



CITY OF BISHOP

CITY COUNCIL MEETING

City Council Chambers - 301 West Line Street - Bishop, California
MONDAY, DECEMBER 11, 2023 - 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.

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1. **CALL TO ORDER**

2. **MOMENT OF SILENCE** - As we begin another meeting tonight, let us pause for a brief moment of silence to individually reflect, meditate, pray, or engage in other silent activity.

3. **PLEDGE OF ALLEGIANCE** - [presenter] will lead the 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 - Fire Chief Bret Russell**

[Fire Department Report - November 2023](#)

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

[Police Department Report - November 2023](#)

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

[Public Works Department Report - November 2023](#)

D. **Community Services Department - Community Services Manager Dan McElroy**

[Community Services Department Report - November 2023](#)

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

[Planning Department Report - November 2023](#)

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

[City Administrator Report - November 2023](#)

7. **PRESENTATIONS**

A. **2023 Employee Service Awards**

Recommended Action: Council will recognize five city employees this year for their years of service. Police Records Clerk Victoria Toy will be recognized for five years of service, Public Works Lead Maintenance Worker Hector Martinez will be recognized for five years of service, Public Works Maintenance Worker Jake Kiddoo will be recognized for fifteen years of service, Public Works Secretary Michele Rhew will be recognized for fifteen years of service, and City Clerk Robin Picken will be recognized for ten years of service.

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.

9. CONSENT CALENDAR FOR APPROVAL/FILING

A. **2024 City of Bishop City Council, Planning Commission, and Parks and Recreation Commission Meetings**

Recommended Action: Council consideration to approve the 2024 City of Bishop City Council, Planning Commission, and Parks and Recreation Commission Meetings.

[2024 COUNCIL & COMMISSION MEETINGS](#)

B. **Assistant Fire Chief Job Description**

Recommended Action: Council consideration to approve the proposed Assistant Fire Chief Job Description.

[Assistant Fire Chief Job Description](#)

[Assistant Fire Chief Job Description Essential Function Analysis](#)

C. **Community Services Officer Job Description**

Recommended Action: Council consideration to approve the proposed Community Services Officer Job Description.

[Community Services Officer Job Description](#)

D. **Full Time Monthly Salary Schedule - July 1, 2023 - June 30, 2024**

Recommended Action: Council consideration to approve the proposed Full Time Monthly Salary Schedule - July 1, 2023 - June 30, 2024.

[2023-2024 Full Time Monthly Salary Schedule](#)

E. **South Warren Street Improvement Design Task Order**

Recommended Action: Council to approve the Public Works Director to execute the South Warren Street Improvements Design Task Order with a not-to-exceed amount of \$55,500 under the provisions of the As Needed, On-Call Civil Engineering Service Agreement between the City of Bishop and Triad/Holmes Associates that was executed on July 1, 2023.

[South Warren Street Improvements Design Task Order](#)

10. CONSENT CALENDAR FOR INFORMATION/FILING

A. **Building Permit Report**

[Building Permit Report - November 2023](#)

11. **NEW BUSINESS**

A. **2022 - 2023 Audited Financial Statements**

Recommended Action: City Council consideration to accept the City of Bishop's audited financial statements for fiscal year 2022-2023.

[2022 - 2023 Audited Financial Statements](#)

B. **Proposition 4 Calculations Report, Gann Appropriations Limit**

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

[2023 Proposition 4 Calculations Report](#)

C. **Approve Expenditure to Acquire the Services of Rojas Communications Group**

Recommended Action: Council consideration to approve the expenditure of \$4,000.00 per month for services provided by Rojas Communications Group with a

not to exceed amount of \$48,000. For 12 months starting Feb 1, 2024.

[Bishop Proposal from Rojas Communications Group](#)

D. **Bishop City Park Facility Use 2023-2024**

Recommended Action: City Council of the City of Bishop to have a discussion and give input on the City Park Facility Use.

[Community Use and Partnerships](#)

[Facility Use 2022-2023](#)

E. **Call for Selection of Mayor and Mayor Pro Tem**

Recommended Action: Pursuant to the City of Bishop City Council Standards and Procedures Manual Section 2.1, the City Administrator will conduct the election for Mayor. The newly-elected Mayor will then conduct the election for Mayor Pro Tem.

F. **Mayoral Committee and Agency Appointments for 2024**

Recommended Action: [Action at this meeting is determined by the Mayor.] Council to discuss and approve the requested modifications to be made to the current 2023 Bishop City Council Committee and Agency Assignments for the 2024 calendar year (Effective January 1, 2024 - December 31, 2025).

[Council Committee & Agency Appointments 2023](#)

12. FUTURE AGENDA ITEMS

13. COUNCIL AND COMMITTEE REPORTS

14. ADJOURNMENT

MEETING CANCELLED - Tuesday, December 26, 2023 at 6:00 p.m. Regular Meeting in the City Council Chambers

Monday, January 8, 2024 at 6:00 p.m. Regular Meeting in the City Council Chambers

Bishop Fire Department Report - November 2023

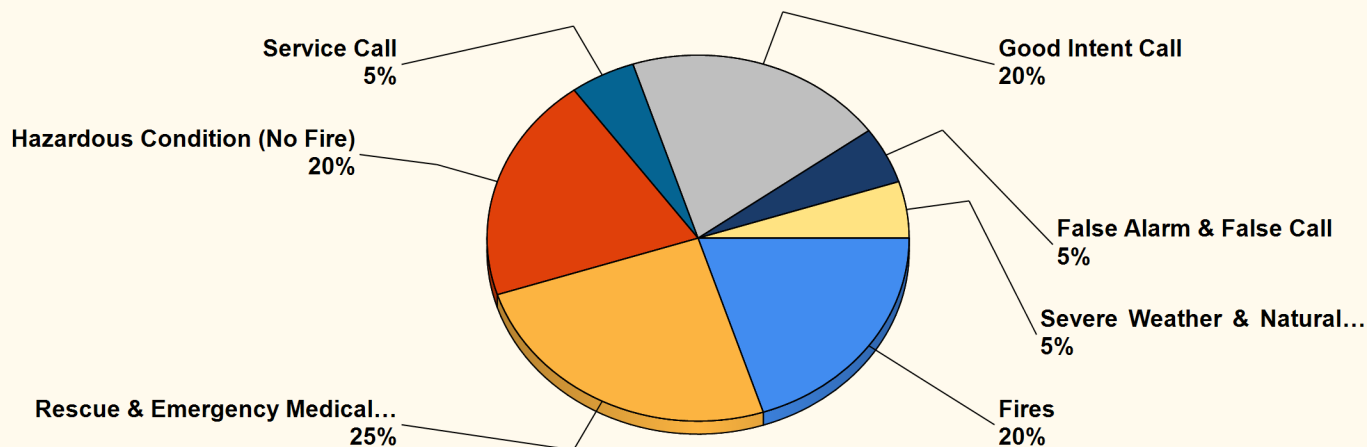
Bishop, CA

This report was generated on 12/5/2023 9:07:40 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	4	20%
Rescue & Emergency Medical Service	5	25%
Hazardous Condition (No Fire)	4	20%
Service Call	1	5%
Good Intent Call	4	20%
False Alarm & False Call	1	5%
Severe Weather & Natural Disaster	1	5%
TOTAL	20	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.



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Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
114 - Chimney or flue fire, confined to chimney or flue	1	5%
118 - Trash or rubbish fire, contained	1	5%
131 - Passenger vehicle fire	1	5%
154 - Dumpster or other outside trash receptacle fire	1	5%
311 - Medical assist, assist EMS crew	2	10%
322 - Motor vehicle accident with injuries	1	5%
324 - Motor vehicle accident with no injuries.	2	10%
412 - Gas leak (natural gas or LPG)	2	10%
461 - Building or structure weakened or collapsed	1	5%
480 - Attempted burning, illegal action, other	1	5%
561 - Unauthorized burning	1	5%
600 - Good intent call, other	1	5%
611 - Dispatched & cancelled en route	3	15%
735 - Alarm system sounded due to malfunction	1	5%
813 - Wind storm, tornado/hurricane assessment	1	5%
TOTAL INCIDENTS:	20	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.

Public Service Announcement:

If you have a live christmas tree please keep it hydrated and away from any ignition source.

See YouTube link: <https://www.youtube.com/watch?v=xr6b9b8FYKk>

The following Bishop Fire Department Volunteer Firefighter Application Form was presented to the Volunteer Firefighters on Tuesday, November 5, 2023.



BISHOP FIRE DEPARTMENT VOLUNTEER FIREFIGHTER APPLICATION FORM

Date:

Personal Information

Name: (Last, First)

Home Phone:

Cell Phone:

Email:

Street Address:

Mailing Address (if different from street address):

City:

State:

Zip:

Basic Requirements

Are you legally entitled to work in the United States?

Yes

No

☐☐

Are You 18 years of age or older?

Yes

No

☐☐

Do you possess a valid California Driver's License?

Yes

No

☐☐

Do you have any medical conditions that may prevent your participation as a volunteer firefighter?

Yes

No

☐☐

If yes, please list below:

Are you willing to participate in a medical check required of a potential volunteer firefighters?

Yes ☐ No ☐

Do you understand that volunteer firefighters are expected to be in good physical condition, and do you feel you are physically able to fulfill firefighting duties?

Yes ☐ No ☐

Do you understand that all applicants will undergo a criminal background check?

Yes ☐ No ☐

AVAILABILITY

Please check your availability below:

MONDAY - DAY		MONDAY - NIGHT	
TUESDAY - DAY		TUESDAY - NIGHT	
WEDNESDAY - DAY		WEDNESDAY - NIGHT	
THURSDAY - DAY		THURSDAY - NIGHT	
FRIDAY - DAY		FRIDAY - NIGHT	
SATURDAY - DAY		SATURDAY - NIGHT	
SUNDAY - DAY		SUNDAY - NIGHT	

If accepted by the Fire Department, you will be required to attend regular weekly Wednesday night trainings (approx. _____ to _____) Can you meet this requirement.

Yes ☐ No ☐

Are you willing and able to retain and wear a fire department pager/radio and respond to 911 calls?

Yes ☐ No ☐

Are you willing and able to participate in the occasional weekend training?

Yes ☐ No ☐

SKILLS AND EXPERIENCE

Please check if you have any of the following skills or training:

CPR - Cardiopulmonary resuscitation	
Certified Trade - mechanic, electrician	
Fire Safety Systems - alarms, extinguishers	
Rescue procedure - lifeguard, auto extrication	
First Aid	
Knowledge of breathing apparatus - scuba diving, etc.	

Other applicable experience: (please list)	
--	--

Previous Emergency Volunteer Experience- Explain:

Other: (please list)

REFERENCES

Please list 3 professional references below:

Name:	
Title:	
Phone Number:	
Email:	

Name:	
Title:	
Phone Number:	
Email:	

Name:	
Title:	
Phone Number:	
Email:	

ACKNOWLEDGEMENT

I CERTIFY THAT ALL STATEMENTS MADE ON THIS APPLICATION ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ANY FALSE STATEMENTS MAY SUBJECT ME TO DISQUALIFICATION OR DISMISSAL.

Applicant Signature

Date

Bishop Police Department

End of month report November 2023

		JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
	TOTAL INCIDENTS	1269	1210	1366	1383	1167	1374	1336	1149	1194	1221	1047	
	CALLS FOR SERVICE	703	709	784	821	705	752	885	670	755	735	632	
	OFFICER INITIATED INCIDENTS	566	501	582	562	462	622	451	479	439	486	415	
	TRAFFIC STOPS	111	96	114	82	69	132	70	103	83	61	68	
	OTHER OIA INC.	455	405	468	480	393	490	381	376	356	425	347	
	BUS/BUILDING CHECKS	1	3	12	22	24	7	3	9	7	1	1	
	VEH/PED CHECKS	38	26	30	57	70	55	53	38	34	48	36	
	TOTAL OFFICER REPORTS	73	85	101	96	82	83	100	75	101	101	88	
	ACCIDENT	3	5	6	3	5	4	3	1	1	4	5	
	CRIMINAL ACCIDENT	3	5	1	1	3	3	2	4	6	3	3	
	FELONY	18	17	19	19	8	11	20	13	22	12	12	
	INFORMATION	27	34	32	34	29	24	33	31	32	42	39	
	INFRACTION	1	0	2	0	1	1	0	1	0	1	1	
	MISDEMEANOR	21	24	41	39	36	40	42	24	40	39	28	
	TC WITH INJURIES	1	1	2	0	2	2	0	1	0	1	3	
	TC NO INJURIES	5	7	4	3	6	5	5	4	7	6	5	
	TOTAL MISDEMEANOR & FELONY ARRESTS		18	23	32	20	28	28	23	32	24	24	
	MISDEMEANOR ARRESTS	9	11	17	23	17	23	22	14	22	19	15	
	ADULT	8	11	17	23	17	23	22	14	21	19	15	
	JUVENILE	1					0	0	0	1	0	0	
	FELONY ARRESTS		7	6	9	3	5	6	9	11	5	9	
	ADULT	9	7	5	8	0	5	6	8	11	5	9	
	JUVENILE	0		1	1		0	0	1	0	0	0	
	CITATIONS	82	104	107	96	62	123	67	58	92	72	56	
	MOVING	32	51	51	34	24	40	23	23	27	21	12	
	NON-MOVING	39	46	39	45	26	61	27	28	49	38	16	
	CRIMINAL	11	7	17	17	12	22	17	7	16	13	28	

		JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
DISPATCH PHONE ACTIVITY													
911 CALLS		248	237	179	211	252	300	254	227	246	208	181	
	INBOUND	237	222	159	195	241	290	238	216	237	203	176	
	ABANDONED	11	15	20	16	11	10	16	11	7	5	5	
ADMINISTRATIVE CALLS		1,428	1,385	1503	1540	1405	1343	1506	1427	1412	1176	1167	
	INBOUND	895	860	965	969	907	878	993	943	973	820	842	
	OUTBOUND	523	520	520	563	488	460	509	466	424	350	319	
	ABANDONED	10	5	18	8	10	5	4	18	15	6	6	



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Public Works Report

November 2023

Water

1. Water consumption for the month was down 6% compared to November 2013.
2. Took monthly bacteria samples.
3. Checked static water levels at Wells #1, #2 and #4.
4. Finished up yearly backflow testing.
5. Rebuild chlorine pump at Well #4.
6. Retested Well #4 for PFAS due to a lab error on previous sample back in August.
7. Met with Caltrans District 9 to collaborate on how to reconstruct the water main under West Line Street prior to their repaving project.

Sewer

1. Continue cleaning problem sewers within the city, continue systematic cleaning of sewer mains in the collection system.
2. Took monthly Biological Oxygen Demand (BOD) samples.
3. Continue to inspect sewer manholes for water infiltration.
4. Continue mowing of pastures 40 and 80 acres and repairing ditches within WWTP.
5. Wash down flights in clarifier/remove rags and debris from grit channel/ headworks screen.
6. Changed oil on pond blower.
7. Cleaned drying bed at WWTP and hauled to landfill.
8. Responded to Aspendell to clear plugged sewer main with the assistance of ESCSD.
9. Cleaned and video inspected sewer main on West Grove Street to inspect lateral connection for 781 Grove Street.
10. Continued to serve as the Administrator for the Bishop Area Wastewater Authority and coordinated a meeting with Lahontan and LADWP to discuss the requirements for the land sale and transferring existing board orders.



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Streets

1. Patched gutters and potholes on city streets.
2. Routinely checked the Sierra bike path for trash and debris.
3. Continued fall leaf sweeping program on city streets.
4. Blew out and swept alleys.
5. Hauled off leaves from pit and behind City Park.
6. Developed task order for Triad to complete the design and environmental work for the South Warren Improvement Project.

Miscellaneous

1. Provide weekly safety meetings for PW crew.
2. Marked city utilities for Dig Alert tickets.
3. Installed solar lights on informational kiosk at City Hall.
4. Removed the power outlets on the warren Street concrete Stage and installed cover plates over receptacles.
5. Attended fire extinguisher training.
6. Attend Christmas parade meeting.
7. Attended a Funding Fair to learn about various State funding and loan opportunities for public works infrastructure.



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Community Services Report

November 2023

Programs

1. After School Stay and Play program is operating at the Elm Street School, Monday through Friday. We have planned field trips for weekly special activities, including the City Office Decorating Contest and the Bowling Alley. The group will be working on seasonal craft projects.
2. Use of the City Auditorium by the Youth Cheer Group and Bishop Union High School Cheer.
3. The Bishop Park Pool is closed for the season. Began review of seasonal staff for opening in April.
4. Kids Night Out is currently scheduled for November 8th and 15th. Our theme is Build a Snowman and Karaoke.
5. Gymnastics Fall sessions will end in December. Gymnastics Winter session will begin in January. We will offer a three-day camp in early January.
6. Developed first draft After School Program Operation Manual. Operations Manuals for Gymnastics and Kids Night Out are complete. Work continues the City Park Pool manual.
7. Coed Volleyball is in the preparation phase. We plan on open-gym and possible league play starting on January 30th at the Bishop Union High School east gym.
8. Summer camps preparations have begun and will continue through January.

Parks and Facilities

1. Worked with the Bishop Chamber of Commerce on holiday decorations. Preparations for the Street of Lights Parade and Event on December 2nd.

2. Seasonal routine maintenance of all mowing and landscape equipment.
3. Repairs were made to backflow irrigation leak at the Community Garden.
4. Daily maintenance of the City Park Pool. Winterization is complete.
5. Daily routine of trash and cleaning of restrooms.
6. Cleaned debris from the creek, pond, and fountain.
7. Use of blower on Main Street Mondays and Fridays.
8. Cleanup of leaves and debris at Sunrise Mobile Home Park, City Park, and City parking lots.
9. Seasonal adjustments made to all City irrigation and City Park. Winterization of Irrigation in lawn areas.
10. Staff reductions at the City Parks maintenance as seasons change.
11. Removed and relocated all Soccer goals for the winter season.
12. Field 1 use from Bishop Union High School Soccer has begun, with practices Tuesday and Wednesday.
13. Field 1 use from Ultimate Frisbee Group.
14. Fall trimming in the City Park has begun.
15. Worked with Bike Park Group on moving old materials for the Bike Park Area, to facilitate track construction.
16. Contacted potential vendors for carpet replacement in the Court Rooms as there are multiple tripping hazards.

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 general design. Design is complete. We are seeking funding to complete this project.

5. Winterization of water connections for all units.

Budget/Administrative

1. Held weekly staff meetings Tuesdays and Wednesdays.
2. Attended by-weekly City Council meetings.
3. Attended weekly Department Head Meetings.
4. Organized all Youth Sports Organizations on the use of Sports-Sites for schedules and games.
5. Communication with Bishop Area Bike Organization for the installation and maintenance of the Bike Park. Phase one Pump Track is complete, and the group has begun work on the Skills Track.
6. Worked with members of the public on the Memorial Bench and placement at Field 5 in honor of the Murphy family.
7. California Urban Greening Grant has been awarded to the City of Bishop, coordination with the Friends of the Eastern Sierra Community Gardens. Attended meeting with CNRA and City staff on the administration of the grant. Currently developing Bid documents for selection of General Contractor.
8. Received the approval from City Council for the Front Playground Replacement Project. Currently working with PlayCore/GameTime for shipment of the structure and necessary permits.
9. Conducted annual employee evaluations. Discussed these reviews with each staff member and filed the reports with Human Resources.
10. Prepared supporting documents for City Council discussion on City Park Facility Use 2022-2023.

Highlights:

- Holiday decorations.
- Winter Programs, Gymnastics, and Gymnastics Camp.
- Community Garden and Urban Greening Grant Bid Process.



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Planning Department Report

November 2023

1. Downtown Bishop Parkways Project (Whitney Alley):

- Collaborated with Stantec Engineers Inc. on value engineering opportunities and geotechnical investigation.

2. Rezoning Applications and Environmental Reports:

- Worked on rezoning applications and environmental reports with the Los Angeles Department of Water and Power (LADWP) for LADWP training facility.
 - i. Worked on resolving parcel split issues.
 - ii. Prepared Rezoning and General Plan Amendment applications with the City's attorney.

3. Parking and Land Use Study:

- Worked on preparing for study kickoff with Wood Rogers and worked with the Chamber of Commerce to provide data for the study.

4. Planning Reviews:

- Worked with a developer and city staff to review the proposal for the 80-room hotel CUP located south of Vons, scheduled planning Commission Hearing on December 14th.

5. Worked on the PLHA contract with Eastern Sierra Community Housing (former MLH).

6. Attended Rural Housing Conference and researched the application for Proposing Designation with HCD for the City

- This designation can help the City and developers score additional points when applying for affordable housing, transportation, and infrastructure grants. Also, with this designation, we can apply for Pro-housing Incentive Program Funds; some cities use the funds to create the Regional Housing Trust Fund - which could be helpful for us to implement housing strategies similar to the Town of Mammoth Lakes.
- Reached out to consultants California Coalition for Rural Housing to potentially provide technical assistance if the City chooses to proceed with the application



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7. Attended the meetings and provided feedback on the five Priority Economic Sectors for CERF Catalyst Funding.

8. Worked with community gardeners on bid documents.

Grant Administration:

1. Prop 68 Green Infrastructure Grant:
 - a. Managed the Prop 68 Green Infrastructure Grant, which included reporting, discussions on scope modifications, and financial reports.
2. Worked on the CDBG grant administration with Eastern Sierra Community Housing
3. Administered CNRA Urban Greening Grant



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City Administrators Report

November 2023

1. Worked with Chief Russell and Jana Currie to start the recruitment process for the newly created position of Deputy Fire Chief. The recruitment process will close on December 4 with interviews to follow shortly thereafter.
2. Finalized contract with Wood Rodgers to initiate the effort to develop a strategic plan for City owned properties and a city-wide parking study. Wood Rodgers will be in Bishop on December 13th for a kickoff meeting.
3. Continue to work with LADWP and the Bishop Chamber on acquiring a new site for the Bishop Chamber of Commerce.
4. Attended the Bishop Rural Fire Protection District (BRFPD) monthly board meeting and began looking at dates in January of 2024 for a joint meeting between City Council and the BRFPD.
5. Met with Inyo County Tax Collector, Alisha McMurtrie to discuss Treasury Loans to help expedite City of Bishop capital projects.
6. Completed the process of recruiting an Administrative Assistant for the fire department and made a job offer to the top applicant.
7. Participated in meetings with the owners of both vacant Kmart properties in hopes of finding a path to fill each of the empty boxes.
8. Continue to routinely meet with Adam Perez to discuss LADWP land that can be made available for housing. We also discussed how to utilize vacant lots on Main Street.
9. 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.
10. Continued meeting with each department within the city to discuss strategies to manage their department more efficiently and effectively.

11. Continued to work closely with the Personnel Department, Risk Management and California Joint Powers Authority to manage claims within the city.
12. Met individually with City Council members on a weekly basis.
13. Facilitated weekly Department Heads meetings.
14. Participated in the Bishop Chamber of Commerce Board meetings.
15. Worked closely with Personnel to navigate several personnel issues.

CITY OF BISHOP

2024

MEETINGS

Council Chambers

<u>CITY COUNCIL</u>	<u>PLANNING COMMISSION</u>	<u>PARKS & REC COMMISSION</u>
2nd and 4th Monday of each month at 6:00 p.m.	Tuesday following the 2nd Council Meeting of each month at 6:00 p.m.	4th Wednesday of each month at 6:00 p.m.
MONDAY JANUARY 8		
MONDAY JANUARY 22	TUESDAY JANUARY 23	WEDNESDAY JANUARY 24
MONDAY FEBRUARY 12		
MONDAY FEBRUARY 26	TUESDAY FEBRUARY 27	WEDNESDAY FEBRUARY 28
MONDAY MARCH 11		
MONDAY MARCH 25 - CANCELLED	TUESDAY MARCH 26	WEDNESDAY MARCH 27
MONDAY APRIL 8		
MONDAY APRIL 22	TUESDAY APRIL 23	WEDNESDAY APRIL 24
MONDAY MAY 13		
TUESDAY*** MAY 28	WEDNESDAY*** MAY 29	WEDNESDAY MAY 22
MONDAY JUNE 10		
MONDAY JUNE 24	TUESDAY JUNE 25	WEDNESDAY JUNE 26
MONDAY JULY 8 - CANCELLED		
MONDAY JULY 22	TUESDAY JULY 23	WEDNESDAY JULY 24
MONDAY AUGUST 12		
MONDAY AUGUST 26	TUESDAY AUGUST 27	WEDNESDAY AUGUST 28
MONDAY SEPTEMBER 9		
MONDAY SEPTEMBER 23	TUESDAY SEPTEMBER 24	WEDNESDAY SEPTEMBER 25
MONDAY OCTOBER 14 - CANCELLED		
MONDAY OCTOBER 28	TUESDAY OCTOBER 29	WEDNESDAY OCTOBER 23
TUESDAY*** NOVEMBER 12		
MONDAY NOVEMBER 25	TUESDAY NOVEMBER 26	WEDNESDAY NOVEMBER 27
MONDAY DECEMBER 9		
MONDAY DECEMBER 23 - CANCELLED	TUESDAY DECEMBER 24	THURSDAY*** DECEMBER 26

* = Change in regular meeting date due to keeping the scheduled meeting dates to one per month

*** = Change in regular meeting date due to holiday



CITY OF BISHOP

FIRE DEPARTMENT

Assistant Fire Chief

DEFINITION

Under direction of the Fire Chief, performs responsible supervisory, technical and administrative work in commanding and supervising fire suppression and rescue activities for the City's Fire Department. Provides technical staff assistance to the Fire Chief and Deputy Fire Chief. Performs duties in a manner consistent with the stated values of the organization.

SUPERVISION RECEIVED AND EXERCISED

- Receives direct supervision from the Fire Chief and general direction from the Deputy Fire Chief.
- Exercises direct supervision over department volunteer personnel.

EXAMPLE OF DUTIES

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

- Assist in implementation of goals, objectives, policies and priorities of the Fire department.
- Assist in enforcing department rules and regulations.
- Assist in directing and supervising personnel engaged in suppression of fires, in control of incidents involving hazardous chemicals and other materials, and in fire rescue.
- Assist and participate in organizing and implementing department training programs.
- Assist in inspections and maintenance of equipment and apparatus.
- Assist in enforcing fire codes and in the investigation of fires to determine cause and origin.
- Respond to citizen complaints and request for information.
- Assist in supervising and training volunteer personnel.
- Perform related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Advanced principles, practices, methods, and techniques of modern fire prevention and suppression activities and investigation techniques.
- Operation, maintenance, and uses of firefighting apparatus and equipment.
- Chemical and related components of a wide variety of flammable and explosive materials and objects.

- Applicable laws, rules, regulations, ordinances, and codes pertaining to fire prevention, inspection, and suppression.
- First aid and rescue techniques

Ability to:

- Establish and maintain effective working relationships and function in a team.
- Plan, direct, organize, and participate in fire prevention, suppression, and support activities.
- Supervise and train personnel.
- Conduct an investigation and enforce regulations
- Maintain composure and work effectively in emergency situations.

EXPERIENCE AND TRAINING GUIDELINES

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

- Substantial experience in fire suppression, prevention and rescue activities, including some supervisory experience.
- Possession of, or the ability to obtain within 6 months, a valid Class B California Driver's License or Class C with Firefighter endorsement.

PHYSICAL, MENTAL AND EMOTIONAL REQUIREMENTS

The physical demands described here and in the job analysis 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.

- While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to stand, walk, use hands to finger, handle, or operate objects, controls, or tools listed above; reach with hands and arms, climb or balance, stoop, kneel, crouch, or crawl, and taste or smell.
- The employee must occasionally lift and/or move more than 100 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 and in the job analysis are representative of those an employee encounters while performing the essential functions of this job.

While performing the duties of this job, the employee frequently works in outside weather conditions, which may include extreme cold, windy and other wintry conditions. The employee occasionally works near moving mechanical parts and in high, precarious places; and with explosives and is occasionally exposed to wet and/or humid conditions,

fumes or airborne particles, toxic or caustic chemicals, extreme cold, extreme heat, and vibration. The noise level in the work environment is usually moderate.

SELECTION GUIDELINES

Formal application, rating of education and experience; oral interview and reference checks, background checks; job related testing 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. An employee may be required to perform other reasonable duties as assigned by management. The City reserves the right, with the concurrence of the department head, to revise or change classification duties and responsibilities as the need arises and as consistent with the meet and confer process.

The job description does not constitute an employment agreement between the employer and employee.

Approved by Council:



Job Description and Essential Function Analysis

Job Title:	Assistant Fire Chief	Department:	Fire Department	Agency:	City of Bishop
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Position Summary: Under direction of the Fire Chief, performs responsible supervisory, technical and administrative work in commanding and supervising fire suppression and rescue activities for the City's Fire Department. Provides technical staff assistance to the Fire Chief and Deputy Fire Chief. Performs duties in a manner consistent with the stated values of the organization.

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 Bishop Employees Association

Salary or pay range See salary schedule

Pay differential, incentives, specialty pay, etc.

Work setting	Office environment; incident response setting as needed
Location	Any within City limits and surrounding area
Supervisor	Fire Chief
Supervises	All assigned personnel during incident response, training, and other assignments

Attire	Uniform
Exposure to others	Subordinates; City employees; members of the public;
Driving required	☒ Yes (check type below) ☐ No ☒ Class B
Travel required	☒ Yes (see Duties) ☐ No

Work days	M-F
Work hours	8 am to 5 pm
Core hours	N/A
Overtime required	Occasional
Weekends required	As needed

Pre-employment tests

Pre-employment physical	☒ Yes ☐ No
Pre-employment drug test	☒ Yes ☐ No
Live Scan, criminal record	☒ Yes ☐ No
Other:	☒ Yes ☐ No

Required

Comments

Include TB Test
☒ DOT required ☒ Safety sensitive (state reason)
 Background check
 Written test; oral boards

****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: Establishes and heads special committees to perform administrative assignments; prepares standard operating procedures and rules and regulations for assigned areas; prepares budget recommendations and monitors expenditures for assigned programs and accounts; monitors quality assurance of all Fire Department services (e.g. Fire response time etc.); responds to grants from Federal and State agencies on behalf of the Department; attends inter-agency strategic planning meetings; administers the Department's disaster preparedness program.	Yes	Frequent
2.	Personnel Management: Trains, supervises, counsels and evaluates employees and volunteers concerning their work performance through given training goals and objectives; orients and trains staff by disseminating information concerning departmental policies and standards; organizes, coordinates and presents training drills and programs; plans staffing deployment and operations for suppression personnel; provides input regarding performance of Department employees and volunteers; provides training for all Department employees and volunteers.	Yes	Frequent
3.	Incident Response / Suppression Activities: Serves as incident commander and directs operations of multiple engine crews at incidents involving fires (structural, automotive, wildland etc.), hazardous materials, and medical emergencies; participates in firefighting, suppression and emergency medical aid operations and hazardous materials control operations; plans and implements appropriate and effective fire suppression strategies; sets tactical objectives; dons Personal Protective Equipment (PPE) as required; coordinates mutual aid response programs and county strike teams; participates in regional strike teams; completes incident reports as needed.	Yes	Frequent
4.	Inspections: Inspects facilities, grounds and equipment to ensure proper operational condition; perform fire prevention and inspection activities.	Yes	Occasional
5.	Public Relations: Makes public presentations concerning fire safety practices and departmental policies; attends City Council meetings and other civic gatherings; attends grand openings, unveiling of new fire engines etc.; gives interviews to the media as requested; interacts with the public regarding a wide variety of issues related to the department (e.g. complaints, incident response issues).	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: At least 60 college level units (AA preferred) with fire science as the major. Credit/Equivalency will be given for certificates, specialized training, courses taken, and experience in the fire sciences. A Bachelor's Degree is highly desirable.	X	
2.	Experience: The ideal candidate should have ten years of broad and extensive work experience in all major functions of a fire department and at least three years in a supervisory position, attaining the rank of Captain at a minimum. Experience and tenure in a volunteer fire department is highly desirable.	X	
3.	Skill in: The operation of a personal computer.	X	
4.	Knowledge of: Fire behavior and chemistry; firefighting strategies and tactics; fire causes and origins; fire protection and alarm systems; city and state fire safety codes and federal standards relating to fire safety and hazardous materials storage and containment; fire prevention inspection procedures; incident command systems and structures; computer automated dispatch and fire management information systems; management theories and principles of employee supervision; training and motivation principles and practices; budgetary practices and purchasing and bid procedures; Fire Department, City, County, State and Federal organization structures, functions, disaster plans and procedures; employer/employee relations, human resources and employee assistance program practices.	X	
5.	Ability to: Interpret and apply departmental policies, rules, regulations, and instructions; interpret and apply fire inspection, prevention, control and suppression procedures; interpret and apply Memoranda of Understanding, management and employee rights; apply firefighting, emergency aid and fire prevention tactics and methods; apply standard firefighting, emergency aid, hazardous materials management and fire prevention techniques; remain calm and make proper fire safety decisions in life-threatening situations or under hazardous circumstances; train, supervise, and evaluate the work of employees; follow and effectively communicate verbal and written instructions; direct the activities and review the work of co-workers and other staff, as assigned; interact with people of different social, economic, and ethnic backgrounds; establish and maintain effective working relationships with others.	X	
6.	Job-related licenses, certifications, and/or designations: valid Class B California Driver's License or Class C with Firefighter endorsement.	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			
					Frequency					Occurrence			Duration	Frequency					Occurrence			Duration		
			Y	N	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; directing incident response; fire suppression; inspections
3.	Walk	flat or level terrain	X				X			X			< 30 mins											Strike team; incident response; fire suppression; around office; inspections
		uneven terrain	X				X					X	<10 mins											Directing incident response; fire suppression (stepping over hose etc.); inspections
4a.	Lift Above Shoulder	up to 10 pounds	X				X				X		< 1 min											Binders; radio; books; various items during incident response

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				
	11 – 25 pounds	X			X						X	> 1 min											Various items during incident response		
		X			X						X	< 1 min											Various items during incident response		
		X			X						X	< 1 min											Various items during incident response		
		X			X						X	< 1 min											Various items during incident response		
		X			X						X	< 1 min											Various items during incident response		
4b.	Lift at Waist or Chest	up to 10 pounds	X				X				X	< 1 min											Binders; radio; books; various items during incident response		
		11 – 25 pounds	X			X					X	< 1 min											Various items during incident response		
		26 – 40 pounds	X			X					X	< 1 min											Various items during incident response		
		41 – 55 pounds	X			X					X	< 1 min											Various items during incident response		
		56 – 75 pounds	X			X					X	< 1 min											Various items during incident response		
		>75 pounds	X			X					X	< 1 min											Various items during incident response		
		4c.	Lift Below Waist	up to 10 pounds	X				X				X	< 1 min											Binders; radio; books; various items during incident response
11 – 25 pounds	X					X					X	< 1 min											Various items during incident response		
26 – 40 pounds	X					X					X	< 1 min											Various items during incident response		
41 – 55 pounds	X					X					X	< 1 min											Various items during incident response		
56 – 75 pounds	X					X					X	< 1 min											Various items during incident response		
>75 pounds	X					X					X	< 1 min											Various items during incident response		

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			
5.	Carry	up to 10 pounds	X				X			X			< 5 mins												Binders; radio; books; various items during incident response
		11 – 25 pounds	X				X					X	< 5 mins												Various items during incident response
		26 – 40 pounds	X				X					X	< 5 mins												Various items during incident response
		41 – 55 pounds	X				X					X	< 5 mins												Various items during incident response
		56 – 75 pounds	X				X					X	< 5 mins												Various items during incident response
		>75 pounds	X				X					X	< 5 mins												Various items during incident response
6.	Push		X				X				X		< 5 mins												Incident response activities
7.	Pull		X				X				X		< 5 mins												Incident response activities (pulling hose lines etc.)
8.	Twist		X				X					X	< 5 mins												Obtaining items from filing cabinet or across desk; incident response; inspections
9.	Bend		X				X				X		< 1 min												Obtaining item from below waist; incident response activities; inspections; training
10.	Stoop		X				X				X		< 1 min												Incident response activities; inspections; training
11.	Kneel		X				X				X		< 1 min												Obtaining item from below waist; incident response activities; inspections; training
12.	Crawl		X				X					X	< 5 mins												Incident response activities
13.	Crouch		X				X				X		< 1 min												Obtaining item from below waist; incident response activities; inspections; training
14.	Squat		X				X				X		< 1 min												Obtaining item from below waist; incident response

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
																					activities; 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									Observing/directing units on roof during incident response; inspections – smoke detectors etc.	
	flexion	X				X				X		< 5 mins									Observing/directing units below ground during incident response; inspections; computer work; writing grants	
	turning	X			X					X		< 1 min									Incident response; inspections; driving	
21.	Upper Extremity Activities																					
a.	Reach at, below shoulders	X				X				X		< 5 mins									Inspections; incident response; retrieving item from below waist	
	above shoulders	X				X				X		< 5 mins									Inspections; incident response; retrieving item from above shoulders	
b.	Grasp simple	X				X				X		< 30 mins									Incident response; inspections; handwriting notes; driving	
	power	X			X						X	< 1 min									Incident response; inspections	
c.	Manipulate gross	X			X					X		< 1 min									Moving large item	
	fine	X				X				X		< 15 mins									Cell phone; handwriting notes; inspections; incident response;	

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
d.	Keyboard and mouse	X					X		X			< 2 hrs.									All computer tasks (emails, writing grants, incident reports etc.)
22.	Foot controls	X				X			X			> 30 mins									To and from different stations; driving to teaching classes;

			Essential									Non-Essential (optional)								Comments	
			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
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									

C. Environmental Exposures		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.	Work indoors	X						X	X			< 4 hrs.										All office work; meetings; indoor inspections
2.	Work outdoors	X				X					X	< 1 hr.										Fire suppression activities; directing incident response; training sessions; inspections
3.	Driving	X				X			X			> 30 mins										To and from fire stations, meetings etc.
4.	Heights	X			X						X	< 30 mins										Fire suppression activities (e.g. on roof); training sessions
5.	Lighting extremes	X			X						X	< 5 mins										Fire suppression activities (e.g. spotlights, dark buildings)
6.	Temperature extremes	X			X						X	< 5 mins										Moving from AC to non-AC environment; proximity to fire
7.	Airborne contaminants (pollen, smog, smoke, dust)	X			X						X	< 30 mins										Traffic smog; fire smoke during suppression activities
8.	Gas, fumes, odors	X			X						X	< 30 mins										Traffic fumes; fire fumes
9.	Electrical	X			X						X	< 5 mins										Proximity to downed power lines
10.	Water	X			X						X	< 5 mins										Water lines/hoses during incident response
11.	Biohazard	X			X						X	< 5 mins										Bodily fluids during incident response
12.	HazMat (includes solvents, ammonia, lead, asbestos, paint, welding, corrosives)	X			X						X	< 5 mins										During hazardous materials spills
13.	Flammable, combustible	X			X						X	< 5 mins										During fires, motor vehicle accidents etc.
14.	Noise (above 85dB)	X				X				X		< 30 mins										Driving; incident response
15.	Vibration	X			X						X	< 5 mins										During incident response
16.	Explosives		X	X																		

				Essential								Non-Essential (optional)								
				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	Comments <i>Identify for which function each is required</i>
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				Frequency				Occurrence					
			Y	N	N	S	O	F	C	D	I	P	Duration	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.											

Completed by: Brett Russell

Title: Fire Chief

Company: City of Bishop

Signature: _____

Date: _____

Employer Representatives:

Name: Deston Dishion

Signature: _____

Date: _____



CITY OF BISHOP POLICE DEPARTMENT

Community Services Officer

DEFINITION

Under general supervision, performs a variety of non-sworn/civilian duties in support of police operations and activities; functions as an investigator; performs a variety of duties involved in the enforcement and communication of State and local laws, codes, ordinances, and regulations. Prepares accurate records and reports pertaining to such activities; and performs related duties as required.

The Community Services Officer performs the more routine non-sworn/civilian duties assignments.

SUPERVISION RECEIVED AND EXERCISED

- Receives general supervision from a Police Sergeant.

EXAMPLE OF DUTIES

The duties listed below are examples of the work typically performed by employees of this class. An employee may not be assigned all duties listed and may be assigned duties which are not listed below. Marginal duties are those which are least likely essential functions for any single position in this class.

- Patrols the City and is available to assist motorists or citizens in need of non-safety law enforcement related services; provides police visibility in the community; writes citations as directed for violations of Vehicle Code and City Ordinance sections; follows up on bicycle citations; authorizes the impound of vehicles for violations. Conducts parking enforcement duties as directed by the Chief of Police.
- Takes reports of crimes and accidents from witnesses, victims, and other involved parties; conducts searches for owners of found property; assists with the collection and preservation of evidentiary material at a crime scene or in conjunction with follow-up interviews with victims, witnesses or other sources having information; makes referrals to community resources.
- Investigates assigned (non-violent Misdemeanor cases); interviews victims, witnesses, and suspects; researches and collects evidence; prepares narrative reports.
- Books, searches, and photographs prisoners; receives and stores property and evidence; testifies in court on matters relating to chain of evidence; takes and processes photographs; may collect and transport evidence specimens from prisoners. Maintains, catalogs and audits department evidence. Research cases

to make recommendations on the release and or destruction of evidence and property.

- Research files/documents and prepares displays needed by officers or attorneys for court appearances; may prepare reports in support of administration projects.
- Interacts with citizens who are interested in volunteering and participating in community safety improvement efforts through informational programs regarding children identification, personal property identification issues, personal safety precautions, and becoming a community resource for problem identification.
- Performs central reception duties; assists in the Records Unit and with public counter traffic, signs off vehicle equipment correction citations; acts as courier in the delivery of materials, supplies and equipment as directed; explains the operations of the department and provides tours of the facility.

QUALIFICATIONS

Knowledge of:

- Principles and procedures of record keeping.
- Principles of basic report preparation.
- City organization, operations, policies, and procedures.
- Principles, practices and operating characteristics of manual and automated records management and dispatching systems used in municipal law enforcement environments.
- Standard telephones, teletype and radio broadcast procedures and the applicable rules and regulations of the Federal Communications Commission.
- Best practices in dealing with members of the public.
- City and Department policies and procedures.
- Safe driving practices and motor vehicle safety.
- Pertinent Federal, State, and local laws, codes and regulations.
- Information technology, personal computer, and related software applications.
- Radio operation.
- Basic investigation methods.

Ability to:

- Learn and apply state, local laws, regulations, ordinances, department policies, procedures, and regulations.
- Perform civilian patrol duties.
- Act quickly and calmly in emergencies.

- Operate public safety communications equipment.
- Write clear, concise, and accurate routine reports and correspondence.
- Clearly speak to members of the public and coworkers and maintain professional relationships.
- Communicate effectively both verbally and in writing.
- Interpret and explain laws, rules, regulations, and technical procedure manuals.
- Follow verbal and written directions.
- Maintain confidentiality regarding sensitive information.
- Must be willing to work shift work

Skill to:

- Understand and carry out both oral and written directions.
- On a continuous basis, know and understand operations and observe safety rules.
- On a continuous basis, sit and stand for extended periods of time.
- Traverse uneven terrain, periodically standing, stooping, bending, climbing, and kneeling to perform site inspections.
- Working in exposure to various weather conditions.
- Normal vision to read handwritten and printed material and a computer screen.
- Learn to interpret and apply rules, regulations, and ordinances relating to police operations.
- Use a computer, calculator, telephone, photocopy machine and camera.
- Analyze situations quickly, calmly, and objectively and to determine proper course of action.
- Safely and effectively perform duties.
- Establish and maintain effective working relationships with those contacted in the performance of required duties.
- Communicate clearly and concisely, both orally and in writing.

EDUCATION, EXPERIENCE AND TRAINING GUIDELINES

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

- High school graduate or equivalent.
- Two years of experience in customer service preferred or an equivalent combination of education, training, and experience.

Special Requirements:

- At least 18 years of age.
- Must possess or obtain by appointment date a valid driver's license issued by the state of California.
- Must successfully complete a pre-employment background investigation and physical.
- Bilingual Preferred.

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.

Candidates must meet standards of physical stature, endurance, and agility established by the City and the Peace Officers Standards and Training (POST) as follows:

- Vision standard: correctable to 20/20, normal color vision
- Hearing Standard: normal hearing
- 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.

Position requires standing, walking and/or running on uneven and slippery surfaces, reaching, twisting, turning, kneeling, bending, stooping, squatting, crouching, grasping, crawling, and making repetitive hand movements above and below shoulder level in the performance of daily duties. The position also requires both near and far vision when performing work and operating assigned equipment as required by POST. Acute hearing is required when providing phone and face-to-face service. The position also requires grasping, repetitive hand movement, fine coordination, and finger dexterity. The need to lift, carry, pull and push tools, supplies and other equipment weighing up to 100 pounds is also required. Additionally, the incumbent may be required to respond to after-hours emergency callouts. Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

WORK ENVIRONMENT

The work environment characteristics described here and in the job analysis are representative of those an employee encounters while performing the essential functions of this job.

While performing the duties of this job, the employee frequently works in outside weather conditions, which may include extreme cold, windy and other wintery conditions. The employee occasionally works near moving mechanical parts and in high, precarious

places; and with explosives and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, extreme cold, extreme heat, and vibration. The noise level in the work environment is usually moderate.

SELECTION GUIDELINES

Formal application, rating of education and experience; oral interview and reference checks, background checks; job related testing 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. An employee may be required to perform other reasonable duties as assigned by management. The City reserves the right, with the concurrence of the department head, to revise or change classification duties and responsibilities as the need arises and as consistent with the meet and confer process.

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 Council:

CITY OF BISHOP
MONTHLY SALARY SCHEDULE
July 1, 2023 - June 30, 2024

ADMINISTRATION

Position	Step 1	Step 2	Step 3	Step 4	Fixed
City Administrator					\$14,066
Assistant to the City Administrator	\$7,511	\$8,262	\$9,004		
City Clerk					\$8,316
Personnel/Payroll & Benefits Specialist					\$6,544
Executive Secretary/Assistant City Clerk (Not Filled)	\$5,363	\$5,902	\$6,491	\$7,140	

FINANCE DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Assistant Finance Director	\$8,316	\$9,148	\$10,062		
Accounting Secretary/Budget Manager (Not Filled)	\$5,364	\$5,902	\$6,491	\$7,140	
Administrative / Accounting Assistant	\$4,249	\$4,676	\$5,141	\$5,658	

COMMUNITY SERVICES DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Community Services Director (Not Filled)					\$11,175
Community Services Manager					\$7,543
Community Services Administrative Assistant	\$4,249	\$4,676	\$5,141	\$5,658	
Parks Supervisor	\$4,397	\$4,838	\$5,321	\$6,263	
Recreation Supervisor (Not Filled)	\$4,397	\$4,838	\$5,321	\$6,263	
Parks Facilities Lead Worker	\$3,995	\$4,395	\$4,834	\$5,318	

FIRE DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Fire Chief					\$11,175
Deputy Fire Chief					\$9,716
Assistant Fire Chief	\$3,420	\$3,762	\$4,138	\$4,552	\$3,317
Fire Prevention Officer II	\$5,011	\$5,513	\$6,064	\$6,673	
Fire Prevention Officer I	\$4,397	\$4,838	\$5,321	\$5,853	
Administrative Assistant	\$4,249	\$4,676	\$5,141	\$5,658	

POLICE DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Chief					\$13,000
Lieutenant					\$9,716
Sergeant	\$6,402	\$7,682	\$8,449		
Police Officer	\$5,963	\$6,626	\$7,364		
Police Officer in Training	\$4,505	\$4,954	\$5,451		
Community Services Officer	\$4,249	\$4,676	\$5,141		
Police Records Clerk	\$4,249	\$4,676	\$5,141	\$5,658	
Police Services Technician	\$4,299	\$4,729	\$5,202	\$5,722	
Senior Communications Operator	\$4,954	\$5,450	\$5,995	\$6,594	
Communications Operator	\$4,094	\$4,505	\$4,954	\$5,451	

CITY OF BISHOP
MONTHLY SALARY SCHEDULE
July 1, 2023 - June 30, 2024

PUBLIC WORKS DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Public Works Director					\$11,175
Public Works Superintendent (Not Filled)					\$9,544
Public Services Officer (Not Filled)	\$5,669	\$6,236	\$6,858	\$7,544	
Public Works Supervisor	\$5,669	\$6,236	\$6,858	\$7,544	
Lead Maintenance Worker	\$5,011	\$5,513	\$6,064	\$6,673	
Maintenance Worker	\$4,397	\$4,838	\$5,321	\$5,853	
Public Works Secretary	\$4,249	\$4,676	\$5,141	\$5,658	

PLANNING DEPARTMENT

Position	Step 1	Step 2	Step 3	Step 4	Fixed
Senior Planner					\$7,391
Assistant Planner	\$5,011	\$5,513	\$6,064	\$6,673	

Cost of Living Adjustments for Miscellaneous, Mid-Management, Management, and Bishop Police Officers Association contracts for Fiscal Years as follows: 2023/2024 - 4%

For all Step Classifications -Step Increases occur annually with one year in between each step based on successful employee evaluations.

Approved by Council on: July 24, 2023



Agenda Item: 9.E
Date of Meeting: December 11, 2023
Department: Public Works

STAFF REPORT

To: City Council
From: Nora Gamino
Subject: **South Warren Street Improvement Design Task Order**
Prepared On: December 1, 2023
Attachments: South Warren Street Improvements Design Task Order

Background/History:

The South Warren Street Improvement project is programmed into the 2022 Consolidated Appropriations Act as the City of Bishop Streets and Sidewalk Improvements. It is located on South Warren Street between West Line Street and West South Street, and includes both Lagoon Street and West South Street from South Warren Street to South Main Street. This project will replace the full width 40-foot pavement section and improve roadway grade and drainage by construction or repair of curb and gutter, cross gutters, and intersection improvements at Lagoon Street and West South Street. A continuous 10-foot ADA compliant sidewalk with curb ramps will be constructed. Trees, landscaping, and human scale lighting will be included in sidewalk along with the consideration of bulb-outs for pedestrian safety and traffic calming, as budget allows.

Analysis/Discussion:

This project was part of the original Warren Street Improvement Project, designed by Triad/Holmes Associates in 2014. The north end of the project was constructed, however there was not enough funding to complete the south end of the project at that time. The City has since received funding to complete the south end of the project. The plans developed in 2014 need to be modified to isolate the incomplete work, make updates and minor modifications, and ensure compliance with current code. A NEPA categorical exclusion will also be completed due to the federal funding.

The project is programmed to receive \$1,000,000 of reimbursable federal funding. The City must provide a minimum of 11.47% in match funds of the total project cost. This match component will be achieved through a combination of staff time and Gas Tax funding. The project is currently approved as a Road Repair and Accountability Act project as identified in Resolution 2023-08.

Economic Impacts:

None.

Budget Impacts:

The proposed not-to-exceed amount of \$55,500 is budgeted within the Gas Tax Fund. This task order will be expensed to account 003-030-56027 (Capital Improvement).

Legal Review:

Not required.

Recommended Action:

Council to approve the Public Works Director to execute the South Warren Street Improvements Design Task Order with a not-to-exceed amount of \$55,500 under the provisions of the As Needed, On-Call Civil Engineering Service Agreement between the City of Bishop and Triad/Holmes Associates that was executed on July 1, 2023.

Approved By: Ethan Aukee 12/5/2023

Approved By: Robin Picken 12/5/2023

Approved By: Deston Dishion 12/7/2023

Approved By:



CITY OF BISHOP

377 West Line Street - Bishop, California 93514
P. O. Box 1236 - Bishop, California 93515
City Hall 760-873-5863 Public Works 760-873-8458
Fax 760-873-4873

Triad Task Order 1 for As Needed, On-Call Engineering and Surveying Services

Date: December 11, 2023
Consultant: Triad/Holmes Associates, Inc.
Contract No: Triad TO 1
Project Title: South Warren Street Improvements Design
Not to Exceed Fee: \$55,500

A. PROJECT DESCRIPTION AND BACKGROUND INFORMATION

The Warren Street Improvement project was designed by Triad/Holmes Associates in 2014. The north end of the project was constructed, however there was not enough funding to complete the south end of the project at that time. The City has since received funding to complete the south end of the project. The plans developed in 2014 need to be modified to pull out the incomplete work, make updates and minor modifications, and ensure compliance with current code. Additionally, the funding received is Federal and therefore the project required NEPA compliance, which was not previously completed.

B. SCOPE OF SERVICES

Refer to EXHIBIT A for full scope of services.

Task 1: NEPA Document, subcontracted to Helix EPI
Task 2: Construction Documents
Task 3: Bidding and Construction Administration

C. ASSUMPTIONS AND PROVIDED DOCUMENTS

1. The 2014 design will be utilized for the project with limited modifications, such as exclusion of some areas from the scope, change in material specifications (i.e. colored concrete), compliance with current code standards, and reduction in bulb-outs.
2. The project will be a NEPA Categorical Exclusion and tribal consultations will not be necessary.

3. A further reduction in scope of improvements will be made if project, as designed, exceeds the construction budget.
4. Project As-builts will be combined with the initial construction project As-builts from 2015 resulting in a single set of As-built plans for the entire Warren Street Improvement Project.

D. PROPOSED PROJECT SCHEDULE

Task	Anticipated Due Date
1. NEPA Document, subcontracted to Helix EPI	June 15, 2024
2. Construction Documents	October 31, 2024
3. Bidding and Construction Administration	December 13, 2024

E. FEES

The total cost to complete the work included in the Scope of Services shall not exceed \$55,500 without written authorization. This work and any additional work outside the Scope of Services will be billed on a time and materials basis based on the fee schedule attached as EXHIBIT A.

F. CONTACT PERSON

City of Bishop	Consultant
Nora Gamino	Thomas Platz
Public Works Director	Project Engineer
760-873-8459	760-934-7588
ngamino@cityofbishop.com	tplatz@thainc.com

IN WITNESS WHEREOF, this Task Order has been executed under the provisions of the As Needed, On-Call Civil Engineering Service Agreement between the City of Bishop and Triad/Holmes Associates, Inc. that was executed on July 1, 2023. By the signatures below, the parties hereto agree that all terms and conditions of this Task Order and previously agreed upon On-Call Service Agreement shall be in full force and effect.

SIGNATURES ON FOLLOWING PAGE

Nora Gamino
Public Works Director
City of Bishop

Date

Thomas Platz
President
Triad/Holmes Associates

Date

EXHIBIT A - SCOPE OF SERVICES



Proposal Letter

Nora Gamino

Date: October 10, 2023

City of Bishop

Phone: 760-873-5863

Address: 377 W. Line St

Email: ngamino@cityofbishop.com

City: Bishop

State: CA

Zip: 93514

Subject: South Warren St project

Triad/Holmes Associates, Inc. is pleased to submit this proposal to update the Warren St improvement plans prepared by our firm in 2014. The proposal is based on our phone conversations and emails that provided us with the scope of services for permitting and construction administration through project completion. The South Warren St project encompasses the improvements that were not completed from South St to W Line St including the side streets of South St and Lagoon St. Our scope of services is provided as follows:

Scope of Services:

1) NEPA Document

We will consult with Robert Edgerton of Helix EPI for the preparation of an initial NEPA Categorical Exclusion. Helix will prepare a Preliminary Environmental Study form 6A that will identify the project falls under a Cat Ex. The PES will be reviewed by Caltrans and if Caltrans determines a Cultural/Historic Resources Assessment is required Helix will complete the assessment. Cost for the preparation of the PES and coordination with Caltrans will not exceed \$12,000. If the Historical Assessment is required by Caltrans the cost for preparation of that document will not exceed an additional \$12,000. The environmental scope doesn't include consultation with the tribal government as it is not anticipated to be needed for the adoption of the Cat Ex.

2) Construction Documents

THA will complete a site walk with you to determine the revisions to the improvements that were proposed in the 2014 plan set between South St and E Line St. as some improvements in that section of the 2014 project were completed and also some areas might be excluded to reduce costs such as the sidewalk on the east side of Warren St between South and Lagoon streets and the south side of Lagoon St to Main St. Those areas have sidewalk that was constructed recently. Once the improvement scope is determined we will prepare a set of improvement plans reflecting the scope from the 2014 Warren St plan set. We will provide an engineer's cost estimate of construction based on current construction costs to determine if the project as proposed is within budget. If not, we will meet with you to discuss removal of improvements from the plan set to bring costs within budget. Upon finalization of the project improvements, we will update the 2014 project specifications and bid documents for the final scope of construction. If necessary, we will incorporate any changes to the bid documents the City attorney wants modified as well. Our

fee to complete this work will not exceed \$27,000.

3) Bidding and Construction Administration

We will coordinate with you on bidding of the project responding to any RFIs during this stage. After award of the project we will provide CA services to review submittals and RFIs that may arise during construction. Our fee to provide CA services will not exceed \$4,500.

Therefore, our total not to exceed fees will be \$55,500 for environmental and engineering services for the project.

We appreciate the opportunity to submit this proposal. Feel free to contact me to discuss it further.

Triad/Holmes Associates, Inc.:

A handwritten signature in blue ink, appearing to read 'Tom Platz', is positioned above a horizontal line.

Date: October 10, 2023

Tom Platz, PE C 41039

November 30, 2023

City of Bishop Public Works
Attn: Nora Gamino
Via email: ngamino@cityofbishop.com

Subject: Civil and Environmental Schedule for South Warren St Project

Nora:

The anticipated schedule for the environmental and civil consulting work necessary to provide approved construction documents is as follows:

1. NEPA Documentation and Processing: The schedule for NEPA processing is dependent on Caltrans requirements for additional technical studies. Assuming those are required the anticipated study and NEPA document preparation time is 3 to 4 months with Caltrans review time of 1 to 2 months. Therefore, the total time frame for adoption of the NEPA document is 4 to 6 months. This includes the initial job walk and preparation of a base plan that will be provided to Helix EPI that will be used as the scope of work. A meeting with Caltrans environmental division to determine the technical studies needed is also included as part of this portion of the project.
2. Civil Engineering Plans, Specifications and Estimates (PS&E): THA will be preparing the PS&E for the project once the NEPA document has been approved. The anticipated preparation and approval time is expected to be a minimum of 3 months and a maximum of 4 months. We can possibly prepare the PS&E documents during NEPA processing and approval to speed up the process which would reduce the overall time from a maximum of 8 months to 6 months. Since this project will more than likely be processed through NEPA as a Categorical Exemption the risk taken to allow us start plan preparation is very low.

Sincerely,



Tom Platz



*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

11/2023

Building Permit
Fees Collected:
\$7609.04

Date	Owner/Location/Contractor	Short Description	Value	SMIP	Rev Fund
Commercial					
11/29/2023	Greg Corliss 107 South Main Street	Repair Damage on Building	5000	\$1.40	\$1.00
11/21/2023	Maria Jimenez 281 North Main Street	Floor Sink Drain Work	1000	\$0.50	\$1.00
11/17/2023	Chris VanNest / Bishop Heatin 137 East South Street Bishop Heating and Air, Inc.	HVAC	9000	\$2.80	\$1.00
11/15/2023	Bob Cushman 106 South Main Street Bishop Heating and Air, Inc.	HVAC	27804.2	\$7.79	\$2.00
11/6/2023	Jake Rasmuson 275 North Main Street Lopez Roofing	Reroof	11200	\$3.14	\$1.00
11/6/2023	Jose Jimenez 263 South Main Street Aris Electric LLC	Subpanel Replacement	1200	\$0.56	\$1.00
Commercial Totals			\$55,204.20	\$16.19	\$7.00
Residential					
11/28/2023	Laura Gleason 463 / 463A Schley Street	Mini Splits Units	5500	\$1.30	\$1.00
11/28/2023	Lenore Sparks 287 Willow Street Bishop Heating and Air, Inc.	HVAC	9945.12	\$1.30	\$1.00

Date	Owner/Location/Contractor	Short Description	Value	SMIP	Rev Fund
11/21/2023	Tara Misiewicz / John Rambo 424 Short Street Pat Kolker	Solar	15000	\$1.95	\$1.00
11/20/2023	Dawn Cunko 425 Grove Street Probuilders	Bathroom Remodel	8200	\$1.07	\$1.00
11/17/2023	Chris and Sarah Taylor 586 West Line Street ARC Home Improvement	Remodel	200000	\$26.00	\$8.00
11/16/2023	Forge Trust, William Michel 131A East South Street Hunt Propane	Propane Tank and Propane Gas Line	1000	\$0.50	\$1.00
Residential Totals			\$239,645.12	\$32.12	\$13.00



Agenda Item: 11.A
Date of Meeting: December 11, 2023
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **2022 - 2023 Audited Financial Statements**
Prepared On: November 29, 2023
Attachments: 2022 - 2023 Audited Financial Statements

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 that the financial statements are in conformity with generally accepted accounting principles (GAAP), 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, 2023, and the financial statements conform with generally accepted accounting principles.

Analysis/Discussion:

General Fund Revenues

With regard to tax revenue within the General Fund, the City initially budgeted for \$8,618,881, adjusted its budget to \$8,809,381 and actually earned \$9,937,940. 85% of the tax revenue in excess of budget is from Transient Occupancy Tax.

With regard to license and permit revenue within the General Fund, the City initially budgeted for \$193,546, did not adjust its budget and actually earned \$288,889. 73% of the license and permit revenue in excess of budget is from building permits.

With regard to intergovernmental revenue within the General Fund, the City initially budgeted for \$780,447, adjusted its budget to \$757,588 and actually earned \$601,965. 85% of the revenue shortfall is from grant revenue budgeted but not earned within the period.

With regard to charges for services provided revenue within the General Fund, the City initially budgeted \$246,850, adjusted its budget to \$279,818 and actually earned \$329,845. 100% of the charge for services revenue in excess of budget is from Parks and Recreation.

With regard use of money and property revenue within the General Fund, the City initially budgeted for \$114,810, adjusted its budget to \$118,000 and actually earned \$412,082. 100% of use of money and property revenue in excess of budget is from interest and investment income.

For total revenue within the General Fund, the City initially budgeted for \$10,011,530, adjusted to \$10,330,751 and actually earned \$11,799,051.

General Fund Expenditures

With regard to general government expenditures within the General Fund, the City initially budgeted for \$1,667,076, adjusted its budget to \$2,006,354 and actually spent \$1,621,396. The shortfall in spending is relatively evenly split between subcomponents/departments and is due to the budgeting of the City Cost Plan and the accounting of the Section 115 Trust contribution (see City Net Position section).

With regard to public ways, facilities and transportation expenditures within the General Fund, the City initially budgeted for \$1,728,721, adjusted its budget to \$1,725,694 and actually spent \$904,773. Nearly 99% of the shortfall in spending is from Planning and Street Maintenance.

With regard to public safety expenditures within the General Fund, the City initially budgeted \$5,030,653, adjusted its budget to \$5,876,704 and actually spent \$4,704,154. Roughly 77% of the shortfall in spending is due to the accounting of the Section 115 Trust contribution (see City Net Position section).

With regard to community development expenditures within the General Fund, the City initially budgeted \$1,492,271, adjusted its budget to \$1,535,413 and actually spent \$1,381,488. Roughly 67% of the shortfall in spending is from Parks & Recreation.

The City adopted GASB 87 reporting for leases during fiscal year 2022-2023 which adjusts the accounting method for leases. Leases and capital outlay within the General Fund totaled \$732,396.

Within the General Fund, revenues exceeded expenditures by \$2,444,781. As mentioned in the City Net Position section below, the two main factors in the budget surplus are increased revenues (mainly TOT) and the accounting of the Section 115 Trust contribution.

City Net Position

The City's total government-wide net position increased \$3.26 million for the year ending June 30, 2023. This is attributed to greater revenue than expenditures. 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. Two main factors in this increase in net position are Transient Occupancy Tax revenue exceeding expectations and actual expenses not exceeding budgeted expenses. City staff were operating during FY 22-23 under the assumption that the City's contribution to its Section 115 Trust was to be expensed when contributed. This assumption was incorrect and was the main reason why the actual expenses did not exceed budgeted expenses.

City-Wide Interest Earned

The City's investment income increased year over year by 656%. During FY 2021-2022, total investment income was \$85,529. During FY 2022-2023, total investment income was \$561,118. The driving factors behind this increased revenue are an increased rate of return on LAIF investments, as well as daily City analysis of cash flows and frequent allocation of cash between operating and saving accounts.

Transient Occupancy Tax

The City's Transient Occupancy Tax (TOT) revenue for FY 2022-2023 exceeded the budgeted amount by \$950,874. TOT revenue also increased year over year by \$372,017.

Net Expense of Governmental Activities

The net revenue/(expense) of governmental activities, functions and programs are listed below. These figures are determined by subtracting program expenses from program revenues.

General Government: (\$1,450,634)

Public Safety: (\$4,945,657)

Public Works: (\$1,187,627)

Community Services/Recreation: (\$1,206,004)

Interest Expense: (\$6,208)

TOTAL GOVERNMENTAL ACTIVITIES: (\$8,796,130)

Net Revenue/(Expense) of Business-Type Activities

The net revenue/(expense) of business-type activities, functions and programs are listed below. These figures are determined by subtracting program expenses from program revenues.

Water: \$132,976

Sewer: \$433,625

Sunrise Mobile Home Park: (\$20,368)

TOTAL BUSINESS-TYPE ACTIVITIES: \$546,233

Economic Impacts:

None.

Budget Impacts:

None.

Legal Review:

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

Recommended Action:

City Council consideration to accept the City of Bishop's audited financial statements for fiscal year 2022-2023.

Approved By: Ethan Aukee 12/5/2023

Approved By: Robin Picken 12/6/2023

Approved By: Dean Pucci 12/7/2023
Approved By: Deston Dishion 12/7/2023

CITY OF BISHOP
FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

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, 2023, 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, 2023, 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 45–47, 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 48–49 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 50, 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 52 to 57 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.

{Signature on File}

Larry Bain, CPA,
An Accounting Corporation
November 2, 2023

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2023

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, 2023. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2023

- The City's total assets were \$42.90 million as of June 30, 2023. Of this total, \$30.56 million are governmental assets and \$12.34 million are business type assets.
- At June 30, 2023, the City's governmental funds reported combined fund balances of \$16.59 million. Approximately 64% of the combined fund balances, \$10.68 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 \$10.68 million or 107% 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, 2023

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 changed in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

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

The City of Bishop maintains three individual enterprise funds. The City uses enterprise funds to account for its water and sewer enterprises as well as the 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 the 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, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

	June 30, 2023			June 30, 2022		
	Governmental	Business-type		Governmental	Business-type	
	Activities	Activities	Total	Activities	Activities	Total
Current and other assets	\$ 19,594,788	\$ 5,391,790	\$ 24,986,578	\$ 16,178,977	\$ 4,461,328	\$ 20,640,305
Capital Assets-net	10,965,733	6,951,920	17,917,653	10,791,631	7,201,461	17,993,092
Total Assets	30,560,521	12,343,710	42,904,231	26,970,608	11,662,789	38,633,397
Deferred Outflows	5,715,112	2,001,610	7,716,722	4,212,794	1,668,372	5,881,166
Liabilities						
Current/non current	17,529,663	5,735,326	23,264,989	11,639,178	4,531,415	16,170,593
Deferred Inflows	2,253,047	618,932	2,871,979	5,596,586	1,518,698	7,115,284
Net Position						
Net investment in capital assets	10,965,733	6,951,920	17,917,653	10,791,631	7,201,461	17,993,092
Restricted	1,259,006	364,979	1,623,985			
Unrestricted	4,268,184	674,163	4,942,347	3,156,007	79,586	3,235,593
Total Net Position	\$ 16,492,923	\$ 7,991,062	\$ 24,483,985	\$ 13,947,638	\$ 7,281,047	\$ 21,228,685

The Condensed Statement of Net Position presents the City's governmental and business activities in total for the years ending June 30, 2023 and June 30, 2022.

Net position increased \$3.26 million for year ending June 30, 2023. This is attributed to greater revenue than expenditures.

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2023

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, 2023			Fiscal Year Ending June 30, 2022		
	Governmental Activities	Business-type Activities	Totals	Governmental Activities	Business-type Activities	Totals
Governmental Activities:						
Charges for services	\$ 880,001	\$ 2,672,027	\$ 3,552,028	\$ 760,135	\$ 2,722,162	\$ 3,482,297
Capital grants and contributions	54,166	6,313	60,479	37,935	29,281	67,216
Operating grants	793,421		793,421	1,334,502	4,404	1,338,906
General Revenue:						
Property taxes	1,475,882		1,475,882	1,528,330		1,528,330
Sales and use tax	5,064,451		5,064,451	5,204,104		5,204,104
Other revenue	4,403,746		4,403,746	3,833,310	37,673	3,870,983
Investment income	397,336	163,782	561,118	73,614	11,915	85,529
Total revenue	13,069,003	2,842,122	15,911,125	12,771,930	2,805,435	15,577,365
Expenses:						
General government	1,724,947		1,724,947	1,572,474		1,572,474
Public Safety	5,526,025		5,526,025	3,794,174		3,794,174
Public Works	1,714,556		1,714,556	1,588,447		1,588,447
Community development/recreation	1,551,982		1,551,982	1,109,825		1,109,825
Interest on debt	6,208		6,208	981		981
Business-type activities:						
Water		997,902	997,902		920,444	920,444
Sewer		971,341	971,341		858,841	858,841
Mobile Home Park		162,864	162,864		156,770	156,770
Total expenses	10,523,718	2,132,107	12,655,825	8,065,901	1,936,055	10,001,956
Change in net position	2,545,285	710,015	3,255,300	4,706,029	869,380	5,575,409
Net Position:						
Net position - beginning	13,947,638	7,281,047	21,228,685	9,006,888	6,411,667	15,418,555
Prior period adjustment				234,721		234,721
Net position - Ending	\$ 16,492,923	\$ 7,991,062	\$ 24,483,985	\$ 13,947,638	\$ 7,281,047	\$ 21,228,685

City of Bishop
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
June 30, 2023

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, 2023, the City's governmental funds (general, special revenue, and capital projects) reported combined fund balances of \$16.59 million, a 25% increase over the prior year. The increase was mainly due to an increase in tourism related revenue for sales tax and transient occupancy tax, and an increase in interest earnings. Of the combined fund balances, \$10.68 million (64%) is considered unassigned and available for General Fund appropriation.

Proprietary Funds

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

At June 30, 2023, the City's proprietary funds reported a combined ending net position of \$7.99 million, a 9.8% 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, 2023 the City's investment in capital assets totaled \$17.92 million net of accumulated depreciation.

CAPITAL ASSETS

	June 30, 2023			June 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	\$ 341,105	\$ 481,056	\$ 822,161	\$ 341,105	\$ 481,056	\$ 822,161
Construction in progress	111,599	20,605	132,204	77,050	1,116,226	1,193,276
Buildings	5,241,249	335,633	5,576,882	5,168,595	335,633	5,504,228
Site improvements	785,401		785,401	774,327		774,327
Equipment	4,492,519	1,931,147	6,423,666	4,219,331	1,900,311	6,119,642
Infrastructure	13,459,705	14,309,195	27,768,900	13,361,735	13,189,274	26,551,009
Less: accumulated depreciation	(13,800,010)	(10,125,716)	(23,925,726)	(13,217,999)	(9,821,039)	(23,039,038)
Leased assets	375,913		375,913	68,884		68,884
Less: accumulated amortization	(41,748)		(41,748)	(1,397)		(1,397)
Total Capital Assets	\$ 10,965,733	\$ 6,951,920	\$ 17,917,653	\$ 10,791,631	\$ 7,201,461	\$ 17,993,092

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, 2023

LONG-TERM Debt

At June 30, 2023, the City's long-term debt totaled \$0.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2023-24 fiscal year budget is based on \$14,326,966 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. Although sales tax and transient occupancy tax revenues increased during the 2022-23 fiscal year, the trend throughout the prior five years contains high levels of variance. Gas prices remain high and the City is not certain that the traveling public will visit Bishop at the same rate experienced in the 2022-23 fiscal year. Due to these listed factors, revenues are budgeted conservatively and expenditures are budgeted based on recent trends and actual needs for the 2023-24 fiscal year. The budget reflects the City's commitment to investing in the City's infrastructure and financial future, including funding for road maintenance projects and park equipment replacement. Additionally, the City has increased its annual contribution to its OPEB plan with the intention of responsibly planning for unfunded liabilities.

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, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 10,169,671	\$ 4,949,347	\$ 15,119,018
Restricted cash and investments	1,075,981		1,075,981
Accounts receivables	2,146,558	14,536	2,161,094
Interest receivable	65,216	43,945	109,161
Due from other governments	47,124		47,124
Prepaid expenses	144,622	18,983	163,605
Leases receivable	109,449		109,449
Total current assets	13,758,621	5,026,811	18,785,432
Non Current Assets			
Restricted investment in Section 115 Trust	1,259,006	364,980	1,623,986
Loans receivable	3,396,803		3,396,803
Leases receivable	1,180,358		1,180,358
Capital assets:			
Land	341,105	481,056	822,161
Construction in progress	111,599	20,605	132,204
Buildings	5,241,249	335,633	5,576,882
Site improvements	883,371		883,371
Equipment	4,492,519	1,931,147	6,423,666
Infrastructure	13,361,735	14,309,195	27,670,930
Less: accumulated depreciation	(13,800,010)	(10,125,716)	(23,925,726)
Leased assets	375,913		375,913
Less: accumulated amortization	(41,748)		(41,748)
Total capital assets	10,965,733	6,951,920	17,917,653
Total non current assets	16,801,900	7,316,900	24,118,800
Total assets	30,560,521	12,343,711	42,904,232
Deferred Outflows of Resources			
Deferred outflows-OPEB	1,703,208	292,374	1,995,582
Deferred outflows-pensions	4,011,904	1,709,236	5,721,140
Total deferred outflows of resources	5,715,112	2,001,610	7,716,722
Liabilities			
Current liabilities:			
Accounts payable	248,145	13,091	261,236
Accrued salary and benefits payable	65,024	9,540	74,564
Deposit liability	9,910		9,910
Deferred revenue-uneamed	69,077	1,390	70,467
Due within one year	233,758	37,472	271,230
Total current liabilities	625,914	61,493	687,407
Liabilities-due in more than one year:			
Customer deposits		8,827	8,827
Compensated absences	133,940	32,686	166,626
Leases	241,753		241,753
Net pension liability	11,038,361	4,681,312	15,719,673
OPEB liability	5,489,695	951,009	6,440,704
Total liabilities due in more than one year	16,903,749	5,673,834	22,577,583
Total liabilities	17,529,663	5,735,327	23,264,989
Deferred Inflows of Resources			
Deferred inflows-leases	1,289,807		1,289,807
Deferred inflows-OPEB	400,515	69,542	470,057
Deferred inflows-pensions	562,725	549,390	1,112,115
Total deferred inflows of resources	2,253,047	618,932	2,871,979
Net Position			
Net investment in capital assets	10,965,733	6,951,920	17,917,653
Restricted for investment in Section 115 Trust	1,259,006	364,980	1,623,986
Unrestricted	4,268,184	674,162	4,942,345
Total net position	\$ 16,492,923	\$ 7,991,062	\$ 24,483,985

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

CITY OF BISHOP
STATEMENT OF ACTIVITIES
JUNE 30, 2023

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	\$ 1,724,947	\$ 274,312	\$ -	\$ -	\$ (1,450,634)	\$ -	\$ (1,450,634)
Public safety	5,526,025	49,293	7,052	524,023	(4,945,657)		(4,945,657)
Public works	1,714,556	359,669	47,114	120,146	(1,187,627)		(1,187,627)
Community services/recreation	1,551,982	196,726		149,252	(1,206,004)		(1,206,004)
Interest expense	6,208				(6,208)		(6,208)
Total governmental activities	10,523,718	880,001	54,166	793,421	(8,796,130)		(8,796,130)
Business-type Activities:							
Water	997,902	1,130,878				132,976	132,976
Sewer	971,341	1,398,653	6,313			433,625	433,625
Mobile home park	162,864	142,496				(20,368)	(20,368)
Total business-type activities	2,132,107	2,672,027	6,313			546,233	546,233
Total government	\$ 12,655,823	\$ 3,552,028	\$ 60,479	\$ 793,421	(8,796,130)	546,233	(8,249,897)
General Revenues:							
Taxes:							
Property taxes					1,475,882		1,475,882
Sales and use tax					5,064,451		5,064,451
Transient occupancy tax					3,696,623		3,696,623
Franchise tax					54,804		54,804
Motor vehicle in lieu tax					379,674		379,674
Other taxes					236,773		236,773
Gain (loss) on sale of capital assets					4,541		4,541
Insurance refund					31,331		31,331
Investment income					397,336	163,782	561,118
Total general revenues and special items					11,341,415	163,782	11,505,197
Change in net position					2,545,285	710,015	3,255,299
Net position - beginning					13,947,638	7,281,047	21,228,685
Net position - ending					\$ 16,492,923	\$ 7,991,062	\$ 24,483,985

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

**CITY OF BISHOP
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

		Special Revenue Funds		Other Nonmajor Funds	Total Governmental Funds
	General	Home Fund Willow Street	Measure A		
<u>Assets</u>					
Cash and investments	\$ 8,848,393	\$ 81,121	\$ 1,240,157	\$ -	\$ 10,169,671
Restricted cash and investments	1,255,692			1,079,293	2,334,985
Receivables					
Accounts	2,127,428	-		19,130	2,146,558
Interest	63,254			1,962	65,216
Due from other governments				47,114	47,114
Loan interest		997,122			997,122
Prepaid expense	120,310			24,312	144,622
Due from other funds	319,010				319,010
Loans/notes receivable		2,220,000		179,681	2,399,681
Total assets	<u>\$ 12,734,087</u>	<u>\$ 3,298,243</u>	<u>\$ 1,240,157</u>	<u>\$ 1,351,492</u>	<u>\$ 18,623,980</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>					
<u>Liabilities</u>					
Accounts payable	\$ 246,980	\$ -	\$ -	\$ 1,165	\$ 248,145
Accrued salary and benefits payable	63,934			1,090	65,024
Deposit liability	9,910				9,910
Due to other funds				319,000	319,000
Total liabilities	<u>320,824</u>			<u>321,255</u>	<u>642,079</u>
<u>Deferred Inflows of Resources</u>					
Deferred revenue-uneared	22,433			46,645	69,078
Deferred revenue-unavailable	339,963				339,963
Unavailable revenue-loans		977,940			977,940
Total deferred inflows of resources	<u>362,396</u>	<u>977,940</u>		<u>46,645</u>	<u>1,386,981</u>
<u>Fund Balances</u>					
Restricted	1,255,692	2,320,303		179,681	3,755,676
Nonspendable	120,310				120,310
Assigned for special revenue funds			1,240,157	704,203	1,944,360
Assigned for capital projects funds				90,827	90,827
Unassigned	10,674,865			8,881	10,683,746
Total fund balances	<u>12,050,867</u>	<u>\$ 2,320,303</u>	<u>1,240,157</u>	<u>983,592</u>	<u>16,594,919</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,734,088</u>	<u>\$ 3,298,243</u>	<u>\$ 1,240,157</u>	<u>\$ 1,351,492</u>	<u>\$ 18,623,979</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, 2023

Fund balances of governmental funds	\$ 16,594,919
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.	10,965,733
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.	1,317,904
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.	(12,017,937)
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>(367,696)</u>
Net position of governmental activities	\$ <u><u>16,492,923</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, 2023

		Special Revenue			
		Major Funds		Other	Total
		Home Funds		Nonmajor	Governmental
	General	Willow Street	Measure A	Funds	Funds
Revenues					
Taxes	\$ 9,937,940	\$ -	\$ 783,381	\$ -	\$ 10,721,321
Licenses and permits	288,889				288,889
Intergovernmental	601,965			366,213	968,178
Fines, forfeitures and penalties	11,817				11,817
Charges for current services	329,845				329,845
Use of money and property	412,082	19,182		8,067	439,331
Other	216,513				216,513
Total revenues	11,799,051	19,182	783,381	374,280	12,975,893
Expenditures					
Current:					
General government	1,621,396				1,621,396
Public ways and facilities/ transportation	904,773			92,654	997,427
Public safety	4,704,154			164,747	4,868,900
Community development	1,381,488				1,381,488
Lease principal	7,350			72,941	80,291
Lease interest	2,712			3,496	6,208
Capital outlay	732,396			247,536	979,932
Total expenditures	9,354,269			581,374	9,935,643
Excess (deficiency) of revenues over expenditures	2,444,781	19,182	783,381	(207,094)	3,040,251
Other Financing Sources (Uses)					
Leases	307,029				307,029
Sale of property	4,541				4,541
Operating transfers in	750,000			11,555	761,555
Operating transfers out	(11,555)		(750,000)		(761,555)
Total other financing sources (uses)	1,050,015		(750,000)	11,555	311,570
Net change in fund balances	3,494,796	19,182	33,381	(195,539)	3,351,820
Fund balances, beginning of fiscal year	8,556,071	2,301,121	1,206,776	1,179,131	13,243,099
Fund balances, end of fiscal year	\$ 12,050,867	\$ 2,320,303	\$ 1,240,157	\$ 983,592	\$ 16,594,919

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, 2023

Net change in fund balances - total governmental funds	\$ 3,351,820
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	979,896
Depreciation expense	(765,476)
Amortization expense	(40,351)
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.	88,567
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.	(648,268)
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.	(263,860)
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.	80,291
Other financing sources for finance leases reported in the fund financial statements are reported as lease liabilities in the statement of net position	(307,029)
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.	69,695
Change in net position of governmental activities	\$ <u><u>2,545,285</u></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, 2023

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Current Assets:				
Cash and investments	\$ 2,309,241	\$2,250,297	\$ 389,809	\$ 4,949,347
Receivables				
Accounts	4,641	8,311	1,584	14,536
Interest	20,505	19,976	3,464	43,945
Prepaid expense	10,166	7,637	1,180	18,983
Total current assets	2,344,553	2,286,221	396,037	5,026,811
Non Current Assets				
Restricted investment in Section 115 Trust	154,464	199,451	11,065	364,980
Capital Assets:				
Nondepreciable capital assets:				
Land	67,324	88,882	324,850	481,056
Construction in progress		20,605		20,605
Depreciable capital assets				
Building	88,879	121,035	125,719	335,633
Equipment	1,101,615	829,532		1,931,147
Infrastructure	8,189,913	6,119,282		14,309,195
Less accumulated depreciation	(5,489,237)	(4,510,760)	(125,719)	(10,125,716)
Total capital assets (net of accumulated depreciation)	3,958,494	2,668,576	324,850	6,951,920
Total non current assets	4,112,958	2,868,027	335,915	7,316,900
Total assets	6,457,511	5,154,248	731,952	12,343,711
Deferred Outflows of Resources				
Deferred outflows-OPEB	144,281	144,281	3,812	292,374
Deferred outflows-pensions	854,618	854,618		1,709,236
Total deferred outflows of resources	998,899	998,899	3,812	2,001,610
Liabilities				
Current liabilities:				
Accounts payable	6,121	6,317	653	13,091
Accrued payroll	5,200	3,778	562	9,540
Deferred revenue-unearned		1,390		1,390
Compensated absences	18,736	18,736		37,472
Total current liabilities	30,057	30,221	1,215	61,493
Noncurrent liabilities:				
Customer deposits	4,136	4,691		8,827
Compensated absences	21,354	11,332		32,686
Net pension liability	2,340,656	2,340,656		4,681,312
OPEB liability	465,650	465,650	19,709	951,009
Total noncurrent liabilities	2,831,796	2,822,329	19,709	5,673,834
Total liabilities	2,861,853	2,852,550	20,924	5,735,327
Deferred Inflows of Resources				
Deferred inflows-OPEB	33,985	33,985	1,572	69,542
Deferred inflows-pensions	274,695	274,695		549,390
Total deferred inflows of resources	308,680	308,680	1,572	618,932
Net Position:				
Net investment in capital assets	3,958,494	2,668,576	324,850	6,951,920
Restricted for investment in Section 115 Trust	154,464	199,451	11,065	364,980
Unrestricted (deficit)	172,919	123,890	377,353	674,162
Total net position	\$ 4,285,877	\$2,991,917	\$ 713,268	\$ 7,991,062

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, 2023

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Operating Revenues				
Charges for services	\$ 1,111,494	\$ 1,376,877	\$ -	\$ 2,488,371
Rent			102,496	102,496
Utility reimbursement			39,940	39,940
Other income	19,384	21,776	60	41,220
Total operating revenues	1,130,878	1,398,653	142,496	2,672,027
Operating Expenses				
Salaries and benefits	559,027	495,596	83,414	1,138,037
Services and supplies	260,030	349,913	79,450	689,393
Depreciation expense	178,845	125,832		304,677
Total operating expenses	997,902	971,341	162,864	2,132,107
Operating income (loss)	132,976	427,312	(20,368)	539,920
Non-Operating Revenues (Expenses)				
Interest income	76,473	75,921	11,388	163,782
Intergovernmental-ESCSD		6,313		6,313
Total non-operating revenues (expenses)	76,473	82,234	11,388	170,095
Change in net position	209,449	509,546	(8,980)	710,015
Net position, beginning of fiscal year	4,076,428	2,482,371	722,248	7,281,047
Net position, end of fiscal year	\$ 4,285,877	\$ 2,991,917	\$ 713,268	\$ 7,991,062

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

CITY OF BISHOP
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2023

	Major Funds		Non Major Fund	Total
	Water	Sewer	Mobile Home Park	Business-type Activities
Cash Flows from Operating Activities				
Cash received from customers	\$ 1,124,601	\$ 1,397,558	\$ 142,496	\$ 2,664,655
Cash payments to suppliers	(262,299)	(353,641)	(79,623)	(695,563)
Cash payments to employees	(569,916)	(495,267)	(85,223)	(1,150,406)
Net cash provided by (used for) operating activities	292,386	548,650	(22,350)	818,686
Cash Flows from Capital and Related Financing Activities				
Purchase of fixed assets	(17,621)	(37,515)		(55,136)
Intergovernmental-ESCSD		6,313		6,313
Net cash provided by (used for) capital and related financing activities	(17,621)	(31,202)	-	(48,823)
Cash Flows from Investing Activities:				
Interest income	55,966	55,944	7,925	119,835
Net cash provided by investing activities	55,966	55,944	7,925	119,835
Net increase (decrease) in cash and cash equivalents	330,731	573,392	(14,425)	889,698
Cash and cash equivalents, beginning of fiscal year	2,132,974	1,876,356	415,299	4,424,629
Cash and cash equivalents, end of fiscal year	<u>\$ 2,463,705</u>	<u>\$ 2,449,748</u>	<u>\$ 400,874</u>	<u>\$ 5,314,327</u>
Reconciliation of Cash and Cash Equivalents:				
Cash and investments	\$ 2,309,241	\$ 2,250,297	\$ 389,809	\$ 4,949,347
Restricted cash and investments	154,464	199,451	11,065	364,980
Total cash and cash equivalents	<u>\$ 2,463,705</u>	<u>\$ 2,449,748</u>	<u>\$ 400,874</u>	<u>\$ 5,314,327</u>
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities	\$ 132,976	\$ 427,312	\$ (20,368)	\$ 539,920
Adjustments to operating income:				
Depreciation	178,845	125,832		304,677
(Increase) decrease in accounts receivable	3,438	9,665		13,103
Increase (decrease) in prepaid expense	(5,402)	(4,064)	(457)	(9,923)
Increase (decrease) in accounts payable	3,134	336	283	3,753
Increase (decrease) in accrued payroll	(8,788)	(6,278)	(1,709)	(16,775)
Increase (decrease) in customer deposits	(9,716)	(12,150)		(21,866)
Deferred revenue-unearned		1,390		1,390
Increase in OPEB	(173,448)	(163,299)	(16)	(336,763)
Increase (decrease) pension	165,582	165,582	(83)	331,081
Increase (decrease) in compensated absences	5,765	4,324		10,089
Net cash provided by (used for) operating activities	<u>\$ 292,386</u>	<u>\$ 548,650</u>	<u>\$ (22,350)</u>	<u>\$ 818,686</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, 2023

	Custodial Funds					
	Bond & Trust	Canine Donations	Broadband Consortium	PARS-ARS Trust Fund	OPEB Trust Fund	Totals
<u>Assets</u>						
Cash and investments	\$ 27,445	\$ 8,013	\$ -	\$ 2,268,364	\$ 5,026,088	\$ 7,329,910
Due from others			10,000			10,000
Total assets	27,445	8,013	10,000	2,268,364	5,026,088	7,339,910
<u>Liabilities</u>						
Due to others	35,649					35,649
Total liabilities	35,649					35,649
<u>Net Position</u>						
Held in trust for benefits	(8,204)	8,013	10,000	2,268,364	5,026,088	7,304,261
Total net position	<u>\$ (8,204)</u>	<u>\$ 8,013</u>	<u>\$ 10,000</u>	<u>\$ 2,268,364</u>	<u>\$ 5,026,088</u>	<u>\$ 7,304,261</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, 2023

	Custodial Funds					
	Bond & Trust	Canine Donations	Broadband Consortium	PARS-ARS Trust Fund	OPEB Trust Fund	Totals
Additions:						
Contributions	\$ 542	\$ -	\$ -	\$ 167,771	\$ 257,270	\$ 425,583
Investment gains				75,503	675,444	750,947
Total additions	542			243,274	932,714	1,176,530
Deductions						
Investment losses						-
Distributions				(381,387)		(381,387)
Administrative costs				(8,522)	(20,456)	(28,978)
Total deductions				(389,909)	(20,456)	(410,365)
Change in net position	542			(146,635)	912,258	766,165
Net position beginning of year	(8,746)	8,013	10,000	2,414,999	4,113,830	6,538,096
Net position end of year	<u>\$ (8,204)</u>	<u>\$ 8,013</u>	<u>\$ 10,000</u>	<u>\$ 2,268,364</u>	<u>\$ 5,026,088</u>	<u>\$ 7,304,261</u>

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

City of Bishop
Notes to Financial Statements
June 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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 \$1,386,981. Included in the deferred revenue balance is \$977,940 interest for the workforce housing loan receivable that will be repaid in future years. The City also received \$69,078 advanced funds for certain projects that is recorded as deferred revenue-uneared. \$1,317,903 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, 2023.

City of Bishop
Notes to Financial Statements
June 30, 2023

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, 2023, consisted of the following:

Cash and investments	\$ 15,119,018
Restricted cash and investments	2,699,967
Cash and investments, statement of net position	17,818,984
Cash and investments, agency funds	35,458
Total cash and investments	<u>\$ 17,854,442</u>
Checking account	\$ 970,764
Imprest cash	340
Inyo county	506,691
Investment in Section 115 Trust	1,623,985
Local agency investment fund	14,752,662
Total cash and investments	<u>\$ 17,854,442</u>

City of Bishop
Notes to Financial Statements
June 30, 2023

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*	\$ 506,691	\$ 506,691	\$ -
Investment in Section 115 Trust*	1,623,985	1,623,985	-
State Investment Pool*	14,752,662	14,752,662	-
Totals	<u>\$ 16,883,338</u>	<u>\$ 16,883,338</u>	<u>\$ -</u>

*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, 2023**

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

At June 30, 2023, the City's deposits balance was \$1,244,963 and the carrying amount was \$970,764. 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 \$176.44 billion. Of the \$176.44 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 2.78% 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, 2023 the City had loaned \$2,220,000 and there was accrued interest of \$977,940. 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 administering 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, 2023**

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 2022-23 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, 2023

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 2022-23.

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 \$955 to \$6,292 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, 2023 is as follows:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due within One Year	Due in More Than One Year
Leases receivable	\$ 1,147,956	\$ 245,369	\$ (103,518)	\$ 1,289,807	\$ 109,448	\$ 1,180,359

Lease receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 109,448	\$ 36,961	\$ 146,410
2025	116,146	33,481	149,627
2026	59,576	30,590	90,166
2027	29,849	29,593	59,442
2028	31,091	28,757	59,848
2029-33	142,315	129,905	272,220
2034-2038	159,436	108,656	268,092
2039-2043	214,104	80,781	294,885
2044-2048	280,496	43,873	324,369
2049-2051	147,345	4,854	152,199
Total	\$ 1,289,807	\$ 527,452	\$ 1,817,259

City of Bishop
Notes to Financial Statements
June 30, 2023

Note 6: Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Retirements/ Adjustments	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 341,105	\$ -	\$ -	\$ 341,105
Construction in progress	77,050	48,233	(13,684)	111,599
Capital assets, being depreciated and amortized:				
Buildings and improvements	5,168,595	103,108	(30,454)	5,241,249
Site improvements	774,327	11,074		785,401
Equipment	4,219,331	426,199	(153,011)	4,492,519
Infrastructure	13,361,735	97,970		13,459,705
Leased buildings and improvements	68,884	307,029		375,913
Total capital assets, being depreciated	23,592,872	945,380	(183,465)	24,354,787
Less accumulated depreciation for:				
Buildings and improvements	(4,663,501)	(67,345)	30,454	(4,700,392)
Site Improvements	(594,405)	(74,912)		(669,317)
Equipment	(3,420,790)	(135,654)	153,011	(3,403,433)
Infrastructure	(4,539,303)	(487,565)		(5,026,868)
Total accumulated depreciation	(13,217,999)	(765,476)	183,465	(13,800,010)
Less accumulated amortization for:				
Leased buildings and improvements	(1,397)	(40,351)		(41,748)
Total capital assets, being depreciated and amortized, net	10,373,476	139,553		10,513,029
Governmental activities capital assets, net	<u>\$ 10,791,631</u>	<u>\$ 187,786</u>	<u>\$ (13,684)</u>	<u>\$ 10,965,733</u>
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 481,056	\$ -	\$ -	\$ 481,056
Construction in progress	1,116,226		(1,095,621)	20,605
Capital assets, being depreciated:				
Buildings and improvements	335,633			335,633
Equipment	1,900,311	30,836		1,931,147
Infrastructure	13,189,274	1,119,921		14,309,195
Total capital assets, being depreciated	15,425,218	1,150,757		16,575,975
Less accumulated depreciation:	(9,821,039)	(304,677)		(10,125,716)
Total capital assets, being depreciated, net	5,604,179	846,080		6,450,259
Business- type activities capital assets, net	<u>\$ 7,201,461</u>	<u>\$ 846,080</u>	<u>\$ (1,095,621)</u>	<u>\$ 6,951,920</u>

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

General government	\$ 28,306
Parks	56,802
Public Safety	173,795
Streets and roads	506,573
Total	<u>\$ 765,476</u>

City of Bishop
Notes to Financial Statements
June 30, 2023

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, 2023:

Governmental Activities:

	Balance July 1, 2022	Additions	Adjustments/ Retirements	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 386,742	\$ 296,520	\$ (366,215)	\$ 317,047	\$ 183,108
Net lease liability	65,665	307,030	(80,292)	292,403	50,650
OPEB liability (Note 10)	4,490,536	999,159		5,489,695	
Net pension liability (Note 9)	6,137,649	4,900,712		11,038,361	
Total	<u>\$ 11,080,592</u>	<u>\$ 6,503,421</u>	<u>\$ (446,507)</u>	<u>\$ 17,137,506</u>	<u>\$ 233,758</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, 2023, 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. 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
2024	\$ 50,650	\$ 7,972	\$ 58,622
2025	52,212	6,410	58,622
2026	53,801	4,822	58,623
2027	55,437	3,185	58,622
2028	29,271	1,782	31,053
2029-2033	14,377	6,623	21,000
2034-2038	16,702	4,298	21,000
2039-2043	13,266	1,734	15,000
2044-2048	5,488	512	6,000
2049	1,199		1,199
Total	<u>\$ 292,403</u>	<u>\$ 37,338</u>	<u>\$ 329,741</u>

City of Bishop
Notes to Financial Statements
June 30, 2023

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, 2023:

	Balance July 1, 2022	Additions	Adjustments/ Retirements	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 60,066	\$ 85,034	\$ (74,942)	\$ 70,158	\$ 37,471
OPEB liability (Note 10)	1,217,340		(266,331)	951,009	
Net pension liability (Note 9)	3,187,578	1,493,735		4,681,313	
Total	<u>\$ 4,464,984</u>	<u>\$ 1,578,769</u>	<u>\$ (341,273)</u>	<u>\$ 5,702,480</u>	<u>\$ 37,471</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:				
Petty cash	\$ 1,255,692	\$ -	\$ -	\$ -
Total restricted	<u>1,255,692</u>			
Nonspendable				
Prepaid expense	120,310			
Total nonspendable	<u>120,310</u>			
Committed				
Assigned to:				
Special Revenue Funds		1,240,157	704,203	
Capital Project Funds				90,827
Total assigned		<u>1,240,157</u>	<u>704,203</u>	<u>90,827</u>
Unassigned	10,674,865			
Total fund balance	<u>\$ 12,050,867</u>	<u>\$ 1,240,157</u>	<u>\$ 704,203</u>	<u>\$ 90,827</u>

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.

City of Bishop
Notes to Financial Statements
June 30, 2023

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

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

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, 2023, 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%	7.25%
Required employer contribution rates	11.65%	9.81%	7.65%
	Safety Classic Tier 1	Safety Classic Tier 2	PEPRA Police Plan
	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%	13.00%
Required employer contribution rates	25.48%	23.44%	13.44%

City of Bishop
Notes to Financial Statements
June 30, 2023

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

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

For the year ended June 30, 2023, contributions recognized as part of pension expense for each Plan were as follows:

CalPERS Contributions-employer	\$	1,374,769
Contributions-employee (paid by employer)	\$	160,197

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

As of June 30, 2023, 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	\$ 5,308,730
Safety Plans	\$ 5,966,993

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, 2022, 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, 2021 rolled forward to June 30, 2020 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, 2022 and 2023 was as follows:

	Miscellaneous Plans	Safety Plans
Proportion - June 30, 2022	0.12418%	0.07649%
Proportion - June 30, 2023	0.11345%	0.08684%
Change - Increase (Decrease)	-0.01073%	0.01034%

For the fiscal year-ended June 30, 2023, the City recognized CalPERS miscellaneous and safety pension expense of \$1,210,735. At June 30, 2023, 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	\$ 217,362	\$ -
Changes of assumptions	1,145,644.00	
Net difference between projected and actual earnings on pension plan investments	1,914,690	
Change in proportions	293,159	
Change in proportionate share of contributions		(1,112,115)
City contributions subsequent measurement date	1,374,769	
Total	<u>\$ 4,945,624</u>	<u>\$ (1,112,115)</u>

\$1,374,769 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, 2024.

City of Bishop
Notes to Financial Statements
June 30, 2023

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:	
2024	\$ 595,298
2025	451,706
2026	242,176
2027	1,169,560
2028	-
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
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 2022-23 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, 2023

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 it were 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	\$ 8,626,109	\$ 5,308,730	\$ (2,579,350)
Safety Plan	\$ 9,333,852	\$ 5,966,993	\$ 3,215

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, 2023

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, 2023 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
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, 2023.

<u>Asset Class</u>	<u>Estimated Real Rate of Return</u>
60% Broad U.S. Equity	4.40%
40% U.S. Fixed	1.50%

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, 2023

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 6/30/2022	\$ 6,697,759	\$ 2,414,999	\$ 4,282,760
Changes for the year:			
Service cost	67,116		67,116
Interest	328,825		328,825
Amortization of expected and actual investment income			-
Difference between expected and actual experience			-
Amortization of expected and actual experience			-
Contribution-employer		167,771	(167,771)
Net investment income		75,504	(75,504)
Benefit payments	(381,387)	(381,387)	-
Administrative expense		(8,523)	8,523
Net changes	14,554	(146,635)	161,189
Balances at 6/30/2023	\$ 6,712,313	\$ 2,268,364	\$ 4,443,949

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	\$ 5,306,280	\$ 4,443,949	\$ 3,724,992

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, 2023

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, 2023, 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	\$ 429,040	\$ -
Changes of assumptions	137,478	
Net difference between projected and actual earnings on pension plan investments	208,998	
Total	<u>\$ 775,516</u>	<u>\$ -</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:	
2024	\$ 391,702
2025	291,833
2026	91,981
2027	
2028	-

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, 2023

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 2022-23 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, 2023 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, 2023 directly to health insurance providers totalling \$563,595 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, 2023 the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	55
Active employees	37
Total	<u>92</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 2021-22 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, 2021 valuation, the City contributed \$246,191 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, 2021 valuation directly to health insurance providers totaling \$659,062 (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, 2023

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

Net OPEB Liability: At June 30, 2023 the City reported a net OPEB liability of \$6,440,522. The net OPEB liability was measured from July 1, 2021 to June 30, 2022 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, 2021.

Actuarial Assumptions

The net OPEB liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	July 1, 2021
Measurement Date	July 1, 2021 to June 30, 2022
Actuarial Assumptions:	
Discount Rate	6.75%
Healthcare trend rates	5.20% to 4.00%
Salary increase	3.00%
Inflation rate	2.50%
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 equity	57.00%	5.50%
U.S fixed income	27.00%	1.50%
TIPS	5.00%	1.20%
REIT's	8.00%	3.70%
Commodities	3.00%	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, 2023

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, 2023.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c)
Balances at 6/30/2022	\$ (10,208,914)	\$ 4,501,039	\$ (5,707,875)
Changes for the year:			
Service cost	(316,067)		(316,067)
Interest	(688,556)		(688,556)
Difference between expected and actual experience			-
Change in assumptions			-
Contribution-employer-prior year		905,253	905,253
Net investment income		(632,109)	(632,109)
Benefit payments	659,062	(659,062)	-
Administrative expense		(1,168)	(1,168)
Net changes	(345,561)	(387,086)	(732,647)
Balances at 6/30/2023	\$ (10,554,475)	\$ 4,113,953	\$ (6,440,522)

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)	\$ 7,699,427	\$ 6,440,522	\$ 5,386,185

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 (4.2% decreasing to 3%)	Discount Rate 5.2% decreasing to 4%	1% Increase (6.2% decreasing to 5%)
Net OPEB liability (asset)	\$ 5,198,218	\$ 6,440,522	\$ 7,947,680

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

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of \$853,189. 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, 2023, 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, 2023

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,180	\$ (20,698.0)
Changes in assumptions	261,522	(14,155)
Net difference between projected and actual earnings on retirement plan investments	798,102	(435,205)
District contributions subsequent to measurement date	922,777	
Totals	<u>\$ 1,995,581</u>	<u>\$ (470,058)</u>

\$922,777 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, 2024.

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>	
2024	\$ (175,070)
2025	(172,770)
2026	(65,868)
2027	(189,038)
	<u>\$ (602,746)</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, 2023 are summarized as follows:

Fund Type	Due To Other Funds	Due From Other Funds	Operating Transfers In	Operating Transfers Out
General	\$ -	\$ 319,010	\$ 750,000	\$ 11,555
Special Revenue				750,000
Capital Projects	319,000		11,555	
Fiduciary Fund	10			
Total	<u>\$ 319,010</u>	<u>\$ 319,010</u>	<u>\$ 761,555</u>	<u>\$ 761,555</u>

**City of Bishop
Notes to Financial Statements
June 30, 2023**

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: Economic Dependency

The City's general fund revenue relies heavily on tourism, which provides transient occupancy taxes and sales taxes. During the 2022-23 fiscal year the City collected \$3,521,431 in transient occupancy tax which accounted for 30% of general fund revenue. Tourism related spending also accounts for additional sales taxes generated at the City. Sales tax revenue was \$5,045,023 or 43% of general fund revenue for the 2022-23 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 14: 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.

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of City of Bishop could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The City has not included any contingencies in the financial statements specific to this issue.

Note 15: Subsequent Events

The City has evaluated subsequent events through November 2, 2023, the date these financial statements were available for distribution.

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes				
Property - secured	\$ 550,608	\$ 550,608	\$ 603,451	\$ 52,843
Property - unsecured	44,000	44,000	55,855	11,855
Prior year and other	10,000	10,000	30,490	20,490
VLF swap	350,000	350,000	379,674	29,674
Sales tax	4,809,500	5,000,000	5,045,023	45,023
DWP water agreement	236,773	236,773	236,773	-
Transient occupancy	2,600,000	2,600,000	3,557,919	957,919
Sales tax - public safety	12,000	12,000	19,428	7,428
Real property transfer	6,000	6,000	9,327	3,327
Total taxes	<u>8,618,881</u>	<u>8,809,381</u>	<u>9,937,940</u>	<u>1,128,557</u>
Licenses and Permits				
Business licenses	60,000	60,000	69,280	9,280
Use permits	5,000	5,000	8,100	3,100
Building permits	79,546	79,546	148,849	69,303
SB 1186/ADA			5,616	5,616
Environmental fee	5,000	5,000	2,240	(2,760)
Electrical franchise	31,000	31,000	44,322	13,322
TV franchise	13,000	13,000	10,482	(2,518)
Total licenses and permits	<u>193,546</u>	<u>193,546</u>	<u>288,889</u>	<u>95,343</u>
Intergovernmental				
Motor vehicle fees	4,533	4,533		(4,533)
Homeowners	1,000	1,000	2,706	1,706
Reimbursement - highway sweeping	48,000	48,000	57,900	9,900
Reimbursement Hwy 6 trash	30,750	45,000	51,833	6,833
Fire department reimbursements	139,700	73,000	50,782	(22,218)
Reimbursement - Bishop Unified School District		8,500	9,940	1,440
Peace officers training	2,800	8,891	25,740	16,849
Dispatch contracts	1,200	1,200		(1,200)
Grants	552,464	567,464	403,064	(164,400)
Total intergovernmental	<u>780,447</u>	<u>757,588</u>	<u>601,965</u>	<u>(155,623)</u>
Fines, Forfeitures and Penalties				
Parking citations and tow fees	17,165	15,815	11,817	(3,998)
Total fines, forfeitures and penalties	<u>17,165</u>	<u>15,815</u>	<u>11,817</u>	<u>(3,998)</u>
Charges for Current Services				
Fingerprinting and public safety	25,000	25,000	25,516	516
After school program	80,000	110,000	107,603	(2,397)
Parks and recreation	141,850	144,818	196,726	51,908
Total charges for current services	<u>246,850</u>	<u>279,818</u>	<u>329,845</u>	<u>50,027</u>
Use of Money and Property				
Interest and investment income	5,000	5,000	306,722	301,722
Rent	109,810	113,000	105,360	(7,640)
Total use of money and property	<u>114,810</u>	<u>118,000</u>	<u>412,082</u>	<u>294,080</u>
Other				
Insurance refunds, reimbursements and dividends		95,135	151,944	56,809
Miscellaneous - all others	39,831	61,468	64,569	3,101
Total other	<u>39,831</u>	<u>156,603</u>	<u>216,513</u>	<u>59,911</u>
Total revenues	<u>10,011,530</u>	<u>10,330,751</u>	<u>11,799,051</u>	<u>1,468,300</u>

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Total revenues (continued)	10,011,530	10,330,751	11,799,051	1,468,300
Expenditures				
General Government				
City Council	181,689	181,689	144,340	37,349
Administration - clerk	553,893	847,952	753,948	94,004
Finance	303,128	295,643	212,700	82,943
City treasurer	1,833	1,898	1,892	6
Legal service	175,000	240,000	167,721	72,279
IT	60,000	38,074	32,611	5,463
Insurance	387,382	401,000	308,086	92,914
Elections	4,151	98	98	
Total general government	1,667,076	2,006,354	1,621,396	384,957
Public Ways and Facilities/Transportation				
Building and grounds	143,588	134,513	129,842	4,671
Building	77,199	77,789	72,464	5,325
Planning	779,001	724,099	230,038	494,061
Street lighting, sweeping, maintenance	728,933	789,293	472,429	316,864
Total public ways and facilities/transportation	1,728,721	1,725,694	904,773	820,922
Public Safety				
Police	4,331,484	5,200,097	4,097,375	1,102,722
Fire	699,169	676,607	606,779	69,828
Total public safety	5,030,653	5,876,704	4,704,154	1,172,551
Community Development				
Parks and recreation	1,220,217	1,239,459	1,136,524	102,935
After school program	102,054	102,054	80,038	22,016
Community promotion	170,000	193,900	164,926	28,974
Total community development	1,492,271	1,535,413	1,381,488	153,926
Lease principal			7,350	(7,350)
Lease interest			2,712	(2,712)
Capital Outlay				
Leases			307,029	(307,029)
Capital outlay	566,800	595,964	425,365	170,599
Total capital outlay	566,800	595,964	732,396	(136,431)
Total expenditures	10,485,521	11,740,129	9,354,269	2,385,863
Excess (deficit) of revenues over expenditures	(473,991)	(1,409,378)	2,444,781	3,854,159
Other Financing Sources (Uses)				
Leases			307,029	307,029
Sale of property		41	4,541	4,500
Operating transfers in	750,000	750,000	750,000	
Operating transfers out		(330,555)	(11,555)	319,000
Total other financing sources (uses)	750,000	419,486	1,050,015	630,529
Changes in fund balances	\$ 276,009	\$ (989,892)	3,494,796	\$ 4,484,688
Fund balance, beginning of fiscal year			8,556,071	
Fund balance, end of fiscal year			\$ 12,050,867	

City of Bishop

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MEASURE A-SPECIAL REVENUE FUND
June 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES				
Taxes	<u>\$ 690,000</u>	<u>\$ 690,000</u>	<u>\$ 783,381</u>	<u>\$ 93,381</u>
Total revenues	<u> 690,000</u>	<u> 690,000</u>	<u> 783,381</u>	<u> 93,381</u>
Other Financing Sources (Uses)				
Operating transfers out	<u> (750,000)</u>	<u> (750,000)</u>	<u> (750,000)</u>	<u> -</u>
Excess (deficit) of revenues over (under) other financing sources (uses)	<u><u> (60,000)</u></u>	<u><u> (60,000)</u></u>	<u> 33,381</u>	<u><u> 93,381</u></u>
Fund balance, beginning of fiscal year			<u>1,206,776</u>	
Fund balance, end of fiscal year			<u><u>\$ 1,240,157</u></u>	

CITY OF BISHOP

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2023**

<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	\$1,745,519	210.18%	79.76%
6/30/2016	0.11968%	\$3,283,463	\$1,710,487	191.96%	84.13%
6/30/2017	0.12048%	\$4,185,221	\$1,566,892	267.10%	80.32%
6/30/2018	0.12577%	\$4,957,924	\$1,741,040	284.77%	73.95%
6/30/2019	0.13088%	\$4,932,525	\$1,771,812	278.39%	74.43%
6/30/2020	0.10518%	\$4,211,943	\$1,839,471	228.98%	77.38%
6/30/2021	0.11024%	\$4,650,245	\$1,695,887	274.21%	76.65%
6/30/2022	0.12418%	\$2,357,973	\$1,787,347	131.93%	75.16%
6/30/2023	0.11345%	\$5,308,730	\$1,882,417	282.02%	84.19%
<u>CalPERS-Safety Plan</u>					
6/30/2015	0.10109%	\$3,791,760	\$1,111,418	341.16%	80.93%
6/30/2016	0.10674%	\$4,398,084	\$1,239,937	354.70%	80.12%
6/30/2017	0.10670%	\$5,526,383	\$1,140,397	484.60%	75.81%
6/30/2018	0.10628%	\$6,350,222	\$1,282,078	495.31%	70.17%
6/30/2019	0.10979%	\$6,350,222	\$1,233,863	514.66%	71.39%
6/30/2020	0.07822%	\$4,882,959	\$1,251,498	390.17%	77.72%
6/30/2021	0.08255%	\$5,499,753	\$1,172,131	469.21%	76.95%
6/30/2022	0.07649%	\$2,684,428	\$1,128,081	237.96%	75.42%
6/30/2023	0.08684%	\$5,966,993	\$1,184,419	503.79%	85.02%
<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%

* Payroll is projected by actuary

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

CITY OF BISHOP

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS
JUNE 30, 2023**

<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	\$1,745,519	17.63%
6/30/2016	\$275,081	(\$275,081)	\$0	\$1,710,487	16.08%
6/30/2017	\$294,779	(\$294,779)	\$0	\$1,566,892	18.81%
6/30/2018	\$350,005	(\$350,005)	\$0	\$1,741,040	20.10%
6/30/2019	\$425,695	(\$425,695)	\$0	\$1,771,812	24.03%
6/30/2020	\$456,505	(\$456,505)	\$0	\$1,839,471	24.82%
6/30/2021	\$504,540	(\$504,540)	\$0	\$1,695,887	29.75%
6/30/2022	\$552,109	(\$552,109)	\$0	\$1,787,347	30.89%
6/30/2023	\$612,047	(\$612,047)	\$0	\$1,882,417	32.51%
<u>CalPERS-Safety Plans</u>					
6/30/2015	\$377,896	(\$377,896)	\$0	\$1,270,455	29.74%
6/30/2016	\$430,675	(\$430,675)	\$0	\$1,239,937	34.73%
6/30/2017	\$450,927	(\$450,927)	\$0	\$1,140,397	39.54%
6/30/2018	\$508,813	(\$508,813)	\$0	\$1,282,078	39.69%
6/30/2019	\$593,823	(\$593,823)	\$0	\$1,233,863	48.13%
6/30/2020	\$626,682	(\$626,682)	\$0	\$1,251,498	50.07%
6/30/2021	\$646,762	(\$646,762)	\$0	\$1,172,131	55.18%
6/30/2022	\$696,107	(\$696,107)	\$0	\$1,128,081	61.71%
6/30/2023	\$762,722	(\$762,722)	\$0	\$1,184,419	64.40%
<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%

* Payroll is projected by actuary

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

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, 2023

Total OPEB liability	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
Service cost	\$ 316,067	\$ 271,736	\$ 247,177	\$ 256,310
Interest	688,555	637,890	620,592	606,072
Changes in benefit terms				
Differences between expected and actual experience		(39,516)		540,448
Changes of assumptions		499,268		(583,977)
Benefit payments**	(659,062)	(666,980)	(606,171)	(590,486)
Net change in total OPEB liability	345,560	702,398	261,598	228,367
Total OPEB liability-beginning (a).	\$ 10,208,915	\$ 9,506,517	\$ 9,244,919	\$ 9,016,552
Total OPEB liability-ending (b)	<u>\$ 10,554,475</u>	<u>\$ 10,208,915</u>	<u>\$ 9,506,517</u>	<u>\$ 9,244,919</u>
Plan fiduciary net position				
Contributions-employer **	\$ 905,253	\$ 728,833	\$ 855,843	\$ 661,790
Net investment income (loss)	(632,109)	963,409	115,101	179,763
Benefit payments	(659,062)	(666,980)	(606,171)	(590,486)
Administrative expenses	(1,168)	(1,327)	(1,573)	(621)
Net change in plan fiduciary net position	(387,086)	1,023,935	363,200	250,446
Plan fiduciary net position-beginning (c)	4,501,039	3,477,104	3,113,904	2,863,458
Plan fiduciary net position-ending (d)	<u>\$ 4,113,953</u>	<u>\$ 4,501,039</u>	<u>\$ 3,477,104</u>	<u>\$ 3,113,904</u>
Net OPEB liability-beginning (a)-(c)	\$ 5,707,876	\$ 6,029,413	\$ 6,131,015	\$ 6,153,094
Net OPEB liability-ending (b)-(d)	\$ 6,440,522	\$ 5,707,876	\$ 6,029,413	\$ 6,131,015
Plan fiduciary net position as a percentage of the total OPEB liability	39%	44%	37%	34%
Covered-employee payroll	\$ 3,144,755	\$ 2,715,795	\$ 2,938,754	\$ 3,175,934
District's net OPEB liability as a percentage of covered-employee payroll	205%	210%	205%	193%
Measurement date	6/30/2022	6/30/2021	6/30/2020	6/30/2019

* 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, 2023

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, 2023**

	Special Revenue Funds	Capital Project Funds	Total
<u>Assets</u>			
Restricted cash and investments	\$ 662,314	\$ 416,979	\$1,079,293
Accounts receivable	19,130		19,130
Interest receivable	1,962		1,962
Prepaid expense	24,312		24,312
Loans/notes receivable	179,681		179,681
Due from other governments		47,114	47,114
Total assets	<u>\$ 887,399</u>	<u>\$ 464,093</u>	<u>\$1,351,492</u>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts payable	\$ 46	\$ 1,119	\$ 1,165
Accrued wages	1,090		1,090
Due to other funds		319,000	319,000
Total liabilities	<u>1,136</u>	<u>320,119</u>	<u>321,255</u>
Deferred Inflows of Resources			
Deferred revenue-unearned	<u>2,379</u>	<u>44,266</u>	<u>46,645</u>
Total deferred inflows of resources	<u>2,379</u>	<u>44,266</u>	<u>46,645</u>
Fund Balances			
Restricted	179,681		179,681
Assigned	704,203	90,827	795,030
Unassigned (deficit)		8,881	8,881
Total fund balance	<u>883,884</u>	<u>99,708</u>	<u>983,592</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 887,399</u>	<u>\$ 464,093</u>	<u>\$1,351,492</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, 2023**

	Special Revenue Funds	Capital Project Funds	Total
Revenues			
Intergovernmental	\$ 319,099	\$ 47,114	\$ 366,213
Use of money and property	8,067		8,067
	<u>327,166</u>	<u>47,114</u>	<u>374,280</u>
Total revenues			
Expenditures			
Current:			
Public ways and facilities/ transportation	91,099	1,555	92,654
Public safety	164,747		164,747
Lease principal	72,941		72,941
Lease interest	3,496		3,496
Capital outlay	199,303	48,233	247,536
	<u>531,586</u>	<u>49,788</u>	<u>581,374</u>
Total expenditures			
Excess (deficit) of revenues over expenditures before other financing sources (uses)	<u>(204,420)</u>	<u>(2,674)</u>	<u>(207,094)</u>
Other Financing Sources (Uses)			
Operating transfers in		11,555	11,555
Operating transfers out			
Total other financing sources (uses)		<u>11,555</u>	<u>11,555</u>
Net change in fund balances	<u>(204,420)</u>	<u>8,881</u>	<u>(195,539)</u>
Fund balances, beginning of fiscal year	<u>1,088,304</u>	<u>90,827</u>	<u>1,179,131</u>
Fund balances, end of fiscal year	<u>\$ 883,884</u>	<u>\$ 99,708</u>	<u>\$ 983,592</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, 2023**

	Gas Tax	Traffic Safety	Public Safety	Asset Forfeiture	09-STBG 6407 Home Program	Totals
<u>Assets</u>						
Restricted cash and investments	\$ 343,818	\$ 8,141	\$ 179,748	\$ 2,507	\$ 128,100	\$ 662,314
Accounts receivable	19,130					19,130
Interest receivable			1,962			1,962
Prepaid expense	1,320		22,992			24,312
Note receivable					179,681	179,681
Total assets	<u>\$ 364,268</u>	<u>\$ 8,141</u>	<u>\$ 204,702</u>	<u>\$ 2,507</u>	<u>\$ 307,781</u>	<u>\$ 887,399</u>
<u>Liabilities, Deferred Revenue and Fund Balances</u>						
Liabilities						
Accounts payable	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ 46
Accrued wage	1,090					1,090
Total liabilities	<u>1,136</u>					<u>1,136</u>
Deferred Inflows of Resources						
Deferred revenue-uneared	2,379					2,379
Total deferred inflows of resources	<u>2,379</u>					<u>2,379</u>
Fund Balances						
Restricted					179,681	179,681
Assigned	360,753	8,141	204,702	2,507	128,100	704,203
Total fund balances	<u>360,753</u>	<u>8,141</u>	<u>204,702</u>	<u>2,507</u>	<u>307,781</u>	<u>883,884</u>
Total liabilities, deferred revenue and fund balances	<u>\$ 364,268</u>	<u>\$ 8,141</u>	<u>\$ 204,702</u>	<u>\$ 2,507</u>	<u>\$ 307,781</u>	<u>\$ 887,399</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, 2023

	Gas Tax	Traffic Safety	Public Safety	Asset Forfeiture	09-STBG 6407 Home Program	Totals
Revenues						
Intergovernmental	\$ 202,964	\$ -	\$ 100,000	\$ 16,135	\$ -	\$ 319,099
Use of money and property	253		7,814			8,067
Total revenues	203,217		107,814	16,135		327,166
Expenditures						
Current:						
Public ways and facilities/ transportation	91,099					91,099
Public safety			149,747	15,000		164,747
Lease principal			72,941			72,941
Lease interest			3,496			3,496
Capital outlay	86,470		112,833			199,303
Total expenditures	177,569		339,017	15,000		531,586
Excess (deficit) of revenues over expenditures	25,648		(231,203)	1,135		(204,420)
Fund balances, beginning of fiscal year	335,105	8,141	435,905	1,372	307,781	1,088,304
Fund balances, end of fiscal year	<u>\$ 360,753</u>	<u>\$ 8,141</u>	<u>\$ 204,702</u>	<u>\$ 2,507</u>	<u>\$ 307,781</u>	<u>\$ 883,884</u>

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, 2023**

	Spruce Street Stip Project	East Line Bridge Replacement	Valley Apt. CBBG Solar Project	Local Transportation Fund	Totals
<u>Assets</u>					
Restricted cash and investments	\$ -	\$ 281,886	\$ 18,121	\$ 116,972	\$ 416,979
Due from other governments		47,114			47,114
Total assets	<u>\$ -</u>	<u>\$ 329,000</u>	<u>\$ 18,121</u>	<u>\$ 116,972</u>	<u>\$ 464,093</u>
<u>Liabilities</u>					
Liabilities					
Accounts payable	\$ -	\$ 1,119	\$ -	\$ -	\$ 1,119
Due to other fund		319,000			319,000
Total liabilities		<u>320,119</u>			<u>320,119</u>
Deferred Inflows of Resources					
Deferred revenue-uneamed				44,266	44,266
Total deferred inflows of resources				<u>44,266</u>	<u>44,266</u>
Fund Balances					
Assigned			18,121	72,706	90,827
Unassigned (deficit)		8,881			8,881
Total fund balances		<u>8,881</u>	<u>18,121</u>	<u>72,706</u>	<u>99,708</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 329,000</u>	<u>\$ 18,121</u>	<u>\$ 116,972</u>	<u>\$ 464,093</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, 2023**

	Spruce Street Stip Project	East Line Bridge Replacement	Valley Apt. CBBG Solar Project	Local Transportation Fund	Totals
Revenues					
Intergovernmental	\$ -	\$ 47,114	\$ -	\$ -	\$ 47,114
Total revenues		47,114			47,114
Expenditures					
Current:					
Public ways and facilities/ Transportation	1,555				1,555
Capital outlay		48,233			48,233
Total expenditures	1,555	48,233			49,788
Excess (deficit) of revenues over expenditures	(1,555)	(1,119)			(2,674)
Other Financing Sources (Uses)					
Operating transfers in	1,555	10,000			11,555
Operating transfers out					-
Total other financing sources (uses)	1,555	10,000			11,555
Net change in fund balances		8,881			8,881
Fund balances, beginning of fiscal year			18,121	72,706	90,827
Fund balances, end of fiscal year	\$ -	\$ 8,881	\$ 18,121	\$ 72,706	\$ 99,708

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



Agenda Item: 11.B
Date of Meeting: December 11, 2023
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **Proposition 4 Calculations Report, Gann Appropriations Limit**
Prepared On: December 5, 2023
Attachments: 2023 Proposition 4 Calculations Report

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 Appropriations Limit calculated for the year ending June 30, 2023.

Analysis/Discussion:

The accuracy of the approved calculations for fiscal year 2022-2023 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 2022-2023 appropriations limit calculation.

Economic Impacts:

There are no significant economic impacts.

Budget Impacts:

There are no significant budgetary impacts.

Legal Review:

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

Recommended Action:

Council consideration to accept the report as presented.

Approved By: Ethan Aukee 12/5/2023

Approved By: Robin Picken 12/6/2023

Approved By: Dean Pucci 12/7/2023

Approved By: Deston Dishion 12/7/2023

CITY OF BISHOP

**PROPOSITION 4
CALCULATIONS**

JUNE 30, 2023

CITY OF BISHOP

**PROPOSITION 4
CALCULATIONS**

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LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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lpbain@sbcglobal.net

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, 2023. 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, 2022, last year's limit, to the total adjustments in the appropriations limit for fiscal year 2022-23, and compared the limit at June 30, 2023 to the subject proceeds of tax.

Finding: The City was under the Appropriations Limit at June 30, 2023 by \$371,034.

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
November 2, 2023

CITY OF BISHOP

**Proposition 4 Limit Summary
For the Fiscal Year Ended June 30, 2023**

Appropriations Subject to Limit (Schedule A)	\$10,552,316
Appropriations Limit (Schedule B)	<u>10,923,350</u>
Amount Under (Over) the Legal Limit	<u><u>\$ 371,034</u></u>

CITY OF BISHOP

Schedule A

**Calculation of Appropriations Subject to Proposition 4 Limit
For the Fiscal Year Ended June 30, 2023**

	Proceeds	Non-Proceeds	Total
<u>General Fund</u>			
Taxes			
Property-secured	\$ 603,451	\$ -	\$ 603,451
Property-unsecured	55,855		55,855
Prior year	30,940		30,940
Homeowners	2,706		2,706
Sales	5,045,023		5,045,023
DWP Water Agreement Payment		239,773	239,773
Transient occupancy	3,557,919		3,557,919
Sales tax - public safety	19,428		19,428
Real property transfer	9,327		9,327
Total Taxes	9,324,649	239,773	9,564,422
Licenses and Permits			
Business licenses	69,280		69,280
Use permits		8,100	8,100
Building permits		156,705	156,705
Electrical franchise		44,322	44,322
TV franchise		10,482	10,482
Total Licenses and Permits	69,280	219,609	288,889
Fines, Forfeitures and Penalties			
Citation		11,817	11,817
Total Fines, Forfeitures and Penalties		11,817	11,817
Aid from Other Governmental Agencies			
Motor vehicle in lieu (includes VLF swap)	379,674		379,674
Reimbursement - highway sweeping and Hwy 6 trash		109,733	109,733
Strike team reimbursements		50,782	50,782
Peace officers training		25,740	25,740
Dispatch contracts		-	-
BUSD Reimbursement		9,940	9,940
Grants		403,064	403,064
Total Aid from Other Governmental Agencies	379,674	599,259	978,933
Subtotal Forward	\$ 9,773,603	\$ 1,070,458	\$ 10,844,061

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, 2023**

	<u>Proceeds</u>	<u>Non-Proceeds</u>	<u>Total</u>
<u>General Fund (Continued)</u>			
Subtotal Forwarded	<u>\$ 9,773,603</u>	<u>\$ 1,070,458</u>	<u>\$ 10,844,061</u>
Charges for Current Services			
Fingerprinting		25,516	25,516
After school program		107,603	107,603
Park and recreation		196,726	196,726
Total Charges for Current Services		<u>329,845</u>	<u>329,845</u>
Use of Money and Property			
Interest and investment income	229,503	45,251	274,754
GASB 87 interest on finance leases		40,035	40,035
Willow Housing Interest		19,182	19,182
Rents		105,360	105,360
Total Use of Money and Property	<u>229,503</u>	<u>209,828</u>	<u>439,331</u>
Other			
Insurance refunds and dividends		151,944	151,944
Miscellaneous		64,569	64,569
Total Other		<u>216,513</u>	<u>216,513</u>
Total General Fund	<u>10,003,106</u>	<u>1,826,644</u>	<u>11,829,750</u>
<u>Special Revenue/Capital Project Funds</u>			
T.U.T - Measure A	783,381		783,381
Street projects			-
Gas tax	15,829	187,135	202,964
Public safety (SLESF)+asset forfeiture		116,135	116,135
Total Revenues - Special Revenue Funds	<u>799,210</u>	<u>303,270</u>	<u>1,102,480</u>
Total Revenues - General and Special Revenue & Cap Proj Funds	<u>10,802,316</u>	<u>2,129,914</u>	<u>12,932,230</u>
<u>Contributions to Capital Reserve</u>			
Contribution for sidewalk project	<u>\$ (250,000)</u>		<u>\$ (250,000)</u>
Total Subject and Non-Subject Proceeds	<u>#####</u>	<u>\$ 2,129,914</u>	<u>\$ 12,682,230</u>

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, 2023**

A. Limit at June 30, 2022	\$ 10,153,486
B. Adjustment factors supplied by the Department of Finance, report dated May, 2022	
Per Capita Income Change for the fiscal year 2022-23, 7.55%	
Per Capital Income converted to a ratio	1.0755
Population change for the fiscal year 2022-23, .03%	
Population change converted to a ratio	<u>1.0003</u>
Calculation of Factor for Fiscal Year 2022-2023	<u>1.0758</u>
C. Annual increase (decrease) in Appropriation Limit	769,864
D. Other adjustments	<u> </u>
E. Total adjustments	<u>769,864</u>
F. Limit at June 30, 2023	<u><u>\$ 10,923,350</u></u>

CITY OF BISHOP

Notes to Proposition 4 Calculations For the Fiscal Year Ended June 30, 2023

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>\$12,682,230</u>	<u>\$10,552,316</u>	<u>\$ 2,129,914</u>
Percentage	100.0%	83.21%	16.79%
Allocated Interest	<u>\$ 274,754</u>	<u>\$ 229,503</u>	<u>\$ 45,251</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 2022, to present the 2022/23 fiscal year calculations presented in this report.



Agenda Item: 11.C
Date of Meeting: December 11, 2023
Department: Administration

STAFF REPORT

To: City Council
From: Deston Dishion
Subject: **Approve Expenditure to Acquire the Services of Rojas Communications Group**
Prepared On: November 21, 2023
Attachments: Bishop Proposal from Rojas Communications Group

Background/History:

The City of Bishop is very reliant on grants from the State and Federal Government to complete large and small Capital projects. The majority of grants are very competitive, and any inside help can sometimes push a grant application over the finish line. Besides grants the Federal Government reinstituted Earmarks in 2021 as another form of funding projects. The State of California also provides Earmark funding. The City of Bishop was successful in 2021 in receiving a Federal Earmark to complete the south end of the Warren Street project. In 2021 the City acquired the services of California Consulting to assist with grants, but the service was not renewed in 2022. The contract with California Consulting did not fit the needs of City Staff.

Analysis/Discussion:

In September of this year I met Jayson Braude who works with Rojas Communication Group (RCG) at the League of California Cities annual meeting. During this initial meeting Mr. Braude proposed meeting with key City Staff to explain what he and RCG can do for the City. RCG is a firm that has direct contact with a variety of State and Federal elected and appointed officials. RCG's relationship with State and Federal officials provides the opportunity for City funding requests and applications to be essentially hand delivered to the people who make the decisions.

RCG will collaborate with the City to create a federal and state government funding and

outreach program. The focus will be on developing a plan to apply for earmarks and targeted funding within specific government agencies and developing crucial relationships with program managers responsible for administering target grants.

Currently Mr. Braude has initiated conversations with Chief Derr and Congressman Kiley's office to find funding for a real time crime center.

RCG's proposal of \$4,000.00 per month is between \$2,000.00 and \$4,000.00 less than cost of other groups that provide the service.

Economic Impacts:

With the addition of RCG to assist staff the odds of receiving Earmarks and Grants is substantially increased.

Budget Impacts:

The proposed service is \$4,000.00 per month and can be terminated at any time. If the proposal is approved by Council, the below budget adjustment would be needed for FY 23-24.

General Fund, Administration, Professional/Technical Services
001-011-52015
Increase of \$20,000

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 the expenditure of \$4,000.00 per month for services provided by Rojas Communications Group with a not to exceed amount of \$48,000. For 12 months starting Feb 1, 2024.

Approved By: Ethan Aukee 11/29/2023
Approved By: Robin Picken 12/1/2023
Approved By: Deston Dishion 12/5/2023
Approved By:



November 8, 2023

Mr. Deston Dishion
City Administrator
City of Bishop
377 West Line Street
Bishop, CA 93514

Dear Mr. Dishion:

I am writing to provide you with an overview of our firm and the scope of services we discussed to provide to the City of Bishop. Rojas Communications Group (RCG) was established nine years ago with deep California connections and a locally focused methodology. We also have extensive experience in representing governmental entities and are uniquely qualified to partner with the City of Bishop. In addition, RCG also has a great presence in Washington, D.C. through its longstanding partnership with Jayson Braude.

RCG Background

For almost a decade, RCG has offered a wide range of services to a variety of organizations across many industry sectors. These include local governments, Fortune 500 companies, and trade associations. We have provided government relations services throughout California and Washington, D.C. to some of the largest and most complex governmental & business entities in the country; helped clients successfully achieve policy, regulatory, and funding goals; and assisted others to envision and implement multi-year, multi-million-dollar development projects. Our in-depth substantive knowledge combined with our creativity, hard work and reputation for integrity has earned us the trust of longstanding clients. We're proud that clients think of us as an integral part of their operations, capable of delivering the services they need when they need them.

Scope of Services

RCG will collaborate with the City of Bishop to open doors in Washington, D.C., Sacramento, and the county to assist finding additional funds to various needs like infrastructure, fire and police projects. Our partnership would include:

- Working with the City to raise their profile with the California House and Senate delegation, federal agencies and the Biden Administration; California State Senate and Assembly, state agencies and Governor Newsom's Office; and other local agencies.



- Building support for the City's objectives and resource needs within Congress, State Legislatures and Board of Supervisors and target key allies and influential lawmakers, committees and Executive branch policy makers.
- Coordinating trips to Washington, D.C., Sacramento and County to meet with the Congressional, State & local delegation and key staff in the federal, state and local agencies.
- Helping the City with any issues that have a federal, state or local nexus, which may include providing comments on federal and state regulations, securing letters of support for grant applications, connecting local officials to federal and state agency professionals to maximize opportunities for success.

RCG will collaborate with the City to create a federal and state government funding and outreach program. The focus will be on developing a plan to apply for earmarks and targeted funding within specific government agencies and developing crucial relationships with program managers responsible for administering target grants.

Rojas Communications Group Team

Jaime Rojas, Jr. - President, Rojas Communications Group

Jaime Rojas is President of RCG and has over 25 years of local, state & federal experience in public affairs, public relations & marketing, including working in Clinton White House. Jaime has also worked for companies like UPS, Lucent Technologies and was the President of the California Hispanic Chambers of Commerce. He has received his undergrad and graduate school degrees from USC. Jaime has taught at USC's Sol Price School of Public Administration. He grew up in Los Angeles and is based in Rancho Cucamonga, California.

Jayson Braude – Vice President of Federal Government Relations and Chief Counsel

Jayson Braude is the Chief Counsel. Jayson Braude grew up in the Los Angeles area and is the Grandson of former United States Congressman Glenn Anderson. Jayson worked for United States Senators Kent Conrad and Sherrod Brown in Washington D.C. After law school, he worked as Legislative Counsel for United States Congresswoman Janice Hahn, where he staffed the Congresswoman on the House Transportation and Infrastructure Committee. He then became the District Director for Congresswoman Nannette Diaz Barragan in her San Pedro office. Jayson has over ten-years of experience in government affairs and maintains contacts all over Capitol Hill and throughout federal, state and local agencies. Jayson is a graduate of the



UC Santa Barbara and received his law degree from Southwestern Law School in Los Angeles. Jayson is a member of the Washington Bar and resides in Washington, D.C.

Rojas Communications Group would very much welcome the opportunity to partner with the City of Bishop. Should you decide to hire our team we are prepared to begin immediately and would recommend a strategy session be scheduled as soon as possible so that we can begin our collaboration. The monthly retainer for our services is \$4,000 per month.

Thank you for taking the time to review this proposal. Please do not hesitate to contact us with any questions.

Very respectfully,

Jaime Rojas, Jr.
President

Rojas Communications Group
1808 Foothill Blvd., Suite 160-516
Rancho Cucamonga, CA 91730
(213) 400-8664
jaime@rojascommunications.com



Agenda Item: 11.D
Date of Meeting: December 11, 2023
Department: Community Services

STAFF REPORT

To: City Council
From: Dan McElroy
Subject: **Bishop City Park Facility Use 2023-2024**
Prepared On: December 5, 2023
Attachments: Community Use and Partnerships
Facility Use 2022-2023

Background/History:

The City of Bishop Community Services Parks and Recreation Department is responsible for the maintenance, usage and scheduling at the Bishop City Park. The City Park has been a regional partner for Youth and Adult organizations. Local organizations that use these facilities are Bishop Union High School Soccer, Football, Softball, and Baseball, AYSO Soccer, Bishop Little League, Bishop Youth Football, Bishop City League Softball and Soccer. Regional organizations that use these facilities are Mammoth High School Soccer, Softball, and Baseball, Mammoth AYSO Soccer, and Lee Vining High School Baseball. Along with the use by these organizations, we see community use by Adult Soccer, Ultimate Frisbee, and Softball Tournaments.

The City of Bishop Community Services Parks and Recreation Department works with all of the groups to accommodate use requests. However, there are often scheduling conflicts and constraints due to increased use and available space.

Analysis/Discussion:

The 2022-2023 winter season saw unprecedented precipitation fall throughout the entire region. The Bishop City Parks were impacted by these adverse conditions and making accommodations for local and regional users became challenging. The Community Services Department saw an increase of requests for use from regional users during this time due to the amount of snowfall in Mono County.

In the Spring of 2023 this was brought to the attention of the City of Bishop Parks and Recreation Commission. Through this discussion the Community Services Department began exploring options to accommodate both local and regional users. To best serve these groups we developed a scheduling practice to address any conflicts.

- High School Sports are given first priority due to the fact that many students rely on sports related activities for scholarships in higher education.
- Bishop Youth Organizations are given second priority as these are scheduled seasonally.

- Mono County in-season Youth Organizations are given third priority.
- All other organizations are given space based on availability.

While exploring options to create space and availability for use, staff conducted a 2022-2023 City Park facility use study. The data collected from this study shows the heavy use of the City Park facilities.

One option that was identified is the use of Millpond Recreation Area. The Community Services Department has worked with Inyo County Parks and Recreation to prepare an Action and Maintenance Plan for the renovation of Millpond Recreation Area. This was presented to the ESCOG on October 19th, 2023, for discussion and to seek regional collaboration for renovation.

The second option is to add lighting to the existing fields at the Bishop City Park. The data collected from the field use study shows the one existing lit field, (Field 1) has a significantly larger use. This data shows the potential opportunity to having expanded use on the other existing fields. The use of lighting would expand the operational period. The Community Services Department is currently working with Bishop Little League on a lighting plan for Fields 2, 3, and 4. An environmental document is currently being filed to facilitate this process. The Bishop Little League is drafting plans to install lighting on Fields 2, 3 and Field 4 in the near future. Once this plan and permits are in place, Bishop Little League will start work on this project with Southern California and Los Angeles Department of Water and Power to install lights on field 3. Field 3 is the smallest of fields at the City Park and will take the allow for the least amount of disruption during the Baseball/Softball season. Field 2 would be the next best option as existing infostructure will be in place to facilitate the next phase of the lighting project. The third phase of the lighting project will be Field 4 then continuing to Field 5. Fields 4 and 5 will present challenges such as existing infostructure and cost due to the fact that these fields are larger. The Community Services Department will continue to work with professionals in the Sports Lighting industry to keep up to date with costs associated with the purchase and installation of field lights.

The third option is to develop the Bishop City Park Master Plan. The City Park Master Plan was developed to address the growth of the community and to create space for Sports Fields. This plan is a long-term goal of the Community Services Department. To accomplish the build out of the Master Plan, this will require long-term budget planning and seeking Grant funds when available.

Economic Impacts:

Creating space and availability allows for opportunities to host large Sports Tournaments at the Bishop City Park. These events will invite visitors to frequent local business and hotels.

Budget Impacts:

Long-term budgeting for implantation of the Bishop City Park Master Plan.

Legal Review:

Recommended Action:

City Council of the City of Bishop to have a discussion and give input on the City Park Facility Use.

Approved By: Deston Dishion 12/6/2023

Approved By:
Approved By:
Approved By:

Community Use and Partnerships.

- 2009 Bishop Youth Football Contribution to Field 5 Renovation \$18,000.00.
 - 2018 Bishop Union High School Contribution to Field 6 Construction \$25,000.00.
 - AYSO Annual Contribution materials for field use \$3,500.00.
 - Bishop Little League/Eastern Sierra Girls Softball Annual Contribution materials for field use \$3,500.00.
-
1. Bishop Union High School Contribution by reciprocation for facility use.
 2. Mammoth High School Softball/Baseball cost: \$40 per game.
 3. Mammoth High School Soccer cost: \$20 per game.
 4. Mammoth AYSO coordination with Bishop AYSO for use time.
-
- Eastern Sierra Girls Softball: 175 participants, 15 Teams
 - Bishop AYSO: 675 participants, 40 Teams
 - Bishop Little League: 360 participants, 31 Teams
 - City of Bishop City League Softball: 595 participants, 35 Teams
 - City of Bishop Coed Soccer: 176 participants, 8 Teams

2022-2023 City Park Field Use

	Field 1 Prac Field 1 Gam		Field 2 prac Field 2 Gar		Field 3 Prac Field 3 Gar		Field 4 Practic Field 4 Ga		Field 5 Pract Field 5 gar		Field 6 Pract Field 6 Gan		TOTAL REQ USE
BUHS BASEBALL							163	17					180
BUHS SOFTBALL	206	4	116	8									334
BUHS FOOTBALL											3		3
LITTLE LEAGUE BASEBALL			42	101	152	105	112	142	310	53			1017
LITTLE LEAGUE SOFTBALL(ESGS	108	13							36				157
BUHS SOCCER	38												38
MAMMOTH HS SOCCER		6									12	10	28
BISHOP AYSO SOCCER	60	66	18				134		153	84	251	120	886
ULTIMATE FRISBEE (COMMUNITY GROUP)		12											12
YOUTH FOOTBALL	21												21
CITY LEAGUE SOFTBALL	12	313		25									350
CITY LEAGUE SOCCER	1	54											55
MAMMOTH HS SOFTBALL		2		4									6
MAMMOTH HS BASEBALL								3					3
LEE VINING BASEBALL								1					1
MAMMOTH AYSO											10		10
Total	446	470	176	138	152	105	409	163	499	137	276	130	3101



Agenda Item: 11.E
Date of Meeting: December 11, 2023
Department: City Clerk

STAFF REPORT

To: City Council
From: Robin Picken
Subject: **Call for Selection of Mayor and Mayor Pro Tem**
Prepared On: December 4, 2023

Background/History:

This time is set aside for reorganization and the Council to hold an election for the appointment of Mayor and Mayor Pro Tem for the City of Bishop. This process is outlined in the City of Bishop City Council Standards and Procedures Manual Section 2.1 - Reorganization, which was approved by Council on July 24, 2023 and reads as follows.

In December of each year, the office of the Mayor and Mayor Pro Tem shall rotate as follows:

- a) The Mayor shall be the senior member who has not previously served in that capacity and the term of office shall be one year, without succession, beginning at the first regularly scheduled City Council meeting each December or the first meeting following certification of a City Council election.
 - (b) The Mayor Pro Tem shall be the next senior member who has not previously served as Mayor and the term of office shall run concurrent with that of the Mayor as described above.
 - (c) When two or more members have equal seniority and have not yet served as Mayor or Mayor Pro Tem, the order of succession shall be determined by the number of votes each member received at the time of their election.
 - (d) The Mayor Pro Tem shall automatically succeed the Mayor each year, excepting that the Mayor Pro Tem may decline such succession. If the Mayor Pro Tem declines the position of Mayor, such office shall be extended to the next senior member in order, or by majority vote of the Council if all other members have served at least one year as Mayor.
 - (e) Once all seated members have served as Mayor, succession shall be based on a majority vote of the Council, recognizing that the term of office for each position shall be one year.
- Members of the City Council who first took their seats on the Council more than twenty-three (23) months prior to the meeting at which the Mayor is being selected are eligible for Mayorship.

Analysis/Discussion:

Pursuant to the City of Bishop City Council Standards and Procedures Manual Section 2.1, Mayor Pro Tem Garcia qualifies to be nominated as Mayor; and Councilmember Kong qualifies to be nominated as Mayor Pro Tem.

Economic Impacts:

None.

Budget Impacts:

None.

Legal Review:

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

Recommended Action:

Pursuant to the City of Bishop City Council Standards and Procedures Manual Section 2.1, the City Administrator will conduct the election for Mayor. The newly-elected Mayor will then conduct the election for Mayor Pro Tem.

Approved By: Deston Dishion 12/5/2023

Approved By: Dean Pucci 12/7/2023

Approved By:

Approved By:



Agenda Item: 11.F
Date of Meeting: December 11, 2023
Department: City Clerk

STAFF REPORT

To: City Council
From: Robin Picken
Subject: **Mayoral Committee and Agency Appointments for 2024**
Prepared On: December 4, 2023
Attachments: Council Committee & Agency Appointments 2023

Background/History:

Following the reorganization of the Council, the current Bishop City Council Committee and Agency Assignments list is reviewed. If modifications are requested for the 2024 calendar year appointments and understanding that a few of those committee and agency appointment obligations could begin as early as the first week in January, the Mayor may request approving the proposed modifications at this meeting or at the next regularly scheduled Council meeting.

Analysis/Discussion:

None.

Economic Impacts:

None.

Budget Impacts:

None.

Legal Review:

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

Recommended Action:

[Action at this meeting is determined by the Mayor.] Council to discuss and approve the requested modifications to be made to the current 2023 Bishop City Council Committee and Agency Assignments for the 2024 calendar year (Effective January 1, 2024 - December 31, 2025).

Approved By: Deston Dishion 12/5/2023

Approved By: Dean Pucci 12/5/2023

Approved By:

Approved By:

**BISHOP CITY COUNCIL
COMMITTEE AND AGENCY ASSIGNMENTS
2023**

COMMITTEE/AGENCY	MEMBER	General Info/ Appt Date
BAWA* Bishop Area Wastewater Authority	Muchovej Schwartz Alternate: Ellis	06/30/2020 12/14/2020 12/14/2020
Bishop Fire Department Fire Executive Committee* 2 Year Term on the Bishop Fire Department's Fire Executive Committee)	Garcia Muchovej Alternate: Kong	12/14/2020 12/14/2020 12/13/2021
CJPIA * California Joint Powers Insurance Authority	Kong Alternate: Schwartz	12/14/2020 01/13/2020
City/County Liaison Committee Bishop City Council and Inyo Board of Supervisors	(MAYOR) Ellis – USUALLY FILLED BY CURRENT MAYOR (ONE FIXED PERSON) Schwartz – USUALLY FILLED BY A PERSON THAT HAS ALREADY BEEN PARTICIPATING Alternate: Garcia	12/14/2020 01/01/2023
Desert Mountain Division - Voting Delegate* League of California Cities	Ellis Alternate: Garcia	01/08/2018 12/14/2020
ESCOG JPA* Eastern Sierra Council of Governments Joint Powers Authority	Muchovej Schwartz Alternate: Kong	01/14/2019 12/08/2014 01/01/2023
ESTA* Eastern Sierra Transit Authority (MEMBERS CANNOT SERVE ON ESTA AND LTC)	Kong Schwartz	01/01/2023 01/13/2015
EMCC (NOT EMS) Emergency Medical Care Committee (NOT Emergency Medical Services)	Kong Alternate: Fire Chief	12/14/2020
IGLCBC* Indian Gaming Local Community Benefit Committee	Muchovej Alternate: Ellis	01/14/2019 12/14/2020
LAFCO * Local Agency Formation Commission	Muchovej Kong Alternate: Ellis	01/14/2019 12/14/2020 05/14/2018
LTC * Local Transportation Commission	Muchovej Garcia Alternate: Ellis Non-Council Rep: Celeste Berg - No term limit	01/14/2019 12/14/2020 01/01/2023 12/09/2019
NORTH SIERRA HIGHWAY CORRIDOR ADVISORY COMMITTEE* IS NO LONGER ACTIVE; PROJECT CLOSED COMMITTEE REMOVED FROM LIST. ~~Inyo County North Sierra Highway Corridor and Specific Plan/EIR Project~~	~~Kong~~	~~12/14/2020~~
OWENS VALLEY GROUNDWATER AUTHORITY*	Kong Alternate: Garcia	12/14/2020 12/14/2020
RAN Remote Access Network	Schwartz	01/13/2015

*Formal Appointment

FPPC Form 700

Approved by Council on: 12/12/2022