



# CITY OF BISHOP

## WATER AND SEWER COMMISSION AGENDA

City Council Chambers – 301 West Line Street  
Bishop, California 93514

**Date:** 13 November 2013  
7:00 P.M.

### **Notice to the Public:**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk (760) 873-5863. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II).

Any writing that is a public record that relates to an agenda item for open session distributed less than 72 hours prior to the meeting will be available for public inspection at City Hall, 377 West Line Street, Bishop, California, during normal business hours.

### **1. Call to Order**

### **2. Pledge of Allegiance**

### **3. Roll Call**

### **4. Public Comment:**

This time is set aside to receive public comment on matters not calendared on the agenda.

### **5. Approval of Minutes:**

Minutes of the Water and Sewer Commission meetings held on 10 September 2013 subject for approval.

### **6. Correspondence**

### **7. Rate Study**

### **8. Meter Readings**

### **9. Cash balance and revenue and expenditures update**

### **10. Staff and Commission Reports**

### **11. Adjournment:**

The next regularly scheduled meeting will be 14 January 2014 at 7:00 P.M. in the City Council Chambers, 301 West Line Street, Bishop.



# CITY OF BISHOP

377 West Line Street - Bishop, California 93514  
Post Office Box 1236 - Bishop, California 93515  
760-873-8458 publicworks@ca-bishop.us  
www.ca-bishop.us

## Minutes

### Water and Sewer Commission

10 September 2013

#### (1) Call to Order

Vice Chairman Cross called the meeting to order at 7:00 P.M.

#### (2) Pledge of Allegiance

The Pledge of Allegiance was led by Vice Chairman Cross.

#### (3) Roll Call

##### Commissioners Present:

Cross, Martin and Bhakta

##### Commissioners Absent:

Pecsi and Mathieu

##### Others Present:

David Grah, Public Works Director

Deston Dishion, Public Works Superintendent

Michele Thomas, Public Works Secretary

Kate Nelson, Sustainable Resource Engineering, Rate Study Consultant

#### (4) Public Comment

None

#### (5) Approval of the Minutes

Vice Chairman Cross moved to approve the minutes of the 9 July 2013 meeting as written and motion carried.

#### (6) Discharge of Grease – Charges and Fees

Grease in the sewers continues to be an on growing problem. Plugged sewers can lead to raw sewage overflowing into homes, businesses, or into the environment. Through regular video inspection, we have identified areas where grease build up is an issue. In almost all cases, the source of the buildup can be traced to a restaurant. Restaurants should be controlling their grease through good housekeeping practices and grease interceptors. City staff attempts to work with customers to reduce the grease that gets into the sewers, but some customers do little to improve. To avoid plugged sewers, areas known to have grease build up are cleaned frequently at a significant expense to the city. City of Bishop Public Works staff proposes to start charging a fee to clean accumulated fats, oils, and grease from city sewers. Staff would send out news releases and also letters all restaurants to inform them of the fee.

Grah explained that the crew would continue to video the sewers. When issues arise, a letter would go out to the restaurant advising them of the problem and giving them a period of time to reduce the grease they release into the sewer. If after the allotted time, they do not fix the problem, a fee would be assessed for the actual cost of each sewer cleaning. In many cases, the cleanings are needed monthly. If a customer is working towards reducing their grease, the assessment of fees could be waived until those steps were complete. The cost to clean accumulated grease from a sewer is typically several hundred dollars.

The restaurants mentioned in previous commission meetings known to have grease issues are Jack's, Las Palmas, and Schat's Bakery. The owner of Jack's has met with city staff and will be working with his staff on better housekeeping and will also install an additional interceptor. Las Palmas has purchased a new larger interceptor and Schat's has turned in plans to replace theirs.

Cross feels that the time period allotted to fix the sewer problems should be closer to 60 or 90 days to give the restaurant owners more time to correct the issues. Dishion mentioned that over the summer he has given the problem restaurants notice that the fee will be in place soon. And it is has made a positive impact with the three restaurants working towards fixing their grease issues.

Cross made a motion for public works to pursue the fees associated with PW5 for sewer cleaning that can be directly attributed to their release of fats, oil, and grease into the city sewer system and motion carried.

#### **(7) Rate Study**

The City's main concern for the review of the water and sewer rates is to ensure that the rates are fair and equitable to all customer categories. Grah explained to the commission the spreadsheet he created showing the existing rates and the recommended rates, combined for water and sewer, beginning July 2014. The spreadsheet lists each existing category including categories recommended to be combined going forward, along with the fee percentage change to each category with the proposed new rates. Rates are recommended to increase about 2% per year in each of the following five years to allow for inflation. Improvements to customer categories are recommended to improve fairness and efficiency. Grah also asked the commission to keep in mind that there are non-paying customers such as City Hall and the City Park. Staff would be interested to hear if the commission feels these sorts of facilities should start paying for water and sewer or possibly accessed by the acre for irrigation.

Nelson explained that the 2013 City of Bishop Water and Sewer Rate Study draft outlines the process that has been gone through to come up the proposed rate changes and updated categories. Based on water meter readings from 2011 and 2012, Table 3 shows the average gallons per day over the two year period for each customer category. Each customer category average gallons per day was then divided into the average gallons per day of the single family residence to determine the percentage of water use as related to the single family residence. Table 4 shows theoretical EDU factors based on an assumption that the total EDU factor for each category is the sum of portion related to fixed costs and a portion related to use costs. It has been concluded that about 84% of water costs and 94% of sewer costs are fixed costs. Fixed costs are costs that should be allocated between users independent of use and can be thought of as representing the

cost to provide the facility fire protection and to bring water to a customer. Use costs are mostly related to pumping and aeration costs. Table 5 shows a simplified and adjusted EDU chart based off of Table 4 percentage calculations to reflect reasonable changes that move the factors toward greater equity. In addition, further adjustments were included to Fairgrounds, Hotel Room, and Gas Station EDU's in an attempt to improve equity. These fees would cover fiscal years 2014/2015 through 2019/2020. Nelson stated that her recommendation to the City for yearly inflation during those additional years would be between 2% and 5%.

Cross asked for clarification on Table 5 wondering if the percentage changes reflect EDUs and not actual cost changes. And if the chart by Grah shows the actual percentage change cost wise. Grah confirmed both of those to be correct. Cross then asked what the difference was between categories Public School and Other School. Dishion stated that the categories were created many years back and it isn't clear why there were two school categories. Thomas said that currently Elm Street, Pine Street, and Home Street schools with Bishop High are charged as Public. And the Christian school on Home Street and the Preschool near the corner of West Line Street and Home Street are charged as Other. Cross then asked staff about the Gas Station category's percentage change for sewer. Dishion stated that staff was never able to resolve why the last rate study said their sewer was so much higher. Cross then questioned the large increase for the Bar category. Thomas stated that both Bar and Restaurant are charged per seat. Grah stated that currently, Bar is charged at 0.08 and Restaurant at 0.10 which is not too different. Part of this rate study is to simplify some of the categories that are similar. Cross asked if the increase pertaining to Bar came from meter data or other standards. Grah stated that if the commission is not comfortable with combining Bar and Restaurant they can remain split out. It was also brought up that customers eat meals at the bar seats in restaurants and the two "regular" bars in town now serve minimal food items. Thomas asked why the School category went up 19.5%. Nelson said that it is because schools are high water users because of irrigation. Thomas questioned why then could they not be charged an irrigation factor and then the schools that were previously charged Other School would not have to increase as much especially since one of the schools does not have any landscaping. Nelson said that it could be considered. Grah added that the reason for the irrigation factor is to help when one property uses a considerable amount of more water than others in the same category because of irrigation usage. Thomas pointed out that Churches went up 2.8% instead of only 1.1% because of the error in the last rate study. Thomas also questioned Hospital and if the high percentage increase was again due to high water usage at the hospital with irrigation. The Bishop Care Center and Sterling Heights would both be charged the additional percentage per bed even though they don't use as much water for irrigation. Dishion said that actually the hospital does not have a large amount of landscaping but what they do have, they over water. Martin asked if the irrigation category would be added to churches since most don't have much landscaping but the Catholic Church and Grace Lutheran both have large grass areas. Grah explained that the irrigation factor that has been brought up in the last meeting is not the same as the irrigation category presented in the document this evening. The irrigation category is to be applied in extraordinary cases. The irrigation category is thought to be an additive to Kmart due to their extreme irrigation water use and Bishop Nursery for their extreme use of water. Cross shared that Mammoth Community Water District requires an irrigation meter to be installed if there is more than 5000 square feet of irrigated land. Grah stated that the actual cost of water is very low and other EDU factors for each account is what pays the fixed cost, which is the cost of having the system available. The work that would go into managing over 1100 accounts for irrigation would not be worth the cost. Cross asked which accounts have a large area that is irrigated. The public schools, Kmart, the

Catholic Church, the park, and the hospital are the main accounts. Dishion stated that if we are looking at lots with over 5000 square feet that is irrigated, there aren't many in the city limits.

Cross questioned the Laundry and Laundromat categories being combined and if it pertains to Multi-Family Residence. Thomas explained that currently, some hotels are charged for a laundry as well as the hospital, Sterling Heights, and Bishop Care Center. Then Laundromats are charged per washer. Multi-Family categories are not charged for their coin-operated machines. Cross brought up that Commissioner Mathieu has been concerned with the idea of charging multi-family units for their coin-operated machines and she feels it is not fair to do so. Thomas shared that the owner of the Wash Tub stated that if an apartment complex has coin-operated machines that allow the owner to make money, they should be charged for each washer. It is believed that hotels that have coin-operated machines are charged per washer. Cross doesn't feel a multi-unit should be charged an additive for a laundry if they have coin-operated machines instead of machines in each unit. Cross does feel if a business such as a hotel has coin operated machines, they should be charged for each washer. Cross asked if it is common to charge hotels additives for their commercial washers or are the cost part of the charges given per room. Thomas isn't sure if it is part of the per room charge and will look into whether hotels currently are charged for a Laundromat as mentioned earlier. Cross also feels that hotels should not incur a Laundromat charge. He believes that the cost of washing sheets and towels should be reflected in the per room fees.

Discussion continued regarding how to charge bars and restaurants with bars. It is proposed to charge restaurants with bar seats as a restaurant only and to keep the bar category for charging the two "regular" bars only. The two "regular" bars do not serve food in the bar area as the restaurants do.

Cross asked what the next step for the rate study would be after tonight's meeting. With the proposed factors discussed this evening, we had planned to have the rates enacted by next summer, and what else needs to be accomplished to meet the timeline. Grah said that it is up to what the commission would like to do next. It was hoped to stay on schedule and have new rates in place for July 2014. At the July commission meeting, the direction from the commission was to take it slow and see what comes from tonight's meeting. At this moment, staff does not have a schedule going forward. Grah added that he believes Commissioner Peci is interested in a second public meeting. Grah asked the commission if they would still be interested in another public meeting, how soon, and then where would we go from there. There is also a public hearing that will be scheduled which is not to discuss the rate study but to protest the purposed rates. John commented that at the first public meeting there were over 30 attendees and he feels there should be more meetings for the public to attend. Martin then stated that he is concerned about the slight deficits in the water and sewer budgets. He feels the rates should be increased enough to cover those deficits in the next fiscal year and then build in a cost of living accelerator to keep pace with inflation. Martin said that the consumer price index (CPI) seems to be the safest to use. Martin added that he believes the reserves should be higher in case of an emergency. Cross brought up that we currently go by a "pay-as-you-go" system and the city could get inexpensive loans if necessary for an emergency situation. Cross added that he has heard concerns in the past from other commissioners and the public regarding the city having large balances. Grah stated that the sewer and water fund balances reflect what at one point the commission concurred as a reasonable base with a six month cushion of noncapital expenditures.

Cross asked staff if there is enough concrete information available to share with the public for another public meeting. Martin believes we should involve the public in the process and share what the consultant has come up with along with staff and the commission's recommendations from what was presented this evening. And then put together a purposed rate structure. Grah asked the commission if they want the public meeting to be an unofficial format like the previous meeting where only up to two commissions can attend, or part of a scheduled commission meeting. Nelson stated that unofficial open house meetings are more comfortable for the public to attend and voice their opinions. The commission agreed to hold an unofficial public meeting and that commissioners Martin and Pecsí should attend if both are available since they were part of the first meeting. Commissioners Cross and Bhakta said they would be available if necessary. Thomas will look into the availability of the auditorium for the public meeting otherwise it can be held in the Council Chambers. Nelson recommended that the meeting be closer to the next commission meeting in November. Thomas will look into scheduling a public meeting in the latter part of October leading up to the commission meeting in November. The commission agreed to have individual mailers sent out to all property owners and rate payers advertising the meeting as well as news releases in the media. Grah added that the idea of the November meeting would be to formulate recommendations to council. Notices would go out in December with a public hearing in February and the rates could still go into effect in July. One thought is that people have to announce their candidacy for City Council in June. As the rate study continues into spring, there is the possibility the water and sewer rates could become a political issue. Grah would prefer the rates to stand on their own merits as opposed to the politics of an election. This is one of the main reasons for the original schedule for the rate study.

#### **(8) Meter Readings**

Meters are for informational use only.

#### **(9) Cash balances and revenue and expenditures update**

Grah stated that the balances are up in sewer due to customers paying for the year in July and August. The installation of the grit equipment will take place over the next few months and payment will take place afterwards. We are also preparing for the Trunk Line Replacement project which is now estimated at over \$700,000.00.

Water is also up due to customers paying for the year in advance in July and August. The Positive Pressure project, aka Tank project, is under construction which is a \$400,000.00 expense.

Cross asked for explanation to what the negative change for increasing non-capital was about. Grah explained that if everything was perfect, we would start the year and end the year with the same non-capital balance. With an increase in non-capital expenses, notably personnel cost such as health care, the balance is being eroded away. Costs are higher than the figures from the 2008 Rate Study had planned on.

Martin asked if there are other large expenditures to come in the next 6 months that we don't have covered. Grah stated the largest expenditure is in sewer for the trunk line and we won't be able to do the project until we have the funds to cover it with a comfortable cushion. Otherwise, all projected projects are covered.

#### **(10) Public Works reports July and August**

Cross asked what work had been recently performed on East Line Street in front of the old Schat's warehouse. Dishion said that there was a leak at the building and from workers there turning the valve on and off, the valve eventually wouldn't turn off. Crew replaced the valve but the building still has a problem that is the owner's responsibility.

Dishion also commented on the Positive Pressure project, aka Tank project, which started in August. The pad for the tank is about done and work is continuing each week.

**(11) Staff and Commission reports**

None

**Items to be Discussed at the Meeting of 13 November 2013:**

- Rate Study
- Meter readings
- Public Works reports for September and October
- Cash balance and revenue and expenditures update on water and sewer reserves

**(12) Adjournment**

Vice Chairman Cross adjourned the meeting at 9:02 P.M. The next regularly scheduled meeting will be Wednesday, 13 November 2013 at 7:00 P.M. in the City Council Chambers.

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Forrest Cross, Vice Chairman

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Michele Thomas, Secretary

## Public Works

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**From:** "mike johnston" <mikzemail@gmail.com>  
**Date:** Tuesday, October 15, 2013 7:53 AM  
**To:** <publicworks@ca-bishop.us>  
**Subject:** Water/sewer rates

I own parcel #001-051-02, which is a 6000 sq. ft. lot with three homes on it: 663 Schley (2 bdrms), 667 Schley (1 bdrm), and 667A (1bdrm). According to the new recommended rate my fee will be  $3 \times \$48 = \$148$ , whereas a person with a four bedroom house will only pay \$64. The information supplied at the last public meeting indicated that a much greater adjustment is required for the multiple family (-5.2%) and single family (+1.1%).

I can understand that it is not possible to make adjustments due to landscape usage (i.e. lot size, etc.) but usage based on the numbers of bedrooms can easily be determined by the Assessor's data. The number of bedrooms would roughly equate to the potential number of occupants and therefore the amount of water/sewer usage. This would be a much more appropriate way to determine the rates.

Essentially the tenants pay these costs as part of their rent and it is inappropriate to burden them with excessive rates. Generally these tenants have a limited income and therefore should not pay a disproportionate amount for the utilities.

--

Mike Johnston  
(760) 937-6663

October 31, 2013

Mr Keith Caldwell  
Bishop City Administrator  
377 W. Line St  
Bishop, CA 93514

RECEIVED

OCT 31 2013

CITY OF BISHOP

Re: Water & Sewer rates

It has been brought to the attention of the Bishop Lions Club that you did not understand our request for 'fairness' for the water & sewer rates for the Boy Scout Building on Line St. that is paid for by our Lions Club. Our club helps many non-profit organizations in the the community, along with donations and scholarships to the community, as we are sure you are aware.

The Boy Scouts meets one time per week, or four-five times a month (only 2 - 4 hrs each time). The new rate does not meet the commitment to 'fairness' you and the Public Works Director said would be put into the new schedule.

The Bishop Lions would appreciate the City of Bishop reconsidering 'fairness' for such a very low use of city water & sewer for these young people in their building. Figuring \$64.24 that has been set by the city at this time, divided by 30, is approx. \$2.14 per day. Figuring five times a month that would be \$10.70 per month, which would seem 'fair'.

Thank you for considering our request as soon as possible,

Bishop Lions Club  
P.O. Box 1045  
Bishop, CA 93515

*Stan Smith*  
*Ted Metz*  
*Bruce Kingebury*  
*Roger Rytkow*  
*Janet Lowrey*  
*Denton Soubie*  
*Sam Jern*  
*Ken Burns*  
*Sean Bruce*  
*Cruce Washburn*  
*David Dierks*  
*James Cameron*  
*Lenky*  
*James Wilson*  
*Lowell*  
*John*  
*Yefson*



**To:** Water and Sewer Commission  
**From:** David Grah, Director of Public Works  
**Subject:** 2013 Water and Sewer Fee Recommendations  
**Date:** 8 November 2013

**General:**

Fee recommendations from the 2013 Water and Sewer Rate Study are ready to be presented to the Water and Sewer Commission.

**Background:**

Following reviews in 2004 and 2008, work is almost complete on the 2013 review of water and sewer fees for the City of Bishop. After consultant difficulties, public meetings, and Water and Sewer Commission meetings, consultant and city staff recommendations from the 2013 study are ready for the Commission's consideration. The main objective of the Commission's consideration should be the development of the Commission's fee recommendations to present to City Council.

The tentative schedule is for the Water and Sewer Commission to present its recommendations to the City Council at the Council's 25 November 2013 meeting, for the Council consider the Commission's recommendations and, at their meeting 10 December, for the Council to approve public notices for the fees. The public notices provide notice of the proposed fees and of the public hearing on the fees tentatively planned for 10 February.

Hearings such as the one tentatively planned for 10 February and that are required by Proposition 218, are sometimes called "protest hearings". They get this name because a purpose of the hearing is to hear and receive protests from property owners affected by fee changes. If more than 50% of the properties in the city protest fee adjustments, the fee changes can not be made.

The fee recommendations are described in Sustainable Resource Engineering's (SRE) Technical Memorandum. The Commission may note the split of the proposed \$64 per month for a single family residence between water and sewer is different in SRE's final memorandum than in the draft. This change is primarily a result in further refinement and evaluation of Equivalent Dwelling Unit factors. The Technical Memorandum is attached.

As described in the Technical Memorandum, it is proposed that fees for single Equivalent Dwelling Unit (EDU) be in even dollars. The recommended fees were developed by escalating the water and sewer fees each about 2% per year in dollar increments. This resulted in changes sometimes skipping a year, striving to average about a 2% per year increase over the 5 year period. The recommended fees for each of the categories in each of the years in the 5 year period are shown in the Technical Memorandum and the attached draft public notice.

A requirement of Proposition 218 is that properties affected by a proposed fee change be notified of the changes and a related public hearing at least 45 days prior to the hearing. The attached draft notice is intended for this purpose. Together with any changes included in the notice by the Commission, it is proposed this notice be considered by the City Council at their meeting 10 December. The public hearing is proposed for the City Council meeting 10 February.

The Commission may want to note in its recommendations to City Council that no change is proposed to the practice of not charging municipal customers such as City Hall and the City Park for water and sewer service.

As reflected in the Correspondence item of this Commission meeting, sometimes community or non-profit customers propose relief from water and sewer fees. It appears that any relief from fees would need to be made up with transfers from the city General Fund. A likely way to handle these requests would be for the Water and Sewer Commission to consider them and then, if the Commission supported the relief, the requests could be brought to the City Council for their consideration of the use of General Funds. The Commission may want to include this topic in its recommendation to City Council as well.

**Recommendation:**

Consider the following items, develop water and sewer recommendations for City Council, and direct staff as appropriate:

- Technical Memorandum
- Recommended escalation strategy
- Draft public hearing notice
- Policy of not charging municipal customers
- Strategy for responding to requests for relief from fees from customers
- Commission representative to present recommendations to City Council



*Small Town with a  
Big Backyard!*

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## City of Bishop

### Notice of Proposed Water and Sewer Fee Changes and Public Hearing

#### **Proposed Water and Sewer Fees:**

The City of Bishop proposes to change its water and sewer fees starting in July 2014 and continuing through June 2019. Fee changes are to fund operating and maintenance costs, pay for critical repairs and replacements to the city's infrastructure, comply with mandated health and environmental requirements, and improve fairness.

The proposed water and sewer fees are shown on the back of this page and reflect changes to customer categories and annual increases for inflation.

#### **Public Hearing:**

Before taking action on the proposed fees, the City Council will hold a public hearing on February 10, 2014 at 7:00 pm, or as soon thereafter as the matter may be heard, in the City Council chambers, 301 West Line Street. Upon conclusion of the hearing, the Council will consider adoption of the proposed fees. If written protests against the proposed fees are submitted by a majority of affected parcels, the City will not approve the proposed fees.

#### **Your Rights Under Proposition 218:**

You may file a written protest against the proposed fee changes with the City Clerk at or before close of the Public Hearing on February 10, 2014. Only one protest will be counted per parcel and each protest must be in writing. The protest must be received by the time of the hearing. Postmarks do not count.

A written protest must:

- identify the affected parcel number or address
- identify the person signing the protest as property owner or tenant and
- include an original signature with the date of signature.

A protest by a trust must be signed by the Trustee. Protests by corporations, partnerships or similar entities must be signed by a person authorized to execute documents on behalf of the entity. Protests may be submitted at the public hearing or prior to the hearing by mail or hand delivery to the City Clerk at 377 West Line Street. Emails will not be accepted.

#### **Questions:**

If you have questions about the proposed water and sewer fees, please contact David Grah, Public Works Director at 760-873-8458 or at publicworks@ca-bishop.us.

**Proposed Water Fees:**

| User Category                        | Basis        | Monthly Fee |           |           |           |           |           |
|--------------------------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|
|                                      |              | Current     | Proposed  |           |           |           |           |
|                                      |              | July 2013   | July 2014 | July 2015 | July 2016 | July 2017 | July 2018 |
| Single Family Residence              | Each         | \$ 34.00    | \$ 34.00  | \$ 35.00  | \$ 36.00  | \$ 36.00  | \$ 37.00  |
| Multiple Family Residence (detached) | Unit         | \$ 27.20    | \$ 25.50  | \$ 26.25  | \$ 27.00  | \$ 27.00  | \$ 27.75  |
| Multiple Family Residence (attached) | Unit         | \$ 27.20    | \$ 23.80  | \$ 24.50  | \$ 25.20  | \$ 25.20  | \$ 25.90  |
| Church                               | Each         | \$ 34.00    | \$ 34.00  | \$ 35.00  | \$ 36.00  | \$ 36.00  | \$ 37.00  |
| Hall                                 | Each         | \$ 34.00    | \$ 34.00  | \$ 35.00  | \$ 36.00  | \$ 36.00  | \$ 37.00  |
| Hospital                             | Bed          | \$ 11.33    | \$ 11.90  | \$ 12.25  | \$ 12.60  | \$ 12.60  | \$ 12.95  |
| School                               | Student      | \$ 1.36     | \$ 1.36   | \$ 1.40   | \$ 1.44   | \$ 1.44   | \$ 1.48   |
| Fairgrounds                          | Each         | \$ 238.00   | \$ 170.00 | \$ 175.00 | \$ 180.00 | \$ 180.00 | \$ 185.00 |
| Gas Station                          | Island       | \$ 13.60    | \$ 13.60  | \$ 14.00  | \$ 14.40  | \$ 14.40  | \$ 14.80  |
| Car Wash                             | Stall        | \$ 102.00   | \$ 102.00 | \$ 105.00 | \$ 108.00 | \$ 108.00 | \$ 111.00 |
| Beauty or Barber Shop                | Each         | \$ 34.00    | \$ 34.00  | \$ 35.00  | \$ 36.00  | \$ 36.00  | \$ 37.00  |
| Restaurant                           | Seat         | \$ 3.40     | \$ 3.40   | \$ 3.50   | \$ 3.60   | \$ 3.60   | \$ 3.70   |
| Bar                                  | Seat         | \$ 2.72     | \$ 2.72   | \$ 2.80   | \$ 2.88   | \$ 2.88   | \$ 2.96   |
| Hotel Room                           | Each         | \$ 8.50     | \$ 8.50   | \$ 8.75   | \$ 9.00   | \$ 9.00   | \$ 9.25   |
| Laundry and Laundromat               | Washer       | \$ 27.20    | \$ 23.80  | \$ 24.50  | \$ 25.20  | \$ 25.20  | \$ 25.90  |
| Trailer Dump Facility                | Each         | \$ 68.00    | \$ 68.00  | \$ 70.00  | \$ 72.00  | \$ 72.00  | \$ 74.00  |
| General Commercial                   | Toilet       | \$ 34.00    | \$ 32.30  | \$ 33.25  | \$ 34.20  | \$ 34.20  | \$ 35.15  |
| Brewery (with pretreatment)          | 1KBbl/Yr     | -           | \$ 6.80   | \$ 7.00   | \$ 7.20   | \$ 7.20   | \$ 7.40   |
| Irrigation                           | Acre         | -           | \$ 10.20  | \$ 10.50  | \$ 10.80  | \$ 10.80  | \$ 11.10  |
| Other                                | Case by case | -           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      |

**Proposed Sewer Fees:**

| User Category                        | Basis        | Monthly Fee |           |           |           |           |           |
|--------------------------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|
|                                      |              | Current     | Proposed  |           |           |           |           |
|                                      |              | July 2013   | July 2014 | July 2015 | July 2016 | July 2017 | July 2018 |
| Single Family Residence              | Each         | \$ 29.30    | \$ 30.00  | \$ 30.00  | \$ 31.00  | \$ 32.00  | \$ 32.00  |
| Multiple Family Residence (detached) | Unit         | \$ 23.44    | \$ 22.50  | \$ 22.50  | \$ 23.25  | \$ 24.00  | \$ 24.00  |
| Multiple Family Residence (attached) | Unit         | \$ 23.44    | \$ 21.00  | \$ 21.00  | \$ 21.70  | \$ 22.40  | \$ 22.40  |
| Church                               | Each         | \$ 28.24    | \$ 30.00  | \$ 30.00  | \$ 31.00  | \$ 32.00  | \$ 32.00  |
| Hall                                 | Each         | \$ 28.24    | \$ 30.00  | \$ 30.00  | \$ 31.00  | \$ 32.00  | \$ 32.00  |
| Hospital                             | Bed          | \$ 9.77     | \$ 10.50  | \$ 10.50  | \$ 10.85  | \$ 11.20  | \$ 11.20  |
| School                               | Student      | \$ 1.05     | \$ 1.20   | \$ 1.20   | \$ 1.24   | \$ 1.28   | \$ 1.28   |
| Fairgrounds                          | Each         | \$ 197.68   | \$ 210.00 | \$ 210.00 | \$ 217.00 | \$ 224.00 | \$ 224.00 |
| Gas Station                          | Island       | \$ 55.67    | \$ 12.00  | \$ 12.00  | \$ 12.40  | \$ 12.80  | \$ 12.80  |
| Car Wash                             | Stall        | \$ 64.97    | \$ 90.00  | \$ 90.00  | \$ 93.00  | \$ 96.00  | \$ 96.00  |
| Beauty or Barber Shop                | Each         | \$ 29.30    | \$ 30.00  | \$ 30.00  | \$ 31.00  | \$ 32.00  | \$ 32.00  |
| Restaurant                           | Seat         | \$ 2.93     | \$ 3.00   | \$ 3.00   | \$ 3.10   | \$ 3.20   | \$ 3.20   |
| Bar                                  | Seat         | \$ 2.34     | \$ 2.40   | \$ 2.40   | \$ 2.48   | \$ 2.56   | \$ 2.56   |
| Hotel Room                           | Each         | \$ 14.06    | \$ 7.50   | \$ 7.50   | \$ 7.75   | \$ 8.00   | \$ 8.00   |
| Laundry and Laundromat               | Washer       | \$ 21.74    | \$ 21.00  | \$ 21.00  | \$ 21.70  | \$ 22.40  | \$ 22.40  |
| Trailer Dump Facility                | Each         | \$ 58.60    | \$ 60.00  | \$ 60.00  | \$ 62.00  | \$ 64.00  | \$ 64.00  |
| General Commercial                   | Toilet       | \$ 29.30    | \$ 28.50  | \$ 28.50  | \$ 29.45  | \$ 30.40  | \$ 30.40  |
| Brewery (with pretreatment)          | 1KBbl/Yr     | -           | \$ 6.00   | \$ 6.00   | \$ 6.20   | \$ 6.40   | \$ 6.40   |
| Irrigation                           | Acre         | -           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      |
| Other                                | Case by case | -           | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      |



## *Technical Memorandum*

**To:** City of Bishop Water and Sewer Commission  
City of Bishop Department of Public Works

**From:** Kate S. Nelson, PE

**Date:** November 7, 2013

**RE: 2013 CITY OF BISHOP WATER AND SEWER RATE STUDY**

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### ***BACKGROUND***

The City of Bishop has contracted with Sustainable Resource Engineering (SRE) to review and analyze the City's water and sewer rates, revenue needs, and ensure the rates are instituted in a fair and equitable system for all customer categories. The City strives to review the water and sewer rates charged to their customers every five (5) years.

The City's main concern for the review of the water and sewer rates is to ensure that they are fair and equitable to all customer categories. The current revenues generated from the water and sewer rates are sufficiently covering the cost of operation, maintenance, administration, and capital improvements each year. Except for the water storage tank constructed about 20 years ago, all capital improvements are completed on a pay-as-you-go basis. The loan payments for the remaining 10 years or so left on the loan for the storage tank are considered to be a part of ongoing capital expenses.

The City of Bishop's water and sewer rates are based on Equivalent Dwelling Units (EDU) to establish a flat rate by customer category. The City currently uses 22 consumer categories and the rates for each category are related to single family residences (equates to 1.0 EDU). Over the years, the City of Bishop has installed approximately 80 water meters representing all 22 customer

categories to assist with determining water use patterns among each category. The water meter data was heavily relied on in revising the EDU factors for each category.

***CUSTOMER CATEGORIES***

As part of this study, the City requested that SRE review the customer categories and determine if simplifications could be made to reflect similar uses and determine if new categories would be needed to reflect the changing dynamics of the City. Currently the City has a total of 22 customer categories as shown in the following table:

**Table 1. Current Customer Categories**

|    | <b>Current Customer Category</b> | <b>Per</b> |
|----|----------------------------------|------------|
| 1  | Single Family Residence          | Each       |
| 2  | Multiple Family Residence        | Unit       |
| 3  | Church                           | Each       |
| 4  | Church Recreation Hall           | Each       |
| 5  | Hospital                         | Bed        |
| 6  | Convalescent Home                | Bed        |
| 7  | Lodge or Meeting Hall            | Each       |
| 8  | Hall Bar                         | Each       |
| 9  | Public School                    | Student    |
| 10 | Other School                     | Student    |
| 11 | Fairgrounds                      | Each       |
| 12 | Gas Station                      | Island     |
| 13 | Self Serve Car Wash              | Stall      |
| 14 | Beauty or Barber Shop            | Each       |
| 15 | Bar                              | Seat       |
| 16 | Hotel Manager's Quarters         | Each       |
| 17 | Hotel Room                       | Each       |
| 18 | Laundry                          | Each       |
| 19 | Laundromat                       | Washer     |
| 20 | Restaurant                       | Seat       |
| 21 | Trailer Dump Facility            | Each       |
| 22 | Other                            | Toilet     |

In general, the categories have been refined to differentiate between users that have different characteristics and to combine user categories where users have similar characteristics. The category listing was simplified where possible and where equity would not be compromised. The proposed changes to the customer categories are shown in the following table:

**Table 2. Preliminary Proposed Customer Categories**

|    | <b>Proposed Customer Category</b>    | <b>Per</b>      |
|----|--------------------------------------|-----------------|
| 1  | Single Family Residence              | Each            |
| 2  | Multiple Family Residence (detached) | Unit            |
| 3  | Multiple Family Residence (attached) | Unit            |
| 4  | Church                               | Each            |
| 5  | Hall                                 | Each            |
| 6  | Hospital                             | Bed             |
| 7  | School                               | Student         |
| 8  | Fairgrounds                          | Each            |
| 9  | Gas Station                          | Island          |
| 10 | Car Wash                             | Stall           |
| 11 | Beauty or Barber Shop                | Each            |
| 12 | Bar or Restaurant                    | Seat            |
| 13 | Hotel Room                           | Each            |
| 14 | Laundry or Laundromat                | Washer          |
| 15 | Trailer Dump Facility                | Each            |
| 16 | General Commercial                   | Toilet          |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |
| 18 | Irrigation                           | Acre            |
| 19 | Other                                | Case by case    |

For the preliminary proposed categories, many of the changes have been made to combine categories that are similar in use and have been using the same EDU for water and sewer rates. These changes include: Church Hall and Lodge or Meeting Hall are combined into Hall, Hospital and Convalescent Home are combined into Hospital, Hall Bar, Bar, and Restaurant were combined into Bar or Restaurant, Public School and Other School are combined into School, and Laundry and Laundromat are combined into one category Laundry or Laundromat.

Multi Family Residences are split into attached and detached to account for the difference in water use and demand on the system between an apartment building with limited landscaping and a trailer park with small yards around each unit.

Other was changed, in most cases to General Commercial because the majority of the uses that fell into the “Other” category are considered General Commercial. This language is also more consistent with the City’s zoning map.

New additions to the customer categories have been included as well. A brewery category has been added to accommodate proposed future business growth within the City. Breweries would be assessed based on their associated categories such as General Commercial (for Mammoth Brewery) or Bar/Restaurant (for Mountain Rambler brewery). A brewery fee would be added based on their production capacity. Breweries will also be required to install pretreatment prior to allowing waste to enter the City's wastewater infrastructure. Irrigation was added, but would only be added to accounts that have extraordinary water usage related to irrigation such as schools and hospital.

The Hotel Manager Quarters category was deleted and instead will be billed as Multi Family (attached). We have retained the "Other" category to account for uses that are not anticipated in this study.

#### ***WATER AND SEWER EQUIVALENT DWELLING UNIT ANALYSIS***

Over the last few years, the City of Bishop has installed approximately 80 water meters throughout their system. These meters have been placed on various users representing each category. Based on water meter readings for 2011 and 2012, the following water use for each proposed category was developed:

**Table 3. Water Use by Category**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Gallons per Day (GPD)</b> | <b>Percent of SFR</b> |
|----|--------------------------------------|-----------------|------------------------------|-----------------------|
| 1  | Single Family Residence (SRF)        | Each            | 837                          | 100%                  |
| 2  | Multiple Family Residence (detached) | Unit            | 178                          | 21%                   |
| 3  | Multiple Family Residence (attached) | Unit            | 145                          | 17%                   |
| 4  | Church                               | Each            | 400                          | 48%                   |
| 5  | Hall                                 | Each            | 60                           | 7%                    |
| 6  | Hospital                             | Bed             | 570                          | 68%                   |
| 7  | School                               | Student         | 56.4                         | 7%                    |
| 8  | Fairgrounds                          | Each            |                              |                       |
| 9  | Gas Station                          | Island          | 350                          | 42%                   |
| 10 | Car Wash                             | Stall           | 726                          | 87%                   |
| 11 | Beauty or Barber Shop                | Each            | 310                          | 37%                   |
| 12 | Bar or Restaurant                    | Seat            | 20                           | 2%                    |
| 13 | Hotel Room                           | Each            | 74                           | 9%                    |
| 14 | Laundry and Laundromat               | Washer          | 110                          | 13%                   |
| 15 | Trailer Dump Facility                | Each            |                              |                       |
| 16 | General Commercial                   | Toilet          | 500                          | 60%                   |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |                              |                       |
| 18 | Irrigation                           | Acre            | 1540                         | 184%                  |
| 19 | Other                                | Case by case    |                              |                       |

The gallons per day (GPD) are the average gallons per day over the two year period for each customer category. Each customer category average gallons per day was then divided into the average gallons per day of the single family residence to determine the percentage of water use as related to the single family residence. The categories with no data are categories the City did not have meter data.

Theoretical EDU factors were calculated for each proposed category based on an assumption that the total EDU factor for each category is the sum of portion related to fixed costs and a portion related to use costs. The portion of each EDU assumed to be associated with fixed costs and use costs was described in the Public Works Department memo to the Water and Sewer Commission dated 8 November 2006 (Appendix A). This memo concluded that about 84% of water costs and 94% of sewer costs were fixed costs. Fixed costs are costs that should be allocated between users independent of use and can be thought of as representing the cost to provide the facility to provide fire protection and to bring water to a customer. Use costs are mostly related to pumping and aeration costs.

The theoretical EDU factors were calculated based on the presumption that existing EDU factors are not significantly different from what is equitable. This is supported by the fact that the existing EDU's have been in use for many decades, and the understanding that relatively small changes are desired. The fixed portion of the theoretical EDU's was calculated to be 84% of the current EDU's for water and 94% for sewer. Therefore the use portion for a single family residence is represented by the remaining percentage (16% water and 6% sewer). The theoretical EDU factors were calculated to be as follows:

**Table 4. Theoretical EDU Factors**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Water</b> | <b>Sewer</b> |
|----|--------------------------------------|-----------------|--------------|--------------|
| 1  | Single Family Residence              | Each            | 1.00         | 1.00         |
| 2  | Multiple Family Residence (detached) | Unit            | 0.71         | 0.76         |
| 3  | Multiple Family Residence (attached) | Unit            |              |              |
| 4  | Church                               | Each            | 0.92         | 0.97         |
| 5  | Hall                                 | Each            | 0.85         | 0.94         |
| 6  | Hospital                             | Bed             | 0.39         | 0.35         |
| 7  | School                               | Student         | 0.04         | 0.04         |
| 8  | Fairgrounds                          | Each            | 5.88         | 6.58         |
| 9  | Gas Station                          | Island          | 0.40         | 1.81         |
| 10 | Car Wash                             | Stall           | 2.66         | 2.87         |
| 11 | Beauty or Barber Shop                | Each            | 0.90         | 0.96         |
| 12 | Bar or Restaurant                    | Seat            | 0.09         | 0.10         |
| 13 | Hotel Room                           | Each            | 0.22         | 0.46         |
| 14 | Laundry and Laundromat               | Washer          | 0.69         | 0.76         |
| 15 | Trailer Dump Facility                | Each            | 1.68         | 1.88         |
| 16 | General Commercial                   | Toilet          | 0.94         | 0.98         |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |              |              |
| 18 | Irrigation                           | Acre            | 0.29         | 0.11         |
| 19 | Other                                | Case by case    |              |              |

Although they are rational, these theoretical EDU's are over-precise and indicate differences between categories and between water and sewer that do not seem to be meaningful. As a result, using purely calculated EDU's does not represent an ideal and understandable way to assess water and sewer fees to the City of Bishop customers. In addition, simpler EDU factors and fees will reduce staff workload and potential for error. In light of this, an attempt was made to simplify the EDU's. In addition, further adjustments were included to Fairgrounds, Hotel Room, and Gas Station EDU's in an attempt to improve equity.

The result of the simplification and adjustment process was as follows:

**Table 5. Preliminary Proposed EDU Factors**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Water</b> | <b>Sewer</b> | <b>Water Change</b> | <b>Sewer Change</b> |
|----|--------------------------------------|-----------------|--------------|--------------|---------------------|---------------------|
| 1  | Single Family Residence              | Each            | 1            | 1            | 0%                  | 0%                  |
| 2  | Multiple Family Residence (detached) | Unit            | 0.75         | 0.75         | -7%                 | -7%                 |
| 3  | Multiple Family Residence (attached) | Unit            | 0.7          | 0.7          |                     |                     |
| 4  | Church                               | Each            | 1            | 1            | 0%                  | 0%                  |
| 5  | Hall                                 | Each            | 1            | 1            | 0%                  | 0%                  |
| 6  | Hospital                             | Bed             | 0.4          | 0.4          | 17%                 | 19%                 |
| 7  | School                               | Student         | 0.045        | 0.045        | 11%                 | 12%                 |
| 8  | Fairgrounds                          | Each            | 5            | 7            | -34%                | 0%                  |
| 9  | Gas Station                          | Island          | 0.4          | 0.4          | 0%                  | -83%                |
| 10 | Car Wash                             | Stall           | 3            | 3            | 0%                  | 0%                  |
| 11 | Beauty or Barber Shop                | Each            | 1            | 1            | 0%                  | 0%                  |
| 12 | Bar or Restaurant                    | Seat            | 0.1          | 0.1          | 0%                  | 0%                  |
| 13 | Hotel Room                           | Each            | 0.25         | 0.25         | 0%                  | -50%                |
| 14 | Laundry and Laundromat               | Washer          | 0.7          | 0.7          | -14%                | -13%                |
| 15 | Trailer Dump Facility                | Each            | 2            | 2            | 0%                  | 0%                  |
| 16 | General Commercial                   | Toilet          | 0.95         | 0.95         | -5%                 | -5%                 |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year | 0.2          | 0.2          |                     |                     |
| 18 | Irrigation                           | Acre            | 0.3          | 0            |                     |                     |
| 19 | Other                                | Case by case    | 0            | 0            |                     |                     |

These values and percent change columns seem to reflect reasonable changes that move the factors toward greater equity.

***INFLATION INCREASE***

The City of Bishop would like to have this rate study cover fiscal years 2014/2015 through 2018/2019. There has been some discussion regarding the best way to account for inflation. There are two common types of inflators that are used. One is a set annual percent increase (not to exceed) typically 3 to 5 percent.

The other option is to adjust the rates using the consumer price index (CPI) as published by the Bureau of Labor statistics. In 2011 the CPI was approximately 3.1% and in 2012 the CPI was

approximately 2.1%. Our recommendation to the City would be to determine a fixed percentage between 2% and 5% and increase the rates by that flat percentage each year.

We advocate increasing water and sewer rates each year by a small percentage as opposed to not increasing rates over a period of time and then having to institute a larger rate increase. It is important to understand that increasing based on a flat percentage or adjusting according to the CPI should be a short term approach to adjusting rates between comprehensive rate studies.

### ***PUBLIC MEETING***

The Water and Sewer Commission requested that a public meeting be held to address any concerns that the customers may have and ensure that the public was informed of the proposed changes to the rates/categories. A public meeting was held on October 24, 2013. The information presented to the public was similar to what has been outlined above in the Water and Sewer Rate section of this report. The public works staff, two (2) Water and Sewer Commissioners, and six (6) members of the public were present. The meeting was approximately a half an hour long.

The questions/concerns regarding the proposed changes to the rates/categories were limited. The feedback from the public was more procedural questions; for example, one member of the public was wondering if an audit of the accounts have been completed to ensure that they are being billed under the correct category. An audit of the accounts was performed in 2008 and have been updated as needed each year since.

Based on the limited amount of feedback by the public, we can deduce that the adjustments made have created a more fair and equitable rate structure for the citizens of Bishop.

### ***WATER AND SEWER RATES***

City of Bishop Public Works, SRE, and the Water and Sewer Commission reviewed the proposed rate and category changes at their regularly scheduled meeting in September. A public meeting was held at the end of October. Based on all of the feedback from these meetings, some categories have been further revised and altered. For example the Hotel Managers Quarters will no longer be its own category, but it will be included under the attached multifamily category.

The revisions made based on the feedback from the meetings has resulted in revising the proposed EDU's. Below are the recommended final revised EDU factors to be used for the next five (5) years.

**Table 6. Revised Final EDU Factors**

|    | <b>Customer Category</b>             | <b>Water EDU</b> | <b>Sewer EDU</b> |
|----|--------------------------------------|------------------|------------------|
| 1  | Single Family Residence              | 1.00             | 1.00             |
| 2  | Multiple Family Residence (detached) | 0.75             | 0.75             |
| 3  | Multiple Family Residence (attached) | 0.70             | 0.70             |
| 4  | Church                               | 1.00             | 1.00             |
| 5  | Hall                                 | 1.00             | 1.00             |
| 6  | Hospital                             | 0.35             | 0.35             |
| 7  | School                               | 0.04             | 0.04             |
| 8  | Fairgrounds                          | 5.00             | 7.00             |
| 9  | Gas Station                          | 0.40             | 0.40             |
| 10 | Car Wash                             | 3.00             | 3.00             |
| 11 | Beauty or Barber Shop                | 1.00             | 1.00             |
| 12 | Restaurant                           | 0.10             | 0.10             |
| 13 | Bar                                  | 0.08             | 0.08             |
| 14 | Hotel Room                           | 0.25             | 0.25             |
| 15 | Laundry or Laundromat                | 0.70             | 0.70             |
| 16 | Trailer Dump Facility                | 2.00             | 2.00             |
| 17 | General Commercial                   | 0.95             | 0.95             |
| 18 | Brewery (with pretreatment)          | 0.20             | 0.20             |
| 19 | Irrigation                           | 0.30             | 0.30             |
| 20 | Other                                | Case by case     | Case by case     |

Water and sewer rates are calculated by taking total required annual revenue divided by the total number of EDU's. The total required annual revenue covers all operation and maintenance, salaries and benefits, as well as yearly capital improvement projects. The total number of EDU's in the system is determined by summing the product of all of the units in each of the categories with the EDU factor for that category.

Based on the proposed EDU factors listed above, the total number of EDU's in the system goes down by about 4% from the current EDU factors. The total water and sewer EDU factors do not match exactly, because the new Irrigation category is only applied to the water system billings.

To reduce workload and the potential for error, it has been suggested to round fees for single family residences to nearest dollars. For July 2014, the result would be to leave water fees at \$34 and increase sewer fees from \$29.30 to \$30, \$64 per month per EDU. It should be noted that although the total water and sewer bill remains \$64 per month, the split between water and sewer is different than the drafts presented in this document.

**RECOMENDED RATE STRUCTURE 2014/2015 – 2018/2019**

All information and suggested changes were compiled into the following recommended water and sewer rate structure for the next five (5) years.

**Table 7. Recommended Rate Structure 2014/2015 – 2018/2019**

| <b>RECOMMENDED WATER RATE STRUCTURE</b> |              |                |                    |                  |                  |                  |                  |
|---|--------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| <b>User Category</b>                    | <b>Basis</b> | <b>Current</b> | <b>Monthly Fee</b> |                  |                  |                  |                  |
|   |              |                | <b>July 2014</b>   | <b>July 2015</b> | <b>July 2016</b> | <b>July 2017</b> | <b>July 2018</b> |
| Single Family Residence                 | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Multiple Family Residence (detached)    | Unit         | \$ 27.20       | \$ 25.50           | \$ 26.25         | \$ 27.00         | \$ 27.00         | \$ 27.75         |
| Multiple Family Residence (attached)    | Unit         | \$ 27.20       | \$ 23.80           | \$ 24.50         | \$ 25.20         | \$ 25.20         | \$ 25.90         |
| Church                                  | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Hall                                    | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Hospital                                | Bed          | \$ 11.33       | \$ 11.90           | \$ 12.25         | \$ 12.60         | \$ 12.60         | \$ 12.95         |
| School                                  | Student      | \$ 1.36        | \$ 1.36            | \$ 1.40          | \$ 1.44          | \$ 1.44          | \$ 1.48          |
| Fairgrounds                             | Each         | \$238.00       | \$170.00           | \$175.00         | \$180.00         | \$180.00         | \$185.00         |
| Gas Station                             | Island       | \$ 13.60       | \$ 13.60           | \$ 14.00         | \$ 14.40         | \$ 14.40         | \$ 14.80         |
| Car Wash                                | Stall        | \$102.00       | \$102.00           | \$105.00         | \$108.00         | \$108.00         | \$111.00         |
| Beauty or Barber Shop                   | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Restaurant                              | Seat         | \$ 3.40        | \$ 3.40            | \$ 3.50          | \$ 3.60          | \$ 3.60          | \$ 3.70          |
| Bar                                     | Seat         | \$ 2.72        | \$ 2.72            | \$ 2.80          | \$ 2.88          | \$ 2.88          | \$ 2.96          |
| Hotel Room                              | Each         | \$ 8.50        | \$ 8.50            | \$ 8.75          | \$ 9.00          | \$ 9.00          | \$ 9.25          |
| Laundry and Laundromat                  | Washer       | \$ 27.20       | \$ 23.80           | \$ 24.50         | \$ 25.20         | \$ 25.20         | \$ 25.90         |
| Trailer Dump Facility                   | Each         | \$ 68.00       | \$ 68.00           | \$ 70.00         | \$ 72.00         | \$ 72.00         | \$ 74.00         |
| General Commercial                      | Toilet       | \$ 34.00       | \$ 32.30           | \$ 33.25         | \$ 34.20         | \$ 34.20         | \$ 35.15         |
| Brewery (with pretreatment)             | 1KBbl/Yr     | -              | \$ 6.80            | \$ 7.00          | \$ 7.20          | \$ 7.20          | \$ 7.40          |
| Irrigation                              | Acre         | -              | \$ 10.20           | \$ 10.50         | \$ 10.80         | \$ 10.80         | \$ 11.10         |
| Other                                   | Case by case | -              | \$ -               | \$ -             | \$ -             | \$ -             | \$ -             |

| <b>RECOMMENDED SEWER RATE STRUCTURE</b> |              |                    |                  |                  |                  |                  |                  |
|---|--------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <b>User Category</b>                    | <b>Basis</b> | <b>Monthly Fee</b> |                  |                  |                  |                  |                  |
|   |              | <b>Current</b>     | <b>July 2014</b> | <b>July 2015</b> | <b>July 2016</b> | <b>July 2017</b> | <b>July 2018</b> |
| Single Family Residence                 | Each         | \$ 29.30           | \$ 30.00         | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Multiple Family Residence (detached)    | Unit         | \$ 23.44           | \$ 22.50         | \$ 22.50         | \$ 23.25         | \$ 24.00         | \$ 24.00         |
| Multiple Family Residence (attached)    | Unit         | \$ 23.44           | \$ 21.00         | \$ 21.00         | \$ 21.70         | \$ 22.40         | \$ 22.40         |
| Church                                  | Each         | \$ 28.24           | \$ 30.00         | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Hall                                    | Each         | \$ 28.24           | \$ 30.00         | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Hospital                                | Bed          | \$ 9.77            | \$ 10.50         | \$ 10.50         | \$ 10.85         | \$ 11.20         | \$ 11.20         |
| School                                  | Student      | \$ 1.05            | \$ 1.20          | \$ 1.20          | \$ 1.24          | \$ 1.28          | \$ 1.28          |
| Fairgrounds                             | Each         | \$197.68           | \$210.00         | \$210.00         | \$217.00         | \$224.00         | \$224.00         |
| Gas Station                             | Island       | \$ 55.67           | \$ 12.00         | \$ 12.00         | \$ 12.40         | \$ 12.80         | \$ 12.80         |
| Car Wash                                | Stall        | \$ 64.97           | \$ 90.00         | \$ 90.00         | \$ 93.00         | \$ 96.00         | \$ 96.00         |
| Beauty or Barber Shop                   | Each         | \$ 29.30           | \$ 30.00         | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Restaurant                              | Seat         | \$ 2.93            | \$ 3.00          | \$ 3.00          | \$ 3.10          | \$ 3.20          | \$ 3.20          |
| Bar                                     | Seat         | \$ 2.34            | \$ 2.40          | \$ 2.40          | \$ 2.48          | \$ 2.56          | \$ 2.56          |
| Hotel Room                              | Each         | \$ 14.06           | \$ 7.50          | \$ 7.50          | \$ 7.75          | \$ 8.00          | \$ 8.00          |
| Laundry and Laundromat                  | Washer       | \$ 21.74           | \$ 21.00         | \$ 21.00         | \$ 21.70         | \$ 22.40         | \$ 22.40         |
| Trailer Dump Facility                   | Each         | \$ 58.60           | \$ 60.00         | \$ 60.00         | \$ 62.00         | \$ 64.00         | \$ 64.00         |
| General Commercial                      | Toilet       | \$ 29.30           | \$ 28.50         | \$ 28.50         | \$ 29.45         | \$ 30.40         | \$ 30.40         |
| Brewery (with pretreatment)             | 1KBbl/Yr     | -                  | \$ 6.00          | \$ 6.00          | \$ 6.20          | \$ 6.40          | \$ 6.40          |
| Irrigation                              | Acre         | -                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Other                                   | Case by case | -                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |



**To:** Bishop Water and Sewer Commissioners  
**From:** David Grah, Director of Public Works  
**Subject:** Proposal for Water and Sewer Charges to Vacant Properties  
**Date:** 8 November 2006

**General:**

The City of Bishop Department of Public Works receives requests from owners of vacant properties to not charge those properties for water and sewer. At its September 2006 meeting the Bishop Water and Sewer Commission directed staff to develop a proposal to respond to these requests.

**Background:**

This was the topic of my 8 September 2006 memo to the Bishop Water and Sewer Commissioners. That memo outlined some of the issues involved, presented arguments heard concerning those issues, and presented related discussion topics to the Commission. Discussion at the September Water and Sewer Commission meeting resulted in direction to staff to develop a proposal to allow reduced and use-based charges for vacant properties.

See my 8 September memo for more background. It is available on the City website through the Bishop Public Works page.

**Potential Proposal:**

Requests for reduced rates for vacant properties could be granted if the owner, or requesting party, agrees to install (at their cost) a water meter. Once a water meter is in place, the property would be charged reduced water and sewer rates. I will use the term "base rates" for these reduced rates. The base rates would be set at a level that approximate the portion of the full rates that are devoted to system costs and would exclude usage costs. An example of a usage cost is the electrical cost to pump water out of a well. In the event the meter reading showed water was used, a usage charge would be added to the base rates both water and sewer. This added usage charge would be proportional to water usage and be calculated based on a reasonable average water consumption. The usage component would be set so that if that reasonable average amount of water was consumed between meter readings, the base rate plus the usage component would equal the full rates that would be charged to the property (at least in the case of a single family residence unit equivalent or SFRUE). To reduce the cost of reading meters, especially for vacant properties that would use little or no water, meters would be read quarterly.

**Example Rates:**

To provide an example of base and usage rates, elements of the Bishop 2006/2007 water and sewer budgets were categorized as being related to system costs, to usage costs, or to neither. The system costs, on which base rates would follow, and usage costs were totaled and the percentage of that total was calculated for water and for sewer.

Using this method, water was calculated to be 84% base and 16% usage. Using a \$30 per month rate those percentages equate to about \$25 base and \$5 usage for a SFRUE for water. Sewer was calculated to be 94% base and 6% usage. Using a \$17 per month rate those percentages equate to about \$16 base and \$1 usage for a SFRUE for sewer. The spreadsheets used to make these calculations are attached.

The higher usage percentage for water compared to sewer reflects the larger portion of the total water budget that is spent on pumping. The water budget pays to pump water out of the ground and through the distribution system whereas sewer flows largely flow by gravity through the system and treatment plant.

If meter reading shows that no water is used, water and sewer charges would be \$25 and \$16 respectively. If the property used a reasonable average, say calculated as 185 gallons per person per day and 2 people for each SFRUE or about 11,000 gallons per month, the charges would match standard SFRUE rates, \$30 water and \$17 sewer. If the property used twice a reasonable average of water in a month, say 22,000 gallons, water and sewer charges would be \$35 and \$18 (the base rates plus twice the usage portions of the standard rates).

**Discussion:**

Although this approach and calculations described here are a rough first look, the general approach seems entirely workable. On the other hand, the small portion of the standard rates calculated to be related to usage would make it very hard for a water and sewer customer to justify the cost to install water meter. Although there are benefits to the City of installing water meters, expenditures for the City to install meters for properties requesting reduced rates would need to be prioritized against other work and would probably not fare well.

Unless the portion of the standard rates attributable to usage can be calculated higher, it is unlikely the approach described here would be desirable to owners or ratepayers of vacant property.

**Recommendation:**

I recommend that those requesting reduced or eliminated water and sewer charges for vacant properties in the future, be asked if they are interested in the potential proposal presented here. If sufficient interest is found, the calculation methods could be refined and an ordinance prepared for consideration by the City Council. Without this interest, I do not suggest further action.

| WATER            |  |           |               |        |             |       |              |
|------------------|--|-----------|---------------|--------|-------------|-------|--------------|
| CITY OF BISHOP   |  |           |               |        |             |       |              |
| BUDGET WORKSHEET |  |           |               |        |             |       |              |
| 2006-2007        |  |           |               |        |             |       |              |
| WATER UA50       |  |           |               | System |             | Usage |              |
| 51001            | Salaries - Full time   |           | \$ 231,000.00 |        |             |       |              |
| 51002            | Salaries - Part time   |           | \$ 7,500.00   |        |             |       |              |
| 51007            | Health Insurance   |           | \$ 46,500.00  |        |             |       |              |
| 51008            | Dental   |           | \$ 5,500.00   |        |             |       |              |
| 51009            | PERS   |           | \$ 62,000.00  |        |             |       |              |
| 51010            | Workers Compensation   |           | \$ 42,000.00  |        |             |       |              |
| 51011            | Medicare   |           | \$ 3,600.00   |        |             |       |              |
| 51018            | Duty   |           | \$ 4,500.00   |        |             |       |              |
| 51022            | PARS   |           | \$ 45,000.00  |        |             |       |              |
| 51025            | Retiree Health   |           | \$ 28,000.00  |        |             |       |              |
| 51043            | Disability   |           | \$ 6,500.00   |        |             |       |              |
| 51004            | OVERTIME   |           | \$ 2,000.00   |        |             |       |              |
| 52009            | TRAINING   |           |               |        |             |       |              |
|                  | Training for New Employees   |           | \$ 1,000.00   |        |             |       |              |
|                  | Continuing education   |           | \$ 1,500.00   |        |             |       |              |
|                  | Recertification fees (Grade I \$50/Grade II \$65/Backflow \$60)        |           | \$ 600.00     |        |             |       |              |
|                  | Safety   |           | \$ 700.00     |        |             |       |              |
|                  | Water seminar (Rural Water)  |           | \$ 1,500.00   |        |             |       |              |
| 52010            | HEAT, LIGHT, POWER   |           |               |        |             |       |              |
|                  | Wells #1, 2, & 4 and chlorinator                                       |           | \$ 85,000.00  | 0%     | \$ -        | 100%  | \$ 85,000.00 |
|                  | Propane  |           | \$ 2,000.00   | 0%     | \$ -        | 100%  | \$ 2,000.00  |
| 52011            | ADVERTISING AND PRINTING   |           |               |        |             |       |              |
|                  | Bid notices, notices when water is being shut off                      |           | \$ 300.00     |        |             |       |              |
| 52012            | OFFICE SUPPLIES  |           |               |        |             |       |              |
|                  | Postage for water samples  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | Postage for Consumer Confidence Report                                 |           | \$ 300.00     | 100%   | \$ 300.00   | 0%    | \$ -         |
|                  | Postage for billing  |           | \$ 1,800.00   | 100%   | \$ 1,800.00 | 0%    | \$ -         |
|                  | Forms for billing  |           | \$ 1,300.00   | 100%   | \$ 1,300.00 | 0%    | \$ -         |
|                  | Supplies   |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Drafting supplies  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | Administration   |           | \$ 700.00     | 100%   | \$ 700.00   | 0%    | \$ -         |
| 52013            | COMMUNICATIONS   |           |               |        |             |       |              |
|                  | Phone  |           | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0%    | \$ -         |
|                  | Alarm \$50 per month (4 lines)   |           | \$ 2,400.00   | 100%   | \$ 2,400.00 | 0%    | \$ -         |
|                  | System controls (12 x 120/mo) Lease Lines                              |           | \$ 1,440.00   | 100%   | \$ 1,440.00 | 0%    | \$ -         |
|                  | Cell Phones  |           | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0%    | \$ -         |
|                  | USA Fees   |           | \$ 400.00     | 100%   | \$ 400.00   | 0%    | \$ -         |
|                  | Internet   |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
| 52014            | TRAVEL   |           |               |        |             |       |              |
|                  | AWWA/CRWA  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | League of Calif. Cities (50/51)  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | League District meetings (50/51)                                       |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Financial Management (50/51)   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Physical at Sansum (50/51)   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | General Training Travel  |           | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0%    | \$ -         |
| 52015            | PROFESSIONAL AND TECHNICAL   |           |               |        |             |       |              |
|                  | Inyo County Health Department samples                                  |           | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0%    | \$ -         |
|                  | Inyo County CUPA fee   |           | \$ 100.00     | 100%   | \$ 100.00   | 0%    | \$ -         |
|                  | Inyo Co. Taxes (Shop & Wells)  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | State regulation fees  |           | \$ 4,000.00   | 100%   | \$ 4,000.00 | 0%    | \$ -         |
|                  | Test contaminated soils  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Equipment rental (G23/UA50/UA51)                                       |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Data processing  |           | \$ 600.00     | 100%   | \$ 600.00   | 0%    | \$ -         |
|                  | Consumer Confidence Report   |           | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0%    | \$ -         |
|                  | DG Pit fees (50/51)  |           | \$ 100.00     | 100%   | \$ 100.00   | 0%    | \$ -         |
|                  | Computer Software support (50/51)                                      |           | \$ 800.00     | 100%   | \$ 800.00   | 0%    | \$ -         |
|                  | Long Term Planning   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Inspect, clean & repair water storage tank                             |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Physical for Dept. Heads (50/51)                                       |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Synthetic/Organics (\$3000 every 3 yrs - Next - 2008)                  |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Clinical Lab Testing   |           | \$ 7,000.00   | 100%   | \$ 7,000.00 | 0%    | \$ -         |
|                  | Pest Control   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Audit  |           | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0%    | \$ -         |
| 52017            | WASTE FEES   |           |               |        |             |       |              |
|                  | Water related materials that need to be dumped at the Sunland Landfill |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
| 52018            | SPECIAL DEPARTMENT SUPPLIES  |           |               |        |             |       |              |
|                  | Chlorine supplies  |           | \$ 1,000.00   | 0%     | \$ -        | 100%  | \$ 1,000.00  |
|                  | Repairs, parts, miscellaneous (pumps, motors, water line repair)       |           | \$ 2,500.00   | 100%   | \$ 2,500.00 | 0%    | \$ -         |
|                  | Safety clothes   |           |               |        |             |       |              |
|                  | Coveralls--cleaning \$8/mo, x 12 months                                | \$ 100.00 |               |        |             |       |              |
|                  | Shirts--cleaning   | \$ -      |               |        |             |       |              |
|                  | Winter jackets (odd years '03,'05,etc) 7@ \$100                        | \$ -      |               |        |             |       |              |

|                         |  |             |                        |          |               |    |              |
|-------------------------|--|-------------|------------------------|----------|---------------|----|--------------|
|                         | Vests (8 x \$20)                                     | \$ 160.00   |                        |          |               |    |              |
|                         | Pants (4 ea. X up to \$30)                           | \$ 960.00   |                        |          |               |    |              |
|                         | Shoes (2 pairs ea. up to \$100 each)                 | \$ 1,600.00 |                        |          |               |    |              |
|                         | Hard hats (14 x \$7)                                 | \$ 100.00   |                        |          |               |    |              |
|                         | Eye/ear protection                                   | \$ 300.00   |                        |          |               |    |              |
|                         | First aid supplies                                   | \$ 500.00   |                        |          |               |    |              |
|                         | Gloves   | \$ 300.00   |                        |          |               |    |              |
|                         | Coveralls (7 x \$80)                                 | \$ 560.00   |                        |          |               |    |              |
|                         | Rain Gear  | \$ 200.00   |                        |          |               |    |              |
|                         | Rubber Boots   | \$ 560.00   |                        |          |               |    |              |
|                         |  | \$ 5,340.00 | \$ 5,340.00            | 100%     | \$ 5,340.00   | 0% | \$ -         |
| 52018                   | SPECIAL DEPARTMENT SUPPLIES (Con't)                  |             |                        |          |               |    |              |
|                         | Divide into Sewer & Water \$5340                     |             | \$ 2,670.00            | 100%     | \$ 2,670.00   | 0% | \$ -         |
|                         | Bottles and mailers for samples                      |             | \$ 200.00              | 100%     | \$ 200.00     | 0% | \$ -         |
|                         | Stock of materials                                   |             | \$ 3,000.00            | 100%     | \$ 3,000.00   | 0% | \$ -         |
|                         | Fire hydrant, repair and replacement (2 @ 2000)      |             | \$ 4,000.00            | 100%     | \$ 4,000.00   | 0% | \$ -         |
| 52019                   | SUBSCRIPTIONS  |             |                        |          |               |    |              |
|                         | AWWA Dues  |             | \$ 300.00              | 100%     | \$ 300.00     | 0% | \$ -         |
|                         | Purveyor Cross Connection                            |             | \$ 100.00              | 100%     | \$ 100.00     | 0% | \$ -         |
|                         | Bishop Creek Water Association                       |             | \$ 200.00              | 100%     | \$ 200.00     | 0% | \$ -         |
|                         | Health Program                                       |             | \$ -                   | 100%     | \$ -          | 0% | \$ -         |
|                         | Rural Water Association                              |             | \$ 400.00              | 100%     | \$ 400.00     | 0% | \$ -         |
|                         | Inyo Register  |             | \$ 75.00               | 100%     | \$ 75.00      | 0% | \$ -         |
|                         | U.S.A. (\$300 divided into 50/51)                    |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
|                         | APWA (50/51)   |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
|                         | P.E. Registration (50/51)                            |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
| 53020                   | VEHICLE OPERATIONS                                   |             |                        |          |               |    |              |
|                         | Gasoline   |             | \$ 2,000.00            | 100%     | \$ 2,000.00   | 0% | \$ -         |
|                         | Diesel   |             | \$ 2,000.00            | 100%     | \$ 2,000.00   | 0% | \$ -         |
|                         | Maintenance  |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Major repairs  |             | \$ 2,500.00            | 100%     | \$ 2,500.00   | 0% | \$ -         |
|                         | DMV license renewal                                  |             | \$ -                   | 100%     | \$ -          | 0% | \$ -         |
| 53022                   | OFFICE EQUIPMENT OPERATION                           |             |                        |          |               |    |              |
|                         | Software -Water CAD, GIS, Autocad, GPS               |             | \$ 1,500.00            | 100%     | \$ 1,500.00   | 0% | \$ -         |
|                         | Postage machine                                      |             | \$ 500.00              | 100%     | \$ 500.00     | 0% | \$ -         |
|                         | Office equipment--1/2 of computer (50/51)            |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Xerox Lease UA50/UA 51                               |             | \$ 600.00              | 100%     | \$ 600.00     | 0% | \$ -         |
| 54023                   | BUILDING OPERATIONS                                  |             |                        |          |               |    |              |
|                         |  |             | \$ 100.00              | 100%     | \$ 100.00     | 0% | \$ -         |
| 55023                   | EXPENDITURE SMALL CLAIMS                             |             |                        |          |               |    |              |
|                         |  |             | \$ 500.00              | 100%     | \$ 500.00     | 0% | \$ -         |
| 55024                   | RENTAL   |             |                        |          |               |    |              |
|                         | Water Reservoir Site (DWP)                           |             | \$ 1,500.00            | 100%     | \$ 1,500.00   | 0% | \$ -         |
| 56027                   | CAPITAL IMPROVEMENTS                                 |             |                        |          |               |    |              |
|                         | Valve Boxes  |             | \$ 4,000.00            | 100%     | \$ 4,000.00   | 0% | \$ -         |
|                         | Main St. Fire Hydrant replacement (Caltrans Project) |             | \$ 25,000.00           | 100%     | \$ 25,000.00  | 0% | \$ -         |
|                         | Master Water Plan/Development                        |             | \$ 50,000.00           | 100%     | \$ 50,000.00  | 0% | \$ -         |
|                         | Small diameter line replacement                      |             | \$ 50,000.00           | 100%     | \$ 50,000.00  | 0% | \$ -         |
|                         | Well #1 Improvements                                 |             | \$ 100,000.00          | 100%     | \$ 100,000.00 | 0% | \$ -         |
|                         | Automatic Shop Gate                                  |             | \$ 1,800.00            | 100%     | \$ 1,800.00   | 0% | \$ -         |
|                         | SCADA  |             | \$ 100,000.00          | 100%     | \$ 100,000.00 | 0% | \$ -         |
| 56028                   | CAPITAL EQUIPMENT                                    |             |                        |          |               |    |              |
|                         | Wire Feed Welder                                     |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Portion Ford Ranger (Std Cab, 2wd)                   |             | \$ 5,000.00            | 100%     | \$ 5,000.00   | 0% | \$ -         |
| 56029                   | CAPITAL REPLACEMENT                                  |             |                        |          |               |    |              |
| 56030                   | LOAN PAYMENT SET ASIDE                               |             | \$ 43,000.00           | 100%     | \$ 43,000.00  | 0% | \$ -         |
| 56032                   | LOAN PAYMENT FOR CORPORATION YARD                    |             |                        |          |               |    |              |
|                         | COP Repayment  |             | \$ 11,200.00           | 100%     | \$ 11,200.00  | 0% | \$ -         |
| <b>TOTAL WATER UA50</b> |  |             | <b>\$ 1,035,275.00</b> |          | \$ 457,575.00 |    | \$ 88,000.00 |
|                         |  |             |                        |          | 84%           |    | 16%          |
|                         |  |             | Rate per month->       | \$ 30.00 | \$ 25.16      |    | \$ 4.84      |

| SEWER            |  |  |               |        |             |                   |
|------------------|--|--|---------------|--------|-------------|-------------------|
| CITY OF BISHOP   |  |  |               |        |             |                   |
| BUDGET WORKSHEET |  |  |               |        |             |                   |
| 2006-2007        |  |  |               |        |             |                   |
| SEWER UA51       |  |  |               | System |             | Usage             |
| 51001            | Salaries - Full time   |  | \$ 227,000.00 |        |             |                   |
| 51002            | Salaries - Part time   |  | \$ 7,500.00   |        |             |                   |
| 51007            | Health Insurance   |  | \$ 46,000.00  |        |             |                   |
| 51008            | Dental   |  | \$ 5,000.00   |        |             |                   |
| 51009            | PERS   |  | \$ 62,000.00  |        |             |                   |
| 51010            | Workders Compensation  |  | \$ 42,000.00  |        |             |                   |
| 51011            | Medicare   |  | \$ 3,500.00   |        |             |                   |
| 51018            | Duty   |  | \$ 5,800.00   |        |             |                   |
| 51022            | PARS   |  | \$ 45,000.00  |        |             |                   |
| 51025            | Retiree Health   |  | \$ 2,300.00   |        |             |                   |
| 51043            | Disability   |  | \$ 6,200.00   |        |             |                   |
| 51004            | OVERTIME   |  |               |        |             |                   |
|                  |  |  | \$ 1,000.00   |        |             |                   |
| 52009            | TRAINING   |  |               |        |             |                   |
|                  | Training for New Employees   |  | \$ 400.00     |        |             |                   |
|                  | Recertification fees (Grade I 95/Grade II 130)                         |  | \$ 600.00     |        |             |                   |
|                  | Continuing Education   |  | \$ 400.00     |        |             |                   |
|                  | Safety   |  | \$ 1,000.00   |        |             |                   |
|                  | Sewer Seminar (Rural Water)  |  | \$ 500.00     |        |             |                   |
| 52010            | HEAT, LIGHT, POWER   |  |               |        |             |                   |
|                  | Electric   |  | \$ 15,000.00  | 0%     | \$ -        | 100% \$ 15,000.00 |
|                  | LPG  |  | \$ 6,000.00   | 0%     | \$ -        | 100% \$ 6,000.00  |
| 52011            | ADVERTISING AND PRINTING   |  |               |        |             |                   |
|                  | Bid & Hydrocleaning notices  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
| 52012            | OFFICE SUPPLIES  |  |               |        |             |                   |
|                  | Copying, grants, forms   |  | \$ 600.00     | 100%   | \$ 600.00   | 0% \$ -           |
|                  | Drafting supplies  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
|                  | Administration supplies  |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Postage for billing  |  | \$ 1,800.00   | 100%   | \$ 1,800.00 | 0% \$ -           |
|                  | Forms for billing  |  | \$ 1,300.00   | 100%   | \$ 1,300.00 | 0% \$ -           |
| 52013            | COMMUNICATIONS   |  |               |        |             |                   |
|                  | Telephone  |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
|                  | USA  |  | \$ 400.00     | 100%   | \$ 400.00   | 0% \$ -           |
|                  | Alarm  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Cell phones  |  | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0% \$ -           |
|                  | Internet   |  | \$ 200.00     | 100%   | \$ 200.00   | 0% \$ -           |
| 52014            | TRAVEL   |  |               |        |             |                   |
|                  | League of California Cities  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | AWWA/CRWA  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | League, District meetings  |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Financial Management (50/51)   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Physical at Sansum (50/51)   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | General Training Travel  |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
| 52015            | PROFESSIONAL AND TECHNICAL   |  |               |        |             |                   |
|                  | Testing sewer samples and monitoring wells                             |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Hydrocleaning  |  | \$ 3,000.00   | 100%   | \$ 3,000.00 | 0% \$ -           |
|                  | Inyo County CUPA fee   |  | \$ 200.00     | 100%   | \$ 200.00   | 0% \$ -           |
|                  | Inyo County Taxes (Sewer Plant, Lift Sta., Ponds)                      |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Discharge Fees   |  | \$ 6,500.00   | 100%   | \$ 6,500.00 | 0% \$ -           |
|                  | Test Contaminated soils  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Equipment Rentals (23/50/51)   |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Sludge Monitoring  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | DG Pit fees  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
|                  | Computer software support (50/51)                                      |  | \$ 800.00     | 100%   | \$ 800.00   | 0% \$ -           |
|                  | Long Term Planning   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Physical for Department Heads  |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Pest Control   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Audit  |  | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0% \$ -           |
|                  | Repair of electrical motors, clarifier repairs, motor repairs          |  | \$ 3,000.00   | 100%   | \$ 3,000.00 | 0% \$ -           |
| 52017            | WASTE FEES   |  |               |        |             |                   |
|                  | Sewer related materials that need to be dumped at the Sunland Landfill |  | \$ 500.00     | 0%     | \$ -        | 100% \$ 500.00    |
| 52018            | SPECIAL DEPARTMENT SUPPLIES  |  |               |        |             |                   |
|                  | Safety clothes (see list in Water)                                     |  | \$ 2,670.00   | 100%   | \$ 2,670.00 | 0% \$ -           |
|                  | Rodder parts   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Sewer laterals   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Stock repair parts and tools   |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
| 52019            | SUBSCRIPTIONS  |  |               |        |             |                   |
|                  | ASCE   |  | \$ 240.00     | 100%   | \$ 240.00   | 0% \$ -           |
|                  | APWA   |  | \$ 150.00     | 100%   | \$ 150.00   | 0% \$ -           |
|                  | P.E. Registration (50/51)  |  | \$ 150.00     | 100%   | \$ 150.00   | 0% \$ -           |

|       |   |  |       |                      |          |                      |    |                     |
|-------|---|--|-------|----------------------|----------|----------------------|----|---------------------|
|       | CRWA  |  |       | \$ 200.00            | 100%     | \$ 200.00            | 0% | \$ -                |
|       | USA   |  |       | \$ 150.00            | 100%     | \$ 150.00            | 0% | \$ -                |
| 53020 | VEHICLE OPERATIONS                                    |  |       |                      |          |                      |    |                     |
|       | Gasoline  |  |       | \$ 2,000.00          | 100%     | \$ 2,000.00          | 0% | \$ -                |
|       | Diesel  |  |       | \$ 2,000.00          | 100%     | \$ 2,000.00          | 0% | \$ -                |
|       | Maintenance   |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Major Repairs   |  |       | \$ 2,500.00          | 100%     | \$ 2,500.00          | 0% | \$ -                |
|       | DMV license renewal                                   |  |       | \$ -                 | 100%     | \$ -                 | 0% | \$ -                |
| 53022 | OFFICE EQUIPMENT OPERATION                            |  |       |                      |          |                      |    |                     |
|       | Computer 1/2 service charge (50/51)                   |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Postage machine                                       |  |       | \$ 500.00            | 100%     | \$ 500.00            | 0% | \$ -                |
|       | Software  |  |       | \$ 1,500.00          | 100%     | \$ 1,500.00          | 0% | \$ -                |
|       | Xerox Lease (\$153 x 12) UA50/UA51                    |  |       | \$ 600.00            | 100%     | \$ 600.00            | 0% | \$ -                |
| 54023 | BUILDING OPERATIONS                                   |  |       |                      |          |                      |    |                     |
|       | Building Maintenance                                  |  |       | \$ 100.00            | 100%     | \$ 100.00            | 0% | \$ -                |
| 55023 | EXPENDITURE SMALL CLAIMS                              |  |       |                      |          |                      |    |                     |
|       |   |  |       | \$ 500.00            | 100%     | \$ 500.00            | 0% | \$ -                |
| 55026 | CONTRACT SERVICES                                     |  |       |                      |          |                      |    |                     |
| 56027 | CAPITAL IMPROVEMENTS                                  |  |       |                      |          |                      |    |                     |
|       | Sewer Master Plan/Development Fees                    |  |       | \$ 120,000.00        | 100%     | \$ 120,000.00        | 0% | \$ -                |
|       | Pond Improvements-Head gates/culverts/diversion boxes |  |       | \$ 7,500.00          | 100%     | \$ 7,500.00          | 0% | \$ -                |
|       | Automatic Shop Gate                                   |  |       | \$ 1,800.00          | 100%     | \$ 1,800.00          | 0% | \$ -                |
|       | Vactor  |  |       | \$ 175,000.00        | 100%     | \$ 175,000.00        | 0% | \$ -                |
| 56028 | CAPITAL EQUIPMENT                                     |  |       |                      |          |                      |    |                     |
|       | Wire Feed Welder                                      |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Portion Ford Ranger (Std cab, 2WD)                    |  |       | \$ 5,000.00          | 100%     | \$ 5,000.00          | 0% | \$ -                |
|       |   |  | TOTAL | \$ 6,000.00          | 100%     | \$ 6,000.00          | 0% | \$ -                |
| 56029 | CAPITAL REPLACEMENT                                   |  |       |                      |          |                      |    |                     |
| 56032 | LOAN PAYMENT FOR CORPORATION YARD                     |  |       |                      |          |                      |    |                     |
|       | COP repayment (G23/50/51)                             |  |       | \$ 11,200.00         |          |                      |    |                     |
|       | <b>TOTAL SEWER UA51</b>                               |  |       | <b>\$ 854,760.00</b> |          | <b>\$ 365,860.00</b> |    | <b>\$ 21,500.00</b> |
|       |   |  |       |                      |          | 94%                  |    | 6%                  |
|       |   |  |       | Rate per month->     | \$ 17.00 | \$ 16.06             |    | \$ 0.94             |



## *Technical Memorandum*

**To:** City of Bishop Water and Sewer Commission  
City of Bishop Department of Public Works

**From:** Kate S. Nelson, PE

**Date:** November 7, 2013

**RE: 2013 CITY OF BISHOP WATER AND SEWER RATE STUDY**

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### ***BACKGROUND***

The City of Bishop has contracted with Sustainable Resource Engineering (SRE) to review and analyze the City's water and sewer rates, revenue needs, and ensure the rates are instituted in a fair and equitable system for all customer categories. The City strives to review the water and sewer rates charged to their customers every five (5) years.

The City's main concern for the review of the water and sewer rates is to ensure that they are fair and equitable to all customer categories. The current revenues generated from the water and sewer rates are sufficiently covering the cost of operation, maintenance, administration, and capital improvements each year. Except for the water storage tank constructed about 20 years ago, all capital improvements are completed on a pay-as-you-go basis. The loan payments for the remaining 10 years or so left on the loan for the storage tank are considered to be a part of ongoing capital expenses.

The City of Bishop's water and sewer rates are based on Equivalent Dwelling Units (EDU) to establish a flat rate by customer category. The City currently uses 22 consumer categories and the rates for each category are related to single family residences (equates to 1.0 EDU). Over the years, the City of Bishop has installed approximately 80 water meters representing all 22 customer

categories to assist with determining water use patterns among each category. The water meter data was heavily relied on in revising the EDU factors for each category.

***CUSTOMER CATEGORIES***

As part of this study, the City requested that SRE review the customer categories and determine if simplifications could be made to reflect similar uses and determine if new categories would be needed to reflect the changing dynamics of the City. Currently the City has a total of 22 customer categories as shown in the following table:

**Table 1. Current Customer Categories**

|    | <b>Current Customer Category</b> | <b>Per</b> |
|----|----------------------------------|------------|
| 1  | Single Family Residence          | Each       |
| 2  | Multiple Family Residence        | Unit       |
| 3  | Church                           | Each       |
| 4  | Church Recreation Hall           | Each       |
| 5  | Hospital                         | Bed        |
| 6  | Convalescent Home                | Bed        |
| 7  | Lodge or Meeting Hall            | Each       |
| 8  | Hall Bar                         | Each       |
| 9  | Public School                    | Student    |
| 10 | Other School                     | Student    |
| 11 | Fairgrounds                      | Each       |
| 12 | Gas Station                      | Island     |
| 13 | Self Serve Car Wash              | Stall      |
| 14 | Beauty or Barber Shop            | Each       |
| 15 | Bar                              | Seat       |
| 16 | Hotel Manager's Quarters         | Each       |
| 17 | Hotel Room                       | Each       |
| 18 | Laundry                          | Each       |
| 19 | Laundromat                       | Washer     |
| 20 | Restaurant                       | Seat       |
| 21 | Trailer Dump Facility            | Each       |
| 22 | Other                            | Toilet     |

In general, the categories have been refined to differentiate between users that have different characteristics and to combine user categories where users have similar characteristics. The category listing was simplified where possible and where equity would not be compromised. The proposed changes to the customer categories are shown in the following table:

**Table 2. Preliminary Proposed Customer Categories**

|    | <b>Proposed Customer Category</b>    | <b>Per</b>      |
|----|--------------------------------------|-----------------|
| 1  | Single Family Residence              | Each            |
| 2  | Multiple Family Residence (detached) | Unit            |
| 3  | Multiple Family Residence (attached) | Unit            |
| 4  | Church                               | Each            |
| 5  | Hall                                 | Each            |
| 6  | Hospital                             | Bed             |
| 7  | School                               | Student         |
| 8  | Fairgrounds                          | Each            |
| 9  | Gas Station                          | Island          |
| 10 | Car Wash                             | Stall           |
| 11 | Beauty or Barber Shop                | Each            |
| 12 | Bar or Restaurant                    | Seat            |
| 13 | Hotel Room                           | Each            |
| 14 | Laundry or Laundromat                | Washer          |
| 15 | Trailer Dump Facility                | Each            |
| 16 | General Commercial                   | Toilet          |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |
| 18 | Irrigation                           | Acre            |
| 19 | Other                                | Case by case    |

For the preliminary proposed categories, many of the changes have been made to combine categories that are similar in use and have been using the same EDU for water and sewer rates. These changes include: Church Hall and Lodge or Meeting Hall are combined into Hall, Hospital and Convalescent Home are combined into Hospital, Hall Bar, Bar, and Restaurant were combined into Bar or Restaurant, Public School and Other School are combined into School, and Laundry and Laundromat are combined into one category Laundry or Laundromat.

Multi Family Residences are split into attached and detached to account for the difference in water use and demand on the system between an apartment building with limited landscaping and a trailer park with small yards around each unit.

Other was changed, in most cases to General Commercial because the majority of the uses that fell into the “Other” category are considered General Commercial. This language is also more consistent with the City’s zoning map.

New additions to the customer categories have been included as well. A brewery category has been added to accommodate proposed future business growth within the City. Breweries would be assessed based on their associated categories such as General Commercial (for Mammoth Brewery) or Bar/Restaurant (for Mountain Rambler brewery). A brewery fee would be added based on their production capacity. Breweries will also be required to install pretreatment prior to allowing waste to enter the City's wastewater infrastructure. Irrigation was added, but would only be added to accounts that have extraordinary water usage related to irrigation such as schools and hospital.

The Hotel Manager Quarters category was deleted and instead will be billed as Multi Family (attached). We have retained the "Other" category to account for uses that are not anticipated in this study.

#### ***WATER AND SEWER EQUIVALENT DWELLING UNIT ANALYSIS***

Over the last few years, the City of Bishop has installed approximately 80 water meters throughout their system. These meters have been placed on various users representing each category. Based on water meter readings for 2011 and 2012, the following water use for each proposed category was developed:

**Table 3. Water Use by Category**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Gallons per Day (GPD)</b> | <b>Percent of SFR</b> |
|----|--------------------------------------|-----------------|------------------------------|-----------------------|
| 1  | Single Family Residence (SRF)        | Each            | 837                          | 100%                  |
| 2  | Multiple Family Residence (detached) | Unit            | 178                          | 21%                   |
| 3  | Multiple Family Residence (attached) | Unit            | 145                          | 17%                   |
| 4  | Church                               | Each            | 400                          | 48%                   |
| 5  | Hall                                 | Each            | 60                           | 7%                    |
| 6  | Hospital                             | Bed             | 570                          | 68%                   |
| 7  | School                               | Student         | 56.4                         | 7%                    |
| 8  | Fairgrounds                          | Each            |                              |                       |
| 9  | Gas Station                          | Island          | 350                          | 42%                   |
| 10 | Car Wash                             | Stall           | 726                          | 87%                   |
| 11 | Beauty or Barber Shop                | Each            | 310                          | 37%                   |
| 12 | Bar or Restaurant                    | Seat            | 20                           | 2%                    |
| 13 | Hotel Room                           | Each            | 74                           | 9%                    |
| 14 | Laundry and Laundromat               | Washer          | 110                          | 13%                   |
| 15 | Trailer Dump Facility                | Each            |                              |                       |
| 16 | General Commercial                   | Toilet          | 500                          | 60%                   |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |                              |                       |
| 18 | Irrigation                           | Acre            | 1540                         | 184%                  |
| 19 | Other                                | Case by case    |                              |                       |

The gallons per day (GPD) are the average gallons per day over the two year period for each customer category. Each customer category average gallons per day was then divided into the average gallons per day of the single family residence to determine the percentage of water use as related to the single family residence. The categories with no data are categories the City did not have meter data.

Theoretical EDU factors were calculated for each proposed category based on an assumption that the total EDU factor for each category is the sum of portion related to fixed costs and a portion related to use costs. The portion of each EDU assumed to be associated with fixed costs and use costs was described in the Public Works Department memo to the Water and Sewer Commission dated 8 November 2006 (Appendix A). This memo concluded that about 84% of water costs and 94% of sewer costs were fixed costs. Fixed costs are costs that should be allocated between users independent of use and can be thought of as representing the cost to provide the facility to provide fire protection and to bring water to a customer. Use costs are mostly related to pumping and aeration costs.

The theoretical EDU factors were calculated based on the presumption that existing EDU factors are not significantly different from what is equitable. This is supported by the fact that the existing EDU's have been in use for many decades, and the understanding that relatively small changes are desired. The fixed portion of the theoretical EDU's was calculated to be 84% of the current EDU's for water and 94% for sewer. Therefore the use portion for a single family residence is represented by the remaining percentage (16% water and 6% sewer). The theoretical EDU factors were calculated to be as follows:

**Table 4. Theoretical EDU Factors**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Water</b> | <b>Sewer</b> |
|----|--------------------------------------|-----------------|--------------|--------------|
| 1  | Single Family Residence              | Each            | 1.00         | 1.00         |
| 2  | Multiple Family Residence (detached) | Unit            | 0.71         | 0.76         |
| 3  | Multiple Family Residence (attached) | Unit            |              |              |
| 4  | Church                               | Each            | 0.92         | 0.97         |
| 5  | Hall                                 | Each            | 0.85         | 0.94         |
| 6  | Hospital                             | Bed             | 0.39         | 0.35         |
| 7  | School                               | Student         | 0.04         | 0.04         |
| 8  | Fairgrounds                          | Each            | 5.88         | 6.58         |
| 9  | Gas Station                          | Island          | 0.40         | 1.81         |
| 10 | Car Wash                             | Stall           | 2.66         | 2.87         |
| 11 | Beauty or Barber Shop                | Each            | 0.90         | 0.96         |
| 12 | Bar or Restaurant                    | Seat            | 0.09         | 0.10         |
| 13 | Hotel Room                           | Each            | 0.22         | 0.46         |
| 14 | Laundry and Laundromat               | Washer          | 0.69         | 0.76         |
| 15 | Trailer Dump Facility                | Each            | 1.68         | 1.88         |
| 16 | General Commercial                   | Toilet          | 0.94         | 0.98         |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year |              |              |
| 18 | Irrigation                           | Acre            | 0.29         | 0.11         |
| 19 | Other                                | Case by case    |              |              |

Although they are rational, these theoretical EDU's are over-precise and indicate differences between categories and between water and sewer that do not seem to be meaningful. As a result, using purely calculated EDU's does not represent an ideal and understandable way to assess water and sewer fees to the City of Bishop customers. In addition, simpler EDU factors and fees will reduce staff workload and potential for error. In light of this, an attempt was made to simplify the EDU's. In addition, further adjustments were included to Fairgrounds, Hotel Room, and Gas Station EDU's in an attempt to improve equity.

The result of the simplification and adjustment process was as follows:

**Table 5. Preliminary Proposed EDU Factors**

|    | <b>User Category</b>                 | <b>Per</b>      | <b>Water</b> | <b>Sewer</b> | <b>Water Change</b> | <b>Sewer Change</b> |
|----|--------------------------------------|-----------------|--------------|--------------|---------------------|---------------------|
| 1  | Single Family Residence              | Each            | 1            | 1            | 0%                  | 0%                  |
| 2  | Multiple Family Residence (detached) | Unit            | 0.75         | 0.75         | -7%                 | -7%                 |
| 3  | Multiple Family Residence (attached) | Unit            | 0.7          | 0.7          |                     |                     |
| 4  | Church                               | Each            | 1            | 1            | 0%                  | 0%                  |
| 5  | Hall                                 | Each            | 1            | 1            | 0%                  | 0%                  |
| 6  | Hospital                             | Bed             | 0.4          | 0.4          | 17%                 | 19%                 |
| 7  | School                               | Student         | 0.045        | 0.045        | 11%                 | 12%                 |
| 8  | Fairgrounds                          | Each            | 5            | 7            | -34%                | 0%                  |
| 9  | Gas Station                          | Island          | 0.4          | 0.4          | 0%                  | -83%                |
| 10 | Car Wash                             | Stall           | 3            | 3            | 0%                  | 0%                  |
| 11 | Beauty or Barber Shop                | Each            | 1            | 1            | 0%                  | 0%                  |
| 12 | Bar or Restaurant                    | Seat            | 0.1          | 0.1          | 0%                  | 0%                  |
| 13 | Hotel Room                           | Each            | 0.25         | 0.25         | 0%                  | -50%                |
| 14 | Laundry and Laundromat               | Washer          | 0.7          | 0.7          | -14%                | -13%                |
| 15 | Trailer Dump Facility                | Each            | 2            | 2            | 0%                  | 0%                  |
| 16 | General Commercial                   | Toilet          | 0.95         | 0.95         | -5%                 | -5%                 |
| 17 | Brewery (with pretreatment)          | 1K Barrels/Year | 0.2          | 0.2          |                     |                     |
| 18 | Irrigation                           | Acre            | 0.3          | 0            |                     |                     |
| 19 | Other                                | Case by case    | 0            | 0            |                     |                     |

These values and percent change columns seem to reflect reasonable changes that move the factors toward greater equity.

***INFLATION INCREASE***

The City of Bishop would like to have this rate study cover fiscal years 2014/2015 through 2018/2019. There has been some discussion regarding the best way to account for inflation. There are two common types of inflators that are used. One is a set annual percent increase (not to exceed) typically 3 to 5 percent.

The other option is to adjust the rates using the consumer price index (CPI) as published by the Bureau of Labor statistics. In 2011 the CPI was approximately 3.1% and in 2012 the CPI was

approximately 2.1%. Our recommendation to the City would be to determine a fixed percentage between 2% and 5% and increase the rates by that flat percentage each year.

We advocate increasing water and sewer rates each year by a small percentage as opposed to not increasing rates over a period of time and then having to institute a larger rate increase. It is important to understand that increasing based on a flat percentage or adjusting according to the CPI should be a short term approach to adjusting rates between comprehensive rate studies.

### ***PUBLIC MEETING***

The Water and Sewer Commission requested that a public meeting be held to address any concerns that the customers may have and ensure that the public was informed of the proposed changes to the rates/categories. A public meeting was held on October 24, 2013. The information presented to the public was similar to what has been outlined above in the Water and Sewer Rate section of this report. The public works staff, two (2) Water and Sewer Commissioners, and six (6) members of the public were present. The meeting was approximately a half an hour long.

The questions/concerns regarding the proposed changes to the rates/categories were limited. The feedback from the public was more procedural questions; for example, one member of the public was wondering if an audit of the accounts have been completed to ensure that they are being billed under the correct category. An audit of the accounts was performed in 2008 and have been updated as needed each year since.

Based on the limited amount of feedback by the public, we can deduce that the adjustments made have created a more fair and equitable rate structure for the citizens of Bishop.

### ***WATER AND SEWER RATES***

City of Bishop Public Works, SRE, and the Water and Sewer Commission reviewed the proposed rate and category changes at their regularly scheduled meeting in September. A public meeting was held at the end of October. Based on all of the feedback from these meetings, some categories have been further revised and altered. For example the Hotel Managers Quarters will no longer be its own category, but it will be included under the attached multifamily category.

The revisions made based on the feedback from the meetings has resulted in revising the proposed EDU's. Below are the recommended final revised EDU factors to be used for the next five (5) years.

**Table 6. Revised Final EDU Factors**

|    | <b>Customer Category</b>             | <b>Water EDU</b> | <b>Sewer EDU</b> |
|----|--------------------------------------|------------------|------------------|
| 1  | Single Family Residence              | 1.00             | 1.00             |
| 2  | Multiple Family Residence (detached) | 0.75             | 0.75             |
| 3  | Multiple Family Residence (attached) | 0.70             | 0.70             |
| 4  | Church                               | 1.00             | 1.00             |
| 5  | Hall                                 | 1.00             | 1.00             |
| 6  | Hospital                             | 0.35             | 0.35             |
| 7  | School                               | 0.04             | 0.04             |
| 8  | Fairgrounds                          | 5.00             | 7.00             |
| 9  | Gas Station                          | 0.40             | 0.40             |
| 10 | Car Wash                             | 3.00             | 3.00             |
| 11 | Beauty or Barber Shop                | 1.00             | 1.00             |
| 12 | Restaurant                           | 0.10             | 0.10             |
| 13 | Bar                                  | 0.08             | 0.08             |
| 14 | Hotel Room                           | 0.25             | 0.25             |
| 15 | Laundry or Laundromat                | 0.70             | 0.70             |
| 16 | Trailer Dump Facility                | 2.00             | 2.00             |
| 17 | General Commercial                   | 0.95             | 0.95             |
| 18 | Brewery (with pretreatment)          | 0.20             | 0.20             |
| 19 | Irrigation                           | 0.30             | 0.30             |
| 20 | Other                                | Case by case     | Case by case     |

Water and sewer rates are calculated by taking total required annual revenue divided by the total number of EDU's. The total required annual revenue covers all operation and maintenance, salaries and benefits, as well as yearly capital improvement projects. The total number of EDU's in the system is determined by summing the product of all of the units in each of the categories with the EDU factor for that category.

Based on the proposed EDU factors listed above, the total number of EDU's in the system goes down by about 4% from the current EDU factors. The total water and sewer EDU factors do not match exactly, because the new Irrigation category is only applied to the water system billings.

To reduce workload and the potential for error, it has been suggested to round fees for single family residences to nearest dollars. For July 2014, the result would be to leave water fees at \$34 and increase sewer fees from \$29.30 to \$30, \$64 per month per EDU. It should be noted that although the total water and sewer bill remains \$64 per month, the split between water and sewer is different than the drafts presented in this document.

**RECOMENDED RATE STRUCTURE 2014/2015 – 2018/2019**

All information and suggested changes were compiled into the following recommended water and sewer rate structure for the next five (5) years.

**Table 7. Recommended Rate Structure 2014/2015 – 2018/2019**

| <b>RECOMMENDED WATER RATE STRUCTURE</b> |              |                |                    |                  |                  |                  |                  |
|---|--------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| <b>User Category</b>                    | <b>Basis</b> | <b>Current</b> | <b>Monthly Fee</b> |                  |                  |                  |                  |
|   |              |                | <b>July 2014</b>   | <b>July 2015</b> | <b>July 2016</b> | <b>July 2017</b> | <b>July 2018</b> |
| Single Family Residence                 | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Multiple Family Residence (detached)    | Unit         | \$ 27.20       | \$ 25.50           | \$ 26.25         | \$ 27.00         | \$ 27.00         | \$ 27.75         |
| Multiple Family Residence (attached)    | Unit         | \$ 27.20       | \$ 23.80           | \$ 24.50         | \$ 25.20         | \$ 25.20         | \$ 25.90         |
| Church                                  | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Hall                                    | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Hospital                                | Bed          | \$ 11.33       | \$ 11.90           | \$ 12.25         | \$ 12.60         | \$ 12.60         | \$ 12.95         |
| School                                  | Student      | \$ 1.36        | \$ 1.36            | \$ 1.40          | \$ 1.44          | \$ 1.44          | \$ 1.48          |
| Fairgrounds                             | Each         | \$238.00       | \$170.00           | \$175.00         | \$180.00         | \$180.00         | \$185.00         |
| Gas Station                             | Island       | \$ 13.60       | \$ 13.60           | \$ 14.00         | \$ 14.40         | \$ 14.40         | \$ 14.80         |
| Car Wash                                | Stall        | \$102.00       | \$102.00           | \$105.00         | \$108.00         | \$108.00         | \$111.00         |
| Beauty or Barber Shop                   | Each         | \$ 34.00       | \$ 34.00           | \$ 35.00         | \$ 36.00         | \$ 36.00         | \$ 37.00         |
| Restaurant                              | Seat         | \$ 3.40        | \$ 3.40            | \$ 3.50          | \$ 3.60          | \$ 3.60          | \$ 3.70          |
| Bar                                     | Seat         | \$ 2.72        | \$ 2.72            | \$ 2.80          | \$ 2.88          | \$ 2.88          | \$ 2.96          |
| Hotel Room                              | Each         | \$ 8.50        | \$ 8.50            | \$ 8.75          | \$ 9.00          | \$ 9.00          | \$ 9.25          |
| Laundry and Laundromat                  | Washer       | \$ 27.20       | \$ 23.80           | \$ 24.50         | \$ 25.20         | \$ 25.20         | \$ 25.90         |
| Trailer Dump Facility                   | Each         | \$ 68.00       | \$ 68.00           | \$ 70.00         | \$ 72.00         | \$ 72.00         | \$ 74.00         |
| General Commercial                      | Toilet       | \$ 34.00       | \$ 32.30           | \$ 33.25         | \$ 34.20         | \$ 34.20         | \$ 35.15         |
| Brewery (with pretreatment)             | 1KBbl/Yr     | -              | \$ 6.80            | \$ 7.00          | \$ 7.20          | \$ 7.20          | \$ 7.40          |
| Irrigation                              | Acre         | -              | \$ 10.20           | \$ 10.50         | \$ 10.80         | \$ 10.80         | \$ 11.10         |
| Other                                   | Case by case | -              | \$ -               | \$ -             | \$ -             | \$ -             | \$ -             |

| <b>RECOMMENDED SEWER RATE STRUCTURE</b> |              |                |                    |                  |                  |                  |                  |
|---|--------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| <b>User Category</b>                    | <b>Basis</b> | <b>Current</b> | <b>Monthly Fee</b> |                  |                  |                  |                  |
|   |              |                | <b>July 2014</b>   | <b>July 2015</b> | <b>July 2016</b> | <b>July 2017</b> | <b>July 2018</b> |
| Single Family Residence                 | Each         | \$ 29.30       | \$ 30.00           | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Multiple Family Residence (detached)    | Unit         | \$ 23.44       | \$ 22.50           | \$ 22.50         | \$ 23.25         | \$ 24.00         | \$ 24.00         |
| Multiple Family Residence (attached)    | Unit         | \$ 23.44       | \$ 21.00           | \$ 21.00         | \$ 21.70         | \$ 22.40         | \$ 22.40         |
| Church                                  | Each         | \$ 28.24       | \$ 30.00           | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Hall                                    | Each         | \$ 28.24       | \$ 30.00           | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Hospital                                | Bed          | \$ 9.77        | \$ 10.50           | \$ 10.50         | \$ 10.85         | \$ 11.20         | \$ 11.20         |
| School                                  | Student      | \$ 1.05        | \$ 1.20            | \$ 1.20          | \$ 1.24          | \$ 1.28          | \$ 1.28          |
| Fairgrounds                             | Each         | \$197.68       | \$210.00           | \$210.00         | \$217.00         | \$224.00         | \$224.00         |
| Gas Station                             | Island       | \$ 55.67       | \$ 12.00           | \$ 12.00         | \$ 12.40         | \$ 12.80         | \$ 12.80         |
| Car Wash                                | Stall        | \$ 64.97       | \$ 90.00           | \$ 90.00         | \$ 93.00         | \$ 96.00         | \$ 96.00         |
| Beauty or Barber Shop                   | Each         | \$ 29.30       | \$ 30.00           | \$ 30.00         | \$ 31.00         | \$ 32.00         | \$ 32.00         |
| Restaurant                              | Seat         | \$ 2.93        | \$ 3.00            | \$ 3.00          | \$ 3.10          | \$ 3.20          | \$ 3.20          |
| Bar                                     | Seat         | \$ 2.34        | \$ 2.40            | \$ 2.40          | \$ 2.48          | \$ 2.56          | \$ 2.56          |
| Hotel Room                              | Each         | \$ 14.06       | \$ 7.50            | \$ 7.50          | \$ 7.75          | \$ 8.00          | \$ 8.00          |
| Laundry and Laundromat                  | Washer       | \$ 21.74       | \$ 21.00           | \$ 21.00         | \$ 21.70         | \$ 22.40         | \$ 22.40         |
| Trailer Dump Facility                   | Each         | \$ 58.60       | \$ 60.00           | \$ 60.00         | \$ 62.00         | \$ 64.00         | \$ 64.00         |
| General Commercial                      | Toilet       | \$ 29.30       | \$ 28.50           | \$ 28.50         | \$ 29.45         | \$ 30.40         | \$ 30.40         |
| Brewery (with pretreatment)             | 1KBbl/Yr     | -              | \$ 6.00            | \$ 6.00          | \$ 6.20          | \$ 6.40          | \$ 6.40          |
| Irrigation                              | Acre         | -              | \$ -               | \$ -             | \$ -             | \$ -             | \$ -             |
| Other                                   | Case by case | -              | \$ -               | \$ -             | \$ -             | \$ -             | \$ -             |



**To:** Bishop Water and Sewer Commissioners  
**From:** David Grah, Director of Public Works  
**Subject:** Proposal for Water and Sewer Charges to Vacant Properties  
**Date:** 8 November 2006

**General:**

The City of Bishop Department of Public Works receives requests from owners of vacant properties to not charge those properties for water and sewer. At its September 2006 meeting the Bishop Water and Sewer Commission directed staff to develop a proposal to respond to these requests.

**Background:**

This was the topic of my 8 September 2006 memo to the Bishop Water and Sewer Commissioners. That memo outlined some of the issues involved, presented arguments heard concerning those issues, and presented related discussion topics to the Commission. Discussion at the September Water and Sewer Commission meeting resulted in direction to staff to develop a proposal to allow reduced and use-based charges for vacant properties.

See my 8 September memo for more background. It is available on the City website through the Bishop Public Works page.

**Potential Proposal:**

Requests for reduced rates for vacant properties could be granted if the owner, or requesting party, agrees to install (at their cost) a water meter. Once a water meter is in place, the property would be charged reduced water and sewer rates. I will use the term "base rates" for these reduced rates. The base rates would be set at a level that approximate the portion of the full rates that are devoted to system costs and would exclude usage costs. An example of a usage cost is the electrical cost to pump water out of a well. In the event the meter reading showed water was used, a usage charge would be added to the base rates both water and sewer. This added usage charge would be proportional to water usage and be calculated based on a reasonable average water consumption. The usage component would be set so that if that reasonable average amount of water was consumed between meter readings, the base rate plus the usage component would equal the full rates that would be charged to the property (at least in the case of a single family residence unit equivalent or SFRUE). To reduce the cost of reading meters, especially for vacant properties that would use little or no water, meters would be read quarterly.

**Example Rates:**

To provide an example of base and usage rates, elements of the Bishop 2006/2007 water and sewer budgets were categorized as being related to system costs, to usage costs, or to neither. The system costs, on which base rates would follow, and usage costs were totaled and the percentage of that total was calculated for water and for sewer.

Using this method, water was calculated to be 84% base and 16% usage. Using a \$30 per month rate those percentages equate to about \$25 base and \$5 usage for a SFRUE for water. Sewer was calculated to be 94% base and 6% usage. Using a \$17 per month rate those percentages equate to about \$16 base and \$1 usage for a SFRUE for sewer. The spreadsheets used to make these calculations are attached.

The higher usage percentage for water compared to sewer reflects the larger portion of the total water budget that is spent on pumping. The water budget pays to pump water out of the ground and through the distribution system whereas sewer flows largely flow by gravity through the system and treatment plant.

If meter reading shows that no water is used, water and sewer charges would be \$25 and \$16 respectively. If the property used a reasonable average, say calculated as 185 gallons per person per day and 2 people for each SFRUE or about 11,000 gallons per month, the charges would match standard SFRUE rates, \$30 water and \$17 sewer. If the property used twice a reasonable average of water in a month, say 22,000 gallons, water and sewer charges would be \$35 and \$18 (the base rates plus twice the usage portions of the standard rates).

**Discussion:**

Although this approach and calculations described here are a rough first look, the general approach seems entirely workable. On the other hand, the small portion of the standard rates calculated to be related to usage would make it very hard for a water and sewer customer to justify the cost to install water meter. Although there are benefits to the City of installing water meters, expenditures for the City to install meters for properties requesting reduced rates would need to be prioritized against other work and would probably not fare well.

Unless the portion of the standard rates attributable to usage can be calculated higher, it is unlikely the approach described here would be desirable to owners or ratepayers of vacant property.

**Recommendation:**

I recommend that those requesting reduced or eliminated water and sewer charges for vacant properties in the future, be asked if they are interested in the potential proposal presented here. If sufficient interest is found, the calculation methods could be refined and an ordinance prepared for consideration by the City Council. Without this interest, I do not suggest further action.

| WATER            |  |           |               |        |             |       |              |
|------------------|--|-----------|---------------|--------|-------------|-------|--------------|
| CITY OF BISHOP   |  |           |               |        |             |       |              |
| BUDGET WORKSHEET |  |           |               |        |             |       |              |
| 2006-2007        |  |           |               |        |             |       |              |
| WATER UA50       |  |           |               | System |             | Usage |              |
| 51001            | Salaries - Full time   |           | \$ 231,000.00 |        |             |       |              |
| 51002            | Salaries - Part time   |           | \$ 7,500.00   |        |             |       |              |
| 51007            | Health Insurance   |           | \$ 46,500.00  |        |             |       |              |
| 51008            | Dental   |           | \$ 5,500.00   |        |             |       |              |
| 51009            | PERS   |           | \$ 62,000.00  |        |             |       |              |
| 51010            | Workers Compensation   |           | \$ 42,000.00  |        |             |       |              |
| 51011            | Medicare   |           | \$ 3,600.00   |        |             |       |              |
| 51018            | Duty   |           | \$ 4,500.00   |        |             |       |              |
| 51022            | PARS   |           | \$ 45,000.00  |        |             |       |              |
| 51025            | Retiree Health   |           | \$ 28,000.00  |        |             |       |              |
| 51043            | Disability   |           | \$ 6,500.00   |        |             |       |              |
| 51004            | OVERTIME   |           | \$ 2,000.00   |        |             |       |              |
| 52009            | TRAINING   |           |               |        |             |       |              |
|                  | Training for New Employees   |           | \$ 1,000.00   |        |             |       |              |
|                  | Continuing education   |           | \$ 1,500.00   |        |             |       |              |
|                  | Recertification fees (Grade I \$50/Grade II \$65/Backflow \$60)        |           | \$ 600.00     |        |             |       |              |
|                  | Safety   |           | \$ 700.00     |        |             |       |              |
|                  | Water seminar (Rural Water)  |           | \$ 1,500.00   |        |             |       |              |
| 52010            | HEAT, LIGHT, POWER   |           |               |        |             |       |              |
|                  | Wells #1, 2, & 4 and chlorinator                                       |           | \$ 85,000.00  | 0%     | \$ -        | 100%  | \$ 85,000.00 |
|                  | Propane  |           | \$ 2,000.00   | 0%     | \$ -        | 100%  | \$ 2,000.00  |
| 52011            | ADVERTISING AND PRINTING   |           |               |        |             |       |              |
|                  | Bid notices, notices when water is being shut off                      |           | \$ 300.00     |        |             |       |              |
| 52012            | OFFICE SUPPLIES  |           |               |        |             |       |              |
|                  | Postage for water samples  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | Postage for Consumer Confidence Report                                 |           | \$ 300.00     | 100%   | \$ 300.00   | 0%    | \$ -         |
|                  | Postage for billing  |           | \$ 1,800.00   | 100%   | \$ 1,800.00 | 0%    | \$ -         |
|                  | Forms for billing  |           | \$ 1,300.00   | 100%   | \$ 1,300.00 | 0%    | \$ -         |
|                  | Supplies   |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Drafting supplies  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | Administration   |           | \$ 700.00     | 100%   | \$ 700.00   | 0%    | \$ -         |
| 52013            | COMMUNICATIONS   |           |               |        |             |       |              |
|                  | Phone  |           | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0%    | \$ -         |
|                  | Alarm \$50 per month (4 lines)   |           | \$ 2,400.00   | 100%   | \$ 2,400.00 | 0%    | \$ -         |
|                  | System controls (12 x 120/mo) Lease Lines                              |           | \$ 1,440.00   | 100%   | \$ 1,440.00 | 0%    | \$ -         |
|                  | Cell Phones  |           | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0%    | \$ -         |
|                  | USA Fees   |           | \$ 400.00     | 100%   | \$ 400.00   | 0%    | \$ -         |
|                  | Internet   |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
| 52014            | TRAVEL   |           |               |        |             |       |              |
|                  | AWWA/CRWA  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | League of Calif. Cities (50/51)  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | League District meetings (50/51)                                       |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Financial Management (50/51)   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Physical at Sansum (50/51)   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | General Training Travel  |           | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0%    | \$ -         |
| 52015            | PROFESSIONAL AND TECHNICAL   |           |               |        |             |       |              |
|                  | Inyo County Health Department samples                                  |           | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0%    | \$ -         |
|                  | Inyo County CUPA fee   |           | \$ 100.00     | 100%   | \$ 100.00   | 0%    | \$ -         |
|                  | Inyo Co. Taxes (Shop & Wells)  |           | \$ 200.00     | 100%   | \$ 200.00   | 0%    | \$ -         |
|                  | State regulation fees  |           | \$ 4,000.00   | 100%   | \$ 4,000.00 | 0%    | \$ -         |
|                  | Test contaminated soils  |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Equipment rental (G23/UA50/UA51)                                       |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
|                  | Data processing  |           | \$ 600.00     | 100%   | \$ 600.00   | 0%    | \$ -         |
|                  | Consumer Confidence Report   |           | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0%    | \$ -         |
|                  | DG Pit fees (50/51)  |           | \$ 100.00     | 100%   | \$ 100.00   | 0%    | \$ -         |
|                  | Computer Software support (50/51)                                      |           | \$ 800.00     | 100%   | \$ 800.00   | 0%    | \$ -         |
|                  | Long Term Planning   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Inspect, clean & repair water storage tank                             |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Physical for Dept. Heads (50/51)                                       |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Synthetic/Organics (\$3000 every 3 yrs - Next - 2008)                  |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Clinical Lab Testing   |           | \$ 7,000.00   | 100%   | \$ 7,000.00 | 0%    | \$ -         |
|                  | Pest Control   |           | \$ -          | 100%   | \$ -        | 0%    | \$ -         |
|                  | Audit  |           | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0%    | \$ -         |
| 52017            | WASTE FEES   |           |               |        |             |       |              |
|                  | Water related materials that need to be dumped at the Sunland Landfill |           | \$ 500.00     | 100%   | \$ 500.00   | 0%    | \$ -         |
| 52018            | SPECIAL DEPARTMENT SUPPLIES  |           |               |        |             |       |              |
|                  | Chlorine supplies  |           | \$ 1,000.00   | 0%     | \$ -        | 100%  | \$ 1,000.00  |
|                  | Repairs, parts, miscellaneous (pumps, motors, water line repair)       |           | \$ 2,500.00   | 100%   | \$ 2,500.00 | 0%    | \$ -         |
|                  | Safety clothes   |           |               |        |             |       |              |
|                  | Coveralls--cleaning \$8/mo, x 12 months                                | \$ 100.00 |               |        |             |       |              |
|                  | Shirts--cleaning   | \$ -      |               |        |             |       |              |
|                  | Winter jackets (odd years '03,'05,etc) 7@ \$100                        | \$ -      |               |        |             |       |              |

|                         |  |             |                        |          |               |    |              |
|-------------------------|--|-------------|------------------------|----------|---------------|----|--------------|
|                         | Vests (8 x \$20)                                     | \$ 160.00   |                        |          |               |    |              |
|                         | Pants (4 ea. X up to \$30)                           | \$ 960.00   |                        |          |               |    |              |
|                         | Shoes (2 pairs ea. up to \$100 each)                 | \$ 1,600.00 |                        |          |               |    |              |
|                         | Hard hats (14 x \$7)                                 | \$ 100.00   |                        |          |               |    |              |
|                         | Eye/ear protection                                   | \$ 300.00   |                        |          |               |    |              |
|                         | First aid supplies                                   | \$ 500.00   |                        |          |               |    |              |
|                         | Gloves   | \$ 300.00   |                        |          |               |    |              |
|                         | Coveralls (7 x \$80)                                 | \$ 560.00   |                        |          |               |    |              |
|                         | Rain Gear  | \$ 200.00   |                        |          |               |    |              |
|                         | Rubber Boots   | \$ 560.00   |                        |          |               |    |              |
|                         |  | \$ 5,340.00 | \$ 5,340.00            | 100%     | \$ 5,340.00   | 0% | \$ -         |
| 52018                   | SPECIAL DEPARTMENT SUPPLIES (Con't)                  |             |                        |          |               |    |              |
|                         | Divide into Sewer & Water \$5340                     |             | \$ 2,670.00            | 100%     | \$ 2,670.00   | 0% | \$ -         |
|                         | Bottles and mailers for samples                      |             | \$ 200.00              | 100%     | \$ 200.00     | 0% | \$ -         |
|                         | Stock of materials                                   |             | \$ 3,000.00            | 100%     | \$ 3,000.00   | 0% | \$ -         |
|                         | Fire hydrant, repair and replacement (2 @ 2000)      |             | \$ 4,000.00            | 100%     | \$ 4,000.00   | 0% | \$ -         |
| 52019                   | SUBSCRIPTIONS  |             |                        |          |               |    |              |
|                         | AWWA Dues  |             | \$ 300.00              | 100%     | \$ 300.00     | 0% | \$ -         |
|                         | Purveyor Cross Connection                            |             | \$ 100.00              | 100%     | \$ 100.00     | 0% | \$ -         |
|                         | Bishop Creek Water Association                       |             | \$ 200.00              | 100%     | \$ 200.00     | 0% | \$ -         |
|                         | Health Program                                       |             | \$ -                   | 100%     | \$ -          | 0% | \$ -         |
|                         | Rural Water Association                              |             | \$ 400.00              | 100%     | \$ 400.00     | 0% | \$ -         |
|                         | Inyo Register  |             | \$ 75.00               | 100%     | \$ 75.00      | 0% | \$ -         |
|                         | U.S.A. (\$300 divided into 50/51)                    |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
|                         | APWA (50/51)   |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
|                         | P.E. Registration (50/51)                            |             | \$ 150.00              | 100%     | \$ 150.00     | 0% | \$ -         |
| 53020                   | VEHICLE OPERATIONS                                   |             |                        |          |               |    |              |
|                         | Gasoline   |             | \$ 2,000.00            | 100%     | \$ 2,000.00   | 0% | \$ -         |
|                         | Diesel   |             | \$ 2,000.00            | 100%     | \$ 2,000.00   | 0% | \$ -         |
|                         | Maintenance  |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Major repairs  |             | \$ 2,500.00            | 100%     | \$ 2,500.00   | 0% | \$ -         |
|                         | DMV license renewal                                  |             | \$ -                   | 100%     | \$ -          | 0% | \$ -         |
| 53022                   | OFFICE EQUIPMENT OPERATION                           |             |                        |          |               |    |              |
|                         | Software -Water CAD, GIS, Autocad, GPS               |             | \$ 1,500.00            | 100%     | \$ 1,500.00   | 0% | \$ -         |
|                         | Postage machine                                      |             | \$ 500.00              | 100%     | \$ 500.00     | 0% | \$ -         |
|                         | Office equipment--1/2 of computer (50/51)            |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Xerox Lease UA50/UA 51                               |             | \$ 600.00              | 100%     | \$ 600.00     | 0% | \$ -         |
| 54023                   | BUILDING OPERATIONS                                  |             |                        |          |               |    |              |
|                         |  |             | \$ 100.00              | 100%     | \$ 100.00     | 0% | \$ -         |
| 55023                   | EXPENDITURE SMALL CLAIMS                             |             |                        |          |               |    |              |
|                         |  |             | \$ 500.00              | 100%     | \$ 500.00     | 0% | \$ -         |
| 55024                   | RENTAL   |             |                        |          |               |    |              |
|                         | Water Reservoir Site (DWP)                           |             | \$ 1,500.00            | 100%     | \$ 1,500.00   | 0% | \$ -         |
| 56027                   | CAPITAL IMPROVEMENTS                                 |             |                        |          |               |    |              |
|                         | Valve Boxes  |             | \$ 4,000.00            | 100%     | \$ 4,000.00   | 0% | \$ -         |
|                         | Main St. Fire Hydrant replacement (Caltrans Project) |             | \$ 25,000.00           | 100%     | \$ 25,000.00  | 0% | \$ -         |
|                         | Master Water Plan/Development                        |             | \$ 50,000.00           | 100%     | \$ 50,000.00  | 0% | \$ -         |
|                         | Small diameter line replacement                      |             | \$ 50,000.00           | 100%     | \$ 50,000.00  | 0% | \$ -         |
|                         | Well #1 Improvements                                 |             | \$ 100,000.00          | 100%     | \$ 100,000.00 | 0% | \$ -         |
|                         | Automatic Shop Gate                                  |             | \$ 1,800.00            | 100%     | \$ 1,800.00   | 0% | \$ -         |
|                         | SCADA  |             | \$ 100,000.00          | 100%     | \$ 100,000.00 | 0% | \$ -         |
| 56028                   | CAPITAL EQUIPMENT                                    |             |                        |          |               |    |              |
|                         | Wire Feed Welder                                     |             | \$ 1,000.00            | 100%     | \$ 1,000.00   | 0% | \$ -         |
|                         | Portion Ford Ranger (Std Cab, 2wd)                   |             | \$ 5,000.00            | 100%     | \$ 5,000.00   | 0% | \$ -         |
| 56029                   | CAPITAL REPLACEMENT                                  |             |                        |          |               |    |              |
| 56030                   | LOAN PAYMENT SET ASIDE                               |             | \$ 43,000.00           | 100%     | \$ 43,000.00  | 0% | \$ -         |
| 56032                   | LOAN PAYMENT FOR CORPORATION YARD                    |             |                        |          |               |    |              |
|                         | COP Repayment  |             | \$ 11,200.00           | 100%     | \$ 11,200.00  | 0% | \$ -         |
| <b>TOTAL WATER UA50</b> |  |             | <b>\$ 1,035,275.00</b> |          | \$ 457,575.00 |    | \$ 88,000.00 |
|                         |  |             |                        |          | 84%           |    | 16%          |
|                         |  |             | Rate per month->       | \$ 30.00 | \$ 25.16      |    | \$ 4.84      |

| SEWER            |  |  |               |        |             |                   |
|------------------|--|--|---------------|--------|-------------|-------------------|
| CITY OF BISHOP   |  |  |               |        |             |                   |
| BUDGET WORKSHEET |  |  |               |        |             |                   |
| 2006-2007        |  |  |               |        |             |                   |
| SEWER UA51       |  |  |               | System |             | Usage             |
| 51001            | Salaries - Full time   |  | \$ 227,000.00 |        |             |                   |
| 51002            | Salaries - Part time   |  | \$ 7,500.00   |        |             |                   |
| 51007            | Health Insurance   |  | \$ 46,000.00  |        |             |                   |
| 51008            | Dental   |  | \$ 5,000.00   |        |             |                   |
| 51009            | PERS   |  | \$ 62,000.00  |        |             |                   |
| 51010            | Workders Compensation  |  | \$ 42,000.00  |        |             |                   |
| 51011            | Medicare   |  | \$ 3,500.00   |        |             |                   |
| 51018            | Duty   |  | \$ 5,800.00   |        |             |                   |
| 51022            | PARS   |  | \$ 45,000.00  |        |             |                   |
| 51025            | Retiree Health   |  | \$ 2,300.00   |        |             |                   |
| 51043            | Disability   |  | \$ 6,200.00   |        |             |                   |
| 51004            | OVERTIME   |  |               |        |             |                   |
|                  |  |  | \$ 1,000.00   |        |             |                   |
| 52009            | TRAINING   |  |               |        |             |                   |
|                  | Training for New Employees   |  | \$ 400.00     |        |             |                   |
|                  | Recertification fees (Grade I 95/Grade II 130)                         |  | \$ 600.00     |        |             |                   |
|                  | Continuing Education   |  | \$ 400.00     |        |             |                   |
|                  | Safety   |  | \$ 1,000.00   |        |             |                   |
|                  | Sewer Seminar (Rural Water)  |  | \$ 500.00     |        |             |                   |
| 52010            | HEAT, LIGHT, POWER   |  |               |        |             |                   |
|                  | Electric   |  | \$ 15,000.00  | 0%     | \$ -        | 100% \$ 15,000.00 |
|                  | LPG  |  | \$ 6,000.00   | 0%     | \$ -        | 100% \$ 6,000.00  |
| 52011            | ADVERTISING AND PRINTING   |  |               |        |             |                   |
|                  | Bid & Hydrocleaning notices  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
| 52012            | OFFICE SUPPLIES  |  |               |        |             |                   |
|                  | Copying, grants, forms   |  | \$ 600.00     | 100%   | \$ 600.00   | 0% \$ -           |
|                  | Drafting supplies  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
|                  | Administration supplies  |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Postage for billing  |  | \$ 1,800.00   | 100%   | \$ 1,800.00 | 0% \$ -           |
|                  | Forms for billing  |  | \$ 1,300.00   | 100%   | \$ 1,300.00 | 0% \$ -           |
| 52013            | COMMUNICATIONS   |  |               |        |             |                   |
|                  | Telephone  |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
|                  | USA  |  | \$ 400.00     | 100%   | \$ 400.00   | 0% \$ -           |
|                  | Alarm  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Cell phones  |  | \$ 1,200.00   | 100%   | \$ 1,200.00 | 0% \$ -           |
|                  | Internet   |  | \$ 200.00     | 100%   | \$ 200.00   | 0% \$ -           |
| 52014            | TRAVEL   |  |               |        |             |                   |
|                  | League of California Cities  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | AWWA/CRWA  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | League, District meetings  |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Financial Management (50/51)   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Physical at Sansum (50/51)   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | General Training Travel  |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
| 52015            | PROFESSIONAL AND TECHNICAL   |  |               |        |             |                   |
|                  | Testing sewer samples and monitoring wells                             |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Hydrocleaning  |  | \$ 3,000.00   | 100%   | \$ 3,000.00 | 0% \$ -           |
|                  | Inyo County CUPA fee   |  | \$ 200.00     | 100%   | \$ 200.00   | 0% \$ -           |
|                  | Inyo County Taxes (Sewer Plant, Lift Sta., Ponds)                      |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Discharge Fees   |  | \$ 6,500.00   | 100%   | \$ 6,500.00 | 0% \$ -           |
|                  | Test Contaminated soils  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Equipment Rentals (23/50/51)   |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | Sludge Monitoring  |  | \$ 500.00     | 100%   | \$ 500.00   | 0% \$ -           |
|                  | DG Pit fees  |  | \$ 100.00     | 100%   | \$ 100.00   | 0% \$ -           |
|                  | Computer software support (50/51)                                      |  | \$ 800.00     | 100%   | \$ 800.00   | 0% \$ -           |
|                  | Long Term Planning   |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Physical for Department Heads  |  | \$ -          | 100%   | \$ -        | 0% \$ -           |
|                  | Pest Control   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Audit  |  | \$ 1,500.00   | 100%   | \$ 1,500.00 | 0% \$ -           |
|                  | Repair of electrical motors, clarifier repairs, motor repairs          |  | \$ 3,000.00   | 100%   | \$ 3,000.00 | 0% \$ -           |
| 52017            | WASTE FEES   |  |               |        |             |                   |
|                  | Sewer related materials that need to be dumped at the Sunland Landfill |  | \$ 500.00     | 0%     | \$ -        | 100% \$ 500.00    |
| 52018            | SPECIAL DEPARTMENT SUPPLIES  |  |               |        |             |                   |
|                  | Safety clothes (see list in Water)                                     |  | \$ 2,670.00   | 100%   | \$ 2,670.00 | 0% \$ -           |
|                  | Rodder parts   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Sewer laterals   |  | \$ 1,000.00   | 100%   | \$ 1,000.00 | 0% \$ -           |
|                  | Stock repair parts and tools   |  | \$ 2,000.00   | 100%   | \$ 2,000.00 | 0% \$ -           |
| 52019            | SUBSCRIPTIONS  |  |               |        |             |                   |
|                  | ASCE   |  | \$ 240.00     | 100%   | \$ 240.00   | 0% \$ -           |
|                  | APWA   |  | \$ 150.00     | 100%   | \$ 150.00   | 0% \$ -           |
|                  | P.E. Registration (50/51)  |  | \$ 150.00     | 100%   | \$ 150.00   | 0% \$ -           |

|       |   |  |       |                      |          |                      |    |                     |
|-------|---|--|-------|----------------------|----------|----------------------|----|---------------------|
|       | CRWA  |  |       | \$ 200.00            | 100%     | \$ 200.00            | 0% | \$ -                |
|       | USA   |  |       | \$ 150.00            | 100%     | \$ 150.00            | 0% | \$ -                |
| 53020 | VEHICLE OPERATIONS                                    |  |       |                      |          |                      |    |                     |
|       | Gasoline  |  |       | \$ 2,000.00          | 100%     | \$ 2,000.00          | 0% | \$ -                |
|       | Diesel  |  |       | \$ 2,000.00          | 100%     | \$ 2,000.00          | 0% | \$ -                |
|       | Maintenance   |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Major Repairs   |  |       | \$ 2,500.00          | 100%     | \$ 2,500.00          | 0% | \$ -                |
|       | DMV license renewal                                   |  |       | \$ -                 | 100%     | \$ -                 | 0% | \$ -                |
| 53022 | OFFICE EQUIPMENT OPERATION                            |  |       |                      |          |                      |    |                     |
|       | Computer 1/2 service charge (50/51)                   |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Postage machine                                       |  |       | \$ 500.00            | 100%     | \$ 500.00            | 0% | \$ -                |
|       | Software  |  |       | \$ 1,500.00          | 100%     | \$ 1,500.00          | 0% | \$ -                |
|       | Xerox Lease (\$153 x 12) UA50/UA51                    |  |       | \$ 600.00            | 100%     | \$ 600.00            | 0% | \$ -                |
| 54023 | BUILDING OPERATIONS                                   |  |       |                      |          |                      |    |                     |
|       | Building Maintenance                                  |  |       | \$ 100.00            | 100%     | \$ 100.00            | 0% | \$ -                |
| 55023 | EXPENDITURE SMALL CLAIMS                              |  |       |                      |          |                      |    |                     |
|       |   |  |       | \$ 500.00            | 100%     | \$ 500.00            | 0% | \$ -                |
| 55026 | CONTRACT SERVICES                                     |  |       |                      |          |                      |    |                     |
| 56027 | CAPITAL IMPROVEMENTS                                  |  |       |                      |          |                      |    |                     |
|       | Sewer Master Plan/Development Fees                    |  |       | \$ 120,000.00        | 100%     | \$ 120,000.00        | 0% | \$ -                |
|       | Pond Improvements-Head gates/culverts/diversion boxes |  |       | \$ 7,500.00          | 100%     | \$ 7,500.00          | 0% | \$ -                |
|       | Automatic Shop Gate                                   |  |       | \$ 1,800.00          | 100%     | \$ 1,800.00          | 0% | \$ -                |
|       | Vactor  |  |       | \$ 175,000.00        | 100%     | \$ 175,000.00        | 0% | \$ -                |
| 56028 | CAPITAL EQUIPMENT                                     |  |       |                      |          |                      |    |                     |
|       | Wire Feed Welder                                      |  |       | \$ 1,000.00          | 100%     | \$ 1,000.00          | 0% | \$ -                |
|       | Portion Ford Ranger (Std cab, 2WD)                    |  |       | \$ 5,000.00          | 100%     | \$ 5,000.00          | 0% | \$ -                |
|       |   |  | TOTAL | \$ 6,000.00          | 100%     | \$ 6,000.00          | 0% | \$ -                |
| 56029 | CAPITAL REPLACEMENT                                   |  |       |                      |          |                      |    |                     |
| 56032 | LOAN PAYMENT FOR CORPORATION YARD                     |  |       |                      |          |                      |    |                     |
|       | COP repayment (G23/50/51)                             |  |       | \$ 11,200.00         |          |                      |    |                     |
|       | <b>TOTAL SEWER UA51</b>                               |  |       | <b>\$ 854,760.00</b> |          | <b>\$ 365,860.00</b> |    | <b>\$ 21,500.00</b> |
|       |   |  |       |                      |          | 94%                  |    | 6%                  |
|       |   |  |       | Rate per month->     | \$ 17.00 | \$ 16.06             |    | \$ 0.94             |

|                                 |          | 8/30/2013  | 9/30/2013  | 31     |           |        |              |
|---------------------------------|----------|------------|------------|--------|-----------|--------|--------------|
| LOCATION                        | Meter    | START READ | END READ   | Units  | USED      | GPD    | CATEGORY     |
| WINDOW FAIR                     | 1        | 1,422,790  | 1,437,650  | 1.00   | 14,860    | 479    | OTHER        |
| 145 FULTON                      | 54446888 | 3,185,670  | 3,199,410  | 1.00   | 13,740    | 443    | SINGLE       |
| 149 FULTON                      | 54446833 | 2,806,000  | 2,828,000  | 1.00   | 22,000    | 710    | SINGLE       |
| 153 FULTON                      | 53116014 | 2,061,800  | 2,071,580  | 1.00   | 9,780     | 315    | SINGLE       |
| Country School House            | 71423035 | 559,910    | 573,250    | 1.00   | 13,340    | 430    | SCHOOL       |
| Northern Inyo Hosp Main Bldg    |          | 3,075,610  | 3,516,810  | 1.00   | 441,200   | 14,232 | HOSPITAL     |
| Northern Inyo Hosp Support Bldg | 4437344  | 806,100    | 839,540    | 1.00   | 33,440    | 1,079  | HOSPITAL     |
| Northern Inyo Hosp Irrigation   | 71812309 | 1,571,700  | 1,755,400  | 1.00   | 183,700   | 5,926  | HOSPITAL     |
| RURAL HEALTH CLINIC             | 47971329 | 1,838,960  | 1,910,350  | 1.00   | 71,390    | 2,303  | OTHER        |
| 174 SUNLAND (STORAGE SHEDS)     | 457736   | 5,457,840  | 5,557,820  | 1.00   | 99,980    | 3,225  | STORAGE UNIT |
| 760 WEST LINE                   | 43677328 | 3,982,440  | 4,027,440  | 1.00   | 45,000    | 1,452  | STORAGE UNIT |
| DAYS INN                        | 36280054 | 21,951,500 | 22,041,100 | 1.00   | 89,600    | 2,890  | HOTEL        |
| Home St School                  | 71139676 | 344,182    | 355,251    | 100.00 | 1,106,900 | 35,706 | SCHOOL       |
| City Hall                       | 60202586 | 2,387,900  | 2,431,000  | 1.00   | 43,100    | 1,390  | OTHER        |
| METHODIST CHURCH                | 1464033  | 9,222,100  | 9,273,800  | 1.00   | 51,700    | 1,668  | CHURCH/HALL  |
| WASHTUB                         | 68074620 | 5,796,400  | 5,878,500  | 1.00   | 82,100    | 2,648  | LAUNDRY MAT  |
| SIERRA SUDS                     | 48788296 | 3,881,210  | 3,929,790  | 1.00   | 48,580    | 1,567  | LAUNDRY MAT  |
| 287 Grove Church of Christ      | 68183533 | 628,160    | 667,170    | 1.00   | 39,010    | 1,258  | CHURCH       |
| Town House Apartments           | 71512866 | 2,939,400  | 3,021,300  | 1.00   | 81,900    | 2,642  | MULTI FAMILY |
| 691 HAMMOND                     | 53694865 | 764,490    | 771,210    | 1.00   | 6,720     | 217    | SINGLE       |
| Seventh Day Adventist #2        | 71423036 | 940,460    | 968,670    | 1.00   | 28,210    | 910    | SCHOOL/CHUR  |
| Seventh Day Adventist #1        | 71516974 | 1,437,700  | 1,463,450  | 1.00   | 25,750    | 831    | SCHOOL/CHUR  |
| 759 HOME STREET                 | 48677331 | 5,138,030  | 5,179,940  | 1.00   | 41,910    | 1,352  | SINGLE       |
| 724 ROME DRIVE                  | 48677329 | 5,846,500  | 5,880,830  | 1.00   | 34,330    | 1,107  | SINGLE       |
| Bishop Nursery                  | 71812304 | 3,661,600  | 3,829,900  | 1.00   | 168,300   | 5,429  | OTHER        |
| Catholic Church                 | 71512867 | 16,768,300 | 17,303,100 | 1.00   | 534,800   | 17,252 | CHURCH/HALL  |
| 668 KELSO                       | 55580728 | 7,433,500  | 7,492,030  | 1.00   | 58,530    | 1,888  | SINGLE       |
| 647 MAPLE                       | 48677333 | 7,061,600  | 7,088,100  | 1.00   | 26,500    | 855    | SINGLE       |
| 668 SYCAMORE                    | 48677330 | 9,624,930  | 9,677,010  | 1.00   | 52,080    | 1,680  | SINGLE       |
| 1                               | 66633808 | 194,450    | 194,530    | 1.00   | 80        | 3      | MULTI FAMILY |
| 2                               | 66633799 | 158,060    | 160,320    | 1.00   | 2,260     | 73     | MULTI FAMILY |
| 3                               | 65788617 | 41,930     | 42,620     | 1.00   | 690       | 22     | MULTI FAMILY |
| 4                               | 66633796 | 229,120    | 229,330    | 1.00   | 210       | 7      | MULTI FAMILY |
| 5                               | 66633807 | 360,230    | 363,350    | 1.00   | 3,120     | 101    | LAUNDRY      |
| 6                               | 65788614 | 273,210    | 276,420    | 1.00   | 3,210     | 104    | MULTI FAMILY |
| 7                               | 66633794 | 203,550    | 204,700    | 1.00   | 1,150     | 37     | MULTI FAMILY |
| 8                               | 65788616 | 430,920    | 432,750    | 1.00   | 1,830     | 59     | MULTI FAMILY |
| 9                               | 66633798 | 119,210    | 121,030    | 1.00   | 1,820     | 59     | MULTI FAMILY |
| 10                              | 66633815 | 1,090,310  | 1,110,040  | 1.00   | 19,730    | 636    | IRRIGATION   |
| 11                              | 66633810 | 91,810     | 93,160     | 1.00   | 1,350     | 44     | MULTI FAMILY |

|                                 |          |             |             |      |           |        |              |
|---------------------------------|----------|-------------|-------------|------|-----------|--------|--------------|
| 12                              | 66633797 | 95,950      | 97,280      | 1.00 | 1,330     | 43     | MULTI FAMILY |
| 13                              | 65788618 | 112,700     | 114,780     | 1.00 | 2,080     | 67     | MULTI FAMILY |
| 14                              | 66633795 | 134,970     | 136,910     | 1.00 | 1,940     | 63     | MULTI FAMILY |
| 15                              | 66633806 | 216,980     | 218,580     | 1.00 | 1,600     | 52     | MULTI FAMILY |
| 16                              | 66633816 | 127,160     | 127,610     | 1.00 | 450       | 15     | MULTI FAMILY |
| 17                              | 66633811 | 238,410     | 240,460     | 1.00 | 2,050     | 66     | MULTI FAMILY |
| 18                              | 66633813 | 103,460     | 103,800     | 1.00 | 340       | 11     | MULTI FAMILY |
| HSC MANAGERS QUARTERS           | 65788615 | 1,057,010   | 1,070,770   | 1.00 | 13,760    | 444    | SINGLE       |
| Hibachi Grill                   | 46577994 | 5,477,050   | 5,498,080   | 1.00 | 21,030    | 678    | RESTAURANT   |
| OUR WATER WORKS                 | 66576387 | 6,234,200   | 6,317,000   | 1.00 | 82,800    | 2,671  | CAR WASH     |
| Imperial Gourmet                | 69437265 | 6,868,900   | 7,025,800   | 1.00 | 156,900   | 5,061  | RESTAURANT   |
| 106 MAC IVER                    | 46652692 | 7,475,400   | 7,507,000   | 1.00 | 31,600    | 1,019  | OTHER        |
| VONS GAS STATION                | 69302410 | 3,340,300   | 3,413,700   | 1.00 | 73,400    | 2,368  | GAS ST       |
| VONS DOMESTIC                   | 1591131  | 11,903,400  | 11,984,500  | 1.00 | 81,100    | 2,616  | OTHER        |
| KMART DOMESTIC                  | 1591130  | 9,669,400   | 9,702,800   | 1.00 | 33,400    | 1,077  | OTHER        |
| K MART IRRIGATION               | 1586260  | 100,736,300 | 102,030,200 | 1.00 | 1,293,900 | 41,739 | OTHER        |
| 235 WYE ROAD                    | 53116010 | 73,250      | 73,520      | 1.00 | 270       | 9      | OTHER        |
| City Park Field 4               | 70023765 | 31,303,000  | 32,289,000  | 1.00 | 986,000   | 31,806 | OTHER        |
| SHADY REST TRAILER PARK         | 71454465 | 10116800    | 10354100    | 1.00 | 237,300   | 7,655  | MULTI FAMILY |
| 495 EAST YANEY                  | 46248900 | 7,480,080   | 7,552,780   | 1.00 | 72,700    | 2,345  | SINGLE       |
| ALTA ONE                        | 7120148  | 2,684,180   | 2,721,960   | 1.00 | 37,780    | 1,219  | OTHER        |
| Studio 27                       | 71307182 | 404,240     | 413,590     | 1.00 | 9,350     | 302    | BEAUTY SHOP  |
| 563 N Third Elm Tree Trailer Pk |          | 1,903,300   | 1,955,500   | 1.00 | 52,200    | 1,684  | Trailer Park |
| 587 N Third Elm Tree Trailer Pk |          | 3,069,200   | 3,226,100   | 1.00 | 156,900   | 5,061  | Trailer Park |
| Ramada Inn (east)               | 71512850 | 3,582,400   | 3,682,900   | 1.00 | 100,500   | 3,242  | HOTEL        |
| Ramada Inn (west)               | 71784170 | 2,835,500   | 2,955,300   | 1.00 | 119,800   | 3,865  | HOTEL        |
| Giggle Springs                  | 71307226 | 6,832,470   | 6,982,440   | 1.00 | 149,970   | 4,838  | GAS ST       |
| HOLIDAY INN EXPRESS             | 4567552  | 37,979,600  | 38,244,200  | 1.00 | 264,600   | 8,535  | HOTEL        |
| CREEKSIDE INN                   | 1367375  | 51,538,200  | 51,822,300  | 1.00 | 284,100   | 9,165  | HOTEL        |
| McDonalds                       | 70622718 | 3,133,400   | 3,202,700   | 1.00 | 69,300    | 2,235  | RESTAURANT   |
| Masonic Temple                  | 71517006 | 80,940      | 81,910      | 1.00 | 970       | 31     | HALL         |
| Rusty's Bar                     | 71307181 | 823,410     | 854,020     | 1.00 | 30,610    | 987    | BAR          |
| WILLOW PAZA APTS                | 57299893 | 4,760,600   | 4,844,900   | 1.00 | 84,300    | 2,719  | MULTI FAMILY |
| Airway Medical                  | 71785244 | 624,720     | 650,220     | 1.00 | 25,500    | 823    | OTHER        |
| EASTERN SIERRA OIL              | 2        | 568,880     | 569,890     | 1.00 | 1,010     | 33     | OTHER        |
| COB WWTP                        | 71368402 | 1,763,200   | 2,042,900   | 1.00 | 279,700   | 9,023  | OTHER        |
| Easten Sierra Comm Service Dist | 71512865 | 6,445,800   | 6,692,000   | 1.00 | 246,200   | 7,942  | OTHER        |
| VFW HALL                        | 71307180 | 2,066,640   | 2,154,930   | 1.00 | 88,290    | 2,848  | HALL         |
| 462 SHORT STREET                | 48677332 | 8,189,700   | 8,222,810   | 1.00 | 33,110    | 1,068  | MULTI FAMILY |
| Clarke MH Park north            | 48788288 | 1,702,000   | 1,778,030   | 1.00 | 76,030    | 2,453  | MULTI FAMILY |
| Clarke MH Park south            | 71307179 | 1,597,110   | 1,627,020   | 1.00 | 29,910    | 965    | MULTI FAMILY |
| SHELL CARWASH                   | 71368401 | 5,231,900   | 5,357,600   | 1.00 | 125,700   | 4,055  | GAS/CARWASH  |

|                                 |          | 9/30/2013  | 10/31/2013 | 31     |         |        |              |
|---------------------------------|----------|------------|------------|--------|---------|--------|--------------|
| LOCATION                        | Meter    | START READ | END READ   | Units  | USED    | GPD    | CATEGORY     |
| WINDOW FAIR                     | 1        | 1,437,650  | 1,454,800  | 1.00   | 17,150  | 553    | OTHER        |
| 145 FULTON                      | 54446888 | 3,199,410  | 3,204,330  | 1.00   | 4,920   | 159    | SINGLE       |
| 149 FULTON                      | 54446833 | 2,828,000  | 2,833,120  | 1.00   | 5,120   | 165    | SINGLE       |
| 153 FULTON                      | 53116014 | 2,071,580  | 2,079,610  | 1.00   | 8,030   | 259    | SINGLE       |
| Country School House            | 71423035 | 573,250    | 581,760    | 1.00   | 8,510   | 275    | SCHOOL       |
| Northern Inyo Hosp Main Bldg    |          | 3,516,810  | 3,780,160  | 1.00   | 263,350 | 8,495  | HOSPITAL     |
| Northern Inyo Hosp Support Bldg | 4437344  | 839,540    | 877,610    | 1.00   | 38,070  | 1,228  | HOSPITAL     |
| Northern Inyo Hosp Irrigation   | 71812309 | 1,755,400  | 1,874,900  | 1.00   | 119,500 | 3,855  | HOSPITAL     |
| RURAL HEALTH CLINIC             | 47971329 | 1,910,350  | 1,923,420  | 1.00   | 13,070  | 422    | OTHER        |
| 174 SUNLAND (STORAGE SHEDS)     | 457736   | 5,557,820  | 5,603,760  | 1.00   | 45,940  | 1,482  | STORAGE UNIT |
| 760 WEST LINE                   | 43677328 | 4,027,440  | 4,046,740  | 1.00   | 19,300  | 623    | STORAGE UNIT |
| DAYS INN                        | 36280054 | 22,041,100 | 22,138,000 | 1.00   | 96,900  | 3,126  | HOTEL        |
| Home St School                  | 71139676 | 355,251    | 361,436    | 100.00 | 618,500 | 19,952 | SCHOOL       |
| City Hall                       | 60202586 | 2,431,000  | 2,464,200  | 1.00   | 33,200  | 1,071  | OTHER        |
| METHODIST CHURCH                | 1464033  | 9,273,800  | 9,290,000  | 1.00   | 16,200  | 523    | CHURCH/HALL  |
| WASHTUB                         | 68074620 | 5,878,500  | 5,968,400  | 1.00   | 89,900  | 2,900  | LAUNDRY MAT  |
| SIERRA SUDS                     | 48788296 | 3,929,790  | 3,967,090  | 1.00   | 37,300  | 1,203  | LAUNDRY MAT  |
| 287 Grove Church of Christ      | 68183533 | 667,170    | 707,100    | 1.00   | 39,930  | 1,288  | CHURCH       |
| Town House Apartments           | 71512866 | 3,021,300  | 3,096,500  | 1.00   | 75,200  | 2,426  | MULTI FAMILY |
| 691 HAMMOND                     | 53694865 | 771,210    | 776,690    | 1.00   | 5,480   | 177    | SINGLE       |
| Seventh Day Adventist #2        | 71423036 | 968,670    | 981,100    | 1.00   | 12,430  | 401    | SCHOOL/CHUR  |
| Seventh Day Adventist #1        | 71516974 | 1,463,450  | 1,476,580  | 1.00   | 13,130  | 424    | SCHOOL/CHUR  |
| 759 HOME STREET                 | 48677331 | 5,179,940  | 5,214,490  | 1.00   | 34,550  | 1,115  | SINGLE       |
| 724 ROME DRIVE                  | 48677329 | 5,880,830  | 5,895,940  | 1.00   | 15,110  | 487    | SINGLE       |
| Bishop Nursery                  | 71812304 | 3,829,900  | 3,900,400  | 1.00   | 70,500  | 2,274  | OTHER        |
| Catholic Church                 | 71512867 | 17,303,100 | 17,798,400 | 1.00   | 495,300 | 15,977 | CHURCH/HALL  |
| 668 KELSO                       | 55580728 | 7,492,030  | 7,501,380  | 1.00   | 9,350   | 302    | SINGLE       |
| 647 MAPLE                       | 48677333 | 7,088,100  | 7,110,110  | 1.00   | 22,010  | 710    | SINGLE       |
| 668 SYCAMORE                    | 48677330 | 9,677,010  | 9,720,810  | 1.00   | 43,800  | 1,413  | SINGLE       |
| 1                               | 66633808 | 194,530    | 194,580    | 1.00   | 50      | 2      | MULTI FAMILY |
| 2                               | 66633799 | 160,320    | 162,580    | 1.00   | 2,260   | 73     | MULTI FAMILY |
| 3                               | 65788617 | 42,620     | 43,680     | 1.00   | 1,060   | 34     | MULTI FAMILY |
| 4                               | 66633796 | 229,330    | 229,340    | 1.00   | 10      | 0      | MULTI FAMILY |
| 5                               | 66633807 | 363,350    | 366,690    | 1.00   | 3,340   | 108    | LAUNDRY      |
| 6                               | 65788614 | 276,420    | 280,430    | 1.00   | 4,010   | 129    | MULTI FAMILY |
| 7                               | 66633794 | 204,700    | 205,650    | 1.00   | 950     | 31     | MULTI FAMILY |
| 8                               | 65788616 | 432,750    | 434,170    | 1.00   | 1,420   | 46     | MULTI FAMILY |
| 9                               | 66633798 | 121,030    | 122,750    | 1.00   | 1,720   | 55     | MULTI FAMILY |
| 10                              | 66633815 | 1,110,040  | 1,115,080  | 1.00   | 5,040   | 163    | IRRIGATION   |
| 11                              | 66633810 | 93,160     | 94,180     | 1.00   | 1,020   | 33     | MULTI FAMILY |
| 12                              | 66633797 | 97,280     | 99,080     | 1.00   | 1,800   | 58     | MULTI FAMILY |
| 13                              | 65788618 | 114,780    | 117,390    | 1.00   | 2,610   | 84     | MULTI FAMILY |
| 14                              | 66633795 | 136,910    | 139,000    | 1.00   | 2,090   | 67     | MULTI FAMILY |
| 15                              | 66633806 | 218,580    | 220,500    | 1.00   | 1,920   | 62     | MULTI FAMILY |

|                                 |          |             |             |      |         |        |              |
|---------------------------------|----------|-------------|-------------|------|---------|--------|--------------|
| 16                              | 66633816 | 127,610     | 129,980     | 1.00 | 2,370   | 76     | MULTI FAMILY |
| 17                              | 66633811 | 240,460     | 241,480     | 1.00 | 1,020   | 33     | MULTI FAMILY |
| 18                              | 66633813 | 103,800     | 104,550     | 1.00 | 750     | 24     | MULTI FAMILY |
| HSC MANAGERS QUARTERS           | 65788615 | 1,070,770   | 1,081,620   | 1.00 | 10,850  | 350    | SINGLE       |
| Hibachi Grill                   | 46577994 | 5,498,080   | 5,502,220   | 1.00 | 4,140   | 134    | RESTAURANT   |
| OUR WATER WORKS                 | 66576387 | 6,317,000   | 6,394,300   | 1.00 | 77,300  | 2,494  | CAR WASH     |
| Imperial Gourmet                | 69437265 | 7,025,800   | 7,160,300   | 1.00 | 134,500 | 4,339  | RESTAURANT   |
| 106 MAC IVER                    | 46652692 | 7,507,000   | 7,540,100   | 1.00 | 33,100  | 1,068  | OTHER        |
| VONS GAS STATION                | 69302410 | 3,413,700   | 3,489,700   | 1.00 | 76,000  | 2,452  | GAS ST       |
| VONS DOMESTIC                   | 1591131  | 11,984,500  | 12,060,200  | 1.00 | 75,700  | 2,442  | OTHER        |
| KMART DOMESTIC                  | 1591130  | 9,702,800   | 9,738,600   | 1.00 | 35,800  | 1,155  | OTHER        |
| K MART IRRIGATION               | 1586260  | 102,030,200 | 102,979,200 | 1.00 | 949,000 | 30,613 | OTHER        |
| 235 WYE ROAD                    | 53116010 | 73,520      | 73,940      | 1.00 | 420     | 14     | OTHER        |
| City Park Field 4               | 70023765 | 32,289,000  | 32,928,000  | 1.00 | 639,000 | 20,613 | OTHER        |
| SHADY REST TRAILER PARK         | 71454465 | 10354100    | 10500900    | 1.00 | 146,800 | 4,735  | MULTI FAMILY |
| 495 EAST YANEY                  | 46248900 | 7,552,780   | 7,658,090   | 1.00 | 105,310 | 3,397  | SINGLE       |
| ALTA ONE                        | 7120148  | 2,721,960   | 2,757,850   | 1.00 | 35,890  | 1,158  | OTHER        |
| Studio 27                       | 71307182 | 413,590     | 421,260     | 1.00 | 7,670   | 247    | BEAUTY SHOP  |
| 563 N Third Elm Tree Trailer Pk |          | 1,955,500   | 1,999,700   | 1.00 | 44,200  | 1,426  | Trailer Park |
| 587 N Third Elm Tree Trailer Pk |          | 3,226,100   | 3,314,500   | 1.00 | 88,400  | 2,852  | Trailer Park |
| Ramada Inn (east)               | 71512850 | 3,682,900   | 3,775,100   | 1.00 | 92,200  | 2,974  | HOTEL        |
| Ramada Inn (west)               | 71784170 | 2,955,300   | 3,070,800   | 1.00 | 115,500 | 3,726  | HOTEL        |
| Giggle Springs                  | 71307226 | 6,982,440   | 7,105,270   | 1.00 | 122,830 | 3,962  | GAS ST       |
| HOLIDAY INN EXPRESS             | 4567552  | 38,244,200  | 38,475,600  | 1.00 | 231,400 | 7,465  | HOTEL        |
| CREEKSIDE INN                   | 1367375  | 51,822,300  | 52,094,300  | 1.00 | 272,000 | 8,774  | HOTEL        |
| McDonalds                       | 70622718 | 3,202,700   | 3,265,400   | 1.00 | 62,700  | 2,023  | RESTAURANT   |
| Masonic Temple                  | 71517006 | 81,910      | 82,430      | 1.00 | 520     | 17     | HALL         |
| Rusty's Bar                     | 71307181 | 854,020     | 878,980     | 1.00 | 24,960  | 805    | BAR          |
| WILLOW PAZA APTS                | 57299893 | 4,844,900   | 4,924,300   | 1.00 | 79,400  | 2,561  | MULTI FAMILY |
| Airway Medical                  | 71785244 | 650,220     | 668,440     | 1.00 | 18,220  | 588    | OTHER        |
| EASTERN SIERRA OIL              | 2        | 569,890     | 571,420     | 1.00 | 1,530   | 49     | OTHER        |
| COB WWTP                        | 71368402 | 2,042,900   | 2,258,800   | 1.00 | 215,900 | 6,965  | OTHER        |
| Easten Sierra Comm Service Dist | 71512865 | 6,692,000   | 6,921,800   | 1.00 | 229,800 | 7,413  | OTHER        |
| VFW HALL                        | 71307180 | 2,154,930   | 2,184,180   | 1.00 | 29,250  | 944    | HALL         |
| 462 SHORT STREET                | 48677332 | 8,222,810   | 8,244,110   | 1.00 | 21,300  | 687    | MULTI FAMILY |
| Clarke MH Park north            | 48788288 | 1,778,030   | 1,810,520   | 1.00 | 32,490  | 1,048  | MULTI FAMILY |
| Clarke MH Park south            | 71307179 | 1,627,020   | 1,650,920   | 1.00 | 23,900  | 771    | MULTI FAMILY |
| SHELL CARWASH                   | 71368401 | 5,357,600   | 5,465,500   | 1.00 | 107,900 | 3,481  | GAS/CARWASH  |

# Sewer Fund Monthly Balances 2013/2014

|                               |             | End Previous    | Change        | Reason                                |                 |
|-------------------------------|-------------|-----------------|---------------|---------------------------------------|-----------------|
| <b>Start of Year Combined</b> |             | \$ 747,799.87   | \$ 747,799.87 | \$ -                                  |                 |
| Non capital (6 months)        |             | \$ 280,300.00   | \$ 226,938.39 | \$ (53,361.61) Increasing non-capital |                 |
| Capital                       |             | \$ 467,499.87   | \$ 498,139.56 | \$ 30,639.69 Capital Projects         |                 |
|                               |             | Start Balance   | Expend        | Revenue                               | End Balance     |
| July                          | Combined    | \$ 747,799.87   | \$ 66,767.16  | \$ 392,192.12                         | \$ 1,073,224.83 |
|                               | Non Capital | \$ 280,300.00   | \$ 66,767.16  | \$ 262,768.72                         | \$ 476,301.56   |
|                               | Capital     | \$ 467,499.87   | \$ -          | \$ 129,423.40                         | \$ 596,923.27   |
| August                        | Combined    | \$ 1,073,224.83 | \$ 93,281.93  | \$ 93,041.76                          | \$ 1,072,984.66 |
|                               | Non Capital | \$ 476,301.56   | \$ 93,281.93  | \$ 62,337.98                          | \$ 445,357.61   |
|                               | Capital     | \$ 596,923.27   | \$ -          | \$ 30,703.78                          | \$ 627,627.05   |
| September                     | Combined    | \$ 1,072,984.66 | \$ 67,142.45  | \$ 69,077.67                          | \$ 1,074,919.88 |
|                               | Non Capital | \$ 445,357.61   | \$ 54,145.88  | \$ 46,282.04                          | \$ 437,493.77   |
|                               | Capital     | \$ 627,627.05   | \$ 12,996.57  | \$ 22,795.63                          | \$ 637,426.11   |
| October                       | Combined    | \$ 1,074,919.88 | \$ 71,398.80  | \$ 65,932.43                          | \$ 1,069,453.51 |
|                               | Non Capital | \$ 437,493.77   | \$ 59,624.00  | \$ 44,174.73                          | \$ 422,044.50   |
|                               | Capital     | \$ 637,426.11   | \$ 11,774.80  | \$ 21,757.70                          | \$ 647,409.01   |
| November                      | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| December                      | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| January                       | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| February                      | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| March                         | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| April                         | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| May                           | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| June                          | Combined    | \$ 1,069,453.51 |               |                                       | \$ 1,069,453.51 |
|                               | Non Capital | \$ 422,044.50   | \$ -          | \$ -                                  | \$ 422,044.50   |
|                               | Capital     | \$ 647,409.01   |               | \$ -                                  | \$ 647,409.01   |
| <b>End of Year Combined</b>   |             |                 |               |                                       |                 |
| Capital %                     |             |                 |               | 33%                                   |                 |

# Water Fund Monthly Balances 2013/2014

|                               |             | End Previous    | Change          | Reason                                 |                 |
|-------------------------------|-------------|-----------------|-----------------|--|-----------------|
| <b>Start of Year Combined</b> |             | \$ 1,080,294.38 | \$ 1,080,294.38 | \$ -                                   |                 |
| Non capital (6 months)        |             | \$ 311,940.00   | \$ 184,205.52   | \$ (127,734.48) Increasing non-capital |                 |
| Capital                       |             | \$ 768,354.38   | \$ 873,444.57   | \$ 105,090.19 Capital Projects         |                 |
|                               |             | Start Balance   | Expend          | Revenue                                | End Balance     |
| July                          | Combined    | \$ 1,080,294.38 | \$ 68,196.07    | \$ 449,346.21                          | \$ 1,461,444.52 |
|                               | Non Capital | \$ 311,940.00   | \$ 68,196.07    | \$ 310,048.88                          | \$ 553,792.81   |
|                               | Capital     | \$ 768,354.38   | \$ -            | \$ 139,297.33                          | \$ 907,651.71   |
| August                        | Combined    | \$ 1,461,444.52 | \$ 84,809.25    | \$ 99,119.24                           | \$ 1,475,754.51 |
|                               | Non Capital | \$ 553,792.81   | \$ 83,630.65    | \$ 68,392.28                           | \$ 538,554.44   |
|                               | Capital     | \$ 907,651.71   | \$ 1,178.60     | \$ 30,726.96                           | \$ 937,200.07   |
| September                     | Combined    | \$ 1,475,754.51 | \$ 166,601.84   | \$ 81,210.15                           | \$ 1,390,362.82 |
|                               | Non Capital | \$ 538,554.44   | \$ 77,845.42    | \$ 56,035.00                           | \$ 516,744.02   |
|                               | Capital     | \$ 937,200.07   | \$ 88,756.42    | \$ 25,175.15                           | \$ 873,618.80   |
| October                       | Combined    | \$ 1,390,362.82 | \$ 228,497.44   | \$ 73,262.49                           | \$ 1,235,127.87 |
|                               | Non Capital | \$ 516,744.02   | \$ 66,339.23    | \$ 50,551.12                           | \$ 500,955.91   |
|                               | Capital     | \$ 873,618.80   | \$ 162,158.21   | \$ 22,711.37                           | \$ 734,171.96   |
| November                      | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| December                      | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| January                       | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| February                      | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   | \$ -            | \$ -                                   | \$ 734,171.96   |
| March                         | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| April                         | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| May                           | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| June                          | Combined    | \$ 1,235,127.87 |                 |  | \$ 1,235,127.87 |
|                               | Non Capital | \$ 500,955.91   | \$ -            | \$ -                                   | \$ 500,955.91   |
|                               | Capital     | \$ 734,171.96   |                 | \$ -                                   | \$ 734,171.96   |
| <b>End of Year Combined</b>   |             |                 |                 |  |                 |
| Capital %                     |             |                 |                 | 31%                                    |                 |

CITY OF BISHOP  
 PUBLIC BUDGET ACCOUNTING  
 BREAKDOWN OF TOTAL CASH BALANCES  
 FOR THE MONTH OF SEPTEMBER

|                              | FISCAL YEAR 2014  |              |            |                          |                |
|------------------------------|-------------------|--------------|------------|--------------------------|----------------|
|                              | BEGINNING BALANCE | EXPENDITURES | RECEIPTS   | TRANSFERS DEBITS-CREDITS | ENDING BALANCE |
| 000-                         | .00               | .00          | .00        | .00                      | .00            |
| 001- GENERAL FUND            | 1,815,145.59      | 405,976.54   | 155,347.92 | 671.77-                  | 1,563,845.20   |
| 002- SEWER FUND              | 1,072,984.65      | 67,142.45    | 69,077.67  | .00                      | 1,074,919.88   |
| 003- GAS TAX                 | 9,756.15          | 12,670.26    | .00        | .00                      | 2,914.11-      |
| 004- WATER FUND              | 1,475,754.51      | 166,601.84   | 81,210.15  | .00                      | 1,490,362.82   |
| 005- CABLE TV PUBLIC ACCESS  | .00               | .00          | .00        | .00                      | .00            |
| 007- LOCAL TRANSPORTATION    | .00               | .00          | .00        | .00                      | .00            |
| 008- BOND AND TRUST FUND     | 2,571.60          | .00          | .00        | .00                      | 2,571.60       |
| 009- TRAFFIC SAFETY          | 3,231.25          | 2,609.90     | 8,338.11   | .00                      | 8,959.46       |
| 010- TUT MEASURE A           | 103,986.12-       | 44,238.02    | 20,389.34  | .00                      | 127,834.80-    |
| 012- SUNRISE MHP             | 117,725.48        | 15,686.23    | 29,447.10  | 25.78-                   | 131,460.57     |
| 013- GENERAL FIXED ASSETS    | .00               | .00          | .00        | .00                      | .00            |
| 014- REDEVELOPMENT FUND      | .00               | .00          | .00        | .00                      | .00            |
| 015- WATER IMPROVEMENT       | .00               | .00          | .00        | .00                      | .00            |
| 017- GENERAL LONG TERM DEBT  | .00               | .00          | .00        | .00                      | .00            |
| 018- STORE FRONT GRANT       | .00               | .00          | .00        | .00                      | .00            |
| 019- DEFERRED COMPENSATION   | .00               | .00          | .00        | .00                      | .00            |
| 021- CANINE DONATION         | 13,310.05         | .00          | .00        | .00                      | 13,310.05      |
| 022- SPRUCE STREET EXTENSION | .00               | .00          | .00        | .00                      | .00            |
| 024- WYE ROAD H.E.S PROJECT  | .00               | .00          | .00        | .00                      | .00            |
| 026- PIONEER LANE PROJECT    | .00               | .00          | .00        | .00                      | .00            |
| 027- PARK AVE PROJECT        | .00               | .00          | .00        | .00                      | .00            |
| 028- WYE ROAD PROJECT        | .00               | .00          | .00        | .00                      | .00            |
| 029- HOME STREET PROJECT     | .00               | .00          | .00        | .00                      | .00            |
| 030- K MART                  | .00               | .00          | .00        | .00                      | .00            |
| 032- CLEEPS/ENF&EQUIP PRGRM  | .00               | .00          | .00        | .00                      | .00            |

CITY OF BISHOP  
 PUBLIC BUDGET ACCOUNTING  
 BREAKDOWN OF TOTAL CASH BALANCES  
 FOR THE MONTH OF SEPTEMBER

|                              | FISCAL YEAR 2014  |              |          |                          |                |
|------------------------------|-------------------|--------------|----------|--------------------------|----------------|
|                              | BEGINNING BALANCE | EXPENDITURES | RECEIPTS | TRANSFERS DEBITS-CREDITS | ENDING BALANCE |
| 033- COPS                    | 20,612.92         | 17,893.65    | 641.26   | .00                      | 3,560.53       |
| 034- SAFE ROUTE TO SCHOOLS   | .00               | .00          | .00      | .00                      | .00            |
| 035- MAC IVER ST EXT/STIP&TE | .00               | .00          | .00      | .00                      | .00            |
| 036- WYE RD INTERSECTION IMP | 657,406.31        | .00          | .00      | .00                      | 657,406.31     |
| 037- HOME FUNDS/WILLOW ST    | .00               | .00          | .00      | .00                      | .00            |
| 038- MACIVR/INACA CDBG-1951  | .00               | .00          | .00      | .00                      | .00            |
| 039- GIS/GRANTS              | 2,889.32          | .00          | .00      | .00                      | 2,889.32       |
| 040- PVMENT MGMT PLAN PHASE  | .00               | .00          | .00      | .00                      | .00            |
| 041- PAVEMNT MNGMT PLAN 2    | .00               | .00          | .00      | .00                      | .00            |
| 042- FED GRANT/S06SP/CA0082  | 1,713.67          | .00          | .00      | .00                      | 1,713.67       |
| 043- ROAD PROJECT A          | .00               | .00          | .00      | .00                      | .00            |
| 046- SNEDEN IMPROVEMENTS     | 68,406.14         | .00          | .00      | .00                      | 68,406.14      |
| 047- SOUTH SECOND IMPROV     | .00               | .00          | .00      | .00                      | .00            |
| 048- WARREN IMPROVEMENTS     | 33,415.50         | 4,955.25     | .00      | .00                      | 38,370.75      |
| 049- W. PINE IMPROVEMENTS    | .00               | .00          | .00      | .00                      | .00            |
| 050- HUS PULLOUTS            | .00               | .00          | .00      | .00                      | .00            |
| 052- GROVE ST SIDEWALKS      | .00               | .00          | .00      | .00                      | .00            |
| 053- ENVIR CONSTRAINTS       | .00               | .00          | .00      | .00                      | .00            |
| 054- E. LINE ST BRIDGE       | .00               | .00          | .00      | .00                      | .00            |
| 055- JAY ST EXTENSION        | .00               | .00          | .00      | .00                      | .00            |
| 056- WYE RD EXTENSION        | .00               | .00          | .00      | .00                      | .00            |
| 057- SEIBU TO SCHL BIKE PATH | 27,594.16         | .00          | .00      | .00                      | 27,594.16      |
| 058- PINE TO PARK/STIP       | 10,815.37         | 1,100.00     | .00      | .00                      | 11,915.37      |
| 059- HANBY PAVEMENT PROJECT  | .00               | .00          | .00      | .00                      | .00            |
| 070- HOME OWNER ASSIST PRGM  | .00               | .00          | .00      | .00                      | .00            |
| 071- SILVER PEAK/INACA       | .00               | .00          | .00      | .00                      | .00            |

|                              | BEGINNING<br>BALANCE | EXPENDITURES | RECEIPTS   | TRANSFERS<br>DEBITS-CREDITS | ENDING<br>BALANCE |
|------------------------------|----------------------|--------------|------------|-----------------------------|-------------------|
| 072- VALLEY APTS/13 CDBG 897 | .00                  | .00          | .00        | .00                         | .00               |
| 099- DEBT SERVICE            | .00                  | .00          | .00        | .00                         | .00               |
| TOTALS                       | 4,948,884.22         | 738,674.14   | 364,451.55 | 697.55                      | 4,573,964.08      |

## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

002 SEWER FUND

PERIOD ENDING 9/30/13

|                            | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | YEAR<br>TO DATE   | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------|----------------------------|---|-------------------|---------------------------|-----------------|
| <b>REVENUES</b>            |                            |   |                   |                           |                 |
| 39020 SEWER SERVICE COLLEC | 1,140,000.00               | 68,811.66                               | 543,432.70        | 596,567.30                | 47              |
| 39023 PENALTIES-SEWER SERV | 3,500.00                   | 216.01                                  | 703.70            | 2,796.30                  | 20              |
| 39024 SEWER PERMITS        | .00                        | .00                                     | .00               | .00                       | 0               |
| 39025 SEWER ASSESSMENT FEE | .00                        | .00                                     | .00               | .00                       | 0               |
| 39030 REIMB. SMALL CLAIMS  | .00                        | .00                                     | .00               | .00                       | 0               |
| 39040 INTEREST ON BANK DEP | 3,000.00                   | .00                                     | .00               | 3,000.00                  | 0               |
| 39060 SEWER MISCELLANEOUS  | 5,000.00                   | 50.00                                   | 9,632.12          | 4,632.12-                 | 192             |
| 39070 REIM FRM WATER       | .00                        | .00                                     | .00               | .00                       | 0               |
| 39075 REIMB FROM ESCSD     | .00                        | .00                                     | .00               | .00                       | 0               |
| 39076 REIMB FRM FED/ST GRA | .00                        | .00                                     | .00               | .00                       | 0               |
| 39077 REIMB FRM CAL TRANS  | .00                        | .00                                     | .00               | .00                       | 0               |
| TOTAL REVENUES             | <u>1,151,500.00</u>        | <u>69,077.67</u>                        | <u>553,768.52</u> | <u>597,731.48</u>         | <u>48</u>       |
| <b>EXPENDITURES</b>        |                            |   |                   |                           |                 |
| 051 SEWER                  |                            |   |                   |                           |                 |
| 51001 SALARIES-FULL TIME   | 272,000.00                 | 22,587.96                               | 67,807.64         | 204,192.36                | 24              |
| 51002 SALARIES/PART-TIME   | 5,200.00                   | 540.00                                  | 2,315.76          | 2,884.24                  | 44              |
| 51004 OVERTIME WAGES       | 1,000.00                   | .00                                     | .00               | 1,000.00                  | 0               |
| 51007 HEALTH INSURANCE     | 65,000.00                  | 4,787.46                                | 14,872.92         | 50,127.08                 | 22              |
| 51008 DENTAL INSURANCE     | 5,600.00                   | 473.83                                  | 1,415.22          | 4,184.78                  | 25              |
| 51009 PERS EMPLOYEE/EMPLOY | 83,000.00                  | 6,774.63                                | 19,811.73         | 63,188.27                 | 23              |
| 51010 WORKERS COMPENSATION | 35,000.00                  | 852.41                                  | 3,813.28          | 31,186.72                 | 10              |
| 51011 MEDICARE TAX         | 4,000.00                   | 334.32                                  | 1,009.90          | 2,990.10                  | 25              |
| 51013 PW-PART TIME SALARIE | .00                        | .00                                     | .00               | .00                       | 0               |
| 51016 VEHICLE COMPENSATION | .00                        | .00                                     | .00               | .00                       | 0               |
| 51017 FICA                 | 400.00                     | 54.14                                   | 64.93             | 335.07                    | 16              |
| 51018 DUTY TIME            | 4,800.00                   | 472.50                                  | 1,181.25          | 3,618.75                  | 24              |
| 51022 P.A.R.S SYSTEM       | 62,000.00                  | 4,697.84                                | 13,773.52         | 48,226.48                 | 22              |
| 51024 EMPLOYER COMP MATCH  | 8,000.00                   | 759.00                                  | 2,277.00          | 5,723.00                  | 28              |
| 51025 RETIREE HEALTH INSUR | 34,500.00                  | 2,544.27                                | 8,121.15          | 26,378.85                 | 23              |
| 51042 UNEMPLOYMENT INS.    | .00                        | 21.00                                   | 21.00             | 21.00-                    | 0               |
| 51043 DISABILITY INSURANCE | 5,000.00                   | 407.65                                  | 1,199.71          | 3,800.29                  | 23              |
| 51046 OPEB/POST EMP BENEFI | 33,000.00                  | 2,721.59                                | 6,769.62          | 26,230.38                 | 20              |
| 52009 TRAINING             | 1,800.00                   | .00                                     | 249.00            | 1,551.00                  | 13              |
| 52010 HEAT,LIGHT,POWER     | 32,500.00                  | 2,577.82                                | 5,773.35          | 26,726.65                 | 17              |
| 52011 ADVERTISING/PRINTING | 500.00                     | .00                                     | .00               | 500.00                    | 0               |
| 52012 OFFICE SUPPLIES,POST | 4,000.00                   | 84.85                                   | 800.64            | 3,199.36                  | 20              |
| 52013 COMMUNICATIONS       | 3,290.00                   | 67.29                                   | 363.95            | 2,926.05                  | 11              |
| 52014 MEETINGS, TRAVEL, CO | 2,570.00                   | .00                                     | .00               | 2,570.00                  | 0               |
| 52015 PROFESSIONAL/TECH. S | 133,020.00                 | 497.50                                  | 37,600.90         | 95,419.10                 | 28              |
| 52017 WASTE FEES           | 3,600.00                   | 163.64                                  | 417.76            | 3,182.24                  | 11              |
| 52018 SPECIAL DEPT. SUPPLI | 21,500.00                  | 1,406.58                                | 2,891.84          | 18,608.16                 | 13              |
| 52019 MISC. DUES & SUBSCRI | 965.00                     | .00                                     | 206.50            | 758.50                    | 21              |
| 53020 VEHICLE OPERATION    | 15,000.00                  | 751.33                                  | 3,075.63          | 11,924.37                 | 20              |
| 53021 SPECIAL EQUIP. OPERA | 4,000.00                   | 484.43                                  | 1,225.02          | 2,774.98                  | 30              |
| 53022 OFFICE EQUIP. OPERAT | 3,560.00                   | 83.84                                   | 286.59            | 3,273.41                  | 8               |
| 54023 BUILDING OPERATION   | .00                        | .00                                     | .00               | .00                       | 0               |
| 55023 EXP-SMALL CLAIMS     | 1,000.00                   | .00                                     | .00               | 1,000.00                  | 0               |
| 55024 RENTALS-REFUNDS      | .00                        | .00                                     | .00               | .00                       | 0               |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

002 SEWER FUND  
 PERIOD ENDING 9/30/13

|                                  | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | YEAR<br>TO DATE   | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------------|----------------------------|---|-------------------|---------------------------|-----------------|
| 55026 CONTRACT SERVICES          | .00                        | .00                                     | .00               | .00                       | 0               |
| 55027 TRANS TO FED/ST PROJ       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56025 DEPRECIATION               | .00                        | .00                                     | .00               | .00                       | 0               |
| 56027 CAPITAL IMPROVEMENT        | 410,000.00                 | 12,996.57                               | 12,996.57         | 397,003.43                | 3               |
| 56028 CAPITAL EQUIPMENT          | .00                        | .00                                     | .00               | .00                       | 0               |
| 56029 CAPITAL EQUIP. REPLA       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56032 CAP EXP - COP PAYMEN       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56500 INTEREST                   | .00                        | .00                                     | .00               | .00                       | 0               |
| <b>TOTAL SEWER</b>               | <u>1,255,805.00</u>        | <u>67,142.45</u>                        | <u>210,342.38</u> | <u>1,045,462.62</u>       | <u>16</u>       |
| <b>TOTAL EXPENDITURES</b>        | <u>1,255,805.00</u>        | <u>67,142.45</u>                        | <u>210,342.38</u> | <u>1,045,462.62</u>       | <u>16</u>       |
| <b>NET REV &amp; EXPENDITURE</b> | <u>104,305.00-</u>         | <u>1,935.22</u>                         | <u>343,426.14</u> | <u>447,731.14-</u>        | <u>329-</u>     |
|                                  | =====                      | =====                                   | =====             | =====                     | =====           |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND  
 PERIOD ENDING 9/30/13

|                            | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | *****<br>YEAR<br>TO DATE | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------|----------------------------|---|--------------------------|---------------------------|-----------------|
| <b>REVENUES</b>            |                            |   |                          |                           |                 |
| 39010 ESCSD/POLETA PROJECT | .00                        | .00                                     | .00                      | .00                       | 0               |
| 39012 WATER SERVICE COLLEC | 1,238,000.00               | 74,482.41                               | 608,542.72               | 629,457.28                | 49              |
| 39013 PENALTIES-WATER SERV | 5,000.00                   | 207.74                                  | 685.02                   | 4,314.98                  | 13              |
| 39014 REIMB SMALL CLAIMS   | .00                        | .00                                     | .00                      | .00                       | 0               |
| 39015 INTEREST ON BANK DEP | 6,000.00                   | .00                                     | .00                      | 6,000.00                  | 0               |
| 39016 WATER PERMITS        | .00                        | .00                                     | .00                      | .00                       | 0               |
| 39017 WATER MISCELLANEOUS  | 5,000.00                   | 6,520.00                                | 19,542.82                | 14,542.82-                | 390             |
| 39018 REIMB FRM FED/ST GRA | .00                        | .00                                     | .00                      | .00                       | 0               |
| 39019 WATER ASSESSMENT FEE | .00                        | .00                                     | .00                      | .00                       | 0               |
| 39026 REIMB FRM CAL TRANS  | .00                        | .00                                     | .00                      | .00                       | 0               |
| TOTAL REVENUES             | <u>1,254,000.00</u>        | <u>81,210.15</u>                        | <u>628,770.56</u>        | <u>625,229.44</u>         | <u>50</u>       |
| <b>EXPENDITURES</b>        |                            |   |                          |                           |                 |
| <b>050 WATER</b>           |                            |   |                          |                           |                 |
| 51001 SALARIES-FULL TIME   | 285,000.00                 | 23,551.10                               | 70,589.96                | 214,410.04                | 24              |
| 51002 SALARIES/PART-TIME   | 5,200.00                   | 540.00                                  | 2,315.76                 | 2,884.24                  | 44              |
| 51004 OVERTIME WAGES       | 3,000.00                   | .00                                     | .00                      | 3,000.00                  | 0               |
| 51007 HEALTH INSURANCE     | 65,000.00                  | 5,004.87                                | 15,790.63                | 49,209.37                 | 24              |
| 51008 DENTAL INSURANCE     | 5,500.00                   | 491.85                                  | 1,477.82                 | 4,022.18                  | 26              |
| 51009 PERS EMPLOYEE/EMPLOY | 88,000.00                  | 6,933.32                                | 20,270.43                | 67,729.57                 | 23              |
| 51010 WORKERS COMPENSATION | 32,000.00                  | 879.09                                  | 3,968.07                 | 28,031.93                 | 12              |
| 51011 MEDICARE TAX         | 4,200.00                   | 344.96                                  | 1,046.20                 | 3,153.80                  | 24              |
| 51013 PW-PART TIME SALARIE | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51016 VEHICLE COMPENSATION | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51017 FICA                 | 400.00                     | 47.90                                   | 73.71                    | 326.29                    | 18              |
| 51018 DUTY TIME            | 4,500.00                   | 270.00                                  | 978.75                   | 3,521.25                  | 21              |
| 51022 P.A.R.S SYSTEM       | 64,000.00                  | 4,691.36                                | 13,774.08                | 50,225.92                 | 21              |
| 51024 EMPLOYER COMP MATCH  | 700.00                     | 95.00                                   | 274.00                   | 426.00                    | 39              |
| 51025 RETIREE HEALTH INSUR | 35,000.00                  | 2,544.28                                | 8,121.16                 | 26,878.84                 | 23              |
| 51042 UNEMPLOYMENT INS.    | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51043 DISABILITY INSURANCE | 5,200.00                   | 418.59                                  | 1,242.81                 | 3,957.19                  | 23              |
| 51046 OPEB/POST EMP BENEFI | 35,000.00                  | 2,813.61                                | 7,018.39                 | 27,981.61                 | 20              |
| 52009 TRAINING             | 2,850.00                   | .00                                     | 24.00                    | 2,826.00                  | 0               |
| 52010 HEAT,LIGHT,POWER     | 54,200.00                  | 6,689.59                                | 20,313.41                | 33,886.59                 | 37              |
| 52011 ADVERTISING/PRINTING | 500.00                     | .00                                     | .00                      | 500.00                    | 0               |
| 52012 OFFICE SUPPLIES,POST | 4,700.00                   | 17.75                                   | 925.94                   | 3,774.06                  | 19              |
| 52013 COMMUNICATIONS       | 3,540.00                   | 183.56                                  | 429.17                   | 3,110.83                  | 12              |
| 52014 MEETINGS, TRAVEL, CO | 1,820.00                   | .00                                     | .00                      | 1,820.00                  | 0               |
| 52015 PROFESSIONAL/TECH. S | 19,105.00                  | 212.50                                  | 4,719.30                 | 14,385.70                 | 24              |
| 52017 WASTE FEES           | 800.00                     | 67.11                                   | 145.75                   | 654.25                    | 18              |
| 52018 SPECIAL DEPT. SUPPLI | 33,000.00                  | 291.75                                  | 16,379.44                | 16,620.56                 | 49              |
| 52019 MISC. DUES & SUBSCRI | 1,340.00                   | .00                                     | 206.50                   | 1,133.50                  | 15              |
| 52020 WATER CONSERVATION P | 2,000.00                   | .00                                     | 699.03                   | 1,300.97                  | 34              |
| 53020 VEHICLE OPERATION    | 12,000.00                  | 573.38                                  | 2,616.27                 | 9,383.73                  | 21              |
| 53021 SPECIAL EQUIP. OPERA | .00                        | .00                                     | .00                      | .00                       | 0               |
| 53022 OFFICE EQUIP. OPERAT | 2,760.00                   | 83.84                                   | 273.33                   | 2,486.67                  | 9               |
| 54023 BUILDING OPERATION   | .00                        | .00                                     | .00                      | .00                       | 0               |
| 55023 EXP-SMALL CLAIMS     | 1,000.00                   | .00                                     | .00                      | 1,000.00                  | 0               |
| 55024 RENTALS-REFUNDS      | 1,500.00                   | 4.23                                    | 891.73                   | 608.27                    | 59              |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND  
 PERIOD ENDING 9/30/13

|                                  | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | YEAR<br>TO DATE   | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------------|----------------------------|---|-------------------|---------------------------|-----------------|
| 55027 TRANS TO FED/ST PROJ       | .00                        | .00                                     | .00               | .00                       | 0               |
| 55040 LITIGATION SERVICES        | .00                        | .00                                     | .00               | .00                       | 0               |
| 56025 DEPRECIATION               | .00                        | .00                                     | .00               | .00                       | 0               |
| 56027 CAPITAL IMPROVEMENT        | 590,000.00                 | 88,756.42                               | 89,935.02         | 500,064.98                | 15              |
| 56028 CAPITAL EQUIPMENT          | .00                        | .00                                     | .00               | .00                       | 0               |
| 56029 CAPITAL EQUIP. REPLA       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56030 LOAN PAYMENT SET ASI       | 43,000.00                  | 21,095.78                               | 21,095.78         | 21,904.22                 | 49              |
| 56032 CAP EXP - COP PAYMEN       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56500 INTEREST                   | 13,000.00                  | .00                                     | .00               | 13,000.00                 | 0               |
| <b>TOTAL WATER</b>               | <u>1,419,815.00</u>        | <u>166,601.84</u>                       | <u>305,596.44</u> | <u>1,114,218.56</u>       | <u>21</u>       |
| <b>TOTAL EXPENDITURES</b>        | <u>1,419,815.00</u>        | <u>166,601.84</u>                       | <u>305,596.44</u> | <u>1,114,218.56</u>       | <u>21</u>       |
| <b>NET REV &amp; EXPENDITURE</b> | <u>165,815.00-</u>         | <u>85,391.69-</u>                       | <u>323,174.12</u> | <u>488,989.12-</u>        | <u>194-</u>     |
|                                  | =====                      | =====                                   | =====             | =====                     | =====           |

CITY OF BISHOP  
PUBLIC BUDGET ACCOUNTING  
BREAKDOWN OF TOTAL CASH BALANCES  
FOR THE MONTH OF OCTOBER

FISCAL YEAR 2014

|                              | BEGINNING<br>BALANCE | EXPENDITURES | RECEIPTS   | TRANSFERS<br>DEBITS-CREDITS | ENDING<br>BALANCE |
|------------------------------|----------------------|--------------|------------|-----------------------------|-------------------|
| 000-                         | .00                  | .00          | .00        | .00                         | .00               |
| 001- GENERAL FUND            | 1,545,010.63         | 448,158.18   | 780,780.09 | 650.40-                     | 1,876,982.14      |
| 002- SEWER FUND              | 1,074,919.80         | 71,398.80    | 65,932.43  | .00                         | 1,069,453.51      |
| 003- GAS TAX                 | 2,914.11-            | 12,658.56    | 19,522.61  | .00                         | 3,949.94          |
| 004- WATER FUND              | 1,390,362.82         | 228,497.44   | 73,262.49  | .00                         | 1,235,127.87      |
| 005- CABLE TV PUBLIC ACCESS  | .00                  | .00          | .00        | .00                         | .00               |
| 007- LOCAL TRANSPORTATION    | .00                  | .00          | .00        | .00                         | .00               |
| 008- BOND AND TRUST FUND     | 2,571.60             | .00          | .00        | .00                         | 2,571.60          |
| 009- TRAFFIC SAFETY          | 8,959.46             | 2,139.33     | 170.84     | .00                         | 6,990.97          |
| 010- TUT MEASURE A           | 127,834.80-          | 43,573.30    | 185,536.35 | .00                         | 14,128.25         |
| 012- SUNRISE MHP             | 131,460.57           | 14,237.88    | 8,919.40   | 25.78-                      | 126,118.51        |
| 013- GENERAL FIXED ASSETS    | .00                  | .00          | .00        | .00                         | .00               |
| 014- REDEVELOPMENT FUND      | .00                  | .00          | .00        | .00                         | .00               |
| 015- WATER IMPROVEMENT       | .00                  | .00          | .00        | .00                         | .00               |
| 017- GENERAL LONG TERM DEBT  | .00                  | .00          | .00        | .00                         | .00               |
| 018- STORE FRONT GRANT       | .00                  | .00          | .00        | .00                         | .00               |
| 019- DEFERRED COMPENSATION   | .00                  | .00          | .00        | .00                         | .00               |
| 021- CANINE DONATION         | 15,310.05            | 67.23        | .00        | .00                         | 13,242.82         |
| 022- SPRUCE STREET EXTENSION | .00                  | .00          | .00        | .00                         | .00               |
| 024- WYE ROAD H.E.S PROJECT  | .00                  | .00          | .00        | .00                         | .00               |
| 026- PIONEER LANE PROJECT    | .00                  | .00          | .00        | .00                         | .00               |
| 027- PARK AVE PROJECT        | .00                  | .00          | .00        | .00                         | .00               |
| 028- WYE ROAD PROJECT        | .00                  | .00          | .00        | .00                         | .00               |
| 029- HOME STREET PROJECT     | .00                  | .00          | .00        | .00                         | .00               |
| 030- K MART                  | .00                  | .00          | .00        | .00                         | .00               |
| 032- CLEEPS/ENFEQUIP PRGRM   | .00                  | .00          | .00        | .00                         | .00               |

CITY OF BISHOP  
 PUBLIC BUDGET ACCOUNTING  
 BREAKDOWN OF TOTAL CASH BALANCES  
 FOR THE MONTH OF OCTOBER

|                              | FISCAL YEAR 2014  |              |           |                          |                |
|------------------------------|-------------------|--------------|-----------|--------------------------|----------------|
|                              | BEGINNING BALANCE | EXPENDITURES | RECEIPTS  | TRANSFERS DEBITS-CREDITS | ENDING BALANCE |
| 033- COPS                    | 22,395.10         | 19,187.41    | 53,804.09 | .00                      | 57,011.78      |
| 034- SAFE ROUTE TO SCHOOLS   | .00               | .00          | .00       | .00                      | .00            |
| 035- MAC IVER ST EXT/STIPATE | .00               | .00          | .00       | .00                      | .00            |
| 036- WYE RD INTERSECTION IMP | 657,406.31        | 1,595.20     | .00       | .00                      | 655,811.11     |
| 037- HOME FUNDS/WILLOW ST    | .00               | .00          | .00       | .00                      | .00            |
| 038- MACIVR/IMACA CDBG-1951  | .00               | .00          | .00       | .00                      | .00            |
| 039- GIS/GRANTS              | 2,889.32          | .00          | 3,500.00  | .00                      | 6,389.32       |
| 040- PVHENT MGNT PLAN PHASE  | .00               | .00          | .00       | .00                      | .00            |
| 041- PAVEMNT MNGMT PLAN 2    | .00               | .00          | .00       | .00                      | .00            |
| 042- FED GRANT/H06SP/CA0082  | 1,713.67          | .00          | .00       | .00                      | 1,713.67       |
| 043- ROAD PROJECT A          | .00               | .00          | .00       | .00                      | .00            |
| 046- SNEDEN IMPROVEMENTS     | 68,406.14         | .00          | 54,013.40 | .00                      | 14,392.74      |
| 047- SOUTH SECOND IMPROV     | .00               | .00          | .00       | .00                      | .00            |
| 048- WARREN IMPROVEMENTS     | 38,370.75         | 14,572.75    | .00       | .00                      | 52,943.50      |
| 049- W. PINE IMPROVEMENTS    | .00               | .00          | .00       | .00                      | .00            |
| 050- BUS PULLOUTS            | .00               | .00          | .00       | .00                      | .00            |
| 052- GROVE ST SIDEWALKS      | .00               | .00          | .00       | .00                      | .00            |
| 053- ENVIR CONSTRAINTS       | .00               | .00          | .00       | .00                      | .00            |
| 054- E. LINE ST BRIDGE       | .00               | .00          | .00       | .00                      | .00            |
| 055- JAY ST EXTENSION        | .00               | .00          | .00       | .00                      | .00            |
| 056- WYE RD EXTENSION        | .00               | .00          | .00       | .00                      | .00            |
| 057- SEIBU TO SCHL BIKE PATH | 27,594.16         | 1,686.00     | .00       | .00                      | 29,280.16      |
| 058- PINE TO PARK/STIP       | 11,915.37         | 11,000.00    | .00       | .00                      | 22,915.37      |
| 059- HANBY PAVEMENT PROJECT  | .00               | .00          | .00       | .00                      | .00            |
| 070- HOME OWNER ASSIST PRGM  | .00               | .00          | .00       | .00                      | .00            |
| 071- SILVER PEAK/IMACA       | .00               | .00          | .00       | .00                      | .00            |

CITY OF BISHOP  
 PUBLIC BUDGET ACCOUNTING  
 BREAKDOWN OF TOTAL CASH BALANCES  
 FOR THE MONTH OF OCTOBER

|                              | FISCAL YEAR 2014 |              |              |                | ENDING       |
|------------------------------|------------------|--------------|--------------|----------------|--------------|
|                              | BEGINNING        | EXPENDITURES | RECEIPTS     | TRANSFERS      | BALANCE      |
|                              | BALANCE          |              |              | DEBITS-CREDITS |              |
| 072- VALLEY APTS/13 CDBG 897 | .00              | .00          | .00          | .00            | .00          |
| 099- DEBT SERVICE            | .00              | .00          | .00          | .00            | .00          |
| TOTALS                       | 4,573,964.08     | 868,771.88   | 1,245,441.70 | 676.18-        | 4,949,957.72 |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

002 SEWER FUND  
 PERIOD ENDING 10/31/13

|                             | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | ***** ACTUAL *****<br>YEAR<br>TO DATE | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|-----------------------------|----------------------------|---|---------------------------------------|---------------------------|-----------------|
| <b>REVENUES</b>             |                            |   |                                       |                           |                 |
| 39020 SEWER SERVICE COLLEC  | 1,140,000.00               | 65,578.10                               | 609,010.80                            | 530,989.20                | 53              |
| 39023 PENALTIES-SEWER SERV  | 3,500.00                   | 112.12                                  | 815.82                                | 2,684.18                  | 23              |
| 39024 SEWER PERMITS         | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39025 SEWER ASSESSMENT FEE  | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39030 REIMB. SMALL CLAIMS   | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39040 INTEREST ON BANK DEP  | 3,000.00                   | .00                                     | .00                                   | 3,000.00                  | 0               |
| 39060 SEWER MISCELLANEOUS   | 5,000.00                   | 242.21                                  | 9,874.33                              | 4,874.33                  | 197             |
| 39070 REIM FRM WATER        | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39075 REIMB FROM ESCSD      | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39076 REIMB FRM FED/ST GRA  | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 39077 REIMB FRM CAL TRANS   | .00                        | .00                                     | .00                                   | .00                       | 0               |
| TOTAL REVENUES              | <u>1,151,500.00</u>        | <u>65,932.43</u>                        | <u>619,700.95</u>                     | <u>531,799.05</u>         | <u>53</u>       |
| <b>EXPENDITURES</b>         |                            |   |                                       |                           |                 |
| <b>051 SEWER</b>            |                            |   |                                       |                           |                 |
| 51001 SALARIES-FULL TIME    | 272,000.00                 | 22,601.84                               | 90,409.48                             | 181,590.52                | 33              |
| 51002 SALARIES/PART-TIME    | 5,200.00                   | 657.50                                  | 2,973.26                              | 2,226.74                  | 57              |
| 51004 OVERTIME WAGES        | 1,000.00                   | .00                                     | .00                                   | 1,000.00                  | 0               |
| 51007 HEALTH INSURANCE      | 65,000.00                  | 4,873.54                                | 19,746.46                             | 45,253.54                 | 30              |
| 51008 DENTAL INSURANCE      | 5,600.00                   | 470.13                                  | 1,885.35                              | 3,714.65                  | 33              |
| 51009 PERS EMPLOYEE/EMPLOY  | 83,000.00                  | 6,777.22                                | 26,588.95                             | 56,411.05                 | 32              |
| 51010 WORKERS COMPENSATION  | 35,000.00                  | 850.74                                  | 4,664.02                              | 30,335.98                 | 13              |
| 51011 MEDICARE TAX          | 4,000.00                   | 332.92                                  | 1,342.82                              | 2,657.18                  | 33              |
| 51013 PW-PART TIME SALARIE  | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 51016 VEHICLE COMPENSATION  | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 51017 FICA                  | 400.00                     | 61.10                                   | 126.03                                | 273.97                    | 31              |
| 51018 DUTY TIME             | 4,800.00                   | 236.25                                  | 1,417.50                              | 3,382.50                  | 29              |
| 51022 P.A.R.S SYSTEM        | 62,000.00                  | 4,697.84                                | 18,471.36                             | 43,528.64                 | 29              |
| 51024 EMPLOYER COMP MATCH   | 8,000.00                   | 759.00                                  | 3,036.00                              | 4,964.00                  | 37              |
| 51025 RETIREE HEALTH INSUR  | 34,500.00                  | 2,394.26                                | 10,515.41                             | 23,984.59                 | 30              |
| 51042 UNEMPLOYMENT INS.     | .00                        | .00                                     | 21.00                                 | 21.00                     | 0               |
| 51043 DISABILITY INSURANCE  | 5,000.00                   | 396.16                                  | 1,595.87                              | 3,404.13                  | 31              |
| 51046 OPEB/POST EMP BENEFI  | 33,000.00                  | 2,696.66                                | 9,466.28                              | 23,533.72                 | 28              |
| 52009 TRAINING              | 1,800.00                   | .00                                     | 249.00                                | 1,551.00                  | 13              |
| 52010 HEAT, LIGHT, POWER    | 32,500.00                  | 4,379.06                                | 10,152.41                             | 22,347.59                 | 31              |
| 52011 ADVERTISING/PRINTING  | 500.00                     | .00                                     | .00                                   | 500.00                    | 0               |
| 52012 OFFICE SUPPLIES, POST | 4,000.00                   | 169.44                                  | 970.08                                | 3,029.92                  | 24              |
| 52013 COMMUNICATIONS        | 3,290.00                   | 270.20                                  | 634.15                                | 2,655.85                  | 19              |
| 52014 MEETINGS, TRAVEL, CO  | 2,570.00                   | 383.72                                  | 383.72                                | 2,186.28                  | 14              |
| 52015 PROFESSIONAL/TECH. S  | 133,020.00                 | 2,376.29                                | 39,977.19                             | 93,042.81                 | 30              |
| 52017 WASTE FEES            | 3,600.00                   | 156.84                                  | 574.60                                | 3,025.40                  | 15              |
| 52018 SPECIAL DEPT. SUPPLI  | 21,500.00                  | 2,181.34                                | 5,073.18                              | 16,426.82                 | 23              |
| 52019 MISC. DUES & SUBSCRI  | 965.00                     | 20.00                                   | 226.50                                | 738.50                    | 23              |
| 53020 VEHICLE OPERATION     | 15,000.00                  | 1,311.95                                | 4,387.58                              | 10,612.42                 | 29              |
| 53021 SPECIAL EQUIP. OPERA  | 4,000.00                   | 412.09                                  | 1,637.11                              | 2,362.89                  | 40              |
| 53022 OFFICE EQUIP. OPERAT  | 3,560.00                   | 157.91                                  | 444.50                                | 3,115.50                  | 12              |
| 54023 BUILDING OPERATION    | .00                        | .00                                     | .00                                   | .00                       | 0               |
| 55023 EXP-SMALL CLAIMS      | 1,000.00                   | .00                                     | .00                                   | 1,000.00                  | 0               |
| 55024 RENTALS-REFUNDS       | .00                        | .00                                     | .00                                   | .00                       | 0               |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

002 SEWER FUND  
 PERIOD ENDING 10/31/13

|                                  | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | YEAR<br>TO DATE   | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------------|----------------------------|---|-------------------|---------------------------|-----------------|
| 55026 CONTRACT SERVICES          | .00                        | .00                                     | .00               | .00                       | 0               |
| 55027 TRANS TO FED/ST PROJ       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56025 DEPRECIATION               | .00                        | .00                                     | .00               | .00                       | 0               |
| 56027 CAPITAL IMPROVEMENT        | 410,000.00                 | 11,774.80                               | 24,771.37         | 385,228.63                | 6               |
| 56028 CAPITAL EQUIPMENT          | .00                        | .00                                     | .00               | .00                       | 0               |
| 56029 CAPITAL EQUIP. REPLA       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56032 CAP EXP - COP PAYMEN       | .00                        | .00                                     | .00               | .00                       | 0               |
| 56500 INTEREST                   | .00                        | .00                                     | .00               | .00                       | 0               |
| <b>TOTAL SEWER</b>               | <u>1,255,805.00</u>        | <u>71,398.80</u>                        | <u>281,741.18</u> | <u>974,063.82</u>         | <u>22</u>       |
| <b>TOTAL EXPENDITURES</b>        | <u>1,255,805.00</u>        | <u>71,398.80</u>                        | <u>281,741.18</u> | <u>974,063.82</u>         | <u>22</u>       |
| <b>NET REV &amp; EXPENDITURE</b> | <u>104,305.00-</u>         | <u>5,466.37-</u>                        | <u>337,959.77</u> | <u>442,264.77-</u>        | <u>324-</u>     |
|                                  | =====                      | =====                                   | =====             | =====                     | =====           |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND  
PERIOD ENDING 10/31/13

|                            | FINAL<br>AMENDED<br>BUDGET | ***** ACTUAL *****<br>CURRENT<br>PERIOD | *****<br>YEAR<br>TO DATE | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|----------------------------|----------------------------|---|--------------------------|---------------------------|-----------------|
| EXPENDITURES               |                            |   |                          |                           |                 |
| 050 WATER                  |                            |   |                          |                           |                 |
| 51001 SALARIES-FULL TIME   | 285,000.00                 | 23,576.08                               | 94,166.04                | 190,833.96                | 33              |
| 51002 SALARIES/PART-TIME   | 5,200.00                   | 657.50                                  | 2,973.26                 | 2,226.74                  | 57              |
| 51004 OVERTIME WAGES       | 3,000.00                   | .00                                     | .00                      | 3,000.00                  | 0               |
| 51007 HEALTH INSURANCE     | 65,000.00                  | 5,199.20                                | 20,989.83                | 44,010.17                 | 32              |
| 51008 DENTAL INSURANCE     | 5,500.00                   | 500.12                                  | 1,977.94                 | 3,522.06                  | 35              |
| 51009 PERS EMPLOYEE/EMPLOY | 88,000.00                  | 6,937.68                                | 27,208.11                | 60,791.89                 | 30              |
| 51010 WORKERS COMPENSATION | 32,000.00                  | 887.69                                  | 4,855.76                 | 27,144.24                 | 15              |
| 51011 MEDICARE TAX         | 4,200.00                   | 349.52                                  | 1,395.72                 | 2,804.28                  | 33              |
| 51013 PW-PART TIME SALARIE | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51016 VEHICLE COMPENSATION | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51017 FICA                 | 400.00                     | 44.00                                   | 117.71                   | 282.29                    | 29              |
| 51018 DUTY TIME            | 4,500.00                   | 438.75                                  | 1,417.50                 | 3,082.50                  | 31              |
| 51022 P.A.R.S SYSTEM       | 64,000.00                  | 4,691.36                                | 18,465.44                | 45,534.56                 | 28              |
| 51024 EMPLOYER COMP MATCH  | 700.00                     | 96.00                                   | 370.00                   | 330.00                    | 52              |
| 51025 RETIREE HEALTH INSUR | 35,000.00                  | 2,394.27                                | 10,515.43                | 24,484.57                 | 30              |
| 51042 UNEMPLOYMENT INS.    | .00                        | .00                                     | .00                      | .00                       | 0               |
| 51043 DISABILITY INSURANCE | 5,200.00                   | 416.00                                  | 1,658.81                 | 3,541.19                  | 31              |
| 51046 OPEB/POST EMP BENEFI | 35,000.00                  | 2,830.07                                | 9,848.46                 | 25,151.54                 | 28              |
| 52009 TRAINING             | 2,850.00                   | .00                                     | 24.00                    | 2,826.00                  | 0               |
| 52010 HEAT,LIGHT,POWER     | 54,200.00                  | 4,855.39                                | 25,168.80                | 29,031.20                 | 46              |
| 52011 ADVERTISING/PRINTING | 500.00                     | .00                                     | .00                      | 500.00                    | 0               |
| 52012 OFFICE SUPPLIES,POST | 4,700.00                   | 241.70                                  | 1,167.64                 | 3,532.36                  | 24              |
| 52013 COMMUNICATIONS       | 3,540.00                   | 68.48                                   | 497.65                   | 3,042.35                  | 14              |
| 52014 MEETINGS, TRAVEL, CO | 1,820.00                   | 383.72                                  | 383.72                   | 1,436.28                  | 21              |
| 52015 PROFESSIONAL/TECH. S | 19,105.00                  | 7,540.52                                | 12,259.82                | 6,845.18                  | 64              |
| 52017 WASTE FEES           | 800.00                     | 69.12                                   | 214.87                   | 585.13                    | 26              |
| 52018 SPECIAL DEPT. SUPPLI | 33,000.00                  | 2,891.85                                | 19,271.29                | 13,728.71                 | 58              |
| 52019 MISC. DUES & SUBSCRI | 1,340.00                   | 20.00                                   | 226.50                   | 1,113.50                  | 16              |
| 52020 WATER CONSERVATION P | 2,000.00                   | 200.00                                  | 899.03                   | 1,100.97                  | 44              |
| 53020 VEHICLE OPERATION    | 12,000.00                  | 892.29                                  | 3,508.56                 | 8,491.44                  | 29              |
| 53021 SPECIAL EQUIP. OPERA | .00                        | .00                                     | .00                      | .00                       | 0               |
| 53022 OFFICE EQUIP. OPERAT | 2,760.00                   | 157.92                                  | 431.25                   | 2,328.75                  | 15              |
| 54023 BUILDING OPERATION   | .00                        | .00                                     | .00                      | .00                       | 0               |
| 55023 EXP-SMALL CLAIMS     | 1,000.00                   | .00                                     | .00                      | 1,000.00                  | 0               |
| 55024 RENTALS-REFUNDS      | 1,500.00                   | .00                                     | 891.73                   | 608.27                    | 59              |
| 55027 TRANS TO FED/ST PROJ | .00                        | .00                                     | .00                      | .00                       | 0               |
| 55040 LITIGATION SERVICES  | .00                        | .00                                     | .00                      | .00                       | 0               |
| 56025 DEPRECIATION         | .00                        | .00                                     | .00                      | .00                       | 0               |
| 56027 CAPITAL IMPROVEMENT  | 590,000.00                 | 162,158.21                              | 252,093.23               | 337,906.77                | 42              |
| 56028 CAPITAL EQUIPMENT    | .00                        | .00                                     | .00                      | .00                       | 0               |
| 56029 CAPITAL EQUIP. REPLA | .00                        | .00                                     | .00                      | .00                       | 0               |
| 56030 LOAN PAYMENT SET ASI | 43,000.00                  | .00                                     | 21,095.78                | 21,904.22                 | 49              |
| 56032 CAP EXP - COP PAYMEN | .00                        | .00                                     | .00                      | .00                       | 0               |
| 56500 INTEREST             | 13,000.00                  | .00                                     | .00                      | 13,000.00                 | 0               |
| TOTAL WATER                | <u>1,419,815.00</u>        | <u>228,497.44</u>                       | <u>534,093.88</u>        | <u>885,721.12</u>         | <u>37</u>       |
| TOTAL EXPENDITURES         | <u>1,419,815.00</u>        | <u>228,497.44</u>                       | <u>534,093.88</u>        | <u>885,721.12</u>         | <u>37</u>       |

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND

PERIOD ENDING 10/31/13

|                       | FINAL<br>AMENDED<br>BUDGET | *****<br>CURRENT<br>PERIOD | ACTUAL<br>*****<br>YEAR<br>TO DATE | OVER -<br>UNDER<br>BUDGET | %<br>TO<br>DATE |
|-----------------------|----------------------------|----------------------------|------------------------------------|---------------------------|-----------------|
| NET REV & EXPENDITURE | 1,419,815.00-              | 228,497.44-                | 534,093.88-                        | 885,721.12-               | 37              |
|                       | =====                      | =====                      | =====                              | =====                     | =====           |