30, 2025, due to staffing shortages. However, the UAS will be utilized in 2025 to survey for illegal campfires using new infrared software.

As of June 30, 2025, MLPD has received no complaints or concerns regarding our use of military equipment. Additionally, the department has had no internal audits or violations of the military equipment use policy.

The total annual cost for each type of military equipment is detailed on the graph below. Funds to purchase pepperball munitions, shotgun bean-bag rounds, rubber slug rounds, and the 40mm launcher with munitions are allocated from the Town of Mammoth Lakes Annual Budget under the Mammoth Lakes Police Department’s Firearms account. Annual maintenance on pepperball launchers, bean-bag shotguns, 40mm launchers, and the UAS are covered by the Contractual Services account. The quantity possessed and the quantity sought for each type of military equipment in the next year is also detailed on the graph below.

AB481 Military Equipment Inventory 2025

DESCRIPTION (Military Item Per AB 481)	QUANTITY (Sought or Possessed)	CAPABILITIES	EXPECTED LIFESPAN	PRODUCT DESCRIPTION (MANUFACTURER)	PURPOSE (AUTHORIZED USE)	FISCAL IMPACT (INITIAL & YEARLY)	LEGAL RULES	TRAINING (REQUIREMENTS)	COMPLIANCE (OVERSIGHT)	COMPLAINT PROCEDURE
Pepperball Launcher	Existing: 3	Less Lethal Force Option	5-8 Years	Pepperball Inc.	Less Lethal Force Compliance Wildlife Diversion	Initial: N/A Yearly: \$200 (Maintenance)	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Pepperball Munitions	Existing: 25 Sought: 1500	Less Lethal Force Option	3 Years	Pepperball Inc.	Less Lethal Force Compliance Wildlife Diversion	Initial: \$1290 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Bean-Bag Shotguns	Existing: 4	Less Lethal Force Option	30,000 Rounds	Remington	Less Lethal force Compliance Wildlife Diversion	Initial: N/A Yearly: \$250 Maintenance	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Shotgun Bean-Bag Round	Existing: 59 Sought: 100	Less Lethal Force Option	5 Years	Defense Technology Corporation	Less Lethal Force Compliance Wildlife Diversion	Initial: \$500 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Rubber Slugs Round	Existing: 67 Sought: 100	Less Lethal Force Option	5 Years	Lightfield	Less Lethal Force Compliance Wildlife Diversion	Initial: \$2500 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
DJI Matrice 30T (Drone)	Existing: 1	Drone – Remote Piloted	2-5 Years	DJI Technologies	Enhance MLPD's Mission of Protection of Lives and Property	Initial: \$N/A Yearly: \$2,780	Federal Aviation Administration Regulations	Initial Pilot Training and Routine In-House Training	Team Supervisor Oversight / Monthly Reporting to Federal Aviation Administration	MLPD Policy 1010
40mm Less Lethal Launcher w/Folding Stock Conversion Kit & Rogers Super-Stock Caddy	Existing: 0 Sought: 8	Less Lethal Force Option	10 Years	Defense Technology	Less Lethal Force Compliance Wildlife Diversion	Initial: \$12,640 Yearly: \$400	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010

DESCRIPTION (Military Item Per AB 481)	QUANTITY (Sought or Possessed)	CAPABILITIES	EXPECTED LIFESPAN	PRODUCT DESCRIPTION (MANUFACTURER)	PURPOSE (AUTHORIZED USE)	FISCAL IMPACT (INITIAL & YEARLY)	LEGAL RULES	TRAINING (REQUIREMENTS)	COMPLIANCE (OVERSIGHT)	COMPLAINT PROCEDURE
40mm Smokeless Powder Exact Impact Sponge Round #6325	Existing: 0 Sought: 50	Less Lethal Force Option	5 Years	Defense Technology	Less Lethal Force Compliance Wildlife Diversion	Initial: \$1329.50 Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
40mm Extended Range Sponge Round #6325LE	Existing: 0 Sought: 10	Less Lethal Force Option	5 Years	Defense Technology	Less Lethal Force Compliance Wildlife Diversion	Initial: \$290.00 Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Exact Impact 40mm Reloadable 24-shot Training Kit	Existing: 0 Sought: 3	Training for Less Lethal Force Option	5 Years	Defense Technology	Training for Less Lethal Force Compliance Wildlife Diversion	Initial: \$1179.72 Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Direct Impact LE Extended Range 40mm Reloadable 50shot Training Kit	Existing: 0 Sought: 1	Training for Less Lethal Force Option	5 Years	Defense Technology	Training for Less Lethal Force Compliance Wildlife Diversion	Initial: \$302.47 Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010

Military Equipment

706.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment (Government Code § 7070; Government Code § 7071; Government Code § 7072).

706.1.1 DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the Department.

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- Area denial electroshock devices, microwave weapons, water cannons, long-range acoustic devices (LRADs), acoustic hailing devices, and sound cannons.
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

Mammoth Lakes Police Department

Mammoth Lakes PD Policy Manual

Military Equipment

706.2 POLICY

It is the policy of the Mammoth Lakes Police Department that members of this department comply with the provisions of Government Code § 7071 with respect to military equipment.

706.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police shall designate a member of this department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

- (a) Acting as liaison to the governing body for matters related to the requirements of this policy.
- (b) Identifying department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the governing body.
- (c) Conducting an inventory of all military equipment at least annually.
- (d) Collaborating with any allied agency that may use military equipment within the jurisdiction of Mammoth Lakes Police Department (Government Code § 7071).
- (e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:
 - 1. Publicizing the details of the meeting.
 - 2. Preparing for public questions regarding the department's funding, acquisition, and use of equipment.
- (f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the department website (Government Code § 7072).
- (g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

706.4 MILITARY EQUIPMENT INVENTORY

The following constitutes a list of qualifying equipment for the Department:

See attachment: [MLPD AB 481 equipment list.pdf](#)

The Department shall not obtain any military equipment other than direct replacements for items in the attached list without obtaining specific authorization from the Town Council for the acquisition of such items

Mammoth Lakes Police Department

Mammoth Lakes PD Policy Manual

Military Equipment

706.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the governing body by way of an ordinance adopting the military equipment policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the proposed military equipment policy is submitted to the governing body and is available on the department website at least 30 days prior to any public hearing concerning the military equipment at issue (Government Code § 7071). The military equipment policy must be approved by the governing body prior to engaging in any of the following (Government Code § 7071):

- (a) Requesting military equipment made available pursuant to 10 USC § 2576a.
- (b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- (c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- (d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this department.
- (e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body.
- (f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.
- (g) Acquiring military equipment through any means not provided above.

706.6 COORDINATION WITH OTHER JURISDICTIONS

Military equipment should not be used by any other law enforcement agency or member in this jurisdiction unless the military equipment is approved for use in accordance with this policy.

706.7 ANNUAL REPORT

Upon approval of a military equipment policy, the Chief of Police or the authorized designee shall submit a military equipment report to the governing body for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use (Government Code § 7072).

The Chief of Police or the authorized designee shall also make each annual military equipment report publicly available on the department website for as long as the military equipment is available for use. The report shall include all information required by Government Code § 7072 for the preceding calendar year for each type of military equipment in department inventory.

706.8 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which

Mammoth Lakes Police Department

Mammoth Lakes PD Policy Manual

Military Equipment

the Department shall discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

Attachments

MLPD AB 481 equipment list.pdf

DESCRIPTION (Military Item Per AB 481)	QUANTITY (Sought or Possessed)	CAPABILITIES	EXPECTED LIFESPAN	PRODUCT DESCRIPTION (MANUFACTURER)	PURPOSE (AUTHORIZED USE)	FISCAL IMPACT (INITIAL & YEARLY)	LEGAL RULES	TRAINING (REQUIREMENTS)	COMPLIANCE (OVERSIGHT)	COMPLAINT PROCEDURE
Pepperball Launcher	Existing: 3	Less Lethal Force Option	5-8 Years	Pepperball Inc.	Less Lethal force Compliance Wildlife Diversion	Initial: N/A Yearly: \$200 (Maintenance)	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Pepperball Munitions	Existing: 130 Sought: 750	Less Lethal Force Option	3 Years	Pepperball Inc.	Less Lethal force Compliance Wildlife Diversion	Initial: \$1290 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Bean-Bag Shotguns	Existing: 4	Less Lethal Force Option	30,000 Rounds	Remington	Less Lethal force Compliance Wildlife Diversion	Initial: N/A Yearly: \$250 Maintenance	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Shotgun Bean-Bag Round	Existing: 94 Sought: 100	Less Lethal Force Option	5 Years	Defense Technology Corporation	Less Lethal Force Compliance Wildlife Diversion	Initial: \$500 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
Rubber Slugs Round	Existing: 95 Sought: 500	Less Lethal Force Option	5 Years	Lightfield	Less Lethal Force Compliance Wildlife Diversion	Initial: \$2500 (Re-Stock) Yearly: N/A	835a PC & Federal and State Case Law	California Peace Officers Standards & Training Certified Less Lethal Instructor led Training	Use of Force Review, Internal Affairs Investigation - Policy 1010	MLPD Policy 1010
DJI Matrice 30T (Drone)	Existing: 1	Drone – Remote Piloted	2-5 Years	DJI Technologies	Enhance MLPD's Mission of Protecting of Lives and Property	Initial: \$15,000 Yearly: \$4,000	Federal Aviation Administration Regulations	Initial Pilot Training and Routine In-House Training	Team Supervisor Oversight / Monthly Reporting to Federal Aviation Administration	MLPD Policy 1010

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.