



CITY OF BISHOP

CITY COUNCIL MEETING AGENDA

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

TUESDAY, NOVEMBER 12, 2024 - 6:00 PM

NOTICE TO THE PUBLIC: Please be advised this meeting is accessible to the public in person, on the City of Bishop website, or on the local government cable channel 12. In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in this meeting, please contact the City Clerk at 760-873- 5863 Extension 124. Notification at least 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].

The public is encouraged to participate or observe this meeting by:

1. Attending this meeting in person at the City of Bishop City Council Chambers located at 301 West Line Street in Bishop, California.
2. Observing this meeting live from the City of Bishop website at: https://www.cityofbishop.com/government/city_council/index.php
3. Observe this meeting live from the local government cable channel 12.

Public comments may be made:

1. In person: 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 (or complete a speaker card prior to the meeting). Comments for all agenda items are limited to a speaking time of three minutes unless modified by the Mayor.
2. In writing: Go to http://bishop-ca.granicus.com/ViewPublisher.php?view_id=8 to submit an "eComment" for the corresponding meeting. Please note that eComment submissions closes at 3:00 p.m. on the day of the meeting. You may also hand deliver public comments to the City drop/payment box located at the Church Street entrance to City Hall on or before the deadline noted above. Written public comments received after the deadline will be provided to the Council at the earliest possibility. Please note written public comments received will not be read aloud at the meeting.

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.

1. **CALL TO ORDER** - 6:00 p.m. Tuesday, November 12, 2024
2. **MOMENT OF SILENCE** - As we begin tonight's meeting, please join me in a moment of silence for self-meditation, prayer, or reflection.
3. **PLEDGE OF ALLEGIANCE**

4. **ROLL CALL**

5. **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 will listen to all public comment but will not generally discuss the matter or take action on it.

6. **DEPARTMENT REPORTS**

Updates on department activities will be given by the Department Heads and/or their staff.

A. **Fire Department Report - Fire Chief Bret Russell**

[Fire Department Report - October 2024](#)

B. **Police Department Report - Police Chief Nate Derr**

[Police Department Report - October 2024](#)

C. **Public Works Department Report - Public Works Director Nora Gamino**

[Public Works Department Report - October 2024](#)

D. **Community Services Department Report - Community Services Manager Daniel McElroy**

[Community Services Department Report - October 2024](#)

E. **Planning Department Report - Assistant Planner Ana Budnyk**

[Planning Department Report - October 2024](#)

F. **City Administrator Report - City Administrator Deston Dishion**

[City Administrator Report - October 2024](#)

7. **COUNTY OF INYO UPDATE**

Presented by Second District Supervisor Jeff Griffiths.

8. **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.

A. **[Proposition 4 Calculations Report, Gann Appropriations Limit](#)**

Recommended Action: City Council to accept the report as presented.

[City of Bishop Proposition 4 Calculations for June 30, 2024](#)

B. **[Second Reading and Adoption of a Proposed Ordinance Relating to Prohibiting Public Urination and Defecation](#)**

Recommended Action: Council consideration to approve the second reading and adoption of the proposed ordinance by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Adding Chapter 8.26 to the City of Bishop Code of Ordinances, Prohibiting Public Urination and Defecation.

[Ordinance - Relating to Prohibiting Public Urination and Defecation](#)

C. **Fire Inspector Job Description and Job Analysis**

Recommended Action: Council consideration to approve the proposed Fire Inspector Job Description and Job Analysis.

[PT Fire Inspector Job Description- DRAFT 11 12 2024](#)

[PT Fire Inspector JDEFA DRAFT 11.12.24](#)

D. **Part-Time Salary Schedule - July 1, 2024 - June 30, 2025**

Recommended Action: Approve the Part-Time Salary Schedule for July 1, 2024 - June 30, 2025 as presented.

[2024-2025 Part Time Wage Scale - DRAFT 11 12 2024](#)

E. **Building Permits Issued Report**

Recommended Action: Council is requested to receive and file.

[Permit Issued Report - October 2024](#)

F. **Parks and Recreation Commission Meeting Cancellation Notice**

Recommended Action: Council is requested to receive and file the attached Parks and Recreation Commission Meeting Cancellation Notices.

[Parks and Recreation Commission Meeting Cancellation Notice - September 25, 2024](#)

[Parks & Recreation Commission Meeting Cancellation Notice - October 23, 2024](#)

9. **NEW BUSINESS**

A. **[2023-2024 Audited Financial Statements](#)**

Recommended Action: City Council to review and accept the City of Bishop's audited financial statements for fiscal year 2023-2024.

[Audited Financial Statements for FY 2023-2024](#)

[Finance Director's Report for FY 2023-2024](#)

B. **[First Reading and Introduction of a Proposed Ordinance Amending Section 9.24.020 The City of Bishop Ordinances, Unlawful Acts in the Park, in order to Prohibit Fishing.](#)**

Recommended Action: Council consideration to approve the first reading and introduction of the proposed Ordinance amending Section 9.24.020. Unlawful Acts in the Park, in order to prohibit fishing by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Amending Section 9.24.020 The City of Bishop Code of Ordinances, Unlawful Acts in the Park, in Order to Prohibit Fishing

[Ordinance - Prohibiting Fishing in City Park](#)

C. **[Second Reading and Adoption of a Proposed Ordinance Relating to Regulating Encampments and Sleeping on Public Property](#)**

Recommended Action: Council consideration to approve the second reading and adoption of the proposed ordinance by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Amending Title 8 of the Bishop Municipal Code by Adding Chapter 8.05 Relating to the

Regulating of Encampments and Sleeping on Public Property and Determining Such Ordinance to be Exempt From Environmental Review Under the California Environmental Quality Act.

Ordinance - Relating to Encampments and Sleeping on Public Property

- D. **Amendment 1 to the Agreement between the County of Inyo, The Bishop Paiute Tribe and the City of Bishop for the Provision of Emergency Medical Services Cost Sharing.**

Recommended Action: Council consideration to approve Amendment 1 to the Emergency Medical Cost Sharing Agreement in an amount Not To Exceed \$37,586, and authorize the City Administrator to sign.

[Cost Share Agreement - 1st Amendment - 6-30-25 Extension-11-4-24](#)

[EMS Cost Share MOU - FINAL - Oct 30 2023](#)

10. FUTURE AGENDA ITEMS

11. COUNCIL AND COMMITTEE REPORTS

12. ADJOURNMENT

Monday, November 25, 2024 at 6:00 p.m. Regular Meeting in the City Council Chambers

Bishop Fire Department

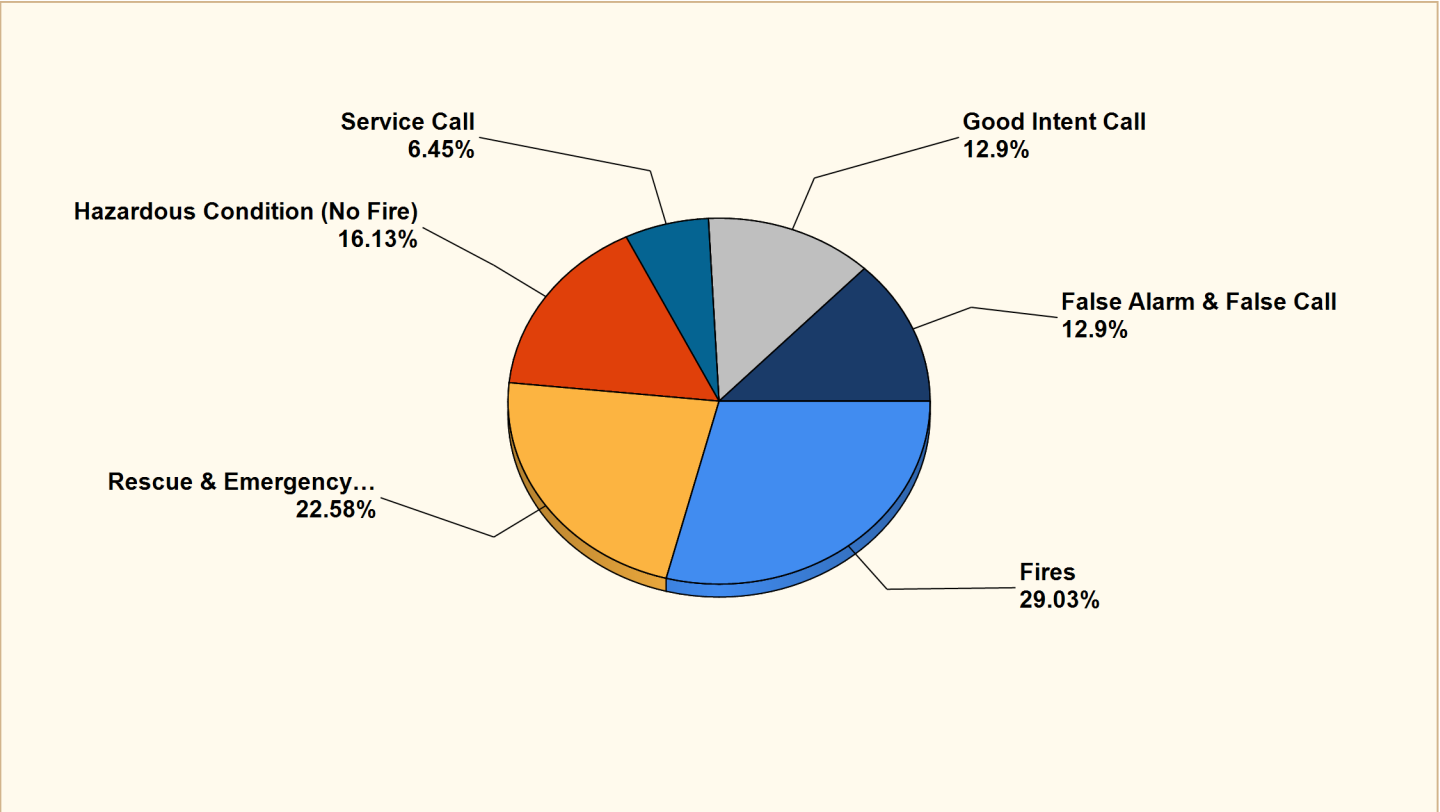
Bishop, CA

This report was generated on 11/12/2024 10:05:39 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2024 | End Date: 10/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	9	29.03%
Rescue & Emergency Medical Service	7	22.58%
Hazardous Condition (No Fire)	5	16.13%
Service Call	2	6.45%
Good Intent Call	4	12.9%
False Alarm & False Call	4	12.9%
TOTAL	31	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	3.23%
113 - Cooking fire, confined to container	3	9.68%
131 - Passenger vehicle fire	1	3.23%
132 - Road freight or transport vehicle fire	2	6.45%
142 - Brush or brush-and-grass mixture fire	1	3.23%
160 - Special outside fire, other	1	3.23%
311 - Medical assist, assist EMS crew	4	12.9%
322 - Motor vehicle accident with injuries	2	6.45%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	3.23%
400 - Hazardous condition, other	1	3.23%
412 - Gas leak (natural gas or LPG)	4	12.9%
531 - Smoke or odor removal	2	6.45%
611 - Dispatched & cancelled en route	1	3.23%
622 - No incident found on arrival at dispatch address	1	3.23%
650 - Steam, other gas mistaken for smoke, other	1	3.23%
651 - Smoke scare, odor of smoke	1	3.23%
700 - False alarm or false call, other	1	3.23%
730 - System malfunction, other	1	3.23%
733 - Smoke detector activation due to malfunction	2	6.45%
TOTAL INCIDENTS:	31	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Bishop Police Department

October 2024 End of Month Report

			JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
TOTAL INCIDENTS			1106	985	1057	1093	1277	1130	1227	1300	1117	1170		
	CALLS FOR SERVICE		625	583	612	660	778	749	745	782	640	720		
	OFFICER INITIATED INCIDENTS		481	402	445	433	499	381	482	518	477	450		
		TRAFFIC STOPS	78	60	72	44	33	27	53	54	59	34		
		OTHER OIA INC.	403	342	373	389	466	354	429	464	418	416		
	BUS/BUILDING CHECKS		2	10	4	6	6	4	5	7	6	3		
	VEH/PED CHECKS		42	33	24	31	42	36	72	66	58	35		
TOTAL OFFICER REPORTS			87	74	88	78	87	91	101	66	73	86		
	ACCIDENT		3	0	1	1	4	2	6	3	4	4		
	CRIMINAL ACCIDENT		3	2	6	7	6	2	2	3	6	1		
	FELONY		22	18	14	20	14	15	23	10	12	16		
	INFORMATION		23	28	31	22	31	32	28	20	19	33		
	INFRACTION		0	0	0	0	0	1	0	2	1	1		
	MISDEMEANOR		31	26	36	28	32	39	42	28	31	31		
	TC WITH INJURIES		1	1	0	1	2	2	1	1	3	1		
	TC NO INJURIES		5	1	7	7	8	2	8	5	7	3		
TOTAL MISDEMEANOR & FELONY ARRESTS			21	15	26	23	16	20	34	23	19	27		
	MISDEMEANOR ARRESTS		13	7	18	11	14	16	23	18	15	17		
		ADULT	13	7	18	11	14	16	23	18	12	17		
		JUVENILE	0	0	0	0	0	0	0	0	3	0		
	FELONY ARRESTS		8	8	8	12	2	4	11	5	4	10		
		ADULT	8	8	8	11	2	4	11	5	4	8		
		JUVENILE	0	0	0	1	0	0	0	0	0	2		
CITATIONS			73	48	68	41	45	47	54	53	62	80		
	MOVING		21	7	17	8	8	7	13	9	12	6		
	NON-MOVING		42	17	33	22	15	23	16	22	32	50		
	CRIMINAL		10	24	18	11	22	17	25	22	18	24		

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
DISPATCH PHONE ACTIVITY												
911 CALLS	180	167	193	214	286	256	237	275	215	211		
INBOUND	169	161	186	205	272	251	226	266	211	200		
ABANDONED	11	6	7	9	14	5	11	9	4	11		
ADMINISTRATIVE CALLS	1107	923	1060	1302	1262	1244	1123	1137	1057	1104		
INBOUND	776	656	743	850	848	848	790	803	725	744		
OUTBOUND	325	260	317	445	404	390	325	325	323	352		
ABANDONED	5	7	0	7	10	6	8	9	9	8		



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Public Works Report

October 2024

Water

1. Water consumption for the month was up 6% compared to October 2013.
2. Took monthly bacteria samples.
3. Replaced $\frac{3}{4}$ " water service and curb stop valve at 358 Short Street.
4. Continued working on Lead service line inventory and submitted initial inventory to the SWRCB.
5. Continued with Fire Hydrant maintenance and data entry.
6. Collected quarterly water meter readings.
7. Checked static water levels at Wells #1, #2 and #4.
8. Finished up yearly backflow testing.
9. Continued to work with Wood Rodgers on the design for the W. Line water main replacement project and associated Preliminary Engineering Report.
10. Completed and submitted the Lead and Copper Rule water service line inventory as mandated by the US EPA.
11. Received and reviewed the draft PER for the Brookside and Sierra Highlands water consolidation project, prepared by Provost & Pritchard.

Sewer

1. Periodically check the diversion manhole for obstructions.
2. Continued to serve as the Administrator for the Bishop Area Wastewater Authority.
3. Clean sludge drying beds and pull sludge from digesters at the WWTP.
4. Continue with systematic sewer main cleaning and problem sewers.
5. Continued with manhole inspections and create list for replacements.
6. Work with Eldrige Electric to replace sludge pump VFD and install power monitor to investigate for power surges coming in from the utility.
7. Continue working with Clipper Controls on new flow meter at the end of Clark Street.



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8. Dismantle old equipment from the sewer camera trailer and begin set up of new camera equipment.
9. Remove tullies around pond inlets and outlets at the WWTP ponds.
10. Pull and clean up tumble weeds at the WWTP.
11. Continued working with Lumos Engineering on the USDA RD disaster funds grant application, including development of the simple PER.

Streets

1. Routinely checked the Sierra Bike Path for trash and debris.
2. Patched potholes and gutters along City streets.
3. Clean up tree limbs at multiple locations within the City after high wind event.
4. Begin fall leaf sweeping program and continued with Caltrans sweeping program.
5. Provide cones and barricades for the Craggin Classic and Friday Night Market.
6. Attend Christmas Parade meeting at the Caltrans District 9 office.
7. Received and started reviewing the 30% design plans for the E. Line Street Bridge replacement project.

Miscellaneous

1. Provide weekly safety meetings for PW crew.
2. Marked city utilities for Dig Alert tickets.
3. Hauled leaves and street sweeper debris from Fowler Pit to the Sunland Landfill.
4. Performed routine maintenance on Public Works fleet.
5. Assist Park crew with removal of two large trees that fell within the City Park.
6. Attend training for introduction to Cal OSHA Safety inspections.
7. Remove old, insufficient shelving on North wall of PW Shop and replace with new, properly anchored shelving. Organize pipe repair parts and fittings.
8. Replace damaged 4" drainpipe under Park Path near Skate Park for Park Staff.
9. Continued to work with Control Point Engineering to complete the fine tuning of the new SCADA System.



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Community Services Report

September 2024

Programs

1. After School Stay and Play program is operating at the Elm Street School, Monday through Friday. The Stay and Play program is full, with a waiting list. Staff will work to find availability for those on the waiting list. Participants will complete Fall Art Projects as well as the implementation of S.T.E.M. (Science, Technology, Engineering, and Math) once a month. We are currently emphasizing confidence, patience, teamwork, and group thinking. Participant will be trick or treating and having a Halloween party at City Hall on October 31st.
2. The Bishop Park Pool is closed for the season. In the 2023-2024 season we offered Public swim, Swim Lessons, Swim Team, Swim Parties, and Lap Swim. The Aquatics Coordinator is currently addressing the 2023-2024 season to find availability for additional Public Swim opportunities. Aquatics Coordinator is working with the Bishop Swim Team and evaluating staffing levels for 2024-2025 and how this will affect our Pool budget. Aquatic Coordinator Danica Gomez has successfully completed the written portion of the LGI certification and will attend the in-person certification portion in November.
3. Kids Night Out was offered in October with the theme of Monster Mash. This was cancelled due to lack of registration.
4. Gymnastics fall sessions has been completed. We continue to work with Rams Club and offer Birthday Parties. Winter Session registration is now open. We are currently looking for a new Gymnastics Instructor for the Baby Gym and Tumble TOT classes. We are now offering two new upper-level classes. This program occurs at the City Hall Auditorium during weekdays. Class availability will become more available in the winter session as we hire another staff member. A new Gymnastic Instructor has been interviewed and accepted the position; We are working on the onboarding process.
5. Senior Yoga class continues to be successful. Hosted at the City Auditorium on Mondays and Wednesdays at 10am.

6. Adult Co-ed Soccer regular season has now ended. We are moving into the playoffs on October 18th and have our Championship game on October 27th. This year's Champions are Sinaloa FC.
7. Adult Fitness Classes will start back up in November with evening classes on Wednesdays at the Auditorium. This Program will be offer though January 2025.

Parks and Facilities

1. AYSO soccer prep falls on fields.
2. Field 2 Field Softball Prep for traveling softball team.
3. City League Soccer use of field 1.
4. Removal and clean-up of a large multi-trunk Cottonwood at the Park Pool. Thankyou to the City of Bishop Public Works and the Forrest Service for their assistance.
5. Use of Inyo County Probation personnel to paint the front utility shed and middle restrooms.
6. Filled material on the Maintenance Road and addressed tripping hazards on the Park Main Path. Worked with Public Works to address exposed drains at the skatepark.
7. Preparations for fall events in the Park and behind City Hall.
8. Clean up and irrigation repairs to landscaping on Warren street and Main streets.
9. Hosted the Fall Colors Car Show at the City Park on October 5th.
10. Hosted the Cancer Walk at the City Park October 19th.
11. Seasonal cleaning of flower beds on Main Street and Bishop Chamber.
12. Seasonal routine maintenance of all mowing and landscape equipment.
13. Daily routine of trash and cleaning of restrooms.

14. Cleaned debris from the creek, pond, and fountain.
15. Use of blower on Main Street Mondays and Fridays.
16. Seasonal adjustments are made to all City irrigation and City Park. As we move into Summer, Irrigation systems will be Audited for function and set for operation.
17. Winterization of the Park Pool facilities. Including the installation of the Winter covers.
18. Fall tree trimming at the City Park is ongoing. Eastern Sierra Tree Service continues to perform safety trimming.
19. Worked with Bike Park Group on moving old materials for the Bike Park Area, to facilitate track construction. Phase one pump track is complete, and work has begun on the skills area. Work will continue until this project is completed.
20. Worked with the Little League organization for Field Lighting Project. Work will be ongoing until lights are installed.
21. Maintenance of Flower Baskets on Main Street and Warren Street. Most have been removed due to seasonal changes.
22. Repaired multiple irrigation lines on Main Street, City Hall, and at the City Park.
23. Summer Park-Helper staff reductions, this occurs in the fall season.
24. Mowed and cleaned weeds around the Community Garden and Field 6.
25. Repairs made to Rear Restrooms and Talmage Park due to vandalism.
26. Repairs made the Front Restroom due to vandalism.
27. The annual leaf clean-up has begun and will continue throughout the fall – winter months.

Sunrise

1. Daily routine of trash, debris, and inspections.
2. Collected rents and payments for utilities.
3. Weekly routine maintenance of all lawns, landscapes, and common areas.

4. Began planning process of street and sidewalk replacement. Consultant has begun to design. Design is complete. We are seeking funding to complete this project.
5. Irrigation of common areas and the front of all units has begun.
6. The use of Organic Cat-Mase to mitigate feral cats.
7. Currently seeking a part time Staff member to fill a vacant position for maintenance.
8. Winterization of Swamp-coolers and irrigation.

Budget/Administrative

1. Held weekly staff meetings Tuesdays and Wednesdays.
2. Attended by-weekly City Council meetings.
3. Attended weekly Department Head Meetings.
4. Work with Public Works Director Nora Gamino and Assistant Planner Ana Budnyk on the Field 6 Enhancement Project to develop a Take order for design from Wood Rodgers.
5. Currently working with Eastern Sierra Energy to make upgrades to the existing Pool pumps. This will allow for energy efficiency and compliance.
6. Organized all Youth Sports Organizations on the use of Sportsites for schedules and games.
7. Conducted a review of public comments for the Public Workshop City Park Master Plan. Community Services Staff will conduct additional public meeting to refine the City Park Master Plan.
8. The Parks and Recreation meeting in October was cancelled but we have planned a special meeting for November 6th at 6pm.
9. Communication with Bishop Area Bike Organization for the possible relocation of a portion of the Skills track to accommodate the Field 6 Enhancement Project. Phase one Pump Track is complete, and the group has begun work on the Skills Track.
10. California Urban Greening Grant has been awarded to the City of Bishop, coordination with the Friends of the Eastern Sierra Community Gardens. Began drafting plans for bidding documents. Bid was awarded to: Clair Concrete Inc. on October 28th at the City Council meeting.

11. Scheduling of outside events and parties hosted at the Bishop City Park facilities.

Events

1. Hosted the Friday Night Market at the Church Street venue October 11th.
2. Hosted the Fall Colors Car Show hosted at the Bishop City Park October 4th, at the Bishop City Park.
3. Planned and organized the Festival of Frights at the Church Street venue on October 12th and the Haunted Hall at the City Auditorium prepared by volunteers Jessica Ortiz and Nancy Gonzalez.
4. Hosted the Craggin Classic at the Church Street venue October 18th through 20th.
5. Hosted the Walk for Cancer at the City Park on October 19th.



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Planning Department Report October 2024

1. **Downtown Beautification and Signage**

Coordinated the Downtown Beautification Project with business and property owners, resulting in several updates to signage:

- Over 10 temporary banners removed
- 4 feather flags removed
- 1 sign replaced
- More than 24 beautification applications submitted by business owners

2. **Regional Housing Study**

Engaged in weekly meetings with Inyo, Mono, and Mammoth Lakes on the RFP for the Eastern Sierra Regional Housing Needs Assessment and Action Plan. Two proposals have been received and are under review. The consultant is expected to be selected by November 8th, with an MOU between the four partners anticipated by the end of 2024. The project is estimated to take 9-12 months.

3. **Developer Support:** Continued support for developers in the facilitation of the 711 Hammond St. residential development.

4. **LADWP Training Facility:** Collaborated with LADWP on the Zone Change and General Plan Amendment application for the LADWP Training Facility.

5. **Grant Reporting**

- **CDBG-CV1:** Supporting Fire Department PPE storage for the City of Bishop and Inyo County.
- **CNRA:** Progressing on community gardens, currently finalizing the design and completing scope amendments.

6. **Parking Study:** Following the completion of three parking counts, we received a summary memo from the consultants outlining their findings, which is currently under review by City staff.



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City Administrators Report

October 2024

1. Continue to work with Inyo, Mono and the Town Of Mammoth on a regional Housing Study. Each entity appointed one staff member to drive the project. This group meets weekly.
2. Continue to work with multiple developers to entice them to invest in Bishop.
3. Continue to work with Inyo County and AP Triton to develop and issue a RFP for an Exclusive Operating Area for EMS.
4. Worked with The Community Development Block Grant department to amend the completion date for the Fire Department PPE storage project.
5. Met with Friends of the Fair to explore ways to bolster the Friday Night Markets.
6. Continued the effort to develop a strategic plan for City owned properties and a city-wide parking study with Wood Rogers.
7. Continue to work closely with Rojas Communications to monitor Earmarks and active grant applications.
8. Attended the annual League of California Cities conference in Long Beach
9. Attended the Bishop Rural Fire Protection District.
10. Continue to meet with Assistant City Attorney Russel Hildebrand and a development group out of Pasadena to develop a plan to move properties acquired from LADWP forward as soon as possible when sale is completed.
11. Attended the monthly ESCOG meeting in Mammoth.
12. Continued meeting with each department within the city to discuss strategies to manage their department more efficiently and effectively.
13. Continued to work closely with the Personnel Department, Risk Management and California Joint Powers Authority to manage claims within the city.
14. Met individually with City Council members on a weekly basis.

15. Facilitated weekly Department Heads meetings.

16. Worked closely with Personnel to navigate several personnel issues.



Agenda Item: 8.A
Date of Meeting: November 12, 2024
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **Proposition 4 Calculations Report, Gann Appropriations Limit**
Prepared On: October 29, 2024
Attachments: City of Bishop Proposition 4 Calculations for June 30, 2024

Background/History:

California Constitution Section 1.5 of Article XIII B (Proposition 4) limits the annual appropriations for State and local governments. The requirements of Section 1.5 of Article XIII B of the California Constitution, also known as the Gann Appropriations Limit, are met with an agreed-upon procedure report applied to the Gann Appropriation Limit calculated for the year ending June 30, 2024.

Analysis/Discussion:

The accuracy of the approved calculations for fiscal year 2023-24 has been tested and the information is presented in the attached report prepared by Larry Bain, CPA. No exceptions were noted in the procedures for compliance with the fiscal year 2023-24 appropriations limit calculation.

Economic Impacts:

There are no significant economic impacts.

Budget Impacts:

There are no budgetary impacts.

Legal Review:

Legal review is not required.

Recommended Action:

City Council to accept the report as presented.

Approved By: Ethan Aukee 10/29/2024

Approved By: Robin Picken 10/29/2024

Approved By: Deston Dishion 10/29/2024

Approved By:

CITY OF BISHOP

**PROPOSITION 4
CALCULATIONS**

JUNE 30, 2024

CITY OF BISHOP

**PROPOSITION 4
CALCULATIONS**

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LARRY BAIN, CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO THE APPROPRIATIONS LIMIT WORKSHEETS

To the City Council
City of Bishop
Bishop, California

We have applied the procedures enumerated below to the accompanying Appropriations Limit worksheet of the City of Bishop, California (City) for the fiscal year ended June 30, 2024. These procedures, which were agreed to by the City and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the price and population information for the City and calculated the appropriations limit and annual adjustment factors included in those worksheets. We also compared the population and inflation factors included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Calculation worksheet, we added the limit at June 30, 2023, last year's limit, to the total adjustments in the appropriations limit for fiscal year 2023-24, and compared the limit at June 30, 2024 to the subject proceeds of tax.

Finding: The City was under the Appropriations Limit at June 30, 2024 by \$28,054.

3. We compared the current year information presented in the accompanying Appropriations Limit worksheet to the other worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the use of the City of Bishop, California and the State of California Controllers Office and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Larry Bain, CPA,
An Accounting Corporation
October 14, 2024

CITY OF BISHOP

**Proposition 4 Limit Summary
For the Fiscal Year Ended June 30, 2024**

Appropriations Subject to Limit (Schedule A)	\$11,363,180
Appropriations Limit (Schedule B)	<u>11,391,234</u>
Amount Under (Over) the Legal Limit	<u><u>\$ 28,054</u></u>

CITY OF BISHOP

Schedule A

**Calculation of Appropriations Subject to Proposition 4 Limit
For the Fiscal Year Ended June 30, 2024**

	Proceeds	Non-Proceeds	Total
<u>General Fund</u>			
Taxes			
Property-secured	\$ 645,044	\$ -	\$ 645,044
Property-unsecured	53,505		53,505
Prior year	18,376		18,376
Homeowners	2,608		2,608
Sales	5,421,564		5,421,564
DWP Water Agreement Payment		232,799	232,799
Transient occupancy	3,641,255		3,641,255
Sales tax - public safety	15,542		15,542
Real property transfer	13,359		13,359
Total Taxes	9,811,253	232,799	10,044,052
Licenses and Permits			
Business licenses	67,880		67,880
Use permits		10,770	10,770
Building permits		154,131	154,131
Electrical franchise		48,849	48,849
TV franchise		9,893	9,893
Total Licenses and Permits	67,880	223,643	291,523
Fines, Forfeitures and Penalties			
Citation/litigation proceeds		148,146	148,146
Total Fines, Forfeitures and Penalties		148,146	148,146
Aid from Other Governmental Agencies			
Motor vehicle in lieu (includes VLF swap)	423,385		423,385
Reimbursement - highway sweeping and Hwy 6 trash		98,000	98,000
Strike team reimbursements		135,115	135,115
Peace officers training		10,736	10,736
Grants		216,442	216,442
Total Aid from Other Governmental Agencies	423,385	460,293	883,678
Subtotal Forward	\$ 10,302,518	\$ 1,064,881	\$ 11,367,399

The Notes to Proposition 4 Calculations is an Integral Part of this Schedule

CITY OF BISHOP

Schedule A (continued)

**Calculation of Appropriations Subject to Proposition 4 Limit
For the Fiscal Year Ended June 30, 2024**

	<u>Proceeds</u>	<u>Non-Proceeds</u>	<u>Total</u>
<u>General Fund (Continued)</u>			
Subtotal Forwarded	\$ 10,302,518	\$ 1,064,881	\$ 11,367,399
Charges for Current Services			
Fingerprinting		25,986	25,986
After school program		83,581	83,581
Park and recreation		165,894	165,894
Total Charges for Current Services		275,461	275,461
Use of Money and Property			
Interest and investment income	503,920	97,853	601,773
GASB 87 interest on finance leases		41,609	41,609
Willow Housing Interest		4,200	4,200
Rents		113,701	113,701
Total Use of Money and Property	503,920	257,363	761,283
Other			
Insurance refunds and dividends		36,555	36,555
Miscellaneous		100,027	100,027
Total Other		136,582	136,582
Total General Fund	10,806,438	1,734,287	12,540,725
<u>Special Revenue/Capital Project Funds</u>			
T.U.T - Measure A	890,403		890,403
Street projects		125,336	125,336
Gas tax	16,339	193,162	209,501
Public safety (SLESF)+asset forfeiture		221,717	221,717
Total Revenues - Special Revenue Funds	906,742	540,215	1,446,957
Total Revenues - General and Special Revenue & Cap Proj Funds	11,713,180	2,274,502	13,987,682
<u>Contributions to Capital Reserve</u>			
Contribution for projects and heavy eq (fds 19 and 22)	\$ (350,000)		\$ (350,000)
Total Subject and Non-Subject Proceeds	\$ 11,363,180	\$ 2,274,502	\$ 13,637,682

The Notes to Proposition 4 Calculations is an Integral Part of this Schedule

CITY OF BISHOP**Schedule B****Appropriation Limit Calculation
For the Fiscal Year Ended June 30, 2024**

A. Limit at June 30, 2023	\$ 10,923,350
B. Adjustment factors supplied by the Department of Finance, report dated May, 2023	
Per Capita Income Change for the fiscal year 2023-24, 4.44%	
Per Capital Income converted to a ratio	1.0444
Population change for the fiscal year 2023-24, -.15%	
Population change converted to a ratio	<u>0.9985</u>
Calculation of Factor for Fiscal Year 2023-2024	<u>1.0428</u>
C. Annual increase (decrease) in Appropriation Limit	467,884
D. Other adjustments	<u> </u>
E. Total adjustments	<u>467,884</u>
F. Limit at June 30, 2024	<u><u>\$ 11,391,234</u></u>

CITY OF BISHOP

Notes to Proposition 4 Calculations For the Fiscal Year Ended June 30, 2024

Note 1: Summary of Significant Policies

A. Background

The voters of the State of California, in November 1979, passed Proposition 4, which added Article XIII B to the State Constitution. This article establishes limits on the appropriations of proceeds of taxes. This report presents the calculation that the City of Bishop is required to make to conform to the provisions of this law.

B. Accounting Basis

The City of Bishop prepares the annual budget using a modified accrual basis of accounting. This method is in accordance with U.S. generally accepted accounting principles; accordingly, the calculation included in this report has been prepared on the budgetary basis of accounting used by the City.

C. Proceeds/Non-Proceeds of Tax

The revenue for each governmental-type fund has been allocated between proceeds and non-proceeds of tax based on guidelines established by the office of the State Controller.

Note 2: Interest Allocation

Interest earned is required to be allocated between proceeds and non-proceeds of taxes. We performed the following calculation to make this allocation:

	<u>Total</u>	<u>Proceeds</u>	<u>Non- Proceeds</u>
Total Subject Governmental Funds Revenue-Excluding Interest	<u>\$13,385,909</u>	<u>\$11,209,260</u>	<u>\$ 2,176,649</u>
Percentage	100.0%	83.74%	16.26%
Allocated Interest	<u>\$ 601,773</u>	<u>\$ 503,920</u>	<u>\$ 97,853</u>

Note 3: Population and Price Indexes

The State of California provides to each agency subject to the provisions of Article XIII B the population information in conjunction with a change in the cost of living, or price factor for the applicable county. We used the factors made available as of May 2023, to present the 2023/24 fiscal year calculations presented in this report.



Agenda Item: 8.B
Date of Meeting: November 12, 2024
Department: Police

STAFF REPORT

To: City Council
From: Nate Derr
Subject: **Second Reading and Adoption of a Proposed Ordinance Relating to Prohibiting Public Urination and Defecation**
Prepared On: October 30, 2024
Attachments: Ordinance - Relating to Prohibiting Public Urination and Defecation

Background/History:

In California, public urination and defecation are generally not classified as distinct crimes but can be addressed under Penal Code 372, which deals with public nuisances. Here's how it works:

1. **Public Nuisance Definition:** PC 372 defines a public nuisance as an act that disrupts the public's right to enjoy their property or public spaces. While public urination and defecation can be seen as nuisances, they often need to meet certain criteria to be prosecuted under this code.
2. **Multiple Incidents Requirement:** To successfully enforce PC 372, law enforcement may need to demonstrate that the behavior has occurred repeatedly by the same individual, or that it is part of a broader pattern affecting the community. This can complicate enforcement, as officers may have to document numerous instances before they can take action.
3. **Challenges in Enforcement:** The requirement for repeated offenses makes it challenging for officers to address these issues promptly. If individuals are only committing the act once or sporadically, law enforcement is not always able to take immediate action. This has led to frustrations in the city as we experience rising incidents of public urination and defecation. An alternative solution many Cities have adopted is a Local Ordinance to provide clearer paths for enforcement, allowing officers to address public urination and defecation more directly without having to rely solely on state penal codes.

Analysis/Discussion:

This ordinance will align with the City of Bishop's strategic plan Mission 1: Build and create community and support a vibrant, pedestrian-friendly city by investing in public spaces and

supporting downtown events and activities.

This ordinance will also align with Inyo County Code 9.36.

Economic Impacts:

There are no economic impacts.

Budget Impacts:

There are no budget impacts.

Legal Review:

City Attorney Pucci has reviewed this item and finds it complies with the law.

Recommended Action:

Council consideration to approve the second reading and adoption of the proposed ordinance by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Adding Chapter 8.26 to the City of Bishop Code of Ordinances, Prohibiting Public Urination and Defecation.

Approved By: Ethan Aukee 10/30/2024

Approved By: Robin Picken 10/30/2024

Approved By: Deston Dishion 10/30/2024

Approved By:

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BISHOP,
STATE OF CALIFORNIA, ADDING CHAPTER 8.26 TO THE CITY OF BISHOP CODE
OF ORDINANCES, PROHIBITING PUBLIC URINATION AND DEFECATION.**

WHEREAS, the City of Bishop is responsible for providing for the health, safety and welfare of its residents, visitors, animals, wildlife, and water supply; and

WHEREAS, under Cal. Const. art. XI, §7, cities may make and enforce within their limits all local, police, sanitary and other ordinances not in conflict with general laws; and

WHEREAS, if uncontrolled by proper treatment, human feces and urine can pollute the environment and cause adverse health and safety impacts; and

WHEREAS, the Bishop Police Department reports that an increasing number of human beings are urinating and defecating in public, so that the urine and feces cannot be contained and properly treated; and

WHEREAS, the City of Bishop, California, pursuant to the provisions of the California Environmental Quality Act ("CEQA") (Cal. Pub. Res. Code §§21000 and following) and State CEQA Guidelines (14 CCR §§15000 and following) has determined that this ordinance is not a project under CEQA pursuant to Title 14, Section 15378 (b)(5) of the California Code of Regulations.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BISHOP DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The above recitals are true and incorporated into this ordinance.

SECTION 2. Chapter 8.26 is here hereby added to the City of Bishop Code of Ordinances, to read as follows:

Chapter 8.26 – PUBLIC URINATION AND DEFECATION PROHIBITED

8.26.010 – Public Urination and Defecation Prohibited.

It shall be unlawful and a misdemeanor for any person to urinate or defecate in or upon any street, sidewalk, alley, plaza, park, waterway, public building or public maintained facility, or any place open to the public or exposed to public view. This section shall not be construed so as to prohibit the use for urination or defecation the lawfully constructed restroom facilities designed for the sanitary disposal of human waste.

SECTION 3. ENVIRONMENTAL DETERMINATION. The project has been reviewed for compliance with the California Environmental Quality Act (CEQA), the CEQA Guidelines,

and the City's environmental procedures, and has been found to be not a project under Section 15378 (b)(5) of the CEQA Guidelines.

SECTION 4. INCONSISTENCIES. Any provision of the Bishop Code of Ordinances or appendices thereto inconsistent with the provisions of this ordinance, to the extent of such inconsistencies and/or further, is hereby repealed or modified to the extent necessary to affect the provisions of this ordinance.

SECTION 5. SEVERABILITY. If any provision or clause of this ordinance or the application thereof to any person or circumstances is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such invalidity shall not affect other provisions or clauses or applications of this ordinance which can be implemented without the invalid provision, clause or application; and to this end, the provisions of this ordinance are declared to be severable.

SECTION 6. EFFECTIVE DATE. This ordinance shall be in full force and effect commencing thirty (30) days after its final adoption and a summary hereof shall be published once within fifteen (15) days in The Inyo Register, a newspaper of general circulation printed and published in the County of Inyo and circulated in the City of Bishop and hereby designated for that purpose by the City Council.

SECTION 7. 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 November, 2024.

Jose Garcia, Mayor

Attest:

By: _____
Robin Picken, City Clerk



CITY OF BISHOP FIRE DEPARTMENT

Part-Time Fire Inspector



DEFINITION

Under general direction of the Fire Chief the Fire Inspector is a safety professional responsible for ensuring that buildings and facilities comply with fire prevention codes and life safety regulations. This role involves conducting inspections of new and existing structures, including residential, commercial, and institutional properties, to assess compliance with fire codes and ordinances.

SUPERVISION RECEIVED AND EXERCISED

- Receives general supervision from the Fire Chief.

EXAMPLE OF DUTIES

Duties may include, but are not limited to, the following:

- Conducts inspections of new construction, remodeled, and various other structures to ensure compliance with fire, life safety, and related codes and ordinances.
- Periodically inspects hospitals, convalescent and retirement homes, schools, and childcare facilities; emergency exits, fire and smoke alarms, sprinkler systems, and other equipment to promote fire safety and prevention.
- Reviews and evaluates plans, specifications and blueprints for new construction and alteration of existing buildings to determine compliance with applicable fire/life safety codes and ordinances.
- Provides interpretation of adopted codes and ordinances.
- Conducts field inspections to ensure projects comply with approved plans, documents, and specifications.
- Ensures appropriate fees related to the fire code, such as sprinkler systems and fire alarms systems are applied to each project.
- Approves or disapproves applications for related permits.
- Verifies and signs off on approved field tests related to underground connections, piping, hydrants, sprinklers, and fire alarms.
- Performs other duties as assigned or required.

QUALIFICATIONS

The Fire Inspector possesses the following minimum qualifications or their equivalent:

Knowledge of:

- State and local codes, ordinances, and regulations relating to fire and life safety, hazardous materials storage and disposal, and building construction; principles and methods used in building construction; fire protection, detection and suppression systems, materials, and

equipment.

- Business mathematics related to calculating fire protection and suppression system requirements.
- Fire inspection practices and methods, including techniques for dealing with the public in stressful situations; courtroom procedures; proper and legal processing and handling of evidence.

Ability to:

- Perform thorough and accurate facility inspections for code enforcement purposes.
- Interpret and apply codes and regulations.
- Read and interpret plans and specifications.
- Deal courteously and communicate effectively with property owners, contractors, and others contacted in the course of work.
- Maintain accurate records and prepare clear and concise reports, correspondence, and other written materials.
- Communicate effectively both orally and in writing.
- Operate personal computer and related software programs.

Experience and Training

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain knowledge and abilities would be:

Experience: Three years of experience in firefighting, fire safety inspection, building inspection and plan checking, or a closely related field.

Education: Equivalent to completion of high school.

Licenses and Certificates

Possession of, or ability to obtain, a valid California driver's license (Class C) issued by the Department of Motor Vehicles.

PHYSICAL, MENTAL AND EMOTIONAL REQUIREMENTS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- The employee must be physically able to sit for long periods of time at a desk writing, talking on the phone, checking emails or inputting data on a computer in a climate-controlled office under artificial lighting, and attending both on and off-site meetings. Some outdoor work is required including but not limited to the inspection of various land use developments, construction sites, or department facilities. Moderate travel within the local area is required and occasional trips within the State may be required.
- The employee must have the ability to develop and maintain cooperative working relationships; remain composed and respond appropriately to difficult situations; recognize

emotionally charged issues or problems, cope effectively with various responses and apply sound judgment in problem solving.

- While performing the duties of this job, the employee is occasionally required to stand; walk; use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit; climb or balance; stoop, kneel, crouch, or crawl; push and pull; talk or hear; and smell.
- The employee must occasionally lift and/or move up to 75 pounds.
- Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee works in a typical office setting with fairly constant temperatures. The employee occasionally works in outside weather conditions. The employee occasionally works on or near moving mechanical parts and in high and/or precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock and vibration. The noise level in the work environment is usually quiet to moderate.

A moderate amount of travel within the local area is required.

SELECTION GUIDELINES

Formal application, rating of education and experience; oral interview and reference checks; job related tests as well as a polygraph examination may be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approved by City Council on:



Job Description and Essential Function Analysis

Job Title:	Fire Inspector	Department:	Fire Department	Agency:	City of Bishop
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Position Summary: Under general direction of the Fire Chief the Fire Inspector is a safety professional responsible for ensuring that buildings and facilities comply with fire prevention codes and life safety regulations. This role involves conducting inspections of new and existing structures, including residential, commercial, and institutional properties, to assess compliance with fire codes and ordinances.

Employment and Work Conditions:

Type of employment ☒ Regular ☐ Temp/Seasonal ☐ Full-time ☒ Part-time ☐ At Will ☐ Contract **Competitive service** ☒ Yes ☒ No
FLSA status ☐ Exempt ☒ Non-Exempt **Bargaining unit** _____

Salary or pay range **Pay differential, incentives, specialty pay, etc.**

Work setting	Office environment;	Attire	Uniform	Workdays	M-F
Location	Any within City limits and surrounding area	Exposure to others	Subordinates; City employees; members of the public;	Work hours	8 am to 5 pm
Supervisor	Fire Chief	Driving required	☒ Yes (check type below) ☐ No	Core hours	N/A
Supervises	N/A		☒ Class C	Overtime required	As needed
		Travel required	☐ Yes (see Duties) ☒ No	Weekends required	As needed

Pre-employment tests	Required	Comments
Pre-employment physical	☐ Yes ☒ No	
Pre-employment drug test	☐ Yes ☒ No	
Live Scan, criminal record	☒ Yes ☐ No	Criminal background check
Other:	☐ Yes ☒ No	

****Note is made that while the essential functions and physical demands listed in this document are representative of the position, these may fluctuate in emergency / incident response situations.****

Job Duties and Functions:*Cells will auto adjust for length of content; additional rows can be added.*

		Essential: Yes/No	Frequency (Use key)
1.	Administrative Tasks: monitors quality assurance of all life safety inspections and fire prevention program management; attends inter-agency strategic planning meetings; administers the Department's Fire Prevention Program.	Yes	Frequent
3.	Incident Response / Investigation Activities: Assists as investigator at incidents involving fires (structural, automotive, wildland etc.), hazardous materials, and medical emergencies; dons Personal Protective Equipment (PPE) as required; completes incident reports as needed.	Yes	Occasional
2.	Inspections: Inspects facilities, grounds and equipment to ensure proper operational condition; perform fire prevention and life safety inspection activities.	Yes	Frequent
5.	Public Relations: interacts with the public, other agencies and staff regarding inspections and the Department's Fire Prevention Program.	Yes	Frequent
6.	Driving: Operates a department vehicle to travel to various locations within the Bishop Rural Fire Protection District (includes the City of Bishop city limits) and beyond.	Yes	Frequent

Frequency: **Never** – Does not occur; **Seldom** – Less than 30 minutes per shift; **Occasional** – From 1/16 to 1/3 of a shift, or .5 hours to 2.5 hours of an 8-hour day; **Frequent** – From 1/3 to 2/3 of a shift, or 2.6 to 5.2 hours per 8-hour day; **Constant** – More than 2/3 of a shift, or more than 5.3 hours per 8 hour day

Qualifications and Requirements:*Cells will automatically adjust for length of content; additional rows can be added.*

		Required	Preferred
1.	Education: High school diploma/G.E.D. certificate required.	X	
2.	Experience: Three years of experience in firefighting, fire safety inspection, building inspection and plan checking, or a closely related field.	X	
3.	Skill in: The operation of a personal computer, including word processing, spreadsheets, and database. Use of a motor vehicle, phone, radio, fax, and copy machine.	X	
4.	Knowledge of: Community resources services and organizations; working knowledge of Microsoft Office suite of products; working knowledge of applicable fire and building codes, current and past codes and standards; general knowledge of organizational structure of fire operations, human behavior during a fire, fire behavior, and risk reduction.	X	

5.	Ability to: Interpret and apply departmental policies, rules, regulations, and instructions; demonstrate strong interpersonal and customer service skills; work independently and cooperatively as a team member; perform as an effective team member; utilize a variety of tools and equipment such as an architect and engineering scale; calculate fees and square footage measurements; read plans and understand architectural and engineer drawings; physically perform field inspections of all types in all weather and field conditions; independently assess fire code violations in a variety of occupancy types; independently determine appropriate corrective action to bring properties into compliance; ensure corrective action is clearly communicated to property owner or their representative; create and maintain accurate and complete records; convey information to a variety of individuals of different social, economic, and ethnic backgrounds; establish and maintain effective working relationships with others; independently recognize, identify, and mitigate potential hazards; physically perform inspections and fire investigations which may require the use of protective clothing and self-contained breathing apparatus.	X	
6.	Job-related licenses, certifications, and/or designations: A valid Class C California driver's license	X	
7.	Attendance: Mandatory as scheduled.	X	
8.	Security clearances: N/A		
9.	Criminal record complies with agency's Live Scan Policy or other policies (including out-of-state records)	X	
10.	Language(s): English	X	
11.	Transportation: ☐ personal vehicle ☒ agency-owned vehicle ☐ public transportation	X	
12.	Automobile liability insurance complies with agency's Vehicle Usage Policy	X	
13.	Driving record acceptable per the agency's Vehicle Usage Policy	X	
14.	Enrollment in agency's DMV EPN (Employer Pull Notice) program	X	
15.	Credit history acceptable per the agency's fiduciary, finance or accounting policies		X
16.	Continuing education and training relevant to successfully accomplish the essential functions of the job	X	



Essential Function Analysis

Key: **Frequency:** The amount of time or number of times per work period that a task is performed

Never – Does not occur

Seldom – Less than 30 minutes per day

Occasional – .5 hours to 2.5 hours of an 8-hour day

Frequent – 2.6 to 5.2 hours per 8-hour day

Constant – More than 5.3 hours per 8 hour day

Occurrence: How often activity or task is performed

Daily – Occurs regularly

Intermittent – Task performed several times throughout the day

Periodic – Not done on a daily basis

Duration: The length of time a task or activity is performed during a session

A. Physical Demands		Essential		Essential								Non-Essential (optional)								Comments		
		Y	N	Frequency				Occurrence				Duration	Frequency				Occurrence				Duration	
				N	S	O	F	C	D	I	P		N	S	O	F	C	D	I			P
1.	Sit	X						X	X			> 3 hrs									All computer tasks (emails, writing grants, incident reports etc.); meetings; training sessions; driving	
2.	Stand	X				X			X			> 1 hr									Making presentation; inspections	
3.	Walk	flat or level terrain	X			X			X			< 30 mins									around office; inspections	
		uneven terrain	X			X					X	<10 mins									Inspections	
4a.	Lift Above Shoulder	up to 10 pounds	X			X				X		< 1 min									Binders; radio; books; plans	
		11 – 25 pounds	X			X					X	> 1 min									Various items	
		26 – 40 pounds	X			X					X	< 1 min									Various items	
		41 – 55 pounds	X			X					X	< 1 min									Various items	
		56 – 75 pounds	X			X					X	< 1 min										



A. Physical Demands			Essential		Essential								Non-Essential (optional)											Comments	
					Frequency				Occurrence			Duration	Frequency					Occurrence			Duration				
			Y	N	N	S	O	F	C	D	I		P	N	S	O	F	C	D	I		P			
4b.	Lift at Waist or Chest	>75 pounds	X			X					X	< 1 min													
		up to 10 pounds	X				X				X	< 1 min													
		11 – 25 pounds	X			X					X	< 1 min													
		26 – 40 pounds	X			X					X	< 1 min													
		41 – 55 pounds	X			X					X	< 1 min													
		56 – 75 pounds	X			X					X	< 1 min													
		>75 pounds	X			X					X	< 1 min													
4c.	Lift Below Waist	up to 10 pounds	X				X				X	< 1 min													
		11 – 25 pounds	X			X					X	< 1 min													
		26 – 40 pounds	X			X					X	< 1 min													
		41 – 55 pounds	X			X					X	< 1 min													
		56 – 75 pounds	X			X					X	< 1 min													
		>75 pounds	X			X					X	< 1 min													
		5.	Carry	up to 10 pounds	X				X			X	< 5 mins												
11 – 25 pounds	X					X					X	< 5 mins													
26 – 40 pounds	X					X					X	< 5 mins													
41 – 55 pounds	X					X					X	< 5 mins													
56 – 75 pounds	X					X					X	< 5 mins													
>75 pounds	X					X					X	< 5 mins													
6.	Push			X			X					X	< 5 mins												
7.	Pull	X			X					X	< 5 mins														
8.	Twist	X			X					X	< 5 mins													Obtaining items from filing cabinet or across desk; inspections	
9.	Bend	X			X					X	< 1 min													Obtaining item from below waist; inspections; training	
10.	Stoop	X			X					X	< 1 min													inspections; training	
11.	Kneel	X			X					X	< 1 min													Obtaining item from below waist; inspections; training	
12.	Crawl	X			X					X	< 5 mins														
13.	Crouch	X			X					X	< 1 min														Obtaining item from below waist; inspections; training



Job Description and Essential Function Analysis

Job Title: Fire Inspector

A. Physical Demands		Essential		Essential								Non-Essential (optional)										Comments	
		Y	N	Frequency				Occurrence				Duration	Frequency				Occurrence				Duration		
				N	S	O	F	C	D	I	P		N	S	O	F	C	D	I	P			
14.	Squat	X			X					X		< 1 min											Obtaining item from below waist; inspections; training
15.	Climb (stairs, steps, ladder)	X			X					X		< 10 mins											Stairs in Fire Department HQ or while performing inspections; ladders while in the field
16.	Run		X	X																			
17.	Jump		X	X																			
18.	Lie down (stomach, side, back)		X	X																			
19.	Balance	X			X					X		< 10 mins											Climbing ladders etc.
20.	Neck extension	X				X				X		< 5 mins											inspections
	flexion	X				X				X		< 5 mins											inspections; computer work; writing grants
	turning	X			X					X		< 1 min											inspections; driving
21.	Upper Extremity Activities																						
a.	Reach at, below shoulders	X				X				X		< 5 mins											Inspections; retrieving item from below waist
	above shoulders	X				X				X		< 5 mins											Inspections; retrieving item from above shoulders
b.	Grasp simple	X				X				X		< 30 mins											inspections; handwriting notes; driving
	power	X			X					X		< 1 min											inspections
c.	Manipulate gross	X			X					X		< 1 min											Moving large item
	fine	X				X				X		< 15 mins											Cell phone; handwriting notes; inspections;
d.	Keyboard and mouse	X					X			X		< 2 hrs.											All computer tasks (emails, writing grants, reports etc.)
22.	Foot controls	X				X				X		> 30 mins											To and from different locations; driving to inspections;



		Essential										Non-Essential (optional)								
		Essential		Frequency				Occurrence				Frequency				Occurrence				
B. Mental and Psychological Demands		Y	N	N	S	O	F	C	D	I	P	N	S	O	F	C	D	I	P	Comments
1.	Comprehend and follow instructions	X			X						X									
2.	Perform and complete assigned tasks	X						X	X											
3.	Maintain work pace	X						X	X											
4.	Perform complex or varied tasks	X					X		X											
5.	Relate to others	X					X		X											
6.	Advise, counsel, influence	X					X		X											
7.	Train or give instruction	X					X		X											
8.	Work independently	X					X		X											
9.	Plan, direct, control, supervise	X						X	X											
10.	Supervise employees	X						X	X											
11.	Supervise non-employees		X	X																
12.	Represent the agency	X						X	X											
13.	Interacting with the public	X				X			X											
14.	Assume responsibility for persons or property	X						X	X											
15.	Participate in team or group activities	X				X					X									
16.	Work around traffic, crowds, distractions	X			X						X									

			Essential										Non-Essential (optional)													
			Essential		Frequency					Occurrence			Duration		Frequency					Occurrence				Duration		Comments
C. Environmental Exposures			Y	N	N	S	O	F	C	D	I	P			N	S	O	F	C	D	I	P				
1.	Work indoors		X						X	X			< 4 hrs.												All office work; meetings; indoor inspections	
2.	Work outdoors		X				X					X	< 1 hr.												Fire inspections	
3.	Driving		X				X			X			> 30 mins												To and from fire stations, meetings, inspections etc.	
4.	Heights		X			X						X	< 30 mins												Fire inspections (e.g., on roof);	
5.	Lighting extremes		X			X						X	< 5 mins													



Job Description and Essential Function Analysis

Job Title: Fire Inspector

C. Environmental Exposures		Essential		Essential								Non-Essential (optional)								Comments			
				Frequency				Occurrence				Duration	Frequency				Occurrence				Duration		
		Y	N	N	S	O	F	C	D	I	P		N	S	O	F	C	D	I			P	
6.	Temperature extremes	X			X						X	< 5 mins											
7.	Airborne contaminants (pollen, smog, smoke, dust)	X			X						X	< 5 mins											
8.	Gas, fumes, odors	X			X						X	< 5 mins											
9.	Electrical	X			X						X	< 5 mins											
10.	Water	X			X						X	< 5 mins											
11.	Biohazard	X			X						X	< 5 mins											
12.	HazMat (includes solvents, ammonia, lead, asbestosis, paint, welding, corrosives)	X			X						X	< 5 mins											
13.	Flammable, combustible	X			X						X	< 5 mins											
14.	Noise (above 85dB)	X				X				X		< 5 mins											
15.	Vibration	X			X						X	< 5 mins											
16.	Explosives		X	X																			



			Essential									Non-Essential (optional)									Comments <i>Identify for which function each is required</i>
			Essential		Frequency				Occurrence			Frequency				Occurrence					
D. Communication and Sensory Demands			Y	N	N	S	O	F	C	D	I	P	N	S	O	F	C	D	I	P	
1.	Sight	X							X	X											1 2 3 4 5 6
2.	Smell	X				X						X									2 3 4
3.	Hearing	X							X	X											1 2 3 4 5 6
4.	Taste		X	X																	
5.	Tactile, touch (e.g., hot, texture)	X				X						X									2 3 4
6.	Speaking	X						X		X											1 2 3 4 5
7.	Reading	X						X		X											1 2 3 4 5 6
8.	Writing	X						X		X											1 2 3 4 5

E. Equipment, Vehicles, Machinery			Essential		Essential								Non-Essential (optional)										Comments
					Frequency				Occurrence				Duration	Frequency					Occurrence				
			Y	N	N	S	O	F	C	D	I	P		N	S	O	F	C	D	I	P		
1.	Office equipment	keyboard	X				X		X			> 3 hrs.											
		copier, fax	X			X			X			< 15 mins											
		telephone, cell	X				X		X			> 1 hr.											
		pen, stapler, etc.	X			X			X			< 5 mins											
		postage, binding	X				X				X	< 1 hr.											
2.	Hand tools			X	X																		
3.	Safety equipment/PPE		X				X				X	< 1 hr.											
4.	Private passenger vehicle		X				X			X		< 30 mins											
5.	Golf cart, utility vehicle		X				X				X	< 1 hr.											
6.	Motorcycle, bicycle			X	X																		
7.	Light utility vehicle or truck		X				X				X	< 1 hr.											
8.	Heavy utility vehicle			X	X																		
9.	Earthmoving equipment			X	X																		
10.	Construction equipment			X	X																		
11.	Transit equipment			X	X																		
12.	Landscaping equipment			X	X																		
13.	Incident response equipment		X				X				X	< 1 hr.											



Job Description and Essential Function Analysis

Job Title: Fire Inspector

Completed by: Jana Currie

Title: Personnel/Payroll & Benefits Specialist

Company: City of Bishop

Signature: _____

Date: _____

Employer Representatives:

Name: Bret Russell

Signature: _____

Date: _____

**CITY OF BISHOP
PART-TIME EMPLOYEES WAGE SCALE**

JULY 1, 2024 - JUNE 30, 2025

ADMINISTRATION / FINANCE DEPARTMENT

Position	Step	Hourly	Step Adjustments
Office Assistant	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	

FIRE DEPARTMENT

Position	Step	Hourly	Monthly	Statutory
Mechanic	NO STEPS	\$37	Not Applicable	
Telecommunications (Radio) Technician	NO STEPS	\$37	Not Applicable	
Fire Inspector	I	~~\$20.00~~ \$44.00	Step increases occur annually with one year in between each step based on successful employee evaluations.	
	II	~~\$21.00~~ \$45.00		
	III	~~\$22.00~~ \$46.00		
Volunteer Firefighters	NO STEPS			Per call: \$20.00
Volunteer Emergency Medical Technician	NO STEPS			Per call: \$20.00
Office Assistant	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.	
	II	\$21		
	III	\$22		

COMMUNITY SERVICES DEPARTMENT

Position	Step	Hourly	Step Adjustments
Office Assistant	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Recreation Coordinator	I	\$26	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$27	
	III	\$28	
Facility Maintenance Worker	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Custodian/Facility Maintenance Worker	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Park Helper	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Aquatics Coordinator	I	\$26	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$27	
	III	\$28	
Assistant Aquatics Coordinator	I	\$23	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$24	
	III	\$25	
Pool Manager (Senior Guard)	I	\$20	Step increases will be considered for each additional season worked.
	II	\$21	
Lifeguard	I	\$18	Step increases will be considered for each additional season worked.
	II	\$19	

**CITY OF BISHOP
PART-TIME EMPLOYEES WAGE SCALE**

JULY 1, 2024 - JUNE 30, 2025

COMMUNITY SERVICES (continued)

Athletic Coordinator	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Sports Official	NO STEPS	\$31.00 per game	Not Applicable
Assistant Sports Official	NO STEPS	\$18.00 per game	Not Applicable
Instructor	NO STEPS	\$27	Not Applicable
Activity Leader	NO STEPS	\$18	Not Applicable
Program Leader	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Program Site Coordinator	I	\$23	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$24	
	III	\$25	

POLICE DEPARTMENT

Position	Step	Hourly	Step Adjustments
Office Assistant	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Parking Enforcement Officer	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Reserve	Level II	\$22	
	Level I	\$37	
Reserve Specialist	NO STEPS	\$22	Not Applicable
Relief Communications Operator	I	\$31	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$32	
	III	\$33	
Police Cadet	I	\$18	Not Applicable
Facility Maintenance Worker	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Facility Maintenance Worker II	NO STEPS	\$23	Not Applicable
Crossing Guard	NO STEPS	\$18	Not Applicable

PLANNING DEPARTMENT

Position	Step	Hourly	Step Adjustments
Associate Planner / Economic Development Coordinator	I	\$44	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$45	
	III	\$46	
Office Assistant	I	\$21	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$22	
	III	\$23	

CITY OF BISHOP
PART-TIME EMPLOYEES WAGE SCALE
JULY 1, 2024 - JUNE 30, 2025

PUBLIC WORKS DEPARTMENT

Position	Step	Hourly	Step Adjustments
Office Assistant	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Drafter	I	\$43	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$44	
	III	\$45	
Engineer	NO STEPS	\$63	Not Applicable
Assistant Engineer	NO STEPS	\$53	Not Applicable
Maintenance Worker	I	\$20	Step increases occur annually with one year in between each step based on successful employee evaluations.
	II	\$21	
	III	\$22	
Public Works Intern	NO STEPS	\$19	Not Applicable

Position	Hourly
Retired Annuitant	A retired annuitant may work during an emergency to prevent stoppage of public business or because the annuitant has specialized skills needed in performing work of limited duration. The wage will be the hourly rate at time of retirement but not less than the minimum nor exceed that paid to other employees performing comparable duties.

Approved by Council on:



*Small Town with a
Big Backyard!*

CITY OF BISHOP

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

Department of Public Works Building Permits Issued

10/2024

**Building Permit Fees
Collected: \$11,877.80**

Date	Owner/Location/Contractor	Short Description	Value	SMIP	Rev Fund
Commercial					
10/15/2024	Yaney Corner LLC 787 North Main Street	Office Walls	\$10,000.00	\$2.80	\$1.00
10/2/2024	Bob Cushman 106 South Main Street, Suite 10 Bishop Heating and Air, Inc.	Heat Pump	\$12,418.16	\$3.48	\$1.00
10/28/2024	Wilma Hasle 314 West Line Street Aris Electric	Subpanel Replacement	\$2,000.00	\$0.56	\$1.00
Commercial Totals			\$24,418.16	\$6.84	\$3.00
Residential					
10/28/2024	Kyle Holland 221 South Second Street Aris Electric	Panel Replacement	\$2,000.00	\$0.72	\$1.00
10/25/2024	Valerie Curtis 808 Crosby Street Clean Finish Construction	Bathroom Remodel	\$9,000.00	\$1.17	\$1.00
10/25/2024	Michele Hartshorn 106 First Street, Units B and E Aris Electric	Subpanels	\$2,000.00	\$0.72	\$1.00
10/24/2024	Frank & Virginia Crom 351 East South Street Lumber Lad Construction	Rebuild Carport	\$5,600.00	\$0.73	\$1.00
10/23/2024	County of Inyo 586 Central Avenue	Signage	\$200.00	\$0.50	\$1.00

Date	Owner/Location/Contractor	Short Description	Value	SMIP	Rev Fund
10/29/2024	Michael Rodman 437 East South Street	Reroof	\$7,000.00	\$1.30	\$1.00
10/24/2024	Tim and Gail Villanueva 225A May Street Chris Thompson	ADU Remodel	\$295,000.00	\$38.35	\$12.00
10/10/2024	Jennifer Kane 451 Short Street	Siding / Windows	\$5,500.00	\$0.72	\$1.00
10/1/2024	Charles and Arlene Parsons 206 Willow Street	Sprinkler System	\$4,000.00	\$0.52	\$1.00
10/9/2024	Nate and Wendy Derr 751 Home Street Mark Gadea	Remodel	\$62,000.00	\$8.06	\$3.00
10/10/2024	Mandy McCarthy 874 Home Street Rollins Electric Inc.	New Electrical Meter	\$1,800.00	\$0.72	\$1.00
10/3/2024	Kimberlee Partridge 874A Lee Street	Bathroom Remodel	\$10,000.00	\$1.30	\$1.00
10/21/2024	Kurt & Kelly Wedberg 486 Willow Street Manor Stove Works	Pellet Stove	\$7,657.15	\$0.72	\$1.00
Residential Totals			\$411,757.15	\$55.53	\$26.00

Building Permit Fees Collected:
\$11,877.80



CITY OF BISHOP

PARKS AND RECREATION COMMISSION

MEETING CANCELLED

City Council Chambers - 301 West Line Street - Bishop, California
WEDNESDAY, SEPTEMBER 25, 2024 - 6:00 PM

Meeting Cancellation Notice

This scheduled meeting for the Parks and Recreation Commission has been cancelled.

The next scheduled meeting is Wednesday, October 23, 2024 at 6:00 PM in the City Council Chamber, 301 W. Line St, Bishop CA 93514.



CITY OF BISHOP

PARKS AND RECREATION COMMISSION

MEETING CANCELLED

City Council Chambers - 301 West Line Street - Bishop, California
WEDNESDAY, OCTOBER 23, 2024 - 6:00 PM

Meeting Cancellation Notice

This scheduled meeting for the Parks and Recreation Commission has been cancelled.



Agenda Item: 9.A
Date of Meeting: November 12, 2024
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **2023-2024 Audited Financial Statements**
Prepared On: November 4, 2024
Attachments: Audited Financial Statements for FY 2023-2024
Finance Director's Report for FY 2023-2024

Background/History:

As required by government code, each year the City of Bishop undergoes an independent audit of the City's basic financial statements to ensure the financial statements are in conformity with generally accepted accounting principles, including the standards set forth by the Governmental Accounting Standards Board (GASB).

Larry Bain, CPA, performed the independent audit and provided his opinion that the City's financial statements fairly represent the City's financial position as of June 30, 2024, and the financial statements conform with generally accepted accounting principles. Additionally, internal control over financial reporting was considered in performing the audit.

Analysis/Discussion:

For a full and more nuanced breakdown and analysis of the financial statements, please see attached the Finance Director's Report for Fiscal Year 2023-24.

A few key highlights from FY 2023-24:

- The City earned all-time high amounts in multiple revenue categories, including but not limited to, sales tax, interest earnings, reimbursement of mandated Police Department expenses, electrical franchise fees, gymnastics and water fitness programs.
- The City's total net position increased by \$2.54 million during FY 2023-24, to a total net position of \$27,026,946.
- The City improved its fiduciary net position on its OPEB plan by nearly \$1,000,000.

Economic Impacts:

There are no significant economic impacts associated with the review of the prior year's fiscal performance.

Budget Impacts:

There are no current budgetary impacts associated with the review of the prior year's fiscal performance. The City will update its budgeting models with the FY 2023-24 data to improve its modeling and forecasting tools.

Legal Review:

Legal review is not required for this item.

Recommended Action:

City Council to review and accept the City of Bishop's audited financial statements for fiscal year 2023-2024.

Approved By: Ethan Aukee 11/4/2024

Approved By: Robin Picken 11/4/2024

Approved By: Deston Dishion 11/4/2024

Approved By:

CITY OF BISHOP
FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2024

CITY OF BISHOP

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LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894

lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Bishop, California

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the fiduciary fund of the City of Bishop, California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Bishop as of June 30, 2024, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bishop and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bishop's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Bishop's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bishop's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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, the budgetary comparison for the General fund and Measure A on pages 46–48, the City's Employees' Retirement System Schedule of the City's Proportionate Share of the Net Pension Liability and the Retirement System Schedule of the City's Contributions on pages 49–50 and as the City's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the City's Net OPEB Liability and Related Ratios on page 51, 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 (GASB), 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

The combining and individual fund financial statements and schedules on pages 53 to 58 are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves and other additional procedures in accordance with accounting standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Larry Bain, CPA,
An Accounting Corporation
October 28, 2024

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2024

This section of the City of Bishop's annual financial report provides an analysis of the City's financial performance during the fiscal year ended June 30, 2024. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2024

- The City's total assets were \$47.94 million as of June 30, 2024. Of this total, \$34.72 million are governmental assets and \$13.22 million are business type assets.
- At June 30, 2024, the City's governmental funds reported combined fund balances of \$20.34 million. Approximately 56% of the combined fund balances, \$11.49 million, is available to meet the City's current and future needs (assigned and unassigned fund balance).
- At the close of the fiscal year, the unassigned fund balance for the general fund was \$11.52 million or 116% of total general fund expenditures.

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 deferred inflows/outflows of resources, with the difference reported as net position. 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 functions 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 works 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 (Unaudited)
June 30, 2024

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 – 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 changes 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 low-income senior 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 water, sewer and mobile home park, all of which are considered major funds of the City.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported 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 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. The final item included in this report is a report on internal control.

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Net Position					
	June 30, 2024			June 30, 2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 23,497,817	\$ 6,214,088	\$ 29,711,905	\$ 19,594,788	\$ 5,391,790	\$ 24,986,578
Capital Assets-net	11,228,079	7,002,132	18,230,211	10,965,733	6,951,920	17,917,653
Total Assets	34,725,896	13,216,220	47,942,116	30,560,521	12,343,710	42,904,231
Deferred Outflows	6,636,338	1,975,588	8,611,926	5,715,112	2,001,610	7,716,722
Liabilities						
Current/non current	20,417,006	6,207,465	26,624,471	17,529,663	5,735,326	23,264,989
Deferred Inflows	2,232,410	670,215	2,902,625	2,253,047	618,932	2,871,979
Net Position						
Net investment in capital assets	11,228,079	7,002,132	18,230,211	10,965,733	6,951,920	17,917,653
Restricted	1,399,897	405,826	1,805,723	1,259,006	364,979	1,623,985
Unrestricted	6,084,842	906,170	6,991,012	4,268,184	674,163	4,942,347
Total Net Position	\$ 18,712,818	\$ 8,314,128	\$ 27,026,946	\$ 16,492,923	\$ 7,991,062	\$ 24,483,985

The Condensed Statement of Net Position presents the City's governmental and business activities in total for the years ending June 30, 2024, and June 30, 2023.

Net position increased \$2.54 million for year ending June 30, 2024. This is attributed to greater revenue than expenditures.

City of Bishop
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Management's Discussion and Analysis (Unaudited)
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Change in Net Position

The statement of activities identifies the various revenue and expense items which affect the change in net position, highlights of which were noted above.

	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
	Governmental Activities	Business-type Activities	Totals	Governmental Activities	Business-type Activities	Totals
Governmental Activities:						
Charges for services	\$ 927,481	\$ 2,711,626	\$ 3,639,107	\$ 880,001	\$ 2,672,027	\$ 3,552,028
Capital grants and contributions	128,312	64,456	192,768	54,166	6,313	60,479
Operating grants	520,420		520,420	793,421		793,421
General Revenue:						
Property taxes	1,609,936		1,609,936	1,475,882		1,475,882
Sales and use tax	5,437,106		5,437,106	5,064,451		5,064,451
Other revenue	4,593,963	1,375	4,595,338	4,403,746		4,403,746
Investment income	709,979	295,375	1,005,354	397,336	163,782	561,118
Total revenue	13,927,197	3,072,832	17,000,029	13,069,003	2,842,122	15,911,125
Expenses:						
General government	2,031,808		2,031,808	1,724,947		1,724,947
Public Safety	6,013,175		6,013,175	5,526,025		5,526,025
Public Works	1,880,608		1,880,608	1,714,556		1,714,556
Community development/recreation	1,784,308		1,784,308	1,551,982		1,551,982
Interest on debt	14,474		14,474	6,208		6,208
Business-type activities:						
Water		1,343,793	1,343,793		997,902	997,902
Sewer		1,292,269	1,292,269		971,341	971,341
Mobile Home Park		152,095	152,095		162,864	162,864
Total expenses	11,724,373	2,788,157	14,512,530	10,523,718	2,132,107	12,655,825
Change in net position	2,202,824	284,675	2,487,499	2,545,285	710,015	3,255,300
Net Position:						
Net position - beginning	16,492,923	7,991,062	24,483,985	13,947,638	7,281,047	21,228,685
Prior period adjustment	17,069	38,391	55,460			
Net position - Ending	\$ 18,712,816	\$ 8,314,128	\$ 27,026,944	\$ 16,492,923	\$ 7,991,062	\$ 24,483,985

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2024

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

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.

At June 30, 2024, the City's governmental funds (general, special revenue, and capital projects) reported combined fund balances of \$20.34 million, a 23% increase over the prior year. The increase was mainly due to an increase in tourism related revenue for sales tax and transient occupancy tax, as well as an increase in interest earnings. Of the combined fund balances, \$11.52 million (57%) is considered unassigned and available for General Fund appropriation.

Proprietary Funds

The City's proprietary funds include the Water and Sewer funds, which account for the City's water and sewer utilities, along with the Sunrise Mobile Home Park fund which accounts for a City-owned low-income senior mobile home park.

At June 30, 2024, the City's proprietary funds reported a combined ending net position of \$8.31 million, a 4% net increase over the prior year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The capital assets of the City are those assets used in the performance of City functions. Investment in capital assets includes land, buildings, site improvements, equipment, and infrastructure.

As of June 30, 2024, the City's investment in capital assets totaled \$18.23 million net of accumulated depreciation.

CAPITAL ASSETS

	June 30, 2024			June 30, 2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	\$ 386,105	\$ 481,056	\$ 867,161	\$ 341,105	\$ 481,056	\$ 822,161
Construction in progress	469,617	330,314	799,931	111,599	20,605	132,204
Buildings	5,252,243	335,633	5,587,876	5,241,249	335,633	5,576,882
Site improvements	797,401	-	797,401	785,401		785,401
Equipment	5,136,424	1,975,185	7,111,609	4,492,519	1,931,147	6,423,666
Infrastructure	13,459,705	14,313,816	27,773,521	13,459,705	14,309,195	27,768,900
Less: accumulated depreciation	(14,547,843)	(10,433,872)	(24,981,715)	(13,800,010)	(10,125,716)	(23,925,726)
Leased assets	375,913	-	375,913	375,913		375,913
Less: accumulated amortization	(101,486)	-	(101,486)	(41,748)		(41,748)
Total Capital Assets	\$ 11,228,079	\$ 7,002,132	\$ 18,230,211	\$ 10,965,733	\$ 6,951,920	\$ 17,917,653

Additional detail is presented in Note 6 of the financial statements.

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2024

LONG-TERM DEBT

At June 30, 2024, the City's long-term debt totaled \$0.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2024-25 fiscal year budget is based on \$16,127,158 in total revenue. The City remains fiscally conservative as it continues to analyze macro-economic factors and assess the effects that macro-economic factors could have on the financial performance of the City. For example, and to help justify this approach, City investment returns tend to fluctuate based on, and correlate roughly to the Federal Funds Rate. Within the past five years, the City earned nearly no interest income during the COVID pandemic, and conversely, earned over \$1,000,000 in interest in FY 2023-24. This vast difference experienced within a short time period is a strong indicator of potential variance in City revenue. Furthermore, the City's two main sources of revenue, sales tax and transient occupancy tax, are heavily reliant upon tourism. There are numerous macro-economic factors that could quickly affect the ability of the general public to travel and spend discretionary dollars while traveling. Based on, but not limited only to the above analysis, the City is continuing to budget revenues conservatively while focusing on budgeting expenditures based on recent trends and actual needs for the upcoming year. Next year's budget reflects the City's commitment to investing in the City's infrastructure, including funding for roads projects, City Park facilities, and public safety improvements. Additionally, the City is intently focused on its financial health. To simplify the City's mindset with regard to its financial health, the City is operating while focused on preparedness for unforeseen variance, maximizing investment returns for both its cash and pension funds, and seeking the highest level of efficiency with regard to maintaining a balanced operating budget while leveraging assets to accomplish goals of improved infrastructure, public safety, economic development and community well-being. In theory, these practices should increase the City's total net position year over year and allow for maximum ability to execute larger projects and tasks at the most opportune times.

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, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 14,427,292	\$ 5,649,730	\$ 20,077,022
Restricted cash and investments	100,303		100,303
Accounts receivables	2,020,027	22,245	2,042,272
Interest receivable	144,799	72,645	217,443
Due from other governments	43,673	19,195	62,868
Prepaid expenses	624,201	25,252	649,452
Internal balances	(19,196)	19,196	-
Leases receivable	120,059		120,059
Total current assets	17,461,157	5,808,262	23,269,419
Non Current Assets			
Restricted investment in Section 115 Trust	1,399,897	405,826	1,805,723
Loans receivable	3,444,221		3,444,221
Leases receivable	1,192,540		1,192,540
Capital assets:			
Land	386,105	481,056	867,161
Construction in progress	469,617	330,314	799,931
Buildings	5,252,243	335,633	5,587,876
Site improvements	797,401		797,401
Equipment	5,136,424	1,975,185	7,111,609
Infrastructure	13,459,705	14,313,816	27,773,521
Less: accumulated depreciation	(14,547,843)	(10,433,872)	(24,981,715)
Leased assets	375,913		375,913
Less: accumulated amortization	(101,486)		(101,486)
Total capital assets	11,228,079	7,002,132	18,230,211
Total non current assets	17,264,737	7,407,958	24,672,695
Total assets	34,725,894	13,216,220	47,942,114
Deferred Outflows of Resources			
Deferred outflows-OPEB	2,479,223	423,552	2,902,775
Deferred outflows-pensions	4,157,115	1,552,036	5,709,151
Total deferred outflows of resources	6,636,338	1,975,588	8,611,926
Liabilities			
Current liabilities:			
Accounts payable	302,306	18,558	320,864
Accrued salary and benefits payable	133,777	13,199	146,976
Deposit liability	9,910		9,910
Deferred revenue-uneamed	149,203		149,203
Due within one year	248,404	46,768	295,172
Total current liabilities	843,600	78,525	922,125
Liabilities-due in more than one year:			
Customer deposits		30,701	30,701
Compensated absences	210,389	41,330	251,719
Capital leases	192,946	40,772	233,718
Leases-GASB 87	189,575		189,575
Net pension liability	12,364,183	4,874,012	17,238,195
OPEB liability	6,616,313	1,142,125	7,758,438
Total liabilities due in more than one year	19,573,406	6,128,940	25,702,346
Total liabilities	20,417,006	6,207,465	26,624,471
Deferred Inflows of Resources			
Deferred inflows-leases	1,312,599		1,312,599
Deferred inflows-OPEB	508,579	87,810	596,389
Deferred inflows-pensions	411,232	582,406	993,638
Total deferred inflows of resources	2,232,410	670,215	2,902,625
Net Position			
Net investment in capital assets	11,228,079	7,002,132	18,230,211
Restricted for investment in Section 115 Trust	1,399,897	405,826	1,805,723
Unrestricted	6,084,840	906,170	6,991,010
Total net position	\$ 18,712,816	\$ 8,314,128	\$ 27,026,944

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF ACTIVITIES
JUNE 30, 2024

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$ 2,031,808	\$ 330,079	\$ -	\$ 32,568	\$ (1,669,161)	\$ -	\$ (1,669,161)
Public safety	6,013,175	67,756	1,337	297,101	(5,646,981)		(5,646,981)
Public works	1,880,608	363,752	126,975	98,000	(1,291,881)		(1,291,881)
Community services/recreation	1,784,308	165,894		92,751	(1,525,663)		(1,525,663)
Interest expense	14,474				(14,474)		(14,474)
Total governmental activities	11,724,373	927,481	128,312	520,420	(10,148,160)		(10,148,160)
Business-type Activities:							
Water	1,343,793	1,135,508	18,000			(190,285)	(190,285)
Sewer	1,292,269	1,431,755	46,456			185,942	185,942
Mobile home park	152,095	144,363				(7,732)	(7,732)
Total business-type activities	2,788,157	2,711,626	64,456			(12,075)	(12,075)
Total government	\$ 14,512,530	\$ 3,639,107	\$ 192,768	\$ 520,420	(10,148,160)	(12,075)	(10,160,235)
General Revenues:							
Taxes:							
Property taxes					1,609,936		1,609,936
Sales and use tax					5,437,106		5,437,106
Transient occupancy tax					3,708,981		3,708,981
Franchise tax					58,742		58,742
Motor vehicle in lieu tax					423,385		423,385
Litigation					136,594		136,594
Other taxes					232,799		232,799
Gain (loss) on sale of capital assets					2,131	1,375	3,506
Insurance refund					31,331		31,331
Investment income					709,979	295,375	1,005,354
Total general revenues and special items					12,350,984	296,750	12,647,734
Change in net position					2,202,824	284,675	2,487,499
Net position - beginning					16,492,923	7,991,062	24,483,985
Prior period adjustment					17,069	38,391	55,460
Net position - ending					\$ 18,712,816	\$ 8,314,128	\$ 27,026,944

The notes to the financial statements are an integral part of this statement

**CITY OF BISHOP
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

		Special Revenue Funds		Other Nonmajor Funds	Total Governmental Funds
	General	Home Fund Willow Street	Measure A		
<u>Assets</u>					
Cash and investments held by the City	\$ 11,566,730	\$ -	\$ 1,630,560	\$ 1,230,002	\$ 14,427,292
Restricted cash and investments	1,396,214	100,303		3,683	1,500,200
Receivables					
Accounts	2,002,380	-		17,647	2,020,027
Interest	141,994			2,805	144,799
Due from other governments				43,673	43,673
Loan interest		1,044,540			1,044,540
Prepaid expense	620,897			3,304	624,201
Due from other funds	187,890				187,890
Loans/notes receivable		2,220,000		179,681	2,399,681
Total assets	<u>\$ 15,916,105</u>	<u>\$ 3,364,843</u>	<u>\$ 1,630,560</u>	<u>\$ 1,480,795</u>	<u>\$ 22,392,303</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>					
<u>Liabilities</u>					
Accounts payable	\$ 246,105	\$ -	\$ -	\$ 56,202	\$ 302,306
Accrued salary and benefits payable	132,272			1,505	133,777
Deposit liability	9,910				9,910
Due to other funds	19,196			187,890	207,086
Total liabilities	<u>407,482</u>			<u>245,597</u>	<u>653,079</u>
<u>Deferred Inflows of Resources</u>					
Deferred revenue-uneared	25,410			123,794	149,204
Deferred revenue-unavailable	206,429				206,429
Unavailable revenue-loans		1,040,340			1,040,340
Total deferred inflows of resources	<u>231,839</u>	<u>1,040,340</u>		<u>123,794</u>	<u>1,395,973</u>
<u>Fund Balances</u>					
Restricted	1,396,214	2,324,503		179,681	3,900,398
Nonspendable-prepaid items	620,897			3,304	624,201
Committed					
Next years budget	1,738,598				1,738,598
Special revenue funds			1,630,560	892,032	2,522,592
Capital projects funds				63,614	63,614
Unassigned	11,521,076			(27,227)	11,493,849
Total fund balances	<u>15,276,784</u>	<u>\$ 2,324,503</u>	<u>1,630,560</u>	<u>1,111,404</u>	<u>20,343,251</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,916,105</u>	<u>\$ 3,364,843</u>	<u>\$ 1,630,560</u>	<u>\$ 1,480,795</u>	<u>\$ 22,392,303</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Fund balances of governmental funds	\$ 20,343,251
Amounts reported for governmental activities in the statement of net position are different because:	
Capital and lease assets, net of accumulated depreciation and amortization, are not current financial resources and are not included in the governmental funds.	11,228,079
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.	1,246,770
Certain amounts have been recorded as OPEB, and pension liability, deferred outflows and deferred inflows of resources that are not due and payable and not reported in the funds.	(13,453,544)
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>(651,740)</u>
Net position of governmental activities	\$ <u><u>18,712,816</u></u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		Special Revenue			
		Major Funds		Other	Total
		Home Funds		Nonmajor	Governmental
	General	Willow Street	Measure A	Funds	Funds
Revenues					
Taxes	\$ 10,464,829	\$ -	\$ 890,403	\$ -	\$ 11,355,232
Licenses and permits	291,643				291,643
Intergovernmental	462,901			564,955	1,027,856
Fines, forfeitures and penalties	148,146				148,146
Charges for current services	275,461				275,461
Use of money and property	748,043	4,200		9,041	761,284
Other	136,582				136,582
Total revenues	12,527,605	4,200	890,403	573,996	13,996,203
Expenditures					
Current:					
General government	1,889,882				1,889,882
Public ways and facilities/ transportation	995,013			108,655	1,103,668
Public safety	4,739,930			33,142	4,773,072
Community development	1,581,554			4,186	1,585,739
Lease principal	31,226			19,425	50,651
Lease interest	3,587			4,385	7,972
Principal expense	33,758			34,953	68,711
Interest expense	6,502			2,607	9,109
Capital outlay	651,895			406,453	1,058,348
Total expenditures	9,933,347			613,806	10,547,152
Excess (deficiency) of revenues over expenditures	2,594,258	4,200	890,403	(39,810)	3,449,051
Other Financing Sources (Uses)					
Proceeds of debt	148,724			167,620	316,343
Sale of property	2,131				2,131
Operating transfers in	500,000			27,213	527,213
Operating transfers out			(500,000)	(27,213)	(527,213)
Total other financing sources (uses)	650,855		(500,000)	167,620	318,474
Net change in fund balances	3,245,113	4,200	390,403	127,810	3,767,526
Fund balances, beginning of fiscal year	12,050,867	2,320,303	1,240,157	983,592	16,594,919
Prior period adjustment	(19,196)				(19,196)
Fund balances, end of fiscal year	\$ 15,276,784	\$ 2,324,503	\$ 1,630,560	\$ 1,111,402	\$ 20,343,249

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds	\$ 3,767,526
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	1,058,348
Depreciation expense	(772,529)
Amortization expense	(59,738)
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.	(71,134)
Changes in 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.	(1,029,118)
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.	(458,667)
Changes in finance lease expense reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	50,651
Other financing sources for capital leases reported in the fund financial statements are reported as lease liabilities in the statement of net position	(316,343)
Changes in capital lease expense reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	68,711
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.	(34,883)
Change in net position of governmental activities	<u>\$ 2,202,824</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Current Assets:				
Cash and investments held by the City	\$ 2,450,036	\$2,810,798	\$ 388,896	\$ 5,649,730
Receivables				
Accounts	5,619	14,067	2,559	22,245
Interest	31,296	36,144	5,205	72,645
Due from other government		19,195		19,195
Due from other funds		19,196		19,196
Prepaid expense	12,456	11,758	1,038	25,252
Total current assets	2,499,407	2,911,159	397,697	5,808,263
Non Current Assets				
Restricted investment in Section 115 Trust	171,750	221,772	12,304	405,826
Capital Assets:				
Nondepreciable capital assets:				
Land	67,324	88,882	324,850	481,056
Construction in progress	185,121	136,593	8,600	330,314
Depreciable capital assets				
Building	88,879	121,035	125,719	335,633
Equipment	1,116,932	858,253		1,975,185
Infrastructure	8,194,534	6,119,282		14,313,816
Less accumulated depreciation	(5,652,867)	(4,655,286)	(125,719)	(10,433,872)
Total capital assets (net of accumulated depreciation)	3,999,923	2,668,759	333,450	7,002,132
Total non current assets	4,171,673	2,890,531	345,754	7,407,958
Total assets	6,671,080	5,801,690	743,451	13,216,221
Deferred Outflows of Resources				
Deferred outflows-OPEB	209,870	209,870	3,812	423,552
Deferred outflows-pensions	776,018	776,018		1,552,036
Total deferred outflows of resources	985,888	985,888	3,812	1,975,588
Liabilities				
Current liabilities:				
Accounts payable	1,754	15,127	1,677	18,558
Accrued payroll	7,032	5,855	312	13,199
Capital lease	5,618	4,213		9,831
Compensated absences	18,469	18,468		36,937
Total current liabilities	32,873	43,663	1,989	78,525
Noncurrent liabilities:				
Customer deposits	14,048	16,653		30,701
Compensated absences	26,255	15,075		41,330
Capital lease	23,297.84	17,473.88		40,772
Net pension liability	2,437,006	2,437,006		4,874,012
OPEB liability	561,244	561,191	19,690	1,142,125
Total noncurrent liabilities	3,061,851	3,047,399	19,690	6,128,940
Total liabilities	3,094,724	3,091,062	21,679	6,207,465
Deferred Inflows of Resources				
Deferred inflows-OPEB	43,119	43,119	1,572	87,810
Deferred inflows-pensions	291,203	291,203		582,406
Total deferred inflows of resources	334,322	334,322	1,572	670,216
Net Position:				
Net investment in capital assets	3,999,923	2,668,759	333,450	7,002,132
Restricted for investment in Section 115 Trust	171,750	221,772	12,304	405,826
Unrestricted (deficit)	56,249	471,663	378,258	906,170
Total net position	\$ 4,227,922	\$3,362,194	\$ 724,012	\$ 8,314,128

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Operating Revenues				
Charges for services	\$ 1,116,101	\$ 1,411,829	\$ -	\$ 2,527,930
Rent			104,616	104,616
Utility reimbursement			40,030	40,030
Other income	19,407	19,926	(283)	39,050
Total operating revenues	1,135,508	1,431,755	144,363	2,711,626
Operating Expenses				
Salaries and benefits	886,834	801,268	70,874	1,758,976
Services and supplies	277,483	340,093	81,221	698,797
Depreciation expense	179,476	150,908		330,384
Total operating expenses	1,343,793	1,292,269	152,095	2,788,157
Operating income (loss)	(208,285)	139,486	(7,732)	(76,531)
Non-Operating Revenues (Expenses)				
Interest income	130,955	145,944	18,476	295,375
Connection fees	18,000	18,000		36,000
Gain on sale of assets	1,375			1,375
Intergovernmental-ESCSD		28,456		28,456
Total non-operating revenues (expenses)	150,330	192,400	18,476	361,206
Change in net position	(57,955)	331,886	10,744	284,675
Net position, beginning of fiscal year	4,285,877	2,991,917	713,268	7,991,062
Prior period adjustment		38,391		38,391
Net position, end of fiscal year	\$ 4,227,922	\$ 3,362,194	\$ 724,012	\$ 8,314,128

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2024

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Cash Flows from Operating Activities				
Cash received from customers	\$ 1,144,442	\$ 1,436,571	\$ 143,388	\$ 2,724,401
Cash payments to suppliers	(284,140)	(335,404)	(80,055)	(699,599)
Cash payments to employees	(649,772)	(565,173)	(71,143)	(1,286,088)
Net cash provided by (used for) operating activities	210,530	535,994	(7,810)	738,714
Cash Flows from Capital and Related Financing Activities				
Purchase of fixed assets	(220,906)	(151,091)	(8,600)	(380,597)
Sale of fixed assets	1,375			1,375
Proceeds from capital lease	35,784	26,838		62,622
Capital lease expense	(6,868)	(5,151)		(12,019)
Connection fees	18,000	18,000		36,000
Intergovernmental-ESCSD		28,456		28,456
Net cash provided by (used for) capital and related financing activities	(172,615)	(82,948)	(8,600)	(264,163)
Cash Flows from Investing Activities:				
Interest income	120,166	129,776	16,736	266,678
Net cash provided by investing activities	120,166	129,776	16,736	266,678
Net increase (decrease) in cash and cash equivalents	158,081	582,822	326	741,229
Cash and cash equivalents, beginning of fiscal year	2,463,705	2,449,748	400,874	5,314,327
Cash and cash equivalents, end of fiscal year	<u>\$ 2,621,786</u>	<u>\$ 3,032,570</u>	<u>\$ 401,200</u>	<u>\$ 6,055,556</u>
Reconciliation of Cash and Cash Equivalents:				
Cash and investments	\$ 2,450,036	\$ 2,810,798	\$ 388,896	\$ 5,649,730
Restricted cash and investments	171,750	221,772	12,304	405,826
Total cash and cash equivalents	<u>\$ 2,621,786</u>	<u>\$ 3,032,570</u>	<u>\$ 401,200</u>	<u>\$ 6,055,556</u>
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities	\$ (208,285)	\$ 139,486	\$ (7,732)	\$ (76,531)
Adjustments to operating income:				
Depreciation	179,476	150,908		330,384
(Increase) decrease in accounts receivable	(978)	(5,756)	(975)	(7,709)
Increase (decrease) in prepaid expense	(2,290)	(4,121)	142	(6,269)
Increase (decrease) in accounts payable	(4,367)	8,811	1,023	5,467
Increase (decrease) in accrued payroll	1,832	2,077	(250)	3,659
Increase (decrease) in customer deposits	9,912	11,962		21,874
Deferred revenue-uneamed		(1,390)		(1,390)
Increase in OPEB	39,139	39,085	(18)	78,206
Increase (decrease) pension	191,457	191,457		382,914
Increase (decrease) in compensated absences	4,634	3,475		8,109
Net cash provided by (used for) operating activities	<u>\$ 210,530</u>	<u>\$ 535,994</u>	<u>\$ (7,810)</u>	<u>\$ 738,714</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Custodial Funds					
	<u>Bond & Trust</u>	<u>Canine Donations</u>	<u>Broadband Consortium</u>	<u>PARS-ARS Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Totals</u>
<u>Assets</u>						
Cash and investments	\$ 41,534	\$ 8,013	\$ -	\$ 2,308,714	\$ 6,438,746	\$ 8,797,007
Total assets	<u>41,534</u>	<u>8,013</u>	<u>-</u>	<u>2,308,714</u>	<u>6,438,746</u>	<u>8,797,007</u>
<u>Liabilities</u>						
Due to others	<u>47,695</u>					<u>47,695</u>
Total liabilities	<u>47,695</u>					<u>47,695</u>
<u>Net Position</u>						
Held in trust for benefits	<u>(6,161)</u>	<u>8,013</u>		<u>2,308,714</u>	<u>6,438,746</u>	<u>8,749,312</u>
Total net position	<u>\$ (6,161)</u>	<u>\$ 8,013</u>	<u>\$ -</u>	<u>\$ 2,308,714</u>	<u>\$ 6,438,746</u>	<u>\$ 8,749,312</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Custodial Funds					
	<u>Bond & Trust</u>	<u>Canine Donations</u>	<u>Broadband Consortium</u>	<u>PARS-ARS Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Totals</u>
Additions:						
Contributions	\$ 2,043	\$ -	\$ -	\$ 274,046	\$ 708,771	\$ 984,860
Investment gains				163,860	734,432	898,292
Total additions	<u>2,043</u>			<u>437,906</u>	<u>1,443,203</u>	<u>1,883,152</u>
Deductions						
Investment losses						-
Distributions				(389,015)		(389,015)
Bad debt expense			(10,000)			(10,000)
Administrative costs				(8,541)	(30,545)	(39,086)
Total deductions			<u>(10,000)</u>	<u>(397,556)</u>	<u>(30,545)</u>	<u>(438,101)</u>
Change in net position	<u>2,043</u>		<u>(10,000)</u>	<u>40,350</u>	<u>1,412,658</u>	<u>1,445,051</u>
Net position beginning of year	(8,204)	8,013	10,000	2,268,364	5,026,088	7,304,261
Net position end of year	<u>\$ (6,161)</u>	<u>\$ 8,013</u>	<u>\$ -</u>	<u>\$ 2,308,714</u>	<u>\$ 6,438,746</u>	<u>\$ 8,749,312</u>

The notes to the financial statements are an integral part of this statement

City of Bishop
Notes to Financial Statements
June 30, 2024

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.

Based upon the aforementioned oversight criteria, the City has no component units.

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.

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.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 1: Summary of Significant Accounting Policies

B. Basis of Accounting (Continued)

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. Non-operating 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 non-major funds.

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.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

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.

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 and fiduciary assets held in trust for post-retirement benefits.

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.

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 flow’s 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 \$5,000.

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.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

F. Fixed Assets (Continued)

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.

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. 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.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

J. Deferred Inflows of Resources

The City recorded deferred revenue for funds earned as of fiscal year end, but not reimbursed within sixty days after fiscal year end (unavailable.) The amount of the deferred revenue reported in the fund financial statements was \$1,395,973. Included in the deferred revenue balance is \$1,040,340 interest for the workforce housing loan receivable that will be repaid in future years. The City also received \$149,204 advanced funds for certain projects that is recorded as deferred revenue-unearned. \$1,246,769 of the fund financial statement deferred revenue has been recognized as revenue in the statement of net position under the required full accrual method of accounting. Note 1 M. has additional information regarding deferred inflows and deferred outflows for pensions reported in the government-wide financial statements.

K. 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 Project Fund. Additionally, the City receives reimbursement from federal and state governments for other programs, such as housing and rehabilitation grants. 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.

L. Reclassifications

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

M. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. GASB Statement No. 87 Leases

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement had a significant effect on the City's financial statements for the year ended June 30, 2024.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

GASB 87 Leases (Continued)

A. Lessor

The City acts as the lessor for renting City owned buildings to other governmental entities. The City recognizes leases receivable and deferred inflows of resources in the government-wide financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses an estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the leases receivable.

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 special revenue and capital project funds.

Cash and investments at June 30, 2024, consisted of the following:

Cash and investments	\$ 20,077,022
Restricted cash and investments	<u>1,906,026</u>
Cash and investments, statement of net position	21,983,048
Cash and investments, agency funds	<u>49,546</u>
Total cash and investments	<u><u>\$ 22,032,594</u></u>
Checking account	\$ 693,712
Imprest cash	340
Inyo county	874,172
Investment in Section 115 Trust	1,805,722
CA CLASS	9,005,317
Local agency investment fund	<u>9,653,331</u>
Total cash and investments	<u><u>\$ 22,032,594</u></u>

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the City'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.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
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:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
County cash*	\$ 874,172	\$ 874,172	\$ -
Investment in Section 115 Trust*	1,805,722	1,805,722	
California Class*	9,005,317	9,005,317	
State Investment Pool*	9,653,331	9,653,331	
Totals	\$ 21,338,542	\$ 21,338,542	\$ -

*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.

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.

**City of Bishop
Notes to Financial Statements
June 30, 2024**

Note 2: Cash and Investments (Continued)
Custodial Credit Risk (Continued)

At June 30, 2024, the City's deposits balance was \$827,633 and the carrying amount was \$693,712. 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

LAIF 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 \$179.047 billion. Of the \$179.047 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 3.00% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. 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: Loans 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 \$2,220,000. As of June 30, 2024 the City had loaned \$2,220,000 and there was accrued interest of \$1,040,340. 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.

The City participates in an "Affordable Housing Loan Program" designed to encourage home ownership in the City limits. Under the program, loans were provided under favorable terms to homeowners who agree to spend these funds in accordance with the City's loan agreement terms. Although these loans are expected to be repaid in full, their balance in the governmental funds balance sheet. Mammoth Lakes Housing is administrating the loan program on behalf of the City. Notes receivable as reported in the statement of net position consist of the following: Mammoth Lakes Housing Loans \$179,681.

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 124 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.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 4: Liability, Insured Programs and Workers Compensation Protection (Continued)

B. Primary Self-Insurance Programs Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$100,000 to \$500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$500,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses have a sub-limit of \$50 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: <https://cjpia.org/protection/coverage-programs>.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$75,000 to \$200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2023-24 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

C. Purchased Insurance

Pollution Legal Liability Insurance

The City of Bishop participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Bishop. Coverage is on a claims-made basis. There is a \$250,000 deductible.

Property Insurance

The City of Bishop participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Bishop property is currently insured according to a schedule of covered property submitted by the City of Bishop to the Authority. City of Bishop property currently has all-risk property insurance protection in the amount of \$31,133,028. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 4: Liability, Insured Programs and Workers Compensation Protection (Continued)

Earthquake and Flood Insurance

The City of Bishop 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 of Bishop property currently has earthquake protection. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000.

Crime Insurance

The City of Bishop purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2023-24.

Note 5: Leases Receivable

The City derives a portion of its revenue from the rental of real property based on a fixed lease amount to other government organizations and to one cell tower provider. These leases are treated as finance leases for accounting purposes under Governmental Accounting Board Statement No. 87. The initial lease terms started as early as August 1, 2019 for periods between five and thirty years, and can be terminated by the lessee at any time and without cause by giving the City written notice of termination. Early termination is not expected. The rents range from \$965 to \$6,610 per month and increases by the consumer price index annually. The City has other leases that do not meet the definition of finance leases under GASB 87.

A summary of changes in lease receivable for the fiscal year ended June 30, 2024 is as follows:

	Balance 7/1/2023	Additions	Retirements/ Adjustments	Balance 6/30/2024	Due within One Year	Due in More Than One Year
Leases receivable	\$ 1,289,807	\$ 136,277	\$ (113,485)	\$ 1,312,599	\$ 124,095	\$ 1,188,504

Lease receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 124,095	\$ 37,286	\$ 161,381
2026	67,781	34,374	102,155
2027	38,469	33,201	71,671
2028	65,568	32,072	97,640
2029	43,231	30,001	73,232
2030-2034	200,341	131,329	331,669
2035-2039	173,743	103,014	276,757
2040-2044	225,499	74,974	300,473
2045-2049	292,161	38,360	330,521
2050-2051	81,711	2,862	84,573
Total	\$ 1,312,599	\$ 517,473	\$ 1,830,072

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 6: Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Retirements/ Adjustments	Balance June 30, 2024
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 341,105	\$ 45,000	\$ -	\$ 386,105
Construction in progress	111,599	321,754	36,264	469,617
Capital assets, being depreciated and amortized:				
Buildings and improvements	5,241,249	10,994		5,252,243
Site improvements	785,401	12,000		797,401
Equipment	4,492,519	668,601	(24,696)	5,136,424
Infrastructure	13,459,705			13,459,705
Leased buildings and improvements	375,913			375,913
Total capital assets, being depreciated	24,354,787	691,595	(24,696)	25,021,686
Less accumulated depreciation for:				
Buildings and improvements	(4,700,392)	(46,191)		(4,746,583)
Site Improvements	(669,317)	(14,902)		(684,219)
Equipment	(3,403,433)	(220,607)	24,696	(3,599,344)
Infrastructure	(5,026,868)	(490,829)		(5,517,697)
Total accumulated depreciation	(13,800,010)	(772,529)	24,696	(14,547,843)
Less accumulated amortization for:				
Leased buildings and improvements	(41,748)	(59,738)		(101,486)
Total capital assets, being depreciated and amortized, net	10,513,029	(140,672)		10,372,357
Governmental activities capital assets, net	<u>\$ 10,965,733</u>	<u>\$ 226,082</u>	<u>\$ 36,264</u>	<u>\$ 11,228,079</u>
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 481,056	\$ -	\$ -	\$ 481,056
Construction in progress	20,605	330,314	(20,605)	330,314
Capital assets, being depreciated:				
Buildings and improvements	335,633			335,633
Equipment	1,931,147	70,887	(26,849)	1,975,185
Infrastructure	14,309,195	4,621		14,313,816
Total capital assets, being depreciated	16,575,975	75,508	(26,849)	16,624,634
Less accumulated depreciation:	(10,125,716)	(330,384)	22,228	(10,433,872)
Total capital assets, being depreciated, net	6,450,259	(254,876)	(4,621)	6,190,762
Business- type activities capital assets, net	<u>\$ 6,951,920</u>	<u>\$ 75,438</u>	<u>\$ (25,226)</u>	<u>\$ 7,002,132</u>

Depreciation expense was charged to governmental fund functions/programs of the City as follows:

General government	\$ 19,161
Parks	53,093
Public Safety	195,475
Streets and roads	504,800
Total	<u>\$ 772,529</u>

City of Bishop
Notes to Financial Statements
June 30, 2024

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, 2024:

Governmental Activities:

	Balance July 1, 2023	Additions	Adjustments/ Retirements	Balance June 30, 2024	Due Within One Year
Compensated absences	\$ 317,047	\$ 317,960	\$ (283,079)	\$ 351,928	\$ 141,540
Capital lease A		114,883	(22,977)	91,906	22,977
Capital lease B		201,460	(45,734)	155,726	31,709
Net lease liability	292,403		(50,650)	241,753	52,178
OPEB liability (Note 10)	5,489,695	1,126,618		6,616,313	
Net pension liability (Note 9)	11,038,361	1,325,822		12,364,183	
Total	<u>\$ 17,137,506</u>	<u>\$ 3,086,743</u>	<u>\$ (402,440)</u>	<u>\$ 19,821,809</u>	<u>\$ 248,404</u>

A. 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, 2024, 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.

B. Capital Leases

Capital Lease A: In July 2023 the City took possession of twelve tasers, body cameras and video evidence storage for the police department. The total liability incurred to purchase the equipment was \$114,889 financed through Axon Enterprise Inc. The 5 year lease terms begin with the first lease in July 2023 and ends in July 2027. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, are as follows:

Year Ending June 30,	Principal
2025	\$ 22,977
2026	22,977
2027	22,977
2028	22,975
Total	<u>\$ 91,906</u>

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 7: Long-Term Liabilities (Continued)

Capital Lease B: On August 18, 2023 the City took possession of four trucks for the public works department and two truck to be used for public safety. The total liability incurred to purchase the vehicles was \$264,082 financed through Enterprise Fleet Management. The calculated interest rate was between 7.45% and 8.70%. The 5 year lease terms begin with the first lease in September 2023 and end on December 2028. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 31,709	\$ 12,075	\$ 43,784
2026	34,529	9,256	43,784
2027	37,600	6,185	43,784
2028	40,944	2,840	43,784
2029	10,943	170	11,114
Totals	<u>\$ 155,726</u>	<u>\$ 30,526</u>	<u>\$ 186,251</u>

C. Net Lease Liability

The City has entered into lease arrangements as lessee with the Los Angeles Department of Water and Power to finance the use of 8 parking lots and the City park that expire at various times through FY 2049. The City also leases a copy machine and 4 police vehicles. The calculated borrowing rate used was 3%.

Principal and interest payments to maturity for these leases are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 52,178	\$ 6,444	\$ 58,622
2026	53,765	4,858	58,622
2027	55,399	3,224	58,623
2028	29,235	1,818	31,051
2029	2,664	1,536	4,201
2030-2034	14,567	6,433	21,000
2035-2039	16,887	4,113	21,000
2040-2044	10,586	1,679	12,265
2044-2049	5,336	664	6,000
2050	1,137	35	1,172
Total	<u>\$ 241,753</u>	<u>\$ 30,803</u>	<u>\$ 272,557</u>

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 7: Long-Term Liabilities (Continued)

Business-Type Activities:

A summary of the changes in the City's long-term business-type liabilities reported in the proprietary funds statement of net position and the business-type activities column of the government-wide financial statements for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Adjustments/ Retirements	Balance June 30, 2024	Due Within One Year
Compensated absences	\$ 70,158	\$ 81,982	\$ (73,873)	\$ 78,267	\$ 36,937
Capital lease		62,620	(12,017)	50,603	9,831
OPEB liability (Note 10)	951,009	191,116		1,142,125	
Net pension liability (Note 9)	4,681,313	192,699		4,874,012	
Total	<u>\$ 5,702,480</u>	<u>\$ 528,417</u>	<u>\$ (85,890)</u>	<u>\$ 6,145,007</u>	<u>\$ 46,768</u>

Capital Lease: On August 18, 2023 the City took possession of four trucks for the public works department and two truck to be used for public safety. The total liability incurred to purchase the vehicles was \$264,082 financed through Enterprise Fleet Management. The calculated interest rate was between 7.45% and 8.70%. The 5 year lease terms begin with the first lease in September 2023 and end on December 2028. Principal and interest payments to maturity for these leases are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 9,831	\$ 3,439	\$ 13,270
2026	10,589	2,681	13,270
2027	11,406	1,864	13,270
2028	12,285	985	13,270
2029	6,491	142	6,633
Totals	<u>\$ 50,603</u>	<u>\$ 9,110</u>	<u>\$ 59,714</u>

Note 8: Fund Balances – Governmental Funds

The City adopted a policy for GASB Statement No. 54, Fund Balance Reporting. 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:

	General Fund	Measure A	Non-Major Special Revenue	Non-Major Capital Project
Restricted for:				
Section 115 trust	\$ 1,396,214	\$ -	\$ -	\$ -
Total restricted	<u>1,396,214</u>			
Nonspendable				
Prepaid expense	620,897		3,304	
Total nonspendable	<u>620,897</u>		<u>3,304</u>	
Committed to:				
Next years budget	1,738,598			
Special Revenue Funds		1,630,560	892,032	
Capital Project Funds				63,614
Total committed	<u>1,738,598</u>	<u>1,630,560</u>	<u>892,032</u>	<u>63,614</u>
Unassigned	11,521,076			(27,227)
Total fund balance	<u>\$ 15,276,784</u>	<u>\$ 1,630,560</u>	<u>\$ 892,032</u>	<u>\$ 36,387</u>

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Cost-Sharing Employer Plan

a. Miscellaneous and Safety Pension Plans

A. General Information about the Pension Plans

The City has pension plans with the California Public Employees Retirement System (“CalPERS”) and the Public Agency Retirement Services (“PARS”). Information about the pension plans follows.

California Public Employees Retirement System (CalPERS)

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

Funding Policy – Active plan members in the Plan are required to contribute 7.00% to 7.25% of their covered salary for the miscellaneous plans and 9% to 13% for public safety members. The City contributes the employee portion for miscellaneous and safety classic employee’s. 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 Plans’ provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Tier 1	Miscellaneous Tier 2	PEPRA Miscellaneous Plan
	Prior to January 1, 2010	After January 1, 2010	On or after January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	56-60	57-62
Monthly benefits , as a % of compensation	1.5% to 2%	1.5% to 2%	1% to 2%
Required employee contribution rates	7.00%	7.00%	8.00%
Required employer contribution rates	13.00%	11.11%	7.91%
	Safety Classic Tier 1	Safety Classic Tier 2	PEPRA Police & Fire Plans
	Prior to January 1, 2010	After January 1, 2010	On or after January 1, 2013
Hire date			
Benefit formula	3% @ 50	2.7% @ 57	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	45-50	52-57	52-57
Monthly benefits , as a % of compensation	2.5% to 3%	2.2% to 2.7%	2.2% to 2.7%
Required employee contribution rates	9.00%	9.00%	13.75%
Required employer contribution rates	28.30%	25.21%	14.48%

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

A. *General Information about the Pension Plans (Continued)*

For the year ended June 30, 2024, contributions recognized as part of pension expense for each Plan were as follows:

CalPERS Contributions-employer	\$	1,353,242
Contributions-employee (paid by employer)	\$	148,018

B. *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions*

As of June 30, 2024, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate share of Net pension liability
Miscellaneous Plans	\$ 5,868,103
Safety Plans	\$ 7,084,058

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability as of June 30, 2023 and 2024 was as follows:

	Miscellaneous Plans	Safety Plans
Proportion - June 30, 2023	0.11345%	0.08684%
Proportion - June 30, 2024	0.11735%	0.09477%
Change - Increase (Decrease)	0.00390%	0.00794%

For the fiscal year-ended June 30, 2024, the City recognized CalPERS miscellaneous and safety pension expense of \$1,826,679. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 728,846	\$ -
Changes of assumptions	767,719.00	
Net difference between projected and actual earnings on pension plan investments	1,919,550	
Change in proportions	493,489	
Change in proportionate share of contributions		(839,664)
City contributions subsequent measurement date	1,353,242	
Total	<u>\$ 5,262,846</u>	<u>\$ (839,664)</u>

\$1,353,242 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period

Ended June 30:

2025	\$	(855,789)
2026		(622,952)
2027		(1,536,872)
2028		(54,327)
2029		-
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90%

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for each cost-sharing multiple employer Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current cost sharing 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2023-24 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10 (1)(2)
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the net pension liability would be if calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Misc Plan	\$ 9,469,848	\$ 5,868,103	\$ 2,903,557
Safety Plan	\$ 10,951,651	\$ 7,084,058	\$ 3,922,032

b. City of Bishop Retirement Enhancement Plan

The PARS Retirement Enhancement Plan (“REP”) was implemented July 1, 2001 and closed to new participants hired after January 1, 2012. This plan is separate from CalPERS and is established as a 401 (a) Defined Benefit Plan. The REP is administered by PARS.

The REP provides a benefit equal to 1.00% of final average compensation for eligible miscellaneous employee service while employed at the City of Bishop.

Eligibility for the benefit is a) full-time Miscellaneous employee’s on or after July 1, 2001 and before July 1, 2012 b) retire directly from the City under CalPERS under a service retirement and remain retired under CalPERS c) Tier I-hired before January 1, 2010-age 55 with 10 or more years of full-time City service, Tier II-hired after January 1, 2010-age 60 with 10 or more years of full-time City service, Tier III-age 55 with no service requirements (2 employees). The plan is closed to employees hired on or after January 1, 2012.

Contribution Description - Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Plans (Continued)

The City makes all contributions necessary to fund the benefits available under the REP. Employees are not permitted to make any contributions.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability - The June 30, 2024 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	July 1, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	5.00%
Inflation	2.50%
Projected Salary Increase	3.00%
Investment Rate of Return	5.00%

Discount Rate - The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per actuarial investment consulting practice as of June 30, 2024.

<u>Asset Class</u>	<u>Estimated Real Rate of Return</u>
60% Broad U.S. Equity	5.30%
40% U.S. Fixed	0.90%

A blended discount rate is generally required to be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate will often require that the actuary perform complex projects of future benefit payments and asset values. Alternative evaluations of projected solvency are allowed, if such evaluation can reliability be made.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Plans (Continued)

Pension Plan Fiduciary Net Position - The following table shows the changes in net pension liability recognized over the measurement period.

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(c)=(a)-(b)
Balances at 6/30/2023	\$ 6,712,313	\$ 2,268,364	\$ 4,443,949
Changes for the year:			
Service cost	63,050		63,050
Interest	323,411		323,411
Amortization of expected and actual investment income			-
Difference between expected and actual experience	(24,354)		(24,354)
Amortization of expected and actual experience	(90,659)		(90,659)
Contribution-employer		274,046	(274,046)
Net investment income		163,859	(163,859)
Benefit payments	(389,015)	(389,015)	-
Administrative expense		(8,540)	8,540
Net changes	(117,567)	40,350	(157,917)
Balances at 6/30/2024	\$ 6,594,746	\$ 2,308,714	\$ 4,286,032

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City of Bishop, calculated using the discount rate of 5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4%) or 1 percentage point higher (6%) than the current rate.

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	4%	5%	6%
Miscellaneous PARS Enhancement	\$ 3,743,199	\$ 4,286,032	\$ 4,916,388

Subsequent Events - There were no subsequent events that would materially affect the results presented in this disclosure.

Recognition of Gains and Losses - Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 9: Defined Benefit Pension Plans (Continued)

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period

Deferred Outflows/(Inflows) of Resources - As of June 30, 2024, the City of Bishop has deferred outflows and deferred inflows of resources related to this pension plan as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 176,664	\$ (17,945)
Changes of assumptions	56,608	(66,801)
Net difference between projected and actual earnings on pension plan investments	213,034	(69,227)
Total	<u>\$ 446,306</u>	<u>\$ (153,973)</u>

Amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	
2025	\$ 262,307
2026	62,449
2027	(23,472)
2028	(8,951)
2029	-

Note 10: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

The City Council passed a resolution to establish health benefit vesting requirements for future retirees under public employees' medical and hospital care act, whereas for employees hired before 1/1/2010, the City contributes at retirement up to a maximum of 90% of the PERS Choice – Other Southern California plan. Those who retire directly from the City with at least 50 years in age and 5 years CalPERS service are eligible. Those hired on or after 1/1/2010 are subject to vesting on the PERS Choice Other Southern California plan, in the amount of 50% of the monthly premium for those with 10 years CalPERS service (none if under), grading up to 100% for those with 20 or more years CalPERS service. A minimum of 5 years of service with the City of Bishop is required.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 10: Post-Retirement Health Care Benefits (Continued)

The Bishop City Council passed ordinance No. 551, whereby Council members who retire directly from the City are at least 65 years of age and have at least 8 full years of service are eligible for benefits similar to those hired before 1/1/2010. The above requirements are waived for Council members who were on the Bishop City Council as of November 1, 2016. Council members who were on the City Council as of November 1, 2016, are entitled to medical benefits if they have served two full terms of seven and one half years on the Council as an elected official with the City, and having reached a minimum of 62 years of age at the time they leave the Council.

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 (PEMHCA). 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 Council. The 2023-24 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, 2024 the City contributed \$246,191 towards the unfunded actuarial accrued liability (UAAL). 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, 2024 directly to health insurance providers totalling \$644,483 that was not reimbursed by the CERBT. Plan members receiving benefits contributed 10% of the total premiums.

Employees Covered By Benefit Terms

At the reporting date of June 30, 2024 the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	56
Active employees	40
Total	<u>96</u>

Contributions

The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the actuarially determined contribution of the employer (ADC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ADC 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 City chose a 30 year period to amortize the unfunded actuarial liability.

The contribution requirement of plan members is established by the City Council. The 2022-23 measurement period contribution was based on the actuarially determined contribution using entry age actuarial cost with normal costs calculated as a level percentage of payroll, as required by GASB 75. For the fiscal year ending June 30, 2024 valuation, the City contributed \$227,270 towards the net OPEB Liability (NOL). The City chose the CalPERS CERBT as the trustee for the plan. The City also paid the retiree premiums for fiscal year end June 30, 2023 valuation directly to health insurance providers totalling \$733,907 (including implicit subsidy associated with benefits paid). Plan members receiving benefits contributed 10% of the total premiums.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 10: Post-Retirement Health Care Benefits (Continued)

Net OPEB Liability: At June 30, 2024 the City reported a net OPEB liability of \$7,759,476. The net OPEB liability was measured from July 1, 2022 to June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation with a valuation date of June 30, 2023.

Actuarial Assumptions

The net OPEB liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	July 1, 2023
Measurement Date	July 1, 2022 to June 30, 2023
Actuarial Assumptions:	
Discount Rate	6.75%
Healthcare trend rates	5.50% to 4.00%
Salary increase	2.80%
Inflation rate	2.30%
Investment Rate of Return	6.75%

OPEB Assets

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global ex-U.S. Equity	60.00%	5.90%
U.S fixed income	35.00%	-0.90%
Cash Equivalents	5.00%	-0.60%
Total	<u>100.00%</u>	

The OPEB assets are held by CalPERS CERBT, the trustee for the OPEB assets. The OPEB assets are not FDIC insured there is no bank guarantee and the assets may lose value. The investments are in in strategy 1 which is the least conservative of the 3 risk levels offered by the trustee. The investment objective is to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. There is no guarantee that the portfolio will achieve its investment objective.

The discount rate used to measure the total OPEB liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed the City's contributions will continue based upon the current OPEB funding policy. Based on those assumptions, the OPEB plans fiduciary net position was projected to be available to make future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 10: Post-Retirement Health Care Benefits (Continued)

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability at June 30, 2024.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c)
Balances at 6/30/2023	\$ (10,554,475)	\$ 4,113,953	\$ (6,440,522)
Changes for the year:			
Service cost	(388,448)		(388,448)
Interest	(714,282)		(714,282)
Difference between expected and actual experience	(1,753,557)		(1,753,557)
Change in assumptions	(108,709)		(108,709)
Contribution-employer-prior year		991,177	991,177
Net investment income		675,012	675,012
Benefit payments	733,907	(733,907)	-
Administrative expense		(20,147)	(20,147)
Net changes	(2,231,089)	912,135	(1,318,954)
Balances at 6/30/2024	\$ (12,785,564)	\$ 5,026,088	\$ (7,759,476)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the City's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 5.75%	Discount Rate 6.75%	1% Increase 7.75%
Net OPEB liability (asset)	\$ 9,228,923	\$ 7,759,476	\$ 6,525,616

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.5% decreasing to 3%)	Discount Rate 5.5% decreasing to 4%	1% Increase (6.5% decreasing to 5%)
Net OPEB liability (asset)	\$ 6,426,453	\$ 7,759,476	\$ 9,361,772

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of \$1,361,295. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2024, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 10: Post-Retirement Health Care Benefits (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,336,043	\$ (11,289.0)
Changes in assumptions	225,474	
Net difference between projected and actual earnings on retirement plan investments	586,453	(585,099)
District contributions subsequent to measurement date	754,807	
Totals	<u>\$ 2,902,777</u>	<u>\$ (596,388)</u>

\$754,807 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2025	\$ (542,426)
2026	(435,527)
2027	(558,694)
2028	(14,935)
	<u>\$ (1,551,582)</u>

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. Interfund transactions for the fiscal year ended June 30, 2024 are summarized as follows:

<u>Fund Type</u>	Due To Other Funds	Due From Other Funds	Operating Transfers In	Operating Transfers Out
General	\$ 19,196	\$ 187,890	\$ 500,000	\$ -
Special Revenue				500,000
Capital Projects	187,890		27,213	27,213
Enterprise		19,196		
Total	<u>\$ 207,086</u>	<u>\$ 207,086</u>	<u>\$ 527,213</u>	<u>\$ 527,213</u>

City of Bishop
Notes to Financial Statements
June 30, 2024

Note 12: 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 13: Prior Period Adjustment

Net position in the government wide statement of activities was increased \$36,264 to recognize the Whitney Alley improvement project as construction in progress. The cost was recorded as an expense in the prior fiscal year.

Note 14: Economic Dependency

The City's general fund revenue relies heavily on tourism, which provides transient occupancy taxes and sales taxes. During the 2023-24 fiscal year the City collected \$3,641,255 in transient occupancy tax which accounted for 29% of general fund revenue. Tourism related spending also accounts for additional sales taxes generated at the City. Sales tax revenue was \$5,421,564 or 43% of general fund revenue for the 2023-24 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.

Note 16: Subsequent Events

On July 3, 2024 the City transferred \$9,000,000 to the California CLASS investment pool in order to take advantage of higher interest rates.

The City has evaluated subsequent events through October 28, 2024, the date these financial statements were available for distribution.

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes				
Property - secured	\$ 540,000	\$ 540,000	\$ 645,044	\$ 105,044
Property - unsecured	45,000	45,000	53,505	8,505
Prior year and other	31,000	35,000	18,376	(16,624)
VLF swap	350,000	350,000	423,385	73,385
Sales tax	5,000,000	5,000,000	5,421,564	421,564
DWP water agreement	232,799	232,799	232,799	-
Transient occupancy	2,750,000	3,300,000	3,641,255	341,255
Sales tax - public safety	10,000	15,000	15,542	542-
Real property transfer	8,500	8,500	13,359	4,859
Total taxes	8,967,299	9,526,299	10,464,829	938,529
Licenses and Permits				
Business licenses	62,000	62,000	67,880	5,880
Use permits	6,900	8,000	10,770	2,770
Building permits	94,550	111,200	154,131	42,931
SB 1186/ADA				
Environmental fee	3,500	1,000	120	(880)
Electrical franchise	32,000	32,000	48,849	16,849
TV franchise	10,000	10,000	9,893	(107)
Total licenses and permits	208,950	224,200	291,643	67,444
Intergovernmental				
Motor vehicle fees	3,700	3,700		(3,700)
Homeowners	1,000	2,200	2,608	408
Reimbursement - highway sweeping	53,000	53,000	53,000	(0)
Reimbursement Hwy 6 trash	45,000	45,000	45,000	
Fire department reimbursements	146,500	108,527	135,115	26,588
Reimbursement - Bishop Unified School District				
Peace officers training	18,000	9,500	10,736	1,236
Dispatch contracts	7,200	6,000		(6,000)
Grants	157,000	276,461	216,442	(60,019)
Total intergovernmental	431,400	504,388	462,901	(41,488)
Fines, Forfeitures and Penalties				
Parking citations and tow fees	12,765	8,930	11,552	2,622
Proceeds from litigation			136,594	
Total fines, forfeitures and penalties	12,765	8,930	148,146	2,622
Charges for Current Services				
Fingerprinting and public safety	25,000	23,500	25,986	2,486
After school program	98,000	92,000	83,581	(8,419)
Parks and recreation	174,060	158,115	165,894	7,779
Total charges for current services	297,060	273,615	275,461	1,846
Use of Money and Property				
Interest and investment income	11,000	220,000	634,342	414,342
Rent	137,000	140,750	113,701	(27,049)
Total use of money and property	148,000	360,750	748,043	387,292
Other				
Insurance refunds, reimbursements and dividends	31,331	31,331	36,555	5,224
Miscellaneous - all others	26,800	23,500	100,027	76,527
Total other	58,131	54,831	136,582	81,750
Total revenues	10,123,605	10,953,013	12,527,605	1,574,592

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Total revenues (continued)	10,123,605	10,953,013	12,527,605	1,574,592
Expenditures				
General Government				
City Council	181,010	188,465	177,212	11,253
Administration - clerk	853,010	903,542	830,477	73,065
Finance	302,758	316,058	300,820	15,238
City treasurer	1,901	1,904	1,877	27
Legal service	157,997	233,997	226,659	7,338
IT	42,553	43,773	43,759	14
Insurance	304,430	306,454	307,593	(1,139)
Elections	1,500	1,700	1,485	215
Total general government	1,845,159	1,995,893	1,889,882	106,012
Public Ways and Facilities/Transportation				
Building and grounds	153,055	171,697	158,661	13,036
Building	122,863	152,130	124,521	27,609
Planning	329,855	292,726	188,449	104,277
Street lighting, sweeping, maintenance	837,979	538,600	523,382	15,218
Total public ways and facilities/transportation	1,443,752	1,155,153	995,013	160,140
Public Safety				
Police	4,467,352	4,519,543	4,353,418	166,125
Fire	696,913	500,894	386,512	114,382
Total public safety	5,164,265	5,020,437	4,739,930	280,508
Community Development				
Parks and recreation	1,338,269	1,465,135	1,323,912	141,223
After school program	104,758	78,850	72,521	6,329
Community promotion	181,000	172,100	185,121	(13,021)
Total community development	1,624,027	1,716,085	1,581,554	134,531
Lease principal	119,410	123,165	31,226	91,939
Lease interest			3,587	(3,587)
Principal expense			33,758	(33,758)
Interest expense			6,502	(6,502)
Capital outlay	1,549,317	1,513,675	651,895	861,780
Total expenditures	11,745,930	11,524,408	9,933,347	1,591,064
Excess (deficit) of revenues over expenditures	(1,622,325)	(571,395)	2,594,258	3,165,653
Other Financing Sources (Uses)				
Capital leases			148,724	148,724
Sale of property			2,131	2,131
Operating transfers in	500,000	500,000	500,000	
Operating transfers out	(150,000)	(150,000)		150,000
Total other financing sources (uses)	350,000	350,000	650,855	300,855
Changes in fund balances	\$ (1,272,325)	\$ (221,395)	3,245,113	\$ 3,466,508
Fund balance, beginning of fiscal year			12,050,867	
Prior period adjustment			(19,196)	
Fund balance, end of fiscal year			\$ 15,276,784	

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MEASURE A-SPECIAL REVENUE FUND
June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Taxes	\$ 784,000	\$ 784,000	\$ 890,403	\$ 106,403
Total revenues	<u>784,000</u>	<u>784,000</u>	<u>890,403</u>	<u>106,403</u>
Other Financing Sources (Uses)				
Operating transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Excess (deficit) of revenues over (under) other financing sources (uses)	<u>\$ 284,000</u>	<u>\$ 284,000</u>	<u>390,403</u>	<u>\$ 106,403</u>
Fund balance, beginning of fiscal year			<u>1,240,157</u>	
Fund balance, end of fiscal year			<u>\$ 1,630,560</u>	

CITY OF BISHOP

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2024**

<u>Reporting Date</u>	<u>City's proportion of the net pension liability (asset)</u>	<u>City's proportionate share of the net pension liability (asset)</u>	<u>City's covered-employee payroll</u>	<u>City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CalPERS-Miscellaneous Plan</u>					
6/30/2015	0.14844%	\$3,668,769	\$1,694,679	216.49%	79.76%
6/30/2016	0.11968%	\$3,283,463	\$1,742,705	188.41%	84.13%
6/30/2017	0.12048%	\$4,185,221	\$1,663,803	251.55%	80.32%
6/30/2018	0.12577%	\$4,957,924	\$1,714,172	289.23%	73.95%
6/30/2019	0.13088%	\$4,932,525	\$1,741,040	283.31%	74.43%
6/30/2020	0.10518%	\$4,211,943	\$1,771,812	237.72%	77.38%
6/30/2021	0.11024%	\$4,650,245	\$1,839,471	252.80%	76.65%
6/30/2022	0.12418%	\$2,357,973	\$1,695,887	139.04%	75.16%
6/30/2023	0.11345%	\$5,308,730	\$1,787,347	297.02%	84.19%
6/30/2024	0.11735%	\$5,868,103	\$1,882,417	311.73%	84.19%
<u>CalPERS-Safety Plan</u>					
6/30/2015	0.10109%	\$3,791,760	\$1,233,451	307.41%	80.93%
6/30/2016	0.10674%	\$4,398,084	\$1,249,583	351.96%	80.12%
6/30/2017	0.10670%	\$5,526,383	\$1,268,052	435.82%	75.81%
6/30/2018	0.10628%	\$6,350,222	\$1,341,548	473.35%	70.17%
6/30/2019	0.10979%	\$6,350,222	\$1,281,978	495.35%	71.39%
6/30/2020	0.07822%	\$4,882,959	\$1,233,863	395.75%	77.72%
6/30/2021	0.08255%	\$5,499,753	\$1,251,498	439.45%	76.95%
6/30/2022	0.07649%	\$2,684,428	\$1,172,131	229.02%	75.42%
6/30/2023	0.08684%	\$5,966,993	\$1,128,081	528.95%	85.02%
6/30/2024	0.09477%	\$7,084,058	\$1,184,419	598.10%	73.42%
<u>PARS Miscellaneous Single Employer Plan</u>					
6/30/2015*	NA	\$2,805,983	\$1,542,000	181.97%	52.45%
6/30/2016*	NA	\$2,579,156	\$1,020,118	252.83%	51.64%
6/30/2017*	NA	\$2,605,528	\$1,142,000	228.15%	52.62%
6/30/2018*	NA	\$2,615,457	\$1,047,401	249.71%	52.75%
6/30/2019*	NA	\$2,555,824	\$1,050,335	243.33%	54.26%
6/30/2020*	NA	\$2,411,591	\$1,014,025	237.82%	56.00%
6/30/2021*	NA	\$2,384,524	\$688,185	346.49%	56.21%
6/30/2022*	NA	\$4,282,760	\$752,320	569.27%	36.06%
6/30/2023*	NA	\$4,443,949	\$940,740	472.39%	33.79%
6/30/2024*	NA	\$4,286,032	\$895,156	478.80%	35.01%

* Payroll is projected by actuary

CITY OF BISHOP

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS
JUNE 30, 2024**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>City's covered-employee payroll</u>	<u>percentage of covered employee payroll</u>
<u>CalPERS-Miscellaneous Plans</u>					
6/30/2015	\$307,717	(\$307,717)	\$0	\$1,694,679	18.16%
6/30/2016	\$275,081	(\$275,081)	\$0	\$1,742,705	15.78%
6/30/2017	\$294,779	(\$294,779)	\$0	\$1,663,803	17.72%
6/30/2018	\$350,005	(\$350,005)	\$0	\$1,714,172	20.42%
6/30/2019	\$425,695	(\$425,695)	\$0	\$1,741,040	24.45%
6/30/2020	\$456,505	(\$456,505)	\$0	\$1,771,812	25.76%
6/30/2021	\$504,540	(\$504,540)	\$0	\$1,839,471	27.43%
6/30/2022	\$552,109	(\$552,109)	\$0	\$1,695,887	32.56%
6/30/2023	\$612,047	(\$612,047)	\$0	\$1,787,347	34.24%
6/30/2024	\$600,809	(\$600,809)	\$0	\$1,882,417	31.92%
<u>CalPERS-Safety Plans</u>					
6/30/2015	\$377,896	(\$377,896)	\$0	\$1,233,451	30.64%
6/30/2016	\$430,675	(\$430,675)	\$0	\$1,249,583	34.47%
6/30/2017	\$450,927	(\$450,927)	\$0	\$1,268,052	35.56%
6/30/2018	\$508,813	(\$508,813)	\$0	\$1,341,548	37.93%
6/30/2019	\$593,823	(\$593,823)	\$0	\$1,281,978	46.32%
6/30/2020	\$626,682	(\$626,682)	\$0	\$1,233,863	50.79%
6/30/2021	\$646,762	(\$646,762)	\$0	\$1,251,498	51.68%
6/30/2022	\$696,107	(\$696,107)	\$0	\$1,172,131	59.39%
6/30/2023	\$762,722	(\$762,722)	\$0	\$1,128,081	67.61%
6/30/2024	\$752,433	(\$752,433)	\$0	\$1,184,419	63.53%
<u>PARS Miscellaneous Single Employer Plan</u>					
6/30/2015 *	\$402,000	(\$238,126)	\$163,874	\$1,542,000	15.44%
6/30/2016 *	\$271,900	(\$234,903)	\$36,997	\$1,020,118	23.03%
6/30/2017*	\$242,039	(\$242,039)	\$0	\$1,142,000	21.19%
6/30/2018*	\$227,617	(\$227,617)	\$0	\$1,047,401	21.73%
6/30/2019*	\$222,671	(\$222,671)	\$0	\$1,050,335	21.20%
6/30/2020*	\$214,973	(\$203,082)	\$11,891	\$1,014,025	20.03%
6/30/2021*	\$145,895	(\$45,202)	\$100,693	\$688,185	6.57%
6/30/2022*	\$237,533	(\$42,917)	\$194,616	\$752,320	5.70%
6/30/2023*	\$167,771	(\$167,771)	\$0	\$940,740	17.83%
6/30/2024*	\$274,046	(\$274,046)	\$0	\$895,156	30.61%

* Payroll is projected by actuary

CITY OF BISHOP

REQUIRED SUPPLEMENTARY INFORMATION OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS JUNE 30, 2024

Total OPEB liability	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Service cost	\$ 388,448	\$ 316,067	\$ 271,736	\$ 247,177	\$ 256,310	\$ 232,949	\$ 226,164
Interest	714,282	688,555	637,890	620,592	606,072	573,334	558,196
Changes in benefit terms							
Differences between expected and actual experience	1,753,557		(39,516)		540,448		
Changes of assumptions	108,709		499,268		(583,977)		
Benefit payments**	(733,907)	(659,062)	(666,980)	(606,171)	(590,486)	(565,091)	(555,279)
Net change in total OPEB liability	2,231,089	345,560	702,398	261,598	228,367	241,192	229,081
Total OPEB liability-beginning (a).	\$ 10,554,475	\$ 10,208,915	\$ 9,506,517	\$ 9,244,919	\$ 9,016,552	8,771,762	8,542,681
Total OPEB liability-ending (b)	\$ 12,785,564	\$ 10,554,475	\$ 10,208,915	\$ 9,506,517	\$ 9,244,919	\$ 9,012,954	\$ 8,771,762
Plan fiduciary net position							
Contributions-employer **	\$ 991,177	\$ 905,253	\$ 728,833	\$ 855,843	\$ 661,790	\$ 626,701	\$ 622,608
Net investment income (loss)	675,012	(632,109)	963,409	115,101	179,763	208,674	241,990
Benefit payments	(733,907)	(659,062)	(666,980)	(606,171)	(590,486)	(565,091)	(555,279)
Administrative expenses	(20,147)	(1,168)	(1,327)	(1,573)	(621)	(2,364)	(2,046)
Net change in plan fiduciary net position	912,135	(387,086)	1,023,935	363,200	250,446	267,920	307,273
Plan fiduciary net position-beginning (c)	4,113,953	4,501,039	3,477,104	3,113,904	2,863,458	2,595,538	2,288,265
Plan fiduciary net position-ending (d)	\$ 5,026,088	\$ 4,113,953	\$ 4,501,039	\$ 3,477,104	\$ 3,113,904	\$ 2,863,458	\$ 2,595,538
Net OPEB liability-beginning (a)-(c)	\$ 6,440,522	\$ 5,707,876	\$ 6,029,413	\$ 6,131,015	\$ 6,153,094	\$ 6,176,224	\$ 6,254,416
Net OPEB liability-ending (b)-(d)	\$ 7,759,476	\$ 6,440,522	\$ 5,707,876	\$ 6,029,413	\$ 6,131,015	\$ 6,149,496	\$ 6,176,224
Plan fiduciary net position as a percentage of the total OPEB liability	39%	39%	44%	37%	34%	32%	30%
Covered-employee payroll	\$ 3,192,825	\$ 3,144,755	\$ 2,715,795	\$ 2,938,754	\$ 3,175,934	\$ 3,324,357	\$ 3,023,018
District's net OPEB liability as a percentage of covered-employee payroll	243%	205%	210%	205%	193%	185%	204%
Measurement date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017

* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

**Amount includes implicit subsidy associated with benefits paid.

City of Bishop
Note to Required Supplementary Information
June 30, 2024

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 and special revenue 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, 2024

	Special Revenue Funds	Capital Project Funds	Total
<u>Assets</u>			
Cash and investments held by the City	\$ 968,004	\$ 261,998	\$ 1,230,002
Restricted cash and investments	3,683		3,683
Accounts receivable	17,647		17,647
Interest receivable	2,805		2,805
Prepaid expense	3,304		3,304
Loans/notes receivable	179,681		179,681
Due from other governments		43,673	43,673
Total assets	<u>\$ 1,175,124</u>	<u>\$ 305,671</u>	<u>\$ 1,480,795</u>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts payable	\$ 19,075	\$ 37,128	\$ 56,202
Accrued wages	1,505		1,505
Due to other funds		187,890	187,890
Total liabilities	<u>20,580</u>	<u>225,018</u>	<u>245,597</u>
Deferred Inflows of Resources			
Deferred revenue-uneared	79,527	44,266	123,794
Total deferred inflows of resources	<u>79,527</u>	<u>44,266</u>	<u>123,794</u>
Fund Balances			
Restricted	179,681		179,681
Nonspendable-prepaid items	3,304		3,304
Committed:			
Capital projects		63,614	63,614
Public safety	313,167		313,167
Economic development	128,100		128,100
Public works programs	450,765		450,765
Unassigned (deficit)		(27,227)	(27,227)
Total fund balance	<u>1,075,017</u>	<u>36,387</u>	<u>1,111,404</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,175,124</u>	<u>\$ 305,671</u>	<u>\$ 1,480,795</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP

**Combining Statement of Revenues, Expenditure and
Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2024**

	Special Revenue Funds	Capital Project Funds	Total
Revenues			
Intergovernmental	\$ 439,620	\$ 125,336	\$ 564,955
Use of money and property	9,041		9,041
	<u>448,661</u>	<u>125,336</u>	<u>573,996</u>
Total revenues			
Expenditures			
Current:			
Public ways and facilities/ transportation	108,654		108,655
Public safety	33,142		33,142
Community development	4,186		4,186
Lease principal	19,425		19,425
Lease interest	4,385		4,385
Principal expense	34,953		34,953
Interest expense	2,607		2,607
Capital outlay	217,796	188,657	406,453
	<u>425,148</u>	<u>188,657</u>	<u>613,806</u>
Total expenditures			
Excess (deficit) of revenues over expenditures before other financing sources (uses)	<u>23,513</u>	<u>(63,321)</u>	<u>(39,810)</u>
Other Financing Sources (Uses)			
Proceeds of debt	167,620		167,620
Operating transfers in		27,213	27,213
Operating transfers out		(27,213)	(27,213)
Total other financing sources (uses)	<u>167,620</u>	<u></u>	<u>167,620</u>
Net change in fund balances	<u>191,133</u>	<u>(63,321)</u>	<u>127,810</u>
Fund balances, beginning of fiscal year	<u>883,884</u>	<u>99,708</u>	<u>983,592</u>
Fund balances, end of fiscal year	<u>\$ 1,075,017</u>	<u>\$ 36,387</u>	<u>\$ 1,111,402</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2024

	Gas Tax	Traffic Safety	Public Safety	Asset Forfeiture	09-STBG 6407 Home Program	Permanent Local Housing Allocation	Totals
<u>Assets</u>							
Cash and investments held by the City	\$ 422,799	\$ 8,141	\$ 324,136	\$ 5,301	\$ 128,100	\$ 79,527	\$ 968,004
Restricted cash and investments	3,683						3,683
Accounts receivable	17,647						17,647
Interest receivable			2,805				2,805
Prepaid expense	3,304						3,304
Note receivable					179,681		179,681
Total assets	<u>\$ 447,433</u>	<u>\$ 8,141</u>	<u>\$ 326,941</u>	<u>\$ 5,301</u>	<u>\$ 307,781</u>	<u>\$ 79,527</u>	<u>\$ 1,175,124</u>
<u>Liabilities, Deferred Revenue and Fund Balances</u>							
<u>Liabilities</u>							
Accounts payable	\$ -	\$ -	\$ 19,075	\$ -	\$ -	\$ -	\$ 19,075
Accrued wage	1,505						1,505
Total liabilities	<u>1,505</u>		<u>19,075</u>				<u>20,580</u>
<u>Deferred Inflows of Resources</u>							
Deferred revenue-uneamed						79,527	79,527
Total deferred inflows of resources						<u>79,527</u>	<u>79,527</u>
<u>Fund Balances</u>							
Restricted					179,681		179,681
Nonspendable-prepaid items	3,304						3,304
Committed:							
Public safety			307,866	5,301			313,167
Economic development					128,100		128,100
Public works programs	<u>442,624</u>	<u>8,141</u>					<u>450,765</u>
Total fund balances	<u>445,928</u>	<u>8,141</u>	<u>307,866</u>	<u>5,301</u>	<u>307,781</u>		<u>1,075,017</u>
Total liabilities, deferred revenue and fund balances	<u>\$ 447,433</u>	<u>\$ 8,141</u>	<u>\$ 326,941</u>	<u>\$ 5,301</u>	<u>\$ 307,781</u>	<u>\$ 79,527</u>	<u>\$ 1,175,124</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP

**Combining Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
June 30, 2024**

	Gas Tax	Traffic Safety	Public Safety	Asset Forfeiture	09-STBG 6407 Home Program	Permanent Local Housing Allocation	Totals
Revenues							
Intergovernmental	\$ 209,501	\$ -	\$ 221,717	\$ 4,216	\$ -	\$ 4,186	\$ 439,620
Use of money and property	371		8,670				9,041
Total revenues	209,872		230,387	4,216		4,186	448,661
Expenditures							
Current:							
Public ways and facilities/ transportation	108,654						108,654
Public safety			31,720	1,422			33,142
Community development						4,186	4,186
Lease principal			19,425				19,425
Lease interest expense			4,385				4,385
Principal expense			34,953				34,953
Interest expense			2,607				2,607
Capital outlay	16,043		201,753				217,796
Total expenditures	124,697		294,843	1,422		4,186	425,148
Excess (deficit) of revenues over expenditures	85,175		(64,456)	2,794			23,513
Other Financing Sources (Uses)							
Proceeds of debt			167,620				167,620
Total other financing sources (uses)			167,620				167,620
Net change in fund balances	85,175		103,164	2,794			191,133
Fund balances, beginning of fiscal year	360,753	8,141	204,702	2,507	307,781		883,884
Fund balances, end of fiscal year	\$ 445,928	\$ 8,141	\$ 307,866	\$ 5,301	\$ 307,781	\$ -	\$ 1,075,017

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP

Combining Balance Sheet Nonmajor Capital Projects Funds June 30, 2024

	East Line Bridge Replacement	Valley Apt. CBBG Solar Project	Local Transportation Fund	Seibu To School Bike Path	Totals
<u>Assets</u>					
Cash and investments held by the City	\$ 154,118	\$ 18,121	\$ 89,759	\$ -	\$ 261,998
Due from other governments	43,673				43,673
Total assets	<u>\$ 197,791</u>	<u>\$ 18,121</u>	<u>\$ 89,759</u>	<u>\$ -</u>	<u>\$ 305,671</u>
<u>Liabilities</u>					
Liabilities					
Accounts payable	\$ 37,128	\$ -	\$ -	\$ -	\$ 37,128
Due to other fund	187,890				187,890
Total liabilities	<u>225,018</u>				<u>225,018</u>
<u>Deferred Inflows of Resources</u>					
Deferred revenue-uneamed			44,266		44,266
Total deferred inflows of resources			<u>44,266</u>		<u>44,266</u>
Fund Balances					
Committed:					
Capital projects		18,121	45,493		63,614
Unassigned (deficit)	<u>(27,227)</u>				<u>(27,227)</u>
Total fund balances	<u>(27,227)</u>	<u>18,121</u>	<u>45,493</u>		<u>36,387</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 197,791</u>	<u>\$ 18,121</u>	<u>\$ 89,759</u>	<u>\$ -</u>	<u>\$ 305,671</u>

The notes to the financial statements are an integral part of this statement

CITY OF BISHOP

**Combining Statement of Revenues, Expenditure, and
Changes in Fund Balance
Nonmajor Capital Projects Funds
June 30, 2024**

	East Line Bridge Replacement	Valley Apt. CDBG Solar Project	Local Transportation Fund	Local Seibu To School Bike Path	Totals
Revenues					
Intergovernmental	\$ 107,549	\$ -	\$ -	\$ 17,787	\$ 125,336
Total revenues	107,549			17,787	125,336
Expenditures					
Current:					
Public ways and facilities/ Transportation					-
Capital outlay	143,657			45,000	188,657
Total expenditures	143,657			45,000	188,657
Excess (deficit) of revenues over expendit	(36,108)			(27,213)	(63,321)
Other Financing Sources (Uses)					
Operating transfers in				27,213	27,213
Operating transfers out			(27,213)		(27,213)
Total other financing sources (uses)			(27,213)	27,213	-
Net change in fund balances	(36,108)		(27,213)		(63,321)
Fund balances, beginning of fiscal year	8,881	18,121	72,706		99,708
Fund balances, end of fiscal year	\$ (27,227)	\$ 18,121	\$ 45,493	\$ -	\$ 36,387

The notes to the financial statements are an integral part of this statement

City of Bishop



Finance Director's Report Fiscal Year 2023-24

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Introduction

The purpose of this annual report is to establish a new City practice of annually reviewing and reporting on the audited City financial statements. Being that the City's financial statements are complex and nuanced, one could assert that there's room for improvement with regard to City staff explaining annual financial performance and management's perspective.

The FY 2023-24 Finance Director's Report is drafted with the intent of capturing my train of thought while thoroughly reviewing the audited financial statements. I'm hopeful that this report will help in making the information included within the City's financial statements more useful for both the general public and its representation. Additionally, by publicizing my detailed thoughts on the financial statements, it allows others to critique my work and help me improve my knowledge to better serve the public.

This report will make frequent reference to the City of Bishop audited financial statements. To make the best use of this report, I would recommend that a reader have both documents available for review and reference.

Thank you for taking the time to review this report and please feel free to contact me with any questions or comments that you might have.

Sincerely,

Ethan Aukee
Finance Director
City of Bishop

Management Discussion & Analysis

Pages 3-8 of the financial statements include management discussion & analysis with regard to FY 2023-24 performance and FY 2024-25 outlook. This section of the financial statements is crafted by the City's Finance Director following discussion and analysis with the City Administrator.

A few highlights from FY 2023-24:

- **City assets totaled \$47.94 million dollars in value as of June 30, 2024.**
 - This total consists of governmental assets and business type assets.
 - Business type assets are different than governmental type assets based on the manner in which the asset is derived. The City charges the public for sewer service, water service, and rent in a City owned mobile home park. The income generated from these "business-type" services is segregated from all other City operations. This income is only used to pay for ongoing provision of the specific services, and purchasing of assets directly related to provision of the specific services.
 - The money and capital investments within the City's three business type funds (sewer, water, & mobile home rent), totals \$13.22 million, roughly 28% of the City's total assets.
- **The unassigned fund balance for the City's General Fund is \$11.52 million.**
 - This figure has grown substantially during FY 2022-23 and FY 2023-24, mainly due to revenues exceeding expectations and actual expenditures totaling less than the City's budgeted amount.
 - The growth of this figure over time has helped improve the City's total net position, which is a key indicator of financial health.
 - The unassigned fund balance is a nuanced topic, and additional factors should be considered when assessing the use of the fund balance. Some of these factors include:
 - i. The City's cash reserve amount is established on an annual basis. For FY 2024-25, this amount totals \$2,883,891.
 - ii. Planned, but not encumbered, capital outlay. During strategic planning sessions, the City Council approves capital outlay. Capital outlay can span multiple years, and this figure can change over time. At the start of FY 2024-25, the City has 16 active capital outlay projects, with estimated capital outlay requirements of roughly \$2.94 million.

- iii. Unfunded liabilities. The City has multiple pension plans to fund, along with an OPEB plan to fund. When investment returns on City cash have a low yield, City management and City Council should consider allocating unassigned fund balance to its pension funds in hopes of higher returns. This action would restrict the funding to the respective pension plan. Throughout the past couple of years, the City has been able to earn a relatively high return on unassigned cash. When yields decrease, it would be prudent for the City to consider allocating unassigned fund balance to its pensions/OPEB.
 - iv. There are further factors to consider. The point of listing the above factors is to illustrate the nuance involved in analyzing the unassigned fund balance. This analysis is completed annually to provide City Council with an aggressive and conservative figure for additional capital outlay.
 - v. It's my opinion that one should focus more on the City's net position instead of the General Fund balance when assessing the effectiveness of the City's operations, planning and execution.
- **The City's total net position increased by \$2.54 million during FY 2023-24.**
 - This can be attributed to greater revenue than expenditure.
 - Additional details will be provided later in this report that provide context as to why revenue exceeded expenditure in an amount greater than expected.
 - A positive total net position indicates that the City has enough resources to cover its obligations and maintain its operations. At the end of FY 2023-24, the City has a positive total net position.
 - A consistently increasing net position over time indicates that the City is operating with good fiscal management, running surpluses, and increasing its financial cushion. In recent years, the City has consistently increased its total net position.
 - I would assert that the unrestricted net position for governmental activities is a more useful indicator of funding available for appropriation than the unassigned General Fund balance listed above. The unrestricted net position for governmental activities listed on page 5 of the financial statements totals \$6,084,842. If one were to subtract the cash reserve amount from this figure, the remainder would serve as a useful balance to consider for allocation to capital outlay or other uses.

- **The City earned all-time highs in interest earnings and sales tax in FY 2023-24. Additionally, transient occupancy tax revenue exceeded City expectations.**
- **The City's assets, net of depreciation, increased during FY 2023-24.**
 - Land increased due to the City's purchase of a right of way to complete the Seibu Path Project.
 - Construction in progress increased due to the City initiating multiple infrastructure improvement projects that will span multiple years prior to completion.
 - Building/site improvements increased slightly, due to small improvements to City owned buildings and locations.
 - Equipment increased, mainly due to purchasing public safety equipment, including a Fire Department vehicle, as well as the purchase and installation of a new playground equipment structure in front of the City Park.
 - Infrastructure increased slightly; the majority of work conducted in relation to improving infrastructure is classified under construction in progress. These projects are larger in scope and require multiple years to complete.

Management's assessment of economic factors and the FY 2024-25 budget:

Please read the "Economic Factors and Next Year's Budget" section on page 8 of the financial statements. This section was drafted by City management to explain its approach to budgeting and strategic positioning.

Statement of Net Position

The Statement of Net Position listed on **page 9 of the financial statements** is a government-wide financial statement that essentially serves as a balance sheet for the City in its entirety. The purpose of a balance sheet is to provide a snapshot of an organization's financial position at a given time. So, page 9 provides for a snapshot of the entirety of the City of Bishop on June 30th, 2024. The simplified way to analyze a balance sheet is to review total assets, minus total liabilities, and the resulting balance is equity/ownership value.

Assets:

- The first subset listed is the City's current assets. These are assets that are expected to be converted into cash or consumed within one year.
- The second subset listed is the City's non-current assets. These are assets that are held for more than one year.
- Within the non-current assets, you'll see capital assets. These assets are long-term assets that the City owns and are not intended for immediate resale. These assets are generally used to produce services and generate value for the public over time. These items represent City investments to maintain and grow its provision of services to the public.

Capital Assets:

- Land: Land is self-explanatory. One important point to note is that land is recorded as an asset at the original purchase price and is not subject to depreciation.
- Construction in Progress: Construction in progress (CIP) represents assets under development (buildings, infrastructure, equipment). Once completed, the asset would then be classified as a capital asset and subject to depreciation. While classified as CIP, the value listed is not subject to depreciation.
- Buildings, Site Improvements, Equipment & Infrastructure: These capital assets are self-explanatory, and each asset included within these classifications is subject to depreciation throughout its useful life.

Depreciation & Accumulated Depreciation:

- Depreciation: Depreciation is the process of allocating the cost of a tangible asset over its useful life. This process reflects a reduction in value due to wear and tear, usage, and "shelf-life". Depreciation expense is incurred on an annual basis.

- Accumulated Depreciation: Accumulated depreciation is the total amount of depreciation expense recorded for a tangible asset since it was acquired. For the purpose of reviewing page 9 of the financial statements, the depreciable capital assets are listed at their acquisition cost and accumulated depreciation demonstrates the total amount of capital asset value diminished over time.

Capital Leases & Amortization:

- Capital Leases: A long-term lease agreement in which the lessee assumes most of the risks and rewards of ownership. During the life of the lease, the lessor retains ownership of the leased asset, but in most instances, the lessee has the ability to acquire the asset at the end of the lease term.
- Amortization: Amortization is the process of gradually paying off a debt.
- For the purpose of reviewing page 9 of the financial statements, the City maintains leased assets that can be acquired at the end of the lease term and the accumulated amortization indicates the amount of the lease that has been paid to the lessor.

Deferred Outflows of Resources:

- Deferred outflows of resources are recorded on the statement of net position under assets, however, are a distinct line item that is separate from traditional assets.
- Deferred outflows of resources provide for future economic benefit. The reason for this is that the outflow of resources has already occurred, but the associated expense will be recognized in a future period when the benefit is realized.
- The City records two separate categories of deferred outflows of resources.
 - i. Other Post Employment Benefits (OPEB): This refers to non-pension benefits provided by the City to its employees and/or retirees.
 - ii. Pensions: This refers to benefit plans provided by the City that provide income to employees after they retire.

Liabilities:

- The first subset listed is the City's current liabilities. These are the City's short-term financial obligations that are due to be paid within one year and/or within the City's end of fiscal year accrual period (60 days).
- The second subset listed is the City's long-term liabilities. These are the City's financial obligations that are due to be paid in more than one year.
- 93% of the City's liabilities on June 30th, 2024 consist of pension and OPEB liability. These two long-term liabilities should be consistently monitored and considered whenever the City makes significant financial decisions. These liabilities can be affected by external factors, such as investment market performance. So, even if the City contributes to its pension/OPEB plans at an acceptable rate throughout a year, external factors could result in a net increase in liability. Conversely, the City could contribute at an inadequate rate and the liability could decrease based on positive market performance. Therefore, it's my opinion that the City should always maintain financial flexibility with the purpose of managing these liabilities over time.

Deferred Inflows of Resources

- Although this section is listed under liabilities, it's not a liability in the traditional definition of liabilities.
- Deferred inflows of resources reflect transactions where cash or value has been received, but the corresponding benefits will occur in a future period.
- The City records three separate categories of deferred inflows of resources.
 - i. Leases: This refers to leases in which the City is the lessor.
 - ii. Other Post Employment Benefits (OPEB): This refers to non-pension benefits provided by the City to its employees and/or retirees.
 - iii. Pensions: This refers to benefit plans provided by the City that provide income to employees after they retire.

Net Position:

- Net position represents the difference between the City's assets plus deferred outflows and its liabilities plus deferred inflows of resources. Net position is similar to equity in corporate/business accounting. For the purposes of the City of Bishop, the net position reflects the value of the City after liabilities are settled.
- A positive net position indicates that the City has more resources than obligations, a negative net position would indicate financial distress.
- It's my opinion that the City should strive to increase its net position on an annual basis. A negative change in net position signals some sort of financial distress.

Net Investment in Capital Assets

- This figure represents the amount of the City's net position tied to capital assets, net of the debt related to the assets

Restricted Net Position

- This figure represents the amount of the City's net position that is legally or externally restricted for a specific purpose.
- As it pertains to the City of Bishop, this amount is invested in a Section 115 Trust. The Section 115 Trust is used by the City to prefund its pensions and OPEB.

Unrestricted Net Position

- Unrestricted net position is the amount of the City's net position that is not subject to external restrictions or earmarked for specific purposes. Therefore, this is the amount that the City can use for any lawful purpose to support operations, address unforeseen expenses, or fund new initiatives.
- A healthy unrestricted net position allows the City to prepare for future uncertainties without relying upon external borrowing.
- My current perspective with regard to unrestricted net position is to straddle the intent to maintain and grow a positive position, while maximizing service to the public. To carry out this perspective, I attempt to be fully aware of our fluid position, our cash reserve figure, and current needs/future goals. Constructing an efficient operating budget and attempting to hold ourselves accountable to the operating budget is the primary annual step in ongoing realization of the above-mentioned perspective and plan. In other words, if we budget effectively and efficiently, and do our best to be accountable to the promise of our budget, we are on the right path the maximizing the prospects of City longevity, while also maximizing the level of service provided to the public in both the short and long term.

Statement of Activities

The Statement of Activities listed on **page 10 of the financial statements** is a government wide financial statement that is similar to an income statement in the private sector. The purpose of this statement is to help stakeholders understand how resources were obtained and used during the year.

- The top half of this statement separates governmental and business activities, and details the expenses associated with each function/program.
 - Charges for services are detailed to show the amount charged by the City of Bishop to the public for provision of service.
 - Capital grants and contributions are detailed to show external funding, not expected to be paid back to the grantor.
 - Similar detail is provided for operating grants and contributions.
 - The balances under the governmental activities and business-type activities columns indicate the net amount of City resources used to provide the services or the net amount earned in excess of the cost to provide service.
- The bottom half of this statement details governmental and business-type revenues by category and relates the revenue earned to its effect on net position throughout the year.
 - One noteworthy point of review is the amount of investment income generated. Over \$1,000,000 in total. This is a function of the Federal Funds Rate, and barring an unexpected shift in trend and Federal Reserve policy, the City should expect the amount of investment income generated to decrease in the coming years.

Governmental Funds Balance Sheet

The Governmental Funds Balance Sheet is on **page 11 of the financial statements**. This statement is used to report the financial position of each governmental fund within the City of Bishop. Additionally, this statement is focused on current financial resources.

The General Fund is the primary governmental fund used in City accounting. Two special revenue funds, Home Fund Willow Street Fund and Measure A Fund are listed as two additional major governmental funds. The remainder of governmental funds are classified as nonmajor funds and the figures of each nonmajor fund are compiled into one column. Home Fund Willow Street accounts for a long-term loan that the City issued to a borrower. The full amount of principal remains outstanding, and interest receivable has accrued in the amount of \$1,044,540. Measure A accounts for the City's portion of a county-wide tax that can be used for general operations and capital additions of the City.

I will not be providing extensive analysis of this statement, as I defer to the statement of net position for a more comprehensive representation of a City balance sheet. I would encourage all readers to read the footnotes included within the financial statements to help in understanding each statement presented and how the statements relate to one another.

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance

The governmental funds statement of revenues, expenditures, and changes in fund balance is a similar structure to the governmental funds balance sheet, but instead, displays information similar to an income statement. This statement details revenues earned within each governmental fund, expenditures incurred, the net gain or loss, other financing sources and transfers between City funds, and change in balance from start of year to end of year.

For the purpose of reporting, I'll focus on the General Fund. The reader will notice that the General Fund balance increased by \$3,245,113. The City's budget did not dictate that the fund balance would increase by this amount, so I'll elaborate on the reasons for the increase.

Generally speaking, the difference is due to revenues earned in excess of expectations and the City spending less than budgeted/expected.

You'll see two tables below. The first table includes the 30 City expense accounts with the largest amount of variance (spending under budget), and the second table includes the 30 revenue accounts with the largest amount of variance (earning over budget). These 60 accounts represent over 95% of the increase in fund balance during FY 2023-24.

Expenses

Account Number	Title	Variance
001-023-56027	Capital Improvement	552,132.60
001-031-58030	Urban Greening Grant	96,653.38
001-021-56027	Capital Improvement	67,562.36
001-020-54024	AB 109/Realignment Expense	46,525.00
001-034-54013	PROP 68 Green Infrastructure	36,765.23
001-020-51046	OPEB	28,937.07
001-019-52130	Economic Development	25,000.00
001-034-52015	Professional Services	24,734.88
001-020-51004	Overtime Wages	22,661.77
001-023-51001	Full Time Salaries	21,218.50
001-023-53020	Vehicle Operation	19,804.21

001-021-51009	City Fire Callouts	19,319.81
001-021-52018	Special Department Supplies	18,573.74
001-031-52010	Utilities	16,720.95
001-016-52010	Utilities	16,192.56
001-011-55099	Contingency	16,165.75
001-020-57000	Lease Principal	14,939.60
001-011-52015	Professional Services	13,929.71
001-022-52015	Professional Services	13,209.82
001-011-52012	Office Supplies & Postage	13,070.19
001-021-52015	Professional Services	12,930.96
001-021-53020	Vehicle Operation	12,490.99
001-020-58040	Officer Wellness Grant	12,001.00
001-019-52131	Community Support	11,494.28
001-021-51001	Full Time Salaries	10,804.54
001-023-52015	Professional Services	10,730.17
001-031-57000	Lease Principal	9,954.99
001-016-57000	Lease Principal	9,950.00
001-020-52009	Training	9,568.71
001-020-51027	PERS EE/ER	8,383.56

Subtotal: 1,192,426.33

Revenue

Account Number	Title	Variance
001-000-31120	Sales Tax	(421,563.64)
001-000-33010	Interest On Bank Deposits	(372,732.57)
001-000-31130	Transient Occupancy Tax	(294,279.27)
001-000-39990	Other Finance Sources	(148,723.65)
001-000-39610	Proceeds From Litigation	(136,594.29)
001-000-31010	Property Taxes Secured	(105,044.15)
001-000-31065	VLF Swap/Property Tax In Lieu	(68,601.66)
001-000-36030	Miscellaneous Revenue	(64,477.20)
001-000-33021	Interest - GASB 87	(41,609.57)
001-000-34135	Mandated Costs Reimbursement	(37,060.23)
001-000-31132	TOT Prior Year	(35,516.85)
001-000-34095	Strike Team/OES/Cal Fire	(28,250.86)
001-000-32082	Cannabis Development Fees	(25,000.00)
001-000-32080	Electrical Franchise	(16,848.97)
001-000-32050	Building Permits	(14,176.22)
001-000-32021	SB 813	(13,283.21)
001-000-34121	RAN Reimbursement	(11,717.67)
001-000-31131	TOT Penalties	(9,044.29)

001-000-31020	Property Taxes Unsecured	(8,504.89)
001-000-40009	CDBG CV-1	(7,726.99)
001-000-32010	Business Licenses	(5,880.10)
001-000-34145	4850 Pay Reimbursement	(5,223.61)
001-000-40005	LEAP Grant	(4,984.52)
001-000-39294	Pool - Water Fitness	(3,441.00)
001-000-31150	Real Property Transfer	(3,358.84)
001-000-32051	Plan Check Fee	(3,100.00)
001-000-39281	Gymnastics	(3,069.00)
001-000-39290	Pool - Public Swim	(2,612.00)
001-000-32031	Parking In-Lieu Fee	(2,500.00)
001-000-36040	Fingerprinting & Reports	(2,486.00)

Subtotal: 1,897,411.25

Total variance of the above 60 accounts: \$3,089,837.58

Total change in General Fund balance in FY 2023-24: \$3,245,113.00

One noteworthy point with regard to revenue, the City earned all-time highs in multiple revenue categories. Looking back at our budgeting process, it would have been unreasonable and irresponsible to budget for an amount that wasn't earned in any prior year or substantiated by growth indicated by trends. All-time high revenue earnings are indicated by **highlighter** in the above revenue table.

The governmental funds statements are tied to the government-wide statements. Again, I would recommend that readers review the footnotes included in the financial statements to understand the relationship between statements.

Statement of Net Position for Proprietary Funds

I elaborated on the structure of the net position statement earlier in this report, so for **page 15 of the financial statements**, I'll focus more on the content. This statement of net position is focused on City business-type activities, including sewer service, water service, and mobile home rental service. A quick reminder for the reader, the statement of net position is similar to a balance sheet, so this serves as a snapshot of City position on June 30th, 2024.

For the water and sewer funds, the first items that catch my eye are the amounts invested in infrastructure and the amount of accumulated depreciation. Investment in infrastructure is paramount for continued and improved provision of water and sewer service. The amount of total capital assets in relation to accumulated depreciation indicates to me that the capital assets are getting old and improvements and replacements will be needed. The topic of potential ability for future investment will be analyzed when reviewing revenues and expenses associated with the water and sewer funds later in this report.

Continuing with water and sewer, both funds are accounting for ongoing construction projects. Both funds have an ongoing SCADA system upgrade project underway. The water fund is also undertaking the West Line Street Water Main Replacement Project, and the financial progress is included within the construction in progress row. Both the water and sewer funds maintain adequate cash balances, however, net position and revenue generation for both funds are subjects that should be reviewed by management and City Council.

The unrestricted net position for both the sewer and water funds should also be reviewed by management and City Council. Both are positive figures, but relatively small amounts. With the Water Fund planning to take on debt for a water line replacement project, the net position will be negatively affected. Both operating margin indicators and net position indicators indicate that current revenues are nearing a point of inflection where they will no longer be able to sustain either fund in the long term based on long-term needs (mainly the Water Fund at this time).

The Sunrise Mobile Home Park (SMHP) is listed as a non-major proprietary fund. During FY 2023-24, I recognized that SMHP was operating at a loss. It seemed to me that the full-time personnel cost allocation to the SMHP Fund was perhaps excessive, so I met with the Community Services Department staff to discuss. After reconciling the actual time spent by full-time staff against the existing cost allocation, it was determined that the allocations did not agree with the actual time spent. Allocations were corrected

roughly halfway through FY 2023-24, and the fund now projects to operate at a gain in future years and remain solvent for the foreseeable future.

SMHP assets are limited to cash, land, and a small amount of construction in progress. All depreciable assets are fully depreciated. The construction in progress includes money spent on a design for a road/sidewalk improvement project. The City intends to seek grant funding for construction of the SMHP road/sidewalk improvement project.

Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds

The structure and purpose of this type of statement was explained earlier in this report, so I'll focus more on the content of **page 16 of the financial statements**. Similarly to the last statement reviewed, this statement focuses on the proprietary (business-type) funds of the City. As a reminder, this statement details annual activity and whether the fund is sustained by its own operations throughout the time period.

Water Fund:

- When strictly considering operations, expenses are 118% of revenues. This is a blatant indicator that water service collections are not adequately funding current operations.
- Non-operating revenues totaled \$150,330 and decreased the fund's loss from \$208,285 to \$57,955. The City should not rely on non-operating revenues to cover operating expenses, as it's not rational to expect non-operating revenues to be relatively consistent over time. The City should not expect to earn the amount of interest earned in FY 2023-24 on a routine basis.
- The negative change in net position during FY 2023-24 is an indicator of financial distress within the fund. My analysis leads me to an opinion that the financial distress is due to charges for service not syncing with the increased cost of provision of service and the financing of fixed assets. Also, similarly to SMHP, the allocation of full-time personnel costs during FY 2023-24 were not an accurate reflection of actual time spent. This was discovered by City staff and the FY 2024-25 budget includes an updated and accurate allocation of full-time personnel costs. One should expect that personnel costs allocated to the Water Fund will decrease in FY 2024-25, however, the amount of revenue generated within the Water Fund remains a subject that should be discussed and analyzed.

Sewer Fund:

- When considering operations, expenses are 90% of revenues. This is a good working margin, as we do expect personnel costs to continue to increase year over year as we progress.
- Non-operating revenues totaled \$192,400. This total includes interest earned, connection fees and intergovernmental revenue from Eastern Sierra Community Services District pursuant to the Bishop Area Wastewater Authority.

- Between the operating income and non-operating revenues, the Sewer Fund's net position increased by \$331,886.
- At this time, I do not have any concerns to express with regard to the financial position of the Sewer Fund.

Sunrise Mobile Home Park:

- When considering operations, SMHP operated at a \$7,732 loss. Even with the adjustments to full-time personnel expense allocations, an operating loss was expected at year's end. It's also expected that the SMHP Fund will operate at a gain in FY 2024-25.
- Non-operating revenues totaled \$18,476 and consisted exclusively of interest earnings.
- Between the operating loss and the interest earnings, the net position of the SMHP Fund increased by \$10,744.
- Now that the operating budget of the fund is balanced, a substantial amount of the unrestricted fund balance of the SMHP Fund should be considered for capital project use (if needed).

Statement of Cash Flows for Proprietary Funds

When strictly focused on cash flows associated with providing the business-type services, the water and sewer funds were cash flow positive and SMHP was cash flow negative.

When introducing the cash flows associated with capital and financing activities, the water and sewer funds were cash flow positive and SMHP was cash flow negative.

When introducing the cash flows associated with investing activities, all three proprietary funds were cash flow positive.

All three proprietary funds increased their net cash balances during FY 2023-24. This could be somewhat confusing when referenced against my earlier stated concerns with regard to operating margins and net position. The main category that affects the operating budget, but not cash flow, is capital and related financing activities. For example, depreciation expense is a substantial expense in both the water and sewer funds, but this expense does not affect cash. The cash involved in acquisition of an asset is paid during acquisition, but the asset expense is not recognized during acquisition and instead is recognized over time.

At the bottom of this statement on **page 17 of the financial statements**, you'll notice a reconciliation of operating income/loss to net cash related to operating activities. This reconciliation helps to demonstrate the differences between overall business operation and the cash flows associated with business operation.

Statement of Fiduciary Net Position for Fiduciary Funds

The City currently maintains five fiduciary funds, all of which are classified as custodial funds. Fiduciary funds are a category of funds used by cities to account for resources that they hold and manage on behalf of others, typically external parties. These funds do not belong to the City and cannot be used to finance the City's own programs or operations. The City acts in a fiduciary capacity to ensure that these resources are used or distributed according to specified terms. Custodial funds are a classification of fiduciary funds that are used to account for resources temporarily held in a purely custodial capacity.

The net position of the City's fiduciary funds represents a snapshot of the state of each fund on June 30th, 2024.

Statement of Changes in Fiduciary Net Position for Fiduciary Funds

The statement of changes to the City's net position for fiduciary funds illustrates the activity for each fund spanning FY 2023-24.

Notes to Financial Statements

In order to maximize one's understanding of the financial statements and status of the City of Bishop, I highly recommend that the reader review all notes to the financial statements. For the purposes of this report, I'll list each note, and a quick summary of the information provided.

Note 1, Summary of Significant Accounting Policies: This note summarizes the City's accounting policies. This includes a background of the City of Bishop, the basis of accounting practice, the basis of financial presentation, the use of estimates, cash equivalents, fixed assets, property taxes, balance sheet classifications, fund equity, deferred inflows of resources, intergovernmental revenues, reclassifications, pensions, and GASB 87.

Note 2, Cash and Investments: This note categorizes the City's total cash and investments. The note also delineates cash by account, including the City's checking account, imprest cash, cash with Inyo County, investment in Section 115 Trust, investment in California CLASS, and investment in Local Agency Investment Fund. Lastly, this note provides background with regard to investment policy, risk assumed, maturities on investments, etc.

Note 3, Loans Receivable: This note details the loan issued by the City of Bishop to Bishop Pacific Associates. Additionally, this note details the Affordable Housing Loan Program and loans receivable pursuant to the program.

Note 4, Liability, Insured Programs, and Worker's Compensation Protection: This note provides detailed information on each item listed in the title of the note.

Note 5, Leases Receivable: This note details leases receivable and the timeframes during which the leases are due.

Note 6, Capital Assets: This note details capital additions, retirements, depreciation and depreciation expense by governmental fund functions/programs.

Note 7, Long-Term Liabilities: This note summarizes the City's long-term liabilities, inclusive of compensated employee absences, capital leases, lease liability, OPEB liability, and net pension liability.

Note 8, Fund Balances – Governmental Funds: This note provides background with regard to City policy on fund balance reporting requirements and a concise fund balance report to outline governmental funds.

Note 9, Defined Benefit Pension Cost-Sharing Employer Plan: This note provides background and detail with regard to the City's pension plans and the calculations/actuarial methods associated with determining net pension liabilities.

Note 10, Other Post Employment Benefits (OPEB): This note provides similar information to note 9, but for the City's OPEB plan rather than its pension plans.

Note 11, Interfund Transactions: This note describes how the City can allocate resources from one fund to another and also outlines the allocation of resources between funds throughout FY 2023-24.

Note 12, Revenue Limitations Imposed by California Proposition 218: This note provides background and context with regard to the City of Bishop and Proposition 218.

Note 13, Prior Period Adjustment: This note explains the need for a prior period adjustment to be made during FY 2023-24. The adjustment pertains to the City's Whitney Alley Improvement Project and proper classification of money spent in a prior year as construction in progress and not recorded as an expense in the period during which the cash was spent.

Note 14, Economic Dependency: This note describes the City's dependency on tourism for financial stability. This dependency should always be considered when substantial financial decisions are made.

Note 15, Commitments and Contingencies: This note describes grants and the potential for audit by grantor and the effects of audit findings on granted funds.

Note 16, Subsequent Events: This note details a substantial transaction of the City subsequent to the June 30th, 2024, end of fiscal year. The transaction was a \$9,000,000 transfer of funds from LAIF to California CLASS. The purpose of the transaction was to earn a larger interest yield with a higher frequency of compounding.

Budgetary Comparison Schedule

The purpose of this statement is to detail the City's original adopted budget, its final amended budget, the actual totals for revenues and expenditures, and the variance between the actual totals and the final amended budget. **Pages 46 and 47 of the financial statements** detail the budget of the General Fund, and **page 48** details the City's Measure A Fund.

General Fund:

Revenue

General Fund tax revenues exceeded the final budget figure by \$938,529. This can mainly be attributed to unforeseen growth in sales tax and transient occupancy tax. License and permitting revenue exceeded budget by \$67,444. This can mainly be attributed to building permits exceeding prior year highs and City estimates. Intergovernmental revenues fell short of the City's budget figure. This can be attributed to the City budgeting for the full amount of grants collectable, while only billing for/earning a percentage of the full amount. The remainder of revenue subsets on **page 46 of the financial statements** exceeded budget by a reasonable amount. One noteworthy line-item is interest and investment income. The General Fund earned \$634,342 in interest and exceeded its budgeted figure by \$414,342. Although the City monitors interest rates, the City maintained a low budget figure as these earnings are unprecedented at the City of Bishop. Additionally, I would recommend that the City does not rely on interest earnings to support operations or to forecast increased revenues in future years.

To summarize revenues within the General Fund, the City's original budget included \$10,123,605, the City's final amended budget included \$10,953,013, and the City earned \$12,527,605. The City earned \$1,574,592 more than it budgeted for within the General Fund. This variance is mainly attributed to the highest amount of secured property taxes earned in a fiscal year, the highest amount of sales tax earned in a fiscal year, the highest amount of interest earned in a fiscal year, and transient occupancy tax exceeding the City's realistic expectations based on trend analysis.

Expenditure

With regard to expenses within the General Fund, the budgetary comparison schedule analyzes expenditure based on subcategories. The subcategories and their relation to budget are listed below:

General government expenses: The City spent \$106,012 less than it budgeted. The City intentionally includes a slight buffer on expenditures in an effort to ensure that

it does not exceed its budget. It's my opinion that the City budgeted for general government expenses well, with a 5% unspent margin.

Public Ways, Facilities, & Transportation: The City spent \$160,140 less than it budgeted. There is room for improvement in budgeting for this subcategory, as the unspent margin is 14%. The majority of the unspent margin is within the Planning Department, and the main reason for unspent funds within the Planning Department is that the City budgeted to spend the full amount of the Prop 68 Green Infrastructure Grant, however, only a portion of the total was spent. The City will consider adjusting its budgeting practice with regard to grant revenue and expense.

Public Safety: The City spent \$280,508 less than it budgeted. It's my opinion that the City budgeted well for public safety costs, as the unspent margin is 5-6%.

Community Development: The City spent \$134,531 less than it budgeted. It's my opinion that there's a slight opportunity for improvement in budgeting, mainly within parks and recreation, but the unspent margin within this subcategory is reasonable.

Capital Outlay: The City spent \$861,780 less than it budgeted. It's my opinion that the City can improve its capital outlay budgeting. The reason for the unspent funds is that the City budgeted the full amount of a capital project, but the capital project takes multiple years to complete. The City could attempt to budget for the year's estimated expense rather than the full cost of the capital project when it's known that the project will span multiple years.

Changes in Fund Balances

Based on the City's final budget, the City intended for the general fund balance to decrease by \$221,395. In actuality, the general fund balance increased by \$3,245,113. If one assumes a 5% budgeting margin on both revenues and expenditures, the budgeting margin would total \$1,141,371. The remainder of budget to actual variance, after accounting for the stated margin would total \$2,325,137.

The City could have done a better job in budgeting for expenses, mainly with regard to grants and capital outlay. Moving forward, the City will attempt to improve its budgeting practices on these two points of focus. In general, operational budgeting was conducted efficiently.

The remainder of variance in budget to actual performance is due to revenues earned in excess of budget. To me, FY 2023-24 is somewhat of an outlier with regard to revenues earned in comparison to historical performance. It would have been unrealistic and irresponsible for the City to budget revenues in the amounts in which they were earned at the end of the year. In an attempt to improve budgeting of revenues, the City will introduce FY 2023-24 performance data into its forecast modeling in an attempt to better forecast performance. Whether FY 2023-24 is the new normal, or somewhat of an outlier with regard to revenue is a question that should be asked and assessed. The City plans to analyze its own data, along with the data of a

third-party analyst, to best answer that question and continually improve financial planning.

Measure A Fund:

To summarize the budgetary comparison for the Measure A Fund, revenues were budgeted based on historical trends, and actual performance surpassed the budget by 14%. The City budgeted for an operating transfer out in the amount of \$500,000 and this amount was actually transferred out to the City's General Fund. The result of this activity is that the Measure A fund balance increased by \$390,403, with a total ending fund balance of \$1,630,560. The purpose of the Measure A Fund is to supplement the City's General Fund. The appropriate uses of the fund are to support general operations and/or capital additions of the City. The remaining balance and anticipated revenue of the fund should be considered for capital needs or operational support. The City is taking this fund into account when considering the future direction and needs of the City of Bishop and its residents.

Schedule of the Plan's Proportionate Share of the Net Pension Liability

This schedule is detailed on **page 49 of the financial statements**. The columns of this schedule outline the City's net pension liability, covered-employee payroll, liability as a percentage of payroll, and the City's fiduciary net position as a percentage of the total pension liability. The rows of this schedule show the two classifications of the City's PERS pension plan over a ten-year period, along with the same timeframe for the City's PARS retirement enhancement plan that was established in the early 2000s and closed to new entrants in 2012.

Each year, the City is required to make a contractual minimum payment to the PERS pension plans. The City has met its obligation to make this payment each of the past ten years, and the PERS fiduciary net position as a percentage of the total pension liability has remained in a relatively good position, spanning 70% - 85% over the past ten years.

The City contributes to the closed PARS pension plan at its discretion. From 2015-2021, the plan's liability remained relatively stagnant as did the percentage of fiduciary position compared to the total pension liability. Due mainly to post-COVID market corrections and lowering of City contributions to the plan, you'll notice that the pension liability for this plan nearly doubled in 2022. The City increased its contribution to this plan in FY 2023-24 and the liability seems to be normalizing throughout the past few years. Although the fiduciary funded level of 35% on a closed pension plan is concerning, there is additional information that should be considered. The City has pre-funded this pension plan by using its 115 Trust Program. The June 30th, 2024 balance of the 115 Trust for pension is \$1,805,722. If the entire balance of the trust was transferred to the PARS pension plan, the plan fiduciary net position as a percentage of the total pension liability would increase from 35% to 77%. The City intends to continue managing its 115 Trust with the goal of fully funding the closed PARS pension plan. The reason for keeping the funds in the 115 Trust instead of transferring to the pension plan is that the money within the trust can be used to reimburse the City for current pension expenses (during times of potential financial distress), whereas money within the actual pension plan is no longer available to the City for any additional uses. Money in both the 115 Trust and the PARS pension plan is invested using a "balanced strategy" where the City hopes to capitalize on equity market gains and negate potential equity losses by diversifying in fixed income and cash.

Schedule of City Pension Contributions

This schedule is detailed on **page 50 of the financial statements**. The columns on this schedule display the minimum amount of money that the City should contribute, the amount the City actually contributed, the variance of what is required and the amount the City actually contributed, total applicable payroll, and percentage of covered employee payroll. The rows of this schedule again detail the City's different pension plans and 10 years of activity.

This schedule is helpful in displaying that the contribution required from year to year can change and the City must be prepared to meet those changing requirements. Additionally, this schedule indicates whether the City was deficient, acceptable, or excessive in contributing to its plans. Excessive in terms of this statement should not be connotated in a negative manner.

The City was deficient in funding the PARS pension plan in 2015, 2016, 2020, 2021, and 2022. Lack of contributions, coupled with poor market performance, can have a drastic impact on the net pension liability. Lack of contributions and poor market performance in 2022 contributed to the substantial increase in pension liability. The City plans to fund PERS and PARS at the required contribution amount each year moving forward, while also considering funding the 115 Trust to ensure pension liabilities are well-managed.

OPEB Plan Schedule of Changes in the City's Net OPEB Liability and Related Ratios

OPEB is an abbreviation for Other Post Employment Benefits. OPEB consists of a healthcare plan for employees, post-retirement with the City. The OPEB plan schedule is detailed on **page 51 of the financial statements**, and the schedule outlines OPEB liability and fiduciary net position spanning seven years.

Total OPEB Liability:

The total OPEB liability has increased year over year since 2018. There are multiple contributing factors to the increasing liability, including reconciliation of actuarial to realized performance, increased service cost, and increased interest. Since 2018, benefit payments made, and changes of actuarial assumptions are the two factors that contributed toward decreasing the total OPEB liability. During FY 2023-24, the City's OPEB liability increased by \$2,231,089. This large increase is mainly due to differences between expected and actual experience, meaning, the actuarial assumptions made when calculating future liabilities differed substantially from real-world outcomes.

Plan Fiduciary Net Position:

The plan fiduciary net position represents the resources currently available to meet OPEB obligations. City contributions to the OPEB plan have steadily increased since 2018. Net investment income has been a positive figure during each year since 2018, other than 2023, and benefit payments and administrative expenses are annual decreases to the fiduciary net position. The City's fiduciary net position has essentially doubled since 2018, and the fiduciary position as a percentage of total liability has increased from 30% to 39% since 2018. Both of these measures indicate positive progress made by the City in managing this liability. I've discussed this plan with our actuary, and she has advised that a 39% funding level on an OPEB plan is an adequate funding level when compared to other cities in California.

Net OPEB Liability:

Net OPEB liability is the total OPEB liability minus the plan fiduciary net position. This serves as the amount of unfunded liability. Although the City has increased its fiduciary net position over time, liability has increased more rapidly than the fiduciary net position. The result is an increase in net OPEB liability. The City should continue to

manage its fiduciary net position as effectively as possible, while monitoring the total OPEB liability.

Nonmajor Governmental Funds

Pages 53-58 of the financial statements provide detailed information on the City's non-major governmental funds. The structure of each financial statement included in these pages mirrors the structure of similar statements described earlier in this report. If any reader of this report has questions pertaining to these pages of the financial statements, please feel free to contact my office for further discussion or insight.

Conclusion

In conclusion, it's my opinion that the City is in a healthy and advantageous financial position as of June 30, 2024. It's also my opinion that one year of over-extended spending, coupled with poor macro-economic/market performance could quickly shift the City's position from an advantageous to a neutral or distressed position.

My interpretation of my responsibility to the public is to assess the City, as a whole, on a daily basis. My daily assessment should be made with a focus on short-term needs, long-term goals, and all opportunities. When I conduct this daily assessment, with needs, goals, and opportunities in mind, the assessment is made through the lens of maintaining the most advantageous financial position for City Council to act from, while striving to improve that position at all times. If I do this job effectively, the City Council will have the ability to consistently improve the City of Bishop, and when a substantial project or opportunity presents itself, the City Council will be in an optimized net position, allowing for the greatest combination of financial options to achieve the project or take advantage of the opportunity.

Thank you for taking the time to review this report. If you have any questions, concerns, or recommendations that can improve my understanding of government finance/management, please feel free to contact me at City Hall, via phone at 760-873-5863, or via email at eaukee@cityofbishop.ca.gov.





Agenda Item: 9.B

Date of Meeting: November 12, 2024

Department: Community Services

STAFF REPORT

To: City Council
From: Dan McElroy
Subject: **First Reading and Introduction of a Proposed Ordinance Amending Section 9.24.020 The City of Bishop Ordinances, Unlawful Acts in the Park, in order to Prohibit Fishing.**
Prepared On: November 4, 2024
Attachments: Ordinance - Prohibiting Fishing in City Park

Background/History:

The Bishop City Park is hub of many community activities. The act of fishing in the Park Pond and Bishop Creek has become an issue. and this has been brought to our staff's attention. Due to fishing, staff has noticed an increase in trash, lures, hooks and fishing line left on the ground. These items left can cause birds and wildlife to become entangled, not to mention the safety concerns of hooks and trash being left which could injure any user that comes in contact with these items.

Analysis/Discussion:

Through staff discussion, the Community Services Department would like to expand and amend the Ordinance 9.24.020 to include the section of Bishop Creek in the City Park to no fishing. The Bishop Park Pond is already included in this ordinance, this amendment would allow staff the post the creek area with no fishing signs, thus dispelling any confusion by the public and staff.

Economic Impacts:

None

Budget Impacts:

None

Legal Review:

Attorney Pucci has reviewed this item and finds that the recommended action complies with the law.

Recommended Action:

Council consideration to approve the first reading and introduction of the proposed Ordinance amending Section 9.24.020. Unlawful Acts in the Park, in order to prohibit fishing by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Amending Section 9.24.020 The City of Bishop Code of Ordinances, Unlawful Acts in the Park, in Order to Prohibit Fishing

Approved By: Deston Dishion 11/4/2024

Approved By:

Approved By:

Approved By:

ORDINANCE NO.

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BISHOP,
STATE OF CALIFORNIA, AMENDING SECTION 9.24.020 THE CITY OF BISHOP CODE OF
ORDINANCES, UNLAWFUL ACTS IN THE PARK, IN ORDER TO PROHIBIT FISHING**

WHEREAS, the City of Bishop is responsible for providing for the health, safety and welfare of its residents, visitors, animals, wildlife, and water supply; and

WHEREAS, under Cal. Const. art. XI, §7, cities may make and enforce within their limits all local, police, sanitary and other ordinances not in conflict with general laws; and

WHEREAS, subsection I of Section 9.24.020 of the City of Bishop Code of Ordinances currently prohibits fishing in the city park pond; and

WHEREAS, it has been brought to the City's attention that increasing numbers of individuals are creek fishing in the city park; and

WHEREAS, those using the creek for fishing have been leaving behind fishing line and hooks, which creates health and safety hazards for people and birds; and

WHEREAS, the City Council reasonably believes that these health and safety hazards could be avoided by making it unlawful to fish in the city park; and

WHEREAS, the City of Bishop, California, pursuant to the provisions of the California Environmental Quality Act ("CEQA") (Cal. Pub. Res. Code §§21000 and following) and State CEQA Guidelines (14 CCR §§15000 and following) has determined that this ordinance is not a project under CEQA pursuant to Title 14, Section 15378 (b)(5) of the California Code of Regulations;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BISHOP DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The above recitals are true and incorporated into this ordinance.

SECTION 2. Subsection 9.24.020 of the City of Bishop Code of Ordinances is hereby amended, to read as follows:

9.24.020 – Unlawful acts in public park.

Within the city park, no person shall do any of the following specified acts:

A. Lead or let loose any animal or fowl of any kind in, through, or across the city park. However, dogs on leash may be taken through and across the city park on established roads or pathways to any part of the city park specifically designated as a dog park area for purposes of using such dog park area;

- B. Enter, be or remain in the city park while in the possession of or while consuming any alcoholic beverage;
- C. Be in the city park between the hours of 10:00 p.m. and 6:00 a.m. of the following day without a special permit issued by the city;
- D. Light or maintain any fire except in a stove, fire circle or other place provided for that purpose;
- E. Participate in golf, archery or model airplane flying in the city park except in areas specifically designated for such purpose;
- F. Drive any vehicle other than on roads, trails, or driveways provided for that purpose;
- G. Misuse, destroy or mutilate any park property of the city located in the city park;
- H. Molest, injure or kill any bird or mammal, or disturb its habitat in the city park;
- I. Swim or enter onto the ice within the city park pond;
- J. Fish within the city park pond or creek.

SECTION 3. ENVIRONMENTAL DETERMINATION. The proposed ordinance has been reviewed for compliance with CEQA, the CEQA Guidelines, and the City's environmental procedures. Because the proposed ordinance is an administrative activity which will not result in direct or indirect physical changes to the environment, it has been found to be not a project under Section 15378 (b)(5) of the CEQA Guidelines.

SECTION 4. INCONSISTENCIES. Any provision of the Bishop Code of Ordinances or appendices thereto inconsistent with the provisions of this ordinance, to the extent of such inconsistencies and/or further, is hereby repealed or modified to the extent necessary to affect the provisions of this ordinance.

SECTION 5. SEVERABILITY. If any provision or clause of this ordinance or the application thereof to any person or circumstances is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such invalidity shall not affect other provisions or clauses or applications of this ordinance which can be implemented without the invalid provision, clause or application; and to this end, the provisions of this ordinance are declared to be severable.

SECTION 6. EFFECTIVE DATE. This ordinance shall be in full force and effect commencing thirty (30) days after its final adoption and a summary hereof shall be published once within fifteen (15) days in The Inyo Register, a newspaper of general circulation printed and published in the County of Inyo and circulated in the City of Bishop and hereby designated for that purpose by the City Council.

SECTION 7. 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.

Introduced at a regular meeting of the City Council on the ___ day of ___, 2024, by the following roll call vote:

MOTION:

AYES:

NOES:

ABSENT

ABSTAINED

Passed and approved at the regular meeting of the City Council on the ____ day of ____,
2024, by the following roll call vote:

MOTION:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

Robin Picken, City Clerk

Jose Garcia, Mayor

APPROVED AS TO FORM:

Dean J. Pucci, City Attorney



Agenda Item: 9.C
Date of Meeting: November 12, 2024
Department: Police

STAFF REPORT

To: City Council
From: Nate Derr
Subject: **Second Reading and Adoption of a Proposed Ordinance Relating to Regulating Encampments and Sleeping on Public Property**
Prepared On: October 30, 2024
Attachments: Ordinance - Relating to Encampments and Sleeping on Public Property

Background/History:

On June 28th 2024 the US Supreme court ruled on *Grants Pass v. Johnson* concerning the enforcement of anti-camping laws and their implications for homelessness. Specifically, it involves a legal challenge to ordinances that criminalize the act of sleeping in public spaces. The case centers around whether such laws violate the Eighth Amendment's prohibition on cruel and unusual punishment, especially in the context of a person who is homeless and has no viable alternative to sleeping in public.

In response to growing concerns about public health and safety, California Governor Gavin Newsom issued an executive order that impacts how cities handle anti-camping laws. The order allows and encourages cities to enforce such laws more strictly but emphasizes the need for balancing enforcement with providing sufficient shelter and services for homeless individuals.

The *Grants Pass v. Johnson* case and Governor Newsom's executive order are connected through their focus on balancing enforcement of anti-camping laws with the rights and needs of homeless individuals. The case addresses constitutional concerns about criminalizing homelessness, while the executive order provides a framework for cities to enforce these laws responsibly.

Analysis/Discussion:

Currently the City of Bishop does not have a camping ordinance. This leaves Officers little to

no direction when addressing camping or sleeping on public property within the City limits. The proposed Ordinance with attached response procedure and abatement form including a resource guide for individuals experiencing homelessness, will put the City of Bishop in line with State and Federal standards and into compliance with State and Federal law regarding camping on public property.

Additionally this will align with the City of Bishop's strategic plan Mission 1: Build and create community and support a vibrant, pedestrian-friendly city by investing in public spaces and supporting downtown events and activities.

Economic Impacts:

This item would provide for a more family friendly downtown, which can increase overall business revenue.

Budget Impacts:

There are no budget impacts.

Legal Review:

City Attorney Pucci has reviewed this item and finds it complies with the law.

Recommended Action:

Council consideration to approve the second reading and adoption of the proposed ordinance by title only.

An Ordinance of the City Council of the City of Bishop, State of California, Amending Title 8 of the Bishop Municipal Code by Adding Chapter 8.05 Relating to the Regulating of Encampments and Sleeping on Public Property and Determining Such Ordinance to be Exempt From Environmental Review Under the California Environmental Quality Act.

Approved By: Ethan Aukee 10/30/2024

Approved By: Robin Picken 10/30/2024

Approved By: Deston Dishion 11/5/2024

Approved By:

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BISHOP, STATE OF CALIFORNIA, AMENDING TITLE 8 OF THE BISHOP MUNICIPAL CODE BY ADDING CHAPTER 8.05 RELATING TO THE REGULATING OF ENCAMPMENTS AND SLEEPING ON PUBLIC PROPERTY AND DETERMINING SUCH ORDINANCE TO BE EXEMPT FROM ENVIRONMENTAL REVIEW UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT.

WHEREAS, the City of Bishop is committed to protecting the life, health, and safety of its residents and all the people within the geographical boundaries of the City; and

WHEREAS, on June 28, 2024, the U.S. Supreme Court issued its decision in *Johnson v. City of Grants Pass, Oregon*. Among other things, the Supreme Court held that the Eighth Amendment does not prohibit cities from enforcing laws regulating camping on public property (144 S.Ct. 2202); and

WHEREAS, the Council finds that certain public lands within the City's geographical boundaries pose significant health and safety hazards to people who make shelters and stay overnight in these areas; and

WHEREAS, the Council finds that some of these public lands are environmentally sensitive and may be significantly damaged by unregulated human activity; and

WHEREAS, all legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BISHOP DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Chapter 8.05 of the Bishop Municipal Code (Camping on Public Property) is hereby amended in its entirety to read as follows:

§ 8.05.010. Purpose

§ 8.05.020. Definitions

§ 8.05.030. Prohibited– Unauthorized sleeping, camping, and storage of personal property on public property

§ 8.05.040. Exceptions

§ 8.05.050. Enforcement

§ 8.05.010 – Purpose

The public streets and areas within the city should be readily accessible and available to residents and the public at-large for use consistent with the public area's designated purpose. The use of these areas for camping purposes or storage of personal property interferes with the rights of others to use the areas for the purposes for which those

areas were intended. This chapter aims to maintain public streets and areas within the city in a clean and accessible condition.

§ 8.05.020. Definitions

The following definitions apply to the use of these terms for purposes of this chapter:

“Camp” means to place, erect, maintain, pitch or occupy camp facilities and/or to use camp paraphernalia.

“Camp facility” includes, but is not limited to, tents, huts, or other temporary physical shelters, including but not limited to, cots, beds, sleeping bags, hammocks or bed rolls.

“Camp paraphernalia” includes, but is not limited to, tarpaulins, cots, beds, sleeping bags, hammocks or non-city-designated cooking facilities, and similar equipment.

“Public property” means any publicly owned property in the city, including any of the following; public parks, public alleyways, public parking lots, public passageways, public right-of-ways, publicly owned or maintained landscaped areas or greenbelts, sidewalks, curbs, public educational institutions, including properties owned by Bishop Unified School District, or other government-owned properties located within the city.

“Sleep” means sleeping at any time between the hours of 10:00 p.m. and 6:00 a.m. in or on any public property or on any streets, sidewalks, alleys, public rights-of-way, or any other public property within the city.

“Store” means to put aside or accumulate for use when needed, to put for safekeeping, to place or leave in a location.

“Street” includes, but is not limited to, all highways, avenues, lanes, alleys, courts, places, squares, sidewalks, parkways, curbs, or other public ways in this city which have been or may hereafter be dedicated and open to public use, or such other public property so designated in any law of this state.

§ 8.05.030. Prohibited – Unauthorized sleeping, camping, and storage of personal property on public property

It is unlawful for any person to sleep, camp, and/or store personal property on any public property within the city.

§ 8.05.040. Exceptions

This chapter shall not apply to the following:

- a. Anyone sleeping or camping in a specified camping area designated by the city. The City Council may, by resolution, establish one or more specified camping areas. Such camping areas, if any, may be located on public property.

- b. Any event involving camping that is approved or sponsored by the city.

§ 8.05.050. Enforcement

The provisions of this ordinance shall be enforced by the Bishop City Police Department or designated enforcement officers. Upon discovering a violation, the enforcement officer shall issue a warning to the individual involved, providing a reasonable amount of time to vacate the area.

Failure to comply with the warning may result in a citation or a fine. Violation of this Chapter may be prosecuted as a misdemeanor subject to the fines in the Bishop Municipal Code Chapter 1.14.

Section 2: Compliance with CEQA. The City Council finds that this Ordinance is not subject to the California Environmental Quality Act ("CEQA"), pursuant to Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activity is not a project as defined in Section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, because it has no potential for resulting in physical change to the environment, directly or indirectly.

Section 3. Effective Date. This Ordinance shall be in full force and effect 30 days after its passage and adoption in accordance with Government Code section 36937.

Section 4. Severability. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance, or the application thereof to any person or place, is for any reason held to be unconstitutional or invalid by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or places.

Section 5. Publication. The City Clerk shall certify to the passage of this Ordinance by the City Council of the City of Bishop, California, and cause the Ordinance to be published once within 15 days after passage in a newspaper of general circulation published and circulated in the City in accordance with Government Code section 36933.

PASSED, APPROVED AND ADOPTED this ____ day of November, 2024.

Jose Garcia, Mayor

Attest:

By: _____
Robin Picken, City Clerk



Agenda Item: 9.D

Date of Meeting: November 12, 2024

Department: Administration

STAFF REPORT

To: City Council
From: Deston Dishion
Subject: **Amendment 1 to the Agreement between the County of Inyo, The Bishop Paiute Tribe and the City of Bishop for the Provision of Emergency Medical Services Cost Sharing.**
Prepared On: November 5, 2024
Attachments: Cost Share Agreement - 1st Amendment - 6-30-25 Extension-11-4-24
EMS Cost Share MOU - FINAL - Oct 30 2023

Background/History:

In October of 2023 the City of Bishop entered into a cost sharing agreement with Inyo County and the Bishop Paiute Tribe to share costs for emergency medical services (EMS) for the greater Bishop Area. This agreement was intended to provide EMS in our area until an Exclusive Operating Area (EOA) could be reestablished. The term of the agreement was for 18 months and will expire on December 31, 2024.

Analysis/Discussion:

As of today the EOA has not been reestablished and will not be by December 31 of this year, therefore an extension of the current agreement needs to be completed. Currently the City of Bishop and Inyo County, with the assistance of AP Triton, are nearly ready to release the Request for Proposals to re-establish the EOA. As you all are aware, the EOA can not be awarded until the State of California approves the contract. It is hoped that this can be completed by June 30, 2025, but that remains to be seen.

The financial contributions from each of the 3 parties will remain the same and are based on population of each and shown in the following table.

COST SHARING METHODOLOGY

Entity	Population Total	Population %	Through 12/31/24	1/1/25-6/30/25
City of Bishop	3,831	29.59%	\$102,151	\$37,586
Bishop Paiute Reservation	1,920	14.83%	\$51,196	\$18,837
Count of Inyo	7,195	55.58%	\$191,850	\$70,590

Total	12,946		\$345,197	\$127,014
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Economic Impacts:

The City of Bishop residents and the Bishop area residents as a whole rely on EMS daily and this is an excellent use of tax payer funds.

Budget Impacts:

Upon approval of this contract amendment, the budget for expense account 001-011-52015, Professional Services, will be increased by \$37,586.

Legal Review:

City Attorney Pucci has reviewed this item and finds that the recommended action complies with the law.

Recommended Action:

Council consideration to approve Amendment 1 to the Emergency Medical Cost Sharing Agreement in an amount Not To Exceed \$37,586, and authorize the City Administrator to sign.

Approved By: Deston Dishion 11/5/2024

Approved By: Ethan Aukee 11/6/2024

Approved By: Robin Picken 11/6/2024

Approved By:

**AMENDMENT NUMBER 1 TO
AGREEMENT BETWEEN THE COUNTY OF INYO
THE BISHOP PAIUTE TRIBE, AND CITY OF BISHOP
FOR THE PROVISION OF EMERGENCY MEDICAL SERVICES COST SHARING**

WHEREAS, the County of Inyo (hereinafter referred to as "County") the Bishop Paiute Tribe, and City of Bishop (hereinafter referred to as "Parties"), have entered into an Agreement for the Provision of Emergency Medical Services Cost Sharing dated November 7, 2023, on County of Inyo Standard Contract No. _____, for the term from July 1, 2023 to December 31, 2024.

WHEREAS, County and Contractor do desire and consent to amend such Agreement as set forth below;

WHEREAS, such Agreement provides that it may be modified, amended, changed, added to, or subtracted from, by the mutual consent of the parties thereto, if such amendment or change is in written form, and executed with the same formalities as such Agreement, and attached to the original Agreement to maintain continuity.

County and Contractor hereby amend such Agreement as follows:

1. Paragraph 2.d shall be added to the Agreement as follows:

"d. Shared Costs Beginning 01/01/2025. The County of Inyo will incur additional EMS services costs for the greater Bishop, CA beginning January 1, 2025, for a maximum amount of one hundred twenty-seven thousand and fourteen dollars (\$127,014), through June 30, 2025.

- i. County of Inyo. The County shall contribute a maximum of seventy thousand five hundred ninety dollars (\$70,590) to EMS services from January 1, 2025 through June 30, 2025, toward the cost of the EMS Agreement.
- ii. City of Bishop. The City shall contribute a maximum of thirty seven thousand five hundred eighty six dollars (\$37,586) toward the cost the EMS Agreement.
- iii. Bishop Paiute Tribe. The Tribe shall contribute a maximum of eighteen thousand eight hundred and thirty-seven dollars (\$17,837) toward the cost of the EMS Agreement.

COST SHARING METHODOLOGY

Entity	Population Total	Population %	Thru. 12/31/24	1/1/25 - 6/30/25
City of Bishop	3,831	29.59%	\$ 102,151	\$ 37,586
Bishop Paiute Reservation	1,920	14.83%	\$ 51,196	\$ 18,837
County of Inyo	7,195	55.58%	\$ 191,850	\$ 70,590
Total	12,946		\$ 345,197	\$ 127,014

”

2. Paragraph 3.b of the Agreement shall be amended by adding the following sentence to the end of the paragraph:

County of Inyo Standard Contract Amendment
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062912

“Should the cost of EMS Services provided for in the first amendment to the agreement, including the cost of the EMS Agreement, ultimately be less than the anticipated \$127,014, due to a later entry into the EMS Agreement, an early termination of the EMS Agreement, or otherwise, the cost share of each Party to this Agreement shall be reduced proportionately.”

All other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS THIS
5th DAY OF November, 2024

COUNTY OF INYO

By: _____

Dated: _____

BISHOP PAIUTE TRIBE

By: _____
Signature

Type or Print

Dated: _____

CITY OF BISHOP

By: _____
Signature

Type or Print

Dated: _____

APPROVED AS TO FORM AND LEGALITY:

County Counsel

COST SHARE AGREEMENT FOR EMERGENCY MEDICAL SERVICES CONTRACT

This Cost Share Agreement (“Agreement”) is entered into as of _____, 2023, (“Effective Date”) by and among the County of Inyo (“Inyo”), the City of Bishop (“Bishop”), and the Bishop Paiute Tribe (“Tribe”), for the purpose of allocating costs associated with emergency medical services provided to the greater Bishop, California area. The County, the City, and the Tribe are collectively referred to as the “Parties” for purpose of this Agreement.

RECITALS

1. Inyo historically arranged for emergency medical services (“EMS”) for the greater Bishop, CA area through the Inland Counties Emergency Medical Agency (“ICEMA”) joint powers authority exclusive operating area (“EOA”) non-financial agreements with a private provider.
2. In April, 2023, the most recent EOA EMS provider terminated its agreement to provide EMS services.
3. Since the termination of that agreement, Inyo and other local agencies initiated a process to establish a new EOA EMS agreement.
4. While that process is ongoing, the County entered into non-EOA EMS agreements with EMS providers in order to ensure continued EMS coverage in the greater Bishop area. The non-EOA EMS agreements since July, 2023, to date, have included a subsidy from the County to the EMS provider.
5. The Parties to this Agreement desire for the provision of advanced life support and additional EMS services for the greater Bishop, California area as set forth in the attached draft agreement between Inyo County and Cal-Ore Life Flight LLC (“EMS Provider”), or services substantially equivalent thereto (the “EMS Agreement”).
6. Inyo shall be responsible for paying the EMS Provider under the EMS Agreement and it is the intention of the parties to this separate Agreement to provide for each party’s respective share of the total payment the EMS Provider shall receive under the EMS Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the Parties do hereby agree as follows:

1. **Recitals.** The above recitals are adopted by the Parties as if fully set forth herein.
2. **Shared Costs.** The County of Inyo incurred EMS services costs for the greater Bishop, CA area since July, 2023, and intends to enter into the EMS Agreement, for a maximum cost of three hundred forty-five thousand, one hundred ninety seven dollars (\$345,197), through December 31, 2024.

- a. County of Inyo. The County shall contribute a maximum of one hundred ninety-one, eight hundred and fifty dollars (\$191,850) to EMS services from July 2023 through December 31, 2024, including the cost of the EMS Agreement.
- b. City of Bishop. The City shall contribute a maximum of one hundred two thousand one hundred and fifty-one dollars (\$102,151) to the EMS Agreement.
- c. Bishop Paiute Tribe. The Tribe shall contribute a maximum of fifty one thousand, one hundred and ninety-six dollars (\$51,196) to the costs of the EMS Agreement.

3. Payment of Funds.

- a. The City and the Tribe shall pay to the County their respective share of costs, on a quarterly basis (January 1, April 1, July 1, October 1) with the first payment being made within 30 days after the County provides written notice to the City and the Tribe that it has entered into the EMS Agreement. Such payment shall be made to:

Inyo County
PO Drawer N
Independence, CA 93526
Attn: Denelle Carrington

- b. Should the cost of EMS Services, including the cost of the EMS Agreement, ultimately be less than the anticipated \$345,197, due to a later entry into the EMS Agreement, an early termination of the EMS Agreement, or otherwise, the cost share of each Party to this Agreement shall be reduced proportionately.
- c. Should another source of funding contribute to the cost of the EMS Agreement, the share of the Parties shall be reduced accordingly and proportionately.

- 4. **Status of Parties.** All acts of the parties to this agreement, their agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of any other party. Each party to this Agreement, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of any other party to the agreement.
- 5. **Hold Harmless.** Each party to this Agreement shall hold each other harmless, defend and indemnify all other parties to the Agreement and their officers, officials, employees and volunteers from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature arising out of or in connection with said party's performance of work hereunder to the extent such loss or damages which was caused by the negligence or willful misconduct of the party.
- 6. **Amendment.** 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.
- 7. **Notice.** Any notice, communication, amendments, additions, or deletions to this Agreement, including change of address of either party during the terms of this Agreement, which Contractor

or County 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:

- a. County of Inyo:
County Administrator
PO Drawer N
Independence, CA 93526
(760) 878-0292
 - b. City of Bishop:
City Administrator
377 West Line Street
Bishop, CA 93514
(760) 873-5863
 - c. Bishop Paiute Tribe:
Chief Executive Officer
50 Tu Su Lane
Bishop, CA 93514
(760) 873-3584
- 8. Entire Agreement.** This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

[SIGNATURES ON FOLLOWING PAGE]

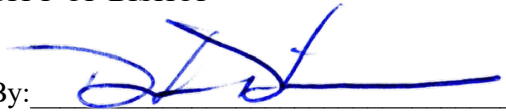
IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS THIS
_____ DAY OF _____, _____.

COUNTY OF INYO

By: _____

Type or Print Name

CITY OF BISHOP

By:  _____

Deston Dishion

Type or Print Name

BISHOP PAIUTE TRIBE

By: _____

Type or Print Name