

"SMALL TOWN WITH A BIG BACKYARD"



# **COUNCIL AGENDA PACKET**

## **JANUARY 27, 2014**



# CITY OF BISHOP

## CITY COUNCIL MEETING

### **REVISED AGENDA**

City Council Chambers - 301 West Line Street - Bishop, California

#### NOTICES 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 at 760-873-5863. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 13.102-35.104 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. Government Code § 54957.5(b)(1). Copies will also be provided at the appropriate meeting.

Members of the public desiring to speak on a matter appearing on the agenda should ask the Mayor for the opportunity to be heard when the item comes up for Council consideration. NOTE: Comments for all agenda items are limited to a speaking time of three minutes.

**MONDAY, JANUARY 27, 2014**  
**7:00 P.M.**

#### INVOCATION

#### PLEDGE OF ALLEGIANCE

#### ROLL CALL

**PUBLIC COMMENT – NOTICE TO THE PUBLIC:** This time is set aside to receive public comment on matters not calendared on the agenda. When recognized by the Mayor, please state your name and address for the record and please limit your comments to three minutes. Under California law the City Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the City Council may briefly respond to comments or questions from members of the public. Therefore, the City Council will listen to all public comment but will not generally discuss the matter or take action on it.

#### DEPARTMENT HEAD REPORTS

Updates on department activities will be given by the Department Heads

- A. Fire Chief Ray Seguire
- B. Police Chief Chris Carter
- C. Public Works Director/City Engineer Dave Grah
- D. City Administrator/Community Services Director Keith Caldwell

#### CHAMBER OF COMMERCE & VISITORS BUREAU UPDATE – Executive Director Tawni Thomson

**CONSENT CALENDAR – NOTICE TO THE PUBLIC:** All matters under the Consent Calendar are considered routine by the City and will be acted on by one motion.

(1)

#### FOR APPROVAL/FILING

Minutes

(a) Council Budget Workshop (7) – January 10, 2014

(b) Study Session – January 13, 2014

(c) Council Meeting – January 13, 2014

Report

(d) Personnel Status Change Report

**FOR INFORMATION/FILING**

**Reports**

- (e) Public Works Report – September 2013
- (f) Public Works Report – October 2013
- (g) Public Works Report – November 2013
- (h) Public Works Report – December 2013

**Agendas**

- (i) Water and Sewer Commission Meeting Agenda – January 14, 2014
- (j) Planning Commission Meeting Agenda – January 28, 2014

**OLD BUSINESS**

- (2) **RESOLUTION TO ESTABLISH SUPPORT FOR SENATE BILL 405 (PADILLA) TO PHASE OUT SINGLE-USE PLASTIC BAGS IN CALIFORNIA** - Council consideration to adopt a resolution to establish support for Senate Bill 405 (Padilla) that would prohibit grocery stores, large retailers, convenience stores, and food marts from providing free single-use plastic bags to consumers, and require those stores to have reusable bags available for purchase – Administration/Council.

**PUBLIC HEARING**

- (3) **PROPOSED ORDINANCE RELATING TO A CHANGE IN TIME OF REGULAR MEETINGS** – A public hearing will be held to give citizens an opportunity to make their comments known regarding a change in time of regular meetings.

**NEW BUSINESS**

- (4) **PROPOSED ORDINANCE RELATING TO A CHANGE IN TIME OF REGULAR MEETINGS** – Council consideration to approve the first reading/introduction of an ordinance amending Section 2.04.020 of Chapter 2.04 City Council of the Bishop Municipal Code, to change the time of regular meetings from seven o'clock p.m. to one o'clock p.m. and Study Sessions for such regular meetings from four o'clock p.m. to ten o'clock a.m. on the second and fourth Mondays of each month – Administration.
- (5) **RESOLUTION TO ESTABLISH THE CITY OF BISHOP AS A HEALTHY EATING ACTIVE LIVING (HEAL) CITY** – Council consideration to adopt the proposed Healthy Eating Active Living (HEAL) resolution – Community Services.
- (6) **MAMMOTH LAKES HOUSING, INC. CONSULTING AGREEMENT** - Consideration to approve a consulting agreement with Mammoth Lakes Housing, Inc. for professional services relating to state-required annual and semi-annual reporting and monitoring for Community Development Block Grant (CDBG) 09-STBG-6407 – Administration.
- (7) **WAIVE HIRING FREEZE TO HIRE RESERVE OFFICERS** - Council consideration to waive the hiring freeze and authorize the hiring of reserve officers to assist the Bishop Police Department – Police.
- (8) **REPAIR PUBLIC WORKS DEPARTMENT FORD 550 TRUCK** – Council consideration to approve the repairs needed for the Public Works Department Ford 550 Truck – Public Works.
- (9) **BUDGET ADJUSTMENTS/TRANSFERS** - Council consideration to approve budget adjustments/transfers for Fiscal Year 2013-2014 through December 31, 2013 – Administration/Finance.
- (10) **FINAL BUDGET FISCAL YEAR 2013-2014** - Council consideration to approve the final budget fiscal year 2013-2014 – Administration/Finance.
- (11) **FINANCIAL STATEMENT/AUDITS FOR FISCAL YEAR 2012-2013** – Consideration to approve the City of Bishop Final Financial Statement/Audits for Fiscal Year 2012-2013 – Administration/Finance.

- (12) SUNRISE MOBILE HOME PARK AUDIT FOR FISCAL YEAR 2012-2013 – Consideration to approve the Bishop Sunrise Mobile Home Park Final Audit for Fiscal Year 2012-2013 – Administration/Finance.

**PRESENTATIONS**

- (13) COUNCIL PRESENTATIONS - Presentations will be made to Assistant Finance Director Cheryl Solesbee for her many years of public service to the City of Bishop. Refreshments will be served following the presentations and adjournment.

**COUNCIL AND COMMITTEE REPORTS**

**ADJOURNMENT**

Monday, February 10, 2014 – 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers

Wednesday, February 19 – 2:30 p.m. Council Budget Workshop (8) – Executive Conference Room

Monday, February 24, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers

Monday, March 10, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers

Monday, March 24, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers



# CITY OF BISHOP

## STUDY SESSION AGENDA

Council Chambers - 301 West Line Street - Bishop, California

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**MONDAY, JANUARY 27, 2014**

**4:00 p.m.**

### CALL TO ORDER

### ROLL CALL

PUBLIC COMMENT - NOTICE TO THE PUBLIC: This time is set aside to receive public comment on matters not calendared on the agenda. When recognized by the Mayor, please state your name and address for the record and please limit your comments to three minutes. Under California law the City Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the City Council may briefly respond to comments or questions from members of the public. Therefore, the City Council will listen to all public comment but will not generally discuss the matter or take action on it.

### SCHEDULED DISCUSSION

1. Housing Element Update
2. Current 7:00 p.m. agenda items
3. Future agenda items
4. Department Head Reports

### DISCUSSION

1. Councilmember Laura Smith
2. Councilmember David Stottlemyre
3. Councilmember Keith Glidewell
4. Mayor Pro Tem Pat Gardner
5. Mayor Jim Ellis

ADJOURNMENT – To City Council meeting scheduled at 7:00 p.m. in the City Council Chambers.

# AGENDA PLANNING FOR UPCOMING MEETINGS

JANUARY 27, 2013  
STUDY SESSION  
DISCUSSION ITEM # 3

## **MONDAY – FEBRUARY 10, 2014 MEETINGS**

### **4:00 PM**

- Selection of Quarterly Citizen Award to be presented March 10
- Discuss monitoring of speed on Elm Street – Scott Patterson

### **7:00 PM**

- Share recorded City of Bishop map – Kammi Foote
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning
- Consideration to approve advertising Pine to Park Project - Planning
- ORDINANCE – to change Council meeting times – second reading and adoption – Administration
- Public Hearing – water and sewer rates – Public Works
- Public Hearing – Prop 4
- Adoption – Prop 4
- Tree City USA – Community Services

## **MONDAY – FEBRUARY 24, 2014 MEETINGS**

### **4:00 PM**

- CLOSED SESSION – Review City Attorney Request for Proposals received

### **7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Consideration to approve the City of Bishop's Policy and Guidelines on the use of Electronic Communication Systems – Administration

## **MONDAY – MARCH 10, 2014 MEETINGS**

### **4:00 PM**

- 

### **7:00 PM**

- Presentation of Quarterly Citizen Award
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Consideration to approve Request for Proposal for City Attorney

1/23/2014 9:00 AM

## **MONDAY – MARCH 24, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Consideration to award the Pine to Park Path Construction Bid – Public Works

## **MONDAY – APRIL 14, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Public Hearing – Fees and Charges for City Services FY 2014-2015

## **MONDAY – APRIL 28, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Resolution adopting Fees and Charges for City Services FY 2014-2015

## **MONDAY – MAY 12, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented June 9

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning

## **TUESDAY – MAY 27, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – JUNE 9, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)

1/23/2014 9:00 AM

- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Vehicle Fuel Supply – (Ends 6/30/14)

### **MONDAY – JUNE 23, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

### **MONDAY – JULY 14, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)

### **MONDAY – JULY 28, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

### **MONDAY – AUGUST 11, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented September 8

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning

### **MONDAY – AUGUST 25, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Waste Disposal Services (Ends 9/9/14)

### **MONDAY – SEPTEMBER 8, 2014 MEETINGS**

**4:00 PM**

- Discuss and set dates for Budget Hearings

**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)

**1/23/2014 9:00 AM**

- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Request to advertise for bids for Propane Provider (Ends 10/31/14)

### **MONDAY – SEPTEMBER 22, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

### **TUESDAY – OCTOBER 14, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Award bid – Propane Provider (Effective 11/1/2014)

### **MONDAY – OCTOBER 27, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

### **MONDAY – NOVEMBER 10, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented December 8

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning
- Adoption of Preliminary 2015-2016 Budget - Finance
- State of the City 2013-2014 – Administration (K.Caldwell)
- Reorganization – Selection of Mayor and Mayor Pro Tem – FOLLOWING 2014 ELECTION
- Review of Mayoral Committee Appointments – FOLLOWING 2014 ELECTION

### **MONDAY – NOVEMBER 24, 2014 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

### **MONDAY – DECEMBER 8, 2014 MEETINGS**

**4:00 PM**

**1/23/2014 9:00 AM**

- 

**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Resolution declaring the results of the November 4, 2014 election for 2 Council Members and City Treasurer
- Certificates of Election / Oath of Office
- Reorganization – Selection of Mayor and Mayor Pro Tem

**MONDAY – DECEMBER 22, 2014 MEETINGS**

**TYPICALLY CANCELLED**

**4:00 PM**

- 

**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

**MONDAY – JANUARY 12, 2015 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)

**MONDAY – JANUARY 26, 2015 MEETINGS**

**4:00 PM**

- 

**7:00 PM**

-

CITY OF BISHOP  
CITY COUNCIL MINUTES  
BUDGET WORKSHOP  
JANUARY 10, 2014

1a

**CALL TO ORDER** Mayor Ellis called the meeting of the Bishop City Council Budget Workshop to order at 9:03 a.m. in the Executive Conference Room 377 West Line Street, Bishop, California.

**COUNCIL PRESENT** Councilmembers Laura Smith, David Stottlemyre  
Keith Glidewell  
Mayor Pro Tem Pat Gardner  
Mayor Jim Ellis

**COUNCIL ABSENT** None

**OTHERS PRESENT** Keith Caldwell, City Administrator/Community Services Director  
Robin Picken, Assistant City Clerk  
Peter Tracy, Interim City Attorney  
Lorraine Ray, Assistant Finance Director  
Ray Seguine, Fire Chief  
Chris Carter, Police Chief  
David Grah, Public Works Director/City Engineer  
Bryan Rossy, Police Officer  
David Jepson, Police Officer  
Pam Galvin, Police Services Secretary/Records Supervisor  
Several other members from the public

**PUBLIC COMMENT** Mayor Ellis announced the public comment period. No public comment was provided.

**OLD BUSINESS** Discussion was held on the following agenda items:

**DISCUSS TAXES**  
(1) City Administrator Caldwell introduced the first item for discussion, Taxes. Councilmember Stottlemyre reviewed with Council the taxes previously discussed: 1) Transaction Use Tax (TUT) and 2) Transient Occupancy Tax (TOT). Interim City Attorney Peter Tracy gave an overview on how these taxes may be proposed and how they are limited to certain restrictions. After a discussion on current and future city and state taxes, a discussion ensued on the possibility of hiring a consultant to review the plausibility of passing an increase in a tax such as a Transaction Use Tax (TUT). City Administrator Caldwell was asked to report back to Council on several possible consultants and their costs.

**DISCUSS INFORMATION TECHNOLOGY**  
(2) Councilmember Glidewell gave Council a brief overview of his current research on tablets/workbooks that he has done so far. Staff reported on the current bids received for the HP Envy notebooks. Council then discussed where they could make cuts in their budget to purchase these tablets/workbooks for Council. After a brief discussion, it was agreed that they would look for

cuts in their travel and meeting expenses, as well as in other expenses and costs such as eliminating certain Council benefits.

**COUNCIL MEETINGS –  
CHANGE IN HOURS  
HELD  
(3)**

City Administrator Caldwell reviewed this item with Council. An ordinance will be required to change the hours of the Council meetings and therefore it will not take effect until March or April. The staff's reduction in overtime cost by changing the meeting hours to regular work hours was also discussed. After a brief discussion of the exact times that Council felt they should schedule their regular meetings, it was agreed that they would still meet twice a month, the second and fourth Mondays of each month, and that they would like to start their Study Sessions at 10:00 a.m. and start their Regular Meetings at 1:00 p.m. Council then directed staff to place this item on the January 27, 2014 Council meeting agenda.

**FRANCHISE  
AGREEMENTS – UPDATE  
(4)**

City Administrator Caldwell and Interim City Attorney Tracy reviewed the current franchise agreements that the City currently has with Suddenlink and Southern California Edison. They also reviewed with Council the fact that the City does not have a franchise agreement with Los Angeles Department of Water and Power (LADWP) because it would be illegal. Due to past court cases and appeals, the City is restricted to engage in a franchise agreement with a private organization (such as LADWP) and therefore the City has ended up with no jurisdiction in this matter.

**BREAK**

The meeting was recessed at 10:39 a.m. and Mayor Pro Tem Ellis reconvened the meeting at 10:52 a.m.

**NEW BUSINESS**

**REVIEW OF CITY  
PROPERTIES AND ITS  
USES  
(5)**

Public Works Director Grah presented Council with a map of the City of Bishop and highlighted the properties that the City currently owns or leases. He then reviewed each City property with Council and its present zoning and use. Council then discussed whether there were possibly better uses of these properties that could economically benefit the public as a whole. After a thorough discussion, Council asked staff to continue to review the City's properties for areas that the City could either sell or lease property, make available for a possible satellite business, or for a more economical use.

**WATER & SEWER FEE  
DISCOUNTS  
(6)**

Public Works Director Grah presented Council with two water and sewer fee discount requests that have come forward to the Water and Sewer Commission: 1) The Bishop Lions Club is requesting a discount in the water and sewer fees for the Boy Scouts Building on West Line Street; and 2) Review of the current discount rates given under the City's Low Income and Senior Discount Program.

Bishop Lions Club representative AJ Hooper was present to discuss their current situation in paying the water and sewer fees for the Boy Scouts Building on West Line Street. After a brief discussion, City Administrator Caldwell said he would work with

the Bishop Lions Club to investigate alternate locations for the Boy Scouts and will report his discussions with the Bishop Lions Club back to the Water and Sewer Commission for their information. It was also suggested that the Bishop Lions Club be prepared to address Council for assistance, if needed, at the next scheduled Community Promotions Budget Hearings.

The City's Low Income and Senior Discount in Water and Sewer Fees were discussed. It was explained that this discount is required to be subsidized by the City's General Fund. Discussions on changes to the Low Income and Senior Discount Program will be brought to the Water and Sewer Commission for review.

**REVIEW OF CITY  
COUNCIL BUDGET  
(7)**

In order to fund Information Technology improvements and to create a savings to the City's overall budget, Council agreed to review their current budget. Council asked staff to prepare a list of all meetings that the Council is invited to attend. Council will review this list to see what meetings could be reduced or cut from their budget.

**SOLAR PROJECTS AND  
RELATED ENERGY COST  
SAVINGS  
(8)**

Mayor Ellis reviewed Council's request to start looking into solar projects and how other agencies have successfully accomplished new solar projects. Public Works Director Grah reported that he has started discussions with the County of Inyo in regards to solar project funding. Councilmember Glidewell reported that Mammoth Community Water District welcomes staff and/or Council to a tour of their solar project. After a discussion on possible solar projects in the area (i.e. Solar energy at the City Pool, City Sewer System, or for the operation of city lights on Warren Street), Council asked that staff continue to see what options are available to the City of Bishop and the opportunities that may become available through collaboration with other agencies.

**SCHEDULE NEXT  
BUDGET WORKSHOP  
(9)**

It was agreed that the next Budget Workshop will be held on Wednesday, February 19, 2014 from 2:30 p.m. – 4:30 p.m. in the Executive Conference Room. Topics for discussion at the next Budget Workshop will be addressed at the January 27, 2014 Study Session.

**ADJOURNMENT**

Mayor Ellis adjourned the meeting at 12:01 p.m. to the Study Session scheduled for Monday, January 13, 2014 at 4:00 p.m. in the City Council Chambers.

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JIM ELLIS, MAYOR

Attest: Keith Caldwell, City Clerk

By: \_\_\_\_\_  
Robin Picken, Assistant City Clerk

1b

CITY OF BISHOP  
CITY COUNCIL STUDY SESSION MINUTES  
JANUARY 13, 2014

CALL TO ORDER	Mayor Ellis called the meeting to order at 4:01 p.m. in the City Council Chambers at 301 West Line Street, Bishop, California.
COUNCIL PRESENT	Council Members Laura Smith, David Stottlemire, Keith Glidewell Mayor Pro Tem Pat Gardner Mayor Jim Ellis
COUNCIL ABSENT	None
OTHERS PRESENT	Keith Caldwell, City Administrator/Community Services Director Robin Picken, Assistant City Clerk Peter Tracy, Interim City Attorney Lorraine Ray, Assistant Finance Director Ray Seguine, Fire Chief Chris Carter, Police Chief David Grah, Public Works Director/City Engineer
PUBLIC COMMENT	The Mayor announced the public comment period. No public comments were provided.
SCHEDULED DISCUSSION	Discussion was held on the following Study Session agenda items:
1. Introduction of New Assistant Finance Director	City Administrator Caldwell introduced newly hired Assistant Finance Director Lorraine Ray to the City Council. Ms. Ray thanked City Administrator Caldwell for the introduction and expressed her enjoyment in working for the City of Bishop thus far. She also wanted to thank everyone for making her feel very comfortable in her new position with the City. Council welcomed Ms. Ray as the new Assistant Finance Director for the City of Bishop.
2. Discuss Speed Limit Sign on Elm Street	City Administrator Caldwell introduced Bishop resident Scott Patterson to the Council to discuss the issue of speeding on Elm Street. Mr. Patterson reported that he feels people are driving too fast on Elm Street, especially when people are running late to drop off their children at school. After a lengthy discussion on speed limit signs, other slowing measures, and Mr. Patterson's observations on Elm Street, Police Chief Carter agreed to assign staff to monitor driving speeds on Elm Street. Council asked that Police Chief Carter report his findings to Council at the February 10, 2014 Study Session and to advise Bishop Unified School District Superintendent Barry Simpson of the Police Department's planned monitoring of speed on Elm Street.
3. Discuss Food Vendors	City Administrator Caldwell reviewed the past complaints and issues that were received several months ago regarding the current food vendors. Further discussion on the location of food

vendors and the safety of their patrons and others ensued. To address the issue of food vendor location, staff recommends that a change to the current Outdoor Sales Ordinance be considered to give staff and/or Council the option to waive the cost of a "conditional use permit" to allow food vendors to operate on private property.

Hot Diggity Dog food vendor owners were present to make their statements on the matter. Mad Dogs food vendor owners were reported to be out of town and therefore not present to make a statement. City Administrator Caldwell will continue to work on this item.

4. Discuss letter from Philip Anaya requesting letter from Council to Southern California Edison (SCE) and Los Angeles Department of Water and Power (LADWP)

Prior to discussion on this item, Mayor Jim Ellis recused himself from discussing this item due to being a current employee of LADWP. Mayor Ellis left the Council Chambers until Council was finished discussing this item.

After Council reviewed the letter received from Philip Anaya requesting a letter from Council to SCE and LADWP, Council expressed their concerns and asked that Interim City Attorney Tracy review and advise Council on this item at the next Study Session.

5. Discuss an annual Council Workshop with Staff

Mayor Ellis presented Council with the idea of having a Council Workshop with City Staff on a regular basis. In the past, two Council members would meet with City staff in the Council Chambers to discuss any items of concern or to share what has been going on in their department. A discussion on the logistics and purpose of this workshop ensued. Council agreed to think about it further and to bring it back for discussion at a future meeting.

6. Current 7:00 p.m. agenda items

Discussion was held on the upcoming agenda items for the evening meeting. Questions were answered by staff as needed.

7. Future agenda items

The list of future agenda items was reviewed.

3. Department Head Reports

Reports were given as appropriate.

COUNCIL DISCUSSION

No comments were provided. No action was taken.

CLOSED SESSION -

Closed Session began at 5:23 p.m. Council reconvened at 6:08 p.m.

Report on Closed Session:

1. PUBLIC EMPLOYEE RELEASE  
– POLICE DEPARTMENT

Council voted 5-0 to accept employee agreement for Frank Bumgardner.

2. PUBLIC EMPLOYEE  
PERFORMANCE EVALUATION  
PURSUANT TO GOVERNMENT  
CODE § 54957 – TITLE: CITY  
ADMINISTRATOR/COMMUNITY  
SERVICES DIRECTOR

City Administrator Caldwell shared his plan to resign in September 2014.

ADJOURNMENT

The meeting was adjourned at 6:08 p.m. to the regular meeting scheduled at 7:00 p.m.

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JIM ELLIS, MAYOR

ATTEST: Keith Caldwell, City Clerk

By: \_\_\_\_\_  
Robin Picken, Assistant City Clerk

CITY OF BISHOP  
CITY COUNCIL MINUTES  
JANUARY 13, 2014

1c

- CALL TO ORDER** Mayor Ellis called the meeting of the Bishop City Council to order at 7:01 p.m. in the City Council Chambers, 301 West Line Street, Bishop, California.
- INVOCATION** The invocation was given by Pastor Kent Puls of the Grace Lutheran Church followed by the Pledge of Allegiance led by Councilmember Smith.
- COUNCIL PRESENT** Councilmembers Laura Smith, David Stottlemyre  
Mayor Pro Tem Pat Gardner  
Mayor Jim Ellis
- COUNCIL ABSENT** Councilmember Keith Glidewell was absent and excused.
- OTHERS PRESENT** Keith Caldwell, City Administrator/Community Services Director  
Robin Picken, Assistant City Clerk  
Peter Tracy, City Attorney  
Lorraine Ray, Assistant Finance Director  
Ray Seguire, Fire Chief  
Chris Carter, Police Chief  
David Grah, Public Works Director/City Engineer  
Deston Dishion, Public Works Superintendent  
Gary Schley, Public Services Operator
- PUBLIC COMMENT** The Mayor announced the public comment period.  
No public comments were provided.
- PRESENTATIONS**
- POTENTIAL INYO COUNTY COURT BUILDING IN BISHOP (1)** Administrative Office of the Courts Senior Real Estate Analyst Joanne Williamson and assigned Project Manager for the New Bishop Court House Gary Swanson reviewed with Council the selection process and funding for a new court house in Bishop. They then announced their preferred site for the new Bishop Court House located behind the current City Offices which they will continue talks with the City of Bishop in acquiring. Once the Administrative Office of the Courts approves this site, then they will want to move forward on the acquisition of property and the design phase. They shared their proposed schedule to complete the bid phase in October 2016 and complete construction in January 2017.
- Council expressed several of their concern regarding early input on the design itself and any parking concerns they may have. Staff also asked about their CEQA process. In

response, Mr. Swanson said that they want to be good neighbors. Especially since this will be Bishop's New Court House. They currently have a very preliminary foot print that could change and to address the Council's concern on parking, he referred them to the recent Parking Study given to staff for their review. It reflects a very minimum impact.

Also present at the meeting was Judge Brian Lamb, Judge Dean Stout, and Administrator Tammy Grimm. Judge Lamb asked to speak before the Council. He presented his support for the new court house in Bishop.

Council thanked Judge Lamb for his comments and thanked Ms. Williamson and Mr. Swanson for their time in presenting this information to Council. Council will look forward to their future communications.

#### DEPARTMENT HEAD REPORTS

Reports from Administration, Community Services, Fire, Police, and Public Works were given on the departments' activities including upcoming and ongoing projects.

City Administrator Caldwell shared with City Council his mixed emotions on going back to Georgia to take care of his parents and resigning as City Administrator at the end of September. Council then expressed their appreciation to Mr. Caldwell and thanked him for making Bishop a better place.

#### CONSENT CALENDAR (2) Motion/Smith

A motion was made by Councilmember Smith and passed 4-0 with Glidewell absent to approve the Consent Calendar as presented:

#### FOR APPROVAL AND FILING

- (a) Study Session – November 25, 2013
- (b) Council Meeting – November 25, 2013
- (c) Study Session – December 9, 2013
- (d) Council Meeting – December 9, 2013
- (e) Council Budget Workshop (6) – December 11, 2013
- (f) Personnel Status Change Report
- (g) Investment Portfolio – November 2013
- (h) Statement of Fund Transactions – 7/1/2013-11/30/2013
- (i) Statement of Fund Transactions – 7/1/2013-12/31/2013
- (j) Warrant Register - December 2013
- (k) Part-Time Communications Operator Job Description
- (l) Proclamation for Immediate Past League of California Cities Public Affairs Regional Manager Nancy Cisneros
- (m) Letter of Appreciation to Thomas Hardy

#### FOR INFORMATION/FILING

- (n) Northern Inyo Hospital Quarterly Update Report
- (o) Water Fund Monthly Balances 2013/2014
- (p) Sewer Fund Monthly Balances 2013/2014

- (q) Public Works Building Permits Report – November 2013
- (r) Public Works Building Permits Report – December 2013
- (s) Fire Activity Log –December 2013

**NEW BUSINESS**

**PLANNING COMMISSION  
(3)  
Motion/Stottlemyre**

Councilmember Stottlemyre made a motion to approve the reappointment of Darren Malloy and the appointment of Richard Distel to fill the unscheduled vacancy on the Planning Commission for the term ending November 26, 2014. Motion passed 4-0 with Glidewell absent.

**HOME STREET MIDDLE  
SCHOOL SKI PROGRAM  
(4)  
Motion/Smith**

Councilmember Smith made a motion to approve the funding of \$1,800 to assist the Home Street Middle School Ski Program this year (FY 2013-2014) and asked that they apply for assistance at the next Community Promotions funding cycle. Motion passed 4-0 with Glidewell absent.

**SYMONS EMERGENCY  
SPECIALTIES AGREEMENT  
(5)  
Motion/Smith**

Councilmember Smith made a motion to approve the new draft agreement with Symons Emergency Specialties for the City of Bishop Police Department to provide dispatch for Emergency Medical Services (EMS) and Ambulance services. Motion passed 4-0 with Glidewell absent.

**PURCHASE OF  
TABLETS/WORKBOOKS FOR  
CITY COUNCIL  
(6)  
Motion/Smith**

Councilmember Smith made a motion to reject the current bids received and authorize staff to purchase the tablets through the open market process. Motion passed 4-0 with Glidewell absent.

**WAIVE HIRING FREEZE FOR  
SEASONAL AND SUMMER  
STAFF  
(7)  
Motion/Stottlemyre**

Councilmember Stottlemyre made a motion to waive the hiring freeze and to authorize hiring six (6) part-time seasonal park helpers and twenty (20) aquatics personnel. Motion passed 4-0 with Glidewell absent.

**REQUEST TO ADVERTISE  
FOR BIDS TO PURCHASE  
AND INSTALL A BACKFLOW  
RETROFIT FOR THE FIRE  
MAIN AT CITY HALL  
(8)  
Motion/Stottlemyre**

Councilmember Stottlemyre made a motion to authorize the advertisement for bids for the purchase and installation of a backflow retrofit for City Hall. Motion passed 4-0 with Glidewell absent.

**SEWER PONDS PASTURE  
LEASE EXTENSION (2)  
(9)  
Motion/Gardner**

Mayor Pro Tem Gardner made a motion to approve the execution of a one year lease extension for the Sewer Ponds Pasture with Roy Boothe. Motion passed 4-0 with Glidewell absent.

WELL 3 PASTURE LEASE  
EXTENSION  
(10)  
Motion/Smith

Councilmember Smith made a motion to approve the Well 3 Pasture Lease Extension for five (5) years with a five percent (5%) annual escalation. Motion passed 4-0 with Glidewell absent.

RELOCATION OF  
CHLORINATOR AT WELL 4  
(11)  
Motion/Gardner

Mayor Pro Tem Gardner made a motion to approve the relocation of the chlorinator by Severn Trent Services based on their quote and approve the expenditure of a not to exceed amount of \$4,380. Motion passed 4-0 with Glidewell absent.

SUPERVISORY CONTROL  
AND DATA ACQUISITION  
(SCADA) PROJECT  
CONTRACT AMENDMENT 6  
(12)  
Motion/Smith

Councilmember Smith made a motion to approve the execution of Amendment 6 to the contract with Stantec Incorporated for the SCADA project with a new end of contract term of June 30, 2014. Motion passed 4-0 with Glidewell absent.

RESOLUTION TO ESTABLISH  
SUPPORT FOR SENATE BILL  
405 (PADILLA) TO PHASE  
OUT SINGLE-USE PLASTIC  
BAGS IN CALIFORNIA  
(13)  
Motion/Stottlemire

Councilmember Stottlemire made a motion to not approve the resolution in support of Senate Bill 405. Motion failed 2-2 with Glidewell absent.

Mayor Ellis requested that this item be brought back for further discussion at the next regular Council meeting scheduled for January 27, 2014.

Mayor Ellis requested to bring  
this item back for further  
discussion at the January 27,  
2014 Council Meeting.

PROPOSITION 4  
(14)  
Motion/Gardner

Mayor Pro Tem Gardner made a motion to follow the schedule for review and adoption of the 2012-2013 Proposition 4 Appropriation Limits as stated.

1. Give immediate notice of the initial public review period of January 14 – February 10, 2014.
2. Set a public hearing at the Council meeting of February 10, 2014.
3. Set February 10, 2014 as the scheduled date for final adoption.

Motion passed 4-0 with Glidewell absent.

WAIVE FORMAL BID  
PROCEDURE UNDER THE  
PROFESSIONAL SERVICES  
EXEMPTION TO AUTHORIZE  
ACTUARIAL CONSULTING  
SERVICES  
(15)  
Motion/Stottlemyre

Councilmember Stottlemyre made a motion to waive the formal bid procedure under the professional services exemption and authorize the actuarial consulting services to be performed by Bartel Associates in the amount not to exceed \$24,500 as outlined in correspondence dated June 24, 2013. The cost of the PARS actuarial (\$12,000) is authorized to be paid from the plan assets. Motion passed 4-0 with Glidewell absent.

BUDGET  
ADJUSTMENTS/TRANSFERS  
(16)  
Motion/Gardner

Mayor Pro Tem Gardner made a motion to approve the budget adjustments and transfers for Fiscal Year 2013-2014 through November 30, 2013 as presented. Motion passed 4-0 with Glidewell absent.

COUNCIL REPORTS

Council Members reported on committee meetings and announced upcoming community events.

ADJOURNMENT

The Mayor adjourned the meeting at 8:53 p.m. to the Study Session scheduled for Monday, January 27, 2014 at 4:00 p.m. in the City Council Chambers.

---

JIM ELLIS, MAYOR

Attest: Keith Caldwell, City Clerk

By: \_\_\_\_\_  
Robin Picken, Assistant City Clerk

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KAC*

SUBJECT: CONSENT CALENDAR – PERSONNEL STATUS CHANGE REPORT

DATE: January 27, 2014

The following personnel item has been submitted for action at this meeting:

<u>ADMINISTRATION</u>	<u>EFFECTIVE DATE</u>
(A) Executive Secretary/Assistant City Clerk Full-Time Step 3 \$5435.00/per month to Executive Secretary/Assistant City Clerk Full-Time Step 4 \$5978.00/per month MERIT INCREASE: Robin Picken	03/01/2014



# CITY OF BISHOP

377 West Line Street - Bishop, California 93514  
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## Public Works Report

September 2013

### Water

1. Resource Development Company (RDC) continued work on the Positive Pressure Improvement Project.
2. Replaced failed ¾" curb stop valve at 474 East Line Street.
3. Repaired fire hydrant at the intersection of North Main and East Elm Street. Hydrant was damaged by a vehicle.
4. Performed annual maintenance to the sodium hypochlorite generation equipment.
5. Trimmed trees at water facilities to enhance radio paths for the SCADA system.
6. Exercised main line valves.
7. Performed grounds maintenance at Wells 2 and 4 as well as the tank site.
8. Took monthly readings of all water meters.
9. Took routine bacteria samples.
10. Participated in Bishop Water and Sewer Commission meeting.
11. Presented an overview of the Bishop Water System to the Rotary Club.
12. Continued work on Water and Sewer Rate Review.

### Sewer

1. Bay Valve with assistance from Public Works staff installed sludge valve actuators at the Waste Water Treatment Plant. Stantec will be following to integrate them into the SCADA system.
2. Assisted Inyo County with location of sewer lateral at the Senior Center and installed concrete surround at new clean out.
3. Made minor repairs to seals on hatches on top of the top of the primary digester.
4. Replaced time delay device at the Johnston Drive Lift Station.

5. Identified unused buried conduits at the plant and removed them. At the same time we consolidated buried conduits that were still in use into new PVC conduit.
6. Continued work with RO Anderson for the trunk line replacement from the Bishop Creek Canal to the Waste Water Treatment Plant.
7. Continued sampling of ponds and monitoring wells for dissolved oxygen, PH, ammonia and nitrates. This effort is to correspond with work the Eastern Sierra Community Service District is presently doing.
8. Attended City of Bishop / Eastern Sierra Community Services District liaison meeting.
9. Made routine inspections of grease interceptors.
10. Performed routine main line cleaning in trouble areas.
11. Discussed proposed Mammoth Brewery facility with brewery and Eastern Sierra Community Services District personnel.

#### **Streets**

1. Completed the process of replacing all STOP signs within the city. The new signs will meet current retroreflectivity standards.
2. Patched numerous large cracks on Keough Street.
3. Replaced broken wheel stops in City parking lots.
4. Installed two "Bus Parking Only" signs on North Fowler in front of the High School.
5. Swept city streets and alleys.
6. Trimmed trees that were impairing line of sight on City streets and alleys.
7. Patched potholes in City streets that posed potential safety issues.
8. Participated in Inyo Local Transportation Commission meeting.
9. Participated in Bishop Tree Committee meeting.
10. Presented the Seibu to School Path project to Bishop School Board.
11. Met with Caltrans and Marzano and Sons concerning the Wye Road Intersection Improvements project.
12. Participated in the Rural Counties Task Force meeting.
13. Worked with Bishop High School to arrange the Bishop Homecoming Parade on Home Street and Sierra Street.

14. Worked on final design of the Pine to Park Path project.
15. Met with City of Los Angeles Department of Water and Power staff concerning replacement of utility poles on Sneden Street.
16. Participated in public meeting concerning proposed Eastern Sierra Adventure Trails.

**Miscellaneous**

1. Repainted all traffic markings in the Sunrise Mobile home Park.
2. Replaced pickup broom on sweeper.
3. Performed maintenance and serviced Public Works vehicles.
4. Provided weekly tail gate safety for the Public Works crew.
5. Hauled trash and debris from Fowler Pit to the Sunland Landfill.
6. Participated in Eastern Sierra Regional Broadband Forum.
7. Participated in Eastern Sierra Energy Foundation teleconference.
8. Finalized third Community Development Block Grant for Geographic Information System development.
9. Worked to resolve website transfer quota issues with Earthlink.



# CITY OF BISHOP

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## Public Works Report

October 2013

### Water

1. Resource Development Company (RDC) continued work on the Positive Pressure Improvement Project.
2. Replaced failed ¾" curb stop valve at 325 East Line Street.
3. Sampled for Lead and Copper in 20 homes. Next Sample year for Lead and Copper is 2016.
4. Installed new sample port at Well 4.
5. Performed maintenance and made minor repairs to dedicated sample sites.
6. Installed conduits at the storage tank site to bring SCADA over to the new control valve.
7. Exercised main line valves.
8. Performed grounds maintenance at Wells 2 and 4 as well as the tank site.
9. Took monthly readings of all water meters.
10. Took routine bacteria samples.
11. Help public meeting regarding proposed water and sewer fees.

### Sewer

1. Completed the installation of the automated sludge valve actuators and incorporated them into the SCADA system.
2. Digester heater boiler began to run on methane for the first time since cleaning.
3. Replaced miscellaneous pipes in the methane system on top of the digesters
4. Began the process of clearing the abandoned trunk line so it can be used as a bypass line during the Trunk Line Replacement Project.
5. Replaced "No Hunting" on the perimeter fencing of the sewer ponds and pasture.
6. Lowered the force main sewer from Eastern Sierra Motors to accommodate the new storm drain on Wye Road.

7. Began a Collaboration effort with Eastern Sierra Community Services District.
8. Continued sampling of ponds and monitoring wells for dissolved oxygen, PH, ammonia and nitrates. This effort is to correspond with work the Eastern Sierra Community Service District is presently doing.
9. Cleaned grit drying beds.
10. Attended City of Bishop / Eastern Sierra Community Services District liaison meeting.
11. Made routine inspections of grease interceptors.
12. Performed routine main line cleaning in trouble areas.

### **Streets**

1. Provided traffic control for the Bishop Union High School Homecoming Parade.
2. Cleared weeds and debris from Spruce Street, MacIver Street and Wye Road.
3. Cleaned drop inlets on streets with storm drains in anticipation of winter.
4. Began annual Fall Street sweeping of city streets and alleys.
5. Trimmed trees that were impairing line of sight on City streets and alleys.
6. Patched potholes in City streets that posed potential safety issues.
7. Participated in Inyo Local Transportation Commission meeting.
8. Lead public meeting concerning proposed Eastern Sierra Adventure Trails.
9. Met with Southern California Edison representative about opportunities to improve street lights in the city.
10. Continued work on final plans for the Pine to Park Path project.
11. Worked on update for Traffic Control Plan for the Bishop Christmas Parade.
12. Permitted additional work on the Digital 395 project on city streets.

### **Miscellaneous**

1. Performed maintenance and serviced Public Works vehicles.
2. Provided weekly tail gate safety for the Public Works crew.
3. Hauled trash and debris from Fowler Pit to the Sunland Landfill.
4. Participated in meetings about project to provide free wireless on Main Street known as iMain Street.

5. Participated in California Department of Housing and Urban Development tour of Bishop.
6. Met with representatives of the Mountain Rambler brewery concerning their development.



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## Public Works Report

November 2013

### Water

1. Resource Development Company (RDC) continued work on the Positive Pressure Improvement Project. Construction of tank is complete. Painting of tank and site work still left to do.
2. Replaced failed 3/4" curb stop valve at 192 Sneden Street.
3. Repaired water leak on 3/4" water service at 180 Sneden Street.
4. Raised 3/4" water service and abandoned another water service on Wye Road to accommodate new storm drain pipe.
5. Exercised main line valves.
6. Performed grounds maintenance at Wells 2 and 4 as well as the tank site.
7. Took monthly readings of all water meters.
8. Took routine bacteria samples.

### Sewer

1. Replaced miscellaneous pipes in the methane system on top of the digesters
2. Continued the process of clearing the abandoned trunk line so it can be used as a bypass line during the Trunk Line Replacement Project.
3. Continued with the Collaboration effort with Eastern Sierra Community Services District.
4. Continued sampling of ponds and monitoring wells for dissolved oxygen, PH, ammonia and nitrates. This effort is to correspond with work the Eastern Sierra Community Service District is presently doing.
5. Cleaned grit drying beds.
6. Attended City of Bishop / Eastern Sierra Community Services District liaison meeting.
7. Made routine inspections of grease interceptors.
8. Performed routine main line cleaning in trouble areas.

### **Streets**

1. Marzano and Sons started construction of the Wye Road Intersection Improvements Project.
2. Repaired damaged storm drain lateral under MacIver Street in the sidewalk.
3. Continued annual Fall Street Sweeping Program.
4. Patched potholes in City streets that posed potential safety issues.
5. Repaired and or replaced damaged street signs.
6. Participated in Inyo Local Transportation Commission meeting.
7. Held a meeting of the Warren Street Improvements project Focus Group.
8. Worked with the Los Angeles Department of Water and Power (DWP) on the relocation of utilities for the Sneden Street Improvements project and the Warren Street Improvements project.
9. Met with DWP concerning the Seibu to School Path project.
10. Participated in tour of proposed Adventure Trails routes in the Bishop area by environmental consultant.
11. Participated in Rural Counties Task Force teleconference.

### **Miscellaneous**

1. Performed maintenance and serviced Public Works vehicles.
2. Provided weekly tail gate safety for the Public Works crew.
3. Hauled trash and debris from Fowler Pit to the Sunland Landfill.
4. Responded to questions from a consultant working for the Federal Emergency Management Agency regarding flood studies they are considering in the Bishop area.
5. Continued support of iMain Street project.
6. Met with Nate Greenberg of Mono County Information Services about document automation software and processes in use there.



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## Public Works Report

December 2013

### Water

1. Resource Development Company (RDC) continued work on the Positive Pressure Improvement Project. Painting of tank has started and site work still left to do.
2. Began coordinating Stantec (SCADA contractor) and electrician for implementation of new control tank into the system.
3. Replaced failed 3/4" corporation stop valve at Dedicated Sample Site 1.
4. Worked on Sodium Hypochlorite Generator due to High Amperage failures
5. Performed grounds maintenance at Wells 2 and 4 as well as the tank site.
6. Took monthly readings of all water meters.
7. Took routine bacteria samples.

### Sewer

1. Installed a door on the sludge pump control room at the Waste Water Treatment Plant..
2. Continued the process of clearing the abandoned trunk line so it can be used as a bypass line during the Trunk Line Replacement Project. At about 100 feet from the beginning of the line we experienced large roots intruding.
3. Graded the bottom of Pond 6 to enhance drainage and graded road around ponds.
4. Burned limbs and debris that have been collected during the year.
5. Videoed various main lines to locate customer laterals that were missing from GIS.
6. Continued with the Collaboration effort with Eastern Sierra Community Services District.
7. Continued sampling of ponds and monitoring wells for dissolved oxygen, PH, ammonia and nitrates. This effort is to correspond with work the Eastern Sierra Community Service District is presently doing.
8. Cleaned grit drying beds.
9. Attended City of Bishop / Eastern Sierra Community Services District liaison meeting.

10. Made routine inspections of grease interceptors.
11. Performed routine main line cleaning in trouble areas.
12. Got a slow start to environmental work on the Sewer Trunk Replacement project.

#### **Streets**

1. Marzano and Sons suspended construction of the Wye Road Intersection Improvements Project for the winter.
2. City forces placed temporary stripes and markings on Wye Road Intersection so it could be opened to traffic.
3. Removed defective sidewalk at 212 Sneden Street as part of the City's Sidewalk Safety Program.
4. Continued annual Fall Street Sweeping Program.
5. Patched potholes in City streets that posed potential safety issues.
6. Repaired and or replaced damaged street signs.
7. Participated in Inyo Local Transportation Commission meeting.
8. Provided assistance to the Bishop Chamber for the annual Christmas Parade by providing them with Traffic Control Plans and setting up traffic control.
9. Participated in decision to reschedule the Christmas Parade due to snow and safety considerations.
10. Provided traffic control devices for the Night of Lights celebration.
11. Added shoulder backing to streets without curb and gutter.
12. Participated in Adventure Trails teleconference regarding the project's environmental document.
13. Held meeting of the Warren Street Improvements project Focus Group to discuss final design of project.
14. Submitted billings to Caltrans for Warren Street Improvements, Seibu to School, and Pine to Park Path projects.

#### **Miscellaneous**

1. Performed maintenance and serviced Public Works vehicles.
2. Provided weekly tail gate safety for the Public Works crew.
3. Hauled trash and debris from Fowler Pit to the Sunland Landfill.

4. Continued participation in iMain Street project.
5. Discussed recycling with county waste management staff.
6. Participated in Eastern Sierra Energy Foundation teleconference.
7. Met with Clint Quilter, Inyo Director of Public Works, and discussed general coordination of work between county and city.



# CITY OF BISHOP

## WATER AND SEWER COMMISSION AGENDA

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

**Date:** 14 January 2014  
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 13 November 2013 subject for approval.

### **6. Correspondence**

### **7. Rate Study**

### **8. Meter Readings**

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

### **10. Public Works reports September, October, November, December**

### **11. Staff and Commission Reports**

### **12. Adjournment:**

The next regularly scheduled meeting will be 11 March 2014 at 7:00 P.M. in the City Council Chambers, 301 West Line Street, Bishop.

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**City of Bishop**  
**PLANNING COMMISSION MEETING AGENDA**  
**City Council Chambers – 301 West Line Street**  
**Bishop, California 93514**

**DATE:**  
January 28, 2014  
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.

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**PUBLIC COMMENT: NOTICE TO THE PUBLIC:** This time is set aside to receive public comment on matters not calendared on the agenda.

**APPROVAL OF MINUTES**

- (1) Minutes of the Planning Commission meeting held on September 24, 2013 subject for approval.

**PUBLIC HEARING**

- (2) Take Citizen input on the Draft 2014 – 2019 Housing Element

**NEW BUSINESS**

- (3) Presentation of the Draft 2014 – 2019 Housing Element for review and comment.
- (4) Parking on the Warren Street Improvements Project.

**STAFF AND COMMISSION REPORTS**

**ADJOURNMENT:** The next regularly scheduled meeting of the Planning Commission will be February 25, 2014 at 7:00 P.M. in the Bishop City Council Chambers, 301 West Line Street, Bishop.

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR KSC

**SUBJECT:** Resolution Establishing Support for Senate Bill 405 (Padilla) to Phase Out Single-Use Plastic Bags

**DATE:** JANUARY 27, 2014

**Attachments:**

- Letter from California State Senator Alex Padilla
- Senate Bill 405 and Fact Sheet
- Proposed Resolution
- Bishop Area Chamber of Commerce & Visitors Bureau Survey Results
- Letter from Inyo-Mono Association for the Handicapped Executive Director Beth Himelhoch

**BACKGROUND/SUMMARY**

City Council received a letter from State Senator Alex Padilla dated October 1, 2013 requesting City Council's support of Senate Bill 405 which would phase out single-use plastic bags in California.

Attached is a copy of the letter from Senator Padilla, a copy of Senate Bill 405, a Fact Sheet, and the proposed Resolution (Resolution No. 13-11 on the November 25, 2013 City Council Agenda-No Action Taken; Resolution No. 14-01 on January 13, 2014 City Council Agenda-Item to be discussed further at the January 27, 2014 Council Meeting). This resolution, if adopted, would add the City of Bishop to join 81 other cities and counties who support the phase out of single-use plastic bags in their communities.

Also attached is the Bishop Area Chamber of Commerce & Visitors Bureau Survey Results on this subject.

**RECOMMENDATION**

City Council considers approving the proposed Resolution [BY TITLE ONLY].

# California State Senate

ALEX PADILLA  
SENATOR, 20TH DISTRICT



RECEIVED

OCT 11 2013

CITY OF BISHOP

October 1, 2013

City of Bishop  
Attn: City Council  
PO Box 1236  
Bishop, CA 93515-1236

Dear Colleague,

I respectfully ask for your support of Senate Bill 405 which would phase out single-use plastic bags in California.

Each year in California, more than 13 billion single-use plastic bags are handed out by retailers. CalRecycle reports that only 3% of single-use plastic bags are actually recycled. The other 97% litter our streams, rivers and coastline, and endanger birds, marine life and wildlife. Plastic bags remain one of the top items found during annual beach cleanups.

Plastic bags also contribute to blight in our communities and clog local storm water systems. Because plastic bags take 1,000 years to degrade, their impacts are compounded every year. California local governments spend more than \$25 million each year to collect and bury plastic bag waste. And the plastic bags that do enter our recycling centers slow the sorting process and jam machinery.

Earlier this year, I introduced SB 405. This bill would enact a statewide phase out of single-use plastic bags in California. This legislation is supported by a broad coalition that includes grocers, environmentalists and many local governments.

Despite strong support, SB 405 fell 3 votes short of passage this year. I remain committed to this effort, but I need your help. SB 405 will face another vote early next year. Between now and then, I am respectfully asking you to put your city on record in support of SB 405. The City of Los Angeles took this step in June of this year and joined 80 other California cities and counties who support the phase out of single-use plastic bags in their communities.

Please join me in this effort. Attached, please find a sample resolution in support of SB 405, a copy of the bill, and a fact sheet with additional information. I look forward to working with you so that single-use plastic bags are soon phased out in our state.

Thank you for your time and consideration. Please feel free to contact me at (916) 651-4020 if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink that reads "Alex Padilla".

ALEX PADILLA  
State Senator, 20<sup>th</sup> District



RESOLUTION

WHEREAS, each year in California more than 13 billion single-use plastic bags are handed out by retailers and only 3% of these bags are recycled; and

WHEREAS, plastic bags cause slow sorting and jam machinery at recycling centers costing California more than \$25 million dollars each year to collect and bury the plastic bag waste; and

WHEREAS, according to a study commissioned by the US Marine Debris Monitoring Program, plastic bags remain one of the top items found consistently during annual beach cleanups; and

WHEREAS, The Convention on Biological Diversity reports a total of 663 species have been affected by plastic marine pollution through entanglement or ingestion; and

WHEREAS, the United States Environmental Protection Agency finds that reducing the use of an item is one of the most effective ways to save our natural resources and protect the environment; and

WHEREAS, a third of Californians are subject to laws phasing out the use of single-use plastic bags; and

WHEREAS, State Senator Padilla has authored SB 405, which would prohibit grocery stores and large retailers from providing single-use bags to customers in 2015, and would expand that prohibition to convenience stores and food marts in 2016; and

WHEREAS, by prohibiting the free distribution of plastic bags, SB 405 would help eliminate a major source of pollution in California; and

NOW, THEREFORE, BE IT RESOLVED, with the concurrence of the Mayor, that by the adoption of this Resolution, the \_\_\_\_\_ hereby SUPPORTS Senate Bill 405 (Padilla) that would prohibit grocery stores, large retailers, convenience stores, and food marts from providing free single-use plastic bags to consumers, and require those stores to have reusable bags available for purchase.

PRESENTED BY \_\_\_\_\_

SECONDED BY \_\_\_\_\_

AMENDED IN SENATE MAY 24, 2013

AMENDED IN SENATE APRIL 2, 2013

SENATE BILL

No. 405

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Introduced by Senator Padilla  
(Coauthor: Senator Leno)

February 20, 2013

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An act to add Chapter 5.3 (commencing with Section 42280) to Part 3 of Division 30 of, and to repeal Section 42285 of, the Public Resources Code, relating to solid waste.

LEGISLATIVE COUNSEL'S DIGEST

SB 405, as amended, Padilla. Solid waste: single-use carryout bags. Existing law, until January 1, 2020, requires an operator of a store, as defined, to establish an at-store recycling program that provides to customers the opportunity to return clean plastic carryout bags to that store.

With specified exceptions, this bill, as of January 1, 2015, would prohibit stores that have a specified amount of dollar sales or retail floor space from providing a single-use carryout bag to a customer. *The bill, on and after July 1, 2016, would additionally impose this prohibition on convenience food stores, foodmarts, and certain other specified stores.* The bill would require *all of* these stores to meet other specified requirements regarding providing recycled paper bags, compostable bags, or reusable grocery bags to customers.

~~The bill, on and after July 1, 2016, would additionally impose these prohibitions and requirements on convenience food stores, foodmarts, and certain other specified stores.~~

The bill would require a reusable grocery bag that a store is required to sell on and after July 1, 2016, to meet specified requirements. A

violation of that requirement and the requirements that would be imposed upon grocery bag producers to submit certain laboratory test results would be subject to an administrative civil penalty assessed by the Department of Resources Recycling and Recovery. The department would be required to deposit these penalties into the Reusable Bag Account, which would be created in the Integrated Waste Management Fund, for expenditure by the department, upon appropriation by the Legislature, to implement those requirements.

~~The bill would require the department, by January 1, 2017, to submit a report to the Legislature regarding the implementation of the bill's provisions. The bill would repeal this report requirement on January 1, 2018.~~

The bill would allow a city, county, or city and county, or the state to impose civil penalties for a violation of the bill's requirements. The bill would require these civil penalties to be paid to the office of the city attorney, city prosecutor, district attorney, or Attorney General, whichever office brought the action, and would allow the penalties collected by the Attorney General to be expended by the Attorney General, upon appropriation by the Legislature, to enforce the bill's provisions. The bill would provide that these remedies are not exclusive, as specified.

*The bill would declare that it occupies the whole field of the regulation of reusable grocery bags, single-use carryout bags, and recycled paper bags and would prohibit a local public agency, on and after January 1, 2014, from enforcing or implementing an ordinance, resolution, regulation, or rule adopted on or after September 1, 2013, relating to those bags, unless expressly authorized. The bill would allow a local public agency that has adopted such an ordinance, resolution, regulation, or rule prior to September 1, 2013, to continue to enforce and implement that ordinance, resolution, regulation, or rule, but would require any amendments to that ordinance, resolution, regulation, or rule to be subject to state preemption.*

Note: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Chapter 5.3 (commencing with Section 42280)
- 2 is added to Part 3 of Division 30 of the Public Resources Code, to
- 3 read:

CHAPTER 5.3. SINGLE-USE CARRYOUT BAGS

Article 1. Definitions

42280. For purposes of this chapter, the following definitions shall apply:

(a) "Department" means the Department of Resources Recycling and Recovery.

(b) "Postconsumer recycled material" means a material that would otherwise be destined for solid waste disposal, having completed its intended end use and product life cycle. Postconsumer recycled material does not include materials and byproducts generated from, and commonly reused within, an original manufacturing and fabrication process.

(c) "Recycled paper bag" means a paper carryout bag provided by a store to a customer at the point of sale that meets all of the following requirements:

(1) (A) Except as provided in subparagraph (B), contains a minimum of 40 percent postconsumer recycled materials.

(B) An eight pound or smaller recycled paper bag shall contain a minimum of 20 percent postconsumer recycled material.

(2) Is accepted for recycling in curbside programs in a majority of households that have access to curbside recycling programs in the state.

(3) Has printed on the bag the name of the manufacturer, the country where the bag was manufactured, and the minimum percentage of postconsumer content.

(d) "Reusable grocery bag" on and after July 1, 2016, means a bag that meets the requirements of Section 42281.

(e) "Reusable grocery bag producer" means a person or entity that does any of the following:

(1) Manufactures reusable grocery bags for sale or distribution to a store.

(2) Imports reusable grocery bags into this state, for sale or distribution to a store.

(3) Sells or distributes reusable bags to a store.

(f) (1) "Single-use carryout bag" means a bag made of plastic, paper, or other material that is provided by a store to a customer at the point of sale and that is not a recycled paper bag or a reusable grocery bag that meets the requirements of Section 42281.

1 (2) A single-use carryout bag does not include either of the  
2 following:

3 (A) A bag provided by a pharmacy pursuant to Chapter 9  
4 (commencing with Section 4000) of Division 2 of the Business  
5 and Professions Code to a customer purchasing a prescription  
6 medication.

7 (B) A nonhandled bag used to protect a purchased item from  
8 damaging or contaminating other purchased items when placed in  
9 a recycled paper bag or reusable grocery bag.

10 (g) "Store" means a retail establishment that meets any of the  
11 following requirements:

12 (1) A full-line, self-service retail store with gross annual sales  
13 of two million dollars (\$2,000,000) or more, and that sells a line  
14 of dry groceries, canned goods, or nonfood items, and some  
15 perishable items.

16 (2) Has at least 10,000 square feet of retail space that generates  
17 sales or use tax pursuant to the Bradley-Burns Uniform Local Sales  
18 and Use Tax Law (Part 1.5 (commencing with Section 7200) of  
19 Division 2 of the Revenue and Taxation Code) and has a pharmacy  
20 licensed pursuant to Chapter 9 (commencing with Section 4000)  
21 of Division 2 of the Business and Professions Code.

22 (3) Is a convenience food store, foodmart, or other entity that  
23 is engaged in the retail sale of a limited line of goods, generally  
24 including milk, bread, soda, and snack foods, and that holds a Type  
25 20 or Type 21 license issued by the Department of Alcoholic  
26 Beverage Control.

## 27 Article 2. Reusable Grocery Bags

28  
29  
30 42281. (a) On and after July 1, 2016, a reusable grocery bag  
31 that is sold pursuant to subdivision (c) of Section ~~42282~~ 42283  
32 shall meet all of the following requirements:

33 (1) (A) Be designed and manufactured to withstand, at a  
34 minimum, 125 uses.

35 (B) For purposes of this paragraph, "125 uses" means the  
36 capability of carrying a minimum of 22 pounds 125 times over a  
37 distance of at least 175 feet.

38 (2) Is machine washable or made from a material that can be  
39 cleaned and disinfected.

1 (3) Have printed on the bag, or on a tag attached to the bag that  
2 is not intended to be removed, and in a manner visible to the  
3 consumer the following information:

- 4 (A) The name of the manufacturer.
- 5 (B) The country where the bag was manufactured.
- 6 (C) A recycling symbol or end-of-life management instructions.
- 7 (D) The percentage of postconsumer recycled material, if any.

8 (4) Does not contain lead, cadmium, or any other heavy metal  
9 in toxic amounts. This requirement shall not affect any authority  
10 of the Department of Toxic Substances Control pursuant to Article  
11 14 (commencing with Section 25251) of Chapter 6.5 of Division  
12 20 of the Health and Safety Code and, notwithstanding subdivision  
13 (c) of Section 25257.1 of the Health and Safety Code, the reusable  
14 grocery bag shall not be considered as a product category already  
15 regulated or subject to regulation.

16 (5) Complies with Section 260.12 of Part 260 of Title 16 of the  
17 Code of Federal Regulations related to recyclable claims if the  
18 reusable grocery bag producer makes a claim that the reusable  
19 grocery bag is ~~recyclable~~, *recyclable*.

20 (b) In addition to the requirements in subdivision (a), a reusable  
21 grocery bag made from plastic shall meet all of the following  
22 requirements:

23 (1) On and after July 1, 2017, be made from a minimum of 20  
24 percent postconsumer recycled material, except as provided in  
25 subdivision (d).

26 (2) In addition to the information required to be printed on the  
27 bag or on a tag, pursuant to paragraph (3) of subdivision (a), all  
28 of the following information shall be printed on the bag, or on a  
29 tag that complies with that paragraph:

30 (A) A statement that the bag is a reusable bag and designed for  
31 at least 125 uses.

32 (B) Instructions to return the bag to the store for recycling or  
33 to another appropriate recycling location.

34 (c) A plastic reusable grocery bag that also meets the  
35 specifications of the American Society of Testing and Materials  
36 (ASTM) Standard Specification for Compostable Plastics D6400,  
37 as published in September 2004, is not required to meet the  
38 requirements of paragraph (1) of subdivision (b), but shall be  
39 labeled in accordance with the applicable state law regarding  
40 compostable plastics.

- 1 (d) If a plastic reusable grocery bag producer is unable to obtain  
2 sufficient amounts of postconsumer recycled material to comply  
3 with this article because of unavailability, the producer shall  
4 include the greatest amount of postconsumer recycled material  
5 possible in the reusable grocery bag even if this amount is less  
6 than required by paragraph (1) of subdivision (b) and shall indicate  
7 the percentage that is postconsumer recycled material.
- 8 42282. (a) The department may inspect and audit a reusable  
9 grocery bag producer subject to this article with all costs associated  
10 with the audit being paid for by the reusable grocery bag producer.
- 11 (b) Upon request by the department, a reusable grocery bag  
12 producer shall submit laboratory test results from independent,  
13 accredited (ISO/IEC 17025) laboratories to the department  
14 validating the reusable grocery bag meets the requirements of  
15 Section 44281 for each type of reusable grocery bag that is  
16 manufactured, imported, sold, or distributed in the state and  
17 provided to a store for sale or distribution.
- 18 (c) The department may test any reusable grocery bag  
19 manufactured by a reusable grocery bag producer and provided to  
20 a store for sale or distribution for compliance with this article and  
21 the regulations adopted pursuant to this article.
- 22 (d) The department may enter into an agreement with other state  
23 entities that conduct inspections to provide necessary enforcement  
24 of this article.
- 25 (e) Notwithstanding Section 42285, a violation of this article  
26 shall be subject to an administrative civil penalty assessed by the  
27 department in an amount not to exceed five hundred dollars (\$500)  
28 for the first violation. A subsequent violation may be subject to  
29 an increased penalty of up to five hundred dollars (\$500) per  
30 violation, not to exceed five thousand dollars (\$5,000) per violation.
- 31 (f) The department shall deposit all penalties collected pursuant  
32 to subdivision ~~(d)~~ (e) for a violation of this article into the Reusable  
33 Bag Account, which is hereby created in the Integrated Waste  
34 Management Fund. The moneys in the Reusable Bag Account  
35 shall be expended by the department, upon appropriation by the  
36 Legislature, to assist the department with its costs of implementing  
37 this article.

Article 3. Single-Use Carryout Bags

1  
2  
3 42283. (a) On and after January 1, 2015, a store, as defined  
4 in paragraph (1) or (2) of subdivision (g) of Section 42280, shall  
5 not provide a single-use carryout bag to a customer at the point of  
6 sale.

7 (b) On and after July 1, 2016, a store, as defined in paragraph  
8 (3) of subdivision (g) of Section 42280, shall not provide a  
9 single-use carryout bag to a customer at the point of sale.

10 (c) (1) On and after July 1, 2016, a store shall make available  
11 for purchase by a customer reusable grocery bags that meet the  
12 requirements of Section 42281.

13 (2) On and after July 1, 2016, a store shall not sell or distribute  
14 a reusable bag at the point of sale that does not meet the  
15 requirements of Section 42281.

16 (d) A store may make available for purchase at the point of sale  
17 a recycled paper bag.

18 (e) Notwithstanding any other law, on and after January 1, 2015,  
19 a store shall provide a customer participating in the California  
20 Special Supplemental Food Program for Women, Infants, and  
21 Children pursuant to Article 2 (commencing with Section 123275)  
22 of Chapter 1 of Part 2 of Division 106 of the Health and Safety  
23 Code and a customer participating in the Supplemental Food  
24 Program pursuant to Chapter 10 (commencing with Section 15500)  
25 of Part 3 of Division 9 of the Welfare and Institutions Code with  
26 a reusable grocery bag or a recycled paper bag at no cost at the  
27 point of sale.

28 (f) Notwithstanding subdivisions (a) and (b), a store may make  
29 available for purchase at the point of sale a compostable bag that,  
30 at a minimum, meets the American Society for Testing and  
31 Materials (ASTM) Standard Specification for Compostable Plastics  
32 D6400, if, in the jurisdiction where the compostable bag is sold,  
33 both of the following requirements are met:

34 (1) A majority of the residential households in the jurisdiction  
35 have access to curbside collection of foodwaste for composting.

36 (2) The governing authority for the jurisdiction has voted to  
37 allow stores in the jurisdiction to sell to a consumer at the point  
38 of sale a compostable bag at a cost not less than the actual cost of  
39 the bags.

1 Article 4. ~~Reporting Requirements~~

2  
3 ~~42284. (a) On or before January 1, 2017, the department shall~~  
4 ~~submit a report to the Legislature in accordance with Section 9795~~  
5 ~~of the Government Code regarding the effectiveness of this chapter~~  
6 ~~and recommendations for statutory changes to increase~~  
7 ~~effectiveness, which shall include all of the following:~~

8 ~~(1) A compilation of state cleanup data to evaluate pollution~~  
9 ~~reduction.~~

10 ~~(2) Recommendations to further encourage the use of reusable~~  
11 ~~grocery bags by customers and stores.~~

12 ~~(3) An evaluation of the requirements for reusable grocery bags~~  
13 ~~specified in Section 42284.~~

14 ~~(4) Distribution of recycled paper bags.~~

15 ~~(5) Number and type of violations.~~

16 ~~(b) The department shall coordinate with other state and local~~  
17 ~~agencies in compiling this report to maximize existing efforts and~~  
18 ~~resources in the areas of litter reduction, water quality, and~~  
19 ~~environmental protection.~~

20 ~~(e) Pursuant to Section 110231.5 of the Government Code, this~~  
21 ~~section is repealed on January 1, 2018.~~

22  
23 Article 5. ~~Enforcement~~

24  
25 Article 4. *Enforcement*

26  
27 42285. (a) A city, a county, a city and county, or the state may  
28 impose civil liability in the amount of five hundred dollars (\$500)  
29 for the first violation of this chapter, one thousand dollars (\$1,000)  
30 for the second violation, and two thousand dollars (\$2,000) for the  
31 third and subsequent violations.

32 (b) Any civil penalties collected pursuant to subdivision (a)  
33 shall be paid to the office of the city attorney, city prosecutor,  
34 district attorney, or Attorney General, whichever office brought  
35 the action. The penalties collected pursuant to this section by the  
36 Attorney General may be expended by the Attorney General, upon  
37 appropriation by the Legislature, to enforce this chapter.

38 (c) The remedies provided by this section shall not be exclusive  
39 and shall be in addition to the remedies that may be available

1 pursuant to Chapter 5 (commencing with Section 17200) of Part  
2 of Division 7 of the Business and Professions Code.

3  
4 *Article 5. Preemption*

5  
6 42287. (a) *Except as provided in subdivision (c), this chapter*  
7 *is a matter of statewide interest and concern and is applicable*  
8 *uniformly throughout the state. Accordingly, this chapter occupies*  
9 *the whole field of regulation of reusable grocery bags, single-use*  
10 *carryout bags, and recycled paper bags, as defined in this chapter.*

11 (b) *On and after January 1, 2014, a city, county, or other local*  
12 *public agency shall not enforce against a store, as defined in*  
13 *subdivision (g) of Section 42280, or otherwise implement, an*  
14 *ordinance, resolution, regulation, or rule adopted on or after*  
15 *September 1, 2013, relating to reusable grocery bags, single-use*  
16 *carryout bags, or recycled paper bags, as defined in this chapter,*  
17 *unless expressly authorized by this chapter.*

18 (c) *A city, county, or other local public agency that has adopted,*  
19 *prior to September 1, 2013, an ordinance, resolution, regulation,*  
20 *or rule relating to reusable grocery bags, single-use carryout bags,*  
21 *or recycled paper bags may continue to enforce and implement*  
22 *that ordinance, resolution, regulation, or rule that was in effect*  
23 *before that date. Any amendments to that ordinance, resolution,*  
24 *regulation, or rule on or after January 1, 2014, shall be subject*  
25 *to subdivision (b), except a city, county, or other local public*  
26 *agency may amend that ordinance, resolution, regulation, or rule*  
27 *with regard to the amount that a store shall charge with regard*  
28 *to a recycled paper bag.*

# Senator Alex Padilla

## Fact Sheet

SB 405 – PADILLA

### Single-Use Bag Phase Out

(as amended 05/24/13)

#### Summary

SB 405 would phase out single-use plastic bags in California grocery stores, convenience stores, liquor stores, and pharmacies.

#### Background

Each year in California, more than 13 billion single-use plastic bags are handed out by retailers. According to the United States Environmental Protection Agency, 88% of plastic bags and sacks are not recycled. In California, only 3% are recycled, according to CalRecycle. Plastic bags cause litter, slow sorting and jam machinery at recycling centers costing California more than \$25 million dollars each year to collect and bury the plastic bag waste. According to a study commissioned by the US Marine Debris Monitoring Program, plastic bags remain one of the top items found consistently during annual beach cleanups.

Plastic bags are also harmful to the environment killing thousands of birds, turtles and other species. Most plastics do not degrade. Although they represent only 2.2% of waste stream in California, plastic waste is the predominate form of marine debris. Plastics are estimated to compose 60-80% of all marine debris and 90% of all floating debris worldwide.

Plastics not only entangle marine life, they are also ingested by marine life and birds. Most plastic marine debris exists as small plastic particles due to excessive UV radiation exposure and subsequent photo-degradation. The Convention on Biological Diversity reports a total of 663 species have been affected by plastic marine pollution through entanglement or ingestion.

The California Coastal Commission reports that “birds, fish and mammals often mistake plastic for food. Some birds even feed it to their young. With plastic filling their stomachs, animals have a false feeling of being full, and may die of starvation. Sea turtles mistake plastic bags for jellyfish, one of their favorite foods. Even grey whales have been found dead with plastic bags and sheeting in their stomachs.”

The Scripps Institution of Oceanography at UC San Diego found evidence of plastic waste in more than 9% of the stomachs of fish collected in the North Pacific Subtropical Gyre and estimate that fish who reside in the intermediate ocean depths ingest 12,000- to 24,000 tons of plastic per year.

According to the United States Environmental Protection Agency, reducing the use of an item is one of the most effective ways to save our natural resources and protect the environment. To date, many local jurisdictions in California have enacted ordinances. The ordinances vary with some requiring a charge for paper carry-out bags and others banning both single-use plastic and paper

**FOR MORE INFORMATION** – Contact Angela Manetti, Office of Senator Alex Padilla (916) 651-4020

carryout bags. These ordinances have both eliminated the costs associated with plastic bags as well as substantially reduced the volume and costs associated with paper bags in communities.

For example, San Francisco, Los Angeles County, San Jose, and San Luis Obispo County are already experiencing the benefits of reducing the use of plastic bags. After just one year of implementation of its bag ordinance, the City of San Jose is reporting 50% cleaner creeks. Los Angeles County is reporting a 95% reduction of all single-use bags distributed, including a 30% reduction of paper bags.

### Existing Law

Section 42254 and 42257 of the Public Resources Code requires large grocery stores to establish a plastic bag recycling program and sunsets on January 1, 2020.

Current California law is silent on the reduction of single-use plastic bags.

### This Bill

This bill would:

- prohibit a store, on and after January 1, 2015, from providing a *single-use carryout bag* (i.e., paper, plastic, or other material) to a customer at the point-of-sale. (§42283(a))
- authorize a store, on and after July 1, 2016, to provide a *reusable grocery bag* (i.e., cloth or durable plastic) to a customer, which may be made available for purchase. (§42283(c)(1)).
- authorize a store to make a *recyclable paper bag* available for purchase at the point of sale. (§42283(d)).
- specifies standards for reusable grocery bags. (§42281)

- allows ordinances adopted prior to September 1, 2013 to continue to be enforced. (§42287 (b)).
- prohibits any local agency from enforcing an ordinance related to single-use carryout bags after January 1, 2014. (§42287 (b))
- allows local agencies to only amend the cost associated with the recyclable paper bag for existing ordinances (§42287 (c))
- authorizes the California Department of Resources, Recycling, and Recovery to inspect and audit a reusable bag producer. (§42282 (a)).

### Support

5 Gyres Institute  
Azul  
BagIt  
Board of Supervisors  
California Coastkeeper Alliance  
California Coastal Coalition  
California Resource Recovery Association  
California State Lands Commission  
Californians Against Waste  
Central Contra Costa County Solid Waste Authority  
City of El Cerrito  
City of Long Beach  
City of Palo Alto  
City of Sacramento  
City and County of San Francisco  
City of Sunnyvale  
City of San Francisco  
Clean Water Action  
Clean Water California  
Contra Costa Clean Water Program  
County of Los Angeles  
County of San Mateo  
Environment California  
Greater San Fernando Valley Chamber of Commerce  
Green Sangha

Green Vets Los Angeles  
GreenWaste Recovery  
Heal the Bay  
Humboldt County Board of Supervisors  
Humboldt Waste Management Authority  
LMV Productions  
Los Angeles County Board of Supervisors  
Los Angeles County Integrated Waste  
Management Task Force  
Napa Valley CanDo Environment Group  
National Hispanic Environmental Council  
Natural Resources Defense Council  
Pacifica's Environmental Family  
Planning and Conservation League  
Plasticbaglaws.org  
Republic Services  
Santa Clara County Board of Supervisors  
Save Our Shores  
Seventh Generation Advisors  
Sierra Club California  
Surfrider Foundation  
Team Marine – Santa Monica High School  
The Northern California Recycling Association  
Turtle Island Restoration Network  
United Food & Commercial Workers Western  
States Council  
William C. Velazquez Institute  
Zanker Road Resource Management

**RESOLUTION NO. 14-\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
BISHOP, STATE OF CALIFORNIA, ESTABLISHING SUPPORT  
FOR SENATE BILL 405 (PADILLA) TO PHASE OUT  
SINGLE-USE PLASTIC BAGS IN CALIFORNIA**

WHEREAS, each year in California more than 13 billion single-use plastic bags are handed out by retailers and only 3% of these bags are recycled; and

WHEREAS, plastic bags cause slow sorting and jam machinery at recycling centers costing California more than \$25 million dollars each year to collect and bury the plastic bag waste; and

WHEREAS, according to a study commissioned by the US Marine Debris Monitoring Program, plastic bags remain one of the top items found consistently during annual beach cleanups; and

WHEREAS, The Convention of Biological Diversity reports a total of 663 species have been affected by plastic marine pollution through entanglement or ingestion; and

WHEREAS, the United States Environmental Protection Agency finds that reducing the use of an item is one of the most effective ways to save our natural resources and protect the environment; and

WHEREAS, a third of Californians are subject to laws phasing out the use of single-use plastic bags; and

WHEREAS, State Senator Padilla has authored Senate Bill 405, which would prohibit grocery stores and large retailers from providing single-use bags to customers in 2015, and would expand that prohibition to convenience stores and food marts in 2016; and

WHEREAS, by prohibiting the free distribution of plastic bags, Senate Bill 405 would help eliminate a major source of pollution in California; and

NOW, THEREFORE, BE IT RESOLVED, with the concurrence of the City Council, that by the adoption of this Resolution, the City of Bishop hereby SUPPORTS Senate Bill 405 (Padilla) that would prohibit grocery stores, large retailers, convenience stores, and food marts from providing free single-use plastic bags to consumers, and require those stores to have reusable bags available for purchase.

PASSED, APPROVED AND ADOPTED this 27<sup>th</sup> day of January, 2014.

\_\_\_\_\_  
JIM ELLIS, MAYOR

ATTEST: Keith Caldwell, City Clerk

By: \_\_\_\_\_  
Robin Picken, Assistant City Clerk

**From:** Bishop Area Chamber of Commerce & Visitors Bureau [tawni@bishopvisitor.ccsend.com] on behalf of Bishop Area Chamber of Commerce & Visitors Bureau [execdir@bishopvisitor.com]  
**Sent:** Monday, December 30, 2013 2:07 PM  
**To:** cityclerk@ca-bishop.us  
**Subject:** Please Participate In Our Survey

# Bishop Area Chamber of Commerce & Visitors Bureau

Dear Chamber Members & Friends -  
Your opinion matters and we hope that you will take a few minutes to weigh-in with your thoughts about a proposed ban on single-use plastic bags in California. The survey will only take a few minutes and is geared toward retail shops - please click the link below.

**Take this survey**

[Forward email](#)

 [SafeUnsubscribe](#)



This email was sent to cityclerk@ca-bishop.us by [execdir@bishopvisitor.com](mailto:execdir@bishopvisitor.com) | [Update Profile/Email Address](#) | Instant removal with [SafeUnsubscribe™](#) | [Privacy Policy](#).

Bishop Area Chamber of Commerce & Visitors Bureau | 690 North Main Street | Bishop | CA | 93514

**RESULTS OF SURVEY  
TAKEN BY  
THE BISHOP AREA  
CHAMBER OF COMMERCE  
&  
VISITORS BUREAU**

**REGARDING A PROPOSED BAN  
ON SINGLE-USE PLASTIC BAGS  
IN CALIFORNIA**

## Constant Contact Survey Results

### 2. If yes, do you give them plastic bags or paper bags? - Other responses

#### Answer

Both

both plastic & paper along with a purchase option

n/A

we dont use bags

never need

both

Black gift bags that are thick and plastic

### 3. If non-compostable single-use bags (ie: plastic) were banned in California, would that present a financial or other burden on your business? Please explain. - Responses

#### Answer

Our customers tend to want their fish wrapped in paper then placed in plastic bags for transport home. No one wants fish goo leaking in their car.

No

does not apply

No

NO

It would not and we would support the State's effort to ban these bags. Consumers should begin to use reusable bags for their items.

No

no

No. This agency does consume office supplies and other items, but it would not be a hardship to use tote bags when purchasing things for the office.

Yes, it would cost more to do business. ☐

As it is we ask customers if they want a bag. More than 50% of the time they think about it and decline a bag.

No. People should use re-usable bags

N/a

Think it is a great idea of banning plastic bags. most of the cities Ive been to recently have all banned the plastic and it takes awhile to get in the habit of bringing your own bag but it is being done.

No. We could develop an alternative process for handing out food bags to our clients using a reusable bag system. The transition would take some time but we are certain that it can be done. We would find a way to provide reusable bags to each client after which, if they did not bring the reusable bag, we would use recycled paper bags.

No

no

No

It would be a huge burden on my business

No I think should be done away with.

no

unsure. we are a franchise that has to follow our franchise standards.

no ! i have plenty of other things i can use,,even a pillow case.

It would not present a burden for our business since we don't use shopping bags.

no

NO

no

No--The primary product we sell is propane and it does not fit well in any type of a bag.

No

Probably not significant as most of our customers do not want bags....and we reuse plastic bags sent to us from our vendors for small items.

My residents yes. They shop every week and I feel it would be too bothersome for the elderly to remember or get other bags.

No I think it would be an excellent idea.No financial burden for us.

If we had to purchase bags (we are non-profit) that would cause a financial burden.

The cost of plastic bags is small compared to the cost of alternative bags....

No

**8. If yes, please describe any positive or negative outcomes since you have started offering the reusable bags. - Responses**

**Answer**

We do furnish tote bags to our clients with the agency logo printed on them as part of our outreach materials. This has the positive outcome of ongoing advertising, every time a client uses the bag. As they are reusable, the bags get handed to other people from our clients and also results in phone contact from new consumers.

It's hard to say. Most customers have experienced the sale of reusable bags and we have not had much comment one way or the other. The bags sell "OK".

People seem happy to buy them if they need them, but often have their own bag.

None

Im not a retailer but i am a consumer and i am concerned about the bacteria and unsanitary condition of the reusable bags i see on the check out counters. I feel for the checkers that have to handle these filthy reusable bags.

If they didn't have it...we would make it available to them

People like them but have habit of forgetting them.

Most of my customers usually forget to bring them....

**9. Please feel free to add any relative comments. - Responses**

**Answer**

I think that instead of legislating this proposal, supporters should encourage retailers and customers to move away from their use. Let the market decide. Perhaps the market will produce compostable bags. Besides, "single use" bags are used more than once in our house.

This would be great for the environment!

A ban on single use plastic bags would be good

We would also encourage the City of Bishop to take a step forward by adopting a policy that would ban plastic bags in the city as the City of Los Angeles has.

Reusable bags are the only solution for the future sustainability of our ecosystem.

Please ban single-use plastic bags in Bishop and in all of California! For customers who forget or choose not to bring their own bags, please have businesses charge for reusable bags. Establish fines for noncompliance. Banning these bags is a huge step in the right direction for people and the environment. The true cost of waste matters.

The writing is on the wall that re-usable bags are the way things will be in the future. We should help society get there and be supportive of this measure.

Not a selling business, but I support this and hope people start bringing their own bags

this is a great idea and long coming

This is a needed change for health and environmental reasons. People can and will adjust and the cost will not be prohibitive if all cooperate.

Totally in agreement with banning single use plastic bags.

This is just more government takeover

I am in a service business, so bags aren't relevant, but I think that you also have to take into account how hideous plastic bags look in our environment. They are everywhere and certainly detract from the natural environment that we try to maintain in our community. Even if it added some cost, eliminating single use bags would benefit Bishop.

I prefer to have the option to use single-use bags, as I recycle them anyway.

I did not fill out the survey because my company does not sell merchandise or use bags. I support the ban, and bring my reusable bags when I go grocery shopping. I do not always remember to bring bags when doing other shopping or spontaneous shopping. If that situation occurs, I would go back to my car for a bag, or pay a fee for a bag.

Never use for my business, but would not enjoy prices being raised for plastic bags. What ever kind of bags a market use, they have to pay for them Just another means of inflation.

If there is evidence that plastic bags harm the environment and wildlife, we would support the ban on these bags.

no bags of any type used at our business.

As I have previously mentioned, we do not use any type of bags, however I believe reusable bags in stores that use bags is the sensible way to go.

This would be inconvenient to the elderly who are on fixed incomes and can get forgetful

Many of our customers are from low income families and buying reusable bags is a hardship for them. Even adding a minimal cost per bag would make our customers shop elsewhere. There are plenty of thrift stores in Bishop.

Not related to our business.



## **Inyo-Mono Association for the Handicapped**

*Serving Adults with Intellectual Disabilities since 1973*

---

January 21, 2014

Dear City Council Members,

As the Executive Director of Inyo-Mono Association for the Handicapped (IMAH), I ask you to vote against supporting SB405, the ban on plastic bags.

IMAH's Sierra Thrift mall uses plastic bags – but what's different is that we have never purchased plastic bags. All the bags we use are donated to us. In essence, we are the recycling agency for plastic bags in the area. Our bags are used at least two times, sometimes even more.

IMAH's Sierra Thrift Mall serves the economically disadvantaged of Inyo and Mono Counties and beyond. Our customers come from as far south as Ridgecrest, as far north as Tonopah and Bridgeport and as far east Dyer, Mina and Luning. The economically disadvantaged have a hard time putting food on the table and now they will be asked to purchase bags for their purchases!

Also, if the ban goes into effect, IMAH will be forced to purchase other types of bags for our customers to use. Now you are taking money not only from the economically disadvantaged but this new cost will also affect the developmentally disabled population we serve. All proceeds from our thrift store go to the programs and services we provide our clients. By having to purchase bags, this extra cost will impact the programs we offer our developmentally disabled adults.

I ask you, from the bottom of my heart, to think about the huge impact this ban will have on the population of Bishop and the surrounding communities. It might be a wonderful idea, but for economically disadvantaged and our population of developmentally disabled, you are asking them to make a decision whether to feed their families or buy bags.

Thank you for your time and consideration.

Sincerely,

Beth Himelhoch  
Executive Director

371 South Warren Street - Bishop, CA 93514  
Phone (760) 873-8668 Fax (760) 872-1377  
Email: [inyomonoah@earthlink.net](mailto:inyomonoah@earthlink.net)  
Web: [imahstars.org](http://imahstars.org)

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR *KAC*

**SUBJECT:** PUBLIC HEARING – PROPOSED ORDINANCE RELATING TO A CHANGE IN TIME OF REGULAR MEETINGS

**DATE:** JANUARY 27, 2014

**Attachments:**

- Public Hearing Notice

**BACKGROUND/SUMMARY**

This public hearing will be to discuss the proposed ordinance relating to a change in time of regular meetings.

**RECOMMENDATION**

Hold the public hearing.

CITY OF BISHOP  
NOTICE OF PUBLIC HEARING  
ON THE PROPOSED ADOPTION OF AN ORDINANCE  
RELATING TO A CHANGE IN TIME OF REGULAR MEETINGS  
AND SUMMARY OF ORDINANCE

NOTICE IS HEREBY GIVEN that the Bishop City Council will hold a public hearing on Monday, January 27, 2014 at 7:00 p.m. in the City Council Chambers, 301 West Line Street, Bishop, California to hear and consider citizen input on a proposed ordinance entitled "AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BISHOP, STATE OF CALIFORNIA, AMENDING SECTION 2.04.020 OF CHAPTER 2.04 CITY COUNCIL OF THE BISHOP MUNICIPAL CODE RELATING TO TIME OF REGULAR MEETINGS."

SUMMARY OF ORDINANCE: This proposed ordinance amends Section 2.04.020 of Chapter 2.04 CITY COUNCIL of the Bishop Municipal Code to change the time of regular meetings from seven [o'clock] p.m. to one [o'clock] p.m. and Study Sessions for such regular meetings from four [o'clock] p.m. to ten [o'clock] a.m. on the second and fourth Mondays of each month.

Following the public hearing, the proposed ordinance will be reviewed for introduction, with the adoption of the ordinance scheduled for Monday, February 10, 2014.

A copy of the full text of this ordinance is available for public inspection at City Hall, 377 West Line Street, Bishop, California. Any persons wishing to comment are invited to attend the public hearing or send written comments to the City Council, 377 West Line Street, Bishop, California 93514 on or before the time of said hearing. Any questions can be directed to the Administration Department at 760-873-5863.

Published: January 21, 2014

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KIC*

SUBJECT: PROPOSED ORDINANCE AMENDING SECTION 2.04.020 OF CHAPTER 2.04  
CITY COUNCIL OF THE BISHOP MUNICIPAL CODE TO CHANGE THE TIME  
OF REGULAR MEETINGS – FIRST READING/INTRODUCTION

DATE: January 27, 2014

Attachments:

- Proposed Ordinance – Relating to a change in time of regular meetings

**BACKGROUND/SUMMARY**

During a recent budget workshop, City Council discussed the possibility of moving the Study Session and Regular Council meetings to an earlier time in the day. The initial focus was to create an estimated salary savings of \$12,000 in overtime cost for those non-exempt staff members required to attend meetings. Additionally, the Council felt it may give citizens the opportunity to attend daytime meetings as many are unable to attend meetings in the evening.

The Council is recommending meetings that coincide with the regular workday. Council will continue to meet on the second and fourth Mondays of the month with the suggested proposed time changes:

- Study Session - 10:00 a.m.
- Regular Council Meeting – 1:00 p.m.

**RECOMMENDATION**

After the public hearing, City Council will consider approval of the first reading/introduction of the proposed ordinance [BY TITLE ONLY] relating to a change in time of regular meetings.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BISHOP, STATE OF CALIFORNIA, AMENDING SECTION 2.04.020 OF CHAPTER 2.04 CITY COUNCIL OF THE BISHOP MUNICIPAL CODE RELATING TO TIME OF REGULAR MEETINGS

THE CITY COUNCIL OF THE CITY OF BISHOP, STATE OF CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 2.04.020 of Chapter 2.04 CITY COUNCIL of the Bishop Municipal Code, be and the same hereby are amended to read, in their entirety, as follows:

"2.04.020 Time of regular meetings. Regular meetings of the city council shall be held on the second and fourth Mondays of each month commencing at one [o'clock] p.m. Study Sessions for such regular meetings shall commence at ten [o'clock] a.m. on said dates. (Prior codes § 2-7) Ord. No. 527, § 1, 1-25-2010)

SECTION 2. Except as hereby specifically amended, all other terms and provisions of Chapter 2.04 of the Bishop Municipal Code shall remain in full force and effect.

SECTION 3. This ordinance shall be in full force and effect thirty (30) days from and after its passage and adoption.

SECTION 4. The City Clerk shall certify to the passage and adoption of this ordinance and shall cause the same to be published in the manner and form provided by law in the Inyo Register, a newspaper of general circulation printed and published in the City of Bishop, State of California which said newspaper is hereby designated for that purpose.

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
JIM ELLIS, MAYOR

ATTEST: Keith Caldwell, City Clerk

By: \_\_\_\_\_  
Robin Picken, Assistant City Clerk

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KAC*

SUBJECT: RESOLUTION TO ESTABLISH THE CITY OF BISHOP AS  
A HEALTHY EATING ACTIVE LIVING (HEAL) CITY

DATE: January 27, 2014

Attachments:

- HEAL Resolution

**BACKGROUND/SUMMARY**

Please find attached the proposed Healthy Eating Active Living (HEAL) Resolution.

In the past five years, the City of Bishop has taken steps to provide employees and program participants with healthy programs and choices. The City has established an employee wellness program and provides incentives for participation.

Additionally, city staff has been an active member of Team Inyo, a collaborative group of health practitioners, school administrators, and community leaders who seek to improve the health of the public through activities that promote healthy behaviors, support healthy choices, and change the environment of food choice and physical activity to favor healthy lifestyles.

This resolution is concrete affirmation that the City of Bishop recognizes the public health threats from obesity and will continue to be a leader in combating the negative effects of poor health choices.

**RECOMMENDATION**

City Council considers approving the proposed HEAL Resolution [BY TITLE ONLY].

**RESOLUTION NO. \_\_ SETTING FORTH CITY OF BISHOP  
COMMITMENT TO OBESITY PREVENTION**



HEALTHY EATING  
ACTIVE LIVING  
**CITIES**  
CAMPAIGN

**WHEREAS**, in 2004, the League of California Cities adopted an Annual Conference resolution to encourage cities to embrace policies that facilitate activities to promote healthier lifestyles and communities, including healthy diet and nutrition and adoption of city design and planning principles that enable citizens of all ages and abilities to undertake exercise; and

**WHEREAS**, the League of California Cities has a strategic goal to promote and develop safe and healthy cities; and

**WHEREAS**, more than half of California's adults are overweight or obese and therefore at risk for many chronic conditions including diabetes, heart disease, cancer, arthritis, stroke, and, hypertension; and

**WHEREAS**, one in four youth between the ages of 9 and 16 in California is overweight; and according to the 2009-2011 California Healthy Kids Survey, roughly 50% of students in 7<sup>th</sup>, 9<sup>th</sup>, and 11<sup>th</sup> grades in Inyo County reported NOT eating breakfast, a risk factor for overweight and obesity;

**WHEREAS**, more children are being diagnosed with diseases linked to overweight and obesity previously seen only in adults, such as Type 2 diabetes and heart disease; and

**WHEREAS**, our senior population is increasing, longevity and well being is improved by an environment that provides safe age appropriate opportunities for physical activities,

**WHEREAS**, the current generation of children are expected to have shorter lives than their parents due to the consequences of obesity; and

**WHEREAS**, obesity takes a tremendous toll on the health, productivity of all Californians;

**WHEREAS**, the annual cost to California—in medical bills, workers compensation and lost productivity— for overweight, obesity, and physical inactivity exceeds \$52 billion;

**WHEREAS**, teens and adults who consume one or more sodas or sugar sweetened beverages per day are more likely to be overweight or obese;

**WHEREAS**, by supporting the health of residents and the local workforce would decrease chronic disease and health care costs and increase productivity; and

**WHEREAS**, According to the 2009 health profiles of children in Tuolumne, Calaveras, Amador, Inyo, Mono and Alpine Counties from the UCLA Center for Health Policy Research, **13.4% of children ages 2-11 and 22.6% of youth ages 12-17 in our region are overweight or obese.** (Defined as the proportion of children whose body mass index is at or above the 85<sup>th</sup> percentile based on gender and age specific CDC guidelines.) In addition, **only 25.5% of children ages 5-17 in our region engaged in regular physical activity in the last week, and 62.2% of youth ages 12-17 had 1 or more servings of soda or sugary drink yesterday.**

**WHEREAS**, The Inyo County Maternal Child Adolescent Health and the First Five Community Assessments and Strategic Plans for the past decade have designated childhood obesity as a growing and significant problem in our communities as validated by statistical data, testimony, of child focused professionals and the voiced concern of community members: and

**WHEREAS**, Team Inyo, a collaborative of local public health practitioners, school administrators, and community leaders, seeks to improve the health of the public through activities that promote healthy behaviors, support healthy choices, and change the environment of food choice and physical activity to favor healthy lifestyles.

**NOW, THEREFORE, LET IT BE RESOLVED** that the City Council hereby recognized that obesity is a serious public health threat to the health and wellbeing of adults, children and families in the City of Bishop. While individual lifestyle changes are necessary, individual effort alone is insufficient to combat obesity's rising tide. Significant societal and environmental changes are needed to support individual efforts to make healthier choices. To that end, the City of Bishop adopts this Healthy Eating Active Living resolution:

### **i. Built Environment**

**BE IT FURTHER RESOLVED** that the City of Bishop planners, engineers, park and recreation department, community economic and redevelopment personnel responsible for the design and construction of parks, neighborhoods, streets, and business areas, should make every effort to:

- Address walking and biking connectivity between residential neighborhoods and schools, parks, recreational resources, and retail;
- Expand community access to indoor and outdoor public facilities through joint use agreements with schools and/or other partners
- Include health goals and policies related to physical activity in the general plan update and specific area plans;

## II. Employee Wellness

**BE IT FURTHER RESOLVED** that in order to promote wellness within City of Bishop, and to set an example for other businesses, the City of Bishop pledges to adopt and implement an employee wellness policy that will:

### Healthy Food Access

- Offer employee health incentives for healthy eating and physical activity;
- Accommodate breastfeeding employees upon their return to work;
- Encourage employee best practices; stand up work stations, walking meetings, and use of stairways.

**BE IT FURTHER RESOLVED** that the City of Bishop planners, community economic personnel responsible for the design and of parks, neighborhoods, streets, and business areas, should make every effort to:

- Facilitate the promotion of new grocery stores, community gardens and farmers markets in underserved communities to increase access to healthy food, including fresh fruits and vegetables;
- Consider comprehensive plans and zoning ordinances to increase opportunities for access to health foods wherever and whenever possible, including health goals and policies related to access to healthy food in the general plan update;
- The City of Bishop will continue to promote the “Re-think Your Drink” campaign. Set nutrition standards for food offered at city events, city sponsored meetings, served at city facilities and city concessions, and city programs.

## III. Implementation

**BE IT FURTHER RESOLVED** that the head of each affected agency or department should report back to the City Council annually regarding steps taken to implement the Resolution, additional steps planned, and any desired actions that would need to be taken by the city council.

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR KSC

**SUBJECT:** MAMMOTH LAKES HOUSING, INC. CONSULTING AGREEMENT FOR PROFESSIONAL SERVICES RELATING TO STATE REPORTING AND MONITORING OF COMMUNITY DEVELOPMENT BLOCK GRANT 09-STBG-6407

**DATE:** JANUARY 27, 2014

**Attachment:**

- Draft Consulting Agreement with Mammoth Lakes Housing, Inc.

**BACKGROUND/SUMMARY**

Mammoth Lakes Housing, Inc. (MLH) currently provides the City of Bishop with professional services related to monitoring and state reporting as required for the City's Community Development Block Grants.

As the City has recently received another grant, it is recommended that we continue to allow Mammoth Lakes Housing, Inc. to monitor and report as necessary.

The payment schedule is as follows;

- Pay MLH \$1,500 annually for monitoring of real property loans
- Pay MLH \$1,050 annually for semi-annual and annual reporting of CDBG Program Income.
- Total Cost Annually - \$2,550

**RECOMMENDATION**

City Council consideration to approve the agreement with Mammoth Lakes Housing, Inc. for state required monitoring and semi-annual and annual reporting for a cost not to exceed \$2,550 annually. Authorize the City Administrator to execute.

## CONSULTING AGREEMENT

This agreement made as of this \_\_\_\_\_ day of January 2014.

Between: City of Bishop ("CITY")  
377 West Line Street  
Bishop, CA 93514

And: Mammoth Lakes Housing, Inc. ("MLH")  
P.O. Box 260  
Mammoth Lakes, CA 93546

### WITNESSES THAT WHEREAS:

- A. It has been determined to be in the CITY'S best interest to retain the professional services of a consultant to provide services.
- B. MLH is considered competent to perform the necessary professional services for the CITY.

NOW, THEREFORE, it is mutually agreed by and between CITY and MLH as follows:

1. MLH shall furnish all of the Services as described below:
  - i. Completion of Annual Occupancy Certification; coordination of Requests for Subordination between Borrowers and the City of Bishop and; ensure compliance with the required payment of property taxes and insurance on real property loans as described by the Community Development Block Grant (CDBG) Grant Management Manual, Chapter 10.
  - ii. On-going Completion of Annual and Semi-Annual Reporting Requirements as described by the CDBG Grant Management Manual and the 09-STBG-6407 Standard Agreement.
2. CITY shall compensate MLH in the amount and pursuant to the conditions as described below.
  - i. The maximum compensation to be paid to MLH for Service i. above shall be \$1,500 annually for the annual monitoring of real property loans of the 09-STBG-6407 grant.
  - ii. The maximum compensation to be paid to MLH for Service ii. above shall be \$1,050 annually for all annual and semi-annual reporting of the CDBG Program Income.
  - iii. MLH will invoice CITY and CITY will remit payment within 30 days of invoice.
  - iv. Agreement to expire on July 31, 2018.
3. MLH shall be responsible for the professional quality, technical accuracy, timely completion, and coordination of all report and other services furnished by MLH under this agreement.

4. MLH hereby indemnifies and holds harmless CITY its officers, employees and agents from any and all liability or claim of liability, including attorney's fees, arising by reason of personal injury, death or property damage and resulting MLH's negligence, recklessness or willful misconduct in the performance of its duties and obligations under this Agreement.
5. MLH shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by MLH, his agents, representatives, or employees.

Minimum Limits of Insurance

MLH shall maintain limits no less than:

- General Liability: \$1,000,000 per occurrence for bodily injury, personal injury and property damage.
  - Automobile Liability: \$300,000 per accident for bodily injury and property damage.
  - Employer's Liability: \$500,000 per accident for bodily injury or disease.
  - Error and Omission Liability: \$500,000 per occurrence.
6. All original documents, records, and other material prepared by MLH under this Agreement, shall become the exclusive property of CITY and shall not be used in any manner without prior consent of City. Any reuse of such documents, records, and other material by City on any other project other than as described above shall be at CITY'S sole risk and without liability to MLH.
  7. MLH shall not assign or transfer any interest in this Agreement without the prior written consent of CITY, and any attempt to do so shall render this Agreement null and void.
  8. Either MLH or CITY may terminate this Agreement without cause with thirty (30) days advance written notice.
  9. If MLH abandons the work, or fails to proceed with the work and services requested by the CITY in a timely manner, or fails in any way as required to conduct the work and services as required by CITY, CITY may declare MLH in default and terminate this Agreement upon five (5) days written notice to MLH. Upon such termination by default, CITY will pay to MLH all amounts owing to MLH for services and work satisfactorily performed to the date of termination.
  10. This Agreement are the entire understanding of the parties, and there are no other terms or conditions, written or oral, controlling this matter.
  11. MLH agrees that it has no interest, and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of the work and services under this Agreement.
  12. This Agreement shall be governed by the laws of the State of California.
  13. MLH is an independent contractor and hereby agrees and warrants that no agency relationship, wither express or implied is created by the execution of this Agreement.
  14. If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction, or if

it is found in contravention of any federal, state, or district statute, ordinance, or regulation, the remaining provisions of this Agreement, or the application thereof, shall not be invalidated thereby and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

15. This Agreement may be modified, amended, changed, added to or subtracted from, by the mutual consent of the parties hereto, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.
16. Any notice, communication, amendments, additions, or deletions to this Agreement, including change of address of either party during the terms of this Agreement, which MLH or CITY shall be required, or may desire, to make, shall be in writing and may be personally served, or sent by prepaid first class mail to the respective parties as follows:

CITY: City of Bishop  
377 West Line Street  
Bishop, CA 93514

MLH: Mammoth Lakes Housing, Inc. ("MLH")  
P.O. Box 260  
Mammoth Lakes, CA 93546

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

\_\_\_\_\_  
Keith Caldwell, City Administrator  
City of Bishop

Date \_\_\_\_\_

\_\_\_\_\_  
Jennifer Halferty, Executive Director  
Mammoth Lakes Housing, Inc.

Date \_\_\_\_\_

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KSC*

SUBJECT: REQUEST TO WAIVE THE HIRING FREEZE TO FILL POLICE RESERVE OFFICER POSITIONS

DATE: January 27, 2014

Attachments:

- Staff Memo

**BACKGROUND/SUMMARY**

Chief Carter provides an update on recruitment of members of the public who wish to become Police Reserve Officers.

Reserve Officers are capable of fulfilling a range of Law Enforcement duties, including routine patrol, special detail, prisoner transport, traffic enforcement, and other general duties.

A Reserve Officer's wage scale ranges from \$13.25-\$35.00 per hour based on qualifications. Reserve Officers receive no benefits or incentives.

**RECOMMENDATION**

Council consideration to waive the hiring freeze to appoint two qualified candidates to the position of Police Reserve Officer, Level II.



# BISHOP POLICE DEPARTMENT

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207 W. Line St.  
Bishop, CA 93514  
760-873-5866

Chris Carter, Chief of Police

To: Bishop City Council via Mr. Keith Caldwell, City Administrator

From: Chris Carter, Chief of Police **C.C.**

Date: January 21, 2014

Subject: Request to Waive Hiring Freeze to fill Police Reserve Officer Positions

As we have previously discussed, the Bishop Police Department is in the process of attempting to recruit members of the public who wish to become Police Reserve Officers. Reserve Police Officers are capable of fulfilling a range of Law Enforcement Duties, including routine patrol, special details, prisoner transports, assisting in investigations, traffic enforcement, and other general Law Enforcement duties. Reserve Officers pay ranges from \$13.25-\$35.00 per hour based on qualifications and they receive no benefits or incentives. As such they are considered part-time employees. With the Police Department currently having two (2) vacant sworn-officer positions, the addition of Reserve Officers allows us to continue to provide the needed levels of service while keeping costs, such as overtime, under control. At this time, I am requesting permission to lift the hiring freeze in order to appoint two qualified candidates to the position of Police Reserve Officer, Level II. I am available at your convenience should you have questions or wish to discuss this request further.

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR *KSC*

**SUBJECT:** REQUEST FOR REPAIR ON PUBLIC WORKS TRUCK

**DATE:** January 27, 2014

**Attachments:**

- Staff Memo
- Written Estimates for Repairs

**BACKGROUND/SUMMARY**

Superintendent Dishion summarized the need to repair three (3) significant oil leaks on the 2005 Ford 550 truck. This truck is valuable to the Public Works fleet and important to have it in working condition as soon as possible.

Staff has received two written quotes from local vendors to do the repair.

The funding of these repairs will be split between the Water, Sewer, and Street budgets.

**RECOMMENDATION**

Council consideration to approve the repair of the Ford 550 Truck to Britt's Diesel at an amount not to exceed \$4,047.61.



**To:** Keith Caldwell, City Administrator *KSC*  
**From:** Deston Dishion, Public Works Superintendent *DD*  
**Subject:** Repair of oil leaks on Ford 550 Truck  
**Date:** 22 January 2014

**General:**

Public Works requests approval to have repairs made to the Ford 550 truck based on the lowest quote.

**Background:**

Public Works has identified three significant oil leaks on the 2005 Ford 550. The truck is losing fairly large quantities of oil and creating puddles of oil whenever parked. This truck is one of the newer vehicles and an important part of the Public Works Fleet which is needed on a daily basis.

Quotes for the necessary repairs were sought from Britt's Diesel and Mr.K.Automotive. The results of those quotes are as follows.

Britt's Diesel	\$4047.61
Mr.K.Automotive	\$4596.22

Funding for these repairs will be split between the Water, Sewer, and Streets budgets.

**Recommendation:**

Authorize the repair of the Ford 550 Truck to Britt's Diesel at an amount not to exceed \$4047.61.

I hereby authorize the repair work listed herein, including sublet work to be done along with necessary materials. You and your employees may operate the described vehicle for the purposes of testing, inspection or delivery at my risk. An express lien is acknowledged on said vehicle to secure the amount of repairs thereto. You will not be held responsible for loss or damage to vehicle or articles left in vehicle in case of fire, theft, accident or any other cause beyond your control. Customer agrees to pay all collection costs and for attorneys fees in the event that default is made in any payment due. If vehicle is returned to customer without repair service being performed, a diagnostic and handling fee (including reassembly) may be charged. I have read and understand the above and acknowledge receipt of an estimate.

### Britt's Diesel & Automotive

383 Joe Smith Road  
Bishop, CA 93514  
(760) 872-1883

BAR #123232 EPA # CAL912693081  
DUNS #605557032

X

Terms: CASH unless arrangements made prior to authorization. Vehicles left after repair is completed may be subject to a storage fee.

Repair Order # 52646

City Of Bishop  
P.O. BOX 1236  
BISHOP, CA 93515-1236

2005 FORD F550  
VIN: 1FOAF56P15ED13164  
Engine:  
Trans:

License # 1195964  
ODO In:50514  
Color:  
Mfg. Date:  
Unit # #15

Inv Date: 1/07/2014  
Service Writer: Carri Titus  
Status: Appointment  
Driver: City Of Bishop  
PO #

(760) 873-8458 Business  
(760) 873-4873 Ex: FAX - Fax

Vehicle Problems	Requests for Service	Services Performed	Hrs	Qty	Price	Ext
<b>Customer states that: Requests for Service &amp; Vehicle Problems -</b>						
Labor Service - T/S OIL LEAKS-REMOVED INNER FENDERS STEAMED & TEST DROVE, FOUND L/H ROCKER CRADLE GASKET LEAKING & R/H VALVE COVER LEAKING & FRONT COVER LEAKING- NB			1.50		98.00	147.00
Labor Service - REPLACED BOTH HEAD GASKETS-SERVICE ENGINE NB			24.00		98.00	2,352.00
New	4C3Z6051EB	HEAD GASKET KIT		2.00	197.94	395.88
New	3C3Z6584AA	GASKET VALVE		2.00	33.80	67.60
New	3C3Z6584BA	GASKET VALVE RD		2.00	46.66	93.32
New	3C3Z-9439-AA	intake gasket		2.00	15.09	30.18
New	3C3Z-9433-BJ	KIT- GASKET		1.00	119.92	119.92
New	3C3Z-9T514-AG	HARDWARE KIT		1.00	12.40	12.40
New	3C3Z-9229-AA	inj oring kit		8.00	5.83	46.64
New	OIL 15-40 QT	Delo 400 LE Oil		15.00	4.99	74.85
New	P7436	FILTER		1.00	25.17	25.17
Labor Service - RESEAL FRONT GEAR COVER WITH HEAD GASKET JOB NB			5.00		98.00	490.00
New	3C3Z-6619-FA	Gasket		1.00	4.94	4.94
New	3C3Z6619BA	GASKET		1.00	9.49	9.49
New	3C3Z6020CA	GASKET		1.00	50.54	50.54
New	3C3Z6700BA	SEAL ASSY		1.00	22.88	22.88

Add On Charges Breakdown  
Haz. Materials 1.50

**Warranty**

From the date of delivery for a period of 4,000 miles or 90 days, whichever comes first. This firm will repair free of charge any defects in material and workmanship to the vehicle mentioned here. All work to be done in our shop only. This does not include towing charges.

Estimate only, do not pay.

**Repair Order Summary:**

Parts 953.81  
Labor 2,989.00  
Supply Charge 25.00  
Add On Charges 1.50

X

Customer acknowledges receipt of merchandise and services

Sub Total 3,969.31  
Sales Tax (CA) 78.30  
**Total 4,047.61**

fax 1/16/14 2:54

**MR.K.AUTOMOTIVE**  
 175 GROVE ST.  
 BISHOP CA 93514  
 (760)873-7149  
 BAR REG #ARD 196662 EPA# CAL 000 070 459  
 FAX # 760-873-3195  
 CA# 0144563

1/22/2014 8:18 AM

page 1

Estimate #103079 Sub-Estimate #1

CITY OF BISHOP  
 207 W LINE ST  
 PAM/AP 3-5823 FAX 2-3485  
 BISHOP CA 93515

Day Phone : 873-5863 /873-5866-PD  
 Eve Phone : 873-4873 FAX  
 Fax Number : PO# 3012 (C)

Vehicle : 2005 Ford Truck F550 Super Duty 6.0 L 363 CID V8  
 VIN : 1FDAF56P15ED13164

Tag/State : 1195964 / CA  
 Color : White  
 Last Mileage : 47428  
 Odometer In : 0  
 Odometer Out : 0

Created : 1/7/2014 11:16:08 AM

**Labor/Notes**

Qty	Code/Tech*	Description	Unit Price	Price
11		TIMING COVER &/OR GASKET - R&R	\$88.20	\$970.20
		Includes: Replace front crankshaft oil seal except on Timing Belt applications.		
1		HAZARDOUS WASTE DISPOSAL	\$3.60	\$3.60

**Parts**

Qty	Code/Tech*	Description	Condition	Unit Price	Price
3		GOLD ANTIFREEZE	New	\$19.66	\$58.98
15		ENG. OIL	New	\$5.51	\$82.65
1		OIL FILTER	New	\$32.25	\$32.25
1		Timing Cover Gasket Set		\$130.37	\$130.37
1	w/ Wear Sleeve	Water Pump Gasket		\$2.99	\$2.99

Labor	\$1,082.00	less discount : \$108.20	\$973.80
Parts	\$341.33	less discount : \$34.09	\$307.24
Sublet/Misc.			\$0.00
Shop Supplies			\$0.00
Charges			\$0.00
Sales Tax		Tax @ \$307.24 * 8.0000%	\$24.58
		Estimate	\$1,305.62

MR.K.AUTOMOTIVE  
175 GROVE ST.  
BISHOP CA 93514  
(760)873-7149  
BAR REG #ARD 196662 EPA# CAL 000 070 459  
FAX # 760-873-3195  
CA# 0144563

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Estimate #103079 Sub-Estimate #1

CITY OF BISHOP

Vehicle : 2005 Ford Truck F550 Super Duty 6.0 L 363 CID V8

I hereby authorize repair work to be done as described above. I agree to pay cash on delivery of the vehicle, and until paid in full you shall have a lien on the vehicle for the amount owing. In the event of default by me in payment, you are hereby specifically authorized to retain possession of the vehicle without notice and without process of law, and said possession shall invest you with all rights of a possessory lien holder under law. I further agree that you will not be held responsible for the vehicle or articles left in the vehicle in case of fire, theft, accidents or other causes beyond your control. My vehicle may be driven by your employees for road test at my risk. I authorize service to be performed including sublet work. I have read and understand the above terms.

SIGNATURE \_\_\_\_\_

DATE-----

Warranty on defective parts and labor is 12 months or 12,000 miles which ever comes first. Warranty valid only if returned to MR K Automotive for adjustment where reasonable. Where not reasonable must contact MR K Automotive for instructions. Warranty will not be honored due to abuse or neglect. AAA member warranty is 24 months or 24,000 miles which ever comes first.  
NO WARRANTY WHEN USED PARTS ARE INSTALLED. THIS WARRANTY IS NOT TRANSFERABLE.

Estimates are valid for 365 days.

**MR.K.AUTOMOTIVE**  
 175 GROVE ST.  
 BISHOP CA 93514  
 (760)873-7149  
 BAR REG #ARD 196662 EPA# CAL 000 070 459  
 FAX # 760-873-3195  
 CA# 0144563

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page 1

Estimate #103079

CITY OF BISHOP  
 207 W LINE ST  
 PAM/AP 3-5823 FAX 2-3485  
 BISHOP CA 93515

Day Phone : 873-5863 /873-5866-PD  
 Eve Phone : 873-4873 FAX  
 Fax Number : PO# 3012 (C)

Vehicle : 2005 Ford Truck F550 Super Duty 6.0 L 363 CID V8  
 VIN : 1FDAF56P15ED13164

Tag/State : 1195964 / CA  
 Color : White  
 Last Mileage : 47428  
 Odometer In : 0  
 Odometer Out : 0

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**Labor/Notes**

Qty	Code/Tech*	Description	Unit Price	Price
26		CYLINDER HEAD GASKET - R&R	\$88.20	\$2,293.20
		M		
Includes: Remove carbon, check surfaces for warpage, adjust valves and ignition timing where necessary.				
1		HAZARDOUS WASTE DISPOSAL	\$3.60	\$3.60
1		AIR CONDITIONING SERVICE	\$88.20	\$88.20

**Parts**

Qty	Code/Tech*	Description	Condition	Unit Price	Price
15		ENG. OIL	New	\$5.51	\$82.65
1		OIL FILTER	New	\$32.25	\$32.25
3		GOLD ANTIFREEZE	New	\$19.66	\$58.98
4		ORING KIT	New	\$6.45	\$25.80
1		INTAKE GASKETS	New	\$15.98	\$15.98
1		GASKET	New	\$124.52	\$124.52
2		GASKET SET	New	\$232.97	\$465.94
1		134 A	New	\$32.40	\$32.40

Note: M - Labor Database, Copyright, Mitchell International, All Rights Reserved

Labor	\$2,650.00	less discount : \$265.00	\$2,385.00
Parts	\$931.64	less discount : \$93.12	\$838.52
Sublet/Misc.		.....	\$0.00
Shop Supplies		.....	\$0.00
Charges		.....	\$0.00
Sales Tax		Tax @ \$838.52 * 8.0000%	\$67.08
		<b>Estimate</b>	<b>\$3,290.60</b>

MR.K.AUTOMOTIVE

175 GROVE ST.

BISHOP CA 93514

(760)873-7149

BAR REG #ARD 196662 EPA# CAL 000 070 459

FAX # 760-873-3195

CA# 0144563

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page 2

Estimate #103079

CITY OF BISHOP

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DATE-----

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NO WARRANTY WHEN USED PARTS ARE INSTALLED. THIS WARRANTY IS NOT TRANSFERABLE.

Estimates are valid for 365 days.

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR *KSC*

**SUBJECT:** BUDGET ADJUSTMENTS/TRANSFERS FY 2013-2014

**DATE:** JANUARY 27, 2014

**ATTACHMENTS:**

- Finance Department Memorandum

**BACKGROUND/SUMMARY**

Attached is a Budget Adjustments/Transfers Report for Fiscal Year 2013-2014 through December 31, 2013 prepared by Assistant Finance Director Cheryl Solesbee. Action to approve the transactions will bring the listed accounts into reconciliation with expenditures for that period.

**RECOMMENDATION**

Council consideration to take action to approve the budget adjustments and transfers for Fiscal Year 2013-2014 through December 31, 2013 as presented.

TO: City Council/City Administrator  
 FROM: Cheryl Solesbee, Assistant Finance Director  
 DATE: January 27, 2014  
 SUBJECT: Budget Adjustments/Transfers

The following are budget adjustments and transfers which would bring the listed accounts into reconciliation with expenditures through December 31, 2013.

**BUDGET ADJUSTMENT AS FOLLOWS:**  
*From Unbudgeted Reserves*

FUND	AMOUNT	TO FUND/DEPT	AMOUNT
General Fund	\$2,667	Fire Dept	
		001-021-52014	\$ 288
		Meetings, travel, Conf.	
		001-021-52018	\$ 271
		Special Dept. Supplies	
		001-021-53020	\$ 308
		Vehicle Operation	
		Note: Reimb. from VOL Fire Dist	
		Community Promotion	\$ 1,800
		001-019-52127	
		School Ski Program	
		Note: Council approved 1/13/14	
Water	\$8,500	Water	
		004-050-52015	\$ 8,500
		Note: Rate Study	
		<u>To</u>	
<u>Department Line Item</u>		<u>Department Line Item</u>	
Police			
001-020-51025	\$1,200	001-020-51042	\$ 204
Retiree Health Insurance		Unemployment Insurance	
		001-020-51046	\$ 996
		OPEB/Post Emp Benefit	

Legal				
001-014-51012	\$5,472		001-014-55040	\$ 5,472
Contract Salary			Litigation Services	
Insurance				
001-015-52016	\$2,750		001-015-51010	\$ 2,750
Insurance			Workers Compensation	
Sunrise MHP				
012-095-52016	\$2,272		012-095-51022	\$ 1,300
Insurance			PARS System	
			012-095-51043	\$ 185
			Disability Insurance	
			012-095-51046	\$ 787
			OPEB/Post Emp Benefit	
Sewer				
002-051-51025	\$ 22		002-051-51042	\$ 22
Retiree Health Ins			Unemployment Ins	
Building				
001-022-51009	\$ 50		001-022-51010	\$ 50
PERS Employee/Employer			Workers Compention	

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KIC*

SUBJECT: ADOPTION OF FINAL BUDGET FISCAL YEAR 2013-2014

DATE: JANUARY 27, 2014

Attachments: Under separate cover -

- City of Bishop Final Budget for Fiscal Year 2013-2014

#### BACKGROUND/SUMMARY

Under separate cover you will find the City of Bishop Final Budget for the Fiscal Year 2013-2014. We present the final budget after the 2012-2013 fiscal year audit in order to make the appropriate adjustments presented in the audits.

This final budget reflects expenditures projected in the Preliminary budget adopted November 12, 2013 and updated with audited actual from Fiscal Year 2012-2013. The City of Bishop continues to maintain financial viability while providing essential services to the citizenry.

The Fiscal Year 2013-2014 final budget revenues are estimated at \$10,522,683 with final budget expenditures estimated at \$11,052,232. Our budgeted revenues and reserve balances are adequate to fund all of the projected expenditures. The City of Bishop continues to maintain its financial integrity through the efforts of our legislative body, excellent city staff, and the cooperation and participation of the citizens of the city.

I would like to personally thank our department heads and staff for their efforts this past fiscal year. Without the creativity, work ethic, and dedication of our employees it would be impossible to meet our high level of service package goals for our citizens.

#### RECOMMEDATION

Review the City of Bishop Fiscal Year 2013-2014 Final Budget for adoption.

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR KSC

**SUBJECT:** CITY OF BISHOP FINANCIAL STATEMENT/AUDITS FY 2012-2013

**DATE:** JANUARY 27, 2014

**Attachments:** Under separate cover -

- Financial Statements/Audit for FY 2012-2013
- Sunrise Mobile Home Park Audit FY 2012-2013

#### BACKGROUND/SUMMARY

Please find enclosed the City of Bishop final audits for Fiscal Year 2012-2013. The independent audits presented to you this evening confirm the City's compliance with the new mandates and also confirm the fact that our budgets and financial documents are in conformance with the federal and generally accepted principles of public accounting. The following are key audit results:

- No audit findings for 2012-2013 audits.
- Audit finding for 2011-2012 has been resolved. The City has adopted a policy for GASB Statement No. 54 establishing fund balance classifications. This is discussed in Note 8 of the audited financials.
- No material weaknesses or significant deficiencies in internal controls were identified.

We also have independent confirmation that the City of Bishop has procedures in place to insure the public assets which we are charged with protecting.

I would like to thank the entire City staff for their dedicated work and especially Assistant Finance Director Cheryl Solesbee for her outstanding work on managing our budgets and financial records.

#### RECOMMENDATION

Review the various financial documents and consider action to be taken separately on the following agenda items:

- AGENDA ITEM NO. 11 – Accept the City of Bishop Financial Statement/Audit for FY 2012-2013.
- AGENDA ITEM NO. 12 – Accept the City of Bishop Sunrise Mobile Home Park Audit for 2012-2013.

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KJC*

SUBJECT: SUNRISE MOBILE HOME PARK AUDIT FISCAL YEAR 2012-2013

DATE: JANUARY 27, 2014

**SUNRISE MOBILE HOME PARK  
AUDIT FISCAL YEAR  
2012-2013**

REFER TO ACTION RECOMMENDED IN STAFF  
MEMO UNDER AGENDA ITEM NO. 11

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR KSC

SUBJECT: PRESENTATION – RETIREMENT OF ASSISTANT FINANCE DIRECTOR  
CHERYL SOLESBEE

DATE: JANUARY 27, 2014

**BACKGROUND/SUMMARY**

Assistant Finance Director Cheryl Solesbee was initially hired as the Account Clerk for the City of Bishop on November 9, 1987. Ms. Solesbee will be retiring from the City of Bishop on January 31, 2014. It is appropriate that she be honored for her many years of service to the City.

**RECOMMENDATION**

Make presentations to Cheryl Solesbee to honor her years of public service with the City of Bishop.

## CHERYL SOLESBEE BIOGRAPHY

### PERSONAL

Born in Niagra Falls, New York

Graduated from Rancho Alamitos High School in Garden Grove, California

Raised two children and currently has two grandchildren

Worked for Inyo County Auditor's Office in Independence prior to being hired as the Account Clerk for the City of Bishop

### CITY SERVICE

Hired as Account Clerk for the City of Bishop on November 9, 1987

Promoted to Accounting Secretary on April 1, 1995

Promoted to Accounting Secretary/Budget Manager on May 1, 1999

Promoted to Assistant Finance Director on August 16, 2012

Ms. Solesbee will be retiring from the City of Bishop effective February 1, 2014. Her last day at work will be Friday, January 31, 2014.

**City of Bishop  
Final Budget  
2013/14**

**Preliminary Fiscal Year 14/15**

<u>BEGINNING CASH BALANCE</u>	<u>JULY 1, 2012</u>	<u>JULY 1, 2013</u>	<u>JULY 1, 2014</u>	<u>JULY 1, 2015</u>
General Fund	\$ 2,012,563	\$ 1,932,597	\$ 1,673,774	\$ 927,481
Sewer Fund	743,213	770,436	711,131	804,781
Gas Tax Fund	43,408	19,627	5,929	5,579
Water Fund	1,105,474	1,104,592	938,777	1,024,122
Bond and Trust Fund	2,543	2,571	2,571	2,571
Traffic Safety Fund	8,404	3,413	10,163	8,413
T.U.T. Measure A	155,461	(10,123)	41,227	25,192
Sunrise Mobile Home Park	157,387	161,660	129,910	59,010
Canine Program	16,430	13,199	5,699	5,699
STIP Projects	(129,309)	(115,407)	(100,807)	(100,807)
C.O.P.S	168,383	57,044	45,044	18,044
Wye Rd Intersection Improvement	834,169	653,358	-0-	-0-
GIS Grant/CDBG	(6,730)	2,892	2,892	2,892
Federal Grant #CA-0082	1,714	1,714	1,714	1,714
Home Funds Program	2,763	-0-	-0-	-0-
Home Owner Assist Program	10,000	-0-	-0-	-0-
Valley Apts/CDBG	-0-	-0-	600,000	-0-
<b><i>BEGINNING CASH BALANCE TOTAL</i></b>	<b><u>\$ 5,125,873</u></b>	<b><u>\$ 4,597,573</u></b>	<b><u>\$ 4,068,024</u></b>	<b><u>\$ 2,784,691</u></b>

<u>REVENUES--GENERAL FUND TAXES</u>	<u>Actual 12/13</u>	<u>Final 13/14</u>	<u>Adopted 14/15</u>
Property Taxes Secured	\$ 381,327	\$ 370,000	\$ 380,000
Property Taxes Unsecured	62,466	90,000	70,000
Property Taxes Prior Years	3,529	4,000	4,000
Property Taxes Homeowners	1,561	3,000	3,000
Property Tax Miscellaneous	421	30,000	2,000
VLF SWAP/Prop Tax in Lieu	279,597	280,000	280,000
Sales Tax	1,660,371	1,600,000	1,600,000
Triple Flip/Lieu Sales Tax	549,237	540,000	550,000
DWP Water Agreement	185,406	186,000	186,000
Sales Tax 1/2% Public Safety	16,833	18,000	17,000
Transient Occupancy Tax	1,834,285	1,800,000	1,830,000
Real Property Transfer Tax	12,641	4,000	13,000
Prop 1A	-0-	-0-	-0-
<b>TOTAL TAXES</b>	<b><u>\$ 4,987,674</u></b>	<b><u>\$ 4,925,000</u></b>	<b><u>\$ 4,935,000</u></b>

<u>LICENSES AND PERMITS</u>	<u>Actual 12/13</u>	<u>Final 13/14</u>	<u>Adopted 14/15</u>
Business Licenses	\$ 49,133	\$ 50,000	\$ 50,000
SB 1186/ADA	26	20	50
Plan Check	3,259	5,000	7,500
Strong Motion Inst Program	293	200	500
CBSC/Bldg Permits	121	100	150
Tentative Map Permits	-0-	750	750
Use Permits	6,240	3,000	7,500
Building Permits	48,319	40,000	50,000
Electrical Permits	-0-	-0-	-0-
Plumbing/ Mechanical Permits	10	-0-	-0-
Grading Permits	-0-	-0-	-0-
Electrical Franchise	33,088	34,000	34,000
TV Franchise	12,705	12,000	12,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 153,194</b>	<b>\$ 145,070</b>	<b>\$ 162,450</b>
 <u>USE OF MONEY AND PROPERTY</u>			
Interest on Bank Deposits	\$ 9,459	\$ 12,000	\$ 10,000
Rental of Real Property	113,090	120,000	115,000
Interest on Loans	-0-	-0-	-0-
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>\$ 122,549</b>	<b>\$ 132,000</b>	<b>\$ 125,000</b>
 <u>RECEIPTS FROM OTHER AGENCIES</u>			
Motor Vehicle In Lieu	\$ 1,996	\$ -0-	\$ -0-
Motor Vehicle License Fee Section 11005.7	-0-	-0-	-0-
Off Highway Motor Vehicle Fees	-0-	100	100
Reimbursement Highway Sweeping	18,333	20,000	20,000
PROP 1B/Local Streets	-0-	-0-	-0-
DOC/Recycling Grant	5,000	5,000	5,000
Reimbursement RFD Facilities	1,800	1,800	1,800
Reimbursement Small Claims	-0-	-0-	-0-
Reimbursement RFD State Compensation	9,976	10,000	10,000
Reimbursement Salary from RFD	-0-	-0-	-0-
Reimbursement Miscellaneous from RFD	29,273	50,000	30,000
Sunrise Management Fee	-0-	-0-	-0-
Loan Retirement Sunrise Park	-0-	-0-	-0-
Court Restitution Inyo County	68	-0-	-0-
Reimb Booking Fees	-0-	-0-	-0-
Peace Officers Training Reimbursement	10,241	9,600	9,000
DVROS	21	-0-	-0-
Parking Citations	8,625	15,000	10,000
Mandated Cost Reimb	-0-	-0-	-0-
Dispatch Services	10,020	18,000	18,000
911 Reimb - State	-0-	26,700	-0-
Asset Forfeiture Reimb from DOJ	-0-	52,000	-0-
E.S Transit Authority	-0-	-0-	-0-
<b>TOTAL RECEIPTS OTHER AGENCIES</b>	<b>\$ 95,353</b>	<b>\$ 208,200</b>	<b>\$ 103,900</b>
 <u>CHARGES FOR CURRENT SERVICES</u>			
Tennis	\$ -0-	\$ -0-	\$ -0-
Softball	-0-	-0-	-0-
Basketball	-0-	-0-	-0-
Tree Dedication	-0-	-0-	-0-
Summer Youth Program	-0-	-0-	-0-
Swimming Pool	47,923	38,000	40,000
Swimming Pool Miscellaneous	-0-	200	-0-
Facilities Rental Fee	2,227	3,500	3,500
Youth Athletics	15,519	20,000	20,000
Adult Athletics	35,749	30,000	30,000
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 101,418</b>	<b>\$ 91,700</b>	<b>\$ 93,500</b>

<b>MISCELLANEOUS</b>	<b>Actual 12/13</b>	<b>Final 13/14</b>	<b>Adopted 14/15</b>
Sale of Personal Property	\$ 1,007	\$ 4,000	\$ 2,000
Insurance Refunds/Dividends	101,362	45,000	30,000
Forfeiture of Deposits	-0-	-0-	-0-
Miscellaneous--All Others	68,384	35,000	35,000
Centennial Coins	-0-	-0-	-0-
Fingerprinting and Reports	37,494	35,000	38,000
AB 109/Realignment	3,184	-0-	3,200
Computer Loan Pay Back	-0-	-0-	-0-
Certificate of Compliance	-0-	-0-	-0-
Civic Arts	3,175	5,000	3,200
Reimb of Federal/State Grant- Adm costs	-0-	-0-	-0-
Indian Gaming Grant/Police Dept	-0-	11,000	-0-
State Park Grant Program Prop 40	-0-	-0-	-0-
General Plan Grant/CDBG	-0-	-0-	100,000
LTC Grant/Circulation Element	-0-	-0-	-0-
1ST Five Grant/Inyo	-0-	25,000	-0-
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 214,606</b>	<b>\$ 160,000</b>	<b>\$ 211,400</b>

<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 5,674,794</b>	<b>\$ 5,661,970</b>	<b>\$ 5,631,250</b>
------------------------------------	---------------------	---------------------	---------------------

<b>REVENUES--SEWER FUND</b>			
Sewer Service Collections	\$ 1,070,598	\$ 1,140,000	\$ 1,140,000
Sewer Service Penalties	2,187	3,500	3,500
Sewer Permits	-0-	-0-	-0-
Sewer Assessment Fee	-0-	-0-	-0-
Reimbursement Small Claims	9,200	-0-	-0-
Interest on Bank Deposit	2,217	3,000	2,000
Sewer Miscellaneous	6,184	5,000	5,000
<b>TOTAL SEWER FUND REVENUES</b>	<b>\$ 1,090,386</b>	<b>\$ 1,151,500</b>	<b>\$ 1,150,500</b>

<b>REVENUES--GAS TAX FUND</b>			
Section 2105	\$ 15,692	\$ 18,000	\$ 18,000
Section 2107-5	1,000	1,000	1,000
Section 2107	27,146	26,000	28,000
Section 2106	17,713	17,000	18,000
Gas Tax Miscellaneous	-0-	-0-	-0-
Interest on Bank Deposits	123	200	200
Traffic Congestion Relief	-0-	-0-	-0-
Misc/Prop 42	35,281	55,102	36,000
<b>TOTAL GAS TAX REVENUES</b>	<b>\$ 96,955</b>	<b>\$ 117,302</b>	<b>\$ 101,200</b>

<b>REVENUES--WATER FUND</b>			
Water Service Collections	\$ 1,139,253	\$ 1,238,000	\$ 1,238,000
Water Service Penalties	2,086	5,000	5,000
Reimbursement Small Claims	-0-	-0-	-0-
Interest on Bank Deposits	3,135	6,000	3,000
Water Permits	-0-	-0-	-0-
Water Miscellaneous	16,885	5,000	6,000
Reimbursement from Cal Trans	-0-	-0-	-0-
Water Assessment Fee	-0-	-0-	-0-
Reimb of Federal/State Grants - STIP Projects	-0-	-0-	-0-
<b>TOTAL WATER FUND REVENUES</b>	<b>\$ 1,161,359</b>	<b>\$ 1,254,000</b>	<b>\$ 1,252,000</b>

<u>REVENUES--BOND AND TRUST FUND</u>	<u>Actual 12/13</u>	<u>Final 13/14</u>	<u>Adopted 14/15</u>
Auditorium Rental Refund	\$ -0-	\$ -0-	\$ -0-
Found Money	37	-0-	-0-
Imperial China	-0-	-0-	-0-
Check Restitution	-0-	-0-	-0-
Overages/Shortages	26	-0-	-0-
Deposits--Miscellaneous	6,195	-0-	-0-
Interest on Deposit	-0-	-0-	-0-
H.C. Lumber Accrued Interest	-0-	-0-	-0-
Bishop Pauite Dev Corp	-0-	-0-	-0-
Candidate Statement Dep	-0-	-0-	-0-
<b>TOTAL BOND AND TRUST FUND REVENUES</b>	<b>\$ 6,258</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>REVENUES--TRAFFIC SAFETY FUND</u>			
Fines and Forfeitures	\$ 1,588	\$ 2,000	\$ 2,000
OTS Grant	-0-	-0-	-0-
Reimb From Schools	8,250	8,200	8,200
<b>TOTAL TRAFFIC SAFETY FUND REVENUES</b>	<b>\$ 9,838</b>	<b>\$ 10,200</b>	<b>\$ 10,200</b>
<u>REVENUES--T.U.T MEASURE A</u>			
Transaction Use Tax	\$ 499,484	\$ 530,000	\$ 530,000
Misc	6,694	-0-	-0-
Salary Reimb from Fire Vol District	81,129	83,000	80,000
<b>TOTAL T.U.T. MEASURE A REVENUES</b>	<b>\$ 587,307</b>	<b>\$ 613,000</b>	<b>\$ 610,000</b>
<u>REVENUES--SUNRISE M.H. PARK FUND</u>			
Interest on Bank Deposit	\$ 247	\$ 1,000	\$ 800
Miscellaneous Sunrise Mobile Home Park	67,621	50,000	50,000
Utility Clearing Account	22,768	22,000	29,000
Operating Subsidy	-0-	-0-	-0-
Rents--Assisted	41,305	30,000	30,000
Rents--Unassisted	29,983	70,000	50,000
Insurance Refund	-0-	-0-	-0-
<b>TOTAL SUNRISE M.H. PARK REVENUES</b>	<b>\$ 161,924</b>	<b>\$ 173,000</b>	<b>\$ 159,800</b>
<u>REVENUES--CANINE</u>			
Canine Donations	\$ 154	\$ -0-	\$ -0-
<b>TOTAL CANINE FUND REVENUES</b>	<b>\$ 154</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>REVENUES--C.O.P.S.</u>			
COPS/AB 1913	\$ 106,092	\$ 100,000	\$ 100,000
<b>TOTAL C.O.P.S. REVENUES</b>	<b>\$ 106,092</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>SUB -TOTAL OF REVENUES</b>	<b>\$ 8,895,067</b>	<b>\$ 9,080,972</b>	<b>\$ 9,014,950</b>

<u>REVENUES--STIP PROJECTS</u>	<u>Actual 12/13</u>	<u>Final 13/14</u>	<u>Adopted 14/15</u>
Road Project A	\$ -0-	\$ -0-	\$ -0-
Snedden Improvements	52,390	15,000	-0-
N. Warren Improvements	40,232	40,700	2,101,300
Seibu to School Bike Path	16,866	50,200	300,200
Pine to Park	54,386	200,000	190,400
<b>TOTAL STIP PROJECTS REVENUES</b>	<b>\$ 163,874</b>	<b>\$ 305,900</b>	<b>\$ 2,591,900</b>
<u>REVENUES-- WYE ROAD INTERSECTION IMPRV</u>			
Reimb from Cal Trans	\$ 180,641	\$ 135,811.00	\$ -0-
Misc	-0-	-0-	-0-
<b>HWY 6 - WYE RD FUND REVENUES</b>	<b>\$ 180,641</b>	<b>\$ 135,811</b>	<b>\$ -0-</b>
<u>REVENUES--GIS/GRANTS</u>			
CDBG GIS Tech Grant	\$ 21,875	\$ -0-	\$ -0-
GIS/EDBG2599	9,625	-0-	-0-
GIS/#05-PTAA-1705	-0-	-0-	-0-
<b>TOTAL GIS GRANT REVENUES</b>	<b>\$ 31,500</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>REVENUES--FEDERAL GRANT #CA0082 MAC IVER</u>			
Federal Grant/BP06SP CA0082	\$ -0-	\$ -0-	\$ -0-
<b>FEDERAL GRANT #CA0082 MAC IVER</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>REVENUES--HOME FUNDS PROGRAM</u>			
HCD -Home Frunds/Willow St Project	\$ -0-	\$ -0-	\$ -0-
<b>HOME FUNDS PROGRAM FUND</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>HOME OWNER ASSIST PROGRAM</u>			
HCD- Home Owner Program	\$ 67,311	\$ -0-	\$ -0-
<b>HOME OWNER ASSIST PROGRAM FUND</b>	<b>\$ 67,311</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>REVENUES--CDBG GRANT</u>			
VALLEY APARTMENTS #13 CDBG 8972			
Valley Apartments	\$ -0-	\$ 1,000,000	\$ -0-
<b>VALLEY APTS/IMACA PROGRAM FUND</b>	<b>\$ -0-</b>	<b>\$ 1,000,000</b>	<b>\$ -0-</b>
<b>TOTAL REVENUES--ALL FUNDS</b>	<b>\$ 9,338,393</b>	<b>\$ 10,522,683</b>	<b>\$ 11,606,850</b>

**EXPENDITURES****GENERAL FUND EXPENDITURES**

	Actual 12/13	Final 13/14	Adopted 14/15
City Council	\$ 169,731	\$ 173,900	\$ 147,200
Administration	361,815	362,200	322,600
Finance	173,526	193,000	189,500
Treasurer	1,865	1,915	1,915
Legal Services	174,298	71,300	71,500
Insurance	292,095	360,400	330,400
Buildings and Grounds	194,972	187,800	229,500
Elections	1,607	4,000	4,500
Community Promotion	153,997	183,750	181,600
Police Department	2,910,123	3,131,500	3,530,000
Fire Department	205,173	223,518	226,778
Building	107,742	122,895	126,895
Street Maintenance	174,326	187,905	209,895
PROP 1B/Local Streets	-0-	-0-	-0-
Street Sweeping	86,274	96,600	121,300
Street Lighting	39,152	40,000	43,000
Emergency Preparedness	2,512	4,500	3,300
Parks and Recreation	338,802	341,350	353,100
Planning Department	166,935	234,260	284,560
Civic Arts Commission	18,225	-0-	-0-
STIP Projects Shared Costs	-0-	-0-	-0-
<b>SUB-TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 5,573,170</b>	<b>\$ 5,920,793</b>	<b>\$ 6,377,543</b>

**TOTAL GENERAL FUND EXPENDITURES****\$ 5,573,170****\$ 5,920,793****\$ 6,377,543****EXPENDITURES--SEWER FUND**

Salaries and Benefits	\$ 592,092	\$ 618,500	\$ 630,600
Supplies and Services	85,673	158,745	95,490
Equipment Operation	19,579	22,560	21,760
Capital Equipment	-0-	-0-	16,000
Capital Improvement	11	410,000	293,000
Capital Equipment Replacement	-0-	-0-	-0-
Capital Expense COP Payment	-0-	-0-	-0-
Other misc chgs	500	1,000	-0-
Depreciation	80,790	-0-	-0-
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>\$ 778,645</b>	<b>\$ 1,210,805</b>	<b>\$ 1,056,850</b>

**EXPENDITURES--GAS TAX FUND**

Salaries and Benefits	\$ 119,063	\$ 129,000	\$ 101,550
Supplies and Services	1,800	2,000	-0-
Equipment Operation	-0-	-0-	-0-
Capital Equipment	-0-	-0-	-0-
Capital Improvement	-0-	-0-	-0-
Projects	-0-	-0-	-0-
<b>TOTAL GAS TAX FUND EXPENDITURES</b>	<b>\$ 120,863</b>	<b>\$ 131,000</b>	<b>\$ 101,550</b>

<b>EXPENDITURES--WATER FUND</b>	<b>Actual 12/13</b>	<b>Final 13/14</b>	<b>Adopted 14/15</b>
Salaries and Benefits	\$ 599,349	\$ 632,700	\$ 628,300
Supplies and Services	116,058	123,855	122,095
Equipment Operation	14,824	14,760	14,760
Other Charges	1,867	2,500	2,500
Capital Improvements	-0-	590,000	340,000
Capital Equipment	-0-	-0-	16,000
Capital Equipment Replacement	-0-	-0-	-0-
Loan Payment Set Aside	-0-	43,000	43,000
Capital Expense--COP Payment	-0-	-0-	-0-
Interest	12,006	13,000	-0-
Depreciation	122,927	-0-	-0-
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>\$ 867,031</b>	<b>\$ 1,419,815</b>	<b>\$ 1,166,655</b>

<b>EXPENDITURES--BOND AND TRUST FUND</b>			
Auditorium Refunds	\$ -0-	\$ -0-	\$ -0-
Bid Bonds Deposit	6,195	-0-	-0-
Found Money	35	-0-	-0-
Deposits--Miscellaneous	-0-	-0-	-0-
Interests on Deposits	-0-	-0-	-0-
Min Manufactured Homes	-0-	-0-	-0-
K Mart/Cal Trans	-0-	-0-	-0-
Imperial China/Performance Bond	-0-	-0-	-0-
Tumbleweed Performance Bond	-0-	-0-	-0-
Over & Shortages	-0-	-0-	-0-
<b>TOTAL BOND AND TRUST EXPENDITURES</b>	<b>\$ 6,230</b>	<b>\$ -0-</b>	<b>\$ -0-</b>

<b>EXPENDITURES--TRAFFIC SAFETY FUND</b>			
Salaries and Benefits	\$ 14,725	\$ 3,450	\$ 11,950
Supplies and Services	-0-	-0-	-0-
Capital Equipment	-0-	-0-	-0-
<b>TOTAL TRAFFIC SAFETY EXPENDITURES</b>	<b>\$ 14,725</b>	<b>\$ 3,450</b>	<b>\$ 11,950</b>

<b>EXPENDITURES--T.U.T. MEASURE A</b>			
Salaries and Benefits	\$ 578,700	\$ 393,800	\$ 396,335
Supplies and Services	119,334	120,650	117,500
Equipment Operation	6,909	8,000	8,000
Building Operation	328	500	500
Rentals - Refunds	37,294	38,700	38,700
Capital Improvement	-0-	-0-	30,000
Capital Equipment	26,595	-0-	35,000
Cap Exp - COP Payment	-0-	-0-	-0-
<b>TOTAL TUT MEASURE A EXPENDITURES</b>	<b>\$ 769,160</b>	<b>\$ 561,650</b>	<b>\$ 626,035</b>

<b>EXPENDITURES--SUNRISE MOBILE PARK</b>			
Salaries and Benefits	\$ 77,323	\$ 123,300	\$ 117,400
Supplies and Services	57,427	76,450	72,300
Capital Improvements	-0-	5,000	41,000
Capital Equipment	-0-	-0-	-0-
Depreciation	2,184	-0-	-0-
Replacement Reserve	2,394	-0-	-0-
Rental Refunds	-0-	-0-	-0-
<b>TOTAL SUNRISE M. H. PARK EXPENDITURES</b>	<b>\$ 139,328</b>	<b>\$ 204,750</b>	<b>\$ 230,700</b>

<b>EXPENDITURES--CANINE PROGRAM</b>	<b>Actual 12/13</b>	<b>Final 13/14</b>	<b>Adopted 14/15</b>
Special Department Supplies	\$ 3,528	\$ 7,500	\$ -0-
Capital Equipment	-0-	-0-	-0-
Training	-0-	-0-	-0-
<b>TOTAL CANINE PROGRAM EXPENDITURES</b>	<b>\$ 3,528</b>	<b>\$ 7,500</b>	<b>\$ -0-</b>
<b>COPS/</b>			
<b>EXPENDITURES--CIT OPTION PUBLIC SAFETY</b>			
Salaries & Benefits	\$ 122,128	\$ 92,000	\$ 107,000
Special Dept Supplies	26,393	20,000	20,000
Capital Equipment	-0-	-0-	-0-
<b>TOTAL COPS EXPENDITURES</b>	<b>\$ 148,521</b>	<b>\$ 112,000</b>	<b>\$ 127,000</b>
<b>WYE RD INTERSECTION IMPROVEMENT</b>			
Salaries	\$ 8,153	\$ -0-	\$ -0-
Professional & Technical Services	8,477	50,000	-0-
Capital Improvement	164,010	739,169	-0-
<b>TOTAL HWY 6/WYE RD EXPENDITURES</b>	<b>\$ 180,640</b>	<b>\$ 789,169</b>	<b>\$ -0-</b>
<b>SUB-TOTAL OF EXPENDITURES</b>	<b>\$ 8,601,841</b>	<b>\$ 10,360,932</b>	<b>\$ 9,698,283</b>
<b>EXPENDITURES</b>			
<b>STIP Projects</b>			
Road Project A	\$ -0-	\$ -0-	\$ -0-
Snedden St Project	81,451	-0-	-0-
N. Warren Improvements	68,364	40,700	2,101,300
Seibu to School Bike Path	28,823	50,200	300,200
Pine to Park	7,205	200,400	190,400
Bus Pullouts	-0-	-0-	-0-
<b>SUB-TOTAL STIP EXPENDITURES</b>	<b>\$ 185,843</b>	<b>\$ 291,300</b>	<b>\$ 2,591,900</b>
<b>GIS GRANTS</b>			
Office Supplies	\$ 6	\$ -0-	\$ -0-
Contract Services	13,125	-0-	-0-
<b>GIS GRANTS</b>	<b>\$ 13,131</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>FEDERAL GRANT - #CA0082 MAC IVER</b>			
Federal Grant/BP06SP CA 0082	\$ -0-	\$ -0-	\$ -0-
<b>FEDERAL GRANT MAC IVER FUND</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>HOME FUNDS PROGRAM</b>			
HCD - Home Funds/Willow St	\$ -0-	\$ -0-	\$ -0-
<b>HOME FUNDS PROGRAM FUND</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>HOMEOWNER ASSIST PROGRAM</b>			
Homeowner Assist Program	\$ 67,311	\$ -0-	\$ -0-
<b>HOMEOWNER ASSIST PROGRAM FUND</b>	<b>\$ 67,311</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>VALLEY APARTMENTS #13 CDBG 8972</b>			
Valley Apartments	\$ -0-	\$ 400,000	\$ 600,000
<b>VALLEY APTS/IMACA PROGRAM FUND</b>	<b>\$ -0-</b>	<b>\$ 400,000</b>	<b>\$ 600,000</b>
<b>TOTAL EXPENDITURES--ALL FUNDS</b>	<b>\$ 8,868,126</b>	<b>\$ 11,052,232</b>	<b>\$ 12,890,183</b>

<b>ENDING CASH BALANCE-ALL FUNDS</b>	<b>Ending Balance 6/30/13 Actual 12/13</b>	<b>Ending Balance Final 13/14</b>	<b>Ending Balance Adopted 14/15</b>
<b>General Fund</b>	\$ 1,932,597	\$ 1,673,774	\$ 927,481
<b>Auditor's accruals/transfers</b>			
<i>Auditor's accruals/transfers - Revenues (261,057)</i>			
<i>Auditor's accruals/transfers - Expenditure 79,467</i>			
<b>Sewer Fund</b>	770,436	711,131	804,781
<i>Auditor's accruals/transfers - Revenue (303,956)</i>			
<i>Auditor's accruals/transfers - Expenditure 19,438</i>			
<b>Gas Tax Fund</b>	19,627	5,929	5,579
<i>Auditor's accruals/transfers - Revenue 8</i>			
<i>Auditor's accruals/transfers - Expenditure 119</i>			
<b>Water Fund</b>	1,104,592	938,777	1,024,122
<i>Auditor's accruals/transfers - Revenue (214,891)</i>			
<i>Auditor's accruals/transfers - Expenditure (80,319)</i>			
<b>Bond and Trust Fund</b>	2,571	2,571	2,571
<b>Traffic Safety Fund</b>	3,413	10,163	8,413
<i>Rev accrual (104)</i>			
<b>T.U.T. Measure A</b>	(10,123)	41,227	25,192
<i>Reclass negative cash/due from other funds 16,269</i>			
<b>Sunrise Mobile Home Park Fund</b>	161,660	129,910	59,010
<i>Auditor's accruals/transfers - Expenditure (18,323)</i>			
<b>Canine Program</b>	13,199	5,699	5,699
<i>Auditor's accruals/transfers - Expenditure 143</i>			
<b>STIP PROJECTS</b>	(115,407)	(100,807)	(100,807)
<i>Auditor's accruals/transfers - Revenue 20,741</i>			
<i>Auditor's accruals/transfers - Expenditure 1,228</i>			
<i>Reclass negative cash/due from other funds 13,902</i>			
<b>C.O.P.S.</b>	57,044	45,044	18,044
<i>Auditor's accruals/transfers - Revenue (51,994)</i>			
<i>Auditor's accruals/transfers - Expenditure (16,916)</i>			
<b>Wye Road Intersection Improvement</b>	653,358	-0-	-0-
<i>Auditor's accruals/transfers - Expenditure (180,812)</i>			
<b>GIS CDBG GRANT</b>	2,892	2,892	2,892
<i>Auditor's accruals/transfers - Revenue 27,125</i>			
<i>Auditor's accruals/transfers - Expenditure (35,872)</i>			
<b>FED GRANT/ Mac Iver/B06SP/CA0082</b>	1,714	1,714	1,714
<b>HOME FUNDS PROGRAM</b>	-0-	-0-	-0-
<i>Auditor's accruals/transfers - Revenue (76,756)</i>			
<i>Auditor's accruals/transfers - Expenditure 73,993</i>			

<b>ENDING CASH BALANCE-ALL FUNDS</b>	<b>Ending Balance 6/30/13 Actual 12/13</b>	<b>Ending Balance Final 13/14</b>	<b>Ending Balance Adopted 14/15</b>
<b>HOME OWNER ASSIST PROGRAM</b>	-0-	-0-	-0-
<i>Auditor's accruals/transfers - Revenue (10,000)</i>			
<i>Auditor's accruals/transfers - Expenditure -0-</i>			
<b>VALLEY APTS/CDBG</b>	-0-	600,000	-0-
 <b>TOTAL ENDING CASH BALANCE-ALL FUNDS</b>	 <b>\$ 4,597,573</b>	 <b>\$ 4,068,024</b>	 <b>\$ 2,784,691</b>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
010 - CITY COUNCIL

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>18,899</u>	<u>18,000</u>	<u>17,700</u>	<u>19,500</u>	<u>20,000</u>
51007 HEALTH INSURANCE	<u>50,898</u>	<u>42,700</u>	<u>39,100</u>	<u>42,000</u>	<u>38,000</u>
51008 DENTAL INSURANCE	<u>6,024</u>	<u>7,500</u>	<u>7,155</u>	<u>7,500</u>	<u>8,800</u>
51010 WORKERS COMPENSATION	<u>174</u>	<u>200</u>	<u>177</u>	<u>200</u>	<u>200</u>
51011 MEDICARE TAX	<u>266</u>	<u>300</u>	<u>223</u>	<u>300</u>	<u>300</u>
51017 FICA	<u>222</u>	<u>300</u>	<u>230</u>	<u>300</u>	<u>300</u>
51025 RETIREE HEALTH INSURANCE	<u>50,812</u>	<u>53,000</u>	<u>50,902</u>	<u>58,000</u>	<u>42,000</u>
51043 DISABILITY INSURANCE	<u>588</u>	<u>600</u>	<u>568</u>	<u>600</u>	<u>600</u>
51046 OPEB/POST EMP BENEFITS					
52009 TRAINING	<u>950</u>	<u>1,125</u>	<u>1,065</u>	<u>1,000</u>	<u>1,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
010 - CITY COUNCIL

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52011 ADVERTISING/PRINTING	<u>1,534</u>	<u>3,875</u>	<u>3,457</u>	<u>4,500</u>	<u>3,500</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>896</u>	<u>1,500</u>	<u>515</u>	<u>1,500</u>	<u>1,000</u>
52013 COMMUNICATIONS	<u>82</u>	<u>500</u>	<u>450</u>	<u>500</u>	<u>500</u>
52014 MEETINGS, TRAVEL, CONF.	<u>12,810</u>	<u>12,000</u>	<u>11,786</u>	<u>16,000</u>	<u>14,000</u>
52015 PROFESSIONAL/TECH. SVS.	<u>8,311</u>	<u>32,167</u>	<u>32,305</u>	<u>15,000</u>	<u>10,000</u>
52018 SPECIAL DEPT. SUPPLIES	<u>2,149</u>	<u>2,633</u>	<u>1,414</u>	<u>3,000</u>	<u>3,000</u>
52019 MISC. DUES & SUBSCRIPT.	<u>2,844</u>	<u>3,000</u>	<u>2,684</u>	<u>3,000</u>	<u>3,000</u>
56028 CAPITAL EQUIPMENT				<u>1,000</u>	<u>1,000</u>
TOTAL	<u>157,459</u>	<u>179,400</u>	<u>169,731</u>	<u>173,900</u>	<u>147,200</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
011 - ADMINISTRATION

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>173,628</u>	<u>168,905</u>	<u>168,905</u>	<u>150,000</u>	<u>140,000</u>
51002 SALARIES/PART-TIME					
51004 OVERTIME WAGES	<u>4,245</u>	<u>7,500</u>	<u>6,457</u>	<u>7,500</u>	<u>6,800</u>
51007 HEALTH INSURANCE	<u>25,777</u>	<u>25,545</u>	<u>25,545</u>	<u>27,000</u>	<u>30,000</u>
51008 DENTAL INSURANCE	<u>3,050</u>	<u>4,841</u>	<u>4,840</u>	<u>2,500</u>	<u>2,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>40,536</u>	<u>43,000</u>	<u>40,210</u>	<u>45,000</u>	<u>34,000</u>
51010 WORKERS COMPENSATION	<u>4,026</u>	<u>3,600</u>	<u>3,293</u>	<u>3,600</u>	<u>2,200</u>
51011 MEDICARE TAX	<u>2,578</u>	<u>2,484</u>	<u>2,482</u>	<u>2,300</u>	<u>2,300</u>
51017 FICA	<u>440</u>				
51022 P.A.R.S SYSTEM	<u>32,627</u>	<u>28,000</u>	<u>27,389</u>	<u>35,000</u>	<u>35,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
011 - ADMINISTRATION

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51024 EMPLOYER COMP MATCH	<u>4,111</u>	<u>3,200</u>	<u>2,021</u>	<u>3,200</u>	<u>3,200</u>
51025 RETIREE HEALTH INSURANCE	<u>24,938</u>	<u>29,235</u>	<u>29,235</u>	<u>30,000</u>	<u>28,000</u>
51042 UNEMPLOYMENT INS.	<u>11,375</u>	<u>11,525</u>	<u>10,936</u>	<u>14,000</u>	
51043 DISABILITY INSURANCE	<u>2,278</u>	<u>3,000</u>	<u>2,227</u>	<u>3,000</u>	<u>3,200</u>
51046 OPEB/POST EMP BENEFITS	<u>11,673</u>	<u>13,290</u>	<u>13,217</u>	<u>12,000</u>	<u>13,000</u>
52009 TRAINING	<u>475</u>	<u>1,000</u>	<u>575</u>	<u>1,000</u>	<u>4,000</u>
52011 ADVERTISING/PRINTING	<u>1,483</u>	<u>600</u>	<u>436</u>	<u>600</u>	<u>600</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>1,919</u>	<u>2,400</u>	<u>2,332</u>	<u>1,600</u>	<u>1,600</u>
52013 COMMUNICATIONS	<u>362</u>	<u>500</u>	<u>126</u>	<u>1,000</u>	<u>600</u>
52014 MEETINGS, TRAVEL, CONF.	<u>6,185</u>	<u>4,400</u>	<u>4,398</u>	<u>7,000</u>	<u>7,000</u>

DATE 1/21/14

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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
011 - ADMINISTRATION

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52015 PROFESSIONAL/TECH. SVS.	<u>2,178</u>	<u>12,375</u>	<u>12,370</u>	<u>8,000</u>	<u>2,000</u>
52018 SPECIAL DEPT. SUPPLIES	<u>617</u>	<u>500</u>	<u>96</u>	<u>800</u>	<u>800</u>
52019 MISC. DUES & SUBSCRIPT.	<u>352</u>	<u>1,500</u>	<u>1,106</u>	<u>1,500</u>	<u>1,500</u>
52030 MISC. ADM/EMP COMP PRGRM		<u>200</u>	<u>79</u>		
53022 OFFICE EQUIP. OPERATION	<u>3,404</u>	<u>3,600</u>	<u>3,540</u>	<u>3,600</u>	<u>3,800</u>
56028 CAPITAL EQUIPMENT				<u>2,000</u>	<u>1,000</u>
TOTAL	<u>358,257</u>	<u>371,200</u>	<u>361,815</u>	<u>362,200</u>	<u>322,600</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
012 - FINANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>36,085</u>	<u>39,623</u>	<u>39,622</u>	<u>42,000</u>	<u>42,000</u>
51002 SALARIES/PART-TIME	<u>26,511</u>	<u>23,559</u>	<u>23,406</u>	<u>28,000</u>	<u>31,000</u>
51004 OVERTIME WAGES	<u>5,226</u>	<u>1,973</u>	<u>1,127</u>		
51007 HEALTH INSURANCE	<u>5,760</u>	<u>6,200</u>	<u>5,915</u>	<u>6,800</u>	<u>7,200</u>
51008 DENTAL INSURANCE	<u>741</u>	<u>804</u>	<u>803</u>	<u>700</u>	<u>800</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>10,551</u>	<u>12,520</u>	<u>12,513</u>	<u>13,000</u>	<u>14,000</u>
51010 WORKERS COMPENSATION	<u>643</u>	<u>800</u>	<u>646</u>	<u>1,000</u>	<u>800</u>
51011 MEDICARE TAX	<u>984</u>	<u>1,095</u>	<u>922</u>	<u>1,200</u>	<u>1,200</u>
51017 FICA	<u>940</u>	<u>1,105</u>	<u>1,104</u>	<u>1,000</u>	<u>1,000</u>
51022 P.A.R.S SYSTEM	<u>7,582</u>	<u>9,189</u>	<u>8,640</u>	<u>9,600</u>	<u>1,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
012 - FINANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51024 EMPLOYER COMP MATCH	<u>1,500</u>	<u>1,721</u>	<u>1,721</u>	<u>1,600</u>	<u>1,600</u>
51025 RETIREE HEALTH INSURANCE	<u>7,927</u>	<u>7,600</u>	<u>7,562</u>	<u>10,000</u>	<u>8,000</u>
51043 DISABILITY INSURANCE	<u>696</u>	<u>800</u>	<u>799</u>	<u>800</u>	<u>800</u>
51046 OPEB/POST EMP BENEFITS	<u>3,082</u>	<u>3,411</u>	<u>3,411</u>	<u>5,000</u>	<u>3,800</u>
52009 TRAINING				<u>1,000</u>	<u>1,500</u>
52011 ADVERTISING/PRINTING	<u>153</u>	<u>500</u>	<u>162</u>	<u>500</u>	<u>500</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>4,608</u>	<u>3,800</u>	<u>3,775</u>	<u>4,600</u>	<u>4,000</u>
52013 COMMUNICATIONS	<u>57</u>	<u>500</u>	<u>49</u>	<u>500</u>	<u>300</u>
52014 MEETINGS, TRAVEL, CONF.	<u>1,876</u>	<u>2,000</u>	<u>1,497</u>	<u>2,000</u>	<u>2,000</u>
52015 PROFESSIONAL/TECH. SVS.	<u>48,342</u>	<u>51,211</u>	<u>51,211</u>	<u>43,000</u>	<u>58,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
012 - FINANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52018 SPECIAL DEPT. SUPPLIES	<u>260</u>	<u>2,089</u>	<u>2,087</u>	<u>1,200</u>	<u>2,500</u>
52019 MISC. DUES & SUBSCRIPT.	<u>164</u>	<u>500</u>	<u>82</u>	<u>500</u>	<u>500</u>
52116 E.S. TRANSIT AUTH LOAN	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
53022 OFFICE EQUIP. OPERATION	<u>8,859</u>	<u>6,900</u>	<u>6,472</u>	<u>6,500</u>	<u>6,500</u>
55023 EXP-SMALL CLAIMS	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
55024 RENTALS-REFUNDS	<u>487</u>	<u>500</u>	<u></u>	<u>500</u>	<u>500</u>
56028 CAPITAL EQUIPMENT	<u>5,200</u>	<u>5,500</u>	<u></u>	<u>12,000</u>	<u></u>
56029 CAPITAL EQUIP. REPLACE.	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL	<u>178,234</u>	<u>183,900</u>	<u>173,526</u>	<u>193,000</u>	<u>189,500</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
013 - TREASURER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
51007 HEALTH INSURANCE	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
51010 WORKERS COMPENSATION	<u>17</u>	<u>50</u>	<u>18</u>	<u>50</u>	<u>50</u>
51011 MEDICARE TAX	<u>26</u>	<u>30</u>	<u>23</u>	<u>30</u>	<u>30</u>
51017 FICA	<u>24</u>	<u>35</u>	<u>24</u>	<u>35</u>	<u>35</u>
51046 OPEB/POST EMP BENEFITS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
52009 TRAINING	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL	<u>1,867</u>	<u>1,915</u>	<u>1,865</u>	<u>1,915</u>	<u>1,915</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
014 - LEGAL SERVICES

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51011 MEDICARE TAX					
51012 CONTRACT SALARY	<u>66,000</u>	<u>65,634</u>	<u>60,500</u>	<u>66,000</u>	<u>66,000</u>
52014 MEETINGS, TRAVEL, CONF.	<u>475</u>	<u>1,254</u>	<u>1,253</u>	<u>1,000</u>	<u>1,000</u>
52015 PROFESSIONAL/TECH. SVS.		<u>23,007</u>	<u>22,938</u>		
52018 SPECIAL DEPT. SUPPLIES					
52019 MISC. DUES & SUBSCRIPT.	<u>3,544</u>	<u>3,312</u>	<u>3,311</u>	<u>3,300</u>	<u>3,500</u>
55040 LITIGATION SERVICES	<u>3,521</u>	<u>86,297</u>	<u>86,296</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	<u>73,540</u>	<u>179,504</u>	<u>174,298</u>	<u>71,300</u>	<u>71,500</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
015 - INSURANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51008 DENTAL INSURANCE					
51009 PERS EMPLOYEE/EMPLOYER		200	200	200	200
51010 WORKERS COMPENSATION	15,311	11,000	10,538	6,000	11,000
51042 UNEMPLOYMENT INS.					
51043 DISABILITY INSURANCE					
51046 OPEB/POST EMP BENEFITS					
52008 ADMINISTRATION FEES	3,499	4,200	2,116	4,200	4,200
52016 INSURANCE	305,393	380,000	279,241	350,000	315,000
TOTAL	324,203	395,400	292,095	360,400	330,400
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
016 - BUILDING AND GROUNDS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>46,466</u>	<u>48,000</u>	<u>45,261</u>	<u>36,000</u>	<u>48,000</u>
51002 SALARIES/PART-TIME	<u>12,909</u>	<u>14,972</u>	<u>13,000</u>	<u>26,000</u>	<u>39,000</u>
51004 OVERTIME WAGES		<u>3,300</u>	<u>2,942</u>	<u>1,000</u>	<u>1,000</u>
51007 HEALTH INSURANCE	<u>7,316</u>	<u>8,000</u>	<u>7,781</u>	<u>8,000</u>	<u>8,000</u>
51008 DENTAL INSURANCE	<u>697</u>	<u>800</u>	<u>661</u>	<u>800</u>	<u>800</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>14,053</u>	<u>15,000</u>	<u>14,109</u>	<u>16,000</u>	<u>16,000</u>
51010 WORKERS COMPENSATION	<u>4,410</u>	<u>7,000</u>	<u>5,512</u>	<u>7,000</u>	<u>7,000</u>
51011 MEDICARE TAX	<u>861</u>	<u>1,400</u>	<u>876</u>	<u>1,400</u>	<u>1,400</u>
51017 FICA	<u>696</u>	<u>800</u>	<u>697</u>	<u>800</u>	<u>800</u>
51022 P.A.R.S SYSTEM	<u>10,331</u>	<u>10,500</u>	<u>10,075</u>	<u>10,500</u>	<u>10,500</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
016 - BUILDING AND GROUNDS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51024 EMPLOYER COMP MATCH					
51025 RETIREE HEALTH INSURANCE					
51042 UNEMPLOYMENT INS.					
51043 DISABILITY INSURANCE	640	1,200	584	1,200	1,000
51046 OPEB/POST EMP BENEFITS	3,799	6,000	4,029	6,000	5,000
52010 HEAT, LIGHT, POWER	45,959	50,662	50,662	42,500	48,000
52011 ADVERTISING/PRINTING	47	43	42		
52013 COMMUNICATIONS	6,147	7,090	7,089	6,000	7,000
52015 PROFESSIONAL/TECH. SVS.	5,347	5,344	5,341	6,000	6,000
52017 WASTE FEES	2,036	2,312	2,312	2,100	2,500

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
016 - BUILDING AND GROUNDS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52018 SPECIAL DEPT. SUPPLIES	<u>1,292</u>	<u>2,877</u>	<u>4,585</u>	<u>3,000</u>	<u>3,000</u>
53020 VEHICLE OPERATION	<u>1,066</u>	<u>1,000</u>	<u>579</u>	<u>1,000</u>	<u>1,000</u>
54023 BUILDING OPERATION	<u>5,878</u>	<u>7,500</u>	<u>7,282</u>	<u>7,500</u>	<u>7,500</u>
56027 CAPITAL IMPROVEMENT		<u>27,497</u>	<u>11,553</u>	<u>5,000</u>	<u>16,000</u>
56028 CAPITAL EQUIPMENT					
56029 CAPITAL EQUIP. REPLACE.					
56032 CAP EXP - COP PAYMENT					
TOTAL	<u>169,950</u> =====	<u>221,297</u> =====	<u>194,972</u> =====	<u>187,800</u> =====	<u>229,500</u> =====

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
018 - ELECTIONS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51002 SALARIES/PART-TIME					
52009 TRAINING					1,000
52011 ADVERTISING/PRINTING	83	103	96	100	100
52012 OFFICE SUPPLIES, POSTAGE	851	657	7	900	900
52013 COMMUNICATIONS		200	133		
52015 PROFESSIONAL/TECH. SVS.	500	2,455	1,371	2,500	2,000
52018 SPECIAL DEPT. SUPPLIES	43	436		500	500
TOTAL	1,477	3,851	1,607	4,000	4,500

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
019 - COMMUNITY PROMOTION

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52111 CHAMBER OF COMMERCE	128,304	128,304	128,304	143,000	143,000
52113 LAWS MUSEUM	11,664	11,664	11,664	12,000	12,600
52119 CIVIC ARTS				20,000	20,000
52120 SENIOR LEGAL PROGRAM	1,000	1,000	1,000		1,000
52121 ESAAA/SENIOR PROGRAM	9,696	5,000	5,000	5,000	
52123 SENIOR REC. PROGRAM		250		250	
52125 TRI COUNTY FAIR/CHSRA	1,094	1,094		3,500	5,000
52126 SENIOR DISC/WTR-SWR PRGM			8,029		
TOTAL	151,758	147,312	153,997	183,750	181,600

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
020 - POLICE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>1,194,754</u>	<u>1,193,500</u>	<u>1,189,994</u>	<u>1,370,000</u>	<u>1,475,000</u>
51002 SALARIES/PART-TIME	<u>17,482</u>	<u>28,000</u>	<u>15,052</u>	<u>48,000</u>	<u>32,000</u>
51003 RESERVES-PART/TIME					<u>35,000</u>
51004 OVERTIME WAGES	<u>88,368</u>	<u>110,000</u>	<u>106,094</u>	<u>110,000</u>	<u>100,000</u>
51007 HEALTH INSURANCE	<u>227,251</u>	<u>258,850</u>	<u>251,973</u>	<u>300,000</u>	<u>348,000</u>
51008 DENTAL INSURANCE	<u>24,293</u>	<u>26,500</u>	<u>26,457</u>	<u>30,000</u>	<u>40,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>450,831</u>	<u>482,870</u>	<u>473,807</u>	<u>500,000</u>	<u>565,000</u>
51010 WORKERS COMPENSATION	<u>100,179</u>	<u>96,750</u>	<u>94,341</u>	<u>100,000</u>	<u>85,000</u>
51011 MEDICARE TAX	<u>19,791</u>	<u>20,400</u>	<u>20,387</u>	<u>16,000</u>	<u>20,000</u>
51015 SHIFT DIFFERENTIAL PAY	<u>78,822</u>	<u>89,000</u>	<u>88,960</u>	<u>70,000</u>	<u>90,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
020 - POLICE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51017 FICA	<u>710</u>	<u>1,000</u>	<u>841</u>	<u>1,000</u>	<u>1,000</u>
51019 SALARIES-CADETS					
51022 P.A.R.S SYSTEM	<u>66,443</u>	<u>70,000</u>	<u>64,950</u>	<u>63,000</u>	<u>65,000</u>
51024 EMPLOYER COMP MATCH	<u>3,334</u>	<u>5,000</u>	<u>3,348</u>	<u>6,000</u>	<u>6,500</u>
51025 RETIREE HEALTH INSURANCE	<u>199,017</u>	<u>217,000</u>	<u>193,003</u>	<u>208,000</u>	<u>210,000</u>
51042 UNEMPLOYMENT INS.	<u>283</u>				
51043 DISABILITY INSURANCE	<u>21,060</u>	<u>23,000</u>	<u>21,815</u>	<u>21,000</u>	<u>23,000</u>
51044 LIABILITY CLAIMS					
51046 OPEB/POST EMP BENEFITS	<u>96,617</u>	<u>103,000</u>	<u>102,470</u>	<u>72,000</u>	<u>115,000</u>
52009 TRAINING	<u>21,500</u>	<u>27,842</u>	<u>26,908</u>	<u>15,000</u>	<u>15,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
020 - POLICE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52010 HEAT, LIGHT, POWER	<u>23,065</u>	<u>20,620</u>	<u>14,292</u>	<u>25,000</u>	<u>25,000</u>
52011 ADVERTISING/PRINTING	<u>1,112</u>	<u>1,000</u>	<u>716</u>	<u>3,000</u>	<u>3,000</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>6,341</u>	<u>8,208</u>	<u>8,207</u>	<u>6,000</u>	<u>6,000</u>
52013 COMMUNICATIONS	<u>29,366</u>	<u>35,771</u>	<u>35,764</u>	<u>35,000</u>	<u>35,000</u>
52014 MEETINGS, TRAVEL, CONF.	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
52015 PROFESSIONAL/TECH. SVS.	<u>34,565</u>	<u>33,400</u>	<u>33,400</u>	<u>30,000</u>	<u>35,000</u>
52018 SPECIAL DEPT. SUPPLIES	<u>7,387</u>	<u>9,619</u>	<u>9,451</u>	<u>15,000</u>	<u>15,000</u>
52019 MISC. DUES & SUBSCRIPT.	<u>555</u>	<u>2,000</u>	<u>1,891</u>	<u>2,000</u>	<u>2,000</u>
52021 FINGERPRINT FEES	<u>13,374</u>	<u>14,301</u>	<u>14,301</u>	<u>13,000</u>	<u>13,000</u>
52023 BOOKING FEES	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
020 - POLICE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52218 PRISONER TSP.& INVEST.		1,000		1,000	1,000
52650 ASSET FORFEIT EXPENSES	3,878	20,238	19,740		52,000
52654 INDIAN GAMING GRANT	21,953				11,000
53020 VEHICLE OPERATION	64,839	62,886	62,886	55,000	55,000
53022 OFFICE EQUIP. OPERATION	5,722	6,500	5,765	6,500	6,500
54023 BUILDING OPERATION	6,872	10,311	10,310	10,000	10,000
54024 AB 109/REALIGNMENT EXP					
55024 RENTALS-REFUNDS					
55040 LITIGATION SERVICES	95				
56027 CAPITAL IMPROVEMENT		13,000	13,000		

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
020 - POLICE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
56028 CAPITAL EQUIPMENT	36,289				35,000
56029 CAPITAL EQUIP. REPLACE.					
TOTAL	2,866,148	2,991,566	2,910,123	3,131,500	3,530,000
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
021 - FIRE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>7,800</u>	<u>8,500</u>	<u>8,440</u>	<u>8,500</u>	<u>8,500</u>
51002 SALARIES/PART-TIME	<u>49,482</u>	<u>54,444</u>	<u>54,444</u>	<u>48,000</u>	<u>51,300</u>
51007 HEALTH INSURANCE	<u>2,306</u>	<u>2,723</u>	<u>2,508</u>	<u>3,500</u>	<u>3,500</u>
51008 DENTAL INSURANCE	<u>221</u>	<u>350</u>	<u>343</u>	<u>300</u>	<u>300</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>4,168</u>	<u>4,913</u>	<u>4,912</u>	<u>4,300</u>	<u>4,300</u>
51010 WORKERS COMPENSATION	<u>22,065</u>	<u>19,516</u>	<u>19,515</u>	<u>23,000</u>	<u>23,000</u>
51011 MEDICARE TAX	<u>430</u>	<u>1,000</u>	<u>416</u>	<u>1,000</u>	<u>1,000</u>
51017 FICA	<u>813</u>	<u>800</u>	<u>794</u>	<u>800</u>	<u>800</u>
51022 P.A.R.S SYSTEM	<u>1,654</u>	<u>1,800</u>	<u>1,789</u>	<u>1,800</u>	<u>1,800</u>
51025 RETIREE HEALTH INSURANCE	<u>6,438</u>	<u>5,903</u>	<u>5,903</u>	<u>6,800</u>	<u>6,800</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
021 - FIRE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51041 FIREMANS LIFE INS.	<u>2,052</u>	<u>2,106</u>	<u>1,899</u>	<u>2,200</u>	<u>2,160</u>
51043 DISABILITY INSURANCE	<u>147</u>	<u>300</u>	<u>280</u>	<u>300</u>	<u>300</u>
51046 OPEB/POST EMP BENEFITS	<u>614</u>	<u>1,000</u>	<u>717</u>	<u>1,000</u>	<u>1,000</u>
52009 TRAINING	<u>5,171</u>	<u>432</u>	<u>409</u>	<u>2,000</u>	<u>1,000</u>
52010 HEAT, LIGHT, POWER	<u>5,207</u>	<u>7,124</u>	<u>7,124</u>	<u>5,500</u>	<u>7,990</u>
52011 ADVERTISING/PRINTING		<u>100</u>		<u>100</u>	<u>100</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>250</u>	<u>350</u>	<u>226</u>	<u>200</u>	<u>100</u>
52013 COMMUNICATIONS	<u>5,322</u>	<u>4,368</u>	<u>4,077</u>	<u>3,200</u>	<u>3,360</u>
52014 MEETINGS, TRAVEL, CONF.	<u>6,220</u>	<u>3,276</u>	<u>3,117</u>	<u>2,500</u>	<u>1,500</u>
52015 PROFESSIONAL/TECH. SVS.	<u>4,323</u>	<u>7,400</u>	<u>7,336</u>	<u>3,700</u>	<u>5,150</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
021 - FIRE DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52018 SPECIAL DEPT. SUPPLIES	<u>61,336</u>	<u>40,371</u>	<u>43,752</u>	<u>20,000</u>	<u>20,000</u>
52019 MISC. DUES & SUBSCRIPT.	<u>1,276</u>	<u>500</u>	<u>410</u>	<u>1,300</u>	<u>1,300</u>
53020 VEHICLE OPERATION	<u>41,236</u>	<u>34,345</u>	<u>34,344</u>	<u>20,000</u>	<u>20,000</u>
53022 OFFICE EQUIP. OPERATION	<u>48</u>	<u>100</u>	<u>99</u>	<u>100</u>	<u>100</u>
54023 BUILDING OPERATION	<u>657</u>	<u>1,400</u>	<u>1,367</u>	<u>500</u>	<u>1,000</u>
55024 RENTALS-REFUNDS	<u>500</u>	<u>952</u>	<u>952</u>	<u>500</u>	<u>500</u>
56027 CAPITAL IMPROVEMENT	<u>5,111</u>	<u>3,620</u>		<u>5,000</u>	<u>2,500</u>
56028 CAPITAL EQUIPMENT		<u>57,418</u>		<u>57,418</u>	<u>57,418</u>
56029 CAPITAL EQUIP. REPLACE.					
TOTAL	<u>234,847</u> =====	<u>265,111</u> =====	<u>205,173</u> =====	<u>223,518</u> =====	<u>226,778</u> =====

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
022 - BUILDING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>47,461</u>	<u>51,484</u>	<u>50,142</u>	<u>52,000</u>	<u>54,000</u>
51004 OVERTIME WAGES		<u>200</u>		<u>200</u>	<u>200</u>
51007 HEALTH INSURANCE	<u>9,991</u>	<u>12,000</u>	<u>10,903</u>	<u>12,000</u>	<u>13,000</u>
51008 DENTAL INSURANCE	<u>958</u>	<u>1,000</u>	<u>951</u>	<u>1,000</u>	<u>1,200</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>14,495</u>	<u>16,000</u>	<u>15,411</u>	<u>17,000</u>	<u>18,000</u>
51010 WORKERS COMPENSATION	<u>1,593</u>	<u>2,000</u>	<u>1,627</u>	<u>2,000</u>	<u>5,000</u>
51011 MEDICARE TAX	<u>728</u>	<u>800</u>	<u>731</u>	<u>800</u>	<u>800</u>
51022 P.A.R.S SYSTEM	<u>10,998</u>	<u>11,508</u>	<u>11,274</u>	<u>13,000</u>	<u>13,000</u>
51024 EMPLOYER COMP MATCH	<u>1,572</u>	<u>1,600</u>	<u>1,592</u>	<u>1,600</u>	<u>1,600</u>
51025 RETIREE HEALTH INSURANCE	<u>5,090</u>	<u>6,600</u>	<u>5,234</u>	<u>7,000</u>	<u>7,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
022 - BUILDING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51043 DISABILITY INSURANCE	<u>897</u>	<u>1,000</u>	<u>837</u>	<u>1,000</u>	<u>1,000</u>
51046 OPEB/POST EMP BENEFITS	<u>4,006</u>	<u>4,400</u>	<u>4,371</u>	<u>6,200</u>	<u>5,000</u>
52009 TRAINING		<u>1,000</u>	<u>735</u>	<u>1,000</u>	<u>1,000</u>
52011 ADVERTISING/PRINTING					
52012 OFFICE SUPPLIES, POSTAGE	<u>219</u>	<u>350</u>	<u>220</u>	<u>350</u>	<u>350</u>
52013 COMMUNICATIONS	<u>379</u>	<u>500</u>	<u>361</u>	<u>500</u>	<u>500</u>
52014 MEETINGS, TRAVEL, CONF.		<u>1,500</u>	<u>287</u>	<u>1,200</u>	<u>1,200</u>
52015 PROFESSIONAL/TECH. SVS.	<u>820</u>	<u>1,250</u>	<u>956</u>	<u>1,250</u>	<u>1,250</u>
52018 SPECIAL DEPT. SUPPLIES	<u>417</u>	<u>920</u>	<u>44</u>	<u>2,420</u>	<u>420</u>
52019 MISC. DUES & SUBSCRIPT.	<u>592</u>	<u>675</u>	<u>592</u>	<u>675</u>	<u>675</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
022 - BUILDING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
53020 VEHICLE OPERATION	<u>852</u>	<u>1,200</u>	<u>1,037</u>	<u>1,200</u>	<u>1,200</u>
53022 OFFICE EQUIP. OPERATION	<u>452</u>	<u>438</u>	<u>437</u>	<u>500</u>	<u>500</u>
55024 RENTALS-REFUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
56028 CAPITAL EQUIPMENT	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL	<u>101,520</u>	<u>116,425</u>	<u>107,742</u>	<u>122,895</u>	<u>126,895</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
023 - STREET MAINTENANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>17,984</u>	<u>40,000</u>	<u>39,040</u>	<u>39,000</u>	<u>60,000</u>
51002 SALARIES/PART-TIME					
51004 OVERTIME WAGES	<u>1,806</u>	<u>2,000</u>	<u>1,655</u>	<u>2,000</u>	<u>2,000</u>
51007 HEALTH INSURANCE	<u>5,789</u>	<u>9,500</u>	<u>6,881</u>	<u>6,000</u>	<u>15,000</u>
51008 DENTAL INSURANCE	<u>564</u>	<u>900</u>	<u>777</u>	<u>900</u>	<u>1,400</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>5,540</u>	<u>12,000</u>	<u>6,771</u>	<u>13,000</u>	<u>20,000</u>
51010 WORKERS COMPENSATION	<u>3,645</u>	<u>6,800</u>	<u>4,742</u>	<u>6,000</u>	<u>6,800</u>
51011 MEDICARE TAX	<u>405</u>	<u>700</u>	<u>441</u>	<u>400</u>	<u>900</u>
51013 PW-PART TIME SALARIES					
51017 FICA					

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
023 - STREET MAINTENANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51018 DUTY TIME	<u>4,421</u>	<u>4,800</u>	<u>3,780</u>	<u>4,800</u>	<u>4,800</u>
51022 P.A.R.S SYSTEM	<u>4,661</u>	<u>10,000</u>	<u>5,198</u>	<u>9,000</u>	<u>14,000</u>
51024 EMPLOYER COMP MATCH	<u>515</u>	<u>855</u>		<u>2,500</u>	
51025 RETIREE HEALTH INSURANCE	<u>7,417</u>	<u>8,000</u>	<u>7,472</u>	<u>7,800</u>	<u>7,800</u>
51043 DISABILITY INSURANCE	<u>481</u>	<u>1,000</u>	<u>409</u>	<u>800</u>	<u>1,100</u>
51044 LIABILITY CLAIMS					
51046 OPEB/POST EMP BENEFITS	<u>2,313</u>	<u>4,200</u>	<u>4,174</u>	<u>5,000</u>	<u>3,600</u>
52009 TRAINING	<u>19</u>	<u>100</u>	<u>97</u>	<u>200</u>	<u>150</u>
52010 HEAT, LIGHT, POWER	<u>741</u>	<u>750</u>	<u>731</u>	<u>1,000</u>	<u>1,000</u>
52011 ADVERTISING/PRINTING	<u>28</u>	<u>100</u>		<u>100</u>	<u>100</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
023 - STREET MAINTENANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52012 OFFICE SUPPLIES, POSTAGE	<u>782</u>	<u>1,000</u>	<u>868</u>	<u>1,000</u>	<u>750</u>
52013 COMMUNICATIONS	<u>777</u>	<u>925</u>	<u>818</u>	<u>925</u>	<u>900</u>
52014 MEETINGS, TRAVEL, CONF.		<u>250</u>	<u>35</u>	<u>160</u>	<u>160</u>
52015 PROFESSIONAL/TECH. SVS.	<u>3,491</u>	<u>4,110</u>	<u>3,194</u>	<u>5,610</u>	<u>2,110</u>
52017 WASTE FEES	<u>620</u>	<u>750</u>	<u>412</u>	<u>750</u>	<u>500</u>
52018 SPECIAL DEPT. SUPPLIES	<u>3,687</u>	<u>4,234</u>	<u>10,559</u>	<u>4,750</u>	<u>9,750</u>
52019 MISC. DUES & SUBSCRIPT.	<u>174</u>	<u>185</u>	<u>8</u>	<u>185</u>	<u>50</u>
52020 WATER CONSERVATION PRGRM	<u>1,294</u>				
52034 RECYCLING GRANT/DOC					
53020 VEHICLE OPERATION	<u>4,584</u>	<u>6,237</u>	<u>6,237</u>	<u>5,900</u>	<u>5,900</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
023 - STREET MAINTENANCE

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
53022 OFFICE EQUIP. OPERATION	471	625	441	625	625
55024 RENTALS-REFUNDS	32,013	36,278	36,278	35,000	35,000
56027 CAPITAL IMPROVEMENT		45,000	29,173	17,000	7,500
56028 CAPITAL EQUIPMENT					8,000
56029 CAPITAL EQUIP. REPLACE.		17,500		17,500	
56032 CAP EXP - COP PAYMENT					
57041 PAVEMENT CRACK SEAL STS.					
57043 TRAFFIC PAINTING		11,361	4,135		
57045 TRAFFIC PAINTING					
TOTAL	104,222	230,160	174,326	187,905	209,895
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
024 - PROP 1B/LOCAL STREETS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	27,912				
51007 HEALTH INSURANCE					
51008 DENTAL INSURANCE					
51009 PERS EMPLOYEE/EMPLOYER					
51010 WORKERS COMPENSATION					
51011 MEDICARE TAX					
52015 PROFESSIONAL/TECH. SVS.					
53020 VEHICLE OPERATION					
55026 CONTRACT SERVICES					
56027 CAPITAL IMPROVEMENT	89,020				
TOTAL	116,932				
DATE	1/21/14				

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
025 - STREET SWEEPING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>39,567</u>	<u>42,000</u>	<u>40,248</u>	<u>42,000</u>	<u>42,000</u>
51004 OVERTIME WAGES					
51007 HEALTH INSURANCE	<u>8,635</u>	<u>12,000</u>	<u>9,050</u>	<u>12,000</u>	<u>12,000</u>
51008 DENTAL INSURANCE	<u>842</u>	<u>1,000</u>	<u>834</u>	<u>1,000</u>	<u>1,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>10,256</u>	<u>12,182</u>	<u>10,741</u>	<u>12,000</u>	<u>12,000</u>
51010 WORKERS COMPENSATION	<u>5,407</u>	<u>6,500</u>	<u>6,472</u>	<u>6,000</u>	<u>6,500</u>
51011 MEDICARE TAX	<u>574</u>	<u>800</u>	<u>571</u>	<u>800</u>	<u>800</u>
51022 P.A.R.S SYSTEM	<u>7,962</u>	<u>9,000</u>	<u>8,009</u>	<u>9,000</u>	<u>9,000</u>
51043 DISABILITY INSURANCE	<u>700</u>	<u>1,000</u>	<u>655</u>	<u>1,000</u>	<u>1,000</u>
51046 OPEB/POST EMP BENEFITS	<u>3,037</u>	<u>3,318</u>	<u>3,317</u>	<u>5,000</u>	<u>4,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
025 - STREET SWEEPING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52017 WASTE FEES	<u>273</u>	<u>400</u>	<u>379</u>	<u>300</u>	<u>500</u>
53020 VEHICLE OPERATION	<u>11,114</u>	<u>7,400</u>	<u>5,998</u>	<u>7,500</u>	<u>7,500</u>
56028 CAPITAL EQUIPMENT					
56029 CAPITAL EQUIP. REPLACE.					<u>25,000</u>
TOTAL	<u>88,367</u>	<u>95,600</u>	<u>86,274</u>	<u>96,600</u>	<u>121,300</u>
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
026 - STREET LIGHTING

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
52010 HEAT, LIGHT, POWER	39,642	39,152	39,152	39,000	42,000
52018 SPECIAL DEPT. SUPPLIES	36	848		1,000	1,000
55024 RENTALS-REFUNDS					
56027 CAPITAL IMPROVEMENT					
TOTAL	39,678	40,000	39,152	40,000	43,000
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
028 - EMERGENCY PREPAREDNESS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
52013 COMMUNICATIONS	2,743	3,000	2,512	3,000	2,800
52014 MEETINGS, TRAVEL, CONF.		1,000		1,000	
52018 SPECIAL DEPT. SUPPLIES		500		500	500
56028 CAPITAL EQUIPMENT					
TOTAL	2,743	4,500	2,512	4,500	3,300
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
031 - PARKS & REC

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>135,092</u>	<u>133,560</u>	<u>133,559</u>	<u>115,000</u>	<u>122,000</u>
51002 SALARIES/PART-TIME		<u>400</u>		<u>400</u>	<u>2,750</u>
51004 OVERTIME WAGES		<u>1,700</u>	<u>1,596</u>	<u>1,500</u>	<u>1,500</u>
51007 HEALTH INSURANCE	<u>40,365</u>	<u>41,800</u>	<u>36,605</u>	<u>37,000</u>	<u>38,000</u>
51008 DENTAL INSURANCE	<u>3,846</u>	<u>4,000</u>	<u>3,495</u>	<u>4,000</u>	<u>4,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>41,366</u>	<u>38,324</u>	<u>38,293</u>	<u>45,000</u>	<u>45,000</u>
51010 WORKERS COMPENSATION	<u>15,948</u>	<u>16,500</u>	<u>16,404</u>	<u>15,000</u>	<u>12,000</u>
51011 MEDICARE TAX	<u>2,350</u>	<u>2,200</u>	<u>1,896</u>	<u>2,000</u>	<u>1,200</u>
51017 FICA		<u>304</u>		<u>300</u>	<u>400</u>
51022 P.A.R.S SYSTEM	<u>33,229</u>	<u>31,048</u>	<u>29,661</u>	<u>36,000</u>	<u>38,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
031 - PARKS & REC

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51024 EMPLOYER COMP MATCH	<u>2,438</u>	<u>2,541</u>	<u>2,346</u>	<u>4,000</u>	<u>3,800</u>
51025 RETIREE HEALTH INSURANCE	<u>46,346</u>	<u>49,959</u>	<u>49,958</u>	<u>48,500</u>	<u>50,000</u>
51042 UNEMPLOYMENT INS.					
51043 DISABILITY INSURANCE	<u>2,715</u>	<u>3,600</u>	<u>2,465</u>	<u>3,200</u>	<u>3,200</u>
51046 OPEB/POST EMP BENEFITS	<u>12,027</u>	<u>13,694</u>	<u>11,991</u>	<u>19,000</u>	<u>20,000</u>
52009 TRAINING					
52010 HEAT, LIGHT, POWER					
52011 ADVERTISING/PRINTING					
52012 OFFICE SUPPLIES, POSTAGE					
52013 COMMUNICATIONS					

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND

031 - PARKS & REC

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52014 MEETINGS, TRAVEL, CONF.	105	2,700	1,474	3,000	3,000
52015 PROFESSIONAL/TECH. SVS.		1,060	1,060		
52017 WASTE FEES					
52018 SPECIAL DEPT. SUPPLIES	76	250		250	250
52019 MISC. DUES & SUBSCRIPT.					
53020 VEHICLE OPERATION					
53021 SPECIAL EQUIP. OPERATION					
53022 OFFICE EQUIP. OPERATION	2,763	2,874	2,873	2,200	3,000
54023 BUILDING OPERATION					
55024 RENTALS-REFUNDS					

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
031 - PARKS & REC

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
55058 STATE PARK GRANT PROP 40					
55061 1ST FIVE GRANT/INYO					
55063 DOC/RECYCLING GRANT	4,791	5,209	5,126		5,000
56027 CAPITAL IMPROVEMENT	4,909	5,000		5,000	
56028 CAPITAL EQUIPMENT					
56029 CAPITAL EQUIP. REPLACE.					
56032 CAP EXP - COP PAYMENT					
TOTAL	348,366	356,723	338,802	341,350	353,100
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FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
034 - PLANNING DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>105,656</u>	<u>78,494</u>	<u>75,352</u>	<u>80,000</u>	<u>78,000</u>
51002 SALARIES/PART-TIME	<u>2,000</u>	<u>1,800</u>	<u>1,800</u>	<u>1,500</u>	<u>1,500</u>
51004 OVERTIME WAGES					
51007 HEALTH INSURANCE	<u>15,012</u>	<u>18,000</u>	<u>14,554</u>	<u>16,000</u>	<u>16,000</u>
51008 DENTAL INSURANCE	<u>1,347</u>	<u>1,400</u>	<u>1,268</u>	<u>1,400</u>	<u>1,600</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>22,280</u>	<u>25,700</u>	<u>23,141</u>	<u>25,000</u>	<u>26,000</u>
51010 WORKERS COMPENSATION	<u>3,411</u>	<u>3,500</u>	<u>2,342</u>	<u>3,500</u>	<u>2,500</u>
51011 MEDICARE TAX	<u>1,557</u>	<u>1,176</u>	<u>1,098</u>	<u>1,600</u>	<u>1,400</u>
51017 FICA	<u>20</u>	<u>20</u>	<u>20</u>	<u>60</u>	<u>60</u>
51022 P.A.R.S SYSTEM	<u>17,497</u>	<u>18,000</u>	<u>16,695</u>	<u>18,000</u>	<u>18,000</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
034 - PLANNING DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51025 RETIREE HEALTH INSURANCE	<u>6,003</u>	<u>7,000</u>	<u>5,234</u>	<u>7,000</u>	<u>6,000</u>
51043 DISABILITY INSURANCE	<u>1,262</u>	<u>2,000</u>	<u>1,117</u>	<u>1,800</u>	<u>1,400</u>
51046 OPEB/POST EMP BENEFITS	<u>6,506</u>	<u>7,000</u>	<u>6,397</u>	<u>10,000</u>	<u>7,200</u>
52009 TRAINING					<u>500</u>
52011 ADVERTISING/PRINTING	<u>895</u>	<u>1,200</u>	<u>378</u>	<u>1,200</u>	<u>1,200</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>2,381</u>	<u>1,000</u>	<u>501</u>	<u>1,000</u>	<u>1,000</u>
52013 COMMUNICATIONS	<u>414</u>	<u>500</u>	<u>356</u>	<u>500</u>	<u>500</u>
52014 MEETINGS, TRAVEL, CONF.					<u>1,000</u>
52015 PROFESSIONAL/TECH. SVS.	<u>57,437</u>	<u>30,000</u>	<u>6,040</u>	<u>55,000</u>	<u>110,000</u>
52018 SPECIAL DEPT. SUPPLIES	<u>44</u>	<u>206</u>	<u>205</u>	<u>200</u>	<u>200</u>

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
034 - PLANNING DEPARTMENT

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
53020 VEHICLE OPERATION	116				
53022 OFFICE EQUIP. OPERATION	552	500	437	500	500
53025 LAFCO		22,000	10,000	10,000	10,000
55024 RENTALS-REFUNDS					
56028 CAPITAL EQUIPMENT					
TOTAL	244,390	219,496	166,935	234,260	284,560

FINAL BUDGET  
2013-2014

2014-2015

001 - GENERAL FUND  
048 - CIVIC ARTS COMMISSION

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52018 SPECIAL DEPT. SUPPLIES	<u>18,225</u>	<u>18,225</u>	<u>18,225</u>		
TOTAL	<u>18,225</u>	<u>18,225</u>	<u>18,225</u>		
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FINAL BUDGET  
2013-2014

2014-2015

002 - SEWER FUND  
051 - SEWER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>239,922</u>	<u>266,748</u>	<u>258,586</u>	<u>272,000</u>	<u>280,000</u>
51002 SALARIES/PART-TIME	<u>4,730</u>	<u>5,216</u>	<u>5,216</u>	<u>5,200</u>	<u>5,200</u>
51004 OVERTIME WAGES	<u>45</u>			<u>1,000</u>	<u>1,000</u>
51007 HEALTH INSURANCE	<u>51,279</u>	<u>54,700</u>	<u>54,700</u>	<u>65,000</u>	<u>70,000</u>
51008 DENTAL INSURANCE	<u>5,285</u>	<u>5,662</u>	<u>5,662</u>	<u>5,600</u>	<u>7,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>72,949</u>	<u>78,000</u>	<u>77,346</u>	<u>83,000</u>	<u>83,000</u>
51010 WORKERS COMPENSATION	<u>26,769</u>	<u>31,642</u>	<u>31,642</u>	<u>35,000</u>	<u>28,000</u>
51011 MEDICARE TAX	<u>3,904</u>	<u>4,000</u>	<u>3,920</u>	<u>4,000</u>	<u>4,000</u>
51013 PW-PART TIME SALARIES					
51016 VEHICLE COMPENSATION					

FINAL BUDGET  
2013-2014

2014-2015

002 - SEWER FUND  
051 - SEWER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51017 FICA	<u>609</u>	<u>700</u>	<u>639</u>	<u>400</u>	<u>400</u>
51018 DUTY TIME	<u>3,881</u>	<u>4,800</u>	<u>3,915</u>	<u>4,800</u>	<u>4,800</u>
51022 P.A.R.S SYSTEM	<u>54,842</u>	<u>55,713</u>	<u>55,713</u>	<u>62,000</u>	<u>64,000</u>
51024 EMPLOYER COMP MATCH	<u>10,176</u>	<u>10,000</u>	<u>9,938</u>	<u>8,000</u>	<u>8,000</u>
51025 RETIREE HEALTH INSURANCE	<u>33,380</u>	<u>33,625</u>	<u>33,625</u>	<u>34,500</u>	<u>36,000</u>
51042 UNEMPLOYMENT INS.					
51043 DISABILITY INSURANCE	<u>4,615</u>	<u>5,000</u>	<u>4,805</u>	<u>5,000</u>	<u>5,200</u>
51046 OPEB/POST EMP BENEFITS	<u>41,642</u>	<u>22,600</u>	<u>46,385</u>	<u>33,000</u>	<u>34,000</u>
52009 TRAINING	<u>2,587</u>	<u>3,400</u>	<u>3,114</u>	<u>1,800</u>	<u>1,800</u>
52010 HEAT, LIGHT, POWER	<u>28,035</u>	<u>30,257</u>	<u>28,982</u>	<u>32,500</u>	<u>32,500</u>

FINAL BUDGET  
2013-2014

2014-2015

002 - SEWER FUND  
051 - SEWER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52011 ADVERTISING/PRINTING	<u>277</u>	<u>500</u>	<u>86</u>	<u>500</u>	<u>400</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>3,229</u>	<u>4,900</u>	<u>3,642</u>	<u>4,000</u>	<u>3,400</u>
52013 COMMUNICATIONS	<u>1,780</u>	<u>2,790</u>	<u>1,748</u>	<u>3,290</u>	<u>1,800</u>
52014 MEETINGS, TRAVEL, CONF.	<u>747</u>	<u>2,850</u>	<u>1,048</u>	<u>2,570</u>	<u>2,550</u>
52015 PROFESSIONAL/TECH. SVS.	<u>25,293</u>	<u>31,257</u>	<u>31,256</u>	<u>88,020</u>	<u>26,020</u>
52017 WASTE FEES	<u>2,349</u>	<u>3,600</u>	<u>1,739</u>	<u>3,600</u>	<u>3,600</u>
52018 SPECIAL DEPT. SUPPLIES	<u>22,881</u>	<u>16,500</u>	<u>13,513</u>	<u>21,500</u>	<u>22,500</u>
52019 MISC. DUES & SUBSCRIPT.	<u>637</u>	<u>965</u>	<u>545</u>	<u>965</u>	<u>920</u>
53020 VEHICLE OPERATION	<u>11,999</u>	<u>15,600</u>	<u>14,987</u>	<u>15,000</u>	<u>15,000</u>
53021 SPECIAL EQUIP. OPERATION	<u>4,501</u>	<u>4,000</u>	<u>2,172</u>	<u>4,000</u>	<u>4,000</u>

FINAL BUDGET  
2013-2014

2014-2015

002 - SEWER FUND  
051 - SEWER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
53022 OFFICE EQUIP. OPERATION	<u>2,545</u>	<u>3,560</u>	<u>2,420</u>	<u>3,560</u>	<u>2,760</u>
54023 BUILDING OPERATION					
55023 EXP-SMALL CLAIMS	<u>6</u>	<u>1,000</u>		<u>1,000</u>	
55024 RENTALS-REFUNDS		<u>1,000</u>	<u>500</u>		
55026 CONTRACT SERVICES					
55027 TRANS TO FED/ST PROJECTS					
56025 DEPRECIATION	<u>79,580</u>		<u>80,790</u>		
56027 CAPITAL IMPROVEMENT		<u>555,000</u>	<u>11</u>	<u>410,000</u>	<u>293,000</u>
56028 CAPITAL EQUIPMENT					<u>16,000</u>
56029 CAPITAL EQUIP. REPLACE.					

FINAL BUDGET  
2013-2014

2014-2015

002 - SEWER FUND  
051 - SEWER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
56032 CAP EXP - COP PAYMENT					
56500 INTEREST					
TOTAL	740,474	1,255,585	778,645	1,210,805	1,056,850

FINAL BUDGET  
2013-2014

2014-2015

003 - GAS TAX  
030 - GAS TAX

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>69,781</u>	<u>57,840</u>	<u>53,152</u>	<u>61,000</u>	<u>47,000</u>
51002 SALARIES/PART-TIME	<u>866</u>	<u>878</u>	<u>835</u>	<u>2,500</u>	<u>1,500</u>
51004 OVERTIME WAGES					
51005 SALARY-SNOW REMOVAL					
51007 HEALTH INSURANCE	<u>14,648</u>	<u>15,393</u>	<u>15,393</u>	<u>15,000</u>	<u>14,000</u>
51008 DENTAL INSURANCE	<u>1,488</u>	<u>1,287</u>	<u>1,287</u>	<u>1,800</u>	<u>1,200</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>18,072</u>	<u>18,382</u>	<u>18,382</u>	<u>20,000</u>	<u>16,000</u>
51010 WORKERS COMPENSATION	<u>8,126</u>	<u>9,504</u>	<u>9,504</u>	<u>6,800</u>	<u>4,200</u>
51011 MEDICARE TAX	<u>1,049</u>	<u>1,035</u>	<u>1,035</u>	<u>1,200</u>	<u>1,000</u>
51013 PW-PART TIME SALARIES					

FINAL BUDGET  
2013-2014

2014-2015

003 - GAS TAX  
030 - GAS TAX

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51016 VEHICLE COMPENSATION					
51017 FICA	396				50
51018 DUTY TIME				100	100
51022 P.A.R.S SYSTEM	14,167	13,929	13,929	14,000	10,000
51024 EMPLOYER COMP MATCH					
51043 DISABILITY INSURANCE	1,259	1,300	1,246	1,600	1,200
51046 OPEB/POST EMP BENEFITS	5,390	4,300	4,300	5,000	3,300
52009 TRAINING					
52010 HEAT, LIGHT, POWER					
52011 ADVERTISING/PRINTING					

FINAL BUDGET  
2013-2014

2014-2015

003 - GAS TAX  
030 - GAS TAX

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52012 OFFICE SUPPLIES, POSTAGE					
52013 COMMUNICATIONS					
52015 PROFESSIONAL/TECH. SVS.	1,738	1,800	1,800	2,000	2,000
52018 SPECIAL DEPT. SUPPLIES					
52020 WATER CONSERVATION PRGRM					
53020 VEHICLE OPERATION					
53022 OFFICE EQUIP. OPERATION					
56027 CAPITAL IMPROVEMENT					
57041 PAVEMENT CRACK SEAL STS.					
57043 TRAFFIC PAINTING					

FINAL BUDGET  
2013-2014

2014-2015

003 - GAS TAX  
030 - GAS TAX

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
57049 DRAINAGE IMPROVEMENTS					
TOTAL	136,980	125,648	120,863	131,000	101,550

FINAL BUDGET  
2013-2014

2014-2015

004 - WATER FUND  
050 - WATER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>246,597</u>	<u>276,405</u>	<u>268,049</u>	<u>285,000</u>	<u>290,000</u>
51002 SALARIES/PART-TIME	<u>3,595</u>	<u>5,231</u>	<u>5,230</u>	<u>5,200</u>	<u>5,200</u>
51004 OVERTIME WAGES	<u>851</u>			<u>3,000</u>	<u>3,000</u>
51007 HEALTH INSURANCE	<u>53,201</u>	<u>57,054</u>	<u>57,054</u>	<u>65,000</u>	<u>66,000</u>
51008 DENTAL INSURANCE	<u>5,545</u>	<u>5,950</u>	<u>5,949</u>	<u>5,500</u>	<u>6,000</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>74,303</u>	<u>79,010</u>	<u>79,009</u>	<u>88,000</u>	<u>90,000</u>
51010 WORKERS COMPENSATION	<u>27,705</u>	<u>33,031</u>	<u>33,030</u>	<u>32,000</u>	<u>25,000</u>
51011 MEDICARE TAX	<u>4,001</u>	<u>4,200</u>	<u>4,051</u>	<u>4,200</u>	<u>4,500</u>
51013 PW-PART TIME SALARIES					
51016 VEHICLE COMPENSATION					

FINAL BUDGET  
2013-2014

2014-2015

004 - WATER FUND  
050 - WATER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51017 FICA	<u>528</u>	<u>528</u>	<u>528</u>	<u>400</u>	<u>400</u>
51018 DUTY TIME	<u>3,510</u>	<u>3,747</u>	<u>3,746</u>	<u>4,500</u>	<u>4,500</u>
51022 P.A.R.S SYSTEM	<u>54,765</u>	<u>55,635</u>	<u>55,635</u>	<u>64,000</u>	<u>64,000</u>
51024 EMPLOYER COMP MATCH	<u>624</u>	<u>1,000</u>	<u>986</u>	<u>700</u>	<u>1,200</u>
51025 RETIREE HEALTH INSURANCE	<u>33,380</u>	<u>33,625</u>	<u>33,625</u>	<u>35,000</u>	<u>36,000</u>
51042 UNEMPLOYMENT INS.					
51043 DISABILITY INSURANCE	<u>4,701</u>	<u>5,000</u>	<u>4,996</u>	<u>5,200</u>	<u>5,500</u>
51046 OPEB/POST EMP BENEFITS	<u>42,373</u>	<u>23,335</u>	<u>47,461</u>	<u>35,000</u>	<u>27,000</u>
52009 TRAINING	<u>2,604</u>	<u>5,070</u>	<u>5,069</u>	<u>2,850</u>	<u>2,550</u>
52010 HEAT, LIGHT, POWER	<u>45,789</u>	<u>53,867</u>	<u>53,866</u>	<u>54,200</u>	<u>60,000</u>

FINAL BUDGET  
2013-2014

2014-2015

004 - WATER FUND  
050 - WATER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52011 ADVERTISING/PRINTING	<u>229</u>	<u>500</u>	<u>163</u>	<u>500</u>	<u>400</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>6,147</u>	<u>5,823</u>	<u>5,823</u>	<u>4,700</u>	<u>5,900</u>
52013 COMMUNICATIONS	<u>2,335</u>	<u>1,990</u>	<u>1,729</u>	<u>3,540</u>	<u>1,800</u>
52014 MEETINGS, TRAVEL, CONF.	<u>1,197</u>	<u>4,150</u>	<u>4,146</u>	<u>1,820</u>	<u>2,000</u>
52015 PROFESSIONAL/TECH. SVS.	<u>23,195</u>	<u>25,778</u>	<u>25,777</u>	<u>19,105</u>	<u>22,105</u>
52017 WASTE FEES	<u>1,176</u>	<u>800</u>	<u>619</u>	<u>800</u>	<u>800</u>
52018 SPECIAL DEPT. SUPPLIES	<u>25,927</u>	<u>15,984</u>	<u>15,984</u>	<u>33,000</u>	<u>23,500</u>
52019 MISC. DUES & SUBSCRIPT.	<u>757</u>	<u>866</u>	<u>865</u>	<u>1,340</u>	<u>1,040</u>
52020 WATER CONSERVATION PRGRM	<u>3,061</u>	<u>2,018</u>	<u>2,017</u>	<u>2,000</u>	<u>2,000</u>
53020 VEHICLE OPERATION	<u>9,502</u>	<u>12,391</u>	<u>12,391</u>	<u>12,000</u>	<u>12,000</u>

FINAL BUDGET  
2013-2014

2014-2015

004 - WATER FUND  
050 - WATER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
53021 SPECIAL EQUIP. OPERATION					
53022 OFFICE EQUIP. OPERATION	2,217	2,434	2,433	2,760	2,760
54023 BUILDING OPERATION					
55023 EXP-SMALL CLAIMS	6			1,000	1,000
55024 RENTALS-REFUNDS	865	1,868	1,867	1,500	1,500
55027 TRANS TO FED/ST PROJECTS					
55040 LITIGATION SERVICES					
56025 DEPRECIATION	116,350		122,927		
56027 CAPITAL IMPROVEMENT		619,500		590,000	340,000
56028 CAPITAL EQUIPMENT					16,000

FINAL BUDGET  
2013-2014

2014-2015

004 - WATER FUND  
050 - WATER

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
56029 CAPITAL EQUIP. REPLACE.					
56030 LOAN PAYMENT SET ASIDE		42,419		43,000	43,000
56032 CAP EXP - COP PAYMENT					
56500 INTEREST	12,989		12,006	13,000	
TOTAL	810,025	1,379,209	867,031	1,419,815	1,166,655
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FINAL BUDGET  
2013-2014

2014-2015

008 - BOND AND TRUST FUND  
039 - BOND AND TRUST

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
57056 OVERAGE & SHORTAGE					
57058 BID BONDS DEPOSITS			6,195		
57059 FOUND MONEY	1,155		35		
57077 DEMOLITION DEPOSITS	5,000				
57081 INTEREST ON DEPOSITS					
TOTAL	6,155		6,230		

FINAL BUDGET  
2013-2014

2014-2015

009 - TRAFFIC SAFETY  
090 - TRAFFIC SAFETY

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME					
51002 SALARIES/PART-TIME	8,565	12,610	12,523	2,300	9,750
51004 OVERTIME WAGES	1,552				
51007 HEALTH INSURANCE					
51008 DENTAL INSURANCE					
51010 WORKERS COMPENSATION	773	1,870	1,858	800	1,850
51011 MEDICARE TAX	147	182	182	150	150
51015 SHIFT DIFFERENTIAL PAY					
51017 FICA	111	200	162	200	200
51042 UNEMPLOYMENT INS.					

FINAL BUDGET  
2013-2014

2014-2015

009 - TRAFFIC SAFETY  
090 - TRAFFIC SAFETY

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51043 DISABILITY INSURANCE					
52009 TRAINING					
52015 PROFESSIONAL/TECH. SVS.					
52018 SPECIAL DEPT. SUPPLIES					
52022 PD SPECIAL SUPPLIES					
53020 VEHICLE OPERATION					
56028 CAPITAL EQUIPMENT					
TOTAL	11,148	14,862	14,725	3,450	11,950
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FINAL BUDGET  
2013-2014

2014-2015

010 - TUT MEASURE A  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>222,312</u>	<u>241,687</u>	<u>223,237</u>	<u>113,000</u>	<u>113,000</u>
51002 SALARIES/PART-TIME	<u>156,248</u>	<u>151,861</u>	<u>151,860</u>	<u>150,000</u>	<u>158,035</u>
51007 HEALTH INSURANCE	<u>29,166</u>	<u>38,288</u>	<u>33,143</u>	<u>18,000</u>	<u>20,000</u>
51008 DENTAL INSURANCE	<u>2,830</u>	<u>3,200</u>	<u>2,888</u>	<u>1,600</u>	<u>1,800</u>
51009 PERS EMPLOYEE/EMPLOYER	<u>86,133</u>	<u>95,273</u>	<u>92,999</u>	<u>52,000</u>	<u>47,000</u>
51010 WORKERS COMPENSATION	<u>33,202</u>	<u>37,486</u>	<u>37,486</u>	<u>32,000</u>	<u>30,000</u>
51011 MEDICARE TAX	<u>5,322</u>	<u>5,483</u>	<u>5,379</u>	<u>4,000</u>	<u>4,000</u>
51017 FICA	<u>2,612</u>	<u>3,216</u>	<u>3,216</u>	<u>2,500</u>	<u>2,500</u>
51022 P.A.R.S SYSTEM					
51024 EMPLOYER COMP MATCH	<u>1,665</u>	<u>4,400</u>	<u>3,515</u>	<u>2,500</u>	<u>2,300</u>

FINAL BUDGET  
2013-2014

2014-2015

010 - TUT MEASURE A  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51042 UNEMPLOYMENT INS.	<u>6,037</u>	<u>6,000</u>	<u>3,092</u>	<u>6,000</u>	<u>6,000</u>
51043 DISABILITY INSURANCE	<u>3,123</u>	<u>4,453</u>	<u>2,988</u>	<u>2,200</u>	<u>2,200</u>
51046 OPEB/POST EMP BENEFITS	<u>16,396</u>	<u>21,001</u>	<u>18,897</u>	<u>10,000</u>	<u>9,500</u>
52009 TRAINING	<u>1,986</u>	<u>4,410</u>	<u>4,410</u>	<u>2,500</u>	<u>3,000</u>
52010 HEAT, LIGHT, POWER	<u>31,589</u>	<u>42,000</u>	<u>32,695</u>	<u>42,000</u>	<u>35,000</u>
52011 ADVERTISING/PRINTING	<u>887</u>	<u>950</u>	<u>940</u>	<u>850</u>	<u>1,000</u>
52012 OFFICE SUPPLIES, POSTAGE	<u>542</u>	<u>1,000</u>	<u>198</u>	<u>1,000</u>	<u>1,000</u>
52013 COMMUNICATIONS	<u>5,691</u>	<u>6,090</u>	<u>6,089</u>	<u>6,000</u>	<u>6,500</u>
52014 MEETINGS, TRAVEL, CONF.	<u>309</u>	<u>300</u>	<u>181</u>	<u>300</u>	<u>2,500</u>
52015 PROFESSIONAL/TECH. SVS.	<u>11,275</u>	<u>8,169</u>	<u>8,168</u>	<u>8,000</u>	<u>8,000</u>

FINAL BUDGET  
2013-2014

2014-2015

010 - TUT MEASURE A  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52017 WASTE FEES	<u>7,129</u>	<u>8,500</u>	<u>8,028</u>	<u>8,500</u>	<u>9,000</u>
52018 SPECIAL DEPT. SUPPLIES	<u>51,303</u>	<u>57,965</u>	<u>57,965</u>	<u>50,500</u>	<u>50,500</u>
52019 MISC. DUES & SUBSCRIPT.	<u>1,275</u>	<u>1,000</u>	<u>660</u>	<u>1,000</u>	<u>1,000</u>
53020 VEHICLE OPERATION	<u>8,791</u>	<u>7,000</u>	<u>5,910</u>	<u>7,000</u>	<u>7,000</u>
53021 SPECIAL EQUIP. OPERATION	<u>1,000</u>	<u>1,000</u>	<u>999</u>	<u>1,000</u>	<u>1,000</u>
54023 BUILDING OPERATION	<u>491</u>	<u>500</u>	<u>328</u>	<u>500</u>	<u>500</u>
55024 RENTALS-REFUNDS	<u>37,341</u>	<u>38,700</u>	<u>37,294</u>	<u>38,700</u>	<u>38,700</u>
56027 CAPITAL IMPROVEMENT		<u>3,758</u>			<u>30,000</u>
56028 CAPITAL EQUIPMENT	<u>6,234</u>	<u>29,000</u>	<u>26,595</u>		<u>35,000</u>
56032 CAP EXP - COP PAYMENT					
TOTAL	<u>730,889</u>	<u>822,690</u>	<u>769,160</u>	<u>561,650</u>	<u>626,035</u>
DATE 1/21/14	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

012 - SUNRISE MHP  
095 - SUNRISE MHP

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	14,445	29,354	29,354	60,000	60,000
51002 SALARIES/PART-TIME	9,096	17,491	15,689	9,000	13,000
51007 HEALTH INSURANCE		6,202	6,201	18,000	15,000
51008 DENTAL INSURANCE		637	636	1,200	1,300
51009 PERS EMPLOYEE/EMPLOYER		7,995	7,995	20,000	10,000
51010 WORKERS COMPENSATION		4,728	4,728	3,000	3,000
51011 MEDICARE TAX		665	665	1,200	2,100
51017 FICA	168	217	217	700	700
51020 FRINGE BENEFITS	1,790	1,000	540		
51021 UTILITIES-MANAGER	1,539	1,009	1,008		

FINAL BUDGET  
2013-2014

2014-2015

012 - SUNRISE MHP  
095 - SUNRISE MHP

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51022 P.A.R.S SYSTEM		6,194	6,193	6,000	6,200
51042 UNEMPLOYMENT INS.		2,800	2,312	1,000	2,500
51043 DISABILITY INSURANCE		490	490	200	600
51046 OPEB/POST EMP BENEFITS		1,300	1,295	3,000	3,000
52010 HEAT, LIGHT, POWER	40,073	41,621	41,620	40,400	42,400
52015 PROFESSIONAL/TECH. SVS.	1,788	5,000	4,695	15,000	19,500
52016 INSURANCE		365		5,000	5,000
52024 PROPERTY TAXES	593	600	542	600	600
52025 PAINTING & DECORATING		1,300	1,286		
52026 SUPPLIES	639	1,659	1,658	2,300	4,800

FINAL BUDGET  
2013-2014

2014-2015

012 - SUNRISE MHP  
095 - SUNRISE MHP

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52027 MAINT-SERVICE CONTRACTS	5,800	6,548	6,548		
52028 EXCESS PROGRAM PAYMENTS	27,343	16,437		11,000	
52030 MISC. ADM/EMP COMP PRGRM	1,094	2,000	1,036	2,000	
52031 RENTING EXPENSE	104	150	42	150	
52032 ANNUAL DEBT SERVICE		206			
52040 DISPOSAL OF ASSETS					
55024 RENTALS-REFUNDS	632				
56025 DEPRECIATION	10,995		2,184		
56027 CAPITAL IMPROVEMENT		5,000		5,000	41,000
56028 CAPITAL EQUIPMENT					

FINAL BUDGET  
2013-2014

2014-2015

012 - SUNRISE MHP  
095 - SUNRISE MHP

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
56040 REPLACEMENT RESERVE	3,665	20,000	2,394		
TOTAL	119,764	180,968	139,328	204,750	230,700

FINAL BUDGET  
2013-2014

2014-2015

021 - CANINE DONATION  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52009 TRAINING	345	3,000		5,000	
52015 PROFESSIONAL/TECH. SVS.					
52018 SPECIAL DEPT. SUPPLIES	3,069	5,000	3,528	2,500	
56028 CAPITAL EQUIPMENT					
TOTAL	3,414	8,000	3,528	7,500	

FINAL BUDGET  
2013-2014

2014-2015

033 - COPS  
033 - COPS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>4,486</u>	<u>53,694</u>	<u>53,227</u>	<u>60,000</u>	<u>60,000</u>
51002 SALARIES/PART-TIME	<u>44,690</u>	<u>45,611</u>	<u>45,611</u>	<u>17,000</u>	<u>32,000</u>
51003 RESERVES-PART/TIME	<u>6,415</u>	<u>19,900</u>	<u>18,743</u>	<u>15,000</u>	<u>10,000</u>
51004 OVERTIME WAGES					
51007 HEALTH INSURANCE					
51008 DENTAL INSURANCE					
51009 PERS EMPLOYEE/EMPLOYER					
51010 WORKERS COMPENSATION	<u>2,813</u>	<u>3,057</u>	<u>3,000</u>		<u>3,000</u>
51011 MEDICARE TAX	<u>805</u>	<u>1,138</u>	<u>1,000</u>		<u>1,000</u>
51015 SHIFT DIFFERENTIAL PAY					

FINAL BUDGET  
2013-2014

2014-2015

033 - COPS  
033 - COPS

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51017 FICA	506	1,000	548		1,000
51043 DISABILITY INSURANCE					
51046 OPEB/POST EMP BENEFITS					
52009 TRAINING	2,498	3,000	2,511	10,000	10,000
52015 PROFESSIONAL/TECH. SVS.	2,380				
52018 SPECIAL DEPT. SUPPLIES	14,341	24,500	23,882	10,000	10,000
56028 CAPITAL EQUIPMENT					
TOTAL	78,934	151,900	148,522	112,000	127,000
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

036 - WYE RD INTERSECTION IMPR  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	5,528		8,153		
52011 ADVERTISING/PRINTING	56				
52012 OFFICE SUPPLIES, POSTAGE					
52015 PROFESSIONAL/TECH. SVS.	21,711	75,000	8,477	50,000	
52018 SPECIAL DEPT. SUPPLIES					
55026 CONTRACT SERVICES					
56027 CAPITAL IMPROVEMENT	5,000	600,000	164,010	739,169	
TOTAL	32,295	675,000	180,640	789,169	

FINAL BUDGET  
2013-2014

2014-2015

037 - HOME FUNDS/WILLOW ST  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52015 PROFESSIONAL/TECH. SVS.	3,200				
TOTAL	3,200				

FINAL BUDGET  
2013-2014

2014-2015

039 - GIS/GRANTS  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52012 OFFICE SUPPLIES, POSTAGE		100	6		
55026 CONTRACT SERVICES	30,625	13,125	13,125		
56027 CAPITAL IMPROVEMENT					
57046 ENVIRONMENTAL					
57093 EDBG2599/CONTRACT SVCS					
TOTAL	30,625	13,225	13,131		

FINAL BUDGET  
2013-2014

2014-2015

042 - FED GRANT/B06SP/CA0082  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME					
52011 ADVERTISING/PRINTING					
52012 OFFICE SUPPLIES, POSTAGE					
52015 PROFESSIONAL/TECH. SVS.					
55059 FED GRANT/B06SP CA 0082					
	68				
56027 CAPITAL IMPROVEMENT					
TOTAL	68				

FINAL BUDGET  
2013-2014

2014-2015

043 - ROAD PROJECT A  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	602				
52011 ADVERTISING/PRINTING					
52012 OFFICE SUPPLIES, POSTAGE	1				
52014 MEETINGS, TRAVEL, CONF.					
52015 PROFESSIONAL/TECH. SVS.					
52018 SPECIAL DEPT. SUPPLIES					
55026 CONTRACT SERVICES	4,719				
56027 CAPITAL IMPROVEMENT	81,914				
TOTAL	87,236				
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

046 - SNEDEN IMPROVEMENTS  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	4,006		9,554		
52011 ADVERTISING/PRINTING					
52012 OFFICE SUPPLIES, POSTAGE	1	120	118		
52014 MEETINGS, TRAVEL, CONF.					
52018 SPECIAL DEPT. SUPPLIES					
55026 CONTRACT SERVICES	19,611	74,880	71,779		
56027 CAPITAL IMPROVEMENT					
TOTAL	23,618	75,000	81,451		

FINAL BUDGET  
2013-2014

2014-2015

048 - WARREN IMPROVEMENTS  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	8,276		13,325		
52011 ADVERTISING/PRINTING	43	200	49	200	200
52012 OFFICE SUPPLIES, POSTAGE	86	500	246	500	500
52015 PROFESSIONAL/TECH. SVS.					
55026 CONTRACT SERVICES	40,252	144,000	54,744	40,000	100,000
56026 MANGINI GRANT 98/99					
56027 CAPITAL IMPROVEMENT					2,000,600
TOTAL	48,657	144,700	68,364	40,700	2,101,300
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

057 - SEIBU TO SCHL BIKE PATH  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>4,919</u>		<u>2,108</u>		
52011 ADVERTISING/PRINTING		<u>100</u>	<u>49</u>	<u>100</u>	<u>100</u>
52012 OFFICE SUPPLIES, POSTAGE		<u>100</u>	<u>24</u>	<u>100</u>	<u>100</u>
55026 CONTRACT SERVICES	<u>4,735</u>	<u>50,000</u>	<u>26,642</u>	<u>50,000</u>	<u>50,000</u>
56027 CAPITAL IMPROVEMENT					<u>250,000</u>
TOTAL	<u>9,654</u>	<u>50,200</u>	<u>28,823</u>	<u>50,200</u>	<u>300,200</u>
	=====	=====	=====	=====	=====

FINAL BUDGET  
2013-2014

2014-2015

058 - PINE TO PARK/STIP  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
51001 SALARIES-FULL TIME	<u>3,166</u>		<u>3,714</u>		
52011 ADVERTISING/PRINTING		<u>100</u>		<u>200</u>	<u>200</u>
52012 OFFICE SUPPLIES, POSTAGE		<u>100</u>	<u>41</u>	<u>200</u>	<u>200</u>
55026 CONTRACT SERVICES	<u>26,400</u>	<u>70,000</u>	<u>3,450</u>	<u>25,000</u>	<u>15,000</u>
56027 CAPITAL IMPROVEMENT				<u>175,000</u>	<u>175,000</u>
TOTAL	<u>29,566</u>	<u>70,200</u>	<u>7,205</u>	<u>200,400</u>	<u>190,400</u>

FINAL BUDGET  
2013-2014

2014-2015

070 - HOME OWNER ASSIST PRGM  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52015 PROFESSIONAL/TECH. SVS.	10,000	104,962	67,311		
TOTAL	10,000	104,962	67,311		

FINAL BUDGET

2013-2014

2014-2015

072 - VALLEY APTS/13 CDBG 8972  
000 -

	11-12 Actual Expend.	12-13 Budget	12-13 Final Expend.	13-14 Budget Request	14-15 Budget Request
52015 PROFESSIONAL/TECH. SVS.				400,000	600,000
TOTAL				400,000	600,000

**CITY OF BISHOP**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

# CITY OF BISHOP

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*Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762*

**INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Bishop, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Bishop, California, as of and for the year ended June 30, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining funds of the City of Bishop as of June 30, 2013, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2013 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion of the internal control over financial reporting or on compliance.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2013**

This section of the City of Bishop's annual financial report presents an analysis of the City's financial performance during the fiscal year ended June 30, 2013. This information is presented in conjunction with the audited basic financial statements, which follows this section.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2013**

- The assets of the City exceeded liabilities at the close of the 2012-2013 fiscal year by \$17,585,145 (net position). Of this amount, \$4,338,782 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$13,222,078 is invested in capital assets - net of related debt.
- As of June 30, 2013 the City's governmental funds reported combined fund balances of \$2,645,707 approximately 99% of the combined fund balances. \$2,645,067 is available to meet the City's current and future needs (unreserved fund balance).
- At the end of the fiscal year, unreserved fund balance for the general fund was \$2,512,474 or 45% of total general fund expenditures.
- The City's long-term debt decreased by \$58,152. The net decrease resulted from payments of governmental and business-type debt.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components, government – wide financial statements, fund financial statements and notes to the basic financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

**REQUIRED FINANCIAL STATEMENTS**

**Government – Wide Financial Statements** are designed to provide readers with a broad overview of City finances, in a manner similar to a private-sector business.

The Statements of Net Position include information on the City's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to City creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statements of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other function that are intended to recover all or a portion of their costs through user fees and charges (business type activities). The governmental activities of the City include general government, public protection, public ways and facilities and community development. The business-type activities are water, sewer and the Sunrise Mobile Home Park.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds* – are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changed in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

*Proprietary funds* – The City charges customers for the services it provides. These services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are identical to the business type activities that are reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

The City of Bishop maintains three individual enterprise funds. The City uses enterprise funds to account for its water and sewer enterprises as well as the mobile home park operated by the City. The funds provide the same type of information as the government-wide financial statements, only more in detail. The proprietary fund financial statements provide separate information for the water sewer and mobile home Park, all of which are considered major funds of the City.

*Fiduciary funds* – are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's budgetary comparative information for the general fund and the major special revenue fund. Also the funding progress of the City's pension is presented as required supplementary information.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**NET POSITION**

A summary of the Districts Statement of Net Position is presented below

	Condensed Statement of Net Assets					
	June 30, 2013			June 30, 2012		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other Assets	\$ 6,609,291	\$ 2,088,068	\$ 8,697,359	\$ 6,814,960	\$ 2,031,777	\$ 8,846,737
Capital Assets	8,673,983	5,057,161	13,731,144	8,789,259	4,583,989	13,373,248
Total Assets	15,283,274	7,145,229	22,428,503	15,604,219	6,615,766	22,219,985
Liabilities						
Current/non current	4,236,874	606,484	4,843,358	4,235,209	655,477	4,890,686
Net Position:						
Net investment in capital assets	8,567,077	4,698,892	13,265,969	8,610,263	4,194,953	12,805,216
Net position restricted		24,285	24,285		19,130	19,130
Unrestricted net position	2,479,323	1,815,568	4,294,891	2,758,747	1,746,206	4,504,953
Total Net Position	\$ 11,046,400	\$ 6,538,745	\$ 17,585,145	\$ 11,369,010	\$ 5,960,289	\$ 17,329,299

As the above table indicates, total assets increased \$208,518 from \$22,219,985 to \$22,428,503 during the fiscal year ended June 30, 2013. This is comprised of a net increase of \$ 357,896 in capital assets mostly funded by grant revenues and a decrease in current and other assets totaling \$149,378.

Total liabilities decreased \$47,328 from \$4,890,686 to \$4,843,358. This represents an increase of \$273,200 in OPEB obligations, a decrease of \$180,642 in deferred revenue, a decrease of \$77,683 in retro insurance liability and a net decrease of \$32,453 in all other liabilities.

Net Position increased by \$255,846 over the prior year primarily resulting from net income of \$628,665 in business-type activities, a net loss of \$284,142 in governmental activities and prior period adjustments of negative \$38,468 in governmental activities.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**Statement of Activities**

A summary of the Districts Statement of Activities is presented below

	Condensed Statement of Activities					
	Fiscal Year Ended June 30, 2013			Fiscal Year Ended June 30, 2012		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
<b>Program Revenues:</b>						
Charges for services	\$ 847,181	\$ 2,340,554	\$ 3,187,735	\$ 697,365	\$ 2,265,489	\$ 2,962,854
Capital grants and contributions	351,828		351,828	186,712		186,712
Operating grants	198,407		198,407	241,447		241,447
<b>General Revenue:</b>						
Property taxes and assessments	948,788		948,788	990,141		990,141
Sales and use tax	2,226,441		2,226,441	2,129,456		2,129,456
Other revenue	2,461,393	67,517	2,528,910	2,340,981		2,340,981
Interest and investment income	86,339	5,599	91,938	85,439	7,168	92,607
<b>Total Revenue</b>	<b>7,120,377</b>	<b>2,413,670</b>	<b>9,534,047</b>	<b>6,671,541</b>	<b>2,272,657</b>	<b>8,944,198</b>
<b>Expenses:</b>						
<b>Governmental activities:</b>						
General government	1,984,244		1,984,244	1,882,625		1,882,625
Public safety	3,568,427		3,568,427	3,469,548		3,469,548
Public works	1,160,395		1,160,395	1,212,502		1,212,502
Community services/recreation	685,804		685,804	636,532		636,532
<b>Business-type activities</b>						
Water		855,026	855,026		808,432	808,432
Sewer		778,645	778,645		752,195	752,195
Mobile home park		139,328	139,328		119,767	119,767
Interest on long-term debt	5,649	12,006	17,655	8,070	12,989	21,059
<b>Total Expense</b>	<b>7,404,519</b>	<b>1,785,005</b>	<b>9,189,524</b>	<b>7,209,277</b>	<b>1,693,383</b>	<b>8,902,660</b>
<b>Change in net position</b>	<b>\$ (284,142)</b>	<b>\$ 628,665</b>	<b>\$ 344,523</b>	<b>\$ (537,736)</b>	<b>\$ 579,274</b>	<b>\$ 41,538</b>

The statement of activities, identify the various revenue and expense items which affect the change in net position. As the information indicates the \$ 589,849 increase to revenue from June 30, 2012 to June 30, 2013 operations, was primarily due to a increase in governmental revenue for capital grants, charges for services and other revenues. Property taxes continue to show a decline due to the continued housing recession. Sales tax and transient occupancy tax continues to be consistent with projections.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The general government functions are contained in the general, special revenue, debt service and capital project funds. The focus of the City's governmental funds is to provide information on near-term inflow, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)**

As of the end of the fiscal year, the City's governmental funds reported total ending fund balances of \$2,645,707. Approximately 94% of the total ending fund balances \$2,512,474 constituted unreserved fund balances, which are considered available for appropriation. The remaining fund balances are reserved to indicate they are not available for new spending because they are already committed 1) to offset advances to other funds that are not expected to be available in the near term 1) for petty cash \$640 2) for special revenue funds and capital project funds \$42,458.

General fund revenues were \$5,674,809 and expenditures in the general fund were \$5,573,170. Prop 1B Grant money was expended in 2012. This was a Street grant for specific purposes and the funds have been spent on various projects. The CDBG Homeownership Assistance Grant expired December 31, 2012. The agency received 15 applications and 4 applicants were able to qualify and purchase homes within the city limits. Notice of funding availability will be released in 2013.

*Proprietary funds.* The proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

**Budgetary Highlights**

General fund revenues for the 2012-2013 fiscal year were budgeted at \$5,517,581 (final amended budget). The actual revenues were \$5,674,809 leaving a favorable variance of \$157,228. The increase was due to a combination of an increase in Sales Tax, Transient Occupancy Tax and a reclass of an insurance refund.

General fund expenditures were budgeted at \$5,964,167. The actual amount expended was \$5,573,170 or \$390,997 less than the final amended budget. The favorable expenditure variance was due to lower expenditures compared to those budgeted by each department with the largest positive variances in the reduction of liability and property insurance, postponement of an expenditure for the General Plan update and savings in Public Safety.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**CAPITAL ASSETS**  
**(net of accumulated depreciation)**

	Governmental Activities		Business-type Activities		Total Government	
	6/30/2013	6/30/2012	6/30/2013	6/30/2012	6/30/2013	6/30/2012
Land	\$ 341,105	\$ 341,105	\$ 481,056	\$ 481,066	\$ 822,161	\$ 822,171
Construction in progress	896,471	520,563	606,656	233,067	1,503,127	753,630
Buildings and improvements	769,158	859,359	69,015	91,686	838,173	951,045
Site improvements	155,653	205,913			155,653	205,913
Equipment	322,184	536,473	203,058	296,133	525,242	832,606
Infrastructure	6,189,412	6,325,846	3,697,376	3,482,037	9,886,788	9,807,883
<b>Total</b>	<b>\$ 8,673,983</b>	<b>\$ 8,789,259</b>	<b>5,057,161</b>	<b>\$ 4,583,989</b>	<b>\$ 13,731,144</b>	<b>\$ 13,373,248</b>

As of June 30, 2013 the City's investment in capital assets totaled \$13,731,144 net of accumulated depreciation. The investment in capital assets includes police and fire equipment, land, site improvements, buildings and improvements, equipment and water and sewer assets. The capital assets are presented in the government - wide statement of net position. Additional detail is presented in the notes to the financial statements. The Street improvement projects utilize grant funding from the State of California and are recorded as infrastructure in the capital assets.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Concluded)**  
**June 30, 2013**

**LONG – TERM DEBT**

As of June 30, 2013, the City had \$106,906 in outstanding governmental-type long-term debt and \$358,269 in outstanding business-type long-term debt as reported in the notes to the financial statements and in the statement of net position. The City's debt decreased by principal payments made during the fiscal year. The outstanding debt represents one capital leases, proceeds of which were used for lease purchase of a fire truck and one note payable proceeds of which were used for water infrastructure improvements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City continues to have reimbursable STIP Projects. A STIP Project is a project reimbursable through California Transportation Act Federal and State Funds. Wye Rd Intersection Improvement Project, Sneden Improvements and Warren Improvements Projects are budgeted for 12/13 and remain ongoing as funding becomes available.

The City's combined water and sewer rates changed in 12/13 to \$59.58 per month. New rates have been approved for the fiscal year 13/14 at a rate of \$63.30 for single family residence.. A new rate study is planned for fiscal year 13/14 to establish rates in 14/15.

Sunrise Mobile Home Park became owned and operated by the City of Bishop in December 2012. It was a Grant with the State of California through a Community Development Block Grant Program.

Due to the unpredictable economic conditions of the State of California and Federal government funding, it has created a challenge to do accurate projections in revenues and expenditures. City Council has been presented with a two year budget for fiscal years 12/13 and 13/14 in hopes that it gives a clearer and more stable approach to the process of departmental budgets and request for capital expenditures. Due to current economic times staff continues to monitor revenues coming in to determine what can be expended, or in some cases delayed.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the City's customers, investors and other interested parties with an overview of the City's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Finance Department, at the City of Bishop, 377 West Line Street, Bishop, California 93514.

CITY OF BISHOP

Statement of Net Position  
June 30, 2013

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and investments	\$ 1,807,707	\$ 2,003,581	\$ 3,811,288
Accounts receivables	1,042,444	51,180	1,093,624
Due from other governments	266,913		266,913
Interest receivable	418,407	-	418,407
Prepaid expenses	90,135		90,135
Deposits	25,736		25,736
Restricted cash and investments	738,049	33,307	771,356
<b>Total Current Assets</b>	<u>4,389,391</u>	<u>2,088,068</u>	<u>6,477,459</u>
<b>Non Current Assets</b>			
Loans receivable	2,219,900		2,219,900
Capital assets:			
Land	341,105	481,056	822,161
Construction in Progress	896,471	606,656	1,503,127
Buildings	4,615,687	584,759	5,200,446
Site improvements	622,545		622,545
Equipment	3,157,226	813,158	3,970,384
Infrastructure	7,299,413	10,267,947	17,567,360
Less: accumulated depreciation	(8,258,464)	(7,696,415)	(15,954,879)
<b>Total Capital Assets</b>	<u>8,673,983</u>	<u>5,057,161</u>	<u>13,731,144</u>
<b>Total Non Current Assets</b>	<u>10,893,883</u>	<u>5,057,161</u>	<u>15,951,044</u>
<b>Total Assets</b>	<u>\$ 15,283,274</u>	<u>\$ 7,145,229</u>	<u>\$ 22,428,503</u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 186,362	\$ 43,363	\$ 229,725
Retro insurance liability	163,495		163,495
Due to others	27		27
Accrued interest payable	4,370	2,893	7,263
Long-term liabilities-due within one year	229,333	30,899	260,232
<b>Total Current Liabilities</b>	<u>583,587</u>	<u>77,155</u>	<u>660,742</u>
<b>Liabilities-due in more than one year:</b>			
Customer deposits		12,776	12,776
Compensated absences	150,022	63,004	213,026
OPEB liability	574,083	126,179	700,262
Leases payable	54,732		54,732
Note payable		327,370	327,370
Deferred revenue	2,874,451		2,874,451
<b>Total Liabilities Due In More Than One Year</b>	<u>3,653,288</u>	<u>529,329</u>	<u>4,182,617</u>
<b>Total Liabilities</b>	<u>4,236,874</u>	<u>606,484</u>	<u>4,843,358</u>
<b>Net Position</b>			
Net investment in capital assets	8,567,077	4,698,892	13,265,969
Restricted for capital replacement		24,285	24,285
Unrestricted	2,479,323	1,815,568	4,294,891
<b>Total Net Position</b>	<u>\$ 11,046,400</u>	<u>\$ 6,538,745</u>	<u>\$ 17,585,145</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Activities  
For the Fiscal Year Ended June 30, 2013

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Capital Grants and Contributions	Operating Grants	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General government	\$ 1,984,244	\$ 355,077	\$ -	\$ -	\$ (1,629,167)	\$ -	\$ (1,629,167)
Public safety	3,568,427	238,687	-	107,763	(3,221,977)	-	(3,221,977)
Public works	1,160,395	148,824	351,828	23,333	(636,410)	-	(636,410)
Community services/recreation	685,804	104,593	-	67,311	(513,900)	-	(513,900)
Interest on long-term debt	5,649	-	-	-	(5,649)	-	(5,649)
<b>Total Governmental Activities</b>	<b>7,404,519</b>	<b>847,181</b>	<b>351,828</b>	<b>198,407</b>	<b>(6,007,103)</b>		<b>(6,007,103)</b>
<b>Business-type Activities:</b>							
Water	855,026	1,158,225	-	-	-	303,199	303,199
Sewer	778,645	1,088,169	-	-	-	309,524	309,524
Mobile home park	139,328	94,160	-	-	-	(45,168)	(45,168)
Interest on long-term debt	12,006	-	-	-	-	(12,006)	(12,006)
<b>Total Business-type Activities</b>	<b>1,785,006</b>	<b>2,340,554</b>				<b>555,549</b>	<b>555,549</b>
<b>Total Government</b>	<b>\$ 9,189,525</b>	<b>\$ 3,187,735</b>	<b>\$ 351,828</b>	<b>\$ 198,407</b>	<b>(6,007,103)</b>	<b>555,549</b>	<b>(5,451,554)</b>
<b>General Revenues</b>							
<b>Taxes</b>							
Property taxes					948,788		948,788
Sales and use tax					2,226,441		2,226,441
Transient occupancy tax					1,948,585		1,948,585
Franchise tax					45,792		45,792
Motor vehicle in lieu tax					281,593		281,593
Gain on sale of assets						67,517	67,517
Other taxes					185,423		185,423
Investment income					86,339	5,599	91,938
<b>Total general revenues</b>					<b>5,722,961</b>	<b>73,116</b>	<b>5,796,077</b>
<b>Change in net position</b>					<b>(284,142)</b>	<b>628,665</b>	<b>344,523</b>
<b>Net position - beginning</b>					<b>11,369,010</b>	<b>5,960,289</b>	<b>17,329,299</b>
<b>Prior period adjustment</b>					<b>(38,468)</b>		<b>(38,468)</b>
<b>Net position - ending</b>					<b>\$ 11,046,400</b>	<b>\$ 6,588,954</b>	<b>\$ 17,635,354</b>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Balance Sheet  
Governmental Funds  
June 30, 2013

	General	Special Revenue Fund		Capital Project Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
		Home Fund Willow Street	Measure A	Hwy 6 & Wye Rd	Debt Service		
<b>Assets</b>							
Cash and investments	\$ 1,807,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807,707
Restricted cash and investments				653,359		84,690	738,049
Receivables							
Accounts	1,020,516					21,928	1,042,444
Due from other governments			82,380			184,533	266,913
Interest	2,969	415,438					418,407
Prepaid expense	90,135						90,135
Due from other funds	140,675						140,675
Deposits	25,736						25,736
Loans notes receivable	-	2,219,900					2,219,900
Advances to other funds	-						-
<b>Total Assets</b>	<b>\$ 3,087,738</b>	<b>\$ 2,635,338</b>	<b>\$ 82,380</b>	<b>\$ 653,359</b>	<b>\$ -</b>	<b>\$ 291,151</b>	<b>\$ 6,749,966</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 129,227	\$ -	\$ 9,199	\$ -	\$ -	\$ 47,933	\$ 186,359
Retro insurance liability	163,495						163,495
Due to others	27						27
Due to other funds			10,123			130,552	140,675
Deferred revenue	191,740	2,635,338		654,552		132,073	3,613,703
<b>Total Liabilities</b>	<b>484,489</b>	<b>2,635,338</b>	<b>19,322</b>	<b>654,552</b>	<b>-</b>	<b>310,558</b>	<b>4,104,259</b>
<b>Fund Balances</b>							
Restricted for petty cash	640						640
Nonspendable	90,135						90,135
Assigned for special revenue funds			63,058			144,152	207,210
Assigned for capital projects funds				(1,193)		(163,559)	(164,752)
Assigned for general fund	2,512,474						2,512,474
<b>Total Fund Balances</b>	<b>2,603,249</b>		<b>\$ 63,058</b>	<b>(1,193)</b>		<b>(19,407)</b>	<b>2,645,707</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,087,738</b>	<b>\$ 2,635,338</b>	<b>\$ 82,380</b>	<b>\$ 653,359</b>	<b>\$ -</b>	<b>\$ 291,151</b>	<b>\$ 6,749,966</b>

The accompanying notes are an integral part of these financial statements

**CITY OF BISHOP**  
**Reconciliation of the Statement of Net Position**  
**of Governmental Funds to the Balance Sheet**  
**As of June 30, 2013**

Fund Balances of Governmental Funds	\$	2,645,707
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		8,673,983
Certain revenues received after sixty days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government wide statement.		739,252
Some liabilities, including long-term debt, compensated absences and accrued interest are not due and payable in the current period and therefore are not reported in the funds.		<u>(1,012,542)</u>
Net position of governmental activities	\$	<u><u>11,046,400</u></u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2013

	General	Special Revenue Fund		Capital Project Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
		Home Funds Willow Street	Measure A	Hyw 6 & Wye Rd	Debt Service		
<b>Revenues</b>							
Taxes	\$ 4,708,077	\$ -	\$ 499,484	\$ -	\$ -	\$ -	\$ 5,207,561
Licenses and permits	149,908						149,908
Intergovernmental	366,235		87,823	180,641		473,858	1,108,557
Fines, forfeitures and penalties	8,625					1,589	10,214
Charges for current services	104,677						104,677
Use of money and property	122,549					123	122,672
Other	214,738						214,738
<b>Total Revenues</b>	<b>5,674,809</b>	<b>-</b>	<b>587,307</b>	<b>180,641</b>	<b>-</b>	<b>475,570</b>	<b>6,918,327</b>
<b>Expenditures</b>							
Current:							
General government	1,174,937		742,565.00			-	1,917,502
Public ways and facilities/ transportation	728,674					121,701	850,375
Public safety	3,104,809					163,243	3,268,052
Community development	511,024					67,311	578,335
Capital Outlay	53,726		26,595	180,641		198,136	459,098
Debt service							
Principal						49,735	49,735
Interest						7,682	7,682
<b>Total Expenditures</b>	<b>5,573,170</b>	<b>-</b>	<b>769,160</b>	<b>180,641</b>	<b>57,417</b>	<b>550,391</b>	<b>7,130,779</b>
Excess (Deficit) of Revenues over Expenditures	101,639	-	(181,853)	-	(57,417)	(74,821)	(212,452)
Other Financing Sources (Uses)							
Operating transfers in		437			57,417		57,854
Operating transfers out	(57,854)						(57,854)
<b>Total Other Financing Sources (Uses)</b>	<b>(57,854)</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>57,417</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	43,785	437	(181,853)	-		(74,821)	(212,452)
Fund Balances, July 1, 2012	2,568,045	(437)	244,911	(1,193)		55,415	2,866,741
Prior period adjustment	(8,581)						(8,581)
<b>Fund Balances, June 30, 2013</b>	<b>\$ 2,603,249</b>	<b>\$ -</b>	<b>\$ 63,058</b>	<b>\$ (1,193)</b>	<b>\$ -</b>	<b>\$ (19,406)</b>	<b>\$ 2,645,708</b>

The accompanying notes are an integral part of these financial statements

**CITY OF BISHOP**

**Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Fiscal Year Ended June 30, 2013**

Net Change in Fund Balances - Total Governmental Funds	\$ (212,452)
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	459,098
Depreciation expense	(544,447)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	49,735
Changes in accrued interest reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	2,033
Certain revenues recognized in the prior year Statement of Activities that do not provide current financial resources were not reported as revenues in the funds.	
Certain revenues received after sixty days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government wide statement.	202,010
Changes in other pension expense benefits reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	(225,266)
Changes in compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>(14,853)</u>
Change in net position of governmental activities	<u>\$ (284,142)</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Net Position  
 Proprietary Funds  
 June 30, 2013

	Water	Sewer	Mobile Home Park	Totals
<b>Current assets:</b>				
Cash and investments	\$ 1,104,592	\$ 770,636	\$ 128,353	\$ 2,003,581
Restricted cash and investments			33,307	33,307
Receivables				
Accounts	24,000	22,717	4,463	51,180
Interest	-	-	-	-
Total current assets	<u>1,128,592</u>	<u>793,353</u>	<u>166,123</u>	<u>2,088,068</u>
<b>Capital assets:</b>				
Nondepreciable capital assets:				
Land	67,324	88,882	324,850	481,056
Construction in progress	209,600	397,056		606,656
Depreciable capital assets				
Building	64,759	94,877	425,123	584,759
Site improvements				-
Equipment	288,419	524,739		813,158
Infrastructure	6,480,215	3,787,732		10,267,947
Less accumulated depreciation	(3,778,708)	(3,529,077)	(388,630)	(7,696,415)
Total capital assets (net of accumulated depreciation)	<u>3,331,609</u>	<u>1,364,209</u>	<u>361,343</u>	<u>5,057,161</u>
Total Assets	<u>\$ 4,460,201</u>	<u>\$ 2,157,562</u>	<u>\$ 527,466</u>	<u>\$ 7,145,229</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	\$ 14,008	\$ 16,851	\$ 12,504	\$ 43,363
Current portion - note payable	30,899			30,899
Interest payable	2,893			2,893
Total current liabilities	<u>47,800</u>	<u>16,851</u>	<u>12,504</u>	<u>77,155</u>
Noncurrent liabilities:				
Customer deposits	1,910	1,665	9,201	12,776
Compensated absences	31,464	31,540		63,004
OPEB liability	63,404	62,775		126,179
Note payable	327,370			327,370
Total noncurrent liabilities	<u>424,148</u>	<u>95,980</u>	<u>9,201</u>	<u>529,329</u>
Total Liabilities	<u>471,948</u>	<u>112,831</u>	<u>21,705</u>	<u>606,484</u>
<b>Net position:</b>				
Net investment in capital assets	2,973,340	1,364,209	361,343	4,698,892
Reserved for capital replacement			24,285	24,285
Unreserved	1,014,913	680,522	120,133	1,815,568
Total Net Position	<u>\$ 3,988,253</u>	<u>\$ 2,044,731</u>	<u>\$ 505,761</u>	<u>\$ 6,538,745</u>

The accompanying notes are an integral part of these financial statements

**CITY OF BISHOP**

**Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2013**

	Water	Sewer	Mobile Home Park	Totals
Operating Revenues				
Charges for services	\$ 1,139,253	\$ 1,070,598	\$ -	\$ 2,209,851
Rent			71,288	71,288
Utility reimbursement			22,768	22,768
Other income	18,972	17,571	104	36,647
<b>Total Operating Revenues</b>	<b>1,158,225</b>	<b>1,088,169</b>	<b>94,160</b>	<b>2,340,554</b>
Operating Expenses				
Salaries and benefits	599,350	592,092	77,323	1,268,765
Services and supplies	132,749	105,763	59,821	298,333
Depreciation expense	122,927	80,790	2,184	205,901
<b>Total Operating Expenses</b>	<b>855,026</b>	<b>778,645</b>	<b>139,328</b>	<b>1,772,999</b>
<b>Operating Income (Loss)</b>	<b>303,199</b>	<b>309,524</b>	<b>(45,168)</b>	<b>567,555</b>
Non-Operating Revenues (Expenses)				
Interest income	3,135	2,217	247	5,599
Gain on sale of assets			67,517	67,517
Interest expense	(12,006)			(12,006)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(8,871)</b>	<b>2,217</b>	<b>67,764</b>	<b>61,110</b>
<b>Net Income (Loss)</b>	<b>294,328</b>	<b>311,741</b>	<b>22,596</b>	<b>628,665</b>
Net Position, July 1, 2012	3,696,411	1,735,043	528,835	5,960,289
Prior Period Adjustments	(2,486)	(2,053)	(45,670)	(50,209)
<b>Net Position, June 30, 2013</b>	<b>\$ 3,988,253</b>	<b>\$ 2,044,731</b>	<b>\$ 505,761</b>	<b>\$ 6,538,745</b>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Cash Flows  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2013

	Water	Sewer	Mobile Home Park	Totals
Cash Flows from Operating Activities				
Cash received from customers	\$ 1,149,244	\$ 1,076,827	\$ 94,172	\$ 2,320,243
Cash payments to suppliers	(210,497)	(103,281)	(79,657)	(393,435)
Cash payments to employees	(568,332)	(561,369)	(77,323)	(1,207,024)
Net Cash Provided By (Used For) Operating Activities	<u>370,415</u>	<u>412,177</u>	<u>(62,808)</u>	<u>719,784</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of fixed assets	(333,158)	(387,783)		(720,941)
Reductions of debt	(29,953)			(29,953)
Reductions in advance from other funds			(814)	(814)
Sale of capital assets			67,517	67,517
Interest expense	(12,239)			(12,239)
Net Cash Used For Capital and Related Financing Activities	<u>(375,350)</u>	<u>(387,783)</u>	<u>66,703</u>	<u>(696,430)</u>
Cash Flows from Investing Activities:				
Interest income	4,054	2,829	378	7,261
Net Cash Provided By Investing Activities	<u>4,054</u>	<u>2,829</u>	<u>378</u>	<u>7,261</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(881)	27,223	4,273	30,615
Cash and Cash Equivalents, July 1, 2012	<u>1,105,473</u>	<u>743,413</u>	<u>157,387</u>	<u>2,006,273</u>
Cash and Cash Equivalents, June 30, 2013	<u>\$ 1,104,592</u>	<u>\$ 770,636</u>	<u>\$ 161,660</u>	<u>\$ 2,036,888</u>
Reconciliation of Cash and Cash Equivalents:				
Cash and investments	\$ 1,104,592	\$ 770,636	\$ 128,353	\$ 2,003,581
Restricted cash and investments			33,307	33,307
Total Cash and Cash Equivalents	<u>\$ 1,104,592</u>	<u>\$ 770,636</u>	<u>\$ 161,660</u>	<u>\$ 2,036,888</u>
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities	\$ 303,199	\$ 309,524	\$ (45,168)	\$ 567,555
Adjustments to operating income:				
Depreciation	122,927	80,790	2,184	205,901
(Increase) decrease in accounts receivable	(8,065)	(10,364)	(327)	(18,756)
Increase (decrease) in accounts payable	(77,748)	2,482	(19,836)	(95,102)
Increase (decrease) in customer deposits	(916)	(978)	339	(1,555)
Increase in OPEB liability	24,128	23,806		47,934
Increase (decrease) in compensated absences	6,890	6,917		13,807
Net Cash Provided By (Used For) Operating Activities	<u>\$ 370,415</u>	<u>\$ 412,177</u>	<u>\$ (62,808)</u>	<u>\$ 719,784</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Fiduciary Assets and Liabilities - Agency Funds  
June 30, 2013

	Agency Funds		
	Bond & Trust	Canine Donations	Totals
<u>Assets</u>			
Cash and investments	\$ 2,571	\$ 13,199	\$ 15,770
Due from other fund	27		27
Total Assets	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>
<u>Liabilities</u>			
Due to others	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>
Total Liabilities	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>

The accompanying notes are an integral part of these financial statements

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies

The City of Bishop, California (the City) was incorporated in 1903, as a municipal corporation operating under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: general government, public works, public safety and parks and recreation.

The accounting policies of the City of Bishop, California conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The City has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. All such component units have been "blended" with the City's other fund types and account groups. All of the blended component units have June 30 year-ends.

Based upon the aforementioned oversight criteria, the following are the component units:

The Sunrise Mobile Home Park is included in the enterprise funds of the City. Financial statements for Sunrise Mobile Home Park may be obtained from the City's finance department.

B. Basis of Accounting

The government-wide, proprietary and agency fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue from sales tax is recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The City considers property taxes available if they are collected within sixty-days after year-end.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies

B. Basis of Accounting (Continued)

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

When applicable, the City reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue source does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to the occurrences of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has legal claim to the resources, deferred revenue is removed from the combined balance sheet and revenue is recognized.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non exchange transactions or ancillary activities.

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in separate columns. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

The City reports the following major governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

The Home Funds Willow Street Special Revenue Fund - was established to account for funds received by the City and loaned to Developers for the sole purpose of building affordable housing on Willow Street.

The Measure A Fund - was established to account for the City's portion of a County-Wide tax that can be used for general operations and capital additions of the City.

The  Hwy 6 & Wye Rd. Capital Project Fund- was established to account for grant funding and a deposit received from K-mart used for street improvements made on Highway 6 and Wye Road.

The Debt Service Fund - was established to accumulated resources from various funds to pay debt obligations of the City.

The City reports the following major enterprise funds.

Water and Sewer Funds - account for the operation of the City's water and sewer utilities. Activities of these funds include administration, operation and maintenance of the water and sewer systems and billing and collection activities. The Funds also accumulate resources for, and payment of long-term debt principal and interest. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the Funds.

Sunrise Mobile Home Park - accounts for the operation of the City owned Mobile Home Park. Customers pay rent for the City owned mobile homes and reimburse the City for utilities based on ability to pay. A portion of the operation is subsidized through the State of California, through a Community Development Block Grant program.

The City also reports the following Fiduciary Fund type:

Agency Funds - are used to account for assets held by the City in an agency capacity for individuals, local law enforcement agencies or developers.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

E. Cash Equivalents

For the purpose of the statement of cash flows, the City considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Restricted cash and unrestricted pooled cash and investments held by the City are considered cash equivalents for purposes of the combined statement of cash flows because the City's cash management pool and funds invested by the City possess the characteristics of demand deposit accounts.

F. Fixed Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$2,500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	20-30 years
Building improvements	10-15 years
Site improvements	15-20 years
Equipment and machinery	3-20 years
Infrastructure	30-45 years

G. Property Tax

Inyo County is responsible for assessing, collecting and distributing property taxes in accordance with enabling legislation. Revenue received is based on an allocation factor calculated by the County under the provisions of Proposition 13 plus a percentage of the increase in market value in specific areas. The City's property tax is levied each July 1 on the assessed values as of the prior January 1 for all real and personal property located in the City. Property sold after the assessment date (January 1) is reassessed and the amount of property tax levied is prorated.

Secured property taxes are due in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Unsecured property tax is levied on July 1 and due on July 31 and becomes delinquent on August 31.

Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the City, eliminating the need for an allowance for uncollectable. The County, in return, receives all penalties and interest on the related delinquent taxes.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

H. Balance Sheet Classifications

Certain resources are classified as restricted assets as their use is restricted for specific purposes by bond agreements, lease agreements, trust agreements, grant agreements, City Charter provisions, or other requirements. Governmental fund types' restricted assets are for grant and bond agreements. Proprietary fund types' restricted assets are for renewal and replacement of equipment and security deposits.

I. Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from federal and state agencies, developers, customers, or other funds.

J. Fund Equity

The unassigned fund balances for governmental funds represent the amount available for budgeting future operations. Unrestricted net position for proprietary funds represents the net position available for future operations.

Restrictions of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

Restricted net position for proprietary funds represent the net position legally identified for specific purposes.

K. Deferred Revenues

The City recorded deferred revenue by expending grant monies for capital projects and not receiving reimbursement within sixty days after fiscal year end (unavailable.) The amount of the deferred revenue was \$3,613,703, which is recorded in the fund financial statement. Of that amount \$2,874,151 was an advance for projects and therefore is also presented as deferred revenue in the government-wide financial statements. Also included in the deferred revenue balance is \$2,219,000 for the workforce housing loan receivable that will not be repaid until future years. \$191,711 of the fund financial statement deferred revenue is recognized as revenue in the statement of net position under the required full accrual method of accounting.

L. Compensated Absences

City employees are granted vacation in varying amounts based on classification and length of service. Upon termination or retirement, the City is to pay 100% of the vacation time accrued and none of the accrued sick leave.

Governmental Funds – Governmental Funds record expenditures for compensated absences as they are taken by employees. A year-end accrual for compensated absences has not been made in the Governmental Funds as of June 30, 2013, because the City does not believe any of the available year-end resources will be required to fund the year-end compensated absences liability.

Proprietary Funds – Proprietary funds accrue a liability for unused compensated absences earned through year-end. An expense is recognized for the increase in liability from the prior year.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

M. Intergovernmental Revenues

Federal and state governments reimburse the City for costs incurred on certain fixed asset construction projects under capital grant agreements. Amounts claimed under such grants are credited to intergovernmental revenues if the project is being administered by a Capital Projects Fund or to contributed capital if administered by a Proprietary Fund. Additionally, the City receives reimbursement from federal and state governments for other programs, such as housing and rehabilitation. These reimbursements are recorded in the fund administering the program as intergovernmental revenues with the related program costs included in expenditures.

The respective grant agreements generally require the City to maintain accounting records and substantiating evidence to determine if all costs incurred and claimed are proper and that the City is in compliance with other terms of the grant agreements. These records are subject to audit by the appropriate government agency. Any amounts disallowed will reduce future claims or be directly recovered from the City.

N. Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the presentation of the current year financial statements.

Note 2: Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and investments. Unless otherwise dictated by legal or contractual requirements, income earned or losses arising from the investment of pooled cash are allocated on a quarterly basis to the participating funds and component units based on their proportionate shares of the average quarterly cash balance.

The City maintains "restricted cash and investments". Monies restricted are for capital set aside funds and customer deposits and required reserves in the Mobile Home Park.

Cash and investments at June 30, 2013, consisted of the following:

Cash and investments	\$ 3,811,288
Restricted cash and investments	<u>771,356</u>
Cash and investments, statement of net position	4,582,644
Cash and investments, statement of fiduciary assets	<u>15,770</u>
Total cash and investments	<u><u>\$ 4,598,414</u></u>
Checking account	\$ 185,821
Imprest cash	840
Local agency investment fund	<u>4,411,753</u>
Total cash and investments	<u><u>\$ 4,598,414</u></u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the City of Bishop by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
Investment pools authorized under CA Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of all investments. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investment maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-36 Months</u>	<u>37-48 Months</u>
State Investment Pool*	\$ 4,411,753	\$ 4,411,753	\$ -	\$ -	\$ -
Totals	\$ 4,411,753	\$ 4,411,753	\$ -	\$ -	\$ -

\*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 2: Cash and Investments (Continued)

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2013, the City's deposits balance was \$503,050 and the carrying amount was \$185,821. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance all was covered by the Federal Depository Insurance or by collateral held in the pledging bank's trust department in the City's name.

E. Investment in State Investment Pool

LAIIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$58.85 billion. Of the \$58.85 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 1.96% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIIF. The Board consists of five members as designated by state statute.

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The City reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

Note 3: Loan Receivable

The City is participating in an affordable workforce housing loan program designed to construct low to moderate income housing. Under the terms of the loan the City is providing a 3% note to the developer, Bishop Pacific Associates. The maximum amount available under the loan is \$2,200,000. As of June 30, 2013 the City had loaned \$2,219,900. The term of the note commenced on September 1, 2006 and will expire on the date that is fifty-five years after issuance of the date of completion, but no longer than fifty-eight years from the date of commencement. The source of the funding for the loan was a grant to the City from the State of California, Housing and Community Development, Home Funds program.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 4: Liability, Insured Programs and Workers Compensation Protection

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code Section 6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other coverages. The Authority's pool began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a 9-member Executive Committee.

B. Self-Insurance Programs Authority

General Liability Each Member government pays a primary deposit to cover estimated losses for a fiscal year (claims year). After the close of a fiscal year, outstanding claims are valued. A retrospective deposit computation is then made for each open claims year. Claims are pooled separately between police and non-police. Costs are spread to members as follows: the first \$30,000 of each occurrence is charged directly to the member's primary deposit; costs from \$30,000 to \$750,000 and the loss development reserves associated with losses up to \$750,000 are pooled based on the member's share of losses under \$30,000. Losses from \$750,000 to \$5,000,000 and the associated loss development reserves are pooled based on payroll. Costs of covered claims from \$5,000,000 to \$50,000,000 are currently paid by excess insurance. The protection for each member is \$50,000,000 per occurrence and \$50,000,000 annual aggregate. Administrative expenses are paid from the Authority's investment earnings.

C. Purchased Insurance

Environmental Insurance The City of Bishop participates in the pollution legal liability and remediation legal liability insurance which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is for a 3-year period from July 1, 2012 through July 1, 2014. Each member of the Authority has a \$10,000,000 limit during the 3-year term of the policy.

Property Insurance The City participates in the all risk property protection program of the Authority. This insurance is underwritten by several insurance companies. City property is currently insured according to a schedule of covered property submitted by the City to the Authority. City property currently has all-risk property insurance protection up to pooled limits. There is a deductible of 5% of property value with a minimum deductible of \$100,000.

Earthquake and Flood Insurance The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake and flood protection up to pooled limits. There is a deductible of 5% of value with a minimum deductible of \$100,000. Premiums for the coverage are paid annually.

Crime Insurance The City purchases crime insurance coverage in the amount of \$1,000,000 with a deductible. The fidelity coverage is provided through the Authority. Premiums for the coverage are paid annually.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in the pooled or insured liability coverage from coverage in the prior year.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 5: Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Additions	Retirements/ Adjustments	Balance June 30, 2013
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 341,105	\$ -	\$ -	\$ 341,105
Construction in progress	520,563	378,606	(2,698)	896,471
Capital assets, being depreciated:				
Buildings and improvements	4,626,398	11,553	(22,264)	4,615,687
Site improvements	632,059		(9,514)	622,545
Equipment	3,304,918	39,726	(187,418)	3,157,226
Infrastructure	7,273,456	29,173	(3,216)	7,299,413
Total capital assets, being depreciated	15,836,831	80,452		15,694,871
Less accumulated depreciation for:				
Buildings and improvements	(3,767,039)	(94,763)	15,273	(3,846,529)
Site Improvements	(426,146)	(43,482)	2,736	(466,892)
Equipment	(2,768,445)	(243,329)	176,732	(2,835,042)
Infrastructure	(947,610)	(162,873)	482	(1,110,001)
Total accumulated depreciation	(7,909,240)	(544,447)	195,223	(8,258,464)
Total capital assets, being depreciated	7,927,591	(463,995)		7,436,407
Governmental activities capital assets, net	<u>\$ 8,789,259</u>	<u>\$ (85,389)</u>	<u>\$ (2,698)</u>	<u>\$ 8,673,983</u>
<b>Business-Type Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 481,066	\$ -	\$ (10)	\$ 481,056
Construction in progress	233,067	373,589.00		606,656
Capital assets, being depreciated:				
Buildings and improvements	674,809		(90,050)	584,759
Equipment	868,642	-	(55,484)	813,158
Infrastructure	9,926,007	347,351	(5,411)	10,267,947
Total capital assets, being depreciated	11,469,458	347,351	(150,945)	11,665,864
Less accumulated depreciation for:				
Buildings and improvements	(583,123)	(5,518)	72,897	(515,744)
Equipment	(572,509)	(70,384)	32,793	(610,100)
Infrastructure	(6,443,970)	(129,999)	3,398	(6,570,571)
Total accumulated depreciation	(7,599,602)	(205,901)	109,088	(7,696,415)
Total capital assets, being depreciated	3,869,856	141,450	(41,857)	3,969,449
Business- type activities capital assets, net	<u>\$ 4,583,989</u>	<u>\$ 515,039</u>	<u>\$ (41,867)</u>	<u>\$ 5,057,161</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 5: Capital Assets (Continued)

Depreciation

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities	
General government	\$ 40,483
Public safety	157,557
Streets and roads	262,794
Parks	83,613
Total	<u>\$ 544,447</u>

Note 6: Lease Income

The City of Bishop derives a portion of its revenue from the rental of real property based on a fixed lease amount. All leases of the City are treated as operating leases for accounting purposes. Lease terms are for a period of five years and can be terminated by lessor at any time and without cause by giving the City thirty days written notice of termination. Because these are cancelable leases we do not present the operating revenue over the term of the lease.

Note 7: Long-term Liabilities

A summary of the changes in the City's long-term liabilities reported in the governmental activities column of the government-wide financial statements for the year ended June 30, 2013:

	Balance <u>July 1, 2012</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2013</u>	Due Within <u>One Year</u>
Compensated absences	\$ 312,298	\$ 369,199	\$ (354,317)	\$ 327,180	\$ 177,159
OPEB liability	348,817	225,266		574,083	-
Capital lease	<u>156,641</u>	<u>-</u>	<u>(49,735)</u>	<u>106,906</u>	<u>52,174</u>
Total	<u>\$ 817,756</u>	<u>\$ 594,465</u>	<u>\$ (404,052)</u>	<u>\$ 1,008,169</u>	<u>\$ 229,333</u>

Governmental Activities:

Capital Leases Payable

A. On October 1, 2004 the City obtained financing from First Bankers Corporation to lease a fire truck. The lease calls for annual payments of \$57,417, including interest, beginning September 1, 2005 and maturing September 1, 2014. The City shall have the option to purchase all of the equipment by paying to the lessor all rent payments then due (including accrued interest, if any) plus the termination value as stipulated in the lease agreement. Interest rates on the capital lease are imputed at the lessor's rate of return.

**City of Bishop  
Notes to Financial Statements  
June 30, 2013**

Note 7: Long-term Liabilities (Continued)

Capital Leases Payable (Continued)

The following is a schedule of future minimum lease payments under the capital lease, together with the net present value of minimum lease payments as of June 30, 2013:

Fiscal Year Ended <u>June 30,</u>		
2014	\$	57,417
2015		<u>57,417</u>
Total minimum lease payments		<u>114,834</u>
Less: Amount representing interest		<u>(7,928)</u>
Present value of minimum lease payments	\$	<u><u>106,906</u></u>

Business-Type Activities:

Note Payable

Note payable represents one secured loan to the State of California for the purpose of assisting in financing the construction of a project, which will enable the City to meet safe drinking water standards established by the State. All improvements financed by this loan, along with future improvements, shall remain the property of the State until the loan is repaid in full. Principal matures semi-annually from October 1, 1993, through April 1, 2023, with an interest rate of 3.2205%.

The annual requirements to amortize the California Safe Drinking Water Note Payable as of June 30, 2013, are as follows:

Fiscal Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 30,899	\$ 11,292	\$ 42,191
2015	31,903	10,289	42,192
2016	32,920	9,272	42,192
2017	34,024	8,167	42,191
2018	35,111	7,080	42,191
2019-2023	<u>193,412</u>	<u>17,547</u>	<u>210,959</u>
Totals	<u>\$ 358,269</u>	<u>\$ 63,647</u>	<u>\$ 421,916</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 8: Fund Balances – Governmental Funds**

The City adopted a policy for GASB Statement No. 54, Fund Balance Reporting, in the current fiscal year. GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the City's various governmental funds were revised, the implementation of this standard had no effect on total fund balance. Detailed information on governmental fund-type, fund balances are as follows:

	<u>General Fund</u>	<u>Measure A</u>	<u>Home Fund Willow Street</u>	<u>Hwy 6 &amp; Wye Rd</u>	<u>Non-Major Special Revenue</u>	<u>Non-Major Capital Project</u>
Restricted for:						
Petty cash	\$ 640.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total restricted	<u>640</u>					
Nonspendable						
Prepaid expense	90,135					
Total nonspendable	<u>90,135</u>					
Committed						
Assigned to:						
Next years budget	296,523			789,169	25,698	400
Economic uncertainties	2,215,951					
Special Revenue Funds		63,058			118,454	
Capital Project Funds				(790,362)		(163,959)
Total assigned	<u>2,512,474</u>	<u>63,058</u>		<u>(1,193)</u>	<u>144,152</u>	<u>(163,559)</u>
Unassigned						
Total fund balance	<u>\$ 2,603,249</u>	<u>\$ 63,058</u>	<u>\$ -</u>	<u>\$ (1,193)</u>	<u>\$ 144,152</u>	<u>\$ (163,559)</u>

**Note 9: Defined Benefit Pension Plans**

**CalPERS**

**A. Plan Description**

The City's defined benefit pension plan, the California Public Employees' Retirement System, provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The California Public Employees' Retirement System is part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA 95814.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 9: Defined Benefit Pension Plans (Continued)

B. Funding Policy

Active miscellaneous plan members in the City's defined pension plan are required to contribute 7% of their annual covered salary for tier 1, 6.5% for tier 2 and 6.25% for tier 3 members. Active safety plan members in the City's defined benefit pension plan are required to contribute 9% of their annual covered salary for tier 1, and 6.5% for tier 2. The city is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS' Board of Administration. The required employer contribution rate for fiscal 2012/13 was 20.37% for miscellaneous tier 1, 9.29% for miscellaneous tier 2, 6.70% for miscellaneous tier 3, 31.86% for safety members tier 1 and 23.41% for safety members tier 2. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS.

C. Annual Pension Cost

For fiscal year 2012/13, the City's annual pension cost was \$842,795 and the City actually contributed \$842,795. The City contributes both the employee and employer portions for tier 1 miscellaneous and safety plan members, a portion of miscellaneous and safety tier 2 plan members contribution and none of the miscellaneous and safety plan members contribution. The required contribution for fiscal year 2012/13 was determined as part of the June 30, 2010, actuarial valuation using entry age actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 3.25% to 14.45% for miscellaneous and safety members and (c) .25% salary adjustment. Both (a) and (b) include an inflation component of 3.0%. The actuarial value of the plan's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a three year period (smoothed market value). The plan's unfunded actuarial accrued liability (or excess assets) is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2010, was 18 years for miscellaneous members and 18 years for safety members as of the valuation date.

Fiscal Year Ending	Three - Year Trend Information for the City		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/11	\$ 791,840	100%	\$ -
06/30/12	\$ 882,446	100%	\$ -
06/30/13	\$ 842,795	100%	\$ -

PARS

During the 2001/2002 fiscal year the City offered its full time miscellaneous employees a 3% at 55 retirement formula based on years of service with the City and CalPERS. The plan is available to eligible employees by purchasing a 1% retirement enhancement program from Public Agency Retirement Systems (PARS), a private corporation. The requirements for eligibility include: A minimum ten years of service with the City, retirement on or after the employee's 55<sup>th</sup> birthday, a non-disability retirement, retirement from the City of Bishop, retirement eligibility with PERS under the 2% at 55 program and actual retirement. During the 2009/2010 fiscal year the City implemented a second tier whereby new employees will be eligible under CalPERS 2% @ 60 formula with an additional 1% enhancement provided by PARS resulting in a combined 3% @ 60 years of age. A third tier was added for two employees under an employment contract with retirement at age 55 and no service requirement. During the 2012/2013 fiscal year the City amended the plan limiting participation to miscellaneous employee's in management and mid management groups hired prior to July 1, 2012. Furthermore the plan was frozen during the 2012/13 Fiscal year with no new participants eligible for the plan.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 9: Defined Benefit Pension Plan (Continued)

The City's funding policy for PARS is to contribute the annual required contribution. The annual required contribution equals the sum of:

- Normal Cost,
- Amortization of the unfunded actuarial accrued liability.

The annual pension cost equals the plan's annual required contribution adjusted for historical differences between the annual required contribution and amounts contributed. The actuary has determined the City's annual required contribution the sum of a) normal cost and b) amortization of the unfunded actuarial accrued liability.

For year ending June 30, 2013, the City's annual required contribution was \$303,148 and the City actually contributed \$303,148. The required contribution was based on June 30, 2010 actuarial valuation using the entry age normal (level of percentage of pay) actuarial cost method. The actuarial assumptions included a) 5.5% interest rate (net of administrative expenses), b) the CalPERS 1997-2007 Experience Study table for Males and Females, c) projected annual payroll increases of 3.25% a year plus merit increases, and d) cost of living adjustment of 2% per year after retirement. Both a) and c) include an inflation component of 3.00%. The unfunded actuarial accrued liability is being amortized as a level percent of pay. The amortization periods are 1) 20 years for initial unfunded accrued liability (from January 1, 2001), 2) 15 years for gains/losses 3) 20 years for plan amendments and 4) 20 years for assumption changes.

The following table provides 3 years of historical information of the pension cost:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/11	\$ 389,506	100%	\$ -
06/30/12	\$ 304,758	100%	\$ -
06/30/13	\$ 303,148	100%	\$ -

Note 10: Post Retirement Healthcare Benefits

The Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees under public employees' medical and hospital care act, whereas an employee who is 50 and has 5 years vested full-time service and separated from the City into a retirement status within the PERS Retirement System. Retirees who have met other vesting requirements as defined by Government Code 20079, shall receive up to a maximum 90% of the health benefit premium in the PERS Choice Other Southern/Basic Supplemental plan for the employee including family members. Council members leaving the City, after two full terms or seven and one half years whichever is less, who have reached the age of 62 years of age, will be eligible for benefits during his/her lifetime, whereby the City will pay 90% of the monthly premium cost for the member and dependents in the PERS Choice Other Southern/Basic Supplemental plan, subject to requirements placed upon participants by such plans relating to offsetting cost contributions from Medicare, etc. A contribution of 10% per month will be paid by the member and 10% per month of the additional cost to add dependent coverage. The total City expense, on the pay as you go basis for postretirement health benefits in the 2012/2013 fiscal year was \$421,753. As of June 30, 2013, forty two retired employees were receiving postretirement health benefits. On July 13, 2009 the City approved funding the post retirement health benefit liability over a 30 year amortization period.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 10: Post Retirement Health Care Benefits (Continued)**

*Tier II.* For represented employees hired after January 1, 2010 the City implemented a Tier II program. These employees will receive a city contribution up to greater of active contribution per PEMHICA Section 22893. The vesting schedule applied to the City contribution will be 0% for less than 10 years of CalPERS service, 50% for between 10 and 20 years of CalPERS service and 90% for greater than 20 years of CalPERS service. The Tier II program is based on all CalPERS service, a minimum of 5 years of City service, 100% vested if a disability retirement and if the employee has 20 years or more of City service they do not need to retire directly from the City.

*Plan Description.* The City's Post-Retirement Healthcare Plan is a single employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their eligible dependents. The City approved post retirement health insurance benefits for all of its employees under the Public Employees' Medical and Hospital Care Act (PEMHICA). The minimum age for receiving benefits is 50 and there is no cap. The plan also provides coverage for eligible family members. For employees who are eligible to participate in the plan the City will contribute the health benefit cost for the retiree and eligible family members up to 90% of the least expensive PERS plan, except as noted under the tier II plan. A retiree with less than the required years of service with the City will receive no benefit, unless they have previous employment qualifying them for CalPERS retirement, in which case they are eligible to receive the CalPERS minimum at the time of retirement. The CalPERS minimum is set by law. The retiree is on the same medical plan as the City's active employees, however monthly rates for coverage of covered active and retired employees are computed separately.

*Funding Policy.* The contribution requirement of plan members is established by the City's Board of Directors. The 2012-2013 fiscal year contribution was based on amortized funding over a 30 year period using entry age normal cost. For the fiscal year ending June 30, 2013 the City contributed \$224,498 towards the unfunded actuarial accrued liability (UAAL). Because of budget constraints the City has opted not to fully fund the ARC during the 2012/13 fiscal year. The City chose the California Employers Retiree Benefit Trust (CERBT) as the trustee for the plan. The City also made the net contribution for fiscal year end June 30, 2013 directly to health insurance providers totalling \$421,753 that was not reimbursed by the CERBT. Plan members receiving benefits contributed \$0 of the total premiums.

*Annual OPEB Cost and Net OPEB Obligation.* The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to CPUD's Healthcare Plan:

Payment of Unfunded Actuarial Accrued Liability	\$ (224,498)
Unreimbursed retiree premiums paid to plan providers	(422,303)
Increase (decrease) in net OPEB obligation	(646,801)
Net OPEB obligation - beginning of year	427,063
Annual Required Contribution (ARC)	920,000
Net OPEB obligation - end of year	<u>\$ 700,262</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 10: Post Retirement Health Care Benefits (Continued)**

Three year disclosure of the City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation is as follows:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage Annual OPEB Cost Contributed</u>	<u>Net OPEB (Obligation) Asset</u>
June 30, 2011	750,000	62%	(282,042)
June 30, 2012	874,000	51%	(427,063)
June 30, 2013	920,000	70%	(700,262)

*Funded Status and Funding Progress.* As of July 1, 2010, the most recent actuarial valuation date, the actuarial accrued liability (AAL) and the unfunded actuarial accrued liability (UAAL) for benefits was \$8,545,000. As of June 30, 2013, the City's annual required contribution was underfunded by \$700,262.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the June 30, 2010, actuarial valuation, the entry age normal cost asset valuation method is used. The actuarial assumptions include an investment/discount rate of between 6.55% and 7.75%. The valuation assumes that 100% of all eligible retirees will actually participate in the retiree medical benefit. The annual healthcare premiums will increase between 5% and 10% from 2013 to 2021 and then increase 5% from 2021 forward. Payroll is assumed to increase 3.25% annually.

**Note 11: Interfund Transactions**

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period.

**Receivables and Payables:**

Balances representing lending/borrowing transactions between funds outstanding at the fiscal year end are reported as either "due from/due to other funds" (amounts due within one year), "advances to/from other funds" (non-current portions of interfund lending/borrowing transactions), or "loans to/from other funds" (long-term lending/borrowing transactions evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

**City of Bishop**  
**Notes to Financial Statements**  
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Note 11: Interfund Transactions (Continued)

Interfund transactions for the fiscal year ended June 30, 2013 are summarized as follows:

Fund Type	Due To Other Funds	Due From Other Funds	Operating Transfers In	Operating Transfers Out
General	\$ -	\$ 140,675	\$ -	\$ 57,854
Special Revenue	10,123	-	437	-
Debt Service	-	-	57,417	-
Capital Projects	130,552	-	-	-
Enterprise	-	-	-	-
<b>Total</b>	<b>\$ 140,675</b>	<b>\$ 140,675</b>	<b>\$ 57,854</b>	<b>\$ 57,854</b>

Note 12: Stewardship, Compliance and Accountability

A. Deficit Fund Balances

Capital project funds have six funds with deficit fund balances and there is one special revenue fund with a deficit fund balance. The deficit fund balances are expected to be eliminated upon receipt of funding from granting agencies or through matching funds/contributions from the general fund of the City.

B. Restatement of Net Position and Fund Balance

Adjustments resulting from errors or a change to comply with provisions of previously issued or retroactively applied accounting standards are treated as prior period adjustments. Accordingly the City reports these changes as a restatement to beginning net position in the government-wide statement of activities and proprietary fund statement of revenue, expenses and changes in net position and as a restatement to beginning fund balance in the statement of revenues expenditures and changes in fund balance. During the current fiscal year prior period adjustments were required to correct misstatements of capital assets, accounts receivable, accounts payable, and deferred revenue.

The impact of the restatements to beginning government-wide financial statement net position is presented below:

	Governmental Activities	Business-Type Activities
Net Position Reported as of June 30, 2012	\$ 11,369,010	\$ 5,960,289
Adjustments for:		
Change fixed asset threshold to \$5,000	(29,887)	(41,866)
Reimburse water and sewer for prior year subsidy	(8,581)	8,581
Reclassify 2010/11 accounts payable		10,736
To record prior year SMIIP excess program payment		(27,660)
Total adjustment	(38,468)	(50,209)
Net Position, July 1, 2012 as restated	<u>\$ 11,330,542</u>	<u>\$ 5,910,080</u>

The impact of restatements on governmental fund, fund balance as previously stated is as follows:

	General Fund
Fund Balance, June 30, 2012	\$ 2,568,045
Adjustments for:	
Reimburse water and sewer for prior year subsidy	(8,581)
Total adjustment	(8,581)
Fund Balance, July 1, 2012 as restated	<u>\$ 2,559,464</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 13: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the City's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 14: Economic Dependency

The City's general fund revenue relies heavily on tourism, which provides transient occupancy taxes and sales taxes. During the 2012-2013 fiscal year the City collected \$1,834,285 in transient occupancy tax which accounted for 32.3% of general fund revenue. Tourism related spending also accounts for additional sales taxes generated at the City. Sales tax revenue (including triple flip) was \$2,209,608 or 38.9% of general fund revenue for the 2012-2013 fiscal year.

Because the tourism industry and related sales taxes account for a significant portion of the City's general fund revenues, a downturn in tourism could result in a substantial reduction in general fund revenues and the City may not have sufficient resources to pay all of its general fund obligations.

Note 15: Commitments and Contingencies

**Grants**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

**CITY OF BISHOP**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
<b>Taxes</b>				
Property - secured	\$ 370,000	\$ 370,000	\$ 381,327	\$ 11,327
Property - unsecured	108,000	108,000	62,466	(45,534)
Prior year and other	24,000	24,000	3,950	(20,050)
Homeowners	3,000	3,000	1,561	(1,439)
Sales ( including triple flip)	2,150,000	2,150,000	2,209,608	59,608
DWP water agreement	180,000	180,000	185,406	5,406
Transient occupancy	1,800,000	1,800,000	1,834,285	34,285
Sales tax - public safety	13,000	13,000	16,833	3,833
Real property transfer	5,000	5,000	12,641	7,641
<b>Total Taxes</b>	<u>4,653,000</u>	<u>4,653,000</u>	<u>4,708,077</u>	<u>55,077</u>
<b>Licenses and Permits</b>				
Business licenses	50,000	50,000	49,133	(867)
Use permits	4,750	4,750	6,240	1,490
Building permits	15,100	15,100	48,733	33,633
Electrical permits	3,000	3,000		(3,000)
Plumbing permits	4,000	4,000	10	(3,990)
Electrical franchise	34,000	34,000	33,087	(913)
TV franchise	12,000	12,000	12,705	705
<b>Total Licenses and Permits</b>	<u>122,850</u>	<u>122,850</u>	<u>149,908</u>	<u>27,058</u>
<b>Intergovernmental</b>				
Motor vehicle in lieu (includes VLF swap)	292,000	292,000	281,593	(10,407)
Off-highway motor vehicle fees	100	100		(100)
Reimbursement - highway sweeping	20,000	20,000	18,333	(1,667)
Reimbursement - fire district	41,831	41,831	41,048	(783)
Peace officers training	9,600	9,600	10,241	641
Dispatch contracts	500	500	10,020	9,520
Grants	10,000	22,000	5,000	(17,000)
<b>Total Intergovernmental</b>	<u>374,031</u>	<u>386,031</u>	<u>366,235</u>	<u>(19,796)</u>
<b>Fines, Forfeitures and Penalties</b>				
Parking citations	18,000	15,000	8,625	(6,375)
Asset forfeiture				
<b>Total Fines, Forfeitures and Penalties</b>	<u>18,000</u>	<u>15,000</u>	<u>8,625</u>	<u>(6,375)</u>
<b>Charges for Current Services</b>				
Plan checking	5,000	5,000	3,259	(1,741)
Parks and recreation	90,700	96,700	101,418	4,718
<b>Total Charges for Current Services</b>	<u>95,700</u>	<u>101,700</u>	<u>104,677</u>	<u>2,977</u>
<b>Use of Money and Property</b>				
Interest and investment income	14,000	14,000	9,459	(4,541)
Rent	110,000	110,000	113,090	3,090
<b>Total Use of Money and Property</b>	<u>124,000</u>	<u>124,000</u>	<u>122,549</u>	<u>(1,451)</u>
<b>Other</b>				
Insurance refunds and dividends	45,000	45,000	101,362	56,362
Fingerprinting and reports	33,000	33,000	37,494	4,494
Miscellaneous - all others	37,000	37,000	75,882	38,882
<b>Total Other</b>	<u>115,000</u>	<u>115,000</u>	<u>214,738</u>	<u>99,738</u>
<b>Total Revenues</b>	<u>\$ 5,502,581</u>	<u>\$ 5,517,581</u>	<u>\$ 5,674,809</u>	<u>\$ 157,228</u>

The accompanying note to the required supplementary information is an integral part of this schedule

CITY OF BISHOP

Required Supplementary Information  
Budgetary Comparison Schedule (Continued)  
General Fund  
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Total Revenues (Continued)	\$ 5,502,581	\$ 5,517,581	\$ 5,674,809	\$ 157,228
Expenditures				
General Government				
City council	174,900	179,400	169,731	9,669
Administration - clerk	354,700	371,200	361,815	9,385
Finance	183,900	183,900	173,526	10,374
City treasurer	1,915	1,915	1,865	50
City attorney	71,200	179,504	174,298	5,206
Insurance	397,400	395,400	292,095	103,305
Elections	3,000	3,851	1,607	2,244
Total General Government	1,187,015	1,315,170	1,174,937	140,233
Public Ways and Facilities/Transportation				
Building and grounds	193,800	193,800	183,419	10,381
Building	117,380	116,425	107,741	8,684
Planning	226,930	219,496	166,935	52,561
Street maintenance	175,660	167,660	145,153	22,507
Street sweeping	95,500	95,600	86,274	9,326
Street lighting	40,000	40,000	39,152	848
Total Public Ways and Facilities/Transportation	849,270	832,981	728,674	104,307
Public Safety				
Police	2,937,500	2,978,566	2,897,124	81,442
Fire	170,836	204,073	205,173	(1,100)
Emergency preparedness	4,500	4,500	2,512	1,988
Total Public Safety	3,112,836	3,187,139	3,104,809	82,330
Community Development				
Parks and recreation	360,459	351,723	338,802	12,921
Community promotion	142,312	147,312	153,997	(6,685)
Civic arts commission	18,225	18,225	18,225	
Total Community Development	520,996	517,260	511,024	6,236
Capital Outlay				
Structures and improvements	25,500	94,117	40,726	53,391
Equipment	32,500	17,500	13,000	4,500
Total Capital Outlay	58,000	111,617	53,726	57,891
Total Expenditures	5,728,117	5,964,167	5,573,170	390,997
Excess (Deficit) of Revenues Over Expenditures	(225,536)	(446,586)	101,639	548,225
Other Financing Sources (Uses)				
Operating transfers in				
Operating transfers out	(57,418)	(57,418)	(57,854)	(436)
Total Other Financing Sources (Uses)	(57,418)	(57,418)	(57,854)	(436)
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ (282,954)	\$ (504,004)	43,785	\$ 547,789
Fund Balance, July 1, 2012			2,568,045	
Prior Period Adjustment			(8,581)	
Fund Balance, June 30, 2013			\$ 2,603,249	

The accompanying note to the required supplementary information is an integral part of this schedule

**CITY OF BISHOP**  
**Required Supplementary Information**

**Budgetary Comparison Schedule**  
**Major Special Revenue Fund - Measure A**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Taxes	\$ 550,000	\$ 530,000	\$ 499,484	\$ (30,516)
Intergovernmental	<u>72,246</u>	<u>80,000</u>	<u>87,823</u>	<u>7,823</u>
Total Revenues	<u>72,246</u>	<u>80,000</u>	<u>587,307</u>	<u>7,823</u>
<b>EXPENDITURES</b>				
General government	740,030	793,690	742,565	51,125
Capital outlay	<u>29,000</u>	<u>29,000</u>	<u>26,595</u>	<u>2,405</u>
Total Expenditures	<u>29,000</u>	<u>29,000</u>	<u>769,160</u>	<u>2,405</u>
Excess (Deficit) of Revenues over Expenditures	<u>\$ 43,246</u>	<u>\$ 51,000</u>	(181,853)	<u>\$ 5,418</u>
Fund Balances, July 1, 2012			<u>244,911</u>	
Fund Balances, June 30, 2013			<u>\$ 63,058</u>	

The accompanying note to the required supplementary information is an integral part of this schedule

**City of Bishop**  
**Note to Required Supplementary Information**  
**June 30, 2013**

Budgets and Budgetary Accounting

As required by the laws of the State of California, the City prepares and legally adopts a final balanced operating budget. Public hearings were conducted on the proposed final budget to review all appropriations and the sources of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in financing requirements.

Budgets for the general, special revenue, debt service and capital project funds are adopted on the modified accrual basis of accounting. The budgets for the general and special revenue funds are the only legally adopted budgets. Budgets for the debt service, capital project funds and proprietary funds are used for management and control purposes only.

At the fund level, actual expenditures cannot exceed budgeted appropriations. In order to accommodate operational changes that may result during the course of a budget year, management can modify in line items of a budget, not to exceed 20% of said line item, with the limitation that the overall departmental budget shall not be exceeded without Council approval.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the City Council.

CITY OF BISHOP

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

<u>Assets</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Total</u>
Restricted cash and investments	\$ 80,084	\$ 4,606	\$ 84,690
Receivables	21,928		21,928
Due from other governments	52,460	132,073	184,533
<b>Total Assets</b>	<b>\$ 154,472</b>	<b>\$ 136,679</b>	<b>\$ 291,151</b>
 <u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts payable	\$ 10,320	\$ 37,613	\$ 47,933
OPEB liability			-
Due to other funds		130,552	130,552
Deferred revenue		132,073	132,073
<b>Total Liabilities</b>	<b>10,320</b>	<b>300,238</b>	<b>310,558</b>
Fund Balances			
Assigned	144,152	(163,559)	(19,407)
<b>Total Fund Balance</b>	<b>144,152</b>	<b>(163,559)</b>	<b>(19,407)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 154,472</b>	<b>\$ 136,679</b>	<b>\$ 291,151</b>

**CITY OF BISHOP**

**Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Fiscal Year Ended June 30, 2013**

	Special Revenue Funds	Capital Project Funds	Total
<b>Revenues</b>			
Taxes and assessments	\$ -	\$ -	\$ -
Intergovernmental	278,484	195,374	473,858
Use of money and property	123		123
Fines, forfeitures and penalties	1,589		1,589
	<u>280,196</u>	<u>195,374</u>	<u>475,570</u>
<b>Total Revenues</b>			
	<u>280,196</u>	<u>195,374</u>	<u>475,570</u>
<b>Expenditures</b>			
Current:			
General government			-
Public ways and facilities/ transportation	120,863	838	121,701
Public safety	163,243		163,243
Community development	67,311		67,311
Capital outlay		198,136	198,136
	<u>351,417</u>	<u>198,974</u>	<u>550,391</u>
<b>Total Expenditures</b>			
	<u>351,417</u>	<u>198,974</u>	<u>550,391</u>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	(71,221)	(3,600)	(74,821)
<b>Fund Balances, July 1, 2012</b>	<u>215,373</u>	<u>(159,959)</u>	<u>55,415</u>
<b>Fund Balances, June 30, 2013</b>	<u>\$ 144,152</u>	<u>\$ (163,559)</u>	<u>\$ (19,406)</u>

CITY OF BISHOP

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2013

	Gas Tax	Traffic Safety	Public Safety	Home Program	Totals
<u>Assets</u>					
Restricted cash and investments	\$ 19,627	\$ 3,413	\$ 57,044	\$ -	\$ 80,084
Receivables	11,928			10,000	21,928
Due from other governments		333	52,127		52,460
<b>Total Assets</b>	<b><u>\$ 31,555</u></b>	<b><u>\$ 3,746</u></b>	<b><u>\$ 109,171</u></b>	<b><u>\$ 10,000</u></b>	<b><u>\$ 154,472</u></b>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Accounts payable	\$ 119	\$ -	\$ 201	\$ 10,000	\$ 10,320
OPEB liability					
Due to other funds					
Deferred Revenue					
<b>Total Liabilities</b>	<b><u>119</u></b>		<b><u>201</u></b>	<b><u>10,000</u></b>	<b><u>10,320</u></b>
Fund Balances					
Assigned	<u>31,436</u>	<u>3,746</u>	<u>108,970</u>		<u>144,152</u>
<b>Total Fund Balance</b>	<b><u>31,436</u></b>	<b><u>3,746</u></b>	<b><u>108,970</u></b>		<b><u>144,152</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 31,555</u></b>	<b><u>\$ 3,746</u></b>	<b><u>\$ 109,171</u></b>	<b><u>\$ 10,000</u></b>	<b><u>\$ 154,472</u></b>

CITY OF BISHOP

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013

	Gas Tax	Traffic Safety	Public Safety	Home Program	Totals
<b>Revenues</b>					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	96,832	8,250	106,091	67,311	278,484
Fines, forfeitures and penalties		1,589			1,589
Use of money and property	123				123
<b>Total Revenues</b>	<b>96,955</b>	<b>9,839</b>	<b>106,091</b>	<b>67,311</b>	<b>280,196</b>
<b>Expenditures</b>					
Current:					
General government					
Public ways and facilities/ transportation	120,863				120,863
Public safety		14,725	148,518		163,243
Community Development Capital outlay				67,311	67,311
<b>Total Expenditures</b>	<b>120,863</b>	<b>14,725</b>	<b>148,518</b>	<b>67,311</b>	<b>351,417</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>(23,908)</b>	<b>(4,886)</b>	<b>(42,427)</b>		<b>(71,221)</b>
<b>Fund Balances, July 1, 2012</b>	<b>55,344</b>	<b>8,632</b>	<b>151,397</b>		<b>215,373</b>
<b>Fund Balances, June 30, 2013</b>	<b>\$ 31,436</b>	<b>\$ 3,746</b>	<b>\$ 108,970</b>	<b>\$ -</b>	<b>\$ 144,152</b>

**CITY OF BISHOP**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2013**

	Fed Grant Mac Iver Extension	Snedden Improvements	GIS	Warren Improvements	SEIBU School Bike Path	Pine to Park	Totals
<u>Assets</u>							
Restricted cash and investments Due from other governments	\$ 1,714	-	\$ 2,892	\$ -	\$ -	\$ -	\$ 4,606
		57,290	3,500	52,462	18,071	750	132,073
Total Assets	\$ 1,714	\$ 57,290	\$ 6,392	\$ 52,462	\$ 18,071	\$ 750	\$ 136,679
<u>Liabilities and Fund Balances</u>							
<u>Liabilities</u>							
Accounts payable	\$ -	\$ 21,238	\$ 3	\$ 13,565	\$ 2,766	\$ 41	\$ 37,613
Deferred revenue	-	57,290	3,500	52,462	18,071	750	132,073
Due to other funds		37,163	15,145	39,545	26,260	12,439	130,552
Total Liabilities		115,691	18,648	105,572	47,097	13,230	300,238
Fund Balances Assigned	1,714	(58,401)	(12,256)	(53,110)	(29,026)	(12,480)	(163,559)
Total Liabilities and Fund Balances	\$ 1,714	\$ 57,290	\$ 6,392	\$ 52,462	\$ 18,071	\$ 750	\$ 136,679

CITY OF BISHOP

Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2013

	Fed Grant Mactiver Extension	Snedden Improvements	GIS	Warren Improvements	SEIBU School Bike Path	Pine to Park	Totals
Revenues							
Intergovernmental Contributions	\$ -	\$ 52,390	\$ 31,500	\$ 40,232	\$ 16,866	\$ 54,386	\$ 195,374
Use of money and property							-
Total Revenues		52,390	31,500	40,232	16,866	54,386	195,374
Expenditures							
Current:							
Public ways and facilities/ Transportation		118		647	73		838
Capital outlay		81,333	13,131	67,717	28,750	7,205	198,136
Total Expenditures		81,451	13,131	68,364	28,823	7,205	198,974
Excess (Deficit) of Revenues Over Expenditures		(29,061)	18,369	(28,132)	(11,957)	47,181	(3,600)
Fund Balances, July 1, 2012	1,714	(29,340)	(30,625)	(24,978)	(17,069)	(59,661)	(159,959)
Fund Balances, June 30, 2013	\$ 1,714	\$ (58,401)	\$ (12,256)	\$ (53,110)	\$ (29,026)	\$ (12,480)	\$ (163,559)

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council  
City of Bishop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Bishop as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise City of Bishop basic financial statements and have issued our report thereon dated December 16, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Bishop's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Bishop's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Bishop's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**City of Bishop**  
**Note to Required Supplementary Information**  
**June 30, 2013**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Bishop's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the audit committee, City Council, the Inyo County Auditor Controller's Office, the California State Controller's Office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**Larry Bain, CPA,**  
**An Accounting Corporation**  
December 16, 2013

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK  
COMPONENT UNIT FINANCIAL STATEMENTS  
JUNE 30, 2013**

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

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**INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Bishop Sunrise Mobile Home Park  
Bishop, California

We have audited the accompanying Component Unit financial statements of the City of Bishop Sunrise Mobile Home Park, a component unit of the City of Bishop, as of and for the fiscal year ended June 30, 2013, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these Component Unit financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our Responsibility is to express an opinion on these Component Unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the Component Unit financial statements present fairly, in all material respects, the assets, liabilities and net position of the Sunrise Mobile Home Park, as of June 30, 2013, and changes in financial position and cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Information

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2013 on our consideration of the Sunrise Mobile Home Park's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion of the internal control over financial reporting or on compliance.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Sunrise Mobile Home Park's basic financial statements. The schedules of revenues and expenses and the report on the replacement reserve account are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of revenues and expenses and the report on the replacement reserve account have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK  
Required Supplementary Information  
Management's Discussion and Analysis  
June 30, 2013**

This section of the City of Bishop Sunrise Mobile Home Park's (Project) annual financial report presents an analysis of the Project's financial performance during the fiscal years ended June 30, 2013. This information is presented in conjunction with the audited basic financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2013**

The Project's net income was \$22,596 for the fiscal year ended June 30, 2013 compared to a loss of \$33,841 for the fiscal year ended June 30, 2012. The \$56,437 change was mainly due the gain on sale of assets.

Operating revenues increased by \$8,841 or 9.58 percent from \$85,319 to \$94,160. The change was due to an increase in rents and utility assistance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of the following three parts: Management's Discussion and Analysis and Basic Financial Statements. The financial Statements include notes which explain in detail some of the information included in the basic financial statements.

**REQUIRED FINANCIAL STATEMENTS**

The financial Statements of the Project report information utilizing the full accrual basis of accounting. The financial Statements are in accordance with accounting principles which are generally accepted in the United States of America. The Statements of Net Position include information on the Project's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to the Project creditors (liabilities). The Statements of Revenues, Expenses and Changes in Net Position identify the Project's revenues and expenses for the fiscal year ended June 30, 2013. This statement provides information on the Project's operations over the past year and can be used to determine whether the Project has recovered all of its actual and projected costs through user fees and other charges. The third financial statement is the Statements of Cash Flows. This statement provides information on the Project's cash receipts, cash payments and changes in cash resulting from operations, investments and financial activities. From the Statements of Cash Flows, the reader can obtain comparative information on the source and use of cash and the change in the cash and cash equivalents balance for the last fiscal year.

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Required Supplementary Information**  
**Management's Discussion and Analysis**  
**June 30, 2013**

**FIANANCIAL ANALYSIS OF THE PROJECT**

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position provide an indication of the Project's financial condition and indicate that the financial condition of the Project has improved during the last fiscal year. The Project's net position reflect the difference between assets and liabilities. A decrease in net position over time typically indicates an adjustment to rates and fees is needed to improve the financial condition of the entity. The Project is accounted for as an Enterprise fund and acts in a manner similar to a business. As such operations of the Project including depreciation on capital assets are financed or recovered principally by user fees. The Project does receive an annual operating subsidy from the State of California.

**NET POSITION**

A summary of the Project's Statements of Net Position is presented below.

Table 1  
Condensed Statement of Net Position

	<u>2013</u>	<u>2012</u>
Current assets	\$ 166,123	\$ 161,654
Capital Assets-Net	<u>361,343</u>	<u>381,538</u>
Total Assets	<u>\$ 527,466</u>	<u>\$ 543,192</u>
Liabilities		
Current/non current	<u>\$ 21,705</u>	<u>\$ 14,357</u>
Net assets restricted	\$ 385,628	\$ 399,854
Unrestricted net assets	<u>120,133</u>	<u>128,981</u>
Total Net Assets	<u>\$ 505,761</u>	<u>\$ 528,835</u>

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Required Supplementary Information**  
**Management's Discussion and Analysis**  
**June 30, 2013**

Table 2  
Condensed Statement of Revenue and Expenses

	Fiscal Years	
	Ended June 30, 2013 and 2012	
	2013	2012
Operating Revenues	\$ 94,160	\$ 85,319
Non-operating Revenue	67,764	607
Total Revenues	<u>161,924</u>	<u>85,926</u>
Depreciation Expense	2,184	10,995
Operating Expense	137,144	108,772
Total Expense	<u>139,328</u>	<u>119,767</u>
Changes in Net Assets	22,596	(33,841)
Beginning Net Assets	528,835	562,676
Prior Period Adjustment	<u>(45,670)</u>	<u>-</u>
Ending Net Assets	<u>\$ 505,761</u>	<u>\$ 528,835</u>

**CAPITAL ASSETS**

As of June 30, 2013 the Project's investment in capital assets totaled \$361,343 which was a \$20,195 decrease or 5.59 percent from the capital asset balance at June 30, 2012 of \$381,538. The capital asset balance changed as a result of selling some of the mobile homes owned by the City of Bishop and normal depreciation expense.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Board of Directors adopted the Project's budget for the 2013/14 fiscal year based on receiving no operating subsidy from the State of California and charging rental fees with little adjustment. No major projects were funded for this fiscal year but minor maintenance projects were completed from replacement reserves. The regulatory agreement between the City of Bishop and the Department of Housing and Community Development dated May 29<sup>th</sup> 1981 ended in the 2012/13 fiscal year. The City anticipates running the housing program and maintaining the assets after the term of the contract. As the assisted units become vacant the City has plans to sell the units.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the Project's customers, and other interested parties with an overview of the Project's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Sunrise Mobile Home Park at 377 West Line Street Bishop, California 93514.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Statement of Net Position  
June 30, 2013**

	<u>Mobile Home Park</u>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 128,353
Restricted cash and investments	33,307
Receivables	
Accounts	4,463
Interest	
Total current assets	<u>166,123</u>
Capital assets:	
Nondepreciable capital assets:	
Land	324,850
Depreciable capital assets:	
Building	425,123
Less accumulated depreciation	<u>(388,630)</u>
Total capital assets (net of accumulated depreciation)	<u>361,343</u>
Total Assets	<u><u>\$ 527,466</u></u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	<u>\$ 12,504</u>
Total current liabilities	<u>12,504</u>
Noncurrent liabilities:	
Due within one year	
Due in more than one year	<u>9,201</u>
Total noncurrent liabilities	<u>9,201</u>
Total Liabilities	<u>21,705</u>
<b>Net Position:</b>	
Net investment in capital assets	361,343
Restricted for capital replacement	24,285
Unreserved	<u>120,133</u>
Total Net Position	<u><u>\$ 505,761</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2013**

Operating Revenues	
Rents	\$ 71,288
Utility reimbursement	22,768
Other income	<u>104</u>
Total Operating Revenues	<u>94,160</u>
Operating Expenses	
Salaries & benefits	77,323
Service & supplies	59,821
Depreciation expense	<u>2,184</u>
Total Operating Expenses	<u>139,328</u>
Operating Income (Loss)	<u>(45,168)</u>
Non-Operating Revenues (Expenses)	
Interest income	247
Gain on sale of assets	<u>67,517</u>
Total Non-Operating Revenues	<u>67,764</u>
Increase (decrease) in net position	22,596
Net Position, July 1	<u>528,835</u>
Prior Period Adjustments	<u>(45,670)</u>
Net Position, June 30	<u><u>\$ 505,761</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2013**

Cash flows from operating activities:	
Cash received from customers	\$ 94,172
Cash payments to suppliers for goods and services	(79,657)
Cash payments for administration and salaries	<u>(77,323)</u>
Net cash used in operating activities	<u>(62,808)</u>
Cash flows from capital and related financing activities:	
Reduction in advance from other fund	(814)
Cash received from sale of assets	<u>67,517</u>
Net cash used in capital and related financing activities	<u>66,703</u>
Cash flows from investing activities:	
Interest received on investments	<u>378</u>
Net increase (decrease) in cash and cash equivalents	4,273
Cash and cash equivalents, beginning of year	<u>157,387</u>
Cash and cash equivalents, end of year	<u><u>\$ 161,660</u></u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash	\$ 128,353
Restricted cash	<u>33,307</u>
Cash and cash equivalents, June 30	<u><u>\$ 161,660</u></u>
Reconciliation of operating income (loss) to	
Net cash provided by operating activities	
Operating Income (Loss)	\$ (45,168)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	2,184
Changes in assets and liabilities:	
Accounts receivable	(327)
Accounts payable	(19,836)
Customer deposits	<u>339</u>
Net Cash Used In Operating Activities	<u><u>\$ (62,808)</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements  
June 30, 2013**

**Note 1: Summary of Significant Accounting Policies**

The Sunrise Mobile Home Park (Project) is a state assisted project to provide housing for low income persons. The Project is comprised of 14 city owned mobile homes, built in 1982, which are the financially assisted units and 26 cement pads designed for other low income persons to place their own mobile homes on. Revenue to finance operations is provided from the following sources:

1. Rent income from the non-assisted and assisted units is calculated as a percentage of the tenants' gross income less a state calculated utility allowance or base rent, whichever is greater.
2. A monthly annuity fund payment from the Rental Housing Construction Program of the State of California is based on the budgeted revenues and expenses taking into consideration the ratio of assisted unit square footage to non-assisted unit square footage.

**A. Reporting Entity**

The Project meets the criteria set forth in U.S. GAAP for inclusion as a blended component unit of the City of Bishop and is included in the City's financial statements.

The primary criterion for a potential component unit within a reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

The City Council members serve as the Governing Board of the Project and all accounting and administrative functions are performed by the City, which records all activity of the Project in the Enterprise fund of the City. The Project is, therefore, reported as a blended component unit of the City.

**B. Fund Accounting**

The accounting records of the Project are organized on the U.S. generally accepted basis of accounting for an enterprise fund.

Enterprise Fund - Enterprise funds are used to account for the Project's operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Governing Board is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements  
June 30, 2013**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting**

The Project's financial records are maintained on the accrual basis of accounting as prescribed by the Controller of the State of California. Under the accrual basis of accounting, revenues are recognized when the income is earned rather than when received and expenses are recognized when the obligation is incurred rather than when paid.

**D. Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**E. Fixed Assets**

Fixed assets are carried at the actual amounts expended by the Sunrise Mobile Home Park and the State of California. Depreciation expense is calculated based on the half year convention and using the straight line method of depreciation. The assets are depreciated over their useful life which is 30 years for the mobile homes and community center. Land is not a depreciable asset. Maintenance and repairs are charged to expense as incurred. Significant additions or improvements are capitalized and depreciated over the revised estimated useful lives.

**F. Restricted Assets**

The State of California requires restricted accounts be set aside for replacement reserves and tenant security deposits.

**G. Net Position**

Reserves represent those portions of Net Position legally segregated for a specific future use.

**H. Cash Equivalents**

For purposes of the statement of cash flows, the Project considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements  
June 30, 2013**

**Note 2: Cash**

The City maintains a cash and investment pool that is available for use by all funds. Cash and investments shown on the balance sheet represent the Project's share of the City's cash and investment pool. Refer to the City's financial statements for disclosures of cash and investments and related risk categorization.

**Note 3: Restricted Cash**

Restricted cash consists of the following at June 30, 2013:

Security deposits	\$ 9,201
Reserve for replacement	<u>24,285</u>
Total Restricted Cash	\$ 33,486

The operating account and the security deposits account are invested in the pooled cash of the City of Bishop. The replacement reserve account is maintained in a separate account at a commercial bank. See the City of Bishop financial statements for additional information on cash and investments.

**Note 4: Fixed Assets**

On June 30, 2013, fixed assets consist of the following:

Land	\$ 324,850
Buildings	425,123
Accumulated depreciation	<u>(388,630)</u>
Total	\$ 361,343

**Note 6: Risk Management**

The Project is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Park participates in the Southern California Joint Powers Insurance Authority (SCJPIA) as a component unit of the City of Bishop. The purpose of SCJPIA is to spread the adverse effects of losses among the member agencies and to purchase excess insurance as a group, thereby reducing expenses. The Project, through cost allocation from the City, contributes its pro rata share of insurance premiums to pools administered by SCJPIA. Settlements have not exceeded insurance coverage in any of the last three years.

**Note 7: Related Party Transactions**

The City of Bishop provides staff and other services to the Project, for which the City is reimbursed. All operating revenues and expenses are deposited in and paid from the City's treasury. The Project maintains a separate replacement reserve fund in the Project's name. The City has also loaned funds to the Project as described in Note 5.

**Note 8: Subsequent Event**

Subsequent to fiscal year end the regulatory agreement with the California Department of Housing and Community Development dated May 29<sup>th</sup> 1981 is set to expire. The City expects to take over operations of the Project.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule of Revenues  
For the Fiscal Year Ended June 30, 2013**

<u>Revenues:</u>	<u>UNIT CATEGORY</u>		<u>Total</u>
	<u>Assisted</u>	<u>Non-Assisted</u>	
Rent	\$ 41,305	\$ 29,983	\$ 71,288
Utility subsidy-City	22,768		22,768
Other		104	104
Interest-operating account		247	247
Gain on sale of assets	67,517		67,517
<b>Total Revenue</b>	<b>\$ 131,590</b>	<b>\$ 30,334</b>	<b>\$ 161,924</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule of Expenses  
For the Fiscal Year Ended June 30, 2013**

Expenses :	UNIT CATEGORY		Total
	Assisted	Non-Assisted	
Management fee	\$ 11,448	\$ 17,906	\$ 29,354
Miscellaneous administration	404	632	1,036
Total administration	<u>11,852</u>	<u>18,538</u>	<u>30,390</u>
On-Site Manager			
Wages	6,119	9,570	15,689
Housing allowance	1,872	2,928	4,800
Overhead-utilities	393	615	1,008
Payroll tax and fringe benefits	12,196	19,076	31,272
Total Salaries and Benefits	<u>20,580</u>	<u>32,189</u>	<u>52,769</u>
Supplies	647	1,011	1,658
Professional services	1,831	2,864	4,695
Services purchased from replacement reserve	934	1,460	2,394
Maintenance and service	3,072	4,804	7,876
Total Maintenance and Supplies	<u>6,483</u>	<u>10,140</u>	<u>16,623</u>
Utilities	<u>16,232</u>	<u>25,388</u>	<u>41,620</u>
Property taxes	<u>211</u>	<u>331</u>	<u>542</u>
Replacement reserve annual transfer	<u>3,933</u>		<u>3,933</u>
Debt service	<u>814</u>		<u>814</u>
Total Expenses for State Reporting	<u>\$ 60,105</u>	<u>\$ 86,586</u>	<u>\$ 146,691</u>
Adjust For Financial Statement Presentation			
Replacement reserve annual transfer			(3,933)
Housing allowance			(4,800)
Annual debt service			(814)
Depreciation expense			<u>2,184</u>
Total Expenses for Financial Statement Presentation			<u>\$ 139,328</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule on Replacement Reserve Account  
For the Fiscal Year Ended June 30, 2013**

Balance as of July 1, 2012	\$ 20,352
Deposits	
Annual replacement reserve increase 2012-2013	<u>3,933</u>
Balance as of June 30, 2013	<u><u>\$ 24,285</u></u>

The accompanying notes are an integral part of these financial statements.

*Larry Bain, CPA,*  
*An Accounting Corporation*  
2148 Frascati Drive  
El Dorado Hills, CA 95762

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***

To the City Council  
City of Bishop, Sunrise Mobile Home Park  
Bishop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the component unit financial statements of the business-type activities of Sunrise Mobile Home Park, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Sunrise Mobile Home Park's basic financial statements, and have issued our report thereon dated December 16, 2013

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sunrise Mobile Home Park's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sunrise Mobile Home Park's internal control. Accordingly, we do not express an opinion on the effectiveness of Sunrise Mobile Home Park's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Sunrise Mobile Home Park's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information and use of the City of Bishop, Sunrise Mobile Home Park Governing Board, management, California Rental Housing Construction Program and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Larry Bain". The signature is fluid and cursive, with a long horizontal stroke at the end.

*Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013*

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Attachment 1  
June 30, 2013**

The following comments are made in accordance with the California Rental Housing Construction Program of 1979's "Memo to Auditors of Rental Housing Developments funded by HCD" dated September 12, 2004.

**Financial Health of Organization and Project:**

Nothing came to our attention that would lead us to believe that the Sunrise Mobile Home Park would not be able to continue as a going concern.

**Internal Controls and Compliance with Laws and Regulations:**

See Independent Auditor's Report on Compliance and on the Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

**Appropriateness of Bookkeeping Practices:**

The bookkeeping of the Sunrise Mobile Home Park is integrated with the accounting department of the City of Bishop. During the course of the audit, nothing came to our attention that would lead us to believe that the system in place is not adequate for the required reporting functions.

**Taxes and Insurance:**

The taxes and insurance were paid in full during the 2012/2013 fiscal year. See note 6 for additional information on insurance coverage.

**Required Accounts:**

See note 3 and the supplementary information titled "Report on Replacement Reserve Account" for detail on the required accounts.