

TOWN OF MAMMOTH LAKES

Fiscal Year 2025/26 Engineer's Report For:

Juniper Ridge Assessment District 93-1

February 2025

Prepared by:



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TABLE OF CONTENTS

1. EXECUTIVE SUMMARY	1
2. PLANS AND SPECIFICATIONS	2
2.1 Description of the Boundaries of the District	2
2.2 Description of Improvements	2
2.3 Description of Maintenance.....	2
3. ESTIMATED COSTS	3
3.1 District Budget.....	3
3.2 Definitions of Budget Items.....	4
4. METHOD OF ASSESSMENT	5
4.1 Method of Assessment Spread	5
4.2 Time and Manner of Collecting Assessments	5
5. APPENDICES	6
5.1 Appendix A – Assessment Diagram.....	7
5.2 Appendix B – Assessment Roll	8

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the “Town”) previously established Assessment District 93-1 (Juniper Ridge) (the “District”) in 1993 pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2025/26; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed and an estimate of the costs of the maintenance, operations and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	\$123,994.00
Less: Town Contribution for Snow Removal	(35,000.00)
Add: Snow Management Reserve	0.00
Less: Surplus Funds Levy Credit	(40,994.00)
Balance to Assessment	\$48,000.00
Fiscal Year 2025/26 Maximum Assessment Rate Per Lot	\$1,200.00
Fiscal Year 2025/26 Actual Assessment Rate Per Lot	\$1,200.00

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The District is located within the Town. The District is described generally as east of Lake Mary Road and consisting of the residential parcels on Juniper Road and Juniper Court.

2.2 Description of Improvements

The improvements and other items maintained under the District are depicted in the Juniper Ridge Street Improvement Plans for Tract No. 36-168 on file in the office of the Town Engineer. Generally, the improvements consist of the existing public streets accessing the subdivision (Juniper Road and Juniper Court, roadway landscaping, ornamental street lighting, street name and traffic signs, snow stakes along the streets, and the decorative walls opposite of and at the entrance to this subdivision on Lake Mary Road). The juniper trees are a natural feature of the area and for preservation purposes, would be those located within the public rights-of-way.

2.3 Description of Maintenance

Maintenance of the existing improvements and facilities includes normal upkeep and repair but does not include pavement, curb, crib wall, and drainage maintenance during the summer months. The Town Public Work Maintenance Division, as part of its routine summer maintenance program, presently accomplishes the latter. Snow removal and storage is included as a District function for purposes of maintaining the public streets in a safe condition for traffic during the winter season. The prescribed minimum levels of public service are the same as those provided elsewhere throughout the Town.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and estimates the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2025/26 Costs
Annual Maintenance	
Snow Management	\$70,000.00
Landscaping Maintenance	0.00
Lighting Maintenance	0.00
Ornamental Structures	0.00
Subtotal Annual Maintenance Costs	\$70,000.00
Major Maintenance Costs	
Landscape Improvements	\$0.00
Subtotal Major Maintenance Costs	\$0.00
Administration Costs	
Personnel/Overhead/Consultant	\$6,000.00
Subtotal Administration Costs	\$6,000.00
Total District Budget	\$76,000.00
Less: Town Contribution for Snow Removal	(\$35,000.00)
Add: Snow Management Reserve	47,994.00
District Property Owner Participation	\$88,994.00
Less: Surplus Funds Levy Credit	(\$40,994.00)
Fiscal Year 2025/26 District Assessment	\$48,000.00

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements. The annual snow management budget is based upon a 200-inch snow year.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Lighting Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain streetlights within the District.

Ornamental Structures: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain and repair ornamental structures within the District.

Landscape Improvements: A one-time expense for a large scale landscaping project within the District.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant/Administration: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the County tax roll, as well as County collection fees each year, along with responding to any public inquiries.

4. METHOD OF ASSESSMENT

4.1 Method of Assessment Spread

The total assessment for Fiscal Year 2025/26 shall be levied against each assessable parcel within the District according to benefit received. Non-assessable parcels include all public streets and easements, public rights-of-ways, hills, and easements. Within the District there are a total of 39 parcels, two of which are not assessed. The remaining parcels are single-family residential lots, created by Tract Map No. 36-168. One parcel includes three lots and another parcel spans across two lots, due to County reconfiguration of the parcels. In total, there are 40 residential lots. The net total assessment is divided equally amongst the 40 residential lots on the basis that each lot benefits equally from the maintained public improvements.

The assessment for Fiscal Year 2025/26 is \$1,200.00 per residential lot.

4.2 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

5. APPENDICES

Assessment Diagram

A

Assessment Roll

B

5.1 Appendix A – Assessment Diagram

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

THE TOWN OF MAMMOTH LAKES

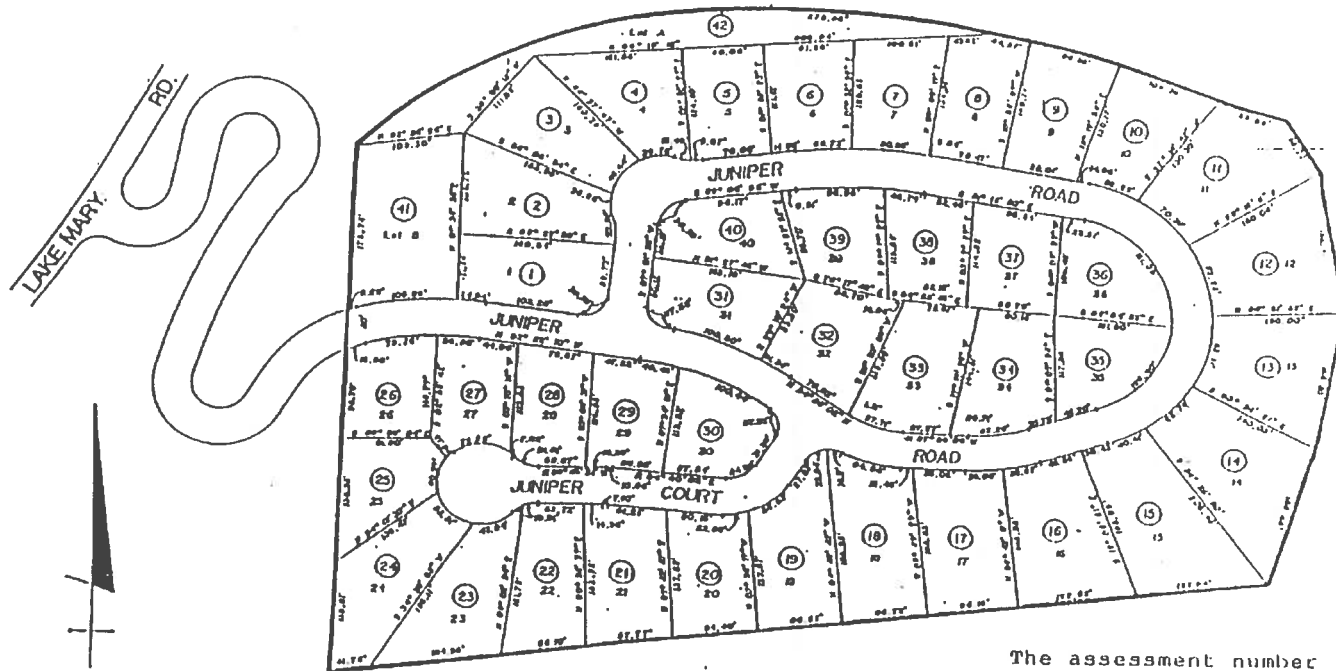


EXHIBIT B

ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT 93-1
(JUNIPER RIDGE)

The assessment number for each lot or parcel with the District is as assigned by the County Mono Assessors' Office and shown within the circle on the diagram.

The boundary of the District is as shown by the dark line on the diagram.

5.2 Appendix B – Assessment Roll

A listing of assessor's parcels assessed within the District for Fiscal Year 2025/26, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following page. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
Assessment District 93-1 (Juniper Ridge)
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Number of Lots	FY 2025/26 Max. Assessment	FY 2025/26 Actual Assessment
032-150-004-000	1	\$1,200.00	\$1,200.00
032-150-005-000	1	1,200.00	1,200.00
032-150-006-000	1	1,200.00	1,200.00
032-150-007-000	1	1,200.00	1,200.00
032-150-008-000	1	1,200.00	1,200.00
032-150-009-000	1	1,200.00	1,200.00
032-150-010-000	1	1,200.00	1,200.00
032-150-011-000	1	1,200.00	1,200.00
032-150-012-000	1	1,200.00	1,200.00
032-150-013-000	1	1,200.00	1,200.00
032-150-014-000	1	1,200.00	1,200.00
032-150-015-000	1	1,200.00	1,200.00
032-150-016-000	1	1,200.00	1,200.00
032-150-017-000	1	1,200.00	1,200.00
032-150-018-000	1	1,200.00	1,200.00
032-150-019-000	1	1,200.00	1,200.00
032-150-020-000	1	1,200.00	1,200.00
032-150-023-000	1	1,200.00	1,200.00
032-150-024-000	1	1,200.00	1,200.00
032-150-025-000	1	1,200.00	1,200.00
032-150-026-000	1	1,200.00	1,200.00
032-150-027-000	1	1,200.00	1,200.00
032-150-028-000	1	1,200.00	1,200.00
032-150-029-000	1	1,200.00	1,200.00
032-150-030-000	1	1,200.00	1,200.00
032-150-031-000	1	1,200.00	1,200.00
032-150-032-000	1	1,200.00	1,200.00
032-150-033-000	1	1,200.00	1,200.00
032-150-034-000	1	1,200.00	1,200.00
032-150-035-000	1	1,200.00	1,200.00
032-150-036-000	1	1,200.00	1,200.00
032-150-037-000	1	1,200.00	1,200.00
032-150-038-000	1	1,200.00	1,200.00
032-150-039-000	1	1,200.00	1,200.00
032-150-040-000	1	1,200.00	1,200.00
032-150-043-000	3	3,600.00	3,600.00
032-150-044-000	2	2,400.00	2,400.00
37 Accounts	40	\$48,000.00	\$48,000.00

Slight variances may occur due to rounding