CITY OF BETHEL

City Council Meeting Agenda, November 9, 2021 – 6:30 PM

Website: https://www.cityofbethel.org/council

Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel

Council Members: Mayor Mark Springer, Vice-Mayor Conrad McCormick, Michelle DeWitt, Perry Barr, Rose Henderson, Eric Whitney, Beth Hessler

The Public Can Participate Virtually By Zoom Video Or Conference Call Only.
Email Public Comments Will Be Accepted, See Below.

Join Zoom Meeting
https://us06web.zoom.us/j/84481926748?pwd=T3AvaE51dEllay9UejN4TkRTRlVJZz09

Meeting ID: 844 8192 6748
Passcode: 572058

+1 346 248 7799 US (Houston) +1 669 900 9128 US (San Jose) +1 253 215 8782 US (Tacoma) +1 312 626 6799 US (Chicago) +1 646 558 8656 US (New York) +1 301 715 8592 US (Washington DC) 877 853 5257 US Toll-free 888 475 4499 US Toll-free 833 548 0276 US Toll-free 833 548 0282 US Toll-free	**WRITTEN PUBLIC COMMENTS** 1) Email cityclerk@cityofbethel.net by 4:00pm the day of the meeting. 2) Specify the written submission is for People To Be Heard and/or Public Hearing. 3) Provide your full real name when making the submission. Public Comment may be summarized if the length of the submission exceeds the five minutes time limit.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON**
5. **APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA**
6. **APPROVAL OF MEETING MINUTES**
   6.1. *10-26-2021 Regular City Council Meeting
7. **REPORTS OF STANDING COMMITTEES**
   7.1. Committee/Commission Agendas And Draft Meeting Minutes
8. **SPECIAL ORDER OF BUSINESS**
   8.1. Fiscal Year 2020 Audit Report From BDO (City Manager Williams)
9. **UNFINISHED BUSINESS**
   9.1. Public Hearing Of Ordinance 21-50: Clarifying And Superseding Prior Ordinances Regarding Funding Of The Yukon-Kuskokwim Fitness Center And Requiring One Half Of One Percent (0.5%) Of The Tax Rate Added To Any Sales Price And Remitted To The City To Be Deposited Into An Interest-Bearing Account Used Exclusively To Fund The Development, Expansion, And Operations Of The Yukon-Kuskokwim Fitness Center (Council Member DeWitt)
   9.2. Public Hearing Of Budget Ordinance 21-26(d): Amending The City Of Bethel Fiscal Year 2022 Budget- City

Clerk's Office-Legal Fees-Other Purchased Services (Mayor Springer)

10. NEW BUSINESS

10.1. Public Hearing Of Emergency Ordinance 21-51: Extending The Declaration Of Emergency Issued Through Ordinances 21-30, 21-16, 21-08, 21-02, 20-38, 20-32, 20-29, 20-11, 20-09, 20-08, 21-38, 21-46 (Mayor Springer)

10.2. Public Hearing Of Emergency Ordinance 21-52: Extending Ordinance 21-31 Testing And Quarantine Mandates And Exemptions (Mayor Springer)

10.3. Public Hearing Of Emergency Ordinance 21-53: Establishing A Mandate Within The City Of Bethel That Masks Or Similar Face-Coverings Be Worn In Public In Indoor And Indoor-Adjacent Spaces, And Under Certain Conditions In Outdoor Spaces, During The COVID-19 Public Health Emergency (Mayor Springer)

10.4. Public Hearing Of Emergency Ordinance 21-54: Temporarily Suspending Bethel Municipal Code 13.04.290 To Prevent Water Shutoff For Non-Payment Of Charges For Certain Account-Types And Dollar Amounts (Mayor Springer)

10.5. *Resolution 21-20: A Resolution By The Bethel City Council Responding To The COVID-19 Public Health Emergency, Establishing Standards For In-Person Participation At City Meetings (Mayor Springer)

10.6. AM 21-35: Approve The Sale Of Abandoned And Surplus Property In The Possession Of The Bethel Police Department By Sealed Bid (City Manager Williams)

10.7. *AM 21-36: Accept And Approve The FY 2022 State Of Alaska, Designated Legislative Grant, Approved By The 32nd Legislature For The Design Of The Yukon Kuskokwim Fitness Center Gym And Track In The Amount Of $500,000 (City Manager Williams)

10.8. *AM 21-37: Direct Administration To Prepare And Submit An FY 2023 Public Transit (5311) Grant Application To Fund The Operation Of The Bethel Transit System With A Pledge Of $85,000 In Local Cash Match From The City's FY 2023 Budget (City Manager Williams)

10.9. *AM 21-38: Appointment Of Committee/Commission/Board Members. Deshan Foret- Public Safety And Transportation Commission (Mayor Springer)

10.10. *IM 21-18: Presentation Of The City's Water & Sewer Services Expenditures Compared To Budget From July 1, 2021 To October 31, 2021 – Utilities Maintenance – Water & Wastewater Activity Report (City Manager Williams)

11. REPORTS

11.1. Mayor's Report

11.2. City Manager's Report

11.3. Clerk's Report

12. COUNCIL MEMBER COMMENTS

13. EXECUTIVE SESSION

13.1. In Accordance With AS 44.62.310.(C)((3) Matters Which By Law, Municipal Charter, Or Ordinance Are Required To Be Confidential- Report of Findings by Rachel Gernat (Mayor Springer)

13.2. In Accordance With AS 44.62.310.(C)(3) Matters Which By Law, Municipal Charter, Or Ordinance Are Required To Be Confidential- Union Negotiations (City Manager Williams)

14. ADJOURNMENT

Posted November 3, 2021 at AC Co., Swanson's, City Hall, and the Post Office.

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Kevin Morgan, Deputy City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-545-4120

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda.
Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.
The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

Regular Meeting
October 26, 2021

1. CALL TO ORDER

A Regular Meeting of the Bethel City Council was held on October 26, 2021 at 6:30 p.m., in the Council Chambers, Bethel, Alaska.

Mayor Springer called the meeting to order at 6:35 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Comprising a quorum of the Council, the following members were present:
City Council Member Perry Barr Mayor Mark Springer Council Member Michelle DeWitt City Council Member Rose Henderson Vice-Mayor Conrad McCormick City Council Member Eric Whitney City Council Member Beth Hessler
Members Absent:
Also in attendance were the following:
City Manager Peter Williams (telephonically), City Clerk Lori Strickler, City Attorney Libby Bakalar (telephonically), Deputy Clerk Kevin Morgan

4. PEOPLE TO BE HEARD – Five minutes per person

Anna Rose MacArthur- Asked that Resolution 21-19 be amended to permit the media to participate in-person.

Lorin Bradbury- Opposed to Resolution 21-19. In favor of the public attending meetings in-person.

5. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

Main Motion: Approve the Consent and Regular Agenda.

Moved by:	Beth Hessler
Seconded by:	Michelle DeWitt

Remove from consent agenda- Resolution 21-19, Vice-Mayor McCormick
Remove from consent agenda- Introduction of Ordinance 21-50, Council Member Henderson

In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney, Beth Hessler
Opposed:	None
Results:	Motion Carries

6. APPROVAL OF MEETING MINUTES

Item 6.1. - *10-12-2021 Regular City Council Meeting
Passed on the consent agenda.

Item 6.2. - *10-18-2021 Special City Council Meeting
Passed on the consent agenda.

7. REPORTS OF STANDING COMMITTEES

Item 7.1. - Committee/Commission Agendas And Draft Meeting Minutes
Port Commission, Council Member Hessler- Met on October 18th. Discussed the downsizing of dock operations for winter, seawall repair, outgoing fuel fees, and the possible dredging of brown slough during the winter.

Planning Commission, Council Member Henderson- A meeting has not been held since the last City Council Meeting.

Community Action Grant Technical Review Board, Council Member Barr- Application period is now open, encouraged interested people to apply.

Community Parks and Recreation Committee, Council Member DeWitt- Next meeting is November 8th. There is an open seat, encouraged members of the public to apply.

Finance Committee, Council Member Whitney- Held a meeting on October 26th. The finances seem to be in order.

Public Works Committee, Mayor Springer- Discussed the responsibilities of building codes.

Public Safety and Transportation Commission, Vice-Mayor McCormick- A meeting has not been held since the last City Council Meeting.

8. SPECIAL ORDER OF BUSINESS

Item 8.1. - Appreciation For Outgoing City Council Members (Mayor Springer)

9. UNFINISHED BUSINESS

10. NEW BUSINESS

Item 10.1. - *Introduction Of Ordinance 21-50: Clarifying And Superseding Prior Ordinances Regarding Funding Of The Yukon-Kuskokwim Fitness Center And Requiring One Half Of One Percent (0.5%) Of The Tax Rate Added To Any Sales Price And Remitted To The City To Be Deposited Into An Interest-Bearing Account Used Exclusively To Fund The Development, Expansion, And Operations Of The Yukon-Kuskokwim Fitness Center (Council Member Dewitt)

Main Motion: Introduce Ordinance 21-50.

Moved by:	Michelle DeWitt
Seconded by:	Rose Henderson
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney, Beth Hessler
Opposed:	None
Results:	Motion Carries

Item 10.2. - *Introduction Of Budget Ordinance 21-26(d): Amending The City Of Bethel Fiscal Year 2022 Budget- City Clerk's Office-Legal Fees-Other Purchased Services (Mayor Springer)

Passed on the consent agenda.

Item 10.3. - *Resolution 21-19: Responding To The COVID-19 Public Health Emergency, Establishing Standards For In-Person Participation At City Meetings (Mayor Springer)

Main Motion: Adopt Resolution 21-19.

Moved by:	Conrad McCormick
Seconded by:	Eric Whitney
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	Beth Hessler
Results:	Motion Carries

Primary Amendment: Insert under Section 4 <u>members of the media may attend in person</u>.

Moved by:	Conrad McCormick
Seconded by:	Eric Whitney
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney, Beth Hessler
Opposed:	None

Results:	Motion Carries

Primary Amendment: Strike Section 2.

Moved by:	Beth Hessler
Seconded by:	None

Motion does not carry due to a lack of a second.

Primary Amendment: Insert under Section 6 after "fully vaccinated" <u>or have proof of a negative COVID-19 test in accordance with the City's testing and quarantine mandates.</u>

Moved by:	Beth Hessler
Seconded by:	Rose Henderson
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Eric Whitney
Opposed:	Conrad McCormick, Beth Hessler
Results:	Motion Carries

Secondary Amendment: Insert after "quarantine mandate" <u>Proof of a negative PCR test must be presented at the meeting.</u>

Moved by:	Conrad McCormick
Seconded by:	Rose Henderson
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	Beth Hessler
Results:	Motion Carries

Primary Amendment: Under Section 8 strike “10” and insert <u>12</u>.

Moved by:	Rose Henderson
Seconded by:	Eric Whitney
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney, Beth Hessler
Opposed:	None
Results:	Motion Carries

Primary Amendment: Strike Section 9.

Moved by:	Beth Hessler
Seconded by:	None

Motion does not carry due to a lack of a second.

Item 10.4. - *AM 21-32: Accept And Approve The 2021 State Homeland Security Program Award Of $78,500 And Direct City Manager To Sign Grant Agreement (City Manager Williams)

Mayor Springer called for a ten minute break.

Council member Hessler departed the meeting at 7:50 p.m.

This Item passed on the consent agenda.

Item 10.5. - AM 21-33: Cancelation Of Regular City Council Meetings- November 23rd And December 28th (Mayor Springer)

Main Motion: Approve AM 21-33.

Moved by:	Perry Barr
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	None
Results:	Motion Carries

Item 10.6. - AM 21-34: Amend The City Of Bethel's Spending Plan For The Coronavirus Local Fiscal Recovery Funds Grant To Include The Purchase Of Prepaid Gift Cards And Lift Station Capital Funds And Authorize City Manager To Modify It As Needed To Meet Evolving Needs Brought About By The COVID-19 Pandemic (City Manager Williams)

Main Motion: Approve AM 21-34.

Moved by:	Perry Barr
Seconded by:	Eric Whitney
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	None
Results:	Motion Carries

11. REPORTS

Item 11.1. - Mayor's Report

Item 11.2. - City Manager's Report

Item 11.3. - Clerk's Report

12. COUNCIL MEMBER COMMENTS

Mayor Springer- Congratulated KYUK on their fall fundraiser; thanked those that donated. Went down to the river and there were boats braking though ice. Make sure water and sewer connections are clear before snow fall.

Vice-Mayor McCormick- Thanked the First Responders that contained a recent structure fire. Announced the opportunity for vaccinated people to get a booster shot.

Council Member DeWitt- No comment.

Council Member Barr- Encouraged people to be safe as the weather gets colder and the nights get darker.

Council Member Henderson- Congratulated everyone on their new positions. Brought up concerns about 4-wheeler safety.

Council Member Whitney- It is fire safety month. Brush your chimney out if you have a wood stove, test your smoke detectors, and change your batteries.

13. EXECUTIVE SESSION

Item 13.1. - In Accordance With AS 44.62.310.(C)(3) Matters Which By Law, Municipal Charter, Or Ordinance Are Required To Be Confidential- Union Negotiations (City Manager Williams)

Main Motion: Postpone.

Moved by:	Rose Henderson
Seconded by:	Conrad McCormick
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	None
Results:	Motion Carries

14. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Rose Henderson
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Mark Springer, Michelle DeWitt, Rose Henderson, Conrad McCormick, Eric Whitney
Opposed:	None
Results:	Motion Carries

Meeting ended at 8:17 p.m.

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Mark Springer, Mayor

ATTEST:

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Lori Strickler, City Clerk

CITY OF BETHEL
PUBLIC SAFETY AND TRANSPORTATION COMMISSION
Wednesday November 3rd, 2021 @6:30 pm
LOCATION: Council Chambers – City Hall, 300 State Hwy
PUBLIC MUST CALL IN ON ZOOM

COMMISSION MEMBERS		STAFF	
Rose Henderson *Council Representative*	Theresa Quiner *Chair*	**Police Chief:**	Richard Simmons
Nicholai Joekay *Vice Chair*	Melanie Fredericks	**Fire Chief:**	Daron Solsbee
	Mary Beth Hessler	**Admin. Asst.:**	Brianna Evan
	Megan Newport	**Email:**	bevan@cityofbethel.net
		Phone:	907-543-3781

Join Zoom Meeting
https://us06web.zoom.us/j/82625141264?pwd=dExmU090UHVoWUs2N0k2Qk1aTlhiQT09

Meeting ID: 826 2514 1264 **Passcode: 545112**

Dial by Location

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346 248 7799 US (Houston)	312 626 6799 US (Chicago)	833 548 0282 US Toll-free	888 475 4499 US Toll-free
669 900 9128 US (San Jose)	646 558 8656 US (New York)		

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD

IV. APPROVAL OF AGENDA

V. APPROVAL OF MEETING MINUTES FROM MEETING OF

October 06

VI. UNFINISHED BUSINESS

A. Brianstorm and Evaluate 2021 Commission Body Goals/Tasts/Priorities and Survey Ideas (Quiner)

B. ATV'S in Bethel (Henderson)

VII. NEW BUSINESS

A. Consideration of personnel impacts as a result of the City's Mandatory Vaccine Policy implementation (Hessler)
B. Familiarization of ATV statute changes (Lt. Poole)

VIII. EX OFFICIO MEMBER REPORTS

Posted October 27th, 2021 Year at Police Department, AC Co., Swanson's, and the Post Office, Multi-Purpose Building

Name, Ex-Officio Staff
Brianna Evan

IX. COMMISSION MEMBER COMMENTS

X. ADJOURNMENT

Posted October 27th, 2021 Year at Police Department, AC Co., Swanson's, and the Post Office, Multi-Purpose Building

Name, Ex-Officio Staff
Brianna Evan

City of Bethel, Alaska
Planning Commission

October 14, 2021 Regular Meeting Bethel, Alaska

I. CALL TO ORDER:

A regular meeting of the Planning Commission was held virtually via Zoom and in person at the ONC Multipurpose Building on October 14, 2021. The Chair of Commission, Kathy Hanson called the meeting to order at 6:30 PM.

II. ROLL CALL:

Compromising a quorum of the Commission, the following members were present for roll call: Kathy Hanson, Lorin Bradbury, John Guinn, Alex Wasierski, Shadi Rabi, and Stanley Hoffman Jr.

Excused absent: Jessica Schroeder

Also Present: Ted Meyer, City Planner; Pauline Boratko, Recorder

III. PEOPLE TO BE HEARD:

IV. APPROVAL OF THE AGENDA:

MOVED:	John Guinn	Motion to approve the agenda with moving new business item from "B" to "A".
SECONDED:	Stanley Hoffman Jr.	
VOTE ON MOTION	Unanimous	

V. APPROVAL OF THE MINUTES:

MOVED:	Alex Wasierski	Motion to approve the meeting minutes from September 9, 2021
SECONDED:	John Guinn	
VOTE ON MOTION	Unanimous	

VI. SPECIAL ORDER OF BUSINESS:

A. Discuss the rescheduling of November 11, 2021 Meeting date that lands on a holiday.

MOVED:	Stanley Hoffman Jr.	Motion to reschedule regular planning commission meeting from November 11, 2021 to November 18, 2021 in observance of Veteran's Day.
SECONDED:	Shadi Rabi	
VOTE ON MOTION	Unanimous	

VII. NEW BUSINESS:

B. Discuss City's estoppel from enforcing zoning code: Commissioners discussed the estoppel from enforcing zoning code

C. Discuss a proposed ordinance by the Bethel City Council authorizing the disposal of property (2.013 acres of land underneath and surrounding the ONC Multipurpose Building) through transfer pursuant to BMC 4.08.030 (F) Disposal to ONC under fee simple ownership: Commissioners discussed the City's proposal on disposal of land.

A. UNFINISHED BUSINESS:

B. PLANNER'S REPORT: Ted Meyer gave his report.

C. COMMISSIONER'S COMMENTS:

K. Hanson- no comment.
L. Bradbury- no comment.
J. Guinn- no comment.
A. Wasierski-no comment.
S. Rabi-no comment.
S Hoffman Jr.- no comment

X. ADJOURNMENT:

MOVED:	John Guinn	Motion to adjourn the meeting.
SECONDED:	Lorin Bradbury	
VOTE ON MOTION	Unanimous	

With no further business the meeting adjourned at 7:22 pm

APPROVED THIS _____ DAY OF __________, 2021

____
Kathy Hanson, Chair

____
ATTEST: Pauline Boratko, Recorder

CITY OF BETHEL
COMMUNITY PARKS AND RECREATION COMMITTEE AGENDA
MONDAY, NOVEMBER 8, 2021, 6:00 p.m.
LOCATION: VIRTUAL ZOOM MEETING

COMMISSION MEMBERS		**STAFF**
Brian Lefferts, Chair	Kathy Hanson	**Public Works Director:** Bill Arnold
Judy Wasierski, Vice Chair	Michelle DeWitt, Council Rep.	**Admin. Asst.:** Charlie Dan
Beverly Hoffman	*Three Vacancies*	**Email:** pwadmin@cityofbethel.net
Garrett Hussion		**Phone:** 907-543-3110
		Website : www.cityofbethel.org

Join Zoom Meeting
https://zoom.us/j/4888456188?pwd=bkN1dGI4MHpGZ1kwOUVYWU5kd0xhZz09

Meeting ID: 939 7507 5606 **Passcode: 004626**

Dial by Location

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669 900 9128 US (San Jose)	646 558 8656 US (New York)		

People to be Heard Through Written Testimony
- Must be emailed to pwadmin@cityofbethel.net by 4:00 p.m. the day of the meeting.
- Specifically request that it be presented under people to be beard.
- Contain full, real name of the person sending the request.

I. CALL TO ORDER
II. ROLL CALL
III. PEOPLE TO BE HEARD
IV. APPROVAL OF AGENDA
V. APPROVAL OF MINUTES
VI. UNFINISHED BUSINESS
  A. Phase II Multipurpose Facility
  B. Pinky's Park Developments
  C. Contracted Services for Recreation
  D. Evaluate 2021 Committee Goals, Tasks, and Priorities
  E. YKHC/KUC Boardwalk
  F. ONC Multipurpose Building
  G. Dog Park
  H. Old Log Cabin Space
  I. Yukon Kuskokwim Fitness Center Open House
  J. Kids Vote-Youth Voting on Parks Improvements

VII. NEW BUSINESS
VIII. EX OFFICIO MEMBER REPORTS
IX. COMMITTEE MEMBER COMMENTS
X. ADJOURNMENT

Posted November 2, 2021 at City Hall, AC Co., Swanson's, and the Post Office.

Charlie Dan

Charlie Dan, Public Works Assistant

CITY OF BETHEL
COMMUNITY ACTION GRANT COMMITTEE
WEDNESDAY, NOVEMBER 18, 2021, 7:00 p.m.
LOCATION: VIRTUAL ZOOM MEETING for public
Bethel Fire Station for committee members

COMMITTEE MEMBERS		**STAFF: Ex-Officio and Recorder**
Grady Deaton, Chair	Leif Albertson, Vice Chair	**Grant Manager:** John Sargent
Jennifer Dobson	Perry Barr, Council Rep.	**Email**: jsargent@cityofbethel.net
Louise Russell	*Three Vacancies*	**Phone:** 907-543-1386
Lucinda Alexie		**Website** : www.cityofbethel.org

Join Zoom Meeting
https://us06web.zoom.us/j/83157493517?pwd=Uy96Uzh4QjNQcUJMUU92MXJkUHBHZz09

Meeting ID: 831 5749 3517 **Passcode:** 384142

Dial by Location

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346 248 7799 US (Houston)	646 558 8656 US (New York)	833 548 0282 US Toll-free	888 475 4499 US Toll-free
301 715 8592 US (Wash, DC)			

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD

IV. APPROVAL OF AGENDA

V. APPROVAL OF MEETING MINUTES

A. September 8, 2021 Regular Meeting.

VI. UNFINISHED BUSINESS

A. Review amount of CAG funding available.

1. Memorandum to CAG Committee from John Sargent, Recorder & Ex-Officio

B. Review, discuss, and score applications and responses received (may include questions to applicants in attendance).

C. Review/revise application, forms, & processes.

Posted in November 2021 at City Hall, AC Co., Swanson's, and the Post Office.

____
Name, Ex-Officio Staff

D. Update on previous award recipients, projects funded, final reports, CAG award agreements, and other follow-up issues.

VII. NEW BUSINESS

A. Review draft of Ordinance #21-XX: An Ordinance by the Bethel City Council Dedicating 20% (Twenty Percent) of the Revenue Generated From the Marijuana Tax Collected to Fund the Community Action Grant Program.

B. Accept CAG Committee resignation of S. Grady Deaton, Chair and declare a committee vacancy.

VIII. EX OFFICIO MEMBER REPORTS

IX. COMMITTEE MEMBER COMMENTS

X. ADJOURNMENT

Posted in November 2021 at City Hall, AC Co., Swanson's, and the Post Office.

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Name, Ex-Officio Staff

City of Bethel, Alaska

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information, and Single Audit Reports

Year Ended June 30, 2020

City of Bethel, Alaska

Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information, and Single Audit Reports
Year Ended June 30, 2020

City of Bethel, Alaska

Contents

Contents

City of Bethel, Alaska

Contents

City of Bethel, Alaska

Contents

Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Bethel, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Bethel, Alaska (the City), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Summary of Opinions

Opinion Unit	*Type of Opinion*
Governmental Activities	Qualified
Business-Type Activities	Unmodified
General Fund	Qualified
COVID-19 CARES Act Special Revenue Fund	Unmodified
Water and Sewer Utility Enterprise Fund	Unmodified
Municipal Dock Enterprise Fund	Unmodified
Rental Property Enterprise Fund	Unmodified
Solid Waste Enterprise Fund	Unmodified
Multi-Use Recreation Center Enterprise Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinion on the Governmental Activities and General Fund

The City did not maintain the requisite documentation to support its tax receivables and tax revenues, in the amounts of $1,473,124 and $9,181,781 respectively, as of and for the year ended June 30, 2020. As a result, we were unable to obtain sufficient audit evidence to determine whether adjustments to these balances were required in the General Fund and in the Governmental Activities.

Basis for Qualified Opinion on the Aggregate Remaining Fund Information

We did not observe the taking of physical inventory at June 30, 2020 (stated at $227,076). As a result, we were unable to obtain sufficient audit evidence to satisfy ourselves about inventory quantities by means of other audit procedures.

Qualified Opinions

In our opinion, except for the effects of the matters described in the "Basis for Qualified Opinions on the Governmental Activities and General Fund" and the "Basis for Qualified Opinions on the Aggregate Remaining Fund Information" paragraphs, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Governmental Activities, General Fund and the Aggregate Remaining Fund Information as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the COVID-19 CARES Act Special Revenue Fund, Business-type Activities, Water and Sewer Utility Enterprise Fund, Municipal Dock Enterprise Fund, Rental Property Enterprise Fund, Solid Waste Enterprise Fund, and the Multi-Use Recreation Center Enterprise Fund of the City of Bethel, Alaska, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 17 to the financial statements, amounts reported for capital assets, bond premiums, landfill closure and postclosure care liability and opening net position have been restated to correct for accounting errors. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 54, and schedules of the City's proportionate share of the net pension and OPEB liability or asset and City contributions on pages 55 through 56, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for place the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards and the combining and individual fund financial statements and schedules as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplementary information as noted in the previous paragraphs titled “Basis for Qualified Opinions on the Governmental Activities and General Fund” and the “Basis for Qualified Opinions on the Aggregate Remaining Fund Information”, the accompanying Schedule of Expenditures of Federal Awards and the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2021 on our consideration of City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City’s internal control over financial reporting and compliance.

BDO USA, LLP

Anchorage, Alaska
October 25, 2021

Basic Financial Statements

City of Bethel, Alaska

Statement of Net Position

June 30, 2020	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and cash equivalents	$ 12,198,112	$ 16,080,364	$ 28,278,476
Investments	5,172,434	263,922	5,436,356
Receivables, net of allowance for uncollectible amounts:			
Accounts	410,700	1,675,988	2,086,688
Taxes	1,473,124	-	1,473,124
Grants	34,166	940,268	974,434
Prepaid items	3,533	75,000	78,533
Inventories	319,599	112,727	432,326
Internal balances	4,201,830	(4,201,830)	-
Restricted cash - bond reserves	-	225,735	225,735
Net other postemployment benefits asset	72,933	39,266	112,199
Capital assets not being depreciated	40,003,905	4,093,124	44,097,029
Other capital assets, net of accumulated depreciation	10,046,307	102,195,730	112,242,037
Total Assets	73,936,643	121,500,294	195,436,937
Deferred Outflows of Resources			
Related to pensions	720,032	494,919	1,214,951
Related to other postemployment benefits	524,420	344,622	869,042
Total Deferred Outflows of Resources	1,244,452	839,541	2,083,993
Total Assets and Deferred Outflows of Resources	$ 75,181,095	$ 122,339,835	$ 197,520,930
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	$ 567,416	$ 502,004	$ 1,069,420
Accrued payroll and employee benefits	335,629	111,190	446,819
Customer deposits	15,156	374,019	389,175
Unearned revenue	3,339,503	613,095	3,952,598
Accrued interest payable	-	20,118	20,118
Noncurrent liabilities:			
Due within one year:			
Notes payable	63,645	14,638	78,283
Bonds payable	-	175,000	175,000
Compensated absences	421,343	199,402	620,745
Due in more than one year:			
Notes payable	708,803	1,108,869	1,817,672
Bonds payable	-	1,490,000	1,490,000
Unamortized bond premium	-	171,442	171,442
Landfill closure and postclosure care liability	-	2,866,151	2,866,151
Net pension liability	6,019,928	3,970,066	9,989,994
Net other postemployment benefits liability	140,461	224,575	365,036
Total Liabilities	11,611,884	11,840,569	23,452,453
Deferred Inflows of Resources			
Related to pensions	385,468	225,830	611,298
Related to other postemployment benefits	262,608	200,405	463,013
Total Deferred Inflows of Resources	648,076	426,235	1,074,311
Net Position			
Net investment in capital assets	49,277,764	103,328,905	152,606,669
Restricted	36,890	225,735	262,625
Unrestricted	13,606,481	6,518,391	20,124,872
Total Net Position	62,921,135	110,073,031	172,994,166
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 75,181,095	$ 122,339,835	$ 197,520,930

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Statement of Activities

Year Ended June 30, 2020	Expenses	Program Revenues: Fees, Fines & Charges for Services	Program Revenues: Operating Grants & Contri-butions	Program Revenues: Capital Grants & Contri-butions	Net (Expense) Revenue and Changes in Net Position: Govern-mental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities							
General government	$ 1,479,256	$ 539,983	$ 73,539	$ -	$ (865,734)	$ -	$ (865,734)
Public safety	5,338,196	339,536	1,256,425	-	(3,742,235)	-	(3,742,235)
Public works	3,040,961	5,615	4,597	-	(3,030,749)	-	(3,030,749)
Community service	258,770	450	-	-	(258,320)	-	(258,320)
Total Governmental Activities	10,117,183	885,584	1,334,561	-	(7,897,038)	-	(7,897,038)
Business-Type Activities							
Water and sewer utility	8,267,533	7,188,616	134,347	883,210	-	(61,360)	(61,360)
Municipal dock	2,407,089	1,663,292	12,312	24,830,359	-	24,098,874	24,098,874
Rental property	819,624	832,049	-	-	-	12,425	12,425
Solid waste	896,057	1,224,885	19,381	-	-	348,209	348,209
Multi-use recreation center	2,161,297	518,429	-	405	-	(1,642,463)	(1,642,463)
Public transit	338,652	50,574	8,056	306,713	-	26,691	26,691
Total Business-Type Activities	14,890,252	11,477,845	174,096	26,020,687	-	22,782,376	22,782,376
Totals	$ 25,007,435	$ 12,363,429	$1,508,657	$ 26,020,687	(7,897,038)	22,782,376	14,885,338
General Revenues							
Sales taxes					7,546,607	-	7,546,607
Other taxes					1,846,900	-	1,846,900
Grants and entitlements not restricted to a specific purpose					1,398,957	-	1,398,957
Investment income					316,564	91,060	407,624
Other					309,842	138,306	448,148
Transfers of capital assets					(577,273)	577,273	-
Transfers					(511,639)	511,639	-
Total General Revenues and Transfers					10,329,958	1,318,278	11,648,236
Change in Net Position					2,432,920	24,100,654	26,533,574
Net Position, beginning, as restated **(see Note 17)**					60,488,215	85,972,377	146,460,592
Net Position, ending					$62,921,135	$ 110,073,031	$172,994,166

See accompanying notes to basic financial statements.

Exhibit B-1

City of Bethel, Alaska

Governmental Funds
Balance Sheet

June 30, 2020	Major Funds: General	Major Funds: COVID-19 CARES Act Special Revenue Fund	Nonmajor Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 6,173,628	$ 4,193,479	$ 1,831,005	$ 12,198,112
Investments	3,631,788	-	1,540,646	5,172,434
Receivables, net of allowance for uncollectibles:				
Accounts	410,700	-	-	410,700
Taxes	1,473,124	-	-	1,473,124
Grants	-	-	34,166	34,166
Prepaid items	3,533	-	-	3,533
Inventory	97,523	-	-	97,523
Due from other funds	3,511,597	-	-	3,511,597
Advances from other funds	2,925,628	-	-	2,925,628
Total Assets	$ 18,227,521	$ 4,193,479	$ 3,405,817	$ 25,826,817
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 456,631	$ 360	$ 60,979	$ 517,970
Accrued payroll and employee benefits	315,288	-	8,039	323,327
Accrued liabilities	15,156	-	-	15,156
Due to other funds	-	856,041	260,073	1,116,114
Unearned revenue	2,425	3,337,078	-	3,339,503
Total Liabilities	789,500	4,193,479	329,091	5,312,070
Deferred Inflows of Resources				
Taxes	337,927	-	-	337,927
Fund Balances				
Nonspendable:				
Prepaid items	3,533	-	-	3,533
Inventory	97,523	-	-	97,523
Long-term interfund receivables	2,925,628	-	-	2,925,628
Restricted:				
Rasmuson	-	-	4,430	4,430
911 surcharges	-	-	32,460	32,460
Committed:				
Permanent fund	-	-	1,914,583	1,914,583
Assigned:				
Land planning development	-	-	21,173	21,173
Park development	-	-	40,845	40,845
Fleet replacement	-	-	1,240,517	1,240,517
Unassigned	14,073,410	-	(177,282)	13,896,128
Total Fund Balances	17,100,094	-	3,076,726	20,176,820
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 18,227,521	$ 4,193,479	$ 3,405,817	$ 25,826,817

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2020

Total fund balances for governmental funds		$20,176,820
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets (shown here, net of accumulated depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.		50,050,212
The PERS ODD other postemployment benefits plan has been funded in excess of the required contributions. These assets are not a financial resource and therefore are not reported in the funds.		72,933
Deferred outflows of resources for governmental activities are not financial resources and therefore are not reported in the funds:		
Deferred outflows of resources related to pensions	$ 720,032	
Deferred outflows of resources related to other postemployment benefits	524,420	
Total deferred outflows of resources		1,244,452
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		337,927
Noncurrent liabilities, including the net pension liability, net other postemployment benefits liability and compensated absences are not due and payable in the current period and therefore, are not reported in the funds:		
Notes payable	(772,448)	
Net pension liability	(6,019,928)	
Net other postemployment benefits liability	(140,461)	
Compensated absences	(421,343)	
Total noncurrent liabilities		(7,354,180)
Deferred inflows of resources for governmental activities are not financial resources and therefore are not reported in the funds:		
Deferred inflows of resources related to pensions	(385,468)	
Deferred inflows of resources related to other postemployment benefits	(262,608)	
Total deferred inflows of resources		(648,076)
Internal service fund is used by the City to charge the cost of certain activities, such as motor pool charges, to individual funds. The assets and liabilities are included in the governmental activities in the Statement of Net Position. This is the residual equity not reported above.		(958,953)
Total Net Position of Governmental Activities		$62,921,135

See accompanying notes to basic financial statements.

City of Bethel, Alaska

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

Year Ended June 30, 2020	Major Funds: General	Major Funds: COVID-19 CARES Act Special Revenue Fund	Nonmajor Funds	Total Governmental Funds
Revenues				
Taxes	$ 9,181,781	$ -	$ -	$ 9,181,781
Licenses, permits and fees	540,333	-	-	540,333
Intergovernmental	1,463,581	856,401	386,610	2,706,592
Charges for services	202,368	-	137,268	339,636
Investment income	278,309	-	38,255	316,564
Other	107,078	-	5,615	112,693
Total Revenues	11,773,450	856,401	567,748	13,197,599
Expenditures				
Current:				
General government	1,796,643	-	-	1,796,643
Public safety	3,968,942	856,401	572,980	5,398,323
Public works	2,548,886	-	5,615	2,554,501
Community services	258,770	-	-	258,770
Debt service:				
Principal	101,972	-	-	101,972
Interest	64,510	-	-	64,510
Capital outlay	1,442,939	-	124,272	1,567,211
Total Expenditures	10,182,662	856,401	702,867	11,741,930
Excess (Deficiency) of Revenues Over Expenditures	1,590,788	-	(135,119)	1,455,669
Other Financing Sources (Uses)				
Proceeds from sale of assets	202,764	-	-	202,764
Transfers in	19,269	-	2,093	21,362
Transfers out	(513,708)	-	(19,293)	(533,001)
Net Other Financing Sources (Uses)	(291,675)	-	(17,200)	(308,875)
Net Change in Fund Balances	1,299,113	-	(152,319)	1,146,794
Fund Balances, beginning, as restated (see Note 17)	15,800,981	-	3,229,045	19,030,026
Fund Balances, ending	$ 17,100,094	$ -	$ 3,076,726	$ 20,176,820

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Reconciliation of the Change in Fund Balances of Governmental Funds to Statement of Activities Year Ended June 30, 2020

Net change in fund balances - total governmental funds		$ 1,146,794
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives and reported as depreciation expense:		
Capital outlays	$ 1,189,322	
Depreciation expense	(992,324)	
		196,998
Transfer of capital assets to business-type activities		(577,273)
Revenues in the statement of activities that do not provide current financial resources and are deferred in the funds - sales taxes		211,726
The issuance of long-term debt provides current financial resources while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of principal		101,972
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Increase in compensated absences	(36,106)	
Increase in net pension liability and related deferred outflows of resources and deferred inflows of resources	(98,432)	
Decrease in net other postemployment benefits liability and asset and deferred outflows of resources and deferred inflows of resources	1,575,181	
		1,440,643
The internal service funds are used by management to charge the costs of health insurance and vehicle and equipment services to individual funds. The net loss of certain activities of internal service funds is reported with governmental activities.		(87,940)
Change in Net Position of Governmental Activities		$ 2,432,920

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Proprietary Funds
Statement of Net Position

June 30, 2020	Major Enterprise Funds: Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Public Transit	Total Enterprise Funds	Internal Service Funds
Assets and Deferred Outflows of Resources								
Current Assets								
Cash and cash equivalents	$ 860,743	$ 5,014,272	$ 1,798,833	$ 4,419,782	$ 3,986,734	$ -	$ 16,080,364	$ -
Investments	-	263,922	-	-	-	-	263,922	-
Receivables:								
Accounts	986,086	665,385	15,200	151,891	77,502	-	1,896,064	-
Allowance for doubtful accounts	(166,030)	(22,686)	(7,800)	(23,560)	-	-	(220,076)	-
Grants	940,268	-	-	-	-	-	940,268	-
Prepaid expenses	75,000	-	-	-	-	-	75,000	-
Inventory	70,696	1,366	7,133	3,533	24,999	5,000	112,727	222,076
Total Current Assets	2,766,763	5,922,259	1,813,366	4,551,646	4,089,235	5,000	19,148,269	222,076
Noncurrent Assets								
Restricted cash - bond reserves	-	-	225,735	-	-	-	225,735	-
Net other postemployment benefits asset	30,301	2,777	-	4,371	-	1,817	39,266	-
Capital assets, net	27,682,062	55,058,360	3,882,878	859,626	18,675,791	130,137	106,288,854	57,878
Total Noncurrent Assets	27,712,363	55,061,137	4,108,613	863,997	18,675,791	131,954	106,553,855	57,878
Total Assets	30,479,126	60,983,396	5,921,979	5,415,643	22,765,026	136,954	125,702,124	279,954
Deferred Outflows of Resources								
Related to pensions	379,716	41,610	-	48,886	-	24,707	494,919	-
Related to other postemployment benefits	264,659	28,209	-	34,759	-	16,995	344,622	-
Total Deferred Outflows of Resources	644,375	69,819	-	83,645	-	41,702	839,541	-
Total Assets and Deferred Outflows of Resources	$ 31,123,501	$ 61,053,215	$ 5,921,979	$ 5,499,288	$ 22,765,026	$ 178,656	$ 126,541,665	$ 279,954

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Proprietary Funds
Statement of Net Position, continued

June 30, 2020	Major Enterprise Funds: Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Public Transit	Total Enterprise Funds	Internal Service Funds
Liabilities, Deferred Inflows of Resources and Net Position								
Current Liabilities								
Accounts payable	$ 357,813	$ 9,128	$ 21,873	$ 13,620	$ 94,630	$ 4,940	$ 502,004	$ 49,446
Accrued payroll and employee benefits	77,045	12,365	-	17,943	-	3,837	111,190	12,302
Compensated absences	129,539	24,838	-	40,763	-	4,262	199,402	17,200
Due to other funds	-	-	-	-	889,166	387,036	1,276,202	1,119,281
Customer deposits	374,019	-	-	-	-	-	374,019	-
Accrued interest payable	13,480	-	6,638	-	-	-	20,118	-
Unearned revenue	-	-	613,095	-	-	-	613,095	-
Current portion of bonds payable	-	-	175,000	-	-	-	175,000	-
Current portion of notes payable	14,638	-	-	-	-	-	14,638	-
Total Current Liabilities	966,534	46,331	816,606	72,326	983,796	400,075	3,285,668	1,198,229
Noncurrent Liabilities								
Advances from other funds	1,996,668	-	928,960	-	-	-	2,925,628	-
Bonds payable, net of current portion	-	-	1,490,000	-	-	-	1,490,000	-
Notes payable, net of current portion	1,108,869	-	-	-	-	-	1,108,869	-
Unamortized bond premium	-	-	171,442	-	-	-	171,442	-
Landfill closure and post closure care liability	-	-	-	2,866,151	-	-	2,866,151	-
Net pension liability	3,048,646	325,684	-	399,758	-	195,978	3,970,066	-
Net other postemployment benefits liability	170,238	25,060	-	16,377	-	12,900	224,575	-
Total Noncurrent Liabilities	6,324,421	350,744	2,590,402	3,282,286	-	208,878	12,756,731	-
Total Liabilities	7,290,955	397,075	3,407,008	3,354,612	983,796	608,953	16,042,399	1,198,229
Deferred Inflows of Resources								
Related to pensions	173,893	17,098	-	24,081	-	10,758	225,830	-
Related to other postemployment benefits	153,436	17,809	-	18,893	-	10,267	200,405	-
Total Deferred Inflows of Resources	327,329	34,907	-	42,974	-	21,025	426,235	-
Net Position								
Net investment in capital assets	26,558,555	55,058,360	2,046,436	859,626	18,675,791	130,137	103,328,905	57,878
Restricted - bond reserve	-	-	225,735	-	-	-	225,735	-
Unrestricted	(3,053,338)	5,562,873	242,800	1,242,076	3,105,439	(581,459)	6,518,391	(976,153)
Total Net Position	23,505,217	60,621,233	2,514,971	2,101,702	21,781,230	(451,322)	110,073,031	(918,275)
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 31,123,501	$ 61,053,215	$ 5,921,979	$ 5,499,288	$ 22,765,026	$ 178,656	$ 126,541,665	$ 279,954

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Proprietary Funds

Statement of Revenues, Expenses and Changes in Net Position

	Major Enterprise Funds							
Year Ended June 30, 2020	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Public Transit	Total Enterprise Funds	Internal Service Funds
Operating Revenues	$ 7,188,616	$ 1,663,292	$ 832,049	$ 1,224,885	$ 518,429	$ 50,574	$ 11,477,845	$ 722,410
Operating Expenses								
Salaries and employee benefits	2,866,977	381,260	-	390,920	-	174,790	3,813,947	498,767
Other operating expenses	3,491,888	396,899	440,696	395,050	1,346,079	139,156	6,209,768	328,782
Depreciation	1,888,340	1,628,930	337,099	110,087	815,218	24,706	4,804,380	1,817
Total Operating Expenses	8,247,205	2,407,089	777,795	896,057	2,161,297	338,652	14,828,095	829,366
Operating income (loss)	(1,058,589)	(743,797)	54,254	328,828	(1,642,868)	(288,078)	(3,350,250)	(106,956)
Nonoperating Revenues (Expenses)								
Nonoperating refunds	-	138,306	-	-	-	-	138,306	-
Interest expense	(20,328)	-	(41,829)	-	-	-	(62,157)	-
Investment income	16,222	12,289	3,275	-	59,274	-	91,060	-
Nonoperating grants	99,168	-	-	-	405	306,713	406,286	-
State PERS relief	134,347	12,312	-	19,381	-	8,056	174,096	19,016
Net Nonoperating Revenues (Expenses)	229,409	162,907	(38,554)	19,381	59,679	314,769	747,591	19,016
Income (loss) before contributions and transfers	(829,180)	(580,890)	15,700	348,209	(1,583,189)	26,691	(2,602,659)	(87,940)
Capital contributions	1,361,315	24,830,359	-	-	-	-	26,191,674	-
Transfer in	19,719	-	-	-	491,920	-	511,639	-
Change in net position	551,854	24,249,469	15,700	348,209	(1,091,269)	26,691	24,100,654	(87,940)
Net Position, beginning, as restated (see Note 17)	22,953,363	36,371,764	2,499,271	1,753,493	22,872,499	(478,013)	85,972,377	(830,335)
Net Position, ending	$ 23,505,217	$ 60,621,233	$ 2,514,971	$ 2,101,702	$ 21,781,230	$ (451,322)	$ 110,073,031	$ (918,275)

See accompanying notes to basic financial statements.

City of Bethel, Alaska

Proprietary Funds
Statement of Cash Flows

Year Ended June 30, 2020	Major Enterprise Funds: Water and Sewer Utility	Major Enterprise Funds: Municipal Dock	Major Enterprise Funds: Rental Property	Major Enterprise Funds: Solid Waste	Major Enterprise Funds: Multi-Use Recreation Center	Nonmajor Public Transit	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities								
Receipts from customers and users	$ 7,069,593	$ 1,232,081	$ 848,972	$ 1,217,069	$ 470,317	$ 50,574	$ 10,888,606	$ -
Receipts from interfund services provided	-	-	-	-	-	-	-	722,410
Payments to suppliers	(3,125,185)	(342,494)	(431,326)	(461,423)	(1,380,988)	(137,717)	(5,879,133)	(237,114)
Payments to employees	(3,163,058)	(394,586)	-	(435,562)	-	(241,453)	(4,234,659)	(469,089)
Net cash provided by (used for) operating activities	781,350	495,001	417,646	320,084	(910,671)	(328,596)	774,814	16,207
Cash Flows from Noncapital Financing Activities								
Nonoperating grants received	-	-	-	-	-	306,713	306,713	-
Increase (decrease) in due to other funds	(270,345)	-	-	-	418,752	104,815	253,222	43,064
Transfers in	19,719	-	-	-	491,920	-	511,639	-
Net cash provided by (used for) noncapital financing activities	(250,626)	-	-	-	910,672	411,528	1,071,574	43,064
Cash Flows from Capital and Related Financing Activities								
Proceeds from issuance of debt	224,823	-	-	-	-	-	224,823	-
Principal paid on notes payable	(14,316)	-	(170,000)	-	-	-	(184,316)	-
Interest paid on notes payable	(20,543)	-	(83,049)	-	-	-	(103,592)	-
Acquisition and construction of capital assets	(3,610,627)	(7,190)	-	(480,917)	-	(82,932)	(4,181,666)	(59,271)
Net cash provided by (used for) capital and related financing activities	(3,420,663)	(7,190)	(253,049)	(480,917)	-	(82,932)	(4,244,751)	(59,271)
Cash Flows from Investing Activities								
Purchase of investments	-	(16,052)	-	-	-	-	(16,052)	-
Investment income received	16,222	12,289	3,275	-	59,274	-	91,060	-
Net cash provided by (used for) investing activities	16,222	(3,763)	3,275	-	59,274	-	75,008	-
Net increase (decrease) in cash and cash equivalents	(2,873,717)	484,048	167,872	(160,833)	59,275	-	(2,323,355)	-
Cash and Cash Equivalents, beginning of year	3,734,460	4,530,224	1,856,696	4,580,615	3,927,459	-	18,629,454	-
Cash and Cash Equivalents, end of year	$ 860,743	$ 5,014,272	$ 2,024,568	$ 4,419,782	$ 3,986,734	$ -	$ 16,306,099	$ -

City of Bethel, Alaska
Proprietary Funds
Statement of Cash Flows, continued

	Major Enterprise Funds							
Year Ended June 30, 2020	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Public Transit	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash provided by (used for) Operating Activities								
Operating income (loss)	$ (1,058,589)	$ (743,797)	$ 54,254	$ 328,828	$ (1,642,868)	$ (288,078)	$ (3,350,250)	$ (106,956)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:								
Depreciation	1,888,340	1,628,930	337,099	110,087	815,218	24,706	4,804,380	1,817
Refunds received	-	138,306	-	-	-	-	138,306	-
State of Alaska on-behalf payments - PERS relief	134,347	12,312	-	19,381	-	8,056	174,096	19,016
Nonoperating revenues	99,168	-	-	-	405	-	99,573	-
Changes in operating assets and liabilities that provided (used) cash:								
Accounts receivable and related allowance	(221,609)	(431,211)	(961)	(7,816)	(48,517)	-	(710,114)	-
Inventory	(45)	-	(5)	(2)	-	(3)	(55)	47,931
Prepaid expenses	150,000	-	-	-	(16)	-	149,984	-
Net other postemployment benefits asset	(30,301)	(2,777)	-	(4,371)	-	(1,817)	(39,266)	-
Deferred outflows of resources related to pensions	393,689	40,140	-	50,858	-	15,337	500,024	-
Deferred outflows of resources related to other postemployment benefits	(264,659)	(28,209)	-	(34,759)	-	(16,995)	(344,622)	-
Accounts payable	216,748	(83,901)	9,375	(77,261)	(34,893)	1,442	31,510	43,737
Accrued payroll and employee benefits	9,819	(167)	-	5,630	-	(1,821)	13,461	3,612
Unearned revenue	-	-	17,884	-	-	-	17,884	
Compensated absences	15,167	10,359	-	7,684	-	(14,262)	18,948	7,050
Customer deposits	3,418	-	-	-	-	-	3,418	-
Landfill closure and postclosure costs	-	-	-	10,890	-	-	10,890	-
Net pension liability	(794,841)	(82,302)	-	(106,483)	-	(50,353)	(1,033,979)	-
Net other postemployment benefits liability	170,238	25,060	-	16,377	-	12,900	224,575	-
Deferred inflows of resources related to pensions	(82,976)	(5,551)	-	(17,852)	-	(27,975)	(134,354)	-
Deferred inflows of resources related to other postemployment benefits	153,436	17,809	-	18,893	-	10,267	200,405	-
Net Cash provided by (used for) Operating Activities	$ 781,350	$ 495,001	$ 417,646	$ 320,084	$ (910,671)	$ (328,596)	$ 774,814	$ 16,207
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position								
Cash and cash equivalents	$ 860,743	$ 5,014,272	$ 1,798,833	$ 4,419,782	$ 3,986,734	$ -	$ 16,080,364	$ -
Restricted cash - bond reserve	-	-	225,735	-	-	-	225,735	-
	$ 860,743	$ 5,014,272	$ 2,024,568	$ 4,419,782	$ 3,986,734	$ -	$ 16,306,099	$ -
Noncash Capital and Related Financing Activities								
Contribution of capital assets	$ 700,012	$ 24,830,359	$ -	$ -	$ -	$ -	$ 25,530,371	$ -

See accompanying notes to basic financial statements.

1. Summary of Significant Accounting Policies

(a) General

The accompanying financial statements include all activities of the City of Bethel (the City), a municipal corporation operating as a second-class city under the provisions of Alaska statutes. The City is governed by an elected council. The City operates under a Council-Manager form of government. The City provides a variety of services including water, sewer, refuse, police and fire protection, street maintenance, public transit, municipal dock and community services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of these accounting policies are described below.

(b) Reporting Entity

The reporting entity consists of the City of Bethel. There are no component units.

(c) Basis of Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely primarily on fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) fees, fines, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.

- The COVID-19 CARES Act Special Revenue Fund accounts for the City’s activities in response to the COVID-19 public health emergency.

- The Water and Sewer Utility Enterprise Fund accounts for the distribution of water and sewer services.

- The Municipal Dock Enterprise Fund accounts for all activities of the Port of Bethel.
- The Rental Property Enterprise Fund accounts for activities related to rents and leases of the Court complex and owned properties of the City of Bethel.
- The Solid Waste Enterprise Fund accounts for solid waste disposal services and the municipal landfill.
- The Multi-Use Recreation Center Enterprise Fund accounts for all the activities related to the Yukon-Kuskokwim recreation facility located in Bethel.

The City also reports two internal service funds, the Employee Health Fund is used to account for employee health insurance benefits. The Vehicle and Equipment Fund is sued to account for vehicle and maintenance activities of the City provided as a service to other departments and agencies of the City on a cost-reimbursement basis.

(d) Measurement Focus and Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the City must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the City on a reimbursement basis.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues except reimbursement grants to be available if they are collected within 60 days after year-end. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, principal and interest on general long-term liabilities, claims and judgments, and compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Sales taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue in the current period. All other revenue items are considered to be measurable and available only when received by the government.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are allocated administration fees and charges between the enterprise funds and the various other funds and departments. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(e) Budgets

The annual City operating budget is prepared by management in the spring preceding the fiscal year to which it relates. The budget is prepared by fund, function and department. The budget is submitted to the City Council for review and approval. Legal enactment of the budget is obtained through passage of a City ordinance. Amendments to the budget can occur any time during the fiscal year through City Council action. The legal level of budgetary control for all funds is at the department or function level. All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered, except for capital projects. The City Manager is authorized to transfer budget amounts up to $5,000 between expenditure/expense categories within any department; however, any supplemental appropriations that amend the total expenditures/expenses of any department, or transfers exceeding $5,000, require City Council approval.

Annual budgets for the General Fund and most special revenue funds are legally adopted on the same modified accrual basis used to reflect actual revenues and expenditures. Capital project funds adopt project-length budgets.

Annual budgets are also adopted for the enterprise funds. However, GAAP do not require the adoption of budgets for enterprise funds, and budgetary comparisons are not included for these funds since the measurement focus is on determination of net income and financial position.

(f) Excess of Expenditures Over Appropriations

For the year ended June 30, 2020, expenditures exceed appropriations in the General Fund related to debt service by $166,482.

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(g) Deficit Fund Balance/Net Position

As of June 30, 2020, an overall deficit unassigned fund balance and unrestricted net position were reported for the following funds:

Nonmajor Governmental Funds:		
Police Asset Forfeiture Special Revenue Fund	$	61,380
Institutional Corridor Capital Project Fund		115,902
Total Nonmajor Governmental Funds	$	177,282
Nonmajor Enterprise Funds – Public Transit	$	451,111
Internal Service Funds:		
Employee Health Insurance	$	784,431
Vehicle and Equipment		133,844
Total Internal Service Funds	$	918,275

The Police Asset Forfeiture Special Revenue Fund reported a negative unassigned fund balance due to more than one year of cumulative expenditures exceeding revenues and other financing sources. This fund has presented a deficit fund balance for several years. The City is determining whether appropriations from other sources are appropriate to address the fund balance deficit.

The Institutional Corridor Capital Project Fund reported a negative unassigned fund balance due to expenditures for capital outlay exceeding available resources. The City is determining whether appropriations from other sources are appropriate to address the fund balance deficit.

The Public Transit Enterprise Fund reported negative overall net position due to more than one year of cumulative expenses exceeding revenues and other financing sources. The City is determining whether future operating revenues or appropriations from other sources are appropriate to address the deficit in net position.

The Employee Health Insurance and Vehicle and Equipment Internal Service Funds both reported negative net position due to more than one year of cumulative expenses exceeding interfund charges for services. The City is determining whether future interfund charges for services or appropriations from other sources are appropriate to address the deficits in net position.

(h) Assets and Liabilities

Cash and Cash Equivalents, and Investments

The City utilizes a central treasury that is available for use by all funds. Each fund's portion of the central treasury is displayed on the balance sheet as "Cash and cash equivalents," or is included in "Due to other funds," if negative.

The cash transactions of the City's funds are handled primarily in a single central treasury account. Realized investment earnings, when applicable, are allocated among the funds based on their respective equity in the central treasury.

For purposes of the statement of cash flows, the proprietary funds consider all cash and investments to be cash and cash equivalents. The central treasury, which holds cash and investments, is used essentially as a cash management pool by each fund.

Investments are reported at fair value, except for money market funds, which are reported at amortized cost. Fair value is determined based on quoted market prices.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Allowable investments include the following:

- U.S. Treasury bills, notes and bonds.
- Obligations of agencies of the United States.
- Commercial paper with a quality rating not lower than A-1/P-1.
- Banks acceptances issued by banks with a long-term bond rating of not less than "A" or by branches of banks whose parent is rated not less than "A".
- Insured or fully collateralized certificates of deposit of financial institutions.
- Money market mutual funds or other short-term investment funds which serve to insure full investments on a daily basis. The funds must meet the criteria set forth in a-e above.
- The Alaska Municipal League Investment Pool, Inc., as authorized under Alaska Statutes 37.23.010 through 37.23.900. The Finance Director is authorized to enter into the agreements and perform all acts required for the City's membership in the Pool.
- Repurchase agreements secured by U.S. Treasury, U.S. Agency, and instrumentality securities.

The AMLIP is an external investment pool, which is rated AAAm for credit risk purposes. Alaska Statute 37.23 establishes regulatory oversight of the Pool. The law sets forth numerous requirements regarding authorized investments and reporting. The Pool is incorporated in the State of Alaska as a nonprofit corporation and reports to a board of directors. Alaska Statute 37.23.050 requires the retention of an investment manager.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All tax and trade receivables are shown net of an allowance for doubtful accounts.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in, first-out (FIFO) method. The cost of governmental and business-type activities inventories are recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The prepaid assets do not reflect current available resources and, thus, an equivalent portion of fund balance is classified as nonspendable in the governmental fund financial statements. Prepaid items and expenses are based on the consumption method.

Capital Assets

Capital assets, which includes, property, plant, equipment, system infrastructure (e.g., roads, streets, lighting, etc.), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of greater than or equal to $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized.

Capital assets of the City are depreciated using the straight-line method the following estimated useful lives:

Dock, seawall, water and sewer line and improvements	20-70 years
Buildings and improvements	30-35 years
Motor vehicles and motorized equipment	5-10 years
Furniture, machinery and equipment	5-10 years

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused annual leave benefits. All annual leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Unearned Grant Revenue

Amounts received from grantor agencies that are restricted as to use and have not been expended for the intended use are shown as unearned revenue.

Long-Term Debt

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position.

Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses in the government-wide and proprietary fund statements. Bond premiums are deferred and amortized over the life of the bond using the effective interest-rate method.

In the fund financial statements, governmental fund types recognized bond premiums as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Interest on long-term debt is recorded as an expenditures when due.

(i) Pensions and Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. 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.

(j) Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Generally, the City reports deferred charges on bond refunding and certain pension and OPEB related items as deferred outflows of resources. These items are amortized to expense over time.

In addition to the liabilities, the financial statements may also present deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until later. The City reports certain pension and OPEB related items as deferred inflows of resources. These items are amortized as a reduction of expense over varying periods of time based on their nature.

(k) Equity

Fund Balance Components

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Nonspendable

Includes amounts either not in spendable form or legally or contractually required to be maintained intact. This would include inventory, prepaid items, corpus of endowments, and long-term loans and notes receivable.

Restricted

Reflects the same definition as restricted net position: constraints placed on the use of amounts are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. This would generally include amounts in bonded capital projects funds and debt service funds.

Committed

Includes amounts that are committed for specific purposes by approval of the City Council through ordinances. Amounts classified as committed are not subject to legal enforceability like restricted fund balance; however, those amounts cannot be used for any other purpose unless the Council rescinds or changes the limitation by approval through ordinance.

Included in committed are amounts in excess of stabilization of funds that are formally set aside by City ordinance for use in capital projects. The amounts in excess of stabilization of funds amount is determined based on the amount in the General Fund balance in excess of the maximum unassigned fund balance for the succeeding fiscal year, as defined.

Assigned

Amounts that are intended by the City to be used for specific purposes, but are neither restricted nor limited, are reported as assigned fund balance. The finance director is given authority by Municipal Code to make the determination of assigned fund balances, including removal and modification of assigned amounts. This would include any activity reported in a fund other than the General Fund that is not otherwise restricted more narrowly by the above definitions.

Unassigned

Includes any remaining amounts after applying the above definitions. Only the General Fund has unassigned fund balance.

Spending Policy

The City's spending policy is to spend restricted fund balance first, followed by committed, assigned, and unassigned fund balance.

(l) Net Position

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

Net Investment in Capital Assets

This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted

This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, generally it is the City's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted

This consists of net position that does not meet the definition of restricted or net investment in capital assets.

(m) Revenues, Expenditures, and Expenses

Sales Taxes

Sales taxes are levied on specific goods and services as specified in Bethel Municipal Code. Sales tax is collected by the seller from the buyer and remitted to the City. Sales taxes are to be filed monthly and are due the last date of the month which follows the collection month.

Grants and Other Intergovernmental Revenues

Grants and other intergovernmental revenues are recognized as revenue as soon as all eligibility requirements have been met.

2. Cash and Cash Equivalents, and Investments

(a) Reconciliation of cash and cash equivalents, and investment balances

The following is a reconciliation of the City's cash and cash equivalents and investment balances as of June 30, 2020.

	Totals
Deposits	$ 7,840,984
Money market funds	3,928,760
Certificates of deposit	1,507,596
AMLIP pooled investments	20,663,227
Total Cash and Cash Equivalents and Investments	$ 33,940,567

(b) Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2020:

Certificates of deposit totaling $1,507,596 are valued using models with various inputs such as but not limited to daily cash flow, snapshots of market indices and spread scales (Level 2 inputs).

The City has investments in money market funds totaling $3,928,760 that are not held at fair value, but instead recorded at amortized cost, as of June 30, 2020. The City's investment in AMLIP of $20,663,227 is measured at net asset value, as of June 30, 2020. Management believes these values approximate fair value.

(c) Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the duration of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City has no formal policy relating to interest rate risk.

(d) Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Alaska State law does not have specific investment limitations. The City does not have a policy that restricts investments based on credit risk. At June 30, 2020, the City's investments in certificates of deposit were not rated.

Pooled investments are invested with the Alaska Municipal League Investment Pool, Inc. (AMLIP). The AMLIP is an external investment pool (Pool) which is rated AAAm for credit risk purposes. Alaska Statute 37.23 establishes regulatory oversight of the Pool. The law sets forth numerous requirements regarding authorized investments and reporting. The Pool is incorporated in the State of Alaska as a nonprofit corporation and reports to a board of directors, Alaska Statute 37.23.050 requires the retention of an investment manager. The manager is required to produce monthly disclosure statements on the Pool. The Pool also has retained an investment adviser who monitors performance of the investment manager to ensure compliance with investment policies. All participation in the Pool is voluntary. The Pool must maintain a dollar-weighted average maturity of 90 days or less, and only purchase investments having remaining maturities of 397 days or less. On a monthly basis, the investments in the Pool are reviewed for fair value by an independent pricing service. As of June 30, 2020, the fair value of the investments in the Pool approximates amortized cost and is equal to the value of Pool shares. The City has no unfunded commitments to the Pool. The City can redeem its investment in AMLIP on a daily basis with no prior notification.

(e) Concentration of Credit Risk

The City places no limit on the amount it may invest in any one issuer. The City has no investments from any one issuer that represents 5% or more of total investments.

(f) Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City requires all deposits to be insured or collateralized. As of June 30, 2020, the City had bank deposits totaling that $4,195,266 were both uninsured and not collateralized.

(g) Custodial Credit Risk - Investments

For an investment, this is a risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no debt securities exposed to custodial credit risk at June 30, 2020 because the investments were held by a custodian in the name of the City.

3. Accounts Receivable and Valuation Allowances

The City maintains accounts receivable balances of which a portion is reserved as an allowance for doubtful accounts. At June 30, 2020, receivables for the City's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor Governmental Funds	Water and Sewer Utility Enterprise Fund	Municipal Dock Enterprise Fund
Sales and other taxes	$ 1,473,124	$ -	$ -	$ -
Grants, loans and shared revenues	-	34,166	940,268	-
Accounts	429,275	-	986,086	665,385
Total receivables	1,902,399	34,166	1,926,354	665,385
Less allowance for doubtful accounts	(18,575)	-	(166,030)	(22,686)
Net Receivables	$ 1,883,824	$ 34,166	$ 1,760,324	642,699

	Rental Property Enterprise Fund	Solid Waste Enterprise Fund	Multi-Use Recreation Center Enterprise Fund	Total
Sales and other taxes	$ -	$ -	$ -	$ 1,473,124
Grants, loans and shared revenues	-	-	-	974,434
Accounts	15,200	151,891	77,502	2,325,339
Total receivables	15,200	151,891	77,502	4,772,897
Less allowance for doubtful accounts	(7,800)	(23,560)	-	(238,651)
Net Receivables	$ 7,400 $	128,331	$ 77,502	$ 4,534,246

4. Capital Assets

Capital asset activity for the year ended June 30, 2020 is as follows:

Governmental Activities	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets not being depreciated:				
Land	$ 39,481,784	$ -	$ -	$ 39,481,784
Construction in progress	913,943	185,451	(577,273)	522,121
Total capital assets not being depreciated	40,395,727	185,451	(577,273)	40,003,905
Capital assets being depreciated:				
Improvements	2,003,841	511,589	-	2,515,430
Buildings	12,542,773	-	-	12,542,773
Machinery and equipment	4,709,807	377,358	-	5,087,165
Infrastructure	9,777,649	-	-	9,777,649
Vehicles	1,977,651	172,378	-	2,150,029
Total capital assets being depreciated	31,011,721	1,061,325	-	32,073,046
Less accumulated depreciation for:				
Improvements	507,447	139,218	-	646,665
Buildings	6,427,814	313,374	-	6,741,188
Machinery and equipment	3,243,505	306,059	-	3,549,564
Infrastructure	9,323,514	80,934	-	9,404,448
Vehicles	1,532,135	152,739	-	1,684,874
Total accumulated depreciation	21,034,415	992,324	-	22,026,739
Total capital assets being depreciated, net	9,977,306	69,001	-	10,046,307 *
Governmental Activities Capital Assets, net	$ 50,373,033	$ 254,452	$ (577,273)	$ 50,050,212

* Governmental activities capital assets includes $57,878 of capital assets, net of accumulated depreciation for internal service funds.

Business-type Activities	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets not being depreciated:				
Land	$ 2,298,608	$ -	$ -	$ 2,298,608
Construction in progress	9,704,647	1,836,265	(9,746,396)	1,794,516
Total capital assets not being depreciated	12,003,255	1,836,265	(9,746,396)	4,093,124
Capital assets being depreciated:				
Seawall	22,716,641	-	-	22,716,641
Buildings, plants and lines	80,699,917	42,494,737	-	123,194,654
Machinery and equipment	3,412,342	272,725	-	3,685,067
Vehicles	4,951,867	2,006,493	-	6,958,360
Total capital assets being depreciated	111,780,767	44,773,955	-	156,554,722
Less accumulated depreciation for:				
Seawall	8,177,989	454,336	-	8,632,325
Buildings, plants and lines	36,513,801	3,578,104	-	40,091,905
Machinery and equipment	1,739,349	223,379	-	1,962,728
Vehicles	3,123,473	548,561	-	3,672,034
Total accumulated depreciation	49,554,612	4,804,380	-	54,358,992
Total capital assets being depreciated, net	62,226,155	39,969,575	-	102,195,730
Business-type Activities Capital Assets, net	$ 74,229,410	$ 41,805,840	$ (9,746,396)	$ 106,288,854

Depreciation expense was charged to the functions as follows for the year ended June 30, 2020:

Governmental Activities		
General government	$	219,198
Public safety		542,574
Public works		230,552
Total Depreciation Expense - Governmental Activities	$	992,324

Business-type Activities		
Water and sewer	$	1,888,340
Municipal dock		1,628,930
Rental property		337,099
Solid waste		110,087
Multi-use recreation center		815,218
Public transit		24,706
Total Depreciation Expense - Business-type Activities	$	4,804,380

5. Interfund Balances and Activities

Balances due to/from other funds at June 30,2020, consisted of the following:

Due to the General Fund From:		
COVID-19 CARES Act Special Revenue Fund for operating costs	$	856,041
Multi-Use Recreation Center Enterprise Fund for operating costs		889,166
Nonmajor governmental funds for advances for operating costs		260,073
Nonmajor enterprise funds for advances for operating costs		387,036
Internal service funds for advances for operating costs		1,119,281
Total Due to the General Fund	$	3,511,597

Advances due to/from other funds at June 30,2020, consisted of the following:

Advances due to the General Fund From:		
Water and Sewer Utility Enterprise Fund for capital costs	$	1,996,668
Rental Property Enterprise Fund for capital costs		928,960
Total Advances due to the General Fund	$	2,925,628

Interfund transfers for the year ended June 30, 2020, consisted of the following:

From the General Fund to:		
Multi-use Recreation Center Enterprise Fund for operations	$	491,920
Water and Sewer Utility Enterprise Fund for operations		19,719
Nonmajor governmental funds for operations		2,069
Total transfers out of the General Fund		513,708
From nonmajor governmental funds to the General Fund for operations		19,269
From nonmajor governmental funds to nonmajor governmental funds for operations		24
Total Transfers	$	533,001

In addition to the transfers noted above, the City transferred capital assets with a net book value of $577,273 from governmental activities into the Water and Sewer Enterprise Fund.

6. Long-term Liabilities

Bonds, loans and notes payable at June 30,2020, are comprised of the following:

Governmental Activities	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due Within One Year
Notes Payable from Direct Borrowings:					
$811,000 2018 note payable with Community First National Bank, due in annual installments of $71,217 through 2033, plus interest at 4.0% per year, guaranteed by fire truck	$ 749,905	$ -	$ 83,378	$ 666,527	$ 44,237
$142,328 2019 note payable with Community First National Bank, due in annual installments of $24,047 through 2025, plus interest at 4.0% per year, guaranteed by Mack truck	124,515	-	18,594	105,921	19,408
Compensated absences *	378,187	428,547	385,391	421,343	421,343
Total Governmental Activities	$ 1,252,607	$ 428,547	$ 487,363	$ 1,193,791	$ 484,988

* The ending balance includes $17,200 of accrued leave related to the Vehicle and Equipment Internal Service Fund.

Other long-term liabilities related to governmental activities, such as compensated absences, are generally liquidated by the General Fund.

Business-Type Activities	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due Within One Year
Revenue Refunding Bonds					
$2,000,000 2016 lease revenue refunding bonds, due in annual installments of $165,000 to $245,000 through 2028, plus interest at 4.0% to 5.0%	$ 1,835,000	$ -	$ 170,000	$ 1,665,000	$ 175,000
Loans Payable from Direct Borrowings:					
$8,250,000 (maximum) loan payable with First National Bank Alaska, due in full on September 1, 2023, plus variable interest* to be paid monthly through maturity.	-	224,823	-	224,823	-
$913,000 2019 loan payable with USDA, due in annual installments of $34,868 through 2059, plus interest at 2.25% per year, secured by a 2018 utility bond of the City	913,000	-	14,316	898,684	14,638
Landfill closure (as restated)	2,855,261	10,890	-	2,866,151	-
Compensated absences	180,454	194,246	175,298	199,402	199,402
Total Business-Type Activities	$ 5,783,715	$ 429,959	$ 359,614	$ 5,854,060	$ 389,040
Unamortized bond premium				171,442	
				$ 6,025,502	

*interest rate as of June 30, 2020 is 3.8325%.

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Annual debt service requirements to maturity for all of the obligations except loans not yet in repayment status, and accrued leave, follow:

Governmental Activities

Year Ending June 30,	*Notes Payable from Direct Borrowings* Principal	Interest	Total
2021	$ 63,645	$ 31,620	$ 95,265
2022	66,286	28,979	95,265
2023	69,036	26,229	95,265
2024	71,901	23,364	95,265
2025	74,885	20,380	95,265
2026-2029	292,465	63,623	356,088
2030-2033	134,230	8,204	142,434
	$ 772,448	$ 202,399	$ 974,847

Business-Type Activities

Year Ending June 30,	*General Obligation Bonds* Principal	Interest	Total
2021	$ 175,000	$ 76,150	$ 251,150
2022	185,000	68,950	253,950
2023	190,000	60,500	250,500
2024	205,000	50,625	255,625
2025	210,000	40,250	250,250
2026-2029	700,000	53,750	753,750
	$ 1,665,000	$ 350,225	$ 2,015,225

Year Ending June 30,	*Loans Payable from Direct Borrowings* Principal	Interest	Total
2021	$ 14,638	$ 20,220	$ 34,858
2022	14,967	19,891	34,858
2023	15,304	19,554	34,858
2024	240,471*	19,210	259,681
2025	16,000	18,858	34,858
2026-2030	85,568	88,724	174,292
2031-2035	95,637	78,655	174,292
2036-2040	106,891	67,401	174,292
2041-2045	119,470	54,822	174,292
2046-2050	133,529	40,763	174,292
2051-2055	149,242	25,050	174,292
2056-2059	131,790	7,490	139,280
	$ 1,123,507	$ 460,638	$ 1,584,145

*Includes direct borrowing loan repayment due in full on September 1, 2023.

Defeasance of Debt

The City defeased certain general obligation bonds by placing the proceeds of new bonds and other available resources in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, trust account assets and liabilities for defeased bonds are not included in the City's financial statements. At June 30, 2020, the amount of general obligation bonds considered defeased was $1,910,000.

7. Municipal Landfill Closure and Postclosure Liability

State and federal laws and regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Requirements come from the Environmental Protection Agency rule "Solid Waste Disposal Facility Criteria" parts 257 and 258. These requirements are being enforced by the United States Environmental Protection Agency and the State of Alaska Department of Environmental Conservation. Although closure and post-closure care costs will be paid only near or after the date landfill stops accepting waste, accounting principles generally accepted in the United States of America require that the City report a portion of these closure or post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Based upon an engineering study updated in September 2016, at present fill rates, the landfill is expected to reach capacity in 2042. The cost of landfill closure and post closure care is estimated to be $4,299,227. The City accrued $10,890 in landfill closure costs for the year ended June 30, 2020 and has accrued a total liability of $2,866,151 at June 30, 2020. These amounts are based on what it would cost to perform all the closure and post-closure functions in 2020. Actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in laws and regulations.

At June 30, 2020, the City has not restricted any assets for payment of closure or post-closure care costs. Future inflation costs and additional costs that might arise from changes in closure and post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

8. Retirement Plans

(a) Defined Benefit (DB) Pension Plan

General Information About the Plan

The City participates in the Alaska Public Employees' Retirement System (PERS). PERS is a cost-sharing multiple-employer plan which covers eligible State and local government employees, other than teachers. The Plan was established and is administered by the State of Alaska Department of Administration. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

The Plan is included in a comprehensive annual financial report that includes financial statements and other required supplemental information. That report is available via the internet at http://doa.alaska.gov/drb/pers. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

The Plan provides for retirement, death and disability, and postemployment healthcare benefits. There are three tiers of employees, based on entry date. For all tiers within the Defined Benefit (DB) plan, full retirement benefits are generally calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. Police/Fire employees accrue benefits at an accelerated rate. The tiers within the Plan establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other postemployment benefits (OPEB). A complete benefit comparison chart is available at the website noted above.

(a) Defined Benefit (DB) Pension Plan

The PERS DB Plan was closed to new entrants effective July 1, 2006. New employees hired after that date participate in the PERS Defined Contribution (DC) Plan described later in these notes.

Historical Context and Special Funding Situation

In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent multiple-employer plan to a DB cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate, established a state funded “on-behalf” contribution (subject to funding availability), and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan described later in these notes. The Alaska Legislature has the power and authority to change the aforementioned statute through the legislative process.

Alaska Statute 39.35.280 requires the State of Alaska to contribute to the Plan an amount such that, when combined with the employer contribution, is sufficient to pay the Plan’s past service liability contribution rate as adopted by the Alaska Retirement Management Board (ARM Board). As such, the Plan is considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows of resources, and disclosures on this basis.

Employee Contribution Rates

Regular employees are required to contribute 6.75% of their annual covered salary. Police officers and firefighters are required to contribute 7.50% of their annual covered salary.

Employer and Other Contribution Rates

There are several contribution rates associated with the pension contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, the amount calculated for the statutory employer effective contribution rate is 22% on eligible wages. This 22% rate is calculated on all PERS participating wages, including those wages attributable to employees in the DC plan. Contributions derived from the DC employee payroll is referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statute requires the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the proprietary funds and government-wide financial statements, the on-behalf amounts reflect revenue and expense only during the measurement period in which the Plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expense recognition.

Contribution rates for the year ended June 30, 2020 were determined in the June 30, 2017 actuarial valuations. The City's contribution rates for the 2020 fiscal year were as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	15.72%	23.73%	6.62%
Postemployment healthcare (ARHCT)	6.28%	4.89%	0.00%
Total Contribution Rates	22.00%	28.62%	6.62%

In 2020, the City was credited with the following contributions to the pension plan.

	Measurement Period July 1, 2018 to June 30, 2019	City Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions (including DBUL)	$ 828,332	$ 765,867
Nonemployer contributions (on-behalf)	424,031	497,458
Total Contributions	$ 1,252,363	$ 1,263,325

In addition, employee contributions to the Plan totaled $114,829 during the City's fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the City reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the City. The amount recognized by the City for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the City were as follows:

City proportionate share of NPL	$ 9,989,994
State's proportionate share of NPL associated with the City	3,966,889
Total Net Pension Liability	$ 13,956,883

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net pension liability as of that date. The City's proportion of the net pension liability is based on the ratio of the present value of projected future contributions for each employer to the present value of project future contributions to the Plan for the fiscal years 2020 to 2039. At the June 30, 2019 measurement date, the City's proportion was 0.18249 percent, which was a decrease of 0.02919 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City recognized pension expense of $2,222,043 and on-behalf revenue of $538,881 for support provided by the State. At June 30, 2020, 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
Difference between expected and actual experience	$ -	$ (147,891)
Changes in assumptions	305,849	-
Net difference between projected and actual earnings on pension plan investments	143,235	-
Changes in proportion and differences between City contributions and proportionate share of contributions	-	(463,407)
City contributions subsequent to the measurement date	765,867	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	$ 1,214,951	$ (611,298)

The $765,867 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2021	$ (146,521)
2022	(105,753)
2023	40,640
2024	49,420
2025	-
Thereafter	-
Total Amortization	**$ (162,214)**

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of pay, closed
Inflation	2.50%
Salary increases	For peace officer/firefighter, increases range from 7.75% to 2.75% based on service. For all others, increases range from 6.75% to 2.75% based on service.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Pre-termination mortality rates were based on 100% of the RP-2014 table with MP-2017 generational improvement. Post-termination mortality rates were based on 91% of male and 96% of female rates of the RP-2014 table with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officer/firefighters, 40% of the time for all others.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Long-Term Expected Rate of Return

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. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return, excluding the inflation component of 2.50%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.38%, 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 one percentage-point lower or one percentage-point higher than the current rate:

	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
City's proportionate share of the net pension liability	0.18249%	$ 13,185,039	$ 9,989,994	$ 7,314,248

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV, a DC plan. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the DB plan noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plan are individual pension participation accounts. Each participation account is self-directed with respect to investment options. This Plan is included in the comprehensive annual financial report for PERS, and at the following website, as noted above. http://doa.alaska.gov/drb/pers.

Contributions to the DC plan consist solely of employer and employee contributions with no special funding or other nonemployer contributions. In addition, actual remittances to the PERS system require that the City contribute at 22%. After deducting the DC plan contributions (and related OPEB contributions), the remaining remittance (the DBUL) is deposited into the DB plan as noted earlier.

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2020 to cover a portion of the City's employer match contributions. For the year ended June 30, 2020, forfeitures reduced pension expense by $232,729.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary. This amount goes directly to the individual's account.

Employer Contribution Rate

For the year ended June 30, 2020, the City was required to contribute 5% of covered salary into the Plan.

The City and employee contributions to PERS for pensions for the year ended June 30, 2020 were $274,408 and $439,052, respectively. The City contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS, the City participates in the following cost sharing multiple-employer defined-benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD).

The ARHCT, a healthcare trust fund, provides major medical coverage to retirees of the DB plan. The ARHCT is self-funded and self-insured. The ARHCT was closed to all new members effective July 1, 2006. Benefits vary by Tier level. The RMP is self-insured and provides major medical coverage to retirees of the PERS DC Plan (Tier IV). Members are not eligible to use the Plan until they have at least 10 years of service and are Medicare age eligible. The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS. The Plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial report for PERS, at the following website, as noted above. http://doa.alaska.gov/drb/pers.

Employer Contribution Rate

Employer contribution rates are actuarily determined and adopted by and may be amended by the Board. Employees do not contribute.

Employer contribution rates for the year ended June 30, 2020 were as follows:

	Other	Police/Fire
Alaska Retiree Healthcare Trust	6.28%	6.28%
Retiree Medical Plan	1.32%	1.32%
Occupational Death and Disability Benefits	0.26%	0.72%
Total Contribution Rates	7.86%	8.32%

In 2020, the City was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2018 to June 30, 2019	City Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions – ARHCT	$ 297,351	$ 302,751
Employer contributions - RMP	46,274	72,443
Employer contributions - ODD	18,895	22,168
Total Contributions	$ 362,520	$ 397,362

OPEB Liabilities, OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2020, the City reported a liability for its proportionate share of the net OPEB liabilities (NOL) that reflected a reduction for State OPEB support provided to the City. The amount recognized by the City for its proportional share, the related State proportion, and the total were as follows:

City's proportionate share of NOL – ARHCT	$ 270,699
City's proportionate share of NOL – RMP	94,337
Total City's Proportionate Share of Net OPEB Liabilities	$ 365,036
State's proportionate share of the ARHCT NOL associated with the City	107,826
Total Net OPEB Liabilities	$ 472,862

At June 30, 2020, the City reported an asset for its proportionate share of the net OPEB asset (NOA) associated with the City's participation in the ODD Plan. The amount recognized by the City for its proportionate share was $112,199.

The total OPEB liabilities (asset) for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net OPEB liabilities (asset) as of that date. The City's proportion of the net OPEB liabilities (asset) is based on the ratio of the present value of projected future contributions for each employer to the present value of project future contributions to the Plans for the fiscal years 2020 to 2039.

	June 30, 2018 Measurement Date Employer Proportion	June 30, 2019 Measurement Date Employer Proportion	Change
City's proportionate share of the net OPEB liabilities (asset):			
ARHCT	0.21170%	0.18240%	(0.02930)%
RMP	0.34747%	0.39432%	0.04685 %
ODD	0.34747%	0.46277%	0.11530 %

For the year ended June 30, 2020, the City recognized OPEB expense of $(2,097,958). Of this amount, $(696,878) was recorded for on-behalf revenue and expense for support provided by the ARHCT plan. OPEB expense and on-behalf revenue is listed by plan in the table below:

Plan	OPEB expense	On-behalf revenue
ARHCT	$ (2,263,937)	$ (696,878)
RMP	139,037	-
ODD	26,942	-
Total	$ (2,097,958)	$ (696,878)

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At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

Deferred Outflows of Resources	ARHCT	RMP	ODD	Total
Changes in assumptions	$ 359,211	$ 45,661	$ -	$ 404,872
Changes in proportion and differences between City contributions and proportionate share of contributions	61,415	3,850	1,543	66,808
City contributions subsequent to the measurement date	302,751	72,443	22,168	397,362
Total Deferred Outflows of Resources Related to OPEB Plans	$ 723,377	$ 121,954	$ 23,711	$ 869,042

Deferred Inflows of Resources	ARHCT	RMP	ODD	Total
Difference between expected and actual experience	$ (181,904)	$ (6,989)	$ (34,982)	$ (223,875)
Changes in assumptions	-	-	(2,145)	(2,145)
Difference between projected and actual investment earnings	(118,536)	(1,041)	(741)	(120,318)
Changes in proportion and differences between City contributions and proportionate share of contributions	(102,975)	(169)	(13,531)	(116,675)
Total Deferred Inflows of Resources Related to OPEB Plans	$ (403,415)	$ (8,199)	$ (51,399)	$ (463,013)

Amounts reported as deferred outflows of resources related to OPEB plans resulting from City contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	ARHCT	RMP	ODD	Total
2021	$ 43,611	$ 4,414	$ (7,577)	$ 40,448
2022	(92,136)	4,414	(7,577)	(95,299)
2023	28,519	6,913	(6,552)	28,880
2024	37,217	6,868	(6,531)	37,554
2025	-	5,913	(6,874)	(961)
Thereafter	-	12,790	(14,745)	(1,955)
Total Amortization	$ 17,211	$ 41,312	$ (49,856)	$ 8,667

Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2019 was determined by actuarial valuations as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of payroll, closed
Inflation	2.50%
Salary increases	Graded by service, from 7.75% to 2.75% for Peace Officer/ Firefighter. Graded by service from 6.75% to 2.75% for all others
Investment return of return	7.38%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drug: 8.5% grading down to 4.5% EGWP: 8.5% grading down to 4.5%
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Post-termination mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table project with MP-2017 generational improvement. The rates for pre-termination mortality were 100% of the RP-2014 employee table with MP-2017 generational improvement.
Participation (ARHCT)	100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 10% of nonsystem paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

In addition to the changes in assumptions resulting from the experience study, the following assumption changes have been made since the prior valuation:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated
3. Per capita claims costs were updated to reflect recent experience.
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic rates of return, excluding the inflation component of 2.50% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2019 was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position or each plan was projected to be available to make all projected future benefit payments of current plan members. 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 for each plan.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.38%, as well as what the City's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
City's proportionate share of the net OPEB liability (asset):				
ARHCT	0.18240%	$ 2,177,431	$ 270,699	$ (1,297,797)
RMP	0.39432%	$ 236,942	$ 94,337	$ (13,024)
ODD	0.46277%	$ (106,428)	$ (112,199)	$ (116,864)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the healthcare cost trend rates as summarized in the 2019 actuarial valuation reports as well as what the City's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
City's proportionate share of the net OPEB liability (asset):				
ARHCT	0.18240%	$ (1,481,244)	$ 270,699	$ 2,408,729
RMP	0.39432%	$ (29,014)	$ 94,337	$ 263,192
ODD	0.46277%	$ N/A	$ N/A	$ N/A

OPEB Plan Fiduciary Net Position

Detailed information about each OPEB plan's fiduciary net position is available in the separately issued PERS financial report.

(d) Defined Contribution OPEB Plans

PERS DC Pension Plan participants (PERS Tier IV) also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan is established under AS 39.30.300. The HRA Plan allows for medical care expense to be reimbursed from individual savings accounts established for eligible persons. The HRA Plan became effective July 1, 2006 at which time contributions by employers began.

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2019, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates $2,121 per year for each full-time employee, and $1.36 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2020, the City contributed $153,775 in DC OPEB costs. These amounts have been recognized as expense/expenditures.

9. Leases

The City leases various properties, including land, buildings, office and residential premises to the State of Alaska, local individuals, businesses and not-for-profit organizations. Lease terms vary between properties. Rates are periodically adjusted to fair market value as determined by appraisal. All revenues and expenses associated with these activities are accounted for in the Rental Property Enterprise Fund.

The following is a summary of significant leases in effect at June 30, 2020:

Property	*Leasee*	*Monthly Rate*	*Lease Term*
Courthouse	Alaska Court System	$51,135, subject to a 3% reduction if annual rent is pre-paid by July 1st each year	Through December 31, 2027
Courthouse	Alaska Department of Law	$13,079 ($13,482 beginning May 1, 2021)	Through April 30, 2022

The 2020 carrying value of leased assets is $3,882,878 with a cost of $9,936,748 and accumulated depreciation of $6,053,870. Future minimum payments to be received for all leases are as follows:

Year Ending June 30,	*Total*
2021	$ 818,501
2022	783,252
2023	648,791
2024	636,671
2025	623,795
2026-2030	1,044,869
2031-2035	108,429
2036-2037	2,250
	$ 4,666,558

Total lease revenue was $832,049 for the year ended June 30, 2020.

10. Endowment Permanent Fund

The City established an Endowment Permanent Fund to maximize income for the continuing operations of the general government. The Endowment Fund principal may not be spent by the City without approval of a majority of the voters at a general election or special election. However, in accordance with the City Councils ordinance establishing the Endowment Fund, 70% of the Fund's prior year investment earnings are to be transferred to the General Fund on an annual basis to help offset operating costs. The transfer of the year ended June 30, 2020 was $19,269.

11. Risk Management

The City faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensation; i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs and certain other coverages. The City is a member of Alaska Public Entity Insurance (APEI), a governmental insurance pool. APEI provides insurance coverage for property and contents damage, torts, general and automobile liability, public officials and employees' liability, law enforcement professional liability and workers' compensation. The City has no coverage for potential losses from environmental damages. APEI is a public entity risk pool organized to share risks among its members. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. Such supplemental contributions shall be based upon each member's annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. The Association made no supplemental assessments during the year ended June 30, 2020.

12. Commitments and Contingencies

(a) Litigation

The City, in the normal course of its activities, is involved in various claims and pending litigation and has accrued amounts it considers sufficient to cover settlements that may be payable as a result of unfavorable outcomes. The City intends to vigorously defend actions against it and pursue claims in its favor, and in the opinion of management and legal counsel, the disposition of these matters is not expected to have a material effect on the City's financial statements.

(b) Grants

The City receives numerous grants, which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement for expenditures disallowed under the terms of the grants. Management believes that such disallowances, if any, would not be material.

(c) Arbitration

No grievances were filed against the City during the fiscal year ended June 30, 2020.

13. Coronavirus Pandemic

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the coronavirus as a pandemic, based on the rapid increase in exposure globally.

The City's operations are heavily dependent upon the ability to collect sales taxes and charges for services. Additionally, the City also receives significant grant funding from the federal government and State of Alaska. The coronavirus pandemic has adversely impacted economic and financial market conditions, both globally and locally. It is possible that the coronavirus pandemic will adversely impact the City's tax revenue base, demand for services, access to federal and state grant funding, as well as depress the value of the City's investments in marketable securities. It is also possible that the City will incur additional, previously unbudgeted expenditures as a result of the pandemic. Furthermore, it is possible that the coronavirus pandemic may adversely impact the City's operations by limiting or restricting the City's ability or deploy its workforce effectively.

Management has and is continuing to evaluate the impact of COVID-19. The full impact of COVID-19 and the scope of any adverse impact on the City's financial condition, results from operations and liquidity cannot be fully determined at this time.

14. Economic Relief Legislation

On March 27, 2020, the "Coronavirus Aid, Relief and Economic Security (CARES) Act" was signed into law. The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. The City received $4,193,479 in payments from the Coronavirus Relief Fund (CRF), passed through the State of Alaska, for the year ended June 30, 2020. The City applied $856,041 in CRF funding toward eligible expenditures in fiscal year 2020. Subsequent to year end, the City received an additional $4,230,902 through the CRF. The City continues to examine the impact that the CARES Act may have. In addition, the Consolidated Appropriations Act, 2021 and the American Rescue Plan Act of 2021 were signed into law on December 27, 2020 and March 11, 2021, respectively. Both Acts appropriated funds for States and certain local governments. Currently, the City is unable to determine the full impact the economic relief legislation will have on the City's financial condition, results of operations, or liquidity.

15. New Accounting Pronouncements

The Governmental Accounting Standards Board has issued several new accounting standards with upcoming implementation dates. Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined. The statements are as follows:

GASB Statement No. 84 – Fiduciary Activities – Effective for year-end June 30, 2020. This Statement addresses criteria for identifying and reporting fiduciary activities.

GASB Statement No. 87 – Leases – Effective for year-end June 30, 2021, This Statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period – Effective for year-end June 30, 2021. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB Statement No. 90 – Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61 – Effective for year-end June 30, 2020. This Statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria.

GASB Statement No. 91 – Conduit Debt Obligations – Effective for year-end June 30, 2022.This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This Statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB Statement No. 92 - Omnibus 2020 – Provisions of this Statement related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The effective date for all other provisions of the Statement are to be implemented for year-end June 30, 2021. This Statement addresses a variety of topics such as leases, the applicability of Statement No. 73 and Statement No. 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement No. 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

GASB Statement No. 93 – Replacement of Interbank Offered Rates – The provisions of this Statement, except for paragraph 11b, are required to be implemented for year-end June 30, 2022 The requirements in paragraph 11b are required to be implemented for year-end June 30, 2023. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements – Effective for year-end June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and also provides guidance for accounting and financial reporting for availability payment arrangements (APA).

In light of the COVID-19 Pandemic, on May 8, 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, to provide relief to governments. This Statement, which was effective upon issuance, postpones the effective dates of certain provisions in the above noted pronouncements for one year, except for Statement No. 87 and provisions related to leases in Statement No. 92 which are postponed for eighteen months, Certain other provisions of Statement No. 92 are excluded from Statement No. 95. Additionally, Statement No. 95 excludes provisions in Statement No. 93 related to lease modifications and excludes Statement No. 94 since the GASB considered the pandemic in determining effective dates. Earlier application of the standards is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements – Effective for year-end June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement, among other things, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset, provides capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA.

GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32 – Effective for year-end June 30, 2022, except the portion of the pronouncement related to component unit criteria, which is effective for year-end June 30, 2020. This statement modifies certain guidance contained in Statement No. 84 and enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans.

16. Subsequent Events

In preparing these financial statements, the City has evaluated all other events and transactions for potential recognition or disclosure through October 25, 2021, the date the financial statements were available to be issued.

17. Restatements

During 2020, the City recorded the following prior period adjustments to restate net position:

1. Remeasure the landfill closure and postclosure care liability to properly reflect the effects of inflation. This restatement resulted in a decreased in opening net position in the Solid Waste Enterprise Fund and Business-type Activities of $278,232.
2. Remeasure the unamortized bond premium using the effective interest method. This restatement resulted in an increase in opening net position in the Rental Property Enterprise Fund and Business-type Activities of $26,375.
3. Recognize operating expenses incurred in prior periods. This restatement resulted in a decrease in opening net position in the Water and Sewer Enterprise Fund and Business-type Activities of $4,420.
4. Recognize interest expense incurred in prior periods. This restatement resulted in a decrease in opening net position in the Water and Sewer Enterprise Fund and Business-type Activities of $13,695.
5. Correct a prior period error related to duplicate cash receipts in the General Fund and Governmental Activities of $37,882 and the Municipal Dock Enterprise Fund and Business-type Activities of $7,450.
6. Correct a prior period error related to amounts contributed by the City for the Bethel Bank Stabilization Project that were incorrectly expensed in prior fiscal years instead of being recorded as construction in progress. The restatement resulted in an increase in opening net position to the Municipal Dock Enterprise Fund and Business-type Activities of $7,151,786.

The net effect of all prior period adjustments on opening net position is as follows:

	Fund Balance/Net Position, Beginning of Year	Prior Period Adjustments	Net Position, Beginning of Year, Restated
General Fund	$ 15,838,863	$ (37,882)	$ 15,800,981
Governmental Activities	60,526,097	(37,882)	60,488,215
Enterprise Funds:			
Solid Waste	2,031,725	(278,232)	1,753,493
Municipal Dock	29,227,428	7,144,336	36,371,764
Rental Property	2,472,896	26,375	2,499,271
Water and Sewer Utility	22,971,478	(18,115)	22,953,363
Business-type Activities	$ 79,098,013	$ 6,874,364	$ 85,972,377

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Required Supplementary Information (Unaudited)

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2020	Budget Original	Budget Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 8,314,744	$ 8,314,744	$ 9,181,781	$ 867,037
Licenses, permits and fees	722,803	722,803	540,333	(182,470)
Intergovernmental	1,079,000	1,079,000	1,463,581	384,581
Charges for services	346,640	346,640	202,368	(144,272)
Investment income	500,000	500,000	278,309	(221,691)
Other	6,000	6,000	107,078	101,078
Total Revenues	10,969,187	10,969,187	11,773,450	804,263
Expenditures				
Current:				
General government	2,000,967	2,245,772	1,833,086	412,686
Public safety	5,528,482	5,528,501	4,316,175	1,212,326
Public works	4,950,625	5,100,840	3,608,149	1,492,691
Community services	299,600	299,600	258,770	40,830
Debt service:				
Principal	60,287	-	101,972	(101,972)
Interest	38,140	-	64,510	(64,510)
Total Expenditures	12,878,101	13,174,713	10,182,662	2,992,051
Excess (Deficiency) of Revenues Over Expenditures	(1,908,914)	(2,205,526)	1,590,788	3,796,314
Other Financing Sources (Uses)				
Proceeds from sale of assets	-	-	202,764	202,764
Transfers in	19,778	-	19,269	19,269
Transfers out	(635,758)	-	(513,708)	(513,708)
Net Other Financing Sources (Uses)	(615,980)	-	(291,675)	(291,675)
Net Change in Fund Balance	$ (2,524,894)	$ (2,205,526)	1,299,113	$ 3,504,639
Fund Balance, beginning, as restated			15,800,981	
Fund Balance, ending			$17,100,094	

See accompanying notes to Required Supplementary Information.

City of Bethel, Alaska

Public Employees' Retirement System - Pension Plan
Schedule of the City's Proportionate Share of the Net Pension Liability

Years Ended June 30,	2020	2019	2018	2017	2016	2015
City's Proportion of the Net Pension Liability	0.18249%	0.21168%	0.18880%	0.23510%	0.20950%	0.15820%
City's Proportionate Share of the Net Pension Liability	$ 9,989,994	$ 10,518,576	$ 9,761,520	$ 13,139,649	$ 10,160,037	$ 7,379,341
State of Alaska Proportionate Share of the Net Pension Liability	3,966,889	3,047,830	3,636,551	1,656,986	2,721,922	6,839,395
Total Net Pension Liability	$ 13,956,883	$ 13,566,406	$ 13,398,071	$ 14,796,635	$ 12,881,959	$ 14,218,736
City's Covered Payroll	7,167,259	9,256,532	8,126,472	7,779,335	6,158,985	5,703,334
City's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	139.38%	113.63%	120.12%	168.90%	164.96%	129.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.42%	65.19%	63.37%	59.55%	63.96%	62.37%

Schedule of City Contributions

Years Ended June 30,	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	$ 765,867	$ 836,064	$ 800,182	$ 672,658	$ 583,637	$ 580,937
Contributions Relative to the Contractually Required Contribution	765,867	828,332	800,182	672,658	583,637	580,937
Contribution Deficiency (Excess)	$ -	$ 7,732	$ -	$ -	$ -	$ -
City's Covered Payroll	7,162,768	7,167,259	9,256,532	8,126,472	7,779,335	6,158,985
Contributions as a Percentage of Covered Payroll	10.692%	11.665%	8.645%	8.277%	7.502%	9.432%

See accompanying notes to Required Supplementary Information.

City of Bethel, Alaska

Public Employees' Retirement System - OPEB Plans
Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset)

	ARHCT			RMP			ODD		
Years Ended June 30,	2020	2019	2018	2020	2019	2018	2020	2019	2018
City's Proportion of the Net OPEB Liability (Asset)	0.18240%	0.21170%	0.18890%	0.39432%	0.34747%	0.34870%	0.46277%	0.34747%	0.34870%
City's Proportionate Share of the Net OPEB Liability (Asset)	$ 270,669	$ 2,172,501	$ 1,595,287	$ 94,337	$ 44,216	$ 18,186	$ (112,199)	$ (67,486)	$ (49,480)
State of Alaska Proportionate Share of the Net OPEB Liability	107,826	630,828	595,216	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	$ 378,495	$ 2,803,329	$ 2,190,503	$ 94,337	$ 44,216	$ 18,186	$ (112,199)	$ (67,486)	$ (49,480)
City's Covered Payroll	7,167,259	9,256,532	8,126,472	1,754,295	1,754,295	3,630,095	7,167,259	9,256,532	3,630,095
City's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	3.78%	23.47%	19.63%	5.38%	2.52%	0.50%	-1.57%	-0.73%	-1.36%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	98.13%	88.12%	89.68%	83.17%	88.71%	93.98%	297.43%	270.62%	212.97%

Schedule of City Contributions

	ARHCT			RMP			ODD		
Years Ended June 30,	2020	2019	2018	2020	2019	2018	2020	2019	2018
Contractually Required Contributions	$ 302,751	$ 297,351	$ 221,976	$ 72,443	$ 46,274	$ 11,586	$ 22,168	$ 18,895	$ 8,354
Contributions Relative to the Contractually Required Contribution	302,751	297,351	221,976	72,443	46,274	11,586	22,168	18,895	8,354
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	5,488,152	7,167,259	9,256,532	1,674,617	1,754,295	1,754,295	1,674,617	7,167,259	9,256,532
Contributions as a Percentage of Covered Payroll	5.516%	4.149%	2.398%	4.326%	2.638%	0.660%	1.324%	0.264%	0.090%

See accompanying notes to Required Supplementary Information.

1. Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

The budgetary comparison schedule is presented on the modified accrual basis of the accounting.

The COVID-19 CARES Act Special Revenue Fund does not have a legally adopted budget. Accordingly, no budgetary comparison schedule is presented.

2. Public Employees' Retirement System Pension Plan

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

This table is presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.

Changes in Assumptions:

In 2020, the discount rate was lowered from 8% to 7.38%.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Amounts reported reflect a change in assumptions between 2016 and 2017 in the method of allocating the net pension liability from actual contributions to present value of projected future contributions.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Schedule of City Contributions

This table is based on the City's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

3. Public Employees' Retirement System OPEB Plans

Schedule of the City's Proportionate Share of the Net OPEB Asset and Liability

This table is presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.*Changes in Assumptions*:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated
3. Per capita claims costs were updated to reflect recent experience
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.
5. The discount rate was lowered from 8% to 7.38%.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Changes in Methods:

As part of the experience study, the actuarial cost method for the retiree healthcare plan was changed from the Entry Age Level Dollar method to the Entry Age Level Percent of Pay method.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Schedule of City Contributions

This table is based on the City's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Supplementary Information

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General Fund

The General Fund accounts for all transactions not recorded in other funds and receives financial support from such sources as taxes, licenses and permits, intergovernmental revenues, and charges for services. Expenditures are authorized in the budget for such functions as general administration, public safety, property and road maintenance, library, parks, and other community services.

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Years Ended June 30, 2020	Budget	Actual	Variance
Revenues			
Taxes:			
Sales taxes, including penalty and interest	$ 6,539,744	$ 7,334,881	$ 795,137
Transient lodging tax	600,000	463,793	(136,207)
Tobacco taxes	575,000	527,493	(47,507)
Marijuana taxes	100,000	298,800	198,800
Alcohol taxes	500,000	556,814	56,814
Total taxes	8,314,744	9,181,781	867,037
Licenses, permits and fees:			
Gaming fees	500,000	328,779	(171,221)
Taxi permits	153,848	140,515	(13,333)
Business licenses	36,660	46,650	9,990
Animal control licenses / fees	3,048	2,669	(379)
Planning fees	1,042	450	(592)
Plat and recording fees	705	545	(160)
Site reviews	20,000	1,950	(18,050)
Parks and recreation	2,500	350	(2,150)
Other licenses and permits	5,000	18,425	13,425
Total licenses, permits and fees	722,803	540,333	(182,470)
Intergovernmental:			
Federal sources - payment in lieu of taxes	893,000	932,731	39,731
State of Alaska:			
State PERS relief	-	304,346	304,346
Community assistance	120,000	161,880	41,880
Motor vehicle registration tax	66,000	44,356	(21,644)
Co-op tax	-	19,843	19,843
Miscellaneous	-	425	425
Total State of Alaska	186,000	530,850	344,850
Total intergovernmental	1,079,000	1,463,581	384,581
Charges for services:			
Public safety	346,640	202,268	(144,372)
Community services	-	100	100
Total charges for services	346,640	202,368	(144,272)
Investment income	500,000	278,309	(221,691)
Other:			
Police department	5,000	8,792	3,792
Restitution payments	1,000	-	(1,000)
Miscellaneous	-	98,286	98,286
Total other	6,000	107,078	101,078
Total Revenues	10,969,187	11,773,450	804,263

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, continued

Years Ended June 30, 2020	Budget	Actual	Variance
Expenditures			
General government:			
Administration:			
Personnel	$ 528,941	$ 445,793	$ 83,148
Travel and training	10,000	6,187	3,813
Supplies	6,700	5,812	888
Utilities and fuel	73,800	63,827	9,973
Special projects	5,000	7,560	(2,560)
Repairs and maintenance	1,502	1,061	441
Other purchased services	152,340	129,699	22,641
Equipment	4,000	7,529	(3,529)
Insurance	16,224	18,299	(2,075)
Other expenditures	25,100	19,266	5,834
Indirect cost recovery	(274,440)	(271,665)	(2,775)
Total administration	549,167	433,368	115,799
City clerk:			
Personnel	176,789	182,916	(6,127)
Travel and training	16,300	11,604	4,696
Supplies	4,800	1,595	3,205
Other purchased services	81,440	67,623	13,817
Equipment	-	173	(173)
Insurance	2,617	2,557	60
Other expenditures	23,100	25,069	(1,969)
Indirect cost recovery	(112,548)	(137,146)	24,598
Total city clerk	192,498	154,391	38,107
Finance:			
Personnel	784,912	699,874	85,038
Travel and training	31,000	14,450	16,550
Supplies	40,000	36,209	3,791
Utilities and fuel	2,200	705	1,495
Repairs and maintenance	3,002	1,061	1,941
Other purchased services	133,840	145,219	(11,379)
Equipment	4,500	8,349	(3,849)
Insurance	5,781	5,648	133
Other expenditures	45,000	70,937	(25,937)
Indirect cost recovery	(527,309)	(471,417)	(55,892)
Total finance	522,926	511,035	11,891

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, continued

Years Ended June 30, 2020	Budget	Actual	Variance
General government, continued:			
Planning:			
Personnel	$ 224,412	$ 214,053	$ 10,359
Travel and training	17,000	1,759	15,241
Supplies	5,900	8,582	(2,682)
Utilities and fuel	7,240	7,373	(133)
Repairs and maintenance	2,502	1,306	1,196
Other purchased services	50,340	76,897	(26,557)
Equipment	5,500	4,041	1,459
Insurance	3,065	2,994	71
Other expenditures	3,440	1,137	2,303
Indirect cost recovery	17,028	17,246	(218)
Capital outlay	80,000	12,277	67,723
Total planning	416,427	347,665	68,762
Technology:			
Personnel	142,986	148,389	(5,403)
Travel and training	-	-	-
Supplies	4,500	757	3,743
Utilities and fuel	278,440	259,453	18,987
Repairs and maintenance	1,502	1,068	434
Other purchased services	216,800	197,617	19,183
Equipment	60,000	62,107	(2,107)
Insurance	2,392	2,337	55
Other expenditures	2,000	168	1,832
Indirect cost recovery	(430,402)	(435,912)	5,510
Capital outlay	27,875	24,166	3,709
Total technology	306,093	260,150	45,943
City attorney:			
Personnel	192,487	87,848	104,639
Travel and training	6,500	398	6,102
Supplies	3,000	158	2,842
Repairs and maintenance	9,600	-	9,600
Other purchased services	90,840	46,459	44,381
Insurance	1,920	1,875	45
Other expenditures	5,200	301	4,899
Indirect cost recovery	(50,886)	(10,562)	(40,324)
Total city attorney	258,661	126,477	132,184
Total general government	2,245,772	1,833,086	412,686

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, continued

Years Ended June 30, 2020	Budget	Actual	Variance
Public safety:			
Fire department:			
Personnel	$ 1,086,854	$ 898,811	$ 188,043
Travel and training	36,000	23,560	12,440
Supplies	38,187	34,454	3,733
Utilities and fuel	68,120	61,248	6,872
Repairs and maintenance	79,461	41,034	38,427
Other purchased services	16,800	24,384	(7,584)
Equipment	-	13,537	(13,537)
Insurance	87,078	85,074	2,004
Other expenditures	49,584	55,551	(5,967)
Indirect cost recovery	17,028	17,246	(218)
Capital outlay	274,218	234,126	40,092
Total fire department	1,753,330	1,489,025	264,305
Police department:			
Personnel	3,074,953	2,212,905	862,048
Travel and training	36,000	16,105	19,895
Supplies	36,250	22,955	13,295
Utilities and fuel	137,300	134,059	3,241
Repairs and maintenance	32,021	26,105	5,916
Other purchased services	39,240	21,354	17,886
Equipment	30,000	21,223	8,777
Insurance	217,503	196,761	20,742
Other expenditures	1,000	912	88
Indirect cost recovery	60,904	61,664	(760)
Capital outlay	110,000	113,107	(3,107)
Total police department	3,775,171	2,827,150	948,021
Total public safety	5,528,501	4,316,175	1,212,326
Public works:			
Administration:			
Personnel	40,459	53,051	(12,592)
Travel and training	5,000	2,738	2,262
Supplies	1,000	1,791	(791)
Utilities and fuel	15,183	32,553	(17,370)
Repairs and maintenance	4,003	3,282	721
Other purchased services	4,180	3,873	307
Equipment	-	173	(173)
Insurance	2,471	2,414	57
Other expenditures	1,000	1,311	(311)
Indirect cost recovery	15,642	15,842	(200)
Capital outlay	150,000	86,683	63,317
Total administration	238,938	203,711	35,227

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, continued

Years Ended June 30, 2020	Budget	Actual	Variance
Public works, continued:			
Operations:			
Personnel	$ 716,068	$ 692,168	$ 23,900
Travel and training	1,000	120	880
Supplies	132,300	39,109	93,191
Utilities and fuel	157,050	127,716	29,334
Repairs and maintenance	594,158	914,092	(319,934)
Other purchased services	11,680	10,406	1,274
Equipment	7,000	4,949	2,051
Insurance	34,150	20,541	13,609
Other expenditures	700	30	670
Indirect cost recovery	14,256	14,438	(182)
Capital outlay	618,736	209,357	409,379
Total operations	2,287,098	2,032,926	254,172
Property maintenance:			
Personnel	618,311	674,310	(55,999)
Travel and training	8,000	-	8,000
Supplies	29,700	17,155	12,545
Utilities and fuel	75,100	93,635	(18,535)
Repairs and maintenance	95,006	35,091	59,915
Other purchased services	41,680	28,141	13,539
Equipment	17,000	18,401	(1,401)
Insurance	11,937	11,258	679
Other expenditures	4,000	416	3,584
Indirect cost recovery	(279,068)	(270,118)	(8,950)
Capital outlay	1,953,138	763,223	1,189,915
Total property maintenance	2,574,804	1,371,512	1,203,292
Total public works	5,100,840	3,608,149	1,492,691
Community services-			
Special projects:			
Library construction	$ 67,600	51,665	$ 15,935
Other expenditures	120,000	95,105	24,895
UAF 4-H contribution	112,000	112,000	-
Total community services - special projects	299,600	258,770	40,830

City of Bethel, Alaska

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, continued

Years Ended June 30, 2020	Budget	Actual	Variance
Debt service:			
Principal	$ -	101,972	$ (101,972)
Interest	-	64,510	(64,510)
Total debt service	-	166,482	(166,482)
Total Expenditures	13,174,713	10,182,662	2,992,051
Excess of Revenues Over Expenditures	(2,205,526)	1,590,788	3,796,314
Other Financing Sources (Uses)			
Proceeds from sale of assets	-	202,764	202,764
Transfers in	-	19,269	19,269
Transfers out	-	(513,708)	(513,708)
Net Other Financing Sources (Uses)	-	(291,675)	(291,675)
Net Change in Fund Balance	$ (2,205,526)	1,299,113	$ 3,504,639
Fund Balance, beginning, as restated		15,800,981	
Fund Balance, ending		$ 17,100,094	

City of Bethel, Alaska

Nonmajor Governmental Funds
Combining Balance Sheet

June 30, 2020	Special Revenue Funds	Capital Project Funds	Endowment Permanent Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 81,952	$ 1,302,535	$ 446,518	$ 1,831,005
Investments	-	-	1,540,646	1,540,646
Receivables - grants	28,130	6,036	-	34,166
Total Assets	$ 110,082	$ 1,308,571	$ 1,987,164	$ 3,405,817
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 38,026	$ 22,953	$ -	$ 60,979
Accrued payroll and employee benefits	8,039	-	-	8,039
Due to other funds	88,507	98,985	72,581	260,073
Total Liabilities	134,572	121,938	72,581	329,091
Fund Balances				
Restricted:				
Rasmuson	4,430	-	-	4,430
911 Surcharges	32,460	-	-	32,460
Committed -				
Permanent fund	-	-	1,914,583	1,914,583
Assigned:				
Land planning development	-	21,173	-	21,173
Park development	-	40,845	-	40,845
Fleet replacement	-	1,240,517	-	1,240,517
Unassigned	(61,380)	(115,902)	-	(177,282)
Total Fund Balances	(24,490)	1,186,633	1,914,583	3,076,726
Total Liabilities and Fund Balances	$ 110,082	$ 1,308,571	$ 1,987,164	$ 3,405,817

City of Bethel, Alaska

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020	Special Revenue Funds	Capital Project Funds	Endowment Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Charges for services	$ 137,268	$ -	$ -	$ 137,268
Intergovernmental	378,240	8,370	-	386,610
Investment income	-	-	38,255	38,255
Other	5,615	-	-	5,615
Total Revenues	521,123	8,370	38,255	567,748
Expenditures				
Public safety	572,980	-	-	572,980
Public works	5,615	-	-	5,615
Capital outlay	-	124,272	-	124,272
Total Expenditures	578,595	124,272	-	702,867
Excess (Deficiency) of Revenues Over Expenditures	(57,472)	(115,902)	38,255	(135,119)
Other Financing Sources (Uses)				
Transfers in	2,093	-	-	2,093
Transfers out	-	(24)	(19,269)	(19,293)
Net Other Financing Sources (Uses)	2,093	(24)	(19,269)	(17,200)
Net change in fund balances	(55,379)	(115,926)	18,986	(152,319)
Fund Balances, beginning	30,889	1,302,559	1,895,597	3,229,045
Fund Balances, ending	$ (24,490)	$ 1,186,633	$1,914,583	$ 3,076,726

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Special Revenue Funds

Police Asset Forfeiture Fund – This fund accounts for assets which have been seized by State and local law enforcement agencies. Assets received are recorded into this fund and used for public safety purposes in accordance with the program guidelines.

Community Service Patrol Fund – This fund accounts for the monies received from the State of Alaska Department of Health and Social Services to be used for the Community Service Patrol program.

Volunteer Fire Assistance Fund – This fund accounts for monies received from the U.S. Department of Agriculture to be spent on volunteer firefighting.

911 Surcharges Fund – This fund accounts for operation, maintenance, and improvement of the City's enhanced 911 emergency communication system.

Rasmuson Fund – This fund accounts for monies received from the Rasmuson Foundation to be used for community services.

Homeland Security Fund – This fund accounts for the monies received from the U.S. Department of Homeland Security to be spent on public safety.

APEI Safety Grant Fund - This fund accounts for the monies received from Alaska Public Entity Insurance.

COVID-19 CARES Act Fund – This fund accounts for the City's activities in response to the COVID-19 public health emergency.

City of Bethel, Alaska

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2020	Police Asset Forfeiture	Community Service Patrol	911 Surcharges	Rasmuson	Homeland Security	Totals
Assets						
Cash and cash equivalents	$ 5,401	$ -	$ 72,121	$ 4,430	$ -	$ 81,952
Receivables - grants	-	22,989	-	-	5,141	28,130
Total Assets	$ 5,401	$ 22,989	$ 72,121	$ 4,430	$ 5,141	$ 110,082
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ -	$ 601	$ 37,425	$ -	$ -	$ 38,026
Accrued payroll and employee benefits	-	5,803	2,236	-	-	8,039
Due to other funds	66,781	16,585	-	-	5,141	88,507
Total Liabilities	66,781	22,989	39,661	-	5,141	134,572
Fund Balances						
Restricted	-	-	32,460	4,430	-	36,890
Unassigned	(61,380)	-	-	-	-	(61,380)
Total Fund Balances	(61,380)	-	32,460	4,430	-	(24,490)
Total Liabilities and Fund Balances	$ 5,401	$ 22,989	$ 72,121	$ 4,430	$ 5,141	$ 110,082

City of Bethel, Alaska

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020	Police Asset Forfeiture	Community Service Patrol	Volunteer Fire Assistance	911 Surcharges	Rasmuson	Homeland Security	APEI Safety Grant	Totals
Revenues								
Charges for services	$ -	$ -	$ -	$ 137,268	$ -	$ -	$ -	$ 137,268
Intergovernmental	-	311,308	3,726	-	-	63,206	-	378,240
Miscellaneous revenue	-	-	-	-	-	-	5,615	5,615
Total Revenues	-	311,308	3,726	137,268	-	63,206	5,615	521,123
Expenditures								
Public Safety	-	313,401	3,726	192,647	-	63,206	-	572,980
Public Works	-	-	-	-	-	-	5,615	5,615
Total Expenditures	-	313,401	3,726	192,647	-	63,206	5,615	578,595
Deficiency of Revenues Over Expenditures	-	(2,093)	-	(55,379)	-	-	-	(57,472)
Other Financing Sources								
Transfers in	-	2,093	-	-	-	-	-	2,093
Net Change in Fund Balances	-	-	-	(55,379)	-	-	-	(55,379)
Fund Balances, beginning	(61,380)	-	-	87,839	4,430	-	-	30,889
Fund Balances, ending	$ (61,380)	$ -	$ -	$ 32,460	$ 4,430	$ -	$ -	$ (24,490)

City of Bethel, Alaska

Community Service Patrol Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Years Ended June 30, 2020

	Budget	Actual	Variance
Revenues - intergovernmental	$ 344,027	$ 311,308	$ (32,719)
Expenditures			
Public Safety:			
Personnel	332,692	297,651	35,041
Supplies	3,000	3,590	(590)
Utilities and fuel	3,431	7,308	(3,877)
Equipment	1,500	937	563
Other purchased services	3,404	3,915	(511)
Total Expenditures	344,027	313,401	30,626
Deficiency of Revenues Over Expenditures	-	(2,093)	2,093
Other financing sources - transfer in	-	2,093	(2,093)
Net change in fund balance	$ -	-	$ -
Fund Balance, beginning		-	
Fund Balance, ending		$ -	

City of Bethel, Alaska

Volunteer Fire Assistance Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance

Years Ended June 30, 2020		
Revenues - intergovernmental	$	3,726
Expenditures		
Public Safety - other expenditures		3,726
Net change in fund balance		-
Fund Balance, beginning		-
Fund Balance, ending	$	-

City of Bethel, Alaska

911 Surcharges Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Years Ended June 30, 2020

	Budget	Actual	Variance
Revenues - charges for services	$ 144,000	$ 137,268	$ (6,732)
Expenditures			
Public Safety:			
Personnel	105,084	112,915	(7,831)
Other purchased services	40,500	72,938	(32,438)
Rents and leases	4,800	4,800	-
Insurance	2,041	1,994	47
Total Expenditures	152,425	192,647	(40,222)
Net change in fund balance	$ (8,425)	(55,379)	$ (46,954)
Fund Balance, beginning		87,839	
Fund Balance, ending		$ 32,460	

City of Bethel, Alaska

Homeland Security Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance

Years Ended June 30, 2020		
Revenues - intergovernmental	$	63,206
Expenditures		
Public Safety:		
Equipment		54,511
Other purchased services		8,695
Total Expenditures		63,206
Net change in fund balance		-
Fund Balance, beginning		-
Fund Balance, ending	$	-

City of Bethel, Alaska

APEI Safety Grant Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance

Years Ended June 30, 2020		
Revenues - other	$	5,615
Expenditures		
Public Works - supplies		5,615
Net change in fund balance		-
Fund Balance, beginning		-
Fund Balance, ending	$	-

City of Bethel, Alaska

COVID-19 CARES Act Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance

Years Ended June 30, 2020	
Revenues	
Intergovernmental - federal sources	$ 856,401
Expenditures	
Public safety:	
Personnel	794,537
Travel and training	821
Supplies	29,600
Utilities and fuel	156
Repairs and maintenance	631
Other purchased services	2,545
Equipment	3,111
Other expenditures	25,000
Total Expenditures	856,401
Net Change in Fund Balance	-
Fund Balance, beginning	-
Fund Balance, ending	$ -

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Capital Project Funds

Land Planning Development Fund – This fund accounts for land planning and development activities.

Park Development Fund – This fund accounts for development of the City's parks.

Institutional Corridor Fund – This fund accounts for the construction activities related to the Institutional Corridor project.

Public Safety Building Fund – This fund accounts for the acquisition and construction of capital projects related to the public safety building.

Fleet Replacement Fund – This fund accounts for the monies to be used for the acquisition of vehicles and equipment.

City of Bethel, Alaska

Nonmajor Capital Project Funds
Combining Balance Sheet

June 30, 2020	Land Planning Development	Park Development	Institutional Corridor	Public Safety Building	Fleet Replacement	Totals
Assets						
Cash and cash equivalents	$ 21,173	$ 40,845	$ -	$ -	$ 1,240,517	$ 1,302,535
Receivables - grants	-	-	-	6,036	-	6,036
Total Assets	$ 21,173	$ 40,845	$ -	$ 6,036	$ 1,240,517	$ 1,308,571
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ -	$ -	$ 16,917	$ 6,036	$ -	$ 22,953
Due to other funds	-	-	98,985	-	-	98,985
Total Liabilities	-	-	115,902	6,036	-	121,938
Fund Balances						
Assigned	21,173	40,845	-	-	1,240,517	1,302,535
Unassigned	-	-	(115,902)	-	-	(115,902)
Total Fund Balances	21,173	40,845	(115,902)	-	1,240,517	1,186,633
Total Liabilities and Fund Balances	$ 21,173	$ 40,845	$ -	$ 6,036	$ 1,240,517	$ 1,308,571

City of Bethel, Alaska

Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020	Land Planning Development	Park Development	Institutional Corridor	Public Safety Building	Fleet Replacement	Totals
Revenues - intergovernmental	$ -	$ -	$ -	$ 8,370	$ -	$ 8,370
Expenditures - capital outlay	-	-	115,902	8,370	-	124,272
Deficiency of Revenues Over Expenditures	-	-	(115,902)	-	-	(115,902)
Other Financing Uses						
Transfers out	-	-	-	(24)	-	(24)
Net change in fund balances	-	-	(115,902)	(24)	-	(115,926)
Fund Balances, beginning	21,173	40,845	-	24	1,240,517	1,302,559
Fund Balances, ending	$ 21,173	$ 40,845	$ (115,902)	$ -	$ 1,240,517	$ 1,186,633

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Permanent Fund

Endowment - This fund is used to account for the City of Bethel’s endowment fund.

City of Bethel, Alaska

Endowment Permanent Fund
Balance Sheet

June 30, 2020	
Assets	
Cash and cash equivalents	$ 446,518
Investments	1,540,646
Total Assets	$ 1,987,164
Liabilities and Fund Balance	
Liabilities	
Due to other funds	$ 72,581
Fund Balance	
Fund Balance - committed	1,914,583
Total Liabilities and Fund Balance	$ 1,987,164

City of Bethel, Alaska

Endowment Permanent Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Years Ended June 30, 2020

	Budget	Actual	Variance
Revenues - investment income	$ 15,000	$ 38,255	$ 23,255
Other Financing Uses - transfers out	(10,500)	(19,269)	8,769
Net change in fund balance	$ 4,500	18,986	$ 14,486
Fund Balance, beginning		1,895,597	
Fund Balance, ending		$ 1,914,583	

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Enterprise Funds

Water and Sewer Utility Fund – This fund is used to account for the distribution of water and sewer services.

Municipal Dock Fund – This fund is used to account for all activities of the Port of Bethel.

Rental Property Fund – This fund is used to account for activities related to rents and leases of the Court complex and owned properties of the City of Bethel.

Solid Waste Fund – This fund is used to account for solid waste disposal and the municipal landfill.

Multi-Use Recreation Center Fund – This fund is used to account for the activities related to the Yukon-Kuskokwim recreational facility located in Bethel.

Public Transit Fund – This fund is used to account for activities related to public transit services provided by the City.

All activities necessary to provide such services are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

City of Bethel, Alaska

Water and Sewer Utility Enterprise Fund
Statement of Net Position

June 30, 2020

Assets and Deferred Outflows of Resources	
Current Assets	
Cash and cash equivalents	$ 860,743
Receivables:	
Accounts	986,086
Allowance for doubtful accounts	(166,030)
Grants	940,268
Prepaid expenses	75,000
Inventory	70,696
Total Current Assets	2,766,763
Noncurrent Assets	
Net other postemployment benefits asset	30,301
Capital assets:	
Construction in progress	1,734,898
Depreciable assets	55,218,371
Total capital assets	56,953,269
Less accumulated depreciation	(29,271,207)
Net capital assets	27,682,062
Total Noncurrent Assets	27,712,363
Total Assets	30,479,126
Deferred Outflows of Resources	
Related to pensions	379,716
Related to other postemployment benefits	264,659
Total Deferred Outflows of Resources	644,375
Total Assets and Deferred Outflows of Resources	$ 31,123,501

City of Bethel, Alaska

Water and Sewer Utility Enterprise Fund
Statement of Net Position, continued

June 30, 2020

Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	$ 357,813
Accrued payroll and employee benefits	77,045
Compensated absences	129,539
Accrued interest payable	13,480
Customer deposits	374,019
Current portion of notes payable	14,638
Total Current Liabilities	966,534
Noncurrent Liabilities	
Advances from other funds	1,996,668
Notes payable, net of current portion	1,108,869
Net pension liability	3,048,646
Net other postemployment benefits liability	170,238
Total Noncurrent Liabilities	6,324,421
Total Liabilities	7,290,955
Deferred Inflows of Resources	
Related to pensions	173,893
Related to other postemployment benefits	153,436
Total Deferred Inflows of Resources	327,329
Net Position	
Net investment in capital assets	26,558,555
Unrestricted	(3,053,338)
Total Net Position	23,505,217
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 31,123,501

City of Bethel, Alaska

Water and Sewer Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2020	
Operating Revenues	
Charges for services	$ 7,183,265
Other revenue	5,351
Total Operating Revenues	7,188,616
Operating Expenses	
Personnel	2,866,977
Travel and training	8,544
Materials and supplies	320,602
Utilities and fuel	943,685
Minor equipment and tools	199,717
Other purchased services	53,551
Insurance	240,203
Repairs and maintenance	755,361
Other expenses	141,502
Bad debt expense	104,733
Indirect cost	723,990
Total Operating Expenses	6,358,865
Operating income before depreciation	829,751
Depreciation	1,888,340
Operating loss	(1,058,589)
Nonoperating Revenues (Expenses)	
Investment income	16,222
Interest expense	(20,328)
State miscellaneous revenue	99,168
State PERS relief	134,347
Total Nonoperating Revenues (Expenses)	229,409
Loss before transfers and contributions	(829,180)
Transfers in	19,719
Capital contributions	1,361,315
Change in net position	551,854
Net Position, beginning, as restated	22,953,363
Net Position, ending	$ 23,505,217

City of Bethel, Alaska

Water and Sewer Utility Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020	
Cash Flows from Operating Activities	
Receipts from customers and users	$ 7,069,593
Payments to suppliers for goods and services	(3,125,185)
Payments to employees for services	(3,163,058)
Net cash provided by operating activities	781,350
Cash Flows from Noncapital Financing Activities	
Transfers in	19,719
Decrease in due to other funds	(270,345)
Net cash used for noncapital financing activities	(250,626)
Cash Flows from Capital and Related Financing Activities	
Proceeds from issuance of debt	224,823
Principal paid on notes payable	(14,316)
Interest paid on notes payable	(20,543)
Acquisition and construction of capital assets	(3,610,627)
Net cash used for capital and related financing activities	(3,420,663)
Cash Flows from Investing Activities	
Investment income received	16,222
Net Decrease in Cash and Cash Equivalents	(2,873,717)
Cash and Cash Equivalents, beginning of year	3,734,460
Cash and Cash Equivalents, end of year	$ 860,743
Reconciliation of Operating Loss to Net Cash used for Operating Activities	
Operating loss	$ (1,058,589)
Adjustments to reconcile operating loss to net cash used for operating activities:	
Depreciation	1,888,340
State of Alaska on-behalf payments - PERS relief	134,347
Nonoperating revenues	99,168
Changes in operating assets and liabilities that provided (used) cash:	
Accounts receivable and related allowance	(221,609)
Inventory	(45)
Prepaid expenses	150,000
Net postemployment benefits asset	(30,301)
Deferred outflows of resources related to pensions	393,689
Deferred outflows of resources related to other postemployment benefits	(264,659)
Accounts payable	216,748
Accrued payroll and employee benefits	9,819
Compensated absences	15,167
Customer deposits	3,418
Net pension liability	(794,841)
Net postemployment benefits liability	170,238
Deferred inflows of resources related to pensions	(82,976)
Deferred inflows of resources related to other postemployment benefits	153,436
Net Cash provided by Operating Activities	$ 781,350
Noncash Capital and Related Financing Activities	
Contribution of capital assets	$ 700,012

City of Bethel, Alaska

Municipal Dock Enterprise Fund
Statement of Net Position

June 30, 2020

Assets and Deferred Outflows of Resources	
Current Assets	
Cash and cash equivalents	$ 5,014,272
Investments	263,922
Receivables:	
Accounts	665,385
Allowance for doubtful accounts	(22,686)
Inventory	1,366
Total Current Assets	5,922,259
Noncurrent Assets	
Net other postemployment benefits asset	2,777
Capital assets:	
Land	2,237,356
Construction in progress	42,200
Depreciable assets	65,977,334
Total capital assets	68,256,890
Less accumulated depreciation	(13,198,530)
Net capital assets	55,058,360
Total Noncurrent Assets	55,061,137
Total Assets	60,983,396
Deferred Outflows of Resources	
Related to pensions	41,610
Related to other postemployment benefits	28,209
Total Deferred Outflows of Resources	69,819
Total Assets and Deferred Outflows of Resources	$ 61,053,215

City of Bethel, Alaska

Municipal Dock Enterprise Fund
Statement of Net Position, continued

June 30, 2020	
Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	$ 9,128
Accrued payroll and employee benefits	12,365
Compensated absences	24,838
Total Current Liabilities	46,331
Noncurrent Liabilities	
Net pension liability	325,684
Net other postemployment benefits liability	25,060
Total Noncurrent Liabilities	350,744
Total Liabilities	397,075
Deferred Inflows of Resources	
Related to pensions	17,098
Related to other postemployment benefits	17,809
Total Deferred Inflows of Resources	34,907
Net Position	
Net investment in capital assets	55,058,360
Unrestricted	5,562,873
Total Net Position	60,621,233
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 61,053,215

City of Bethel, Alaska

Municipal Dock Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2020	
Operating Revenues	
Charges for services	$ 1,659,633
Other revenue	3,659
Total Operating Revenues	1,663,292
Operating Expenses	
Personnel	381,260
Travel and training	1,060
Materials and supplies	10,905
Utilities and fuel	43,464
Minor equipment and tools	14,771
Other purchased services	18,458
Insurance	13,368
Repairs and maintenance	185,581
Other expenses	7,006
Indirect cost	102,286
Total Operating Expenses	778,159
Operating income before depreciation	885,133
Depreciation	1,628,930
Operating income	(743,797)
Nonoperating Revenues	
Nonoperating refunds	138,306
Investment income	12,289
State PERS relief	12,312
Total Nonoperating Revenues	162,907
Loss before contributions	(580,890)
Capital contributions	24,830,359
Change in net position	24,249,469
Net Position, beginning, as restated	36,371,764
Net Position, ending	$ 60,621,233

City of Bethel, Alaska

Municipal Dock Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020	
Cash Flows from Operating Activities	
Receipts from customers and users	$ 1,232,081
Payments to suppliers for goods and services	(342,494)
Payments to employees for services	(394,586)
Net cash provided by operating activities	495,001
Cash Flows for Capital and Related Financing Activities	
Acquisition and construction of capital assets	(7,190)
Cash Flows from Investing Activities	
Purchase of investments	(16,052)
Investment income received	12,289
Net cash used for investing activities	(3,763)
Net Increase in Cash and Cash Equivalents	484,048
Cash and Cash Equivalents, beginning of year	4,530,224
Cash and Cash Equivalents, end of year	$ 5,014,272
Reconciliation of Operating Income to Net Cash provided by Operating Activities	
Operating income	$ (743,797)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,628,930
Refunds received	138,306
State of Alaska on-behalf payments - PERS relief	12,312
Changes in operating assets and liabilities that provided (used) cash:	
Accounts receivable and related allowance	(431,211)
Net other postemployment benefits asset	(2,777)
Deferred outflows of resources related to pensions	40,140
Deferred outflows of resources related to other postemployment benefits	(28,209)
Accounts payable	(83,901)
Accrued payroll and employee benefits	(167)
Compensated absences	10,359
Net pension liability	(82,302)
Net other postemployment benefits liability	25,060
Deferred inflows of resources related to pensions	(5,551)
Deferred inflows of resources related to other postemployment benefits	17,809
Net Cash provided by Operating Activities	$ 495,001
Noncash Capital and Related Financing Activities	
Contribution of capital assets	$ 24,830,359

City of Bethel, Alaska

Rental Property Enterprise Fund
Statement of Net Position

June 30, 2020

Assets	
Current Assets	
Cash and cash equivalents	$ 1,798,833
Receivables:	
Accounts	15,200
Allowance for doubtful accounts	(7,800)
Inventory	7,133
Total Current Assets	1,813,366
Noncurrent Assets	
Restricted cash - bond reserve	225,735
Capital assets:	
Land	43,000
Construction in progress	17,419
Depreciable assets	9,876,329
Total capital assets	9,936,748
Less accumulated depreciation	(6,053,870)
Net capital assets	3,882,878
Total Noncurrent Assets	4,108,613
Total Assets	5,921,979

City of Bethel, Alaska

Rental Property Enterprise Fund
Statement of Net Position, continued

June 30, 2020	
Liabilities and Net Position	
Current Liabilities	
Accounts payable	$ 21,873
Accrued interest payable	6,638
Unearned revenue	613,095
Current portion of bonds payable	175,000
Total Current Liabilities	816,606
Noncurrent Liabilities	
Advances from other funds	928,960
Bonds payable, net of current portion	1,490,000
Unamortized bond premium	171,442
Total Noncurrent Liabilities	2,590,402
Total Liabilities	3,407,008
Net Position	
Net investment in capital assets	2,046,436
Restricted - bond reserve	225,735
Unrestricted	242,800
Total Net Position	2,514,971
Total Liabilities and Net Position	$ 5,921,979

City of Bethel, Alaska

Rental Property Enterprise Fund
Statement of Revenues, Expenses and
Changes in Net Position

Years Ended June 30, 2020

Operating Revenues	
Charges for services	$ 832,049
Operating Expenses	
Utilities and fuel	153,432
Other purchased services	1,079
Insurance	54,753
Repairs and maintenance	92,563
Other expenses	3,600
Indirect cost	135,269
Total Operating Expenses	440,696
Operating income before depreciation	391,353
Depreciation	337,099
Operating income	54,254
Nonoperating Revenues (Expenses)	
Investment income	3,275
Interest expense	(41,829)
Total Nonoperating Revenues (Expenses)	(38,554)
Change in net position	15,700
Net Position, beginning, as restated	2,499,271
Net Position, ending	$ 2,514,971

City of Bethel, Alaska

Rental Property Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020		
Cash Flows from Operating Activities		
Receipts from customers and users	$	848,972
Payments to suppliers for goods and services		(431,326)
Net cash provided by operating activities		417,646
Cash Flows from Capital and Related Financing Activities		
Principal paid on notes payable		(170,000)
Interest paid on notes payable		(83,049)
Net cash used for capital and related financing activities		(253,049)
Cash Flows from Investing Activities		
Investment income received		3,275
Net Increase in Cash and Cash Equivalents		167,872
Cash and Cash Equivalents, beginning of year		1,856,696
Cash and Cash Equivalents, end of year	$	2,024,568
Reconciliation of Operating Income to Net Cash provided by Operating Activities		
Operating income	$	54,254
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		337,099
Changes in operating assets and liabilities that provided (used) cash:		
Accounts receivable and related allowance		(961)
Inventory		(5)
Accounts payable		9,375
Unearned revenue		17,884
Net Cash provided by Operating Activities	$	417,646
Reconciliation of Cash and Investments to the Statement of Net Position		
Cash and investments	$	1,798,833
Restricted cash - bond reserve		225,735
	$	2,024,568

City of Bethel, Alaska

Solid Waste Enterprise Fund
Statement of Net Position

June 30, 2020

Assets and Deferred Outflows of Resources	
Current Assets	
Cash and cash equivalents	$ 4,419,782
Receivables:	
Accounts	151,891
Allowance for doubtful accounts	(23,560)
Inventory	3,533
Total Current Assets	4,551,646
Noncurrent Assets	
Net other postemployment benefits asset	4,371
Capital assets:	
Land	18,252
Depreciable assets	1,737,373
Total capital assets	1,755,625
Less accumulated depreciation	(895,999)
Net capital assets	859,626
Total Noncurrent Assets	863,997
Total Assets	5,415,643
Deferred Outflows of Resources	
Related to pensions	48,886
Related to other postemployment benefits	34,759
Total Deferred Outflows of Resources	83,645
Total Assets and Deferred Outflows of Resources	$ 5,499,288

City of Bethel, Alaska

Solid Waste Enterprise Fund
Statement of Net Position, continued

June 30, 2020	
Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	$ 13,620
Accrued payroll and employee benefits	17,943
Compensated absences	40,763
Total Current Liabilities	72,326
Noncurrent Liabilities	
Landfill closure and postclosure care liability	2,866,151
Net pension liability	399,758
Net other postemployment benefits liability	16,377
Total Noncurrent Liabilities	3,282,286
Total Liabilities	3,354,612
Deferred Inflows of Resources	
Related to pensions	24,081
Related to other postemployment benefits	18,893
Total Deferred Inflows of Resources	42,974
Net Position	
Net investment in capital assets	859,626
Unrestricted	1,242,076
Total Net Position	2,101,702
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 5,499,288

City of Bethel, Alaska

Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2020	
Operating Revenues	
Charges for services	$ 1,224,885
Operating Expenses	
Personnel	390,920
Materials and supplies	35,093
Utilities and fuel	53,661
Minor equipment and tools	42,675
Insurance	10,190
Repairs and maintenance	157,810
Landfill closure and postclosure costs	10,890
Other expenses	5,354
Indirect cost	79,377
Total Operating Expenses	785,970
Operating income before depreciation	438,915
Depreciation	110,087
Operating income	328,828
Nonoperating Revenues	
State PERS relief	19,381
Change in net position	348,209
Net Position, beginning, as restated	1,753,493
Net Position, ending	$ 2,101,702

City of Bethel, Alaska

Solid Waste Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020	
Cash Flows from Operating Activities	
Receipts from customers and users	$ 1,217,069
Payments to suppliers for goods and services	(461,423)
Payments to employees for services	(435,562)
Net cash provided by operating activities	320,084
Cash Flows from Capital and Related Financing Activities	
Acquisition and construction of capital assets	(480,917)
Net Decrease in Cash and Cash Equivalents	(160,833)
Cash and Cash Equivalents, beginning of year	4,580,615
Cash and Cash Equivalents, end of year	$ 4,419,782
Reconciliation of Operating Income to Net Cash provided by Operating Activities	
Operating income	$ 328,828
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	110,087
State of Alaska on-behalf payments - PERS relief	19,381
Changes in operating assets and liabilities that provided (used) cash:	
Accounts receivable and related allowance	(7,816)
Inventory	(2)
Net postemployment benefits asset	(4,371)
Deferred outflows of resources related to pensions	50,858
Deferred outflows of resources related to other postemployment benefits	(34,759)
Accounts payable	(77,261)
Accrued payroll and employee benefits	5,630
Compensated absences	7,684
Landfill closure and postclosure costs	10,890
Net pension liability	(106,483)
Net postemployment benefits liability	16,377
Deferred inflows of resources related to pensions	(17,852)
Deferred inflows of resources related to other postemployment benefits	18,893
Net Cash provided by Operating Activities	$ 320,084

City of Bethel, Alaska

Multi-Use Recreation Center Enterprise Fund

Statement of Net Position

June 30, 2020	
Assets	
Current Assets	
Cash and cash equivalents	$ 3,986,734
Accounts receivable	77,502
Inventory	24,999
Total Current Assets	4,089,235
Noncurrent Assets	
Capital assets:	
Depreciable assets	23,297,167
Less accumulated depreciation	(4,621,376)
Net capital assets	18,675,791
Total Noncurrent Assets	18,675,791
Total Assets	$ 22,765,026
Liabilities and Net Position	
Current Liabilities	
Accounts payable	$ 94,630
Due to other funds	889,166
Total Liabilities	983,796
Net Position	
Net investment in capital assets	18,675,791
Unrestricted	3,105,439
Total Net Position	21,781,230
Total Liabilities and Net Position	$ 22,765,026

City of Bethel, Alaska

Multi-Use Recreation Center Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2020	
Operating Revenues	
Pro-shop and concession revenue	$ 89,008
Facility rental income	27,934
Permits, licenses and fees	401,487
Total Operating Revenues	518,429
Operating Expenses	
Utilities and fuel	359,362
Other purchased services	799,882
Insurance	62,226
Repairs and maintenance	54,752
Indirect cost	69,857
Total Operating Expenses	1,346,079
Operating loss before depreciation	(827,650)
Depreciation	815,218
Operating loss	(1,642,868)
Nonoperating Revenues	
Investment income	59,274
Other grants	405
Total Nonoperating Revenues	59,679
Loss Before Transfers	(1,583,189)
Transfers in	491,920
Change in net position	(1,091,269)
Net Position, beginning	22,872,499
Net Position, ending	$ 21,781,230

City of Bethel, Alaska

Multi-Use Recreation Center Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020	
Cash Flows from Operating Activities	
Receipts from customers and users	$ 470,317
Payments to suppliers for goods and services	(1,380,988)
Net cash used for operating activities	(910,671)
Cash Flows from Noncapital Financing Activities	
Transfers in	491,920
Decease in due to other funds	418,752
Net cash provided by noncapital financing activities	910,672
Cash Flows from Investing Activities	
Investment income received	59,274
Net Increase in Cash and Cash Equivalents	59,275
Cash and Cash Equivalents, beginning of year	3,927,459
Cash and Cash Equivalents, end of year	$ 3,986,734
Reconciliation of Operating Loss to Net Cash used for Operating Activities	
Operating loss	$ (1,642,868)
Adjustments to reconcile operating loss	
to net cash used for operating activities:	
Depreciation	815,218
Nonoperating revenues	405
Changes in operating assets and liabilities that used cash:	
Accounts receivable and related allowances	(48,517)
Inventory	(16)
Accounts payable	(34,893)
Net Cash used for Operating Activities	$ (910,671)

City of Bethel, Alaska

Public Transit Enterprise Fund
Statement of Net Position

June 30, 2020		
Assets and Deferred Outflows of Resources		
Current Assets		
Inventory	$	5,000
Noncurrent Assets		
Net other postemployment benefits asset		1,817
Capital assets:		
Depreciable assets		448,147
Less accumulated depreciation		(318,010)
Net capital assets		130,137
Total Noncurrent Assets		131,954
Total Assets		136,954
Deferred Outflows of Resources		
Related to pensions		24,707
Related to other postemployment benefits		16,995
Total Deferred Outflows of Resources		41,702
Total Assets and Deferred Outflows of Resources	$	178,656

City of Bethel, Alaska

Public Transit Enterprise Fund
Statement of Net Position, continued

June 30, 2020

Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	$ 4,940
Accrued payroll and employee benefits	3,837
Compensated absences	4,262
Due to other funds	387,036
Total Current Liabilities	400,075
Noncurrent Liabilities	
Net pension liability	195,978
Net other postemployment benefits liability	12,900
Total Noncurrent Liabilities	208,878
Total Liabilities	608,953
Deferred Inflows of Resources	
Related to pensions	10,758
Related to other postemployment benefits	10,267
Total Deferred Inflows of Resources	21,025
Net Position	
Net investment in capital assets	130,137
Unrestricted	(581,459)
Total Net Position	(451,322)
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 178,656

City of Bethel, Alaska

Public Transit Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2020

Operating Revenues		
Charges for services	$	50,574
Operating Expenses		
Personnel		174,790
Travel and training		42
Materials and supplies		6,723
Utilities and fuel		34,525
Other purchased services		593
Insurance		12,060
Repairs and maintenance		17,833
Indirect cost		67,380
Total Operating Expenses		313,946
Operating loss before depreciation		(263,372)
Depreciation		24,706
Operating loss		(288,078)
Nonoperating Revenues		
Federal nonoperating grants		306,713
State PERS relief		8,056
Total Nonoperating Revenues		314,769
Change in net position		26,691
Net Position, beginning		(478,013)
Net Position, ending	$	(451,322)

City of Bethel, Alaska

Public Transit Enterprise Fund
Statement of Cash Flows

Years Ended June 30, 2020		
Cash Flows from Operating Activities		
Receipts from customers and users	$	50,574
Payments to suppliers for goods and services		(137,717)
Payments to employees for services		(241,453)
Net cash used for operating activities		(328,596)
Cash Flows from Noncapital Financing Activities -		
Nonoperating grants received		306,713
Increase in due to other funds		104,815
Net cash provided by noncapital financing activities		411,528
Cash Flows from Capital and Related Financing Activities		
Acquisition and construction of capital assets		(82,932)
Net Increase in Cash and Cash Equivalents		-
Cash and Cash Equivalents, beginning of year		-
Cash and Cash Equivalents, end of year	$	-
Reconciliation of Operating Loss to Net Cash used for Operating Activities		
Operating loss	$	(288,078)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation		24,706
State of Alaska on-behalf payments - PERS relief		8,056
Changes in operating assets and liabilities that provided (used) cash:		
Inventory		(3)
Net postemployment benefits asset		(1,817)
Deferred outflows of resources related to pensions		15,337
Deferred outflows of resources related to other postemployment benefits		(16,995)
Accounts payable		1,442
Accrued payroll and employee benefits		(1,821)
Compensated absences		(14,262)
Net pension liability		(50,353)
Net postemployment benefits liability		12,900
Deferred inflows of resources related to pensions		(27,975)
Deferred inflows of resources related to other postemployment benefits		10,267
Net Cash used for Operating Activities	$	(328,596)

Internal Service Funds

Employee Health Insurance Fund – This fund is used to account for health insurance benefits provided to employees.

Vehicle and Equipment Fund – This fund is used to account for the cost of operations of vehicles and equipment included in the motor pool.

City of Bethel, Alaska

Internal Service Funds
Combining Statement of Net Position

June 30, 2020	Employee Health Insurance	Vehicle and Equipment	Totals
Assets			
Current Assets			
Inventory	$ -	$ 222,076	$ 222,076
Total Current Assets	-	222,076	222,076
Noncurrent Assets			
Capital assets:			
Depreciable assets	-	146,173	146,173
Less accumulated depreciation	-	(88,295)	(88,295)
Total Noncurrent Assets	-	57,878	57,878
Total Assets	$ -	$ 279,954	$ 279,954
Liabilities and Net Position			
Liabilities			
Accounts and claims payable	$ -	$ 49,446	$ 49,446
Accrued payroll and employee benefits	-	12,302	12,302
Compensated absences	-	17,200	17,200
Due to other funds	784,431	334,850	1,119,281
Total Liabilities	784,431	413,798	1,198,229
Net Position			
Investment in capital assets	-	57,878	57,878
Unrestricted	(784,431)	(191,722)	(976,153)
Total Net Position	(784,431)	(133,844)	(918,275)
Total Liabilities and Net Position	$ -	$ 279,954	$ 279,954

City of Bethel, Alaska

Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2020	Employee Health Insurance	Vehicle and Equipment	Totals
Operating Revenues			
Interfund charges for services	$ 10,985	$ 711,425	$ 722,410
Operating Expenses			
Personnel	-	498,767	498,767
Travel and training	-	2,802	2,802
Materials and supplies	-	87,446	87,446
Utilities and fuel	-	28,279	28,279
Minor equipment and tools	-	28,386	28,386
Other purchased services	-	2,534	2,534
Insurance	-	34,711	34,711
Indirect costs	-	129,902	129,902
Other expenses	-	14,722	14,722
Total Operating Expenses	-	827,549	827,549
Operating income (loss) before depreciation	10,985	(116,124)	(105,139)
Depreciation	-	1,817	1,817
Operating Income (Loss)	10,985	(117,941)	(106,956)
Nonoperating Revenue			
State PERS relief	-	19,016	19,016
Change in net position	10,985	(98,925)	(87,940)
Net Position, beginning	(795,416)	(34,919)	(830,335)
Net Position, ending	$ (784,431)	$ (133,844)	$ (918,275)

City of Bethel, Alaska

Internal Service Funds
Combining Statement of Cash Flows

Year Ended June 30, 2020	Employee Health Insurance	Vehicle and Equipment	Totals
Cash Flows from Operating Activities			
Receipts from interfund services provided	$ 10,985	$ 711,425	$ 722,410
Payment to suppliers	-	(237,114)	(237,114)
Payment to employees	-	(469,089)	(469,089)
Net cash provided by operating activities	10,985	5,222	16,207
Cash Flows from Noncapital Financing Activities			
Increase (decrease) in due to other funds	(10,985)	54,049	43,064
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	-	(59,271)	(59,271)
Net Increase in Cash and Cash Equivalents	-	-	-
Cash and Cash Equivalents, beginning of year	-	-	-
Cash and Cash Equivalents, end of year	$ -	$ -	$ -
Reconciliation of Operating Income (Loss) to Net Cash provided by Operating Activities			
Operating income (loss)	$ 10,985	$ (117,941)	$ (106,956)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	-	1,817	1,817
State of Alaska on-behalf payments - PERS relief	-	19,016	19,016
Changes in operating assets and liabilities that provided (used) cash:			
Inventory	-	47,931	47,931
Accounts and claims payable	-	43,737	43,737
Accrued payroll and employee benefits	-	3,612	3,612
Compensated absences	-	7,050	7,050
Net Cash provided by Operating Activities	$ 10,985	$ 5,222	$ 16,207

City of Bethel, Alaska

Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subre-cipients	Total Federal Expendi-tures
Department of Agriculture				
Passed through State of Alaska, Department of Natural Resources -				
Cooperative Forestry Assistance - Volunteer Fire Assistance - 2019	10.664	None	$ -	$ 3,726
Passed through State of Alaska, Department of Environmental Conservation -				
Water and Waste Disposal Systems for Rural Communities - Bethel Heights Sewer System PER/ER	10.760	19RQ98	-	16,125
Total Department of Agriculture			-	19,851
Department of the Interior				
Passed through State of Alaska, Department of Commerce, Community, and Economic Development				
Payments in Lieu of Taxes	15.226	N/A	-	932,731
Department of Transportation				
Passed through the State of Alaska, Department of Transportation and Public Facilities -				
Formula Grants for Rural Areas and Tribal Transit Program:				
Rural Public Transit	20.509	2512-19-0300	-	231,270
Rural Public Transit - Capital	20.509	2512-19-0300	-	75,443
Total CFDA 20.509			-	306,713
Department of the Treasury				
Passed through State of Alaska, Department of Commerce, Community, and Economic Development				
COVID-19 - Coronavirus Relief Fund	21.019	20-CRF-024	-	856,401
Department of Homeland Security				
Passed through State of Alaska, Division of Homeland Security and Emergency Management:				
Homeland Security Grant Program - 2017	97.067	EMW-2017-SS-00048-S01	-	54,511
Homeland Security Grant Program - 2018	97.067	EMW-2018-SS-00045-S01	-	3,554
Homeland Security Grant Program - 2019	97.067	EMW-2019-SS-00031-S01	-	5,141
Total CFDA 97.067			-	63,206

City of Bethel, Alaska

Schedule of Expenditures of Federal Awards, continued
for the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subre-cipients	Total Federal Expendi-tures
Environmental Protection Agency				
Passed through State of Alaska, Department of Environmental Conservation:				
Clean Water State Revolving Funds Cluster - Capitalization Grants for Clean Water State Revolving Funds -				
Lift Station Upgrades	66.458	18AQ36	-	629,803
Congressionally Mandated Projects:				
Sewer Lagoon Improvements	66.202	18EQ57	-	7,500
Total Environmental Protection Agency			-	637,303
Total Expenditures of Federal Awards			$ -	$ 2,816,205

See accompanying notes to the Schedule of Expenditures of Federal Awards.

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) include the federal award activity of City of Bethel (the City), under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and do not present the financial position, changes in net position, or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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Single Audit Section

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Honorable Mayor and City Council
City of Bethel, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bethel, Alaska (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 25, 2021. We expressed a qualified opinion on the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information based on circumstances noted in our aforementioned report.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material* weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-003 and 2020-004 to be material weaknesses.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
October 25, 2021

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3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and City Council
City of Bethel, Alaska

Report on Compliance for Each Major Federal Program

We have audited City of Bethel's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-005 that we consider to be a significant deficiency.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
October 25, 2021

City of Bethel, Alaska

Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Qualified

Internal control over financial reporting:

Material weakness(es) identified?	X yes	___ no
Significant deficiency(ies) identified?	X yes	___ none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	___ yes	X no
Significant deficiency(ies) identified?	X yes	___ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes ___ no

Identification of major federal programs:

CFDA Number	*Name of Federal Program or Cluster*	*Agency*
15.226	Payments in Lieu of Taxes	Department of the Interior
21.019	Coronavirus Relief Fund	Department of the Treasury

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee? ___ yes X no

Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

Finding 2020-001 **General Ledger Reconciliation and External Financial Reporting - Material Weakness in Internal Control**

Criteria Management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP); this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement. The general ledger and accounting records should accurately report financial transactions and year-end balances in accordance with GAAP.

Condition There were material adjustments made to the general ledger and the financial statements during the course of the audit. Specifically, adjustments were required to properly state capital assets, construction in progress, unamortized bond premiums, the landfill closure and postclosure care liability, capital contributions, other revenues and restate opening net position balances.

Cause Internal controls were not established to ensure that all general ledger accounts were properly reconciled and adjusted at year-end for GAAP-based financial reporting.

Effect or potential effect Individual accounts were misstated, requiring multiple adjustments. Without such adjustments, the financial statements would have been materially misstated.

Recommendation Management should closely review the activity in the general ledger. Information should be reviewed for completeness and accuracy. Year-end balances should be reviewed in a timely manner. Reconciliations should be performed and reviewed monthly.

Views of responsible officials Management concurs with the finding. Management will establish processes to ensure all transactions are properly recorded in the general ledger and that the books and records are reviewed and closed in a timely manner. Management will establish policies to ensure financial statement account reconciliations are performed and reviewed monthly.

<u>**Finding 2020-002**</u>	**Review of Pay Rates – Significant Deficiency in Internal Control Over Financial Reporting**
Criteria	Government Auditing Standards states that management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct miss statements on a timely basis.
Condition	The results of our payroll testing identified 1 instance out of a sample of 40 where an employee was paid at an incorrect rate of pay.
Cause	Internal controls were not in place throughout the entire fiscal year to ensure that all employees were paid at their current approved pay rate.
Effect or potential effect	A lack of fully functioning internal controls over the payroll transaction cycle increases the likelihood of payroll expense being misstated.
Recommendation	Management should review current employee pay rates on file within the City's payroll module and ensure that the rates agree with the pay rates documented on each employee's most current personnel action form.
Views of responsible officials	Management concurs with the finding. Management will review current employee pay rates within the payroll module and ensure the rates agree to the most current pay rate as specified in the employee's current personnel action form.

Finding 2020-003	**Journal Entry Approval – Material Weakness – Internal Control Over Financial Reporting**
Criteria	Government Auditing Standards states that management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.
Condition	None of the 14 samples selected for journal entry testwork had appropriate documentation supporting whether the journal entry was reviewed and approved prior to entry in the general ledger. Based on the supporting documentation provided, journal entries were only approved subsequent to year-end and during audit testwork.
Cause	Internal controls were not implemented throughout the year to ensure that journal entries were appropriately reviewed and approved and that supporting documentation of such review and approval was not retained.
Effect or potential effect	Lack of proper review and approval of journal entries increases the risk that inappropriate or inaccurate transactions are recorded in the general ledger.
Recommendation	Management should enforce policies and procedures related to the journal entry review and approval process to ensure that all journal entries are reviewed in a timely manner and approved prior to posting in the general ledger. Additionally, supporting documentation of review and approval of journal entries should be retained.
Views of responsible officials	Management concurs with the finding. Management will implement policies and procedures to ensure journal entries are reviewed timely and approved prior to posting. Additionally, documentation supporting each journal entry's purpose, as well as timely review and approval, will be retained.

<u>**Finding 2020-004**</u>	**Sales Taxes - Material Weakness - Internal Control Over Financial Reporting**
Criteria	Government Auditing Standards states that management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.
Condition	The results of our testwork over sales tax receivables identified 4 tax payments associated with fiscal year 2019 booked as receivables despite payment being received in fiscal year 2020.
Cause	Lack of proper internal controls to ensure that tax receipts are recorded in the appropriate fiscal year.
Effect or potential effect	Lack of proper internal controls related to recognition of sales tax receivables and revenue increases the likelihood that sales tax receivables and revenue are misstated.
Recommendation	Management should adopt controls to ensure that tax returns are reviewed in a timely manner and properly reflected in the general ledger.
Views of responsible officials	Management concurs with the finding. Management will revise its processes to ensure the general ledger is updated in a timely manner to reflect sales tax transactions.

Section III - Federal Award Findings and Questioned Costs

<u>**Finding 2020-005**</u>	**Activities Allowed and Unallowed, Allowable Costs – Internal Control Over Compliance – Significant Deficiency**
Agency	Department of the Interior
Pass-Through Entity	State of Alaska Department of Commerce, Community, and Economic Development
CFDA	15.226
Program	Payments in Lieu of Taxes
Award Year	FY 2020
Criteria	Management is responsible to provide reasonable assurance that the costs paid for by federal funds are allowable and in accordance with the types of activities allowed per the compliance supplement.
Condition	The City was not consistently following its policy of reviewing employee payrates.
Cause	Internal controls were not in place throughout the entire fiscal year to ensure that all employees are paid at their current approved pay rate.
Effect or potential effect	Federal funds could be expended for unallowed activities and unallowed costs.
Questioned costs	None
Context	We noted payroll expenditures recorded in the general ledger that were not supported by signed and approved payrates on file reflecting the appropriate pay rate. The results of our payroll testing identified 1 instance out of a sample of 40 where an employee was paid at an incorrect rate of pay. However, all costs tested were found to be allowable in accordance with program requirements.
Identification as a repeat finding	Not a repeat finding.
Recommendation	Management should review current employee pay rates on file within the City's payroll module and ensure that the rates agree with the pay rates documented on each employee's most current personnel action form.
Views of responsible officials	Management concurs with the finding. Management will review current employee pay rates within the payroll module and ensure the rates agree to the most current pay rate as specified in the employee's current personnel action form.

City of Bethel, Alaska

Summary Schedule of Prior Year Audit Findings (Unaudited)
Year Ended June 30, 2020

Finding 2019-001	**Internal Controls Over Harbor Billing**
Finding	During internal control test work over Harbor Billing we found five errors of the City failing to follow policies and procedures, and miscalculation of valuation for charges, and lack of support for transactions. We attempted to test 40 transactions out of the Harbor billing, but abandoned test work after finding three errors within the first few transactions reviewed. The errors related to incorrect rate charges for services rendered and clerical calculation errors of total charges and in some instances, lacking any form of support for the transaction.
Status	This finding is considered resolved.

Finding 2019-002	**Internal Control over P-cards**
Finding	There is a lack of internal controls over the P-cards at the City. There was no list of open P-cards maintained and documentation of reconciliation or review of the charges could not be provided. We haphazardly selected 5 of the master P-card statements to test and sampled transactions for that statement. None of the transactions tested had documented approval. Also, less than half of the 21 transactions tested across the 5 statements had supporting receipts. Due to the failure to meet our audit objectives, we were unable to rely on controls over P-card transactions.
Status	This finding is considered resolved.

City of Bethel, Alaska

Corrective Action Plan (Unaudited)
Year Ended June 30, 2020

Name of Contact Person	Peter Williams, City Manager Pwilliams@cityofbethel.net

Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

Finding 2020-001 **General Ledger Reconciliation and External Financial Reporting - Material Weakness in Internal Control**

Corrective Action Plan Management will establish processes to ensure all transactions are properly recorded in the general ledger and that the books and records are reviewed and closed in a timely manner. Management will establish policies to ensure financial statement account reconciliations are performed and reviewed monthly.

Expected Completion Date Fiscal year 2022.

Finding 2020-002 **Review of Pay Rates - Internal Control Over Financial Reporting - Significant Deficiency**

Corrective Action Plan Management will review current employee pay rates within the payroll module and ensure the rates agree to the most current pay rate as specified in the employee's current personnel action form.

Expected Completion Date Fiscal year 2022.

Finding 2020-003 **Journal Entry Approval - Material Weakness - Internal Control Over Financial Reporting**

Corrective Action Plan Management will implement policies and procedures to ensure journal entries are reviewed timely and approved prior to posting. Additionally, documentation supporting each journal entry's purpose, as well as timely review and approval, will be retained.

Expected Completion Date Fiscal year 2022.

Finding 2020-004 **Sales Tax Revenue - Material Weakness - Internal Control Over Financial Reporting**

Corrective Action Plan Management will revise its processes to ensure the general ledger is updated in a timely manner to reflect sales tax transactions.

Expected Completion Date Fiscal year 2022.

Federal Award Findings

Finding 2020-005 **Activities Allowed and Unallowed, Allowable Costs - Internal Control Over Compliance - Significant Deficiency**

Corrective Action Plan Management will review current employee pay rates within the payroll module and ensure the rates agree to the most current pay rate as specified in the employee's current personnel action form.

Expected Completion Date Fiscal year 2022.

Introduced by:	Council Member DeWitt
Introduction Date	October 26, 2021
Public Hearing Date:	November 9, 2021
Action:	
Vote:	

CITY OF BETHEL, ALASKA

Ordinance #21-50

AN ORDINANCE BY THE BETHEL CITY COUNCIL CLARIFYING AND SUPERSEDING PRIOR ORDINANCES REGARDING FUNDING OF THE YUKON-KUSKOKWIM FITNESS CENTER AND REQUIRING ONE HALF OF ONE PERCENT (0.5%) OF THE TAX RATE ADDED TO ANY SALES PRICE AND REMITTED TO THE CITY TO BE DEPOSITED INTO AN INTEREST-BEARING ACCOUNT USED EXCLUSIVELY TO FUND THE DEVELOPMENT, EXPANSION, AND OPERATIONS OF THE YUKON-KUSKOKWIM FITNESS CENTER

WHEREAS, over the past fifteen years, the Bethel City Council has adopted uncodified ordinances associated with creating and funding the Yukon-Kuskokwim Fitness Center, also known from time to time as the Multiuse Recreation Facility, the Bethel Aquatic Training and Health Center, and other similar names;

WHEREAS, on October 25, 2005, the Bethel City Council unanimously passed Resolution #05-38, supporting development of a multiuse recreation facility in Bethel;

WHEREAS, on March 7, 2007, the Council adopted **Ordinance #07-08**, designating an annual budgetary allotment for the planning, construction, operation, and maintenance of a multiuse recreational center, and further:

- designating an allotment of $500,000 annually for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility in Bethel;
- requiring that $500,000 be spent each year or saved in an interest-bearing account for up to two years;
- prohibiting the designated interest-bearing account from accumulating more than $1,050,000; and
- requiring that the ordinance would become effective only if and after the voters approved a two-year 1% sales tax increase in the October 2007 general election;

WHEREAS, on May 22, 2007, the Council adopted **Ordinance #07-10**, amending Ordinance #07-08 by making the annual $500,000 designation for the multiuse recreation facility contingent upon the voters approving, at the October 2007 general election, a 1% sales tax increase for two years for planning, construction, operation, and costs of the facility, and a 5% sales tax increase for 18 years;

WHEREAS, on August 14, 2007, the Council adopted **Ordinance #07-21**, approving the following ballot proposition language for Proposition No. 1 on the October, 2007 general election ballot:

> *Shall the City of Bethel increase the sales tax and use tax by one (1) percent (total tax of 6%) for a period of 2 years followed by a decrease of a half (.5) percent (total tax 5.5%) which shall sunset on October 27, 2027?*

WHEREAS*,* Ordinances #07-21 and #07-08 clearly tie sales tax increase to the multiuse recreation facility;

WHEREAS, on October 2, 2007, the majority of the voters in the City's regular election approved Proposition 1 as stated above;

WHEREAS, on November 27, 2007, the Council adopted **Ordinance #07-12 (B)**, a special budget ordinance amending the Fiscal Year 2008 budget and transferring $500,000 to the Multiuse Recreation Center Capital Project Fund;

WHEREAS, on May 27, 2008, the Council adopted **Ordinance #08-08**, amending Ordinance #07-08 by removing the $1,050,000 account cap and the $500,000 annual contribution identified in Ordinances #07-08 and #07-10, and instead designating contribution to the fund in an amount equal to the amount of total City sales tax revenue collected multiplied as follows:

FY 2009 = 16.67%
FY 2010 = 12.88%
FY 2011-2027 = 9.09 %
FY 2028 = 4.55%

WHEREAS, on August 11, 2009, the Council adopted **Ordinance #09-21**, approving the following ballot proposition language for Proposition No. 2 at the October, 2009 general election:

> *Shall the current sales and use tax be maintained in the City of Bethel at the rate of six percent (6%)? (Ordinance No. 09-21).*
>
> *Currently, the sales and use tax rate is six percent (6%). This sales and use tax rate of six percent (6%) is to be reduced on January 1, 2010 to five and*

one half percent (5.5%), and reduced further on October 2, 2027 to a rate of five percent (5%). A yes vote would cause the sales and use tax to be maintained at a rate of six percent (6%).

WHEREAS, on October 6, 2009, the majority of the voters voting in the City's regular election, approved Proposition 2, causing the 6% sales tax rate to be maintained at that rate in perpetuity;

WHEREAS, on August 25, 2009, the Council adopted **Ordinance #09-25**, requiring that funds generated from sales tax revenue designated for the pool and recreation center be appropriated monthly to a designated interest-bearing account;

WHEREAS, on April 27, 2010, the Council adopted **Ordinance #10-13**, which further amended Ordinance #07-08 to:

- Require transfer of an amount equal to one-half of one percent of sales taxes collected to a designated interest-bearing account established for use on the Bethel Aquatic Training and Health Center;
- Require that all funds deposited to the designated interest-bearing account be allowed to accumulate as needed and be used to pay all expenses related to the development and operation of the Bethel Aquatic Training and Health Center, including but not limited to its design, promotion, construction, operation, and repair; and;
- Require the City Manager and/or his designee to administer the funds and ensure that the proceeds from the designated interest-bearing account be spent for the purpose stated;

WHEREAS, on October 11, 2011, the Council adopted **Ordinance #11-20**, directing the administration to transfer all remaining pool and recreation facility monies held by the City into the designated interest-bearing account;

WHEREAS, on June 23, 2020, the Bethel City Council adopted **Ordinance #20-16**, which explained how the calculation of the dedication was to be applied, stating "one half of one percent of the six percent, of all sales tax remitted to the City" which has since been read to imply that the dedication did not capture all rates of sales tax collected by the city, which is incorrect;

WHEREAS, the foregoing string of ordinances and actions in totality create a picture of the Council's directives; however, the flurry of documents and amended actions render the legislative record unclear, and Council directives difficult to decipher;

Introduced by:	Council Member DeWitt
Introduction Date	October 26, 2021
Public Hearing Date:	November 9, 2021
Action:	
Vote:	

WHEREAS, an unclear legislative record is problematic, and a consolidated action representing current directives will make the collection, dedication, accounting, and spending of recreation center funds clear and concise for administration, the Council, the public, and the legislative record

WHEREAS, all prior legislation has intended to dedicate to the fund one half of one percent of all tax rates added to sales and remitted to the City, excluding penalties and interest collected from delinquent accounts;

WHEREAS as of the effective date of this ordinance, the dedication of funds to the YK Regional Aquatic Health and Safety Center Fund reflect the following sales tax rates and calculations as required under current Bethel Municipal Code:

Sales Tax, including remote sales, is set at a rate of six percent (6%) The monthly calculations of one half of one percent (0.5%) of six percent (6%) is equal to 8.33% (0.5/6=8.33% rounded to a maximum of 2 decimals). A total of 8.33% of general and remote sales taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

Alcohol Sales Tax, including remote sales, is set at a rate of fifteen percent (15%). The monthly calculations of one half of one percent (0.5%) of fifteen percent (15%) is equal to 3.33% (0.5/15=3.33% rounded to a maximum of 2 decimals). A total of 3.33% of all Alcohol Sales Taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

Marijuana Sales Tax is set at a rate of fifteen percent (15%) The monthly calculations of one half of one percent (0.5%) of fifteen percent (15%) is equal to 3.33% (0.5/15=3.33% rounded to a maximum of 2 decimals). A total of 3.33% of Marijuana Sales Taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

WHEREAS, nothing in this ordinance precludes a future new sales tax or new rate of levy, if the City of Bethel approves an alternative sales tax rate for specific goods or services, the dedication of tax and the associated calculation of the new tax rate shall adhere to the standards provided herein.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

Introduced by: Council Member DeWitt
Introduction Date October 26, 2021
Public Hearing Date: November 9, 2021
Action:
Vote:

SECTION 1. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Ordinances #07-08, #07-10, #08-08, #09-25, #10-13, and #20-16 are hereby clarified and superseded as follows. To the extent this ordinance conflicts with the prior ordinances named in this section, this ordinance shall control.

SECTION 3. There is established a Yukon Kuskokwim Regional Aquatic Health and Safety Center Fund. The fund is created to cover expenses related to the development, expansion, and operation of the Yukon-Kuskokwim Fitness Center, including but not limited to design, promotion, construction, operation, repair, and maintenance of the facility.

SECTION 4. One half of one percent of the tax rate added to any sales price and remitted to the City shall be deposited into an interest-bearing account dedicated to the Yukon Kuskokwim Regional Aquatic Health and Safety Center Fund. Sales tax collections designated to the fund shall include all sales taxes that the City is permitted to collect under the Bethel Municipal Code at the time of sale and remittance, whether the sale occurs in Bethel or through a remote seller. The one half of one percent sales tax designation described and directed under this section does not sunset and shall continue in perpetuity, absent superseding action by the Council.

SECTION 5. This Ordinance shall become effective immediately following adoption by the Bethel City Council.

ENACTED THIS __ DAY OF NOVEMBER 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:
____
Lori Strickler, City Clerk

Detail of the changes made from the Ordinance 20-16 to Ordinance 21-50 clarifying the dedication of the YK Fitness Center.

AN ORDINANCE BY THE BETHEL CITY COUNCIL CLARIFYING AND SUPERSEDING PRIOR ORDINANCES REGARDING FUNDING OF THE YUKON-KUSKOKWIM FITNESS CENTER AND REQUIRING ONE HALF OF ONE PERCENT ~~OF THE SIX PERCENT~~ (0.5% ~~of the 6%~~), OF THE TAX RATE ADDED TO ANY SALES PRICE AND REMITTED OT THE CITY ~~OF ALL SALES TAX COLLECTED BY THE CITY~~ TO BE ~~HELD~~ DEPOSITED IN AN INTEREST BEARING ACCOUNT USED EXCLUSIVELY TO FUND THE DEVELOPMENT, EXPANSION, AND OPERATIONS OF THE YUKON-KUSKOKWIM FITNESS CENTER

WHEREAS, over the past fifteen years, the Bethel City Council has adopted uncodified ordinances associated with creating and funding the Yukon-Kuskokwim Fitness Center, also known from time to time as the Multiuse Recreation Facility, the Bethel Aquatic Training and Health Center, and other similar names;

WHEREAS, on October 25, 2005, the Bethel City Council unanimously passed Resolution #05-38, supporting development of a multiuse recreation facility in Bethel;

WHEREAS, on March 7, 2007, the Council adopted **Ordinance #07-08**, designating an annual budgetary allotment for the planning, construction, operation and maintenance of a multiuse recreational center, and further:

- designating an allotment of $500,000 annually for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility in Bethel;
- requiring that $500,000 be spent each year or saved in an interest bearing account for up to 2 years;
- prohibiting the designated interest bearing account from accumulating more than $1,050,000; and
- requiring that the ordinance would become effective only if and after the voters approved a 2 year 1% sales tax increase in the October, 2007 general election;

WHEREAS, on May 22, 2007, the Council adopted **Ordinance #07-10**, amending Ordinance #07-08 by making the annual $500,000 designation for the multiuse recreation facility contingent upon the voters approving, at the October, 2007 general election, a 1% sales tax increase for 2 years for planning, construction, operation, and costs, and a 5% sales tax increase for 18 years;

WHEREAS, on August 14, 2007, the Council adopted **Ordinance #07-21**, approving the following ballot proposition language for Proposition No. 1 on the October, 2007 general election ballot:

Detail of the changes made from the Ordinance 20-16 to Ordinance 21-50 clarifying the dedication of the YK Fitness Center.

> *Shall the City of Bethel increase the sales tax and use tax by one (1) percent (total tax of 6%) for a period of 2 years followed by a decrease of a half (.5) percent (total tax 5.5%) which shall sunset on October 27, 2027?*

WHEREAS*,* Ordinances #07-21 and #07-08 clearly tie sales tax increase to the multiuse recreation facility;

WHEREAS, on October 2, 2007, the majority of the voters, voting in the City's regular election, approved Proposition 1 as stated above;

WHEREAS, on November 27, 2007, the Council adopted **Ordinance #07-12 (B)**, a special budget ordinance amending the Fiscal Year 2008 budget and transferring $500,000 to the Multiuse Recreation Center Capital Project Fund;

WHEREAS, on May 27, 2008, the Council adopted **Ordinance #08-08**, amending Ordinance #07-08 by removing the $1,050,000 account cap and the $500,000 annual contribution identified in Ordinances #07-08 and #07-10, and instead designating contribution to the fund in an amount equal to the amount of total City sales tax revenue collected multiplied as follows:

FY 2009 = 16.67%
FY 2010 = 12.88%
FY 2011-2027 = 9.09 %
FY 2028 = 4.55%

WHEREAS, on August 11, 2009, the Council adopted **Ordinance #09-21**, approving the following ballot proposition language for Proposition No. 2 at the October, 2009 general election:

> *Shall the current sales and use tax be maintained in the City of Bethel at the rate of six percent (6%)? (Ordinance No. 09-21).*
>
> *Currently, the sales and use tax rate is six percent (6%). This sales and use tax rate of six percent (6%) is to be reduced on January 1, 2010 to five and one half percent (5.5%), and reduced further on October 2, 2027 to a rate of five percent (5%). A yes vote would cause the sales and use tax to be maintained at a rate of six percent (6%).*

WHEREAS, on October 6, 2009, the majority of the voters, voting in the City's regular election, approved Proposition 2, causing the 6% sales tax rate to be

Detail of the changes made from the Ordinance 20-16 to Ordinance 21-50 clarifying the dedication of the YK Fitness Center.

maintained at that rate in perpetuity;

WHEREAS, on August 25, 2009, the Council adopted **Ordinance #09-25**, requiring that funds generated from sales tax revenue designated for the pool and recreation center be appropriated monthly to a designated interest bearing account;

WHEREAS, on April 27, 2010, the Council adopted **Ordinance #10-13**, which further amended Ordinance #07-08 to:

- Require transfer of an amount equal to one-half of one percent of sales taxes collected to a designated interest-bearing account established for use on the Bethel Aquatic Training and Health Center;
- Require that all funds deposited to the designated interest bearing account be allowed to accumulate as needed and be used to pay all expenses related to the development and operation of the Bethel Aquatic Training and Health Center, including but not limited to its design, promotion, construction, operation, and repair; and;
- Require the City Manager and/or his designee to administer the funds and ensure that the proceeds from the designated interest bearing account be spent for the purpose stated;

WHEREAS, on October 11, 2011, the Council adopted **Ordinance #11-20**, directing the administration to transfer all remaining pool and recreation facility monies held by the City into the designated interest bearing account;

WHEREAS, the foregoing string of ordinances and actions in totality create a picture of the Council's directives; however, the flurry of documents and amended actions render the legislative record unclear and Council directives difficult to decipher;

WHEREAS, an unclear legislative record is problematic, and a consolidated action representing current directives will make the collection, dedication, accounting, and spending of recreation center funds clear and concise for administration, the Council, the public, and the legislative record;

<u>**WHEREAS,** all prior legislation has intended to dedicate to the fund one half of one percent of all tax rates added to sales and remitted to the City, excluding penalties and interest collected from delinquent accounts;</u>

<u>**WHEREAS** as of the effective date of this ordinance, the dedication of funds to the YK Regional Aquatic Health and Safety Center Fund reflect the following sales tax rates and calculations as required under current Bethel Municipal Code:</u>

Detail of the changes made from the Ordinance 20-16 to Ordinance 21-50 clarifying the dedication of the YK Fitness Center.

Sales Tax, including remote sales, is set at a rate of six percent (6%) The monthly calculations of one half of one percent (0.5%) of six percent (6%) is equal to 8.33% (0.5/6=8.33% rounded to a maximum of 2 decimals). A total of 8.33% of general and remote sales taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

Alcohol Sales Tax, including remote sales, is set at a rate of fifteen percent (15%). The monthly calculations of one half of one percent (0.5%) of fifteen percent (15%) is equal to 3.33% (0.5/15=3.33% rounded to a maximum of 2 decimals). A total of 3.33% of all Alcohol Sales Taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

Marijuana Sales Tax is set at a rate of fifteen percent (15%) The monthly calculations of one half of one percent (0.5%) of fifteen percent (15%) is equal to 3.33% (0.5/15=3.33% rounded to a maximum of 2 decimals). A total of 3.33% of Marijuana Sales Taxes collected will be dedicated to the YK Regional Aquatic Health and Safety Center Fund.

WHEREAS, nothing in this ordinance precludes a future new sales tax or new rate of levy, if the City of Bethel approves an alternative sales tax rate for specific goods or services, the dedication of tax and the associated calculation of the new tax rate shall adhere to the standards provided herein.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION 1. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Ordinances #07-08, #07-10, #08-08, #09-25, and #10-13, and #20-16 are hereby clarified and superseded as follows. To the extent this ordinance conflicts with the prior ordinances named in this section, this ordinance shall control.

SECTION 3. There is established a Yukon Kuksokwim Regional Aquatic Health and Safety Center Fund. The fund is created to cover expenses related to the development, expansion, and operation of the Yukon-Kuskokwim Fitness Center, including but not limited to, design, promotion, construction, operation, repair, and maintenance of the facility.

SECTION 4. One half of one percent of the ~~six percent~~ tax rate added to any sales price and remitted to the City, ~~of all sales tax remitted to the City~~ shall be deposited in

Detail of the changes made from the Ordinance 20-16 to Ordinance 21-50 clarifying the dedication of the YK Fitness Center.

an interest-bearing account dedicated to the Yukon Kuskokwim Regional Aquatic Health and Safety Center Fund. Sales tax collections designated to the fund shall include all sales taxes that the City is permitted to collect under the Bethel Municipal Code, whether the sale occurs in Bethel or through a remote seller. The one half of one percent sales tax designation described and directed under this section does not sunset and shall continue in perpetuity, absent superseding action by the Council.

Introduced by:	Councilmember Jorgensen
Introduction Date:	February 13, 2007
Public Hearing:	February 27, 2007
	March 13, 2007
	March 27, 2007
Action:	Passed
Vote:	5-1

CITY OF BETHEL, ALASKA

Ordinance #07-08

AN ORDINANCE DESIGNATING AN ANNUAL BUDGETARY ALLOTMENT FOR THE PLANNING, CONSTRUCTION, OPERATION AND MAINTENANCE OF A MULTIUSE RECREATION CENTER

WHEREAS the Bethel City Council has the authority to designate funds for certain projects within the City of Bethel;

WHEREAS the community of Bethel, with approximately 5,900 permanent residents, currently has no public or private facility that offers a variety of indoor recreation opportunities, such as the use of a swimming pool, fitness center, or gymnasium on a daily basis;

WHEREAS the need for a community recreation facility was expressed by the public as a priority in the 1979 Community Comprehensive Plan and has been mentioned in every community plan since 1982;

WHEREAS the Community Economic Development Strategy Plan (2003), co-produced by the City of Bethel and Orutsararmiut Native Council, is a plan containing input from the Bethel community over the course of one year that recommends that the City of Bethel work with other partners to "develop healthy activities for youth and adults" and "obtain funds to construct and build a recreational center;"

WHEREAS the City of Bethel Multiuse Recreation Facility Plan (2005) states that "significant local financial support over the long term will be required," to develop a recreation facility, and that "the larger the percentage of total cost contributed locally, the quicker the project will move from idea to reality;"

WHEREAS a multiuse recreation facility that offers people a range of activities in which to engage, such as swimming, racquetball, volleyball, running, arts and crafts, karate, ballet, and aerobics, offers many benefits to residents and visitors, including increased health and longevity, employment and entrepreneurship opportunities, a place to socialize and be a spectator or participant, and incentive for the recruitment and retention of employees;

WHEREAS the City of Bethel previously passed Resolution #05-38 supporting development of a Multiuse Recreation Facility in Bethel;

Introduced by: Councilmember Jorgensen
Introduction Date: February 13, 2007
Public Hearing: February 27, 2007
March 13, 2007
March 27, 2007
Action: Passed
Vote: 5-1

THEREFORE BE IT ENACTED by the City Council of the City of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is of a permanent nature and shall not be codified within the Bethel Municipal Code.

Designation of Annual Budgetary Allotment.

A. The City of Bethel shall designate an allotment of $500,000 (five hundred thousand dollars) annually for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility to be built within the city limits of Bethel, Alaska.

B. The $500,000 (five hundred thousand dollars) must be spent each year or saved in an interest bearing account for up to two years.

C. That at no time shall the designated interest bearing account accumulate more than $1,050,000.

D. All funds expended from the designated interest bearing account shall be used for the promotion, construction, operation and maintenance of a City of Bethel Multiuse Recreation Facility.

E. The City Manager and/or his designee shall be responsible for administering the funds and insuring that the proceeds from said designated interest bearing account are spent for the purposes stated.

SECTION 3. Effective Date. This ordinance shall become effective upon passage of a 2 year 1% sales tax increase in the October, 2007 General Election.

ENACTED THIS 27th DAY OF MARCH 2007, BY A VOTE OF 5 IN FAVOR AND 1 OPPOSED.

Daniel C. Leinberger, Mayor

ATTEST:

Sandra Modigh, City Clerk

Introduced by: Mayor Leinberger
Date: April 24, 2007
Public Hearing: May 8, 2007
May 22, 2007
Action: Passed
Vote: 4-1

CITY OF BETHEL, ALASKA

Ordinance #07-10

AN ORDINANCE AMENDING SECTION 3 OF ORDINANCE 07-08 FOR THE PLANNING, CONSTRUCTION, OPERATION, AND MAINTENANCE OF A MULTIUSE RECREATION CENTER

WHEREAS the Bethel City Council has passed Ordinance #07-08 which calls for a budgetary allotment for the planning, construction, operation and maintenance of a multiuse recreation center;

WHEREAS the effective date of Ordinance #07-08 was upon passage by the citizens of Bethel of a two year, 1% sales tax increase in the October 2007 general election;

WHEREAS certain grant funds may be available to help defray the costs associated with planning, construction, operation and maintenance of a multiuse recreation center;

WHEREAS the recreation center project would be more attractive to grant funding agencies with a longer tax commitment from the city of Bethel;

THEREFORE BE IT ENACTED by the City Council of the City of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is of a permanent nature and shall not be codified within the Bethel Municipal Code.

SECTION 3. Effective Date. This ordinance shall become effective upon passage of a 1% sales tax increase for 2 yrs for planning, construction, operation & costs and a .5% sales tax increase for the next 18 yrs for operation & maintenance costs in the October, 2007 General Election.

ENACTED THIS 22nd DAY OF MAY 2007, BY A VOTE OF 4 IN FAVOR AND 1 OPPOSED.

Daniel C. Leinberger, Mayor

ATTEST:

Sandra Modigh, City Clerk

Introduced by:	Council Member Jorgensen
Introduction Date	July 24, 2007
Public Hearing:	August 14, 2007
Action:	Passed
Vote:	5-1

CITY OF BETHEL, ALASKA

ORDINANCE #07-21

AN ORDINANCE APPROVING THE LANGUAGE OF THE OCTOBER 2007 GENERAL ELECTION BALLOT PROPOSITION NO.1 INCREASING CITY SALES TAX

WHEREAS the Bethel City Council has passed Ordinance #07-08 which calls for a budgetary allotment for the planning, construction, operation and maintenance of a multiuse recreation center;

WHEREAS the effective date of Ordinance #07-08 was upon passage by the citizens of Bethel of a two year, 1% sales tax increase in the October 2007 general election;

WHEREAS the Bethel City Council has passed Ordinance #07-10 amending ordinance 07-08 by increasing the sales tax and use tax by one (1) percent (total tax of 6%) for a period of 2 years followed by a decrease of a half (.5) percent (total tax 5.5%) for 18 years, upon passage by the citizens of Bethel in the October 2007 general election.

BE IT ORDAINED by the City Council of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is of a permanent nature and shall not be codified within the Bethel Municipal Code.

SECTION 2. <u>Election</u>. The City Clerk shall place the following proposition on the October 2, 2007 ballot to be presented to the voters of the City of Bethel:

<u>Proposition No. 1</u>

ONE PERCENT INCREASE IN BETHEL SALES AND USE TAX

Shall the City of Bethel increase the sales tax and use tax by one (1) percent (total tax of 6%) for a period of 2 years followed by a decrease of a half (.5) percent (total tax 5.5%) which shall sunset on October 2, 2027?

☐ Yes ☐ No

SECTION 3. **<u>Effective Date</u>.** This ordinance shall become effective immediately upon passage by the City Council.

ENACTED THIS 14th DAY OF AUGUST, 2007, BY A VOTE OF 5 IN FAVOR AND 1 OPPOSED.

Daniel C. Leinberger, Mayor

ATTEST:

Sandra Modigh, City Clerk

Introduced by: Council Member Leinberger
Date May 13,2008
Public Hearing: May 27, 2008
Action: Passed
Vote: 4-2

CITY OF BETHEL, ALASKA

ORDINANCE #08-08

AN ORDINANCE AMENDING ORDINANCE 07-08 FOR DESIGNATING AN ANNUAL BUDGETARY ALLOTMENT FOR THE PLANNING, CONSTRUCTION, OPERATION AND MAINTENANCE OF A MULTIUSE RECREATION CENTER

WHEREAS, the Bethel City Council has passed Ordinance #07-08 which calls for a budgetary allotment for the planning, construction, operation and maintenance of a multiuse recreation facility; and

WHEREAS, in Ordinance #07-08, a budgetary allotment totaling $500,000 (five hundred thousand dollars) and a designated interest bearing account limited to $1,050,000 (one million fifty thousand dollars) annually was allotted for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility; and

WHEREAS, capping the amount allotted for the multiuse recreation facility in accordance with Ordinance #07-08 would leave the balance of the 1%, and then 0.5%, sales tax revenue collected in the General Fund, which is a direct contradiction to Ordinance 07-10, Section 3; and

WHEREAS, as reiterated in Ordinance #07-10, the intent of the 1% increase in city sales tax is for the planning, construction, operation and maintenance costs of the multiuse recreation center;

WHEREAS, with a changing economy the revenue from city sales tax also changes, so establishing a fixed dollar cap for the allotment to the multiuse recreation facility would not allow the full 1% sales tax revenue to be used for its intended purpose.

NOW, THEREFORE BE IT ENACTED by the City Council of Bethel Alaska as follows:

SECTION 1. Classification. This ordinance is of permanent nature and shall not be codified within the Bethel Municipal Code.

Section 2. Amendment.

Designation of Annual Budgetary Allotment

A. The City of Bethel shall designate an allotment ~~of $500,000 (five hundred thousand dollars)~~ annually equal to the amount of total sales tax revenue collected multiplied by the appropriate annual percentage as indicated in following calculation table, for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility to be built within the city limits of Bethel, Alaska.

Introduced by:	Council Member Leinberger
Date	May 13,2008
Public Hearing:	May 27, 2008
Action:	Passed
Vote:	4-2

Fiscal Year	Percentage
FY2009	16.67%
FY2010	12.88%
FY2011 – FY2027	9.09%
FY2028	4.55%

B. The ~~$500,000 (five hundred thousand dollars)~~ <u>allotment</u> must be spent each year or saved in an interest bearing account.

~~C. That at no time shall the designated interest bearing account accumulate more than $1,050,000.~~

D. All funds expended from the designated interest bearing account shall be used for the promotion, construction, operation and maintenance of a City of Bethel Multiuse Recreation Facility.

E. The City Manager and/or his designee shall be responsible for administering the funds and insuring that the proceeds from said designated interest bearing account are spent for the purposes stated.

<u>SECTION 3.</u> **<u>Effective Date</u>**. This section shall become effective upon passage by the Bethel City Council.

ENACTED THIS 27 DAY OF MAY 2008, BY A VOTE OF <u>4</u> IN FAVOR AND <u>2</u> OPPOSED.

Eric Middlebrook, Mayor

ATTEST:

Lori Strickler, City Clerk

Introduced by: Council Member Hoffman
Date August 5, 2009
Public Hearing: August 11, 2009
Action: Passed
Vote: 6-0

CITY OF BETHEL, ALASKA

ORDINANCE #09-21

AN ORDINANCE MAINTAINING THE 6% SALES AND USE TAX RATE , AND PLACING THE ISSUE ON THE OCTOBER 6, 2009 BALLOT

WHEREAS, the qualified voters of the City of Bethel ("City") authorized an increase in the sales and use tax to: (i) a rate of six percent (6%) for a period terminating on January 1, 2010, and (ii) a rate of five and one half percent (5.5%) from January 1, 2010 through October 1, 2027; and

WHEREAS, on October 2, 2027, the sales and use tax is to be reduced to a rate of five percent (5%).

BE IT ORDAINED by the City Council of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is permanent in nature and shall be incorporated into the Bethel Municipal Code.

SECTION 2. Election. An election is to be held on October 6, 2009 in and for the City for the purpose of submitting a ballot proposition to the qualified voters of the City for approval or rejection. The proposition must receive a majority vote of the qualified voters in the City voting on the question to be approved. The Proposition shall be substantially in the following form:

> Shall the current sales and use tax be maintained in the City of Bethel at the rate of six percent (6%)? (Ordinance No. 09-21).
>
> Currently, the sales and use tax rate is six percent (6%). This sales and use tax rate of six percent (6%) is to be reduced on January 1, 2010 to five and one half percent (5.5%), and reduced further on October 2, 2027 to a rate of five percent (5%). A yes vote would cause the sales and use tax to be maintained at a rate of six percent (6%).

SECTION 3. Ballots. The proposition, both for paper ballots and machine ballots, shall be printed on a ballot which may set forth other ballot propositions, and the following words shall be added as appropirate and next to a square provided for marking the ballot for voting by a machine.

PROPOSITION NO.______ ☐ Yes ☐ No

SECTION 4. **Intent.** Effective January 1, 2010, the sales and use tax in the City shall be set at the rate of six percent (6%)

SECTION 5. **Effective Date** Section 4 of this ordinance shall become effective only if the proposition described in Section 3 above is approved by a majority of the qualified voters voting on the proposition at the regular election held on October 6, 2009. The remaining sections of this ordinance shall become effective upon adoption.

ENACTED THIS 11 DAY OF AUGUST, 2009, BY A VOTE OF 6 IN FAVOR AND 0 OPPOSED.

Joseph Klejka, Mayor

ATTEST:

Lori Strickler, City Clerk

Introduced by: City Manager Foley
Introduction Date: August 11, 2009
Public hearing date: August 25, 2009
Action: Passed
Vote: 6-1

CITY OF BETHEL, ALASKA

ORDINANCE #09-25

AN ORDINANCE BY THE BETHEL CITY COUNCIL AUTHORIZING THE FUNDING OF THE DESIGNATED BATH CENTER ACCOUNT

WHEREAS, the City of Bethel ("City") levies a sales tax, of which a percentage is intended to fund development of the Bethel Aquatic Training and Health (BATH) Center;

WHEREAS, the City has established in Ordinance 07-08 that no more than $1,050,000 shall be held in a designated account;

WHEREAS, it is imperative that funds designated for the BATH Center account not be co-mingled with other funding to ensure availability;

WHEREAS, a designated interest bearing account specifically for the BATH Center has already been established;

BE IT ORDAINED, by the City Council of Bethel, Alaska; that:

Section 1. Classification. This ordinance is permanent in nature and shall not be codified in the Bethel Municipal Code.

SECTION 2. Amendment. The Designation of Annual Budgetary Allotment in Ordinance 07-08 is hereby amended to read as follows (new language is underlined and deleted language is stricken out):

F. Funds generated from sales tax revenue that are designated for the BATH Center will be appropriated on a monthly basis to the designated interest bearing BATH Center account.

Section 3. Effective Date. This ordinance shall become effective no sooner than 60 days and no later than 90 days, after passage of said ordinance.

ENACTED THIS 25 DAY OF AUGUST 2009 BY A VOTE OF 6 IN FAVOR AND 1 OPPOSED.

Joseph Klejka, Mayor

ATTEST:

Lori Strickler, City Clerk

Introduced by: Council Member Hoffman
Introduction Date: April 13, 2010
Public Hearing: April 27, 2010
Action: Passed
Vote: 5-2

CITY OF BETHEL, ALASKA

Ordinance #10-13

AN AMENDMENT TO ORDINANCE #07-08 DESIGNATING AN ANNUAL BUDGETARY ALLOTMENT FOR ALL EXPENSES RELATED TO THE BETHEL AQUATIC TRAINING AND HEALTH CENTER

WHEREAS the Bethel City Council has the authority to designate funds for certain projects within the City of Bethel;

WHEREAS the community of Bethel, with approximately 5,803 permanent residents, currently has no public or private facility that offers a variety of indoor recreation opportunities, such as the use of a swimming pool, fitness center, or weight room/exercise room on a daily basis;

WHEREAS the need for a community recreation facility was expressed by the public as a priority in the 1979 Community Comprehensive Plan and has been mentioned in every community plan since 1982;

WHEREAS the Community Economic Development Strategy Plan (2003), co-produced by the City of Bethel and Orutsararmiut Native Council, is a plan containing input from the Bethel community over the course of one year that recommends that the City of Bethel work with other partners to "develop healthy activities for youth and adults" and "obtain funds to construct and build a recreational center;"

WHEREAS the City of Bethel Multiuse Recreation Facility Plan (2005) states that "significant local financial support over the long term will be required," to develop a recreation facility, and that "the larger the percentage of total cost contributed locally, the quicker the project will move from idea to reality;"

WHEREAS the proposed Bethel Aquatic Training and Health Center will contain a four-lane swimming pool, family swim area, kiddie pool, hot tub, fitness room, and exercise/weight room that will provide many benefits to residents and visitors, including increased health and longevity, employment and entrepreneurship opportunities, a place to socialize and be a spectator or participant, and incentive for the recruitment and retention of employees;

THEREFORE BE IT ENACTED by the City Council of the City of Bethel, Alaska, that:

SECTION 1. <u>Classification</u>. This ordinance is of a permanent nature and shall not be codified within the Bethel Municipal Code.

Introduced by: Council Member Hoffman
Introduction Date: April 13, 2010
Public Hearing: April 27, 2010
Action: Passed
Vote: 5-2

Designation of Annual Budgetary Allotment.

A. The City of Bethel shall ~~designate an allotment of $500,000 (five hundred thousand dollars) annually for the purpose of construction, operation, and/or maintenance of a multiuse recreation facility to be built within the city limits of Bethel, Alaska.~~ transfer an amount equal to one-half of one percent of sales taxes collected to a designated interest-bearing account established for use on the Bethel Aquatic Training and Health Center;

~~B. The $500,000 (five hundred thousand dollars) must be spent each year or saved in an interest bearing account for up to two years.~~

~~C. That at no time shall the designated interest bearing account accumulate more than $1,050,000.~~

B. All funds ~~expended~~ deposited to ~~from~~ the designated interest-bearing account shall be allowed to accumulate as needed and will be used to pay ~~for~~ ~~the~~ all expenses related to the development and operation of the Bethel Aquatic Training and Health Center, including but not limited to, design, promotion, construction, operation, repair and maintenance of a ~~City of Bethel Multiuse Recreation Facility~~. multiuse recreational facility to be built in the city limits of Bethel, Alaska.

C. The City Manager and/or his designee shall be responsible for administering the funds and insuring that the proceeds from said designated interest bearing account are spent for the purposes stated.

SECTION 3. Effective Date. This ordinance shall become effective immediately upon passage.

ENACTED THIS 11 DAY OF MAY 2010, BY A VOTE OF 5 IN FAVOR AND 2 OPPOSED.

Joseph Klejka, Mayor

ATTEST:

Lori Strickler, City Clerk

Introduced by: Mayor Springer
Introduction Date: October 26, 2021
Public Hearing Date: November 9, 2021
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance 21-26 (d)

AN ORDINANCE AMENDING THE CITY OF BETHEL FISCAL YEAR 2022 BUDGET

THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska, as follows:

SECTION 1. Classification. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Fiscal Year Budget Amendments. The following estimated revenues and expenditures are hereby appropriated for the corporate purposes and objects of the City of Bethel for Fiscal Year 2022.

WHEREAS, the Superior Court Remanded Hackney V. City of Bethel, Alaska, et.al., Case No. 4BE-20-000080CI back to the Board of Adjustment on February 3, 2021;

WHEREAS, the Board of Adjustment Remanded the Rehearing to the Planning Commission on July 16, 2021;

WHEREAS, the Planning Commission's Decision, dated August 13, 2021, on September October 11, 2021 the City Clerk's Office received an appeal of the Planning Commission's Decision for consideration by the Board of Adjustment;

WHEREAS, considering the uniqueness of this remand, the City Clerk's Office and outside Council have taken on the role as advisor and staff support to the Board of Adjustment;

WHEREAS, the City entered into an agreement with Levesque Law Group, LLC for their legal services on this case;

d-1 City Clerk's Office

Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
10-52-642	City Clerk-Legal Fees	35,000	30,000 *Total Increase*	65,000
10-10100	Combined Fund Balance	12,971,296	(30,000) *Total Decrease*	12,941,296

Introduced by: Mayor Springer
Introduction Date: October 26, 2021
Public Hearing Date: November 9, 2021
Action:
Vote:

WHEREAS, the City's recent transition to virtual participation has extended attendance and participation opportunities for volunteer members and the public;

WHEREAS, the City wishes to continue to provide virtual participation for the members and extend viewing and listening options to the public;

WHEREAS, CivicPlus won the bid for the City's electronic packet preparation, the vendor has a number of integrations, to include a CivicPlus Media which will video live streaming and video archive of our public meetings linked to our meeting portal;

WHEREAS, CivicPlus is running a promotion providing 50% off the first year of service the cost breakdown for the remainder of the contract would be:

Year One: 3,200 (annual fee less 50% plus setup)
Year Two through Five: 4,300 (annual fee)

d-2 City Clerk's Office				
Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
10-52-669	City Clerk-Other Purchased Services	14,000	3,200 *Total Increase*	17,200
10-52-541	Council Training and Travel	19,000	(3,200) *Total Decrease*	15,800

SECTION 3. Effective Date. This Ordinance shall become effective upon the passage by the Bethel City Council.

ENACTED THIS 9TH DAY OF NOVEMBER, 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

CIVICPLUS® FACT SHEET

CivicPlus® Media

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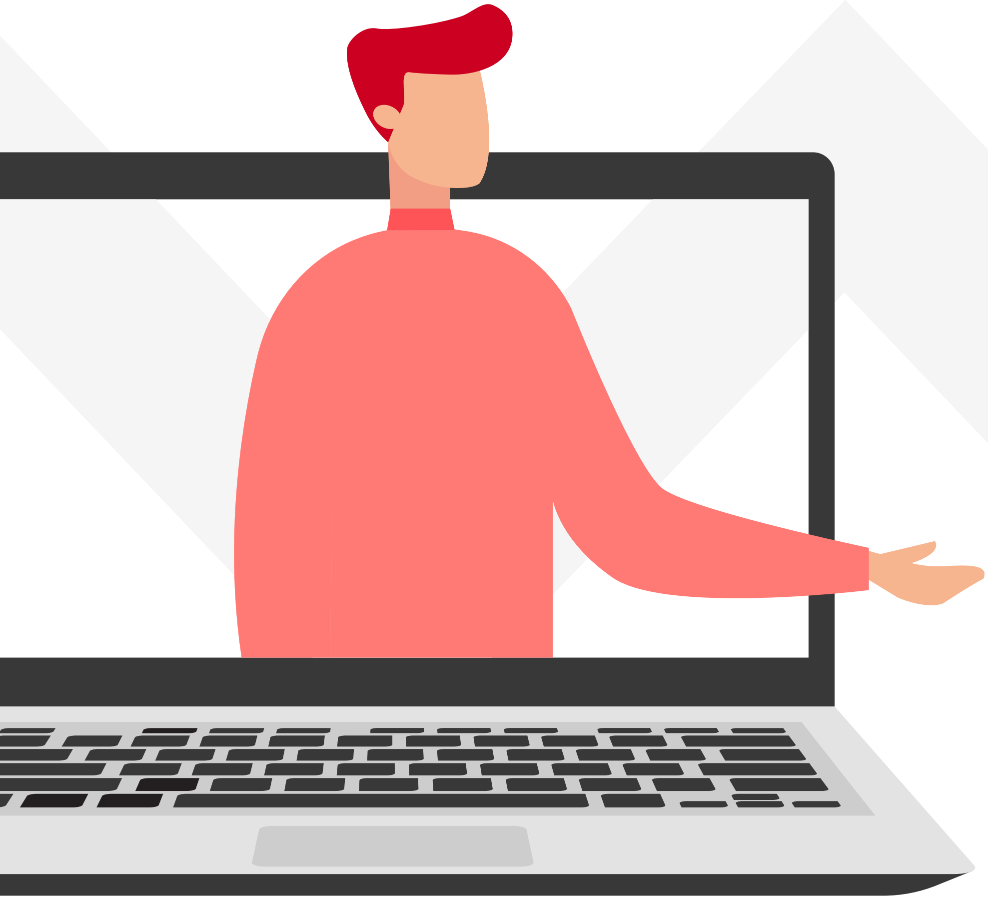
Today's digitally minded citizens are logging more hours watching online video than ever before, and they are searching for content that ranges from entertaining, to informative. For local governments, video is a powerful mechanism for sharing news and events, encouraging civic participation, meeting transparency requirements, building a brand, recruiting employees, and encouraging citizens to develop a sense of civic pride.

CIVICPLUS FACT SHEET



Live Stream:

- Board meetings
- Community concerts or parades
- School sporting events
- Council meetings
- Elected official Q&A sessions
- Press conferences

Live and On-Demand Video Streaming

Media is a core component of the Civic Experience Platform and is accessible through our CivicEngage® website design and hosting solution and our CivicClerk® agenda and meeting management solution. With CivicPlus Media, you can integrate live or recorded videos of meetings and events anywhere on your CivicEngage website that are easily accessible by citizens from any desktop computer or mobile device—no technical or coding skills necessary.

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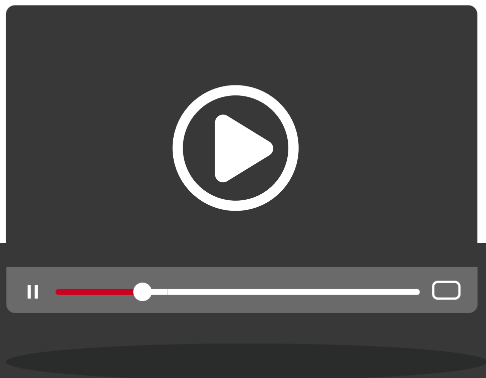
CIVICPLUS

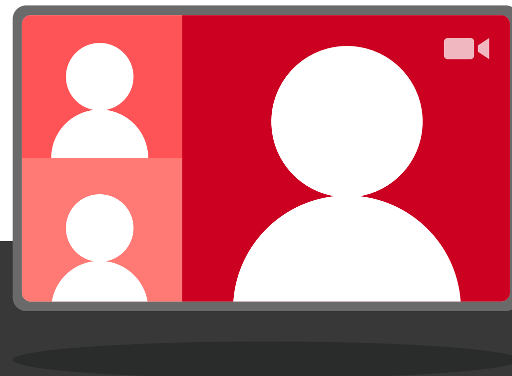
FACT SHEET

PL-1001-082521 | CP-119

Simple live stream recording.



CivicPlus Media + zoom



- Immediate availability of recorded videos for on-demand viewing–no additional steps or manual file uploads.
- Convenient integration with social media platforms including Facebook, YouTube, and Twitter.
- High-definition video for professional-quality presentations.
- Link meeting agendas and bookmarks.
- Auto-start recodings of meetings, so video viewers never miss a moment of live proceedings.

- Password protect each meeting to prevent Zoombombing.
- Create and share a Zoom meeting ID number only with elected officials and key staff when necessary.
- Mute citizen participants when open comment session has ended.
- Control the meeting within Zoom and protect participants from attempting a screen share.
- Allow citizens to sign up to receive a link that will allow them to issue public comments and share their screen during the session.
- Record and automatically upload meeting videos for on-demand playback.

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Introduced by:	Mayor Springer
Introduction and Public Hearing Date	November 9, 2021
Action:	
Vote:	

CITY OF BETHEL, ALASKA

Emergency Ordinance #21-51

AN ORDINANCE BY THE BETHEL CITY COUNCIL EXTENDING THE DECLARATION OF EMERGENCY ISSUED THROUGH ORDINANCES 21-30, 21-16, 21-08, 21-02, 20-38, 20-32, 20-29, 20-11, 20-09, 20-08, 21-38, 21-46

WHEREAS, on March 11, 2020, the State of Alaska declared a public health emergency in response to an anticipated outbreak of COVID-19 in Alaska;

WHEREAS, on March 24, 2020, Bethel City Council adopted Ordinance #20-08; authorizing the City Manager and City Council to modify or suspend sections of the Bethel Municipal Code regarding public meetings and participation, procurement, contracts, leases and personnel rules in order to ensure the health, safety and welfare of the City during a State-declared public health emergency;

WHEREAS, on March 25, 2020, the Bethel City Council adopted Ordinance #20-09, finding the existence of a public health emergency related to the COVID-19 outbreak, incorporating by reference the declaration of local disaster emergency issued by the Acting City Manager and Mayor on March 24, 2020; seeking state and federal funding assistance; and issuing certain health advisories, and requests consistent with state and federal law;

WHEREAS, the potential extent and effect of COVID-19 cannot yet be known, it remains vital for the City of Bethel to be prepared and take all needed precautions until there is no longer a threat;

NOW THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska:

Section 1. Finding of Emergency. The Bethel City Council finds that an emergency exists in the City of Bethel due to the outbreak of COVID-19, which has been declared a global pandemic and a state and national public health emergency.

Section 2. Classification. This ordinance is not permanent in nature and is a non-codified ordinance that shall not become part of the Bethel Municipal Code.

Section 3. All provisions of Ordinance #20-11, as amended, remain in effect.

Section 4. Effective and Expiration Date: This ordinance is effective immediately upon adoption by the City Council and shall remain in effect for a period of sixty (60) days.

ENACTED THIS 9th DAY OF NOVEMBER 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by: Mayor Springer
Introduction and Public Hearing Date: November 9, 2021
Action:
Vote:

CITY OF BETHEL, ALASKA

ORDINANCE #21-52

AN ORDINANCE BY THE BETHEL CITY COUNCIL EXTENDING ORDINANCE 21-31 TESTING AND QUARANTINE MANDATES AND EXEMPTIONS

WHEREAS, the United States Centers for Disease Control and Prevention (CDC) has identified COVID-19 as a significant public health risk;

WHEREAS, the Yukon-Kuskokwim Delta region is home to over fifty (50) small and remote communities which are located off the road system and which have limited medical infrastructure;

WHEREAS, since May 2020, the Yukon-Kuskokwim Health Corporation (YKHC) has offered voluntary COVID-19 testing at the Bethel Airport for all persons arriving from outside the Yukon-Kuskokwim Delta region to Bethel and has increased accessibility to testing on its campus;

WHEREAS, in mid-December, YKHC received its allocation of COVID-19 vaccine from the State of Alaska, and began offering vaccinations to residents of the Yukon Kuskokwim Delta region;

WHEREAS, Bethel City Council finds it is necessary to apply state public health mandates regarding travel to Bethel in order to contain the transmission of COVID-19 within its borders;

WHEREAS, Bethel City Council has the authority to implement temporary local travel mandates relating to air travel to Bethel from outside the Yukon-Kuskokwim Delta region to mitigate COVID-19 within its borders and to protect the health of its residents based upon the following:

- Federal, State, and Local authorities have declared COVID-19 to be a public health disaster emergency;
- AS 26.23.020(e), the State of Alaska Operations Plan, and the City of Bethel Emergency Operations Plan enable the City of Bethel to respond in times of a public health emergency;

- According to AS 26.23.060(h), a "political subdivision" permitted to act under AS 26.23 includes a municipality like Bethel, which has adopted and exercised certain "health and safety" and "public peace, morals, and welfare" powers both through its Emergency Operations Plan and under Titles 1, 8, and 9 of the Bethel Municipal Code;
- The "City of Bethel COVID-19 Emergency Rules and Procedures" adopt temporary requirements that are necessary and reasonable to protect public health and safety within the City and are narrowly tailored to limit the impact of these measures on the economic and personal liberties of all individuals and entities to which they apply;
- The Alaska Constitution, article X, section 1, provides that a liberal construction shall be given to the powers of local government units.
- Alaska Statute 29.25.030 expressly grants local communities the authority to adopt an emergency ordinance to meet a public emergency;
- Alaska Statute 29.35.260 permits a city outside a borough to exercise a power not otherwise prohibited by law;
- The Alaska Attorney General issued a guidance statement supporting a second-class city's authority to enact local mitigation measures during a public health emergency;
- The Governor and the Department of Health and Social Services have recognized the heightened risk of COVID-19 to residents of small, remote communities with limited medical infrastructure, and have supported a policy that provides small communities with the flexibility to enact public health mandates tailored to their particular circumstances.

WHEREAS, we must take steps to continue to protect our community and region from further harm and loss;

WHEREAS, taking the free vaccinations available and recommended by our medical and health professionals is a significant way to lower the positivity rate;

WHEREAS, two FDA-emergently-authorized and recommended vaccines that are shown to be highly effective at preventing COVID-19 are now available (Pfizer-BioNtech's COVID-19 vaccine and Moderna's COVID-19 Vaccine);

WHEREAS, if someone has been vaccinated, they are less likely be positive for COVID-19; clinical trials indicate that the Moderna vaccine is 94.1% effective and the Pfizer-BioNTech is 95% effective at preventing laboratory-confirmed COVID-19 illness in people without evidence of previous infection;

WHEREAS, the CDC confirms that acquiring COVID-19 naturally may offer some natural immunity against COVID-19 and that current reinfection with the virus that causes COVID-19 is uncommon in the 90 days after initial infection; however, it is unknown how long this natural immunity protection lasts, and the risks of severe illness and even death from COVID-19 far outweigh any benefits of natural immunity;

WHEREAS, on February 10, 2021 the CDC released new regulations allowing those that have received the suggested vaccinations can be exempt from the quarantine requirements following two weeks after their second shot;

NOW, THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska, as follows:

The Bethel City Council hereby adopts the City of Bethel Emergency COVID-19 Rules for Traveler Testing upon arrival to Bethel as follows:

Section 1. Travel Prohibited. Anyone who is currently infected with SARS-CoV-2 virus must not travel to Bethel until they are cleared from isolation by a medical professional or unless otherwise authorized by a medical professional for medical reason or detained by State of Alaska Department of Corrections.

Section 2. Testing Isolation and Quarantine Requirement. When traveling to Bethel:

i. The traveler should get a molecular test for SARS-CoV-2 within 72 hours prior to travel to Bethel and be able to present upon arrival into Bethel proof of that negative test. The traveler should avoid commencing travel to Bethel without a negative test result in hand.

ii. If a traveler cannot get tested prior to traveling to Bethel, if the test result is unavailable upon arrival, or if the traveler was outside of Bethel for less than 72 hours, the traveler must get a molecular test for SARS-CoV-2 upon arrival to Bethel. If at the time of arrival, a testing location is not open or available, the traveler must get tested at the next available opportunity. All travelers without a negative test upon arrival to Bethel shall follow strict social distancing for seven days or until they receive a negative result.

iii. If traveler remains in Bethel for seven days, on the seventh day, the traveler shall get a molecular test for SARSCoV-2 and follow strict social distancing until negative test results are received.
iv. If the traveler does not get a molecular test for SARS-CoV-2, they must follow strict social distancing for 10 days following arrival into Bethel.

Section 3. Testing Exemptions.

i. An asymptomatic traveler who has recovered from a documented SARS-CoV-2 infection within the past 90 days is exempt from travel testing.
ii. Children age ~~10~~ 2 and under are exempt from the testing requirement.
iii. If a traveler arrives in Bethel, and can show provide proof of being fully vaccinated, the traveler is exempt from the City of Bethel Emergency COVID-19 Rules for Traveler testing.

Section 4. Quarantine Exemptions.

i. Critical Infrastructure Workers (CI) are exempt from strict social distancing requirements when traveling or returning to Bethel however, CI workers shall stay masked and socially distance from community residents, limit entry to facilities that are not part of the CI workers worksite or lodging. CI workers do not need to coordinate entry with the City of Bethel.
ii. If a traveler arrives in Bethel, and can show provide proof of being fully vaccinated, the traveler is exempt from the City of Bethel Emergency COVID-19 Rules for Traveler Isolation and Quarantine Requirements.

Section 5. Definitions

"Critical Infrastructure Workers" means the Cyber and Infrastructure Security Agency (CISA) "Guidance on the Essential Critical Infrastructure Workforce." Guidance on the Essential Critical Infrastructure Workforce: Ensuring Community and National Resilience in COVID-19 Response (cisa.gov)

"Fully Vaccinated" means:

a. Two weeks after the traveler's second dose in a 2-dose series, like Pfizer or Moderna vaccines, or
b. Two weeks after the traveler's single-dose vaccine, like Johnson & Johnson's Janssen vaccine.

"Strict Social Distancing" means:

a. An individual may not enter restaurants, bars, gyms, community centers, sporting facilities, office buildings, and schools or daycare facilities, and/or may not participate in group activities with people outside of your immediate household.
b. To be in outdoor public place, an individual must remain six feet away from anyone not in their immediate household, and they must wear a face

covering. The individual may arrange curbside shopping or have food delivery.

"Traveler" means any person arriving or returning into Bethel regardless of point of entry, point of departure, whether by air or ground but only if the traveler has come in contact with people that do not reside in Bethel during their travel.

Section 6. Classification. This ordinance is not permanent in nature and is a non-codified ordinance that shall not become part of the Bethel Municipal Code.

Section 7. Effective and Expiration Date. This ordinance is effective immediately upon adoption by the City Council and shall remain in effect for a period of sixty (60) days.

ENACTED THIS 9th DAY OF NOVEMBER, 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by: Mayor Springer
Public Hearing and Adoption Date: Novеber 9, 2021
Action:
Vote:

CITY OF BETHEL, ALASKA

EMERGENCY ORDINANCE 21-53

AN ORDINANCE BY THE BETHEL CITY COUNCIL ESTABLISHING A MANDATE WITHIN THE CITY OF BETHEL THAT MASKS OR SIMILAR FACE-COVERINGS BE WORN IN PUBLIC IN INDOOR AND INDOOR-ADJACENT SPACES, AND UNDER CERTAIN CONDITIONS IN OUTDOOR SPACES, DURING THE COVID-19 PUBLIC HEALTH EMERGENCY

WHEREAS, the Centers for Disease Control and Prevention stated that fully-vaccinated people who contract the delta variant of the COVID-19 virus carry similar levels of the virus as unvaccinated people who contract the variant;

WHEREAS, therefore, it is understood that people who have received the COVID-19 vaccine, while more protected against serious illness, hospitalization, and death, may still transmit the virus to others more readily than other variants of the coronavirus;

WHEREAS, with a sharp acceleration of COVID-19 positive cases in the City of Bethel and the Yukon-Kuskokwim Region, we have returned to a high level of community transmission according to the CDC;

WHEREAS, it is imperative that we take seriously our role in protecting this community and region, and every resident, visitor, business, organization, and agency should do their part to protect each other from this serious disease; if we don't all participate in these mitigation and prevention measures, then the benefits will not be realized; and

WHEREAS, the Council finds that it is in the best interest of the public peace, health, welfare and safety, and to preserve the health, safety, and lives of the citizens of the community and region, to establish a policy that masks and face-coverings should be worn when interacting in public spaces in the community of Bethel, consistent with this resolution.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION 1. This is a non-codified Ordinance of general and permanent nature and shall become part of the Bethel Municipal Code.

SECTION 2. Mandate:

To reduce the possibility of community spread of COVID-19, it is the mandate of the City of Bethel that face coverings be worn when people are in high-risk public situations including but not limited to:

- Inside of, or in line to enter, any indoor public space;
- Obtaining services from a healthcare facility;
- Waiting for or riding on public transportation or while in a taxi or bus;
- Engaged in work, whether at the workplace or performing work off-site, when:
  - Interacting in-person with any member of the public;
  - Working in any space visited by members of the public, regardless of whether anyone from the public is present at the time;
- Working in any space where food is prepared or packaged for sale or distribution to others;
- Working in or walking through public common areas, such as hallways, stairways, elevators, and parking facilities;
- In any room or enclosed area where other people (except for members of the person's own household or residence) are present when unable to physically distance;
- Driving or operating any public transportation or taxi service or ride-sharing vehicle;
- While outdoors in public spaces when maintaining a physical distance of six feet from persons who are not members of the same household or residence is not feasible.

SECTION 3. Exemptions:

The following individuals are exempt from wearing a face covering:

- Persons younger than two years old;
- Persons with a medical condition, mental health condition, or disability that prevents wearing a face covering. This includes persons with a medical condition for whom wearing a face covering could obstruct breathing or who are unconscious, incapacitated, or otherwise unable to remove a face covering without assistance;
- Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication;
- Persons for whom wearing a face covering would create a risk to the person related to their work, as determined by local, state, or federal regulators or workplace safety guidelines;
- Persons who are obtaining a service involving the nose or face for which temporary removal of the face covering is necessary to perform the service;
- Persons who are seated at a restaurant or other establishment that offers food or beverage service, while they are eating or drinking, provided that they are able to maintain a distance of at least six feet away from persons who are not members of the same household or residence;
- Persons who are engaged in outdoor work or recreation such as swimming, walking, hiking, bicycling, or running, when alone or with household members, and when they are able to maintain a distance of at least six feet from others; and
- Persons who are incarcerated. Jails and community residential centers, as part of their mitigation plans, will have specific guidance on the wearing of face coverings or masks for

both inmates and staff.

Section 4. Enforcement. The City reserves the right to use all available enforcement options to ensure compliance with this mandate. However, brief removal of a face covering, such as is necessary to eat, drink, or scratch an itch does not constitute a violation of this mandate (although hand-washing is recommended after such activities). Additionally, a violation of this mandate does not create grounds for residents to harass individuals who do not comply with it.

NOW, THEREFORE, BE IT ORDAINED that the Bethel City Council establishes a community mandate that masks or similar face-coverings shall be worn when interacting in public spaces in the community of Bethel consistent with this resolution and establishes a mandate that masks or similar face-coverings be worn in City facilities and on City property in accordance with this resolution.

Section 5. Effective and Expiration Date: This ordinance is effective immediately upon adoption by the City Council and shall remain in effect for a period of sixty (60) days.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA THIS 9th DAY OF NOVEMBER 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by: Mayor Springer
Public Hearing and Adoption Date: November 9, 2021
Action:
Vote:

CITY OF BETHEL, ALASKA

EMERGENCY ORDINANCE #21-54

AN ORDINANCE BY THE BETHEL CITY COUNCIL TEMPORARILY SUSPENDING BETHEL MUNICIPAL CODE 13.04.290 TO PREVENT WATER SHUTOFF FOR NON-PAYMENT OF CHARGES FOR CERTAIN ACCOUNT-TYPES AND DOLLAR AMOUNTS

WHEREAS, the United States Centers for Disease Control and Prevention (CDC) has identified COVID-19 as a significant public health risk;

WHEREAS, on March 11, 2020, the World Health Organization designated the COVID-19 outbreak a pandemic;

WHEREAS, since June 2020, there has been a rapid increase in COVID-19 cases throughout Alaska and within Bethel and surrounding communities in the Yukon-Kuskokwim Delta region;

WHEREAS, the City of Bethel Finance Department has records of a number of residential and business accounts that face water shutoff because of delinquencies in payment;

WHEREAS, clean running water is a critical public health tool to mitigate the spread of COVID-19, and during this public health emergency, it is imperative for the City of Bethel continue to provide water services to help prevent the spread of COVID-19;

WHEREAS, the City wishes to provide customers flexibility during the pandemic to help prevent water shutoff because of nonpayment of charges;

WHEREAS, the City also wants to help ensure the customer account debt is not so high as to prevent reasonable opportunity for repayment;

NOW, THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska:

Section 1. Finding of Emergency. The Bethel City Council finds that an emergency exists in the City of Bethel due to the outbreak of COVID-19, which has been declared a global pandemic and a state and national public health emergency.

Section 2. Classification. This is a non-codified Ordinance of general and permanent nature and shall not become part of the Bethel Municipal Code.

Section 3. Bethel Municipal Code 13.04.290 is suspended and the City will not shut off water accounts due to nonpayment of charges for the effective period of this ordinance, unless a residential customer exceeds an account balance of $5,000 and a commercial customer exceeds an account balance of $10,000. This ordinance will only apply to a residential or commercial account with a debt greater than $1,000 if the customer coordinates a repayment plan pursuant to BMC 13.04.270 with the City of Bethel within thirty (30) days from the date of the account delinquency.

Section 4. Effective and Expiration Date: This ordinance is effective immediately upon adoption by the City Council and shall remain in effect for a period of sixty (60) days.

ENACTED THIS 9th DAY OF NOVEMBER 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by: Mayor Springer
Date: November 9, 2021
Action:
Vote:

CITY OF BETHEL, ALASKA

Resolution 21-20

A RESOLUTION BY THE BETHEL CITY COUNCIL RESPONDING TO THE COVID-19 PUBLIC HEALTH EMERGENCY, ESTABLISHING STANDARDS FOR IN-PERSON PARTICIPATION AT CITY MEETINGS

WHEREAS, the COVID-19 case rates are again at staggering levels requiring the City of Bethel to ensure mitigation measures are provided for our volunteers, staff, and residents when hosting our governmental meetings;

NOW THEREFORE BE IT RESOLVED by the City Council of Bethel, Alaska, as follows:

Section 1. In the interest of maximizing participation for our public meetings while also protecting our community and region, the Bethel City Council implements the following standards for all committee, commission, board, and council meetings of the City of Bethel:

1. All governmental bodies will be open for in-person participation and will continue to use Zoom as a participation option.
2. Volunteer members or staff shall not attend meetings in person if they have traveled out of Bethel within the last 10 days unless they are fully vaccinated or have proof of a negative COVID-19 test in accordance with the City's testing and quarantine mandates. Proof of a negative PCR test must be presented at the meeting.
3. Volunteer members and staff shall not attend meetings in person if they have symptoms of COVID-19, if a member of their household has tested positive for COVID-19 and is under quarantine, or if they have tested positive for COVID-19 and are under quarantine.
4. Social distancing when meeting in person shall be maintained to the fullest extent possible, and the council chambers shall be limited to eighteen people.
5. Proper mask wearing is required for all participants regardless of distance from others, food will not be permitted, and all surfaces will be thoroughly cleaned before and after meetings.

Section 2. Effective and Expiration Date. This Resolution is effective immediately upon adoption and shall remain in effect until the Emergency Ordinances which extend the COVID-19 Emergency expires, unless otherwise amended by the City Council.

ENACTED THIS 9th DAY OF NOVEMBER 2021 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

Introduced by: Mayor Springer
Date: November 9, 2021
Action:
Vote:

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

City of Bethel Action Memorandum

Action memorandum No.	21-35	
Date action introduced:	11-9-2021	Introduced by: Peter A. Williams, City Manager
Date action taken:		Approved Denied
Confirmed by:		

Action Title: Approve the sale of abandoned and surplus property in the possession of the Bethel Police Department by sealed bid.

Attachment(s): (1) 2021 Sealed Auction Bid List, (2) Firearms Descriptions by Lot.

Amount of fiscal impact:		Account information:
$5000 approximate	Positive fiscal impact; sales will credit	TBD
	the General Fund	

Summary Statement
The City of Bethel Police Department is in possession of abandoned or surplus property that is subject to sale (see attachments for detailed descriptions) including:

1. Five motor vehicles (abandoned)
2. Nineteen ATVs (abandoned)
3. Two snow machines (surplus 2003 models, don't run)
4. One ATV (surplus 2005 model; doesn't run)
5. Five lots of firearms (four firearms per lot; abandoned)

The sale by sealed bid will be conducted by PD non-sworn staff. Pictures and descriptions will be publicly posted for the public, but no in person inspections of the items will occur. This allows the continuance of limiting contact and to social distance non-sworn support staff.

Account # 10-61-799
Department Police
Phone 543-3781

SEALED AUCTION ITEMS
BPD 2021

ITEM #	SALE ITEM	DESCRIPTION	MIN BID	LOCATION
		Cars/Trucks		
1		2003 GMC Safari Mini Van/White EJY442		
2		1993 Mercury Villager LS Van/Green CRX740		
3		2002 Kia/Gray EFR245		
4		1996 Ford EXP/Green EHN285		
5		2001 Chevy Tracker/Silver FNS189		
5		**removed from list**		
		ATV's		
7		2001 Honda Foreman 400/Green		
8		Honda Foreman/Green		
9		1998 Yamaha YFB250FW/Green		
10		2016 Honda Foreman 500/Blue		
11		2000 Yamaha dirt bike/blue		
12		SKI DOO Summit 550F/Blue		
13		2016 Honda Rancher 420/Green		
14		2017 Honda Rancher 420/Red		
15		2010 Honda Rancher 420/Green		
16		2013 Honda Recon 250/Green		
17		2003 Honda Foreman 450/Green		
18		2009 Honda Foreman 500/Green		
19		2012 Honda Rancher 420/Red		
20		2009 Yamaha YFM350FWA/Blk		
21		2015 Honda Rancher 420/Red		
22		2014 Honda Foreman 500/Blue		
23		2017 Arctic Cat Alterra 500/Red		
24		2016 Honda Rancher 420/Green		

25		Honda Rancher 420/Red		
		FIREARMS		
26		LOT 1		
27		LOT 2		
28		LOT 3		
29		LOT 4		
30		LOT 5		
		POLICE EQUIPMENT		
31		SN1ST58513C345632 Polaris 550 Snow Machine Blue 2003		
32		SN1ST5BSX3C345645 Polaris 550 Snow Machine Blue 2003		
33		4XAMH68A95A349466 Polaris Sportaman 700 ATV Blue 2005		

Account # **10-51-799**
Department **Administration**
Phone

Surplus Equipment Sale
February 2015

ITEM #	SALE ITEM	DESCRIPTION	MIN BID	LOCATION

BETHEL POLICE DEPARTMENT
SEALED BID AUCTION

ITEM #	SALE ITEM	DESCRIPTION	BID	BIDDER

Glock 22/40	CXB217	
Mossberg 12ga	J956393	1404467
Rem 870 20g	A653050U	1613690
Ruger .22 Cal	67-808660	1305830

S/W P .22 Springfield	L339341	1115746
Ruger 10/22 LR w/scope	128-50852	
Daisy BB gun		1004955
Ruger 22/45	222-12727	

Springfield Armory RO Compact	LW135260
Taurus PT 24/7 PRO DS	TCU70956
Taurus .357 Magnum	EX515279
Winchester Ranger	G1713436

1700418
1506511
1213897
1613122

Ruger .44 Mag Redhawk	50055534	
Beretta 9mm	PX31225	
Walther CP99 Compact	11L01143	1514417
Glock 19 w/ laser site	EER850	

Marlin Crank Action Rifle 45/70	13039676
Ruger .22 Mark II	211-51876
.38 cal Witness	EA26757
Kel-Tec .22	WWBK79

1312149

1407169

City of Bethel Action Memorandum

Action memorandum No.	21-36	
Date action introduced:	11-9-2021	Introduced by: Peter A. Williams, City Manager
Date action taken:		Approved Denied
Confirmed by:		

Action Title: Accept and approve the FY 2022 State of Alaska, Designated Legislative Grant, approved by the 32nd Legislature for the Design of the Yukon Kuskokwim Fitness Center gym and track in the amount of $500,000.

Attachment(s): (1) Letter of Award (2), Scope or Work and schematic, (3), and Grant Agreement.

Amount of fiscal impact:		Account information:
$500,000	Positive fiscal impact. No match.	TBD

Summary Statement

The State of Alaska's 32nd Legislature approved a $500,000 capital budget award to the City of Bethel for the design of a gym and track to be part of the YK Fitness Center. The YK Fitness Center was constructed with the intention of adding a gymnasium on to it in the future. A feasibility study is currently being prepared by DOWL and Agnew::Beck Consulting.

The grant performance period is July 1, 2021 to June 30, 2026. There is no match required from the City of Bethel.

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development
Division of Community and Regional Affairs
Juneau
P.O. Box 110809
Juneau, AK 99811-0809
Main: 907.465.5647
Toll free: 877.769.4539
Fax: 907.465.4761

VIA EMAIL

September 8, 2021

Peter A. Williams, Manager
City of Bethel
PO Box 1388
Bethel, AK 9959

RE: FY 22 Designated Legislative Grant

Dear Mr. Williams:

I am pleased to notify you the City of Bethel has been appropriated a FY 2022 Designated Legislative Grant per AS 37.05.315, Grants to Municipalities, for the purpose of design of the Yukon Kuskokwim Fitness Center gym and track. The amount of state funding appropriated for this grant is $500,000.00.

In order to receive grant funds, a grant agreement must be executed. Please provide the following information within 30 days:

- A scope of work for this project which includes a detailed project description, proposed timeline and budget narrative.
- Original completed Signatory Authority Form (attached).

Upon receipt of the requested information, I will prepare and send the grant agreement for signature.

The latest Designated Legislative Handbook is available online at: https://www.commerce.alaska.gov/web/dcra/GrantsSection/DLGrants.aspx and will inform you regarding management and use of grant funds.

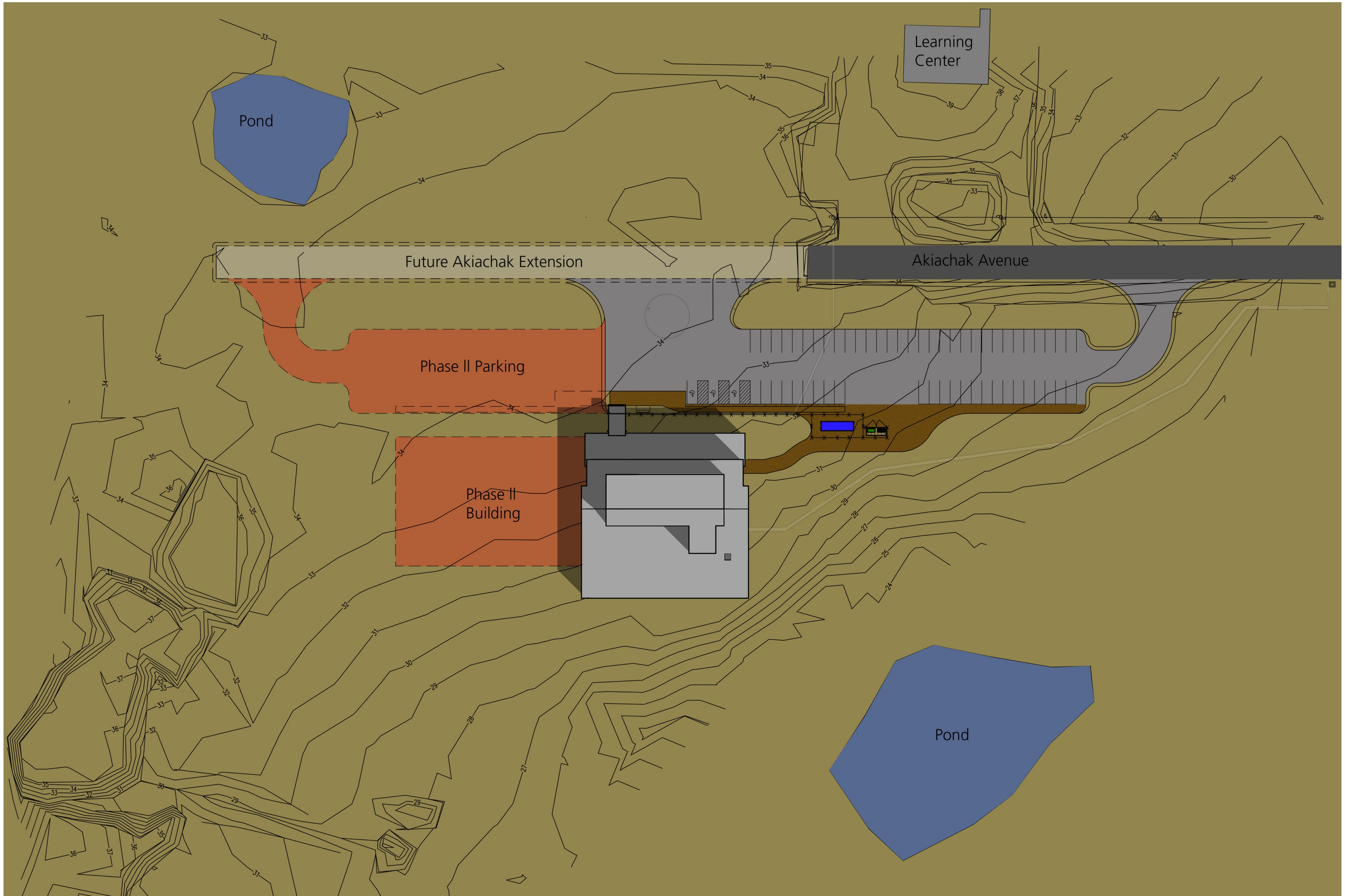
Congratulations on this award! I look forward to working with you to ensure the success of this project. If you have any questions, contact me via phone at (907)465-5647 or email jeanine.mason@alaska.gov.

Best regards,

Jean Mason

Jean Mason
Grants Administrator II

Architects Alaska



Site Plan

FY 2022 Designated Legislative Grant

City of Bethel

Scope of Work

Amount: $500,000

Purpose: Design of the Yukon Kuskokwim Fitness Center gym and running track

Performance Period: July 1, 2021 – June 30, 2026

Project Description

The Yukon Kuskokwim Fitness Center (YK Fitness Center) is a multiuse recreation facility in Bethel, Alaska. It contains a six-lane competition size pool, exercise/weight room, and mirrored room for ballet, aerobics, karate, and other activities. The facility has a concession area, locker rooms, open seating area, and small meeting room.

The YK Fitness Center was constructed with the idea of attaching a full-size gymnasium to it. This design project will support a 35% engineer-drafted design of the gymnasium, a 200-meter running track, and climbing walls to be constructed adjacent to the YK Fitness Center. The full cost of design is expected to be $1,500,000 or 10% of the completed construction cost of $15,000,000. The 35% design will include a description and preliminary schematics of structural, mechanical, electrical, and plumbing systems. It will include a rough order of magnitude construction cost estimate and building renderings.

DOWL, LLC is the engineer firm on contract with the City of Bethel. DOWL is currently preparing the YK Fitness Center Expansion Feasibility Study at a City-paid cost of $73,000. DOWL will head up the design effort soon after it completes the feasibility study.

Timeline

July 1, 2021 – November 30, 2021	YK Fitness Center Expansion Feasibility Study Completed
December 1, 2021 – June 30, 2022	35% Design of Expansion Containing Gym/Track

Budget

The 35% design piece will be completed with the $500,000 designated legislative grant award. The City will look for the remaining two-thirds of design cost ($1,000,000) during the nine months to a year that it takes for DOWL to complete the feasibility study and the initial design phase.

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

Designated Legislative Grant Program

Grant Agreement

Grant Agreement Number	Vendor Number	Amount of State Funds
22-RR-012	**CIB84214**	**$500,000.00**

GAE	Appropriation Unit	Lapse Date	Project Title
	089361004; 089361197	**06/30/2026**	**Design of the Yukon Kuskokwim Fitness Center gym and track**

Grantee		Department Contact Person	
Name **City of Bethel**		Name **Jean Mason**	
Street/PO Box **PO Box 1388**		Title **Grants Administrator II**	
City/State/Zip **Bethel, AK 99559**		Street/PO Box **PO Box 110809**	
Contact Person **John Sargent, Grant Manager**		City/State/Zip **Juneau, AK 99811-0809**	
Phone **907-543-1386**	Fax **907-543-1388**	Phone **907-465-5647**	Fax **907-465-4761**
Email **jsargent@cityofbethel.net**		Email **jeanine.mason@alaska.gov**	

AGREEMENT

The Alaska Department of Commerce, Community, and Economic Development, Division of Community and Regional Affairs (hereinafter 'Department') and **City of Bethel** (hereinafter 'Grantee') agree as set forth herein.

Section I. The Department shall pay the Grantee for the performance of the project work under the terms outlined in this Agreement. The amount of the payment is based upon project expenses incurred, which are authorized under this Agreement. In no event shall the payment exceed **$500,000.00**.

Section II. The Grantee shall perform all of the work required by this Agreement.

Section III. The work to be performed under this Agreement begins **July 1, 2021** and shall be completed no later than **June 30, 2026**.

Section IV. The Agreement consists of this page and the following:

ATTACHMENTS

Attachment A: Scope of Work
1. Project Description
2. Project Budget
3. Project Management
4. Reporting

Attachment B: Payment Method
Attachment C: Standard Provisions

AMENDMENTS

Any fully executed amendments to this Agreement

APPENDIX

Appendix A: State Laws and Regulations

Grantee	Department
Signature	Signature
Printed Name and Title **Peter A. Williams, City Manager**	Printed Name and Title **Pauletta Bourne, Grants Administrator III**
Date	Date

Attachment A
Scope of Work

1. Project Description

The purpose of this FY 2022 Designated Legislative Grant in the amount of $500,000.00 [*pursuant to the provisions of AS [37.05.315, Grants to Municipalities, SLA 2021, HB 69, Chapter 1, Section 49(a)(1), Page 135, and Line 3 – 15]* is to provide funding to City of Bethel for use towards Design of the Yukon Kuskokwim Fitness Center gym and track. The objective of this project is to develop 35% design for the gymnasium, running track, and climbing walls to be constructed adjacent to the Y-K fitness center. The 35% design will include a description and preliminary schematics of structural, mechanical, electrical, and plumbing systems. It will include a rough order of magnitude construction cost estimate and building renderings.

This project may include the following items:

- Contractual engineering services

Additional expenditures must be reasonable and relative to the project objective and may require preapproval by the department.

No more than five percent (5%) of the total grant award may be reimbursed for Administrative expenses for projects involving equipment purchase or repairs and no more than ten percent (10%) of the total grant award may be reimbursed for Administrative expenses for all other projects. To be reimbursed for eligible administrative costs, expenses must be reported on the Designated Legislative Grant Financial/Progress Report form.

2. Project Budget

Cost Category	Total Project Costs
Project Funds	$500,000.00
Administration	$0.00
Total Grant Funds	**$500,000.00**

3. Project Management

This project will be managed by the Grantee.

Signatory authority for execution of the Grant Agreement and subsequent amendments is granted to the chief administrator. For grants appropriated to a municipality, the mayor is the chief administrator unless the municipality operates a managerial form of government; then the city manager/administrator acts as the chief administrator. For named recipients and unincorporated communities, the executive director or highest-ranking official will act as chief administrator.

The chief administrator may delegate authority for executing the Grant Agreement and amendments to others within the Grantee's organization via the Signatory Authority Form. The chief administrator also designates financial and performance progress reporting authority via the Signatory Authority Form. Such delegation is limited to others within the Grantee's organization unless otherwise approved by the Department.

The Grantee must establish and maintain separate accounting for the use of this grant. The use of grant funds in any manner contrary to the terms and conditions of this Grant Agreement may result in the subsequent revocation of the grant and any balance of funds under the grant. It may also result in the Grantee being required to return such amounts to the State.

If applicable under state law, grantees must be registered and in good standing with the Department of Commerce, Community and Economic Development's Division of Corporations, Business and Professional Licensing.

4. Reporting

The Grantee shall submit a Designated Legislative Grant Financial/Progress Report Form provided by the Department each month, or quarterly, with the concurrence of the Department, during the life of the Grant Agreement. Grant Financial/Progress Report Forms are due thirty (30) days after the end of the month or quarter being reported. The report period is the first of the month through the last day of the month. If quarterly reporting is approved, the report period is the first day of the first month through the last day of the third month of the quarter. The final Financial/Progress Reports must be submitted within thirty (30) days following completion of the project.

Attachment B
Payment Method

1. **Reimbursement Payment**

Upon receiving and approving a Grantee's Financial/Progress Report, the Department will reimburse the Grantee for expenditures paid during the reporting period, in accordance with this Grant Agreement. The Department will not reimburse without approved Financial/Progress Reports, prepared and submitted by the Grantee on the form provided by the Department. Before approving the financial/progress report for payment, the Department may require the Grantee to submit documentation of the costs reported (e.g., copies of vendor billings/invoices and proof of payment, general ledger expenditure report).

2. **Advance Payment**

In most instances, the Department will make payment to a Grantee on a cost reimbursable basis. If cost reimbursement significantly inhibits the Grantee's ability to implement the project, the Department may advance to the Grantee an amount not to exceed a projected thirty (30) day cash need, or twenty percent (20%) of the amount in Section I, whichever is less.

Before the Department will issue an advance, the Grantee must submit a "Request for Advance Payment" form along with documentation of costs associated with the advance. The "Request for Advance Payment" form can be obtained from the Department electronically or in hard copy.

All advances will be recovered with the Grantee's next Financial/Progress Report form. Should earned payments during the terms of this Grant Agreement be insufficient to recover the full amount of the advance, the Grantee will repay the unrecovered amount to the Department when requested to do so by the Department, or at termination of the Grant Agreement.

3. **Withholding of Ten Percent (10%)**

The Department may withhold ten percent (10%) of the amount in Section I until the Department determines that the Grantee has satisfactorily completed the terms of this Grant Agreement, including all required reporting of the project.

Attachment C
Standard Provisions

Article 1. Definition

"Department" refers to the Department of Commerce, Community, and Economic Development with the State of Alaska.

Article 2. Indemnification

It is understood and agreed that this Grant Agreement is solely for the benefit of the parties to the Grant Agreement and gives no right to any other party. No joint venture or partnership is formed as a result of the Grant Agreement.

The Grantee, its successors and assigns, will protect, save, and hold harmless the Department and the State of Alaska and their authorized agents and employees, from all claims, actions, costs, damages, or expenses of any nature whatsoever by reason of the acts or omissions of the Grantee, its subcontractors, assigns, agents, contractors, licenses, invitees, employees, or any person whomever arising out of or in connection with any acts or activities authorized by this Grant Agreement. The Grantee further agrees to defend the Department and the State of Alaska and their authorized agents and employees in any litigation, including payment of any costs or attorney's fees for any claims or actions commenced thereon arising out of or in connection with acts or activities authorized by this Grant Agreement. This obligation shall not include such claims, costs, damages, or expenses which may be caused by the sole negligence of the Department of the State of Alaska or their authorized agents or employees, provided, that if the claims or damages are caused by or result from the concurrent negligence of (a) the Department and the State of Alaska and their agents or employees, and (b) the Grantee, its agents or employees, this indemnity provision shall be valid and enforceable only to the extent of the negligence of the Grantee, or Grantee's agents or employees.

Article 3. Legal Authority

The Grantee certifies that it possesses legal authority to accept grant funds under the State of Alaska and to execute the project described in this Grant Agreement by signing the Grant Agreement document. The Grantee's relation to the Department and the State of Alaska shall be at all times as an independent Grantee.

Article 4. Waivers

No conditions or provisions of this Grant Agreement can be waived unless approved by the Department in writing. The Department's failure to insist upon strict performance of any provision of the Grant Agreement, or to exercise any right based upon a breach thereof, or the acceptance of any performance during such a breach, shall not constitute a waiver of any right under this Grant Agreement.

Article 5. Access to Records

The Department and duly authorized officials of the State of Alaska shall have full access and the right to examine, excerpt, or transcribe any pertinent documents, papers, records, and books of the Grantee, and of persons or organizations with which the Grantee may contract, involving transactions related to the project and this Grant Agreement.

Article 6. Reports

The Grantee, at such times and in such forms as the Department may require, shall furnish the Department with such periodic reports as it may request pertaining to the activities undertaken pursuant to this Grant Agreement, including the final close-out report, the costs and obligations incurred in connection therewith, and any other matters covered by this Grant Agreement.

Article 7. Retention of Records

The Grantee shall retain financial and other records relating to the performance of this Grant Agreement for a period of six years from the date when the final financial status report is submitted to the Department, or until final resolution of any audit findings, claims, or litigation related to the grant.

Article 8. Assignability

The Grantee shall not assign any interest in this Grant Agreement and shall not transfer any interest in the same (whether by assignment or novation).

Article 9. Financial Management and Accounting

The Grantee shall establish and maintain a financial management and accounting system that conforms to generally accepted accounting principles.

Article 10. Program Income

Program income earned during the award period shall be retained by the Grantee and added to the funds committed to the award and used for the purpose and under the conditions applicable to the use of award funds.

Article 11. Amendments and Modifications

The Grantee or the Department may request an amendment or modification of this Grant Agreement. However, such amendment or modification shall not take effect until approved, in writing, by the Department and the Grantee.

Article 12. Procurement

Grantees may utilize their own written procurement procedures, provided they reflect applicable state and local laws and regulations and conform to the standards identified in AS 36.30.

Article 13. State Excluded Parties List Report

The grantee is responsible for ensuring that all sub-grantees or sub-contractors are not listed on the 'Excluded Parties List Report', which identifies those parties excluded from receiving State contracts.

Article 14. Recordkeeping

The Grantee agrees to keep such records as the Department may require. Such records will include information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays and income. They will also include information pertaining to project performance and efforts to comply with the provisions of the Grant Agreement.

Article 15. Obligations Regarding Third-Party Relationships

None of the Work specified in this Grant Agreement shall be contracted by the Grantee without prior approval of the Department. No permission for subcontracting shall create, between the Department or the State of Alaska and the subcontractor, any contract or any relationship.

The Grantee shall remain fully obligated under the provisions of this Grant Agreement notwithstanding its designation of any third party or parties of the undertaking of all or any part of the project described herein. Any subcontractor that is not the Grantee shall be required by the Grantee to comply with all applicable provisions of this Grant Agreement.

The Grantee shall bind all subcontractors to each and every applicable Grant Agreement provision. Each subcontract for work to be performed with funds granted under this Grant Agreement shall specifically include a provision that the Department and the State of Alaska are not liable for damages or claims from damages arising from any subcontractor's performance or activities under the terms of the subcontracts.

Article 16. Conflict of Interest

No officer or employee of the Department; no member, officer, or employee of the Grantee or its designees or agents; no member of the governing body of the jurisdiction in which the project is undertaken or located; and no other official of such locality or localities who exercises any functions or responsibilities with respect to the project during his or her tenure, shall have any personal or pecuniary gain or interest, direct or indirect, in any contract, subcontract, or the proceeds thereof, for work to be performed in connection with the project assisted under this Grant Agreement.

The Grantee shall incorporate, or cause to incorporate, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purpose of this provision.

Article 17. Political Activity

No portion of the funds provided hereunder shall be used for any partisan political activity or to further the election or defeat of any candidate for public office or influence the approval or defeat of any ballot issue.

Article 18. Notices

The Grantee shall comply with all public notices or notices to individuals required by applicable state and federal laws and shall maintain a record of this compliance.

Article 19. Prohibition Against Payment of Bonus or Commission

The assistance provided under this Grant Agreement shall not be used in payment of any bonus or commission for the purpose of obtaining approval or concurrence under this contract provided, however, that reasonable fees of bona fide technical consultant, managerial, or other such services, other than actual solicitation, are not hereby prohibited if otherwise eligible as project costs.

Article 20. Termination by Mutual Agreement

This Grant Agreement may be terminated, in whole or in part, prior to the completion of contract project activities when both parties agree that continuation is not feasible or would not produce beneficial results commensurate with the further expenditure of funds. The Department will determine whether an environmental review of the cancellation is required under State and/or Federal law. The parties must agree on the termination conditions, including effective date and the portion to be terminated. The Grantee shall not incur new obligations for the terminated portion after the effective date, and shall cancel as many outstanding obligations as possible. The Department shall make funds available to the Grantee to pay for allowable expenses incurred before the effective date of termination.

Article 21. Termination for Cause

If the Grantee fails to comply with the terms of this Grant Agreement, or fails to use the grant for only those purposes set forth herein, the Department may take the following actions:

A. Suspension – After notice in writing by certified mail to the Grantee, suspend the grant and withhold any further payment or prohibit the Grantee from incurring additional obligations of grant funds, pending corrective action by the Grantee or a decision to terminate. Response must be received within fifteen (15) days of receipt of the written notice.

B. Termination – Terminate the grant in whole or in part, at any time before the final grant payment is made. The Department shall promptly notify the Grantee in writing of its determination to terminate, the reason for such termination, and the effective date of the termination. Payments made to the Grantee or recoveries by the Department shall be in accordance with the legal rights and liabilities of the parties.

Article 22. Withdrawal of Funds

In the event funding from the state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this Grant Agreement and prior to normal completion, the Department may terminate the agreement, reduce funding, or re-negotiate subject to those new funding limitations and conditions. A termination under this article shall be implemented under the same conditions as a termination under Article 19 of this Attachment.

Article 23. Recovery of Funds

In the event of a default or violation of the terms of the Grant Agreement by the Grantee, the Department may institute actions to recover all or part of the project funds paid to the Grantee. Repayment by the Grantee of grant funds under this recovery provision shall occur within thirty (30) days of demand.

All remedies conferred on the Department by this agreement or any other instrument or agreement are cumulative, not exclusive, and may be exercised concurrently or consecutively at the Department's option.

Article 24. Disputes

Except as otherwise provided in this agreement, any dispute concerning a question of fact arising under this agreement that is not disposed of by mutual agreement shall be decided by the Department, which shall reduce its decision to writing and mail, or otherwise furnish a copy thereof, to the Grantee. The decision of the Department shall be final and conclusive.

This "Disputes" clause does not preclude the consideration of questions of law in connection with the decision provided for in the preceding paragraph provided that nothing in the Grant Agreement shall be construed as making final the decisions of any administrative official, representative, or board on a question of law.

Article 25. Jurisdiction

This Grant Agreement shall be governed by the laws and statutes of the State of Alaska. The venue of any suit hereunder may be in the Superior Court for the First Judicial District, Juneau, Alaska.

Article 26. Ownership of Project/Capital Facilities

The Department makes no claim to any capital facilities or real property improved or constructed with funds under this Grant Agreement and, by this grant of funds, does not and will not acquire any ownership interest or title to such property of the Grantee. The Grantee shall assume all liabilities arising from the ownership and operation of the project and agrees to hold the Department and the State of Alaska harmless from any and all causes of action arising from the ownership and operation of the project.

Article 27. Site Control

If the grant project involves the occupancy and use of real property, the Grantee assures that it has the legal right to occupy and use such real property for the purposes of the grant, and further that there is legal access to such property.

As a minimum requirement, the Grantee should obtain a "sufficient interest" that allows the Grantee the right to use and occupy the site for the expected useful life of the building, structure or other improvement. Generally, the interest obtained should be for at least 20 years. A sufficient interest depends upon the nature of the project and the land status of the site.

Article 28. Insurance

The Grantee is responsible for obtaining any necessary liability insurance and maintain in force at all times during the performance of this Grant Agreement the insurance policies identified below. All insurance policies shall comply with, and be issued by insurers licensed to transact the business of insurance under Alaska Statute AS 21. The Grantee shall require any contractor hired to work on the project be licensed, bonded and insured for at least the amount of the project and if appropriate provide and maintain Professional Liability Insurance.

A. Workers' Compensation Insurance for all employees engaged in work under this Grant Agreement, coverage as required by AS 23.30.045, and; where applicable, any other statutory obligations including but not limited to Federal U.S.L. & H. and Jones Act requirements.

B. Commercial General Liability Insurance covering all business premises and operations used by the Grantee in the performance of this project and Grant Agreement with coverage limits not less than $300,000 combined single limit per occurrence and annual aggregates where applicable.

C. Comprehensive Automobile Liability Insurance covering all vehicles used by the Grantee in the performance of this project and Grant Agreement with coverage limits not less than $100,000 per person/$300,000 per occurrence bodily injury and $50,000.00 property damage.

D. Professional Liability Insurance covering all errors, omissions or negligent acts of the contractor, subcontractor or anyone directly or indirectly employed by them, made in the performance of this contract which result in financial loss to the State. Limits required are per the following schedule:

Contract Amount	Minimum Required Limits
Under $100,000	$100,000 per occurrence/annual aggregate

Article 29. Subcontracts for Engineering Services

In the event that the Grantee subcontracts for engineering services, the Grantee will require that the engineering firm certify that it is authorized to do business in the State of Alaska. In the event that the engineering firm is also the project administrator, the Grantee shall require that the bond or insurance shall be for not less than the amount of the entire project.

Article 30. Governing law

This Grant Agreement is governed by the laws of the State of Alaska. The Grantee shall perform all aspects of this project in compliance with the appropriate laws and regulations. It is the responsibility of the Grantee to ensure that all permits required for the construction and operation of this project by the Federal, State, or Local governments have been obtained.

Article 31. Budget Flexibility

Notwithstanding the provisions of Article 11, Attachment C, the Grantee may revise the project budget in Attachment A without a formal amendment to this agreement. Such revisions are limited within each line item to a maximum of ten percent (10%) of the line item or $10,000, whichever is less, over the entire term of this agreement. Such budget revisions shall be limited to changes to existing budget line items. Budget revisions may not be used to increase any budget item for project administrative expenses. Changes to the budget beyond the limits authorized by this provision may only be made by a formal amendment to this agreement.

Article 32. Equal Employment Opportunity (EEO)

The Grantee may not discriminate against any employee or applicant for employment because of race, religion, color, national origin, age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood. The Grantee shall post in a conspicuous place, available to employees and applicants for employment, a notice setting out the provisions of this paragraph.

The Grantee shall state, in all solicitations or advertisements for employees to work on state funded projects, that it is an equal opportunity employer (EEO) and that all qualified applicants will receive consideration for employment without regard to race, religion, color, national origin, age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood.

The Grantee shall include the provisions of this EEO article in every contract relating to this Grant Agreement and shall require the inclusion of these provisions in every agreement entered into by any of its contractors, so that those provisions will be binding upon each contractor or subcontractor.

Article 33. Americans with Disabilities Act

The Americans with Disabilities Act (ADA) prohibits discrimination against persons with disabilities. Title I of the ADA prohibits discrimination against persons with disabilities in employment and provides that a reasonable accommodation be provided for applicants and employees. Title II of the Act prohibits public agencies from discriminating against individuals with disabilities in the provision of services, programs, or activities. Reasonable accommodation must be made to ensure or allow access to all services, programs, or activities. This section of the Act includes physical access to public facilities and requires that public entities must, if necessary, make modifications to their facilities to remove physical barriers to ensure access by persons with disabilities. All new construction must also be accessible to persons with disabilities. A public entity's subgrantees or contractors must also comply with the ADA provisions. Grantees are responsible for assuring their compliance with the ADA.

Article 34. Public Purposes

The Grantee agrees that the project to which this Grant Agreement relates shall be dedicated to public purposes for its useful life. The benefits of the project shall be made available without regard to race, religion, color, national origin, age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood.

If the Grantee is a non-municipal entity and if monies appropriated under this grant constitute the sole or principal funding source for the acquisition of equipment or facilities, the Grantee agrees that in the event a municipal corporation is formed which possesses the power and jurisdiction to provide for such equipment or facilities, the Grantee shall offer, without compensation, to transfer ownership of such equipment or facilities to the municipal corporation.

If the Grantee is a non-profit corporation that dissolves, the assets and liabilities from the grant project are to be distributed according to statutory law, AS 10.20.290-10.20.452.

Article 35. Operation and Maintenance

Throughout the life of the project, the Grantee shall be responsible for the operation and maintenance of any facility, equipment, or other items acquired under this grant.

Article 36. Assurance

The Grantee shall spend monies awarded under this grant only for the purposes specified in this Grant Agreement.

Article 37. Current Prevailing Rates of Wage

Certain grant projects are constrained by the provisions of AS 36. PUBLIC CONTRACTS. To the extent that such provisions apply to the project which is the subject of this Grant Agreement, the Grantee shall pay the current prevailing rates of wage to employees as required by AS 36.05.010. The Grantee also shall require any contractor to pay the current prevailing rates of wage as required by AS 36.05.010.

Article 38. Severability

If any provision under this Grant Agreement or its application to any person or circumstance is held invalid by any court of rightful jurisdiction, this invalidity does not affect other provisions of the contract agreement which can be given effect without the invalid provision.

Article 39. Performance

The Department's failure to insist upon the strict performance of any provision of the Grant Agreement or to exercise any right based upon breach thereof or the acceptance of any performance during such breach shall not constitute a waiver of any rights under this Grant Agreement.

Article 40. Sovereign Immunity

If the Grantee is an entity which possesses sovereign immunity, it is a requirement of this grant that the Grantee irrevocably waive its sovereign immunity with respect to state enforcement of this Grant Agreement. The waiver of sovereign immunity, effected by resolution of the entity's governing body, is herein incorporated into this Grant Agreement.

Article 41. Audit Requirements

The Grantee must comply with the audit requirements of the Alaska Administrative Code set forth in **2AAC45.010. AUDIT REQUIREMENTS.** An entity that expends a cumulative or total, equal to the state single audit threshold during the fiscal year is required to have a state single audit. A copy of the most current **2AAC45.010** adopted regulations is available at the Alaska Department of Administration's State Single Audit website: http://doa.alaska.gov/dof/ssa/index.html.

Current audit compliance supplements and guides specific to programs under AS 37.05.315 Grants to Municipalities, AS 37.05.316 Grants to Named Recipients, and AS 37.05.317 Grants to Unincorporated Communities can be found at http://doa.alaska.gov/dof/ssa/audit_guide.html.

Article 42. Close-Out

The Department will advise the Grantee to initiate close-out procedures when the Department determines, in consultation with the Grantee, that there are no impediments to close-out and that the following criteria have been met or soon will be met:

A. All costs to be paid with grant funds have been incurred with the exception of close-out costs and any unsettled third-party claims against the Grantee. Costs are incurred when goods and services are received or contract work is performed.

B. The last required performance report has been submitted. The Grantee's failure to submit a report will not preclude the Department from effecting close-out if it is deemed to be in the State's interest. Any excess grant amount that may be in the Grantee's possession shall be returned by the Grantee in the event of the Grantee's failure to finish or update the report.

C. Other responsibilities of the Grantee under this Grant Agreement and any close-out agreement and applicable laws and regulations appear to have been carried out satisfactorily or there is no further State interest in keeping the grant open for the purpose of securing performance.

Appendix A
State Laws and Regulations and Permits

Grantees are responsible for all applicable state laws, regulations and permits; including but not limited to the following list which most commonly affects Grantees.

Municipality Public Facility Operations and Maintenance—AS 37.05.315(c)

In accepting a grant under AS 37.05.315 for construction of a public facility, a municipality covenants with the State that it will operate and maintain the facility for the practical life of the facility and that the municipality will not look to the State to operate or maintain the facility or pay for its operation or maintenance. This requirement does not apply to a grant for repair or improvement of an existing facility operated or maintained by the State at the time the grant is accepted if the repair or improvement for which the grant is made will not substantially increase the operating or maintenance costs to the State.

Restriction on Use—AS 37.05.321

A grant or earnings from a grant under AS 37.05.315 - 37.05.317 may not be used for the purpose of influencing legislative action. In this section "influencing legislative action" means promoting, advocating, supporting, modifying, opposing, or delaying or seeking to do the same with respect to any legislative action but does not include the provision or use of information, statistics, studies, or analyses in written or oral form or format. A grant or earnings from a grant made under AS 37.05.315 - 37.05.317 may not be used for purposes of travel in connection with influencing legislative action unless pursuant to a specific request from a legislator or legislative committee.

Hiring Preferences—AS 36.10

This chapter of the Alaska Statutes applies to grants for public works projects and requires compliance with the hiring preferences under AS 36.10.150 – 36.10.175 for employment generated by the grant.

Historic Preservation Act—AS 41.35

This chapter of the Alaska Statutes applies to public construction of any nature undertaken by the State, or by a governmental agency of the State, or by a private person under contract with or licensed by the State or a governmental agency of the State. The Department of Natural Resources must be notified if the construction is planned for an archaeological site. The Department of Natural Resources may stop the construction to determine the extent of the historic, prehistoric, or archaeological values.

Fire Protection—AS 18.70

This chapter of the Alaska Statutes requires the Alaska Department of Public Safety (the State Fire Marshal) to adopt regulations (currently in the form of Uniform Fire Code, as amended) establishing minimum standards for:

1. Fire detection and suppression equipment;
2. Fire and life safety criteria in commercial, industrial, business, institutional, or other public buildings used for residential purposes containing four or more dwelling units;
3. Any activity in which combustible or explosive materials are stored or handled in commercial quantities;
4. Conditions or activities carried on outside a building described in (2) or (3) likely to cause injury to persons or property.

Procurement Preference for State Agricultural and Fisheries Products—AS 29.71.040

This chapter of the Alaska Statutes applies to municipalities that use state funds to purchase agricultural and fisheries products. The law requires:

1. When agricultural products are purchased, only such products harvested in the state shall be purchased whenever priced no more than seven percent above products harvested outside the state, and of like quality compared with agricultural products harvested outside the state.
2. When fisheries products are purchased, only fisheries products harvested or processed within the jurisdiction of the state shall be purchased whenever priced no more than seven percent above products harvested or processed outside the jurisdiction of the state, available, and of like quality compared with fisheries products harvested or processed outside the jurisdiction of the state.

Alaska Product Preferences—AS 36.15

This chapter of the Alaska Statutes applies to projects financed by state money in which the use of timber, lumber, and manufactured lumber products is required, only timber, lumber and manufactured lumber projects originating in this state from local forests shall be used wherever practicable. The law requires the insertion of this clause in calls for bids and in all contracts awarded.

Permits and Environmental Procedures

The Alaska Department of Environmental Conservation (ADEC) regulates all activities in Alaska that might pollute the air, water or soil. There are dozens of ADEC permits related to constructing and operating public buildings. The law requires the following permits, including others designated by the commissioner. The following list is not intended to be all-inclusive.

- Air Emissions Permit
- Anadromous Fish Protection Permit
- Authorization for Tidelands Transportation
- Brine or Other Salt Water Waste Disposal Permit
- Burning Permit during Fire Season
- Coal Development Permit
- Critical Habitat Area Permit
- Dam Construction Permit
- Driveway Permit
- Encroachment Permit
- Miscellaneous State Land Use Permit
- Mineral and Geothermal Prospecting Permits
- Occupied Tide and Submerged Land
- Open Burning Permit
- Permit for Use of Timber or Materials
- Permit to Appropriate Water
- Pesticides Permit
- Preferred Use Permit
- Right-of-Way and Easement Permits
- Solid Waste Disposal
- Special Land Use Permit
- State Game Refuge Land Permit
- State Park Incompatible Use Permit
- Surface Oiling Permit
- Surface Use Permit
- Tide and Submerged Lands Prospecting Permit
- Tidelands Permit
- Tidelands Right-of-Way or Easement Permit
- Utility Permit
- Waste Water Disposal Permit
- Water Well Permit

City of Bethel Action Memorandum

Action memorandum No.	21-37		
Date action introduced:	11-9-2021	Introduced by:	Peter A. Williams, Interim City Manager
Date action taken:		Approved Denied	
Confirmed by:			

Action Title: Direct Administration to prepare and submit an FY 2023 Public Transit (5311) Grant application to fund the operation of the Bethel Transit System with a pledge of $85,000 in local cash match from the City's FY 2023 Budget.

Attachment(s): None

Amount of fiscal impact:		Account information:
$85,000	Funds to be placed in City FY 2023 Budget.	56-50-XXX

Summary Statement

The City of Bethel has an opportunity to fund Year 14 of the Bethel Transit System. Applications for the FY 2023 Public Transit (5311) Grants are being accepted until December 21, 2021. The grant performance period July 1, 2022 to June 30, 2023.

The City plans to fund the transit system by collecting $40,000 in farebox revenue, requesting approximately $230,000 in grant funds, and providing $85,000 in cash match.

During normal non-Covid operating conditions, the transit system provides 2,200-2,800 rides per month. Organizations like the Orutsararmuit Native Council, Tundra Women's Coalition, and Association of Village Council Presidents purchase monthly passes for their clients. The transit system helps employees get to work, seniors get to the Post Office, stores, and utility bill locations, and those individuals and families without vehicles move around town.

The transit budget would fund one full-time transit manager, one full-time driver, and one part-time driver to serve the Green Route, with five-day service to 32 stops every hour.

The City Manager must provide a letter for the grant application that pledges the cash match amount.

Once the grant awards are announced by the State in January or February 2022, City Administration will present to Council another Action Memorandum to approve and accept the grant award and direct the City Manager to sign it.

City of Bethel Action Memorandum

Action memorandum No.	21-38		
Date action introduced:	November 9, 2021	Introduced by:	Mayor Springer
Date action taken:		Approved	Denied
Confirmed by:			

Appointment of Committee/Commission/Board members.

DeShan Foret- Public Safety and Transportation Commission

Amount of fiscal impact:		**Account information:**
x	No fiscal impact	

Action Memorandum 21-38 is sponsored by Mayor Springer at the request of the City Clerk.

DeShan Foret has requested appointment to the Public Safety and Transportation Commission. If appointed, the term would be three years with a term expiration of December 31, 2023.

City of Bethel Information Memorandum

Information Memo No.	21-18		
Date introduced:	11-09-2021	Introduced by:	Peter A. Williams, City Manager
Amended actions:			
Confirmed by:			

Title: Presentation of the City's Water & Sewer Services Expenditures Compared to Budget from July 1, 2021 to October 31, 2021 – Utilities Maintenance – Water & Wastewater Activity Report.

Attachment(s): (1) City of Bethel Water & Sewer Services Expenditures Compared to Budget from July 1, 2021 to October 31, 2021 and (2) October 2021 – Utilities Maintenance – Water & Wastewater Activity Report.

Department/Individual:	Initials:	Remarks:
Administration, Peter A. Williams	PW	
Public Works, William Arnold	WA	

Amount of fiscal impact:		Account information:
None	No fiscal impact at this time.	
	Funds in City Budget.	
	Funds not in City Budget.	

Summary Statement

The attached financial report for FY 2022 contains months of financial data from July 1, 2021 to October 31, 2021 and the Utilities Maintenance Water & Wastewater Activity Report ending October 31, 2021. The information in these documents is distributed to Bethel City Council members for their review. This Information Memorandum documents the dissemination of this report to Bethel City Council members, as required by the Alaska Department of Commerce, Community and Economic Development, Division of Community and Regional Affairs, in their administration of the Best Practices protocol.

The process of preparing and submitting a monthly financial report and a water and wastewater activity report to City Council helps the City earn points on the Water and Sewer Utility Best Practices Operation and Maintenance Reports. The City must have a score of 60 or greater out of 100 points in order to be approved for funding from the Environmental Protection Agency (EPA) and the Alaska Department of Environmental Conservation (DEC). In other capital grants administered by DEC's Village Safe Water Program, the City's Best Practices score is an application scoring criterion.

City of Bethel - Public Works Department

Utilities Maintenance Activity Report

FY22 - October 2021

Public Works Director - William Arnold

	City Sub Water Treatment Plant								Bethel Heights Water Treatment Plant						
	Water				Chemical Usage				Water				Chemical Usage		
	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	Backwash Usage (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)	Disodium Phosphate (lbs)	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	School Water (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)
October	3,972,626	1,337,000	1,497,966	559,000	825	9,873	164	3	2,667,652	8,456	4,790,326	279,598	675	4,150	122
Fiscal Year to Date	15,509,725	4,633,000	6,140,494	2,157,000	2,700	30,663	564	111	10,446,661	2,074,781	14,942,458	676,918	2,550	17,360	467

Bethel Heights WTP	Monthly water logs to ADEC from BHWTP and CSWTP. Plant in Winter-mode.
City Sub WTP	Monthly water logs for BHWTP and CSWTP to ADEC. Consumer Confidence Report Completed.
Sewer Lagoon	DMR report to ADEC.
Piped Sewer	6 alarms on residential lift stations were responded to. Multiple issues with grinder pumps and float systems. 6 residential lift station repairs. Line flushing and leveling activities on low-flow and plugged sewer lines. Non-compliance reports were filled out per DEC requirements.
Piped Water	Monthly meter readings, service connections, and disconnects were performed. Replaced leaky fire hydrants and corp stop in housing. Monthly meter reading and service connections were completed.
Other	Daily safety meetings are held. Clean up and organization of shops and vehicles. Continue implimentation of digital work management software/ tablets. Training ongoing.

Prepared by - Water/Wastewater Utilities Foreman

City Sub Water Plant: Monthly Preventative Maintenance

Month/Year: Oct 2021 Operator: C Skippy

Equipment	Maintenance Description	Initials	Date
Generator	*Load-test generator for one hour*	CS	10-26
LMI Pumps	*Check diaphrams for wear/ abnormalities*	CS	26
High-Demand Pumps	*Grease pump*	CS	26
Pressure Pump	*Grease pump*	CS	26
Truck Fill Pump	*Grease pump*	CS	26
Back-Wash Pump	*Grease pump*	CS	26
Sump Pump	*Grease pump*	CS	26
Water Loop Circulation Pumps	*Grease pump*	CS	26
Air Compressors & Motors	*Grease pump*	CS	26
Supply Loops	*Grease pump*	CS	26
I.C. Glycol Pumps	*Grease pump*	CS	26
A-Loop Glycol	*Short circuit A-Loop to remove air bubble from line*	CS	26

City Sub Water Plant: Weekly Preventative Maintenance

Month/Year: Oct 2021 Operator: C Sleppy

Equipment	Maintenance Description	Initials	Date
Week 1			
Generator	*Ensure generator starts, runs and functions properly*	CS	10-3
Chlorine Injectors	*Clean and inspect for wear*	CS	10-3
Week 2			
Generator	*Ensure generator starts, runs and functions properly*	CS	10-15
Chlorine Injectors	*Clean and inspect for wear*	CS	10-15
Week 3			
Generator	*Ensure generator starts, runs and functions properly*	CS	10-18
Chlorine Injectors	*Clean and inspect for wear*	CS	10-18
Week 4			
Generator	*Ensure generator starts, runs and functions properly*	CS	10-26
Chlorine Injectors	*Clean and inspect for wear*	CS	10-26
Week 5			
Generator	*Ensure generator starts, runs and functions properly*		
Chlorine Injectors	*Clean and inspect for wear*		

CITY OF BETHEL
COMBINED CASH INVESTMENT
OCTOBER 31, 2021

COMBINED CASH ACCOUNTS

	TOTAL COMBINED CASH	
	TOTAL UNALLOCATED CASH	

CASH ALLOCATION RECONCILIATION

51	ALLOCATION TO WATER & SEWER SERVICES	4,648,050.49
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,648,050.49
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	
	ZERO PROOF IF ALLOCATIONS BALANCE	4,648,050.49

WATER & SEWER SERVICES

ASSETS

51-10100	CASH IN COMBINED FUND	4,648,050.49	
51-12502	INVESTMENT-AMLIP W SUBS	888,972.46	
51-12507	INVESTMENT-AMLIP S SUBS	202,361.62	
51-13100	ACCOUNTS RECEIVABLE	1,272,844.06	
51-13900	ALLOWANCE-DOUBTFUL ACCTS	(65,748.42)	
51-14200	HEATING FUEL INVENTORY	37,364.50	
51-14400	DIESEL FUEL INVENTORY	33,331.40	
51-16200	IMPROVEMENTS	859,264.53	
51-16300	BUILDINGS	2,869,625.96	
51-16400	PLANTS AND LINES-GENERAL	45,472,710.77	
51-16500	MACHINERY & EQUIP-GENERAL	223,338.57	
51-16600	VEHICLES-GENERAL	5,793,431.61	
51-16800	ACCUM DEPR-BUILDINGS	(2,900,009.07)	
51-16900	ACCUM DEPR-PLANT/LINE-GNL	(23,228,914.42)	
51-17000	ACCUM DEP-M&E GENERAL	(149,697.97)	
51-17100	ACCUM DEPR-VEHICLES-GENERAL	(2,992,585.16)	
51-18000	W/S CONSTRUCTION IN PROGRESS	1,734,897.82	
51-19000	DEFERRED OUTFLOW-PENSION	379,715.82	
51-19001	OPEB DEFERRED OUTFLOW	264,659.00	
51-19002	OPEB ASSET	30,301.19	
	TOTAL ASSETS		35,373,914.76

LIABILITIES AND EQUITY

LIABILITIES

51-20100	VOUCHERS PAYABLE	(119,009.33)	
51-22100	ACCRUED VACATION	120,438.63	
51-22200	VACATION/SICK LEAVE	10,145.58	
51-25900	DUE TO/FROM OTHER FUNDS	1,996,668.23	
51-26100	UTILITY DEPOSITS	362,871.91	
51-27500	USDA JETTY LOAN PAYABLE	884,046.21	
51-27600	ACCRUED INTEREST PAYABLE	13,480.26	
51-29000	DEFERRED INFLOW-PENSION	173,892.94	
51-29001	OPEB DEFERRED INFLOW	153,435.86	
51-29100	PENSION LIABILITY	3,048,645.70	
51-29101	OPEB LIABILITY	170,238.10	
51-29200	NATLBANKAK LOANS PAYABLE	2,285,084.55	
	TOTAL LIABILITIES		9,099,938.64

FUND EQUITY

51-30100	CONTRIBUTED CAPITAL-STATE	19,123,506.25	
51-30200	CONTRIBUTED CAPITAL-FED	11,425,439.68	
51-30300	CONTRIB CAP-CORP ENGR	5,816,281.20	
51-30400	CONTRIB CAP-PHS	972,517.00	
51-30500	CONTRIB CAP-EDA	311,207.20	
51-30600	CONTRIB CAP-U OF A	127,476.00	
51-30700	CONTRIBUTED CAPITAL VSW	9,072,576.55	
51-30800	CONTRIBUTED CAPITAL-RECD	72,736.71	
51-31900	CONTRIB CAP-OTHER	3,247,238.09	

WATER & SEWER SERVICES

51-31950	CONTRIB CAPITAL-FLEET REP FUND		23,460.12	
51-32100	AMORTIZATION CONTRIBUTION		(7,758,406.58)	
51-37900	DESIGNATED-CAP IMPROV & DEPREC		251,213.07	
	UNAPPROPRIATED FUND BALANCE:			
51-39900	FUND BALANCE-WATER & SEWER SER	(17,174,306.68)		
	REVENUE OVER EXPENDITURES - YTD	468,887.00		
	BALANCE - CURRENT DATE		(16,705,419.68)	
	TOTAL FUND EQUITY			25,979,825.61
	TOTAL LIABILITIES AND EQUITY			35,079,764.25

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
51-42-410	TRUCKED WATER	786,776.52	786,776.52	2,969,254.00	2,182,477.48	26.5
51-42-412	METERED PIPED WATER COMM.	248,101.31	248,101.31	1,098,339.00	850,237.69	22.6
51-42-414	UNMETERED PIPED WTR RESID	227,570.81	227,570.81	857,885.00	630,314.19	26.5
51-42-415	M PIPED WATER RESIDENTIAL	(408.31)	(408.31)	.00	408.31	.0
51-42-416	CONTRACT WATER	2,022.40	2,022.40	10,800.00	8,777.60	18.7
51-42-436	PUMPHOUSE WATER	2,555.85	2,555.85	19,200.00	16,644.15	13.3
	TOTAL WATER	1,266,618.58	1,266,618.58	4,955,478.00	3,688,859.42	25.6
	SEWER					
51-43-411	TRUCKED SEWER (EVAC/HB)	442,607.30	442,607.30	1,748,363.00	1,305,755.70	25.3
51-43-412	METERED PIPED SEWER COMM.	146,572.47	146,572.47	920,742.00	774,169.53	15.9
51-43-414	UNMETERED PIPED SEWER RES	67,294.75	67,294.75	257,009.00	189,714.25	26.2
51-43-416	CONTRACT SEWER	2,904.48	2,904.48	25,500.00	22,595.52	11.4
	TOTAL SEWER	659,379.00	659,379.00	2,951,614.00	2,292,235.00	22.3
	MISCELLANEOUS					
51-45-434	UTILITY PENALTY/INTEREST	29,045.83	29,045.83	40,000.00	10,954.17	72.6
51-45-435	RECONNECT FEES	.00	.00	3,000.00	3,000.00	.0
51-45-450	SENIOR DISCOUNT	(13,568.95)	(13,568.95)	(50,000.00)	(36,431.05)	(27.1)
51-45-467	NSF CHECKS AND FEES	30.00	30.00	140.00	110.00	21.4
51-45-468	UTILITY INSPECTION FEES	150.00	150.00	2,000.00	1,850.00	7.5
51-45-471	WATER SUBSCRIPTION FEES	49,647.73	49,647.73	178,650.00	129,002.27	27.8
51-45-472	SEWER SUBSCRIPTION FEES	52,236.98	52,236.98	188,234.00	135,997.02	27.8
51-45-487	INVESTMENT INCOME	27.60	27.60	16,500.00	16,472.40	.2
	TOTAL MISCELLANEOUS	117,569.19	117,569.19	378,524.00	260,954.81	31.1
	MISCELLANEOUS					
51-49-466	CASH OVER/SHORT	2.00	2.00	(100.00)	(102.00)	2.0
51-49-495	MISCELLANEOUS INCOME	2,850.00	2,850.00	3,100.00	250.00	91.9
	TOTAL MISCELLANEOUS	2,852.00	2,852.00	3,000.00	148.00	95.1
	TOTAL FUND REVENUE	2,046,418.77	2,046,418.77	8,288,616.00	6,242,197.23	24.7

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY BILLING					
51-80-501	SALARIES	15,290.74	15,290.74	111,347.00	96,056.26	13.7
51-80-502	OVERTIME	1,168.66	1,168.66	3,000.00	1,831.34	39.0
51-80-508	LEAVE CASHOUT	.00	.00	5,567.00	5,567.00	.0
51-80-511	MEDICARE FICA	240.37	240.37	1,658.00	1,417.63	14.5
51-80-512	GROUP HEALTH INSURANCE	11,209.73	11,209.73	31,785.00	20,575.27	35.3
51-80-515	UNEMPLOYMENT	.00	.00	2,035.00	2,035.00	.0
51-80-516	WORKERS' COMPENSATION	124.52	124.52	2,954.00	2,829.48	4.2
51-80-518	PERS	3,621.05	3,621.05	25,156.00	21,534.95	14.4
51-80-519	UTILITY BENEFIT	.00	.00	5,700.00	5,700.00	.0
51-80-545	TRAINING/TRAVEL	.00	.00	2,000.00	2,000.00	.0
51-80-561	SUPPLIES	558.47	558.47	4,000.00	3,441.53	14.0
51-80-649	ONLINE BILL PAY	1,502.69	1,502.69	4,000.00	2,497.31	37.6
51-80-683	MINOR EQUIPMENT	64.95	64.95	7,000.00	6,935.05	.9
51-80-721	INSURANCE	343.64	343.64	.00	(343.64)	.0
51-80-733	POSTAGE	520.99	520.99	15,000.00	14,479.01	3.5
51-80-736	BANK CHARGES	9,711.87	9,711.87	42,000.00	32,288.13	23.1
51-80-799	MISCELLANEOUS EXPENSES	2,324.10	2,324.10	500.00	(1,824.10)	464.8
51-80-996	ADMIN OVERHEAD-IT SVCS	1,884.15	1,884.15	15,000.00	13,115.85	12.6
51-80-998	ADMINISTRATIVE OVERHEAD-GF	8,176.30	8,176.30	30,000.00	21,823.70	27.3
	TOTAL UTILITY BILLING	56,742.23	56,742.23	308,702.00	251,959.77	18.4
	HAULED WATER					
51-81-501	SALARIES	122,361.11	122,361.11	501,017.00	378,655.89	24.4
51-81-502	OVERTIME	40,789.60	40,789.60	150,000.00	109,210.40	27.2
51-81-508	LEAVE CASHOUT	4,202.60	4,202.60	25,051.00	20,848.40	16.8
51-81-510	SOCIAL SECURITY	2,522.66	2,522.66	.00	(2,522.66)	.0
51-81-511	MEDICARE	2,422.36	2,422.36	9,440.00	7,017.64	25.7
51-81-512	EMPLOYEE GROUP BENEFITS	45,456.84	45,456.84	254,280.00	208,823.16	17.9
51-81-515	UNEMPLOYMENT	.00	.00	11,588.00	11,588.00	.0
51-81-516	WORKERS' COMPENSATION	3,337.80	3,337.80	16,818.00	13,480.20	19.9
51-81-518	PERS	26,941.81	26,941.81	143,224.00	116,282.19	18.8
51-81-519	UTILITY BENEFIT	3,688.00	3,688.00	45,600.00	41,912.00	8.1
51-81-545	TRAINING/TRAVEL	7,389.01	7,389.01	35,000.00	27,610.99	21.1
51-81-561	SUPPLIES	6,096.80	6,096.80	15,000.00	8,903.20	40.7
51-81-563	WEARING APPAREL	4,329.10	4,329.10	15,000.00	10,670.90	28.9
51-81-600	TIRES	3,986.73	3,986.73	21,000.00	17,013.27	19.0
51-81-601	VEHICLE MT. (PARTS & TOOLS)	8,010.43	8,010.43	50,000.00	41,989.57	16.0
51-81-602	GASOLINE/DIESEL/OIL	16,904.89	16,904.89	110,000.00	93,095.11	15.4
51-81-621	ELECTRICITY	1,377.53	1,377.53	10,500.00	9,122.47	13.1
51-81-622	TELEPHONE	10.95	10.95	650.00	639.05	1.7
51-81-623	HEATING FUEL	727.74	727.74	12,325.00	11,597.26	5.9
51-81-626	WATER/SEWER/GARBAGE	1,081.56	1,081.56	.00	(1,081.56)	.0
51-81-627	STAFF CELLULAR PHONES	1,629.00	1,629.00	840.00	(789.00)	193.9
51-81-650	LAB TESTS	200.00	200.00	3,000.00	2,800.00	6.7
51-81-661	VEHICLE MAINT/REPAIR	62,905.67	62,905.67	391,472.00	328,566.33	16.1
51-81-662	PROPERTY MAINT	9,965.79	9,965.79	44,920.00	34,954.21	22.2
51-81-669	OTHER PURCHASED SERVICES	.00	.00	3,000.00	3,000.00	.0
51-81-683	MINOR EQUIPMENT	.00	.00	8,000.00	8,000.00	.0
51-81-691	WATER TRUCK	255.92	255.92	300,000.00	299,744.08	.1

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-81-695	FLEET MGMT. SOFTWARE/TABLETS/	.00	.00	75,000.00	75,000.00	.0
51-81-696	RADIO BASE STATION UPGRADE	.00	.00	9,500.00	9,500.00	.0
51-81-721	INSURANCE	33,824.64	33,824.64	88,907.00	55,082.36	38.0
51-81-799	MISCELLANEOUS	15.85	15.85	2,000.00	1,984.15	.8
51-81-996	ADMIN OVERHEAD-IT SVCS	1,792.56	1,792.56	13,970.00	12,177.44	12.8
51-81-998	ADMINISTRATIVE OVERHEAD-GF	42,007.39	42,007.39	179,862.00	137,854.61	23.4
	TOTAL HAULED WATER	454,234.34	454,234.34	2,546,964.00	2,092,729.66	17.8
	PIPED WATER					
51-82-501	SALARIES	46,771.11	46,771.11	187,467.00	140,695.89	25.0
51-82-502	OVERTIME	8,555.37	8,555.37	34,000.00	25,444.63	25.2
51-82-508	LEAVE CASHOUT	12,332.67	12,332.67	8,594.00	(3,738.67)	143.5
51-82-510	SOCIAL SECURITY	18.87	18.87	.00	(18.87)	.0
51-82-511	MEDICARE	984.37	984.37	3,211.00	2,226.63	30.7
51-82-512	EMPLOYEE GROUP BENEFITS	21,023.09	21,023.09	69,927.00	48,903.91	30.1
51-82-515	UNEMPLOYMENT	.00	.00	3,942.00	3,942.00	.0
51-82-516	WORKERS' COMPENSATION	1,075.08	1,075.08	5,721.00	4,645.92	18.8
51-82-518	PERS	12,104.89	12,104.89	48,723.00	36,618.11	24.8
51-82-519	UTILITY BENEFIT	1,561.35	1,561.35	12,540.00	10,978.65	12.5
51-82-545	TRAINING/TRAVEL	.00	.00	5,000.00	5,000.00	.0
51-82-561	SUPPLIES	1,533.12	1,533.12	8,000.00	6,466.88	19.2
51-82-563	WEARING APPAREL	1,055.88	1,055.88	3,000.00	1,944.12	35.2
51-82-592	PLUMBING SUPPLIES	.00	.00	15,000.00	15,000.00	.0
51-82-600	TIRES AND WHEELS	.00	.00	500.00	500.00	.0
51-82-601	VEHICLE MT. (PARTS & TOOLS)	.00	.00	1,500.00	1,500.00	.0
51-82-602	GASOLINE/DIESEL/OIL	2,420.65	2,420.65	15,000.00	12,579.35	16.1
51-82-621	ELECTRICITY-UTIL MT SHOP	479.09	479.09	5,500.00	5,020.91	8.7
51-82-622	TELEPHONE	21.90	21.90	117.00	95.10	18.7
51-82-623	HEATING FUEL	805.27	805.27	15,000.00	14,194.73	5.4
51-82-626	WATER/SEWER/GARB	136.61	136.61	600.00	463.39	22.8
51-82-627	STAFF CELLULAR PHONES	223.16	223.16	800.00	576.84	27.9
51-82-649	ENGINEERING SERVICES	.00	.00	5,000.00	5,000.00	.0
51-82-650	LAB TESTS	.00	.00	500.00	500.00	.0
51-82-661	VEHICLE MAINT/REPAIR	608.77	608.77	3,788.00	3,179.23	16.1
51-82-665	CITY SAFETY	.00	.00	2,000.00	2,000.00	.0
51-82-669	OTHER PURCHASED SERVICES	.00	.00	1,500.00	1,500.00	.0
51-82-683	MINOR EQUIPMENT	903.17	903.17	15,000.00	14,096.83	6.0
51-82-691	PIPED WATER CAPITAL USDA MATCH	8,068.99	8,068.99	74,905.00	66,836.01	10.8
51-82-721	INSURANCE	2,419.44	2,419.44	4,500.00	2,080.56	53.8
51-82-996	ADMIN OVERHEAD-IT SVCS	1,956.10	1,956.10	16,000.00	14,043.90	12.2
51-82-998	ADMINISTRATIVE OVERHEAD-GF	15,709.21	15,709.21	52,142.00	36,432.79	30.1
	TOTAL PIPED WATER	140,768.16	140,768.16	619,477.00	478,708.84	22.7
	BETHEL HTS WTR TREATMENT					
51-83-501	SALARIES	45,351.28	45,351.28	127,303.00	81,951.72	35.6
51-83-502	OVERTIME	6,648.17	6,648.17	37,000.00	30,351.83	18.0
51-83-508	LEAVE CASHOUT	4,104.62	4,104.62	6,365.00	2,260.38	64.5
51-83-511	MEDICARE	223.98	223.98	2,382.00	2,158.02	9.4
51-83-512	EMPLOYEE GROUP BENEFITS	7,091.18	7,091.18	44,499.00	37,407.82	15.9

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-83-515	UNEMPLOYMENT	.00	.00	2,925.00	2,925.00	.0
51-83-516	WORKERS' COMPENSATION	815.20	815.20	4,244.00	3,428.80	19.2
51-83-518	PERS	11,474.11	11,474.11	36,147.00	24,672.89	31.7
51-83-519	UTILITY BENEFIT	3,287.58	3,287.58	1,829.00	(1,458.58)	179.8
51-83-545	TRAINING/TRAVEL	100.00	100.00	4,000.00	3,900.00	2.5
51-83-561	SUPPLIES	.00	.00	4,000.00	4,000.00	.0
51-83-563	WEARING APPAREL	164.97	164.97	1,500.00	1,335.03	11.0
51-83-567	CHEMICALS	39,005.00	39,005.00	65,000.00	25,995.00	60.0
51-83-592	PLUMBING SUPPLIES	.00	.00	5,000.00	5,000.00	.0
51-83-621	ELECTRICITY (PUMPHOUSE)	8,602.75	8,602.75	75,000.00	66,397.25	11.5
51-83-622	TELEPHONE	.00	.00	500.00	500.00	.0
51-83-623	HEATING FUEL (PUMPHOUSE)	9,949.87	9,949.87	95,000.00	85,050.13	10.5
51-83-650	LAB TESTS	765.00	765.00	12,000.00	11,235.00	6.4
51-83-661	VEHICLE MAINT/REPAIR	608.77	608.77	1,000.00	391.23	60.9
51-83-665	CITY SAFETY	.00	.00	1,000.00	1,000.00	.0
51-83-669	OTHER PURCHASED SERVICES	2,815.95	2,815.95	15,000.00	12,184.05	18.8
51-83-683	MINOR EQUIPMENT	398.16	398.16	25,000.00	24,601.84	1.6
51-83-690	CAPITAL EXPENDITURES	.00	.00	80,000.00	80,000.00	.0
51-83-721	INSURANCE	7,924.36	7,924.36	.00	(7,924.36)	.0
51-83-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-83-773	SITE IMPROVEMENTS -CAPITAL	.00	.00	27,094.00	27,094.00	.0
51-83-996	ADMIN OVERHEAD-IT SVCS	1,864.52	1,864.52	.00	(1,864.52)	.0
51-83-998	ADMINISTRATIVE OVERHEAD-GF	12,894.41	12,894.41	.00	(12,894.41)	.0
	TOTAL BETHEL HTS WTR TREATMENT	164,089.88	164,089.88	674,288.00	510,198.12	24.3

CITY SUB WTR TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-84-501	SALARIES	26,105.89	26,105.89	189,926.00	163,820.11	13.8
51-84-502	OVERTIME	42.76	42.76	37,000.00	36,957.24	.1
51-84-508	LEAVE CASHOUT	.00	.00	9,496.00	9,496.00	.0
51-84-511	MEDICARE	395.35	395.35	3,290.00	2,894.65	12.0
51-84-512	EMPLOYEE GROUP BENEFITS	6,440.81	6,440.81	69,927.00	63,486.19	9.2
51-84-515	UNEMPLOYMENT	.00	.00	4,039.00	4,039.00	.0
51-84-516	WORKERS' COMPENSATION	1,139.76	1,139.76	6,429.00	5,289.24	17.7
51-84-518	PERS	5,786.82	5,786.82	49,924.00	44,137.18	11.6
51-84-519	UTILITY BENEFIT	1,070.49	1,070.49	12,540.00	11,469.51	8.5
51-84-545	TRAINING/TRAVEL	100.00	100.00	5,000.00	4,900.00	2.0
51-84-561	SUPPLIES	173.19	173.19	3,000.00	2,826.81	5.8
51-84-563	WEARING APPAREL	.00	.00	1,500.00	1,500.00	.0
51-84-567	CHEMICALS	830.07	830.07	125,000.00	124,169.93	.7
51-84-592	PLUMBING SUPPLIES	.00	.00	3,000.00	3,000.00	.0
51-84-600	TIRES & WHEELS	.00	.00	1,500.00	1,500.00	.0
51-84-602	GASOLINE/DIESEL/OIL	882.34	882.34	1,000.00	117.66	88.2
51-84-621	ELECTRICITY (CS WTF)	11,139.16	11,139.16	70,000.00	58,860.84	15.9
51-84-622	TELEPHONE	10.95	10.95	100.00	89.05	11.0
51-84-623	HEATING FUEL(CS WTF)	22,219.71	22,219.71	100,000.00	77,780.29	22.2
51-84-650	LAB TESTS	3,625.00	3,625.00	15,000.00	11,375.00	24.2
51-84-661	VEHICLE MAINT (ISF)	608.77	608.77	15,000.00	14,391.23	4.1
51-84-665	CITY SAFETY	.00	.00	1,000.00	1,000.00	.0
51-84-669	OTHER PURCHASED SERVICES	858.85	858.85	5,000.00	4,141.15	17.2
51-84-683	MINOR EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
51-84-685	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
51-84-690	CAPITAL EXPENDITURES	.00	.00	80,000.00	80,000.00	.0

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-84-721	INSURANCE	4,934.00	4,934.00	14,000.00	9,066.00	35.2
51-84-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-84-996	ADMIN OVERHEAD-IT SVCS	2,047.69	2,047.69	15,958.00	13,910.31	12.8
51-84-998	ADMINISTRATIVE OVERHEAD-GF	18,255.92	18,255.92	65,756.00	47,500.08	27.8
	TOTAL CITY SUB WTR TREATMENT	106,667.53	106,667.53	929,885.00	823,217.47	11.5
	HAULED SEWER					
51-85-501	SALARIES	129,579.28	129,579.28	563,790.00	434,210.72	23.0
51-85-502	OVERTIME	41,021.78	41,021.78	125,000.00	83,978.22	32.8
51-85-508	LEAVE CASHOUT	.00	.00	28,190.00	28,190.00	.0
51-85-511	MEDICARE	2,490.46	2,490.46	9,987.00	7,496.54	24.9
51-85-512	EMPLOYEE GROUP BENEFITS	48,343.28	48,343.28	260,128.00	211,784.72	18.6
51-85-515	UNEMPLOYMENT	.00	.00	12,260.00	12,260.00	.0
51-85-516	WORKERS' COMPENSATION	7,497.08	7,497.08	17,794.00	10,296.92	42.1
51-85-518	PERS	37,532.33	37,532.33	151,534.00	114,001.67	24.8
51-85-519	UTILITY BENEFIT	3,641.10	3,641.10	46,649.00	43,007.90	7.8
51-85-561	SUPPLIES	2,280.73	2,280.73	10,000.00	7,719.27	22.8
51-85-563	WEARING APPAREL	679.33	679.33	10,000.00	9,320.67	6.8
51-85-600	TIRES & WHEELS	.00	.00	6,000.00	6,000.00	.0
51-85-601	VEHICLE MT. (PARTS & TOOLS)	8,859.50	8,859.50	50,000.00	41,140.50	17.7
51-85-602	GASOLINE/DIESEL/OIL	10,113.67	10,113.67	90,000.00	79,886.33	11.2
51-85-621	ELECTRICITY	1,378.53	1,378.53	8,000.00	6,621.47	17.2
51-85-622	TELEPHONE	.00	.00	400.00	400.00	.0
51-85-623	HEATING FUEL	727.72	727.72	10,000.00	9,272.28	7.3
51-85-626	WATER/SEWER/GARBAGE	1,081.56	1,081.56	840.00	(241.56)	128.8
51-85-627	CELL PHONE	.00	.00	9,000.00	9,000.00	.0
51-85-661	VEHICLE MAINT/REPAIR	62,915.67	62,915.67	310,326.00	247,410.33	20.3
51-85-662	PROPERTY MAINT	9,965.79	9,965.79	44,920.00	34,954.21	22.2
51-85-669	OTHER PURCHASED SERVICES	.00	.00	5,000.00	5,000.00	.0
51-85-683	MINOR EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
51-85-691	SEWER TRUCK(S)	2,000.00	2,000.00	.00	(2,000.00)	.0
51-85-692	NEW SEWER TRUCKS	.00	.00	300,000.00	300,000.00	.0
51-85-693	FLEET MGMT. SOFTWARE/TABLETS/	.00	.00	75,000.00	75,000.00	.0
51-85-694	CATERPILLAR ANGLE BROOM	.00	.00	10,482.00	10,482.00	.0
51-85-695	PORTA POTTIES	.00	.00	22,000.00	22,000.00	.0
51-85-696	RADIO BASE STATION UPGRADE	.00	.00	9,500.00	9,500.00	.0
51-85-699	HAULED SEWER CAP SL ASSET RES	.00	.00	182,825.00	182,825.00	.0
51-85-721	INSURANCE	25,845.04	25,845.04	71,834.00	45,988.96	36.0
51-85-799	MISCELLANEOUS	.00	.00	1,200.00	1,200.00	.0
51-85-996	ADMIN OVERHEAD-IT SVCS	1,792.56	1,792.56	13,970.00	12,177.44	12.8
51-85-998	ADMINISTRATIVE OVERHEAD-GF	47,905.05	47,905.05	199,304.00	151,398.95	24.0
	TOTAL HAULED SEWER	445,650.46	445,650.46	2,660,933.00	2,215,282.54	16.8
	PIPED SEWER					
51-86-501	SALARIES	44,848.33	44,848.33	187,467.00	142,618.67	23.9
51-86-502	OVERTIME	8,533.38	8,533.38	34,375.00	25,841.62	24.8
51-86-508	LEAVE CASHOUT	12,332.68	12,332.68	8,594.00	(3,738.68)	143.5
51-86-510	SOCIAL SECURITY	18.87	18.87	.00	(18.87)	.0
51-86-511	MEDICARE	959.05	959.05	3,217.00	2,257.95	29.8

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-86-512	EMPLOYEE GROUP BENEFITS	18,409.69	18,409.69	69,927.00	51,517.31	26.3
51-86-515	UNEMPLOYMENT	.00	.00	3,949.00	3,949.00	.0
51-86-516	WORKERS' COMPENSATION	1,077.04	1,077.04	5,731.00	4,653.96	18.8
51-86-518	PERS	11,677.03	11,677.03	48,805.00	37,127.97	23.9
51-86-519	UTILITY BENEFITS	1,608.09	1,608.09	12,540.00	10,931.91	12.8
51-86-545	TRAINING/TRAVEL	.00	.00	3,000.00	3,000.00	.0
51-86-561	SUPPLIES	663.89	663.89	6,000.00	5,336.11	11.1
51-86-563	WEARING APPAREL	1,195.57	1,195.57	3,000.00	1,804.43	39.9
51-86-592	PLUMBING SUPPLIES	.00	.00	10,000.00	10,000.00	.0
51-86-600	TIRES & WHEELS	.00	.00	500.00	500.00	.0
51-86-601	VEHICLE MT. (PARTS & TOOLS)	753.61	753.61	1,500.00	746.39	50.2
51-86-602	GASOLINE/DIESEL/OIL	703.75	703.75	15,000.00	14,296.25	4.7
51-86-621	ELECTRICITY-LIFTST & BLDG	11,966.42	11,966.42	80,000.00	68,033.58	15.0
51-86-622	TELEPHONE	.00	.00	500.00	500.00	.0
51-86-623	HEATING FUEL	512.95	512.95	25,000.00	24,487.05	2.1
51-86-626	WATER/SEWER/GARB	136.61	136.61	600.00	463.39	22.8
51-86-661	VEHICLE MAINT/REPAIR	608.77	608.77	3,000.00	2,391.23	20.3
51-86-665	CITY SAFETY	.00	.00	500.00	500.00	.0
51-86-669	OTHER PURCHASED SERVICES	7,973.83	7,973.83	45,000.00	37,026.17	17.7
51-86-683	MINOR EQUIPMENT	2,233.91	2,233.91	140,000.00	137,766.09	1.6
51-86-691	PIPED SEWER CAPITAL	.00	.00	57,137.00	57,137.00	.0
51-86-693	HERMAN NELSON HEATER	.00	.00	68,000.00	68,000.00	.0
51-86-694	3/4 TON PICK-UP TRUCK	.00	.00	61,000.00	61,000.00	.0
51-86-699	PIPED SEWER CAP EXP SL ASSETS	.00	.00	182,825.00	182,825.00	.0
51-86-721	INSURANCE	2,388.92	2,388.92	5,000.00	2,611.08	47.8
51-86-736	LEASED PROPERTY-LIFT STATIONS	14,044.94	14,044.94	17,000.00	2,955.06	82.6
51-86-799	MISCELLANEOUS	86.00	86.00	.00	(86.00)	.0
51-86-996	ADMIN OVERHEAD-IT SVCS	1,955.99	1,955.99	15,500.00	13,544.01	12.6
51-86-998	ADMINISTRATIVE OVERHEAD-GF	15,736.02	15,736.02	57,000.00	41,263.98	27.6
	TOTAL PIPED SEWER	160,425.34	160,425.34	1,171,667.00	1,011,241.66	13.7

SEWER LAGOON

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-87-501	SALARIES	14,298.98	14,298.98	71,939.00	57,640.02	19.9
51-87-502	OVERTIME	2,009.19	2,009.19	10,250.00	8,240.81	19.6
51-87-508	LEAVE CASHOUT	2,740.59	2,740.59	3,597.00	856.41	76.2
51-87-510	SOCIAL SECURITY	4.20	4.20	.00	(4.20)	.0
51-87-511	MEDICARE	276.73	276.73	1,192.00	915.27	23.2
51-87-512	EMPLOYEE GROUP BENEFITS	4,753.02	4,753.02	22,885.00	18,131.98	20.8
51-87-515	UNEMPLOYMENT	.00	.00	1,463.00	1,463.00	.0
51-87-516	WORKERS' COMPENSATION	280.48	280.48	2,123.00	1,842.52	13.2
51-87-518	PERS	3,572.95	3,572.95	18,082.00	14,509.05	19.8
51-87-519	UTILITY BENEFIT	380.94	380.94	4,104.00	3,723.06	9.3
51-87-545	TRAINING/TRAVEL	.00	.00	3,000.00	3,000.00	.0
51-87-561	SUPPLIES	.00	.00	1,500.00	1,500.00	.0
51-87-563	WEARING APPAREL	.00	.00	2,000.00	2,000.00	.0
51-87-592	PLUMBING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
51-87-602	GASOLINE	8,290.00	8,290.00	20,000.00	11,710.00	41.5
51-87-650	LAB TESTS (SAMPLES)	5,556.18	5,556.18	15,000.00	9,443.82	37.0
51-87-665	CITY SAFETY	.00	.00	500.00	500.00	.0
51-87-669	OTHER PURCHASED SERVICES	.00	.00	1,000.00	1,000.00	.0
51-87-683	MINOR EQUIPMENT	351.93	351.93	3,000.00	2,648.07	11.7
51-87-692	TERRAMAC RT9-T4 MAROOKA	.00	.00	299,465.00	299,465.00	.0

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-87-714	INTEREST-SEWER LAGOON BND	.00	.00	34,500.00	34,500.00	.0
51-87-721	INSURANCE	163.56	163.56	454.00	290.44	36.0
51-87-724	DUES & SUBSCRIPTIONS	297.00	297.00	7,920.00	7,623.00	3.8
51-87-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-87-998	ADMINISTRATIVE OVERHEAD-GF	5,978.08	5,978.08	22,653.00	16,674.92	26.4
	TOTAL SEWER LAGOON	48,953.83	48,953.83	548,127.00	499,173.17	8.9
	TOTAL FUND EXPENDITURES	1,577,531.77	1,577,531.77	9,460,043.00	7,882,511.23	16.7
	NET REVENUE OVER EXPENDITURES	468,887.00	468,887.00	(1,171,427.00)	(1,640,314.00)	40.0

CITY OF BETHEL
P.O. Box 388
Bethel, Alaska 99559
Ph. (907) 543-4150
Fax (907) 543-3817

MEMORANDUM

DATE: October 19, 2021, to November 2, 2021

TO: City Council

FROM: Peter Williams, City Manager

RE: City Managers' Report

I was out of the office from October 20 to Oct October 29. but was able to review emails, respond to phone calls and text messages. I stopped by the offices of BDO and signed the 2020 Audit. I visited with Donlin Gold to update them about city projects. They conveyed to us a message from AML that AML intends to use the city dock for freight as usual. They had 70 employees working this last summer at the mine and are in the process of closing down for the season.

Corvid -19 worked with the H.R. Manager, City Attorney, and YKHC to develop a policy for employees who must quarantine if they are vaccinated. The city will pay Administration to leave if they are told by YKHC or a medical provider that states they have to quarantine.

Avenues Project – Met with the Project Manager, PW Director, Grant Manager, and the USDA about this water and sewer project. We are providing up-to-date financials to the USDA to determine if the USDA will increase the funding for this project. The Temporary Constructions easements are just about completed. The design of this project is ninety-five percent completed.

American Rescue Plan – We will receive ab additional one million, seven-hundred sixty-seven, and five hundred seventeen dollars. Please see attached annoucemnt.

Bus Barn- Discussed the RFP with the Public Works Manager.

Public Relations - RFP started to secure a public relations firm.

Peter A. Williams
City Manager

Memorandum

Date: November 1, 2021
To: Pete Williams, City Manager
From: Bo Foley, IT Director
Subject: IT Director's Report

October 2021 Current Events

- **Return to City Hall:**
  This month, construction at City Hall was completed and so we went through the process of moving the Finance department and the DMV back to the building. City administration and the Clerk's office will be joining shortly after the first two groups are settled.

- **TextMyGov Service:**
  Though I was not involved in the planning and set up for this new service, I did assist in putting the City's new TextMyGov widget on the City website. The widget informs anyone visiting the site of how to reach out to the City via text message, a medium that is more and more prevalent in today's smartphone age. The service will allow the ability to text various departments within the City as an alternative way to reach out with issues or to report matters especially if they do not have access to email at a given moment.

- **Air Conditioning Replacement and Service:**
  I was able to meet with a representative of LONG Building Technologies regarding possible upgrades to the City's server room air-conditioning systems. None of our systems are on any kind of preventative maintenance schedule, which is not a good thing if these machines are expected to run 24/7/365. LONG will be able to provide that for both new and existing hardware. I will be awaiting quotes for their services and installation.

- **Network Drops Added:**
  In collaboration with the City's contracted electrician, VanGo, I was able to add a few additional network ports to the Utility Billing office at the Public Works building. For a long time, I've had a band-aid in place so that employees could work from the office, utilizing methods and equipment I'd rather not employ in a network. Unfortunately, I had no other choice if we wanted to use that office. These new ports have enabled me to remove the unwanted technology and add new phones and computers to the office, something that office has desired for months.

  Additionally, I was also able to add network ports to a couple spots in the Police Department. Management of that department has expressed a desire to add additional staffing to one of their offices that lacked the ports necessary for additional phones and computer equipment. Now, there should not be an issue.

Memorandum

Date: November 1, 2021
To: Pete Williams, City Manager
From: Bo Foley, IT Director
Subject: IT Director's Report

- **10-Digit Dialing:**
  Half a year ago, the phone company reached out with a warning that Alaska was moving toward a 10-digit dialing system. This would be the case with both landline and cellular calls and is something being adopted nationwide. This went into effect on October 24, 2021. Warnings and reminders were sent to all City employees about the change.

- **Normal Business:**
  The rest of the month has been spent handling everyday business such as user in-processing/out-processing, helping users with printing and scanning issues, and investigating problems with various equipment.

Future Plans

- **OneWeb Installation:**
  I am hoping that our OneWeb hardware will arrive in the first half of November. From there, I look to have Wolverine, the same company that replaced the City Hall roof, assist in getting the hardware mounted on the side of City Hall so we can test our much-needed bandwidth infusion. Even though the local network upgrade will likely see more progress next year, the initial OneWeb installation should help provide some initial relief.

City Of Bethel
Finance Department
Monthly Manager's Report for October

Date:	October 1st - October 31st, 2021
To:	Peter Williams, City Manager
From:	Xavier Mason, Deputy Finance Director
Subject:	Management Report, October 31st, 2021

The Finance Department's Monthly Manager Report details the progress, challenges, and dealings of the Finance Department for October 2021.

Current Events within the Finance Department

- The Finance Department has returned to our original location at City Hall.
- A member of the Utility Billing Team resigned.

Staffing/Recruitment

- Finance Director (vacant)
- Account Specialist I, Utility Billing
- Temporary Position (two vacancies)

Training

The goal of the Finance Department is for our staff to be continuously and incrementally improving in their capacity to fulfill their roles. One of our objectives is to provide staff with opportunities for growth and exposure within all our sub-departments. The following is a list of group and independent trainings that were taken by members of the Finance Department during the month of August.

Independent Training:

- The Account Specialist II attended three Caselle workshops
- The General Ledger attended the Caselle training 'How to reconcile cash clearing accounts'

- The Accounts Specialist II has continued their online course to increase their knowledge and understanding.
- The staff member in the General Ledger has continued their online course to increase their knowledge and understanding.
- The Deputy Director has continued his CPA training.

Select Tasks & Statuses by Sub-Department

Utility Billing

Tasks	**Frequency**	**Status**
Collections	Monthly	The amendment of Ordinance 21-09 permits the Finance Department to begin processes and procedures to obtain payment for delinquent accounts, and if necessary, to begin cutting off services. Additionally, the Deputy Director has intentions of modernizing the Water & Sewer collection procedures to increase efficiency.
ORS'	Daily	Current.

Payroll/AP

Tasks	**Frequency**	**Status**
Personnel Action Requests	As Needed	Current.
Deferred Compensation	Bi-weekly	Current.
Payroll	Bi-weekly	Current.
Accounts Payable	Weekly	Current.

Sales Tax

Tasks	Frequency	Status
Applying Business License Payments	Daily	Current.
Mailing Delinquency Notices	Monthly	Current.
Constructing Aging Reports	Monthly	Current.
Applying Business License Renewals	As needed	Current.
Drafting Payment Plans	As needed	Current.
Applying Payments	Daily	Current.
Reviewing & Processing Exemption Cards	As needed	Current.

General Ledger

Tasks	Frequency	Status
Journal Entries	Monthly Recurring	Ahead of Schedule (October).
Budget Amendments (from budget ordinances)	As needed	Current.
Cash Reconciliations	Monthly	Current (September).
Investment Reconciliations	Monthly	Current (September).
Create Allocations & Run Checkout	Monthly	Current (September).
DOJ Grants	Quarterly	Current (September).

Internal Improvements

The following are a list of internal tasks, actions, projects, or changes that we have made within the Finance Department for the purpose of improving operations.

- Several boxes full of Sales Tax files were destroyed, with assistance from the Fire Department, after surpassing their retention schedules.

Small & Big Wins

Finance Department

- The processing of Extra Calls for Barged Water has been a process that has not been completed since 2019. With the assistance of the Carmen Jackson Team, that process is being institutionalized.

Account Specialist II

- Updated all employees' codes to reflect the codes for Workman's Compensation, State Unemployment Tax, and State Retirement systems.
- Updating all mailing addresses for the purpose of sending W-2's, in preparation for tax season.

Payroll/AP/AR Dock

- The paper filing system is being improved (this will really assist in our ability to search for documents during the FY21 Audit).
- Our new AP/Payroll team member now has access to Wells Fargo CEO.

Utility Billing

- 26 payment plans have been corresponded

Sales Tax

- 118 delinquent account holders were contacted
- 52 late filing fee notices were sent out
- 54 delinquent accounts were fixed

Reviewing the Bethel Municipal Code (BMC)

- The Finance Department has begun listing various ordinances within the BMC that could be addressed/amended to improve our operations. The Finance Department with assistance from the Carmen Jackson CPA, LLC team has identified seven items that need to be addressed. The Deputy Director will systematically discuss these items with the Finance Committee beginning with their monthly meeting in November. The first two items of the code that the Deputy Director intends to address with the Finance Committee are:

1. BMC 5.04.080 and 5.04.100

   The Finance Department feels that these items should refer to the same date for the penalty.
2. BMC 4.16.270

   This case is regarding ambiguous language. Clarification is needed as to whether Council intended for penalties to be applied per each return or for every month that a return is tardy.

Carmen Jackson Team

During the Deputy Director's vacation, a member of Carmen Jackson CPA, LLC's team came to Bethel to support the Finance Department. The following are some of the highlights from their trip:

- Identified that a building lease was not in Caselle. This account has not been paid since August 2019. The Finance Department is anticipating that this account to be caught-up in November.
- Trained Utility Billing personnel regarding workflow and correcting accounts
- Identified landfill accounts that need to be corrected
- Assisted with the YK Aquatic Center's revenue forecast for the expansion feasibility study
- Oversaw the FNBA physical transfer of Cares Act Funds
- Assisted with FY21 Audit preparations
- Addressed some coding issues such as Security Deposit Refund vs. Overpayment Refund
- Assisted with calculations for an ordinance appearing before the City Council
- Reviewed and approved forced closed Sales Tax accounts
- Worked with the General Ledger to correct Employee Utility Billing Accounts

Interdepartmental Assistance

- Bethel Public Transit System
  - The Finance Department helped the Grant Manager in generating the billing summaries needed to stay in good standing with the Transit System's grant providers. The Finance Department provided invoices, timesheets, pay stubs, detail ledgers, benefit registers, payroll registers, journal entries, amongst other forms of documentation.

- City Attorney's Office
    - With a lot of assistance from the City Attorney, $56,093 was recovered through a bankruptcy proceeding regarding several delinquent utility accounts.

- City Clerk's Office
    - Processed six passport payments.
    - Processed three burial permit payments.

- Grants Department
    - Several journal entry adjustments
    - The Finance Department has been tasked with the Community Action Grant Exit Reports, tasks include:
        - Follow up on every account
        - Sending emails to applicants owing exit reports
        - Draft and send letters to applicants owing exit reports
        - Looking through each exit report and see if it is missing receipts, documentation, return of money unspent
        - Draft and send letters to applicants owing more information or owing money that has not been spent

- Police Department
    - Uploaded the September PC Slips to Core FTP LE.
    - Processed 23 Taxi Permit payments.
    - Processed two Chauffeur Permit payments.

- Port
    - Continuing to assist with payments

Political Considerations

- American Rescue Plan Act
- Ordinance 21-09

Meetings/Engagements

- Oct 11th, the Deputy Director met with the City Manager and Account Specialist II to be brought up to speed regarding major developments within the City and the Finance Department during his absence.
- Oct 13th, the Deputy Director sat in during the union negotiations and provided two sensitivity analyses regarding PTO and wages.
- Oct 15th, the Deputy Director attended the Alaska Government Finance Officers Association planning meeting for the 2021 Conference.
- Oct 23rd, the Deputy Director attended the Alaska Government Finance Officers Association planning meeting for the 2021 Conference.
- Oct 25th, the Deputy Director spoke with a DCRA RUBA Program representative regarding the City of Bethel's Best Practices Score and its importance for the obtainment of grants.
- Oct 25th, the Deputy Director met with Wells Fargo representatives for their Annual Relationship Review
- Oct 25th, the Deputy Director and Account Specialist II attended the monthly Finance Committee Meeting
- Oct 26th, the Deputy Director and Account Specialist II met with consultants to discuss financial models regarding the YK Pool expansion feasibility study.
- Oct 27th, the Deputy Director met with a BDO representative to discuss the findings of the FY20 Audit.

Special Tasks

- Conducted a report detailing unexpended FY21 funds.
- Submitted a Quarterly Survey of Selected Non-Property Taxes (Survey of Governments)
- Created a Sensitivity Analysis detailing various rates of PTO
- Modified a Sensitivity Analysis to compare wage increases

Challenges

- Two payroll mistakes affected two employees. The mistakes were fixed within one workday.
- A member of our Utility Billing team resigned.

Plans for the near Future (3 months).

- Transitioning to electronic timekeeping.
- Reconciling all bank accounts and their correct distributions, particularly the Seawall Maintenance Fund.
- Getting approval from the Union to begin implementing the Finance Department's Incentive Program.
- Stronger Internal Processes, at least 3 such as:
  - Guidelines for overtime approval.
  - Guidelines for PTO requests.
  - Scripts for answering phones
- At least one Zoom workshop instructing small business owners how to file their sales taxes.

To: Pete Williams, Acting City Manager
From: Ted Meyer, Planner
Subject: Planning Department Report, October 2021
Date: Nov 1, 2021

SUBDIVISION ROAD CONSTRUCTION PROJECTS

Ciullkulek Subdivision Roads

Based upon DOWL inspections, staff gave the notice to proceed to ONC for generating the final plat mylar for recording. Staff currently awaits the mylar for signature.

Blue Sky Subdivision Roads

DOWL sent a road inspector in October to inspect road construction. The construction is not complete and will therefore be restarted in the spring/summer of 2022.

SITE PLAN PERMITS

Staff approved nine Site Plan Permit applications during the month of October. To date, 90 applications have been approved in 2021.

CONDITIONAL USE PERMITS

1. The CUP application for a marijuana cultivation facility proposed on Ptarmigan Road in the General Use Zone was withdrawn by the applicant for a later hearing date.

2. A CUP application for a B&B Homestay nonconformity is being processed for presentation to the Planning Commission at the November 18 hearing. A site visit for fire safety inspection and parking requirements was performed as well.

SUBDIVISION PLATS

1. A final plat mylar of USS 3046, Lots A & B (between 3rd and 4th Avenues) was signed by the Bethel Community Services and planning staff for a lot line adjustment, in support of the Avenues Water and Sewer Project.

2. A right-of-way dedication for a preliminary plat south of Kasayuli Subdivision is currently being coordinated between planning staff, DOWL, and the applicant's surveyor.

NEW TUNDRA RIDGE ROAD

Staff was contacted by a DOT&PF contracted surveyor who stated that the DOT project is resuming the project. He also asked for clarifications of the BMC in terms of platting.

ABANDONED VEHICLE CODE ENFORCEMENT

Three vehicles in the right-of-way were tagged with one-month tow notices.

PORT OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Voice: 907-543-2310
Fax: 907-543-2311

TO: Peter Williams, City Manager

FROM: Edward Flores, Acting Port Director

SUBJECT: October 2021 Managers Report

- **Small Boat Harbor**
  We have finished clearing out the harbor of wood floats, steel floats, and buoys, along with the buoy in the harbor's mouth. As of the first of November, the harbor is shut down for the rest of the year. All boats left in the harbor will be pulled up and stored this week, as well as ones left at beach two, beach one, and the mouth of the harbor.

- **City Dock/Beach 1/Petro Port**
  For October, the City Dock saw two mainline barges, one for Alaska Marine Lines on 10/05/21 and one for Alaska Logistics on 10/21/21, for a total of 5,094,729 pounds. Out of that, 181,223 pounds are expected to head out of Bethel this following spring.
  Beach one is full. We have a total of 10 boats and two barges on the beach and four boats on the dock.
  As expected, the Petro Port was busy. Between the three fuel companies, 7,939,578 gallons of petro were delivered to Bethel.

- **Port Office**
  Building Maintenance is doing daily morning checks on the office. The office was rearranged to accommodate a reception desk which is on backorder. The office VHF has been set up and is in working order, currently looking at increasing the number of VHFs in the office to better monitor marine channels in the summer season.

- **Admin**
  Monthly movement billing for October has gone out, the last one for the 2021 summer. Morning meetings for daily tasks.
  We are no longer looking for Port Attendants, but we are still looking for an Administrative Assistant.
  The Port Commission met on 10/18/21.

- **Seawall**
  We are still doing checks on the seawall from the Small Boat Harbor to the Petro Port.
  There are a few places of the seawall fence that needs fixing. We will be looking into fixing these spots over the winter. We have our loaders and bobcat ready to push snow if need be.

- **Misc.**
  Our new work truck has landed in Bethel. Unfortunately, we are waiting on tags to be legal. At that point, we will start using the new truck. We have put away as much as we can without impeding our ability to work over the winter.

William Arnold, Public Works Director
1155 Ridgecrest Drive
PO Box 1388 Bethel, AK 99559
P: (907) 543-3110
F: (907) 543-2046
warnold@cityofbethel.net

MEMORANDUM

DATE: 10.31.2021

TO: Peter A. Williams, City Manager

FROM: Bill Arnold, Public Works Director

SUBJECT: Manager's Report – Public Works Department

Programs/Divisions

Utility Maintenance: 8 alarms on residential lift stations were responded to. Multiple issues with grinder pumps, heat trace, and float systems.

- Monthly meter reading and service connections were completed
- Clean up and organization of shops and vehicles.
- 8 residential lift station repairs
- Line flushing and leveling activities on low-flow and plugged sewer lines. Non-compliance reports were filled out per DEC requirements.
- Daily safety meetings were held.
- Meetings with DOWL on mixer solutions for Main Lift station ongoing. Mixer is ordered. Awaiting arrival.
- Training new operator in water treatment. Sending two workers to next water treatment class in November.
- Getting ready for winter. Sent out notice to customers in City Sub to turn on their circulation pumps. Will be putting Bethel Heights into winter mode soon.
- In need of proper chemical storage facility. We are currently storing our chemicals in a heated connex. With the avenues project approaching, we will quickly be over capacity of our current storage situation.
- Lagoon cell and pump winterized.
- Repairs made by V&E on trucks 755, 752, 758, 754, 757. Trucks shocked, rinsed and tested. OEH to reply with confirmation on trucks that are good to go.

Road Maintenance:

Streets and Roads hauled in 55 dump truck loads of road sand to build up the back side of Neqlernaq Loop in Kasayuli Subdivision. After that, we capped it off with 20 dump truck loads of D-1 gravel.

Streets and Roads also started on 9300 road in Tundra Ridge Subdivision starting from Imkuciq Street to the end of 9300 road. We haul in 35 dump truck loads of sand and capped it off with 30 dump truck loads of D-1 gravel.

Streets and Roads help piped water and sewer by rebuilding the off-road trail that snowmachines use, from Chief Eddie Hoffman Highway to Arthur Dull Lake. We hauled in 25 dump truck loads of road sand to get to the pipe crossing to help fix the pipes and build a road over the pipes.

Streets and Roads hauled in 12 dump truck loads of D-1 gravel and graded it to build a wider

road in front of Lions Club by Riverview Park.
Street and Roads hauled in and laid down 22 dump truck loads of D-1 gravel, graded it, and compacted it on east Avenue.
Streets and Roads hauled in 26 dump trucks loads of road sand and 18 dump truck loads of D-1 gravel to Kilbuck Street and graded it.
Streets and Roads mixed salt and the sand at the road sand pile to be used in our road sander trucks this winter. We also help the landfill in mixing the landfill cover sand with salt for the winter cover pile.

Vehicles and Equipment:

Maintaining and repairs on all vehicles and equipment, as needed. On 10-30 had Justin from Westmark tanks (Fairbanks location) come in and repaired 5 water trucks that had cracked tanks and left on 10-31. He will be back after he gets parts to cut the chutes and put a flex joint in from the tank to the work box on all the Kenworth water trucks.

Landfill / Recycle Center:

- Working on covering trash
- Mixing salt for our winter cover
- Working on consolidating C and D waste and compacting it
- Hauling cover material

Staffing Issues/Concerns/Training:

Department	Hauled Utilities	Utility Maintenance	Landfill	Vehicles & Equipment	Streets & Roads	Bethel Transit	Property Maintenance
Filled Positions	12	7	4	6	5	2	5
Total Funded Positions	20	9	4	7	5	3	5
Percentage	60%	78%	100%	86%	100%	100%	100%

Bethel Transit System
PO Box 1388
370A 4th AVE
Bethel, AK 99559-1388
www.cityofbethel.net
(907)543-3039

OCTOBER 2021 Transit Report

Good Day, My name is Evon A. Fox, Jr and I'm the new Transit manager. I started driving part-time back in June 2021, was hired/promoted to my current position at the beginning of this month.

With the cold temperatures of winter upon us, with the permission of Bill, the reserve bus# 439 which was inside the bus barn was pulled out and stored outside. Bus #440 is parked inside at the end of the day which is making it way easier because it isn't super frosted in the morning.

For the month of October, the ridership has been steady since the passenger riders went up from 8 riders to 10 making it easier for us drivers from denying riders.

The rider count are as follows, 636 seniors, 63 youth, 862 adults, 51 disabled(cane/crutches), 619 pass riders. Total mileage for the month was 2,493.9 with 356.59 of fuel used as well.

Evon A. Fox, Jr.
Bethel Transit Manager

City Of Bethel
Finance Department
Monthly Manager's Report for October

Date:	October 1^{st} - October 31^{st}, 2021
To:	Peter Williams, City Manager
From:	Xavier Mason, Deputy Finance Director
Subject:	Management Report, October 31^{st}, 2021

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   The Finance Department feels that these items should refer to the same date for the penalty.

2. BMC 4.16.270

   This case is regarding ambiguous language. Clarification is needed as to whether Council intended for penalties to be applied per each return or for every month that a return is tardy.

Carmen Jackson Team

During the Deputy Director's vacation, a member of Carmen Jackson CPA, LLC's team came to Bethel to support the Finance Department. The following are some of the highlights from their trip:

- Identified that a building lease was not in Caselle. This account has not been paid since August 2019. The Finance Department is anticipating that this account to be caught-up in November.
- Trained Utility Billing personnel regarding workflow and correcting accounts
- Identified landfill accounts that need to be corrected
- Assisted with the YK Aquatic Center's revenue forecast for the expansion feasibility study
- Oversaw the FNBA physical transfer of Cares Act Funds
- Assisted with FY21 Audit preparations
- Addressed some coding issues such as Security Deposit Refund vs. Overpayment Refund
- Assisted with calculations for an ordinance appearing before the City Council
- Reviewed and approved forced closed Sales Tax accounts
- Worked with the General Ledger to correct Employee Utility Billing Accounts

Interdepartmental Assistance

- Bethel Public Transit System
  - The Finance Department helped the Grant Manager in generating the billing summaries needed to stay in good standing with the Transit System's grant providers. The Finance Department provided invoices, timesheets, pay stubs, detail ledgers, benefit registers, payroll registers, journal entries, amongst other forms of documentation.

- City Attorney's Office
    - With a lot of assistance from the City Attorney, $56,093 was recovered through a bankruptcy proceeding regarding several delinquent utility accounts.

- City Clerk's Office
    - Processed six passport payments.
    - Processed three burial permit payments.

- Grants Department
    - Several journal entry adjustments
    - The Finance Department has been tasked with the Community Action Grant Exit Reports, tasks include:
        - Follow up on every account
        - Sending emails to applicants owing exit reports
        - Draft and send letters to applicants owing exit reports
        - Looking through each exit report and see if it is missing receipts, documentation, return of money unspent
        - Draft and send letters to applicants owing more information or owing money that has not been spent

- Police Department
    - Uploaded the September PC Slips to Core FTP LE.
    - Processed 23 Taxi Permit payments.
    - Processed two Chauffeur Permit payments.

- Port
    - Continuing to assist with payments

Political Considerations

- American Rescue Plan Act
- Ordinance 21-09

Meetings/Engagements

- Oct 11th, the Deputy Director met with the City Manager and Account Specialist II to be brought up to speed regarding major developments within the City and the Finance Department during his absence.
- Oct 13th, the Deputy Director sat in during the union negotiations and provided two sensitivity analyses regarding PTO and wages.
- Oct 15th, the Deputy Director attended the Alaska Government Finance Officers Association planning meeting for the 2021 Conference.
- Oct 23rd, the Deputy Director attended the Alaska Government Finance Officers Association planning meeting for the 2021 Conference.
- Oct 25th, the Deputy Director spoke with a DCRA RUBA Program representative regarding the City of Bethel's Best Practices Score and its importance for the obtainment of grants.
- Oct 25th, the Deputy Director met with Wells Fargo representatives for their Annual Relationship Review
- Oct 25th, the Deputy Director and Account Specialist II attended the monthly Finance Committee Meeting
- Oct 26th, the Deputy Director and Account Specialist II met with consultants to discuss financial models regarding the YK Pool expansion feasibility study.
- Oct 27th, the Deputy Director met with a BDO representative to discuss the findings of the FY20 Audit.

Special Tasks

- Conducted a report detailing unexpended FY21 funds.
- Submitted a Quarterly Survey of Selected Non-Property Taxes (Survey of Governments)
- Created a Sensitivity Analysis detailing various rates of PTO
- Modified a Sensitivity Analysis to compare wage increases

Challenges

- Two payroll mistakes affected two employees. The mistakes were fixed within one workday.
- A member of our Utility Billing team resigned.

Plans for the near Future (3 months).

- Transitioning to electronic timekeeping.
- Reconciling all bank accounts and their correct distributions, particularly the Seawall Maintenance Fund.
- Getting approval from the Union to begin implementing the Finance Department's Incentive Program.
- Stronger Internal Processes, at least 3 such as:
    - Guidelines for overtime approval.
    - Guidelines for PTO requests.
    - Scripts for answering phones
- At least one Zoom workshop instructing small business owners how to file their sales taxes.

AMERICAN RESCUE PLAN ACT (ARPA)
CORONAVIRUS LOCAL FISCAL RECOVERY FUND (CLFRF)
AMENDMENT

Department of Commerce, Community, and Economic Development, Division of Community and Regional Affairs

Non-Units of General Local Government: (Non-UGLG) Local Gov't Name	NEU Recipient Number:	**Unique Identifier Number:**
City of Bethel	**AK0016**	**AK0016-N**

CFDA:	EIN Number	DUNS Number	Vendor Number:	Appropriation Unit:
21.027	**92-6001644**	**082508458**	**CIB84214**	**085601269**

Amendment # 1

EFFECTIVE THE DATE SIGNED BELOW THIS GRANT IS HEREBY AMENDED AS FOLLOWS:

1. This Coronavirus Local Fiscal Recover Fund distribution is modified to include an increase of **$1,767,517.19** as reflected below:

	CLFRF to NEU	**Additional CLFRF to Non-UGLG**	**TOTAL CLFRF Amount:**
ARPA Funds:	$1,589,809.31	$1,767,517.19	$3,357,326.50

2. The city's first payment will be half of the Coronavirus Local Fiscal Recovery Fund to Non-Units of General Local Government (Non-UGLG), this allocation will be using the Unique Identifier Number identified above.

3. By signing this amendment, the city agrees to US Department of Treasury's reporting requirements, which must include the combined funding received under the program including ARPA, NEU and Non-UGLG Coronavirus Local Fiscal Recovery Funds.

ALL OTHER TERMS AND CONDITIONS OF THE GRANT AGREEMENT REMAIN IN FULL FORCE AND EFFECT.

Non-Units of General Local Government	**Department**
Signature:	Signature:
Printed Name and Title of Authorized Representative: **Peter A. Williams, City Manager**	Printed Name and Title: **Pauletta Bourne, Grants Administrator III**
Date:	Date:

From:	C Bartlett
To:	Xavier Mason
Cc:	Peter Williams
Subject:	Sept/Oct Trip Recap
Date:	Tuesday, November 2, 2021 12:32:42 PM
Attachments:	Bethel FY21- List for Cheryl 9.21.21 (1).xlsx

Completed with Sam - Christina Audit Prep List (See Attached)

Assist Sam on Bank and Investment Accts off XM Task List

Identified 378 Fifth Building Lease not in Caselle nor getting Paid by YKHC for Lease since 8.19-10.21.

Trained KA and Covered for Jen Charlie on PTO Utility Billing, Work Flow was the biggest topic. Documents not getting completed how to help creating a flow. Clyde and Tamara were out also.

Identified Haul Water not billing Port for Hauled Water Extra Calls/Barge Water - Discussion w/Ed and Bill.

Discussion on Chart of Acct Implementation

No Landfill Form. Discussion w/AB

Identified Landfill accounts not having open accounts - Project along with Dumpster Billing Task with by Bill Arnold and Pete Williams.

Building Leases - CPI increase not happening per certain Contracts.

FY21 Audit Folder Updated for Christina

Identified Port Billing After Hour Extra Call Fee wrong vs Hauled Water, need to check water rate charging Port Accts advised Ed

Worked w/SA on Employee Util Billing Accts on GL side has issues

Many Util Acct Fixes and Missing Paperwork - More to work, this reduced the Collection Training.

Worked w/AB on YK Aquatic Ctr forecasted Revenue, identified Marijuana and Remote Sales not in Current forecast Calculation.

BMC Ord work w/AB on Emergency Util Ord that did not read like XM wrote nor could Util Billing Understand Ord.

BMC Ord on Taxes for YK Aquatic incorrect calculation and physcial transfer not done since 2018.

Looked at Cares Act money in FNBA and physical transfer needs done and JE to record it, checked w/Christina.

Training Utility Billing start of Collection Process - Auditing Accts. Caselle report was broke/fixed. Also showed both staff where Collection ruff procedure written by me and Spreadsheet to Lifequest are at on F:/ Drive.

Coding issues w/Security Deposit Refund vs Overpayment Refund..

Training/Discussion BMC w/Sales Tax Staff- Aging report and Discussion on understanding BMC rule.

Reviewed and Approved Sales Tax Forced Closed Acct from MA.

These are highlights, the items I worked/trained and Fixed. Carmen's billing will show in detail. Hope this helps for your Managers Report, I'm sorry I had not got to this I promised you and Pete.

Cheryl L. Bartlett

Cheryl L. Bartlett
Carmen Jackson, CPA
907-841-5708

CITY OF BETHEL
Fire Department

Daron R. Solesbee, Fire Chief
P.O. Box 3231, Bethel, Alaska 99559
Phone: (907)-543-2131
Fax: (907)-543-2702
dsolesbee@cityofbethel.net

Celebrating 50 Years of Service

DATE: November 1, 2021

TO: Peter Williams, City Manager

FROM: Daron Solesbee, Fire Chief

SUBJECT: Management Report, October 2021

Daron Solesbee

Digitally signed by Daron Solesbee
Date: 2021.11.01 16:47:57 -08'00'

Current Events

- October was Alaska's Fire Prevention Month. Firefighters distributed fire prevention materials to Pre-K through 4th Grade in Bethel schools.
- The department participated in the "Trunk or Treat" event at the YPCC parking lot on Halloween Day. Firefighters distributed candy, reflective bags, and glow necklaces to children. Additionally, Firefighters distributed volunteer recruitment materials and conducted tours of Truck-1 and its rescue equipment.
- The department is continually recruiting for new volunteer responders and administrative support. If anyone is interested, please fill out a BFD Volunteer Application Packet today!

Community Planning/Preparedness

- Bethel Fire Department participated in a full-scale disaster exercise with State of Alaska DOT, Alaska State Troopers, Bethel Police Department, and the Yukon-Kuskokwim Health Corporation. The scenario was an aircraft crash at the end of the runway. There were 40 simulated victims. Additionally, there was a review of the Bethel Airport's Emergency Operations Plan.
- The department was selected as a test site for the new Medicaid Supplemental Emergency Medical Transport (SEMT) program. The City of Bethel will receive training from the State of Alaska and AP Triton on November 2-3 in Anchorage or on Zoom for instruction on how to complete a cost report and will detail the program's implementation. This program will allow for the Bethel Fire Department

to receive a reimbursement payment of ***50% of the uncompensated costs of Medicaid EMS transports*** from the federal government.

- The department is purchasing Powered Air-Purifying Respirators for our EMS responders. These units will provide excellent respiratory protection during incident responses.

Training

- The Firefighter Recruits are in Phase 3 of the 2021 BFD Fire Academy.
- Staff and volunteer members have completed various online training courses.
- New staff are receiving continuous Driver/Operator training on the handling characteristics, operation of specialty equipment, care, maintenance, and safety of the department's ambulances and fire apparatus.
- On 10/05/2021 at 7:00 p.m., an EMT Meeting was held at the fire station. Responders received refresher training for the evaluation and treatment of pediatric emergencies, with the focus on the Pediatric Assessment Triangle.
- On 10/18/2021, staff participated in Fire Apparatus Driver/Operator and Pump Operator training.
- On 10/19/2021 at 7:00 p.m., an EMT Meeting was held at the fire station. Responders received refresher training and conducted several drills utilizing various splinting and immobilization methods.
- On 10/22/2021 at 11:00 a.m., a Staff Meeting was held at the fire station. Staff discussed current events, the statuses of various projects, and training.
- On 10/26/2021 at 2:00 p.m., staff conducted training on rapid extrication techniques for removing patients with spinal injuries out of vehicles.

Responses

- Between 10/01/2021 and 10/31/2021, the Bethel Fire Department responded to 121 EMS and 17 Fire incidents.
- On 10/06/2021, medics responded to a report of a person who was not breathing. Upon arrival, CPR was initiated, and the patient was transported to the hospital.
- On 10/07/2021, medics responded to Watson's Corner for the report of a pedestrian struck by a vehicle. The patient was transported to the hospital with minor injuries.

- On 10/15/2021, medics responded to the Small Boat Harbor for the report of a person who had drowned. Upon arrival, CPR was initiated, and the patient was transported to the hospital.

- On 10/20/2021, medics responded to the report of a person who was pulseless and not breathing. Medics observed no signs of life and confirmed death in the field.

- The Fire Department has responded to several structure fires during the month of October. This is a good reminder to make sure you change your smoke alarm batteries, clean your chimneys, and move combustibles away from heat sources. If you need smoke alarms or chimney brushes, please call the station at (907) 543-2131.

Budget/Financial

- The department is operating within its FY22 budget.
- The department purchased a new Class-A Pumper Tender Apparatus (Fire Engine) from Pierce Manufacturing, Inc. under a cooperative bid purchasing contract from Sourcewell-MN and by utilizing a portion of the Fire Department’s Fleet Replacement Fund. This pumper will replace the 1986 Grumman-Spartan Super Pumper-Tanker, Engine 3. Due to production delays, this apparatus is anticipated to be shipped to Bethel on the first barge of 2023.

Grants

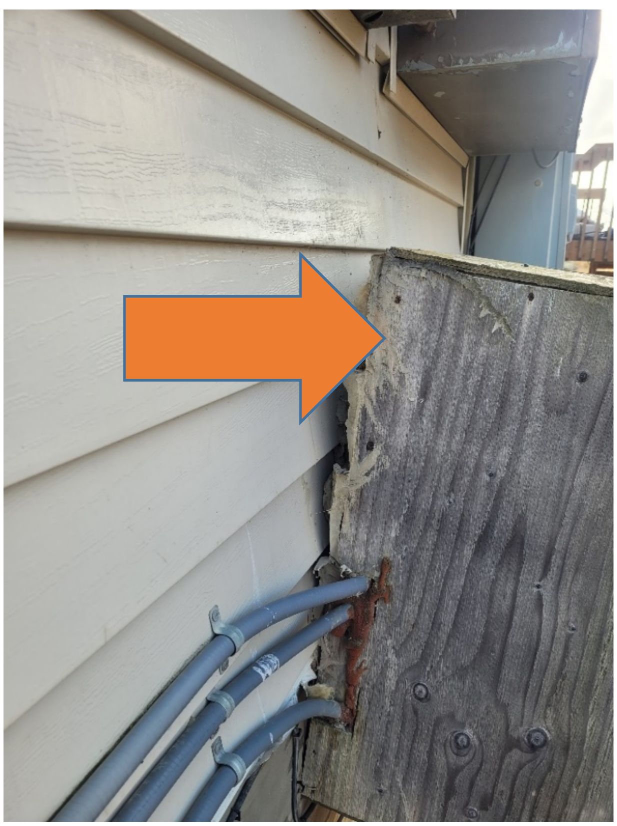
- The department will continue to seek grant funding for fire and EMS equipment, additional staffing, replacement fire apparatus and ambulances, and other equipment.

- The department received funds from the State of Alaska Department of Homeland Security Grant Program for the purchase of cordless extrication tools. This equipment was purchased under a Sourcewell-MN cooperative bid purchasing contract for LN Curtis & Sons, Inc. and are in-transit to Bethel.

- The department and City Grant Manager prepared a request for the 2021 State of Alaska Homeland Security Grant for the purchase of new portable and mobile radios to replace obsolete equipment. This grant was awarded, and the equipment will be purchased soon.

Property Maintenance

- It was discovered that the fire station needs foundation leveling, especially under the hose tower. The hose tower was leveled several years ago and now the floor is separating from the wall. This has the potential to cause significant water damage. The water/sewer utility connection’s insulated box is currently separating from the exterior wall, which could cause freeze-ups. Additionally, the thermo-siphons that keep the ground frozen around the fire station’s wood foundation piles need to be inspected and serviced. Administration will start the RFB process for these repairs. See below.



Staffing/Recruitment

- The department is recruiting for three Fire Lieutenants (PS4A) and one Temporary Administrative Assistant ($25.00/hour, 40 hours/week, for up to six months)

- All Firefighter/EMT positions are filled with qualified personnel.

- The department his continually recruiting for volunteer members to serve as firefighters, ETT/EMT's, and support personnel. Become a volunteer today!

Vehicles & Equipment

- We have received the parts for the Class-A Foam system for Engine-4. Staff determined that a 1" valve was required, upon finding the ¾" valve shipped was too small for the current foam system plumbing.

- UL, Inc. has completed the aerial device and fire pump testing for Truck-1 and Engine-4. The department has received certification on the aerial device but will have to complete minor repairs to leaking water valves to receive certification for the fire pumps.

FIRE DEPARTMENT VEHICLE STATUS			
Vehicle	**Type**	**Year**	**Status**
Medic 4	Ambulance	1999	*(Reserve Ambulance) In service.* ***Needs replacement.***
Medic 5	Ambulance	2019	*(Frontline Ambulance) In service.*
Medic 6	Ambulance	2017	*(Second-Out Ambulance) In service*. Back-Up camera is not functioning (wiring/connection issue). Rear heat in patient compartment is intermittent. Paint defects. Staff is requesting a technician from Braun Northwest to troubleshoot and repair these issues.
Engine 5	Pumper	2022	*Purchasing contract executed on 08/02/2021 with Hughes Fire Equipment, Inc. (Pierce Mfg, Inc.).This vehicle was PAID IN FULL on 10/04/2021. The apparatus will arrive in Bethel in May/June 2023.*
Engine 4	Pumper	2013	*(Frontline Pumper)* In service. Generator reoccurring fuel delivery problem. Pump packing rings need to be tightened and/or replaced. Tank-to-Pump valve has a leak and is being repaired.
Engine 3	Pumper	1986	(Poor overall condition; needs replacement). Pump packing rings need to be tightened and/or replaced (unable to pass pump certification testing).

Truck 1	Ladder Truck	2017	In service.
Com 1	SUV	2021	Arrived. Out of service for equipment inventory stocking.
Com 2	Pickup	2014	In service.
Com 3	Pickup	2004	In service. Fair condition. Missing driver side running board.
Honda 1	ATV	2004	In service.
Honda 2	ATV	2004	In service.
Fire Boat	Boat	2004	Out of Service for Winter. The boat was pulled from the SBH. Staff reported that half of the fuel was stolen, and the engine cowling was partially removed, indicating fuel theft, and someone was tampering with the outboard motor. The boat is currently on a trailer at the fire station and will be stored at the Port Facility upon freeze-up.

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
10-60-501	SALARIES	112,891.76	206,456.79	632,629.00	426,172.21	32.6
10-60-502	FLSA OVERTIME	11,546.20	22,778.24	70,000.00	47,221.76	32.5
10-60-506	CALL BACK OVERTIME	17,817.18	27,288.57	50,000.00	22,711.43	54.6
10-60-508	LEAVE CASHOUT	.00	.00	38,365.00	38,365.00	.0
10-60-510	SOCIAL SECURITY EXPENSE	246.45	966.51	.00	(966.51)	.0
10-60-511	MEDICARE FICA	2,096.23	3,808.15	11,261.00	7,452.85	33.8
10-60-512	EMPLOYEE GROUP BENEFITS	25,124.60	41,984.77	279,708.00	237,723.23	15.0
10-60-515	UNEMPLOYMENT	.00	.00	13,824.00	13,824.00	.0
10-60-516	WORKERS' COMPENSATION	3,452.08	6,904.16	20,063.00	13,158.84	34.4
10-60-518	PERS	29,195.78	52,129.51	170,858.00	118,728.49	30.5
10-60-519	UTILITY BENEFIT	1,422.94	4,268.82	50,160.00	45,891.18	8.5
10-60-545	TRAINING/TRAVEL	570.00	3,197.78	19,200.00	16,002.22	16.7
10-60-561	SUPPLIES	1,385.81	6,709.94	25,200.00	18,490.06	26.6
10-60-563	WEARING APPAREL	765.44	2,610.74	13,214.00	10,603.26	19.8
10-60-567	FIRE PREVENTION PROGRAM	.00	1,077.00	5,200.00	4,123.00	20.7
10-60-600	VEHICLE MT. (PARTS & TOOLS)	.00	2,404.80	3,200.00	795.20	75.2
10-60-601	VEHICLE MT. (PARTS & TOOLS)	86.13	5,629.33	27,250.00	21,620.67	20.7
10-60-602	GASOLINE/DIESEL/OIL	1,243.68	3,111.16	15,000.00	11,888.84	20.7
10-60-621	ELECTRICITY	.00	2,444.76	19,250.00	16,805.24	12.7
10-60-622	TELEPHONE	488.00	976.85	2,500.00	1,523.15	39.1
10-60-623	HEATING FUEL	876.46	1,321.16	21,000.00	19,678.84	6.3
10-60-626	WATER/SEWER/GARBAGE	483.58	1,435.52	8,500.00	7,064.48	16.9
10-60-627	STAFF CELLULAR PHONES	372.35	569.79	2,500.00	1,930.21	22.8
10-60-647	COLLECTION/SMALL CLAIMS	2,543.56	6,905.91	31,200.00	24,294.09	22.1
10-60-649	VOLUNTEER STIPEND	.00	1,175.18	24,000.00	22,824.82	4.9
10-60-660	VEHICLE MAINT SERVICES	.00	.00	6,000.00	6,000.00	.0
10-60-661	VEHICLE MAINT/REPAIRS	3,593.55	4,944.50	11,000.00	6,055.50	45.0
10-60-662	PROPERTY MAINT	690.00	4,835.68	30,000.00	25,164.32	16.1
10-60-669	OTHER PURCHASED SERVICES	6,164.30	8,538.94	24,500.00	15,961.06	34.9
10-60-683	MINOR EQUIPMENT	.00	.00	20,788.00	20,788.00	.0
10-60-690	CAPITAL EXPENDITURES	.00	.00	221,238.00	221,238.00	.0
10-60-697	FORD EXPEDITION COMMAND VEHIC	55,679.40	57,025.90	65,000.00	7,974.10	87.7
10-60-698	FIRE APPARATUS CLASS A PUMPER	.00	759,647.00	775,000.00	15,353.00	98.0
10-60-721	INSURANCE	16,056.54	32,113.08	89,255.00	57,141.92	36.0
10-60-724	DUES/SUBSCRIPTIONS	.00	.00	8,152.00	8,152.00	.0
10-60-727	ADVERTISING	.00	.00	1,500.00	1,500.00	.0
10-60-799	MISCELLANEOUS EXPENSES	.00	610.00	1,500.00	890.00	40.7
10-60-996	ADMIN OVERHEAD-IT SVCS	780.67	2,250.50	17,539.00	15,288.50	12.8
	TOTAL FIRE DEPARTMENT	295,572.69	1,276,121.04	2,825,554.00	1,549,432.96	45.2
	TOTAL FUND EXPENDITURES	295,572.69	1,276,121.04	2,825,554.00	1,549,432.96	45.2

Search Parameters

Data Types: Emergency Medical Services

Source Versions: NEMSIS v2.2.1; NEMSIS v3.3.4; NEMSIS v3.4.0; NEMSIS v3.5.0

Agencies: Bethel Fire Department

Date Range: Previous Month (10/01/2021 to 10/31/2021)

Date Bin: Day

Syndromes:

Matches **ANY** of the following: Alcohol, COVID-19, Cardiac Arrest, Child Abuse and Neglect, Constitutional, Drowning, Fall: From Height, Fall: Ground Level, Firearm Assault, Firearm Injury, Firearm Injury - Intentional, Firearm Injury - Unintentional, Gastrointestinal, Heat-related Illness, Heroin (ESOOS RI), Heroin (VA), Influenza-like Illness, Intimate Partner Violence, MIS-C, MVC Fatal, MVC Likely Fatal, MVC Non-Severe, MVC Severe, MVC Unknown Severity, Mental Health, Methamphetamine, Non-Opioid Overdose (VA), Nonfatal Opioid Overdose (CSTE), Opioid (ESOOS FL), Opioid (ESOOS RI), Opioid (MI), Opioid (MT), Opioid (VA), Overdose (ESOOS FL), Overdose (ESOOS RI), Overdose (ODMAP), Respiratory, STEMI, Self-Harm, Sepsis, Sexual Violence, Stroke, Suicide Attempt, Suicide Ideation

Symptoms (match at least 1)

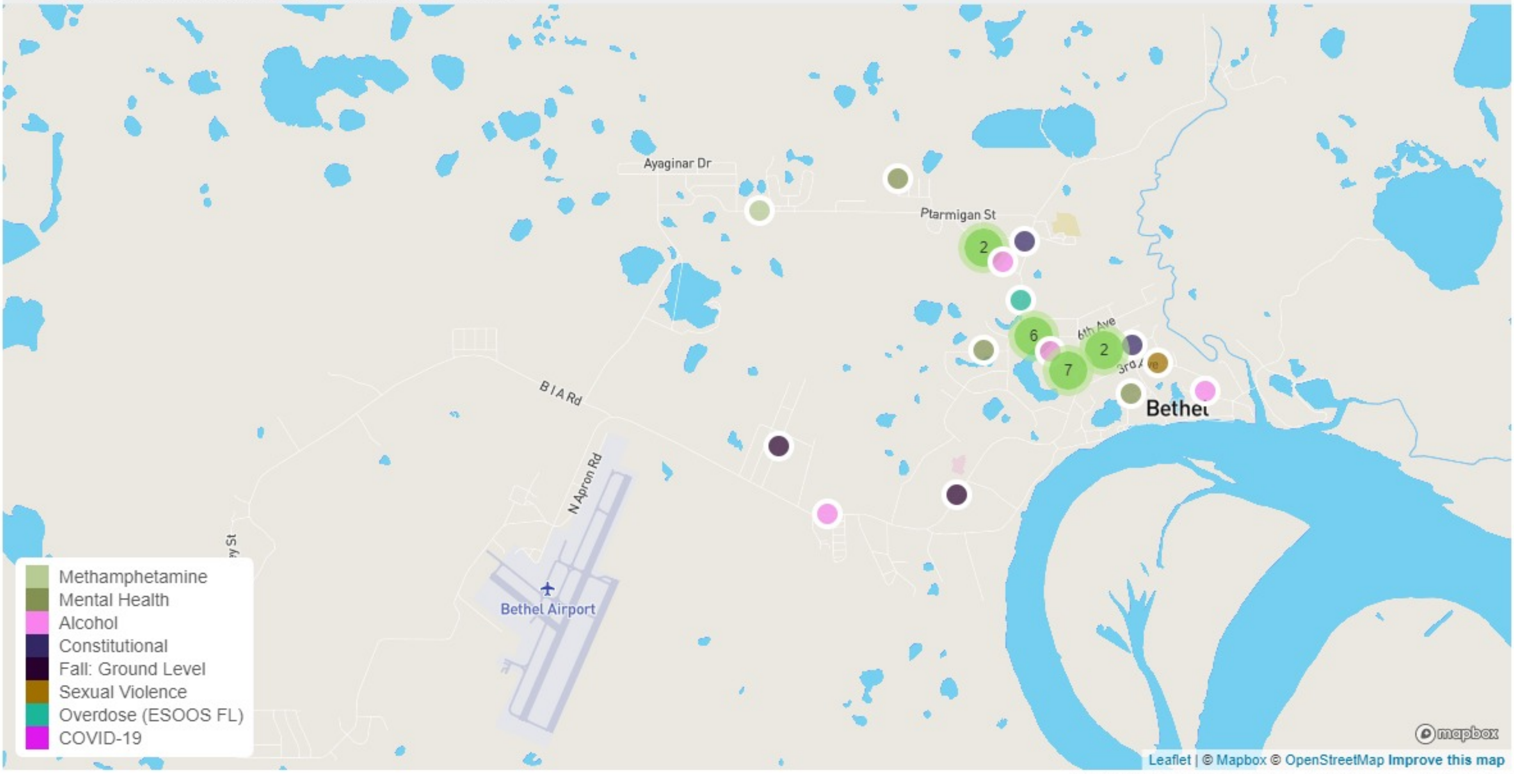
Abdominal pain, Abuse or Neglect, Agitation, Alcohol, Altered consciousness, Anorexia, Anosmia, Apnea, Assault, Blurred vision, Body aches, Bronchiolitis, Bronchitis, Chills, Conjunctivitis, COPD, Cough, COVID-19, Dehydration, Diaphoresis, Diarrhea, Domestic Violence, Drooling, Drug, Drunk, Dyspnea, Earache, Epiglottitis, Eye pain, Faintness, Fever, Food poisoning, Gastroenteritis, Gastrointestinal, Generalized weakness, Heat-related Illness, Hemoptysis, Hoarseness, Hypertension, Hypoxia, Influenza, Injure, Intentional, Intoxication, Irritable, Lacrimation, Lethargy, Local paralysis, Lower respiratory infection, Lymphadenopathy, Malaise, Melena, Methamphetamine, Miosis, Narcan, Nausea, Opioid treatment, Oral mucosal changes, Overdose, Painkiller, Pale, Pinpoint, Pleural effusion, Pleuritic pain, Pneumonia, Poison, Psych, Psychiatric, Pulmonary edema, Rash, Respiratory distress, Rhinitis, Seizure, Sinusitis, Slur, Sore throat, Stridor, Suicide, Suicide attempt, Suicide ideation, Tachypnea, Travel/Contact - Asia, Travel/Contact - China, Travel/Contact - Europe, Travel/Contact - Iran, Travel/Contact - Italy, Twitching, Unconscious, Unresponsive, Upper respiratory congestion, Upper respiratory infection, Violence, Viral symptoms, Vomiting, Wheezing

Types of Service Requested: 911 Response (Scene); Intercept; Interfacility Transport; Medical Transport; Mutual Aid; Public Assistance/Other Not Listed; Standby

Minimum Alert Threshold: Moderate

Map

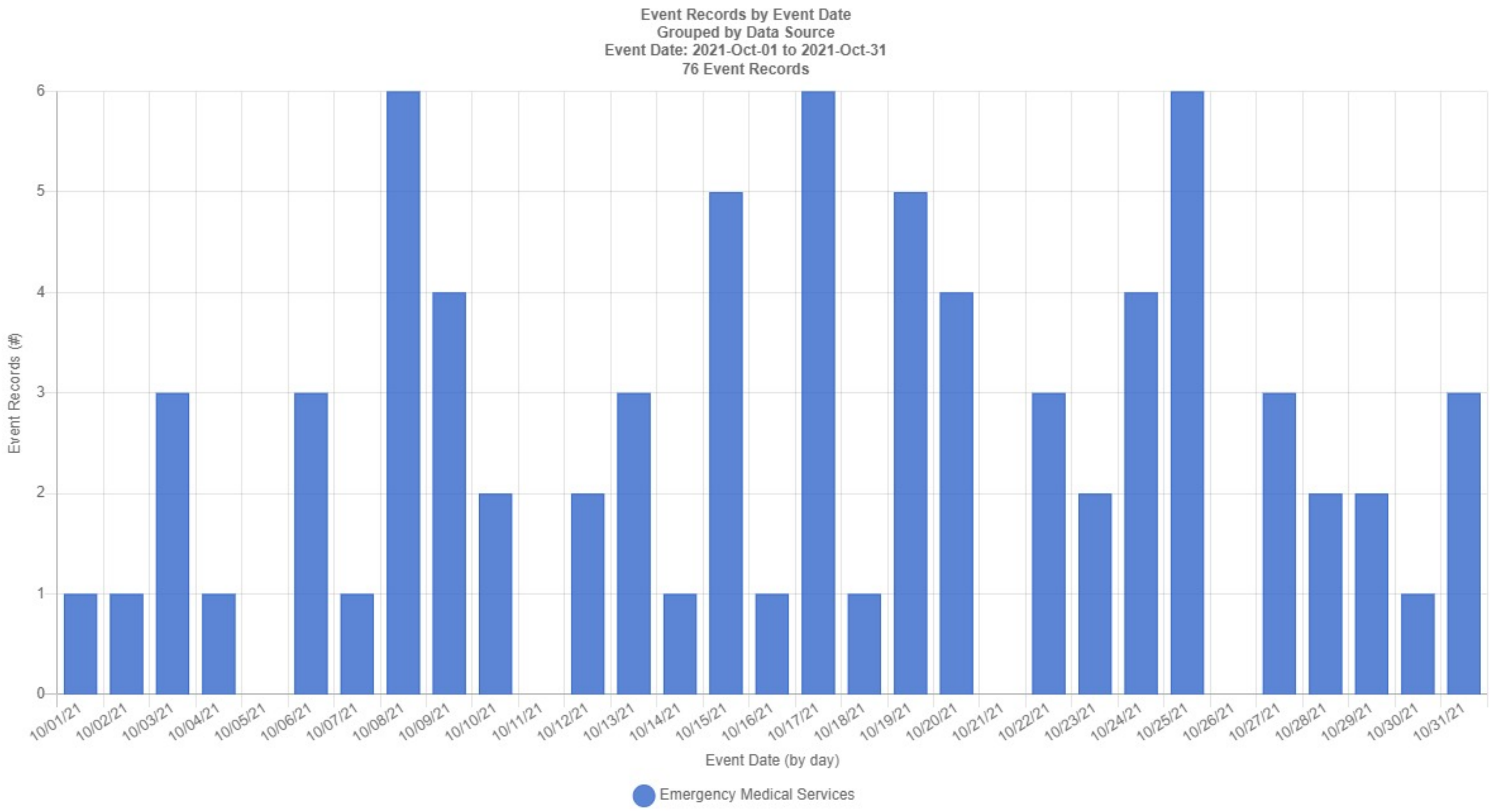
Data filtered based on **Access Levels**: Event = **Location**.



Date(s) Shown: 10/01/2021 - 10/31/2021, Binning: Day

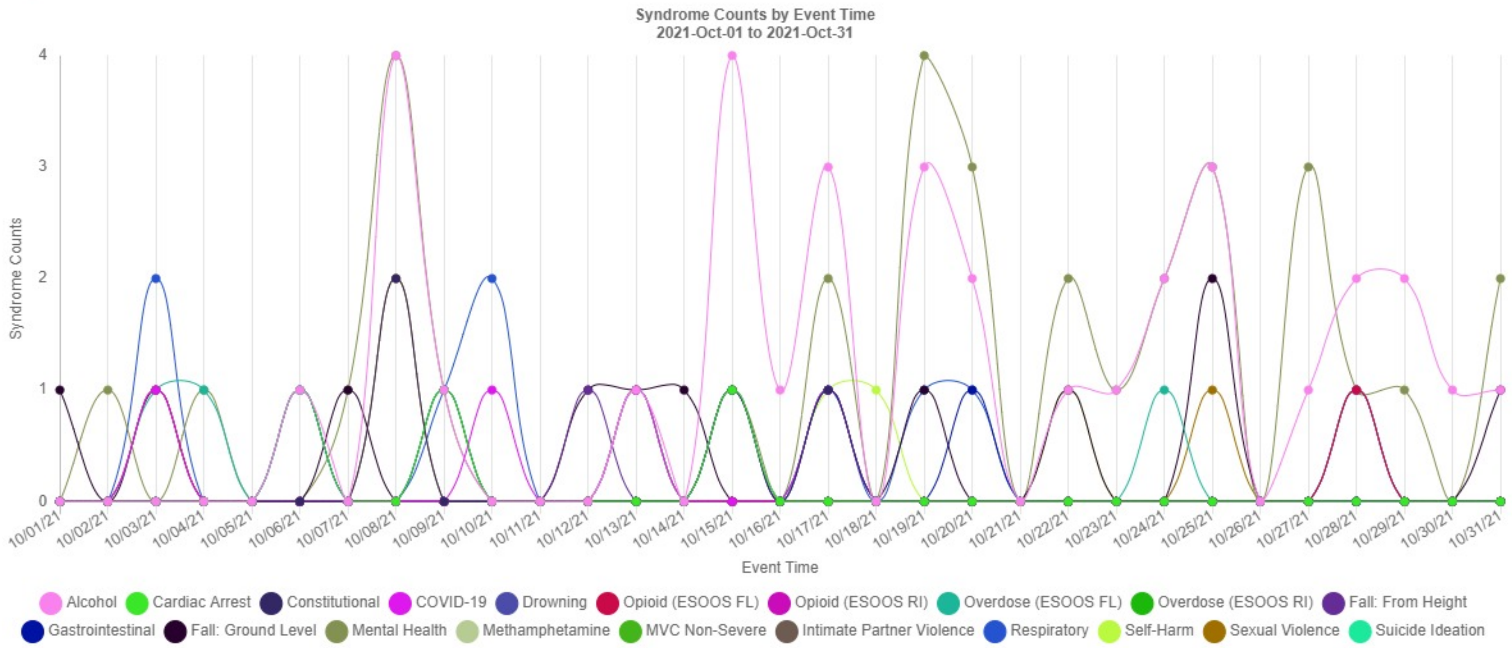
Data Explorer: Event Records by Event Date

Data filtered based on **Access Levels**: Event = **Location**. Operational = **Full**.



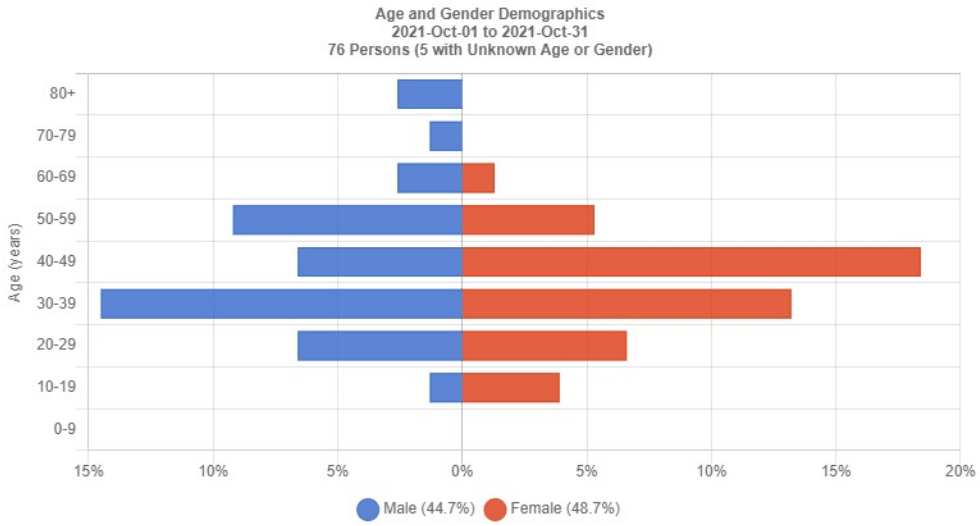
Syndrome Counts by Time

Data filtered based on **Access Levels**: Event = **Location**.



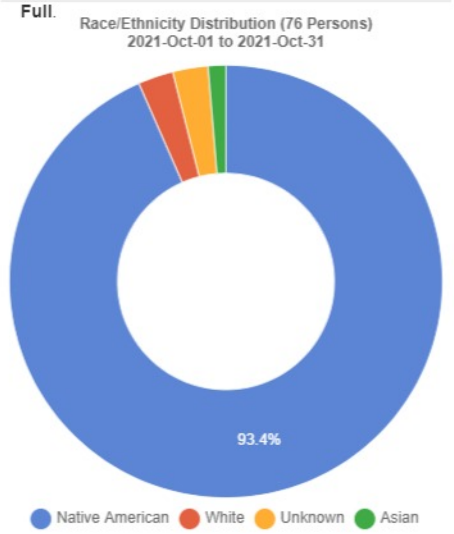
Age and Gender Distribution

Data filtered based on **Access Levels**: Event = **Location**.



Race/Ethnicity

Data filtered based on **Access Levels**: Event = **Full**.



Bethel Fire Department

Bethel, AK

This report was generated on 11/1/2021 3:35:34 PM

Incident Type per Zone for Incident Status for Date Range

Incident Status(s): All Incident Statuses | Start Date: 10/01/2021 | End Date: 10/31/2021

INCIDENT TYPE	INCIDENT STATUS	# INCIDENTS
Zone: 1 - 1st Ave (River Access) to Alder Street		
118 - Trash or rubbish fire, contained	Completed	1
700 - False alarm or false call, other	Completed	1
Zone: 12 - Tundra Ridge Subdivision		
511 - Lock-out	Completed	1
Zone: 2 - East Ave., Hanger Lake Road, Osier Street		
413 - Oil or other combustible liquid spill	Completed	1
Zone: 3 - 3rd Ave, 4th Ave, 5th Ave, 6th Ave, and 7th Ave		
111 - Building fire	Completed	2
511 - Lock-out	Completed	1
911 - Citizen complaint	Completed	1
Zone: 4 - Ridgecrest Dr. (at Brown's Slough), City Landfill to Haroldson's Subdivision		
511 - Lock-out	Reviewed	1
511 - Lock-out	Completed	1
Zone: 5 - City Subdivision		
111 - Building fire	Completed	1
511 - Lock-out	Completed	1
Zone: 6 - ASHA Housing (Bethel Heights)		
445 - Arcing, shorted electrical equipment	Reviewed	1
511 - Lock-out	Completed	1
611 - Dispatched & cancelled en route	Completed	1
Zone: 7 - Airport Road to Blueberry Subdivision		
511 - Lock-out	Reviewed	1
511 - Lock-out	Completed	1

This report gives a count of each incident type for the Incident Status or Statuses selected.

MEMORANDUM

DATE: November 2, 2021

TO: Peter Williams, Interim City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report for November 9, 2021 Bethel City Council Meeting

Healthy & Equitable Communities Grant
I prepared and submitted a grant application for the City's prospective Healthy & Equitable Communities grant award. The application requests the use of the funds to purchase and install playground equipment at Harbor Park or Pinky's Park.

Designated Legislative Grant – YK Fitness Center Gym/Track Design
The City and grantor signed the grant agreement to cover costs associated with the design of a gym and running track as an addition to fitness center. City Manager Peter Williams will act as project manager and oversee spending. The Parks and Recreation Committee has been notified in case they want to provide input.

Coronavirus Local Fiscal Recovery Funds (ARPA)
The City of Bethel has spent or plans to spend the following for this grant:

$250,000	KYUK Radio Station antenna/tower
$2,719	Zoom costs
$20,000	Prepaid VISA cards (ordered, but not yet arrived)
$190,000	Lift Station Work (e.g., generator installation, mixer, ventilators)
$462,719	

City Sub Water Tank Security Fence Completed
I followed the City's procurement code and awarded a contract to AAA Fence, Inc. to construct an 8-foot high security fence around the City Sub. Water tank and part of the treatment plant building. Two vaccinated workers arrived on Monday, October 18, 2021 and completed the project by Thursday, October 21, 2021. The fence includes a 12-foot swing gate and vehicle driving space inside the fence. The purpose of the fence is to forestall vandals from damaging the water tank and provide general security.

City of Bethel Current and Pending Grants

Number of active grants:	18
Grant amount in play:	$10,121,185
Loan amount in play:	$8,250,000

#	Grant	Amount	Status: Excellent: Good - OK - Needs Work
1	**CSP - DHSS FY 2022**	$323,081	Excellent
	News: The State has not announced the opening of next year's grant application period yet, which will be retroactive to July 1, 2021. The City continues to operate the program. In the first quarter, CSPs picked up 143 individuals, 82 Bethel residents and 61 non-residents.		
2	**USDA Loan - Avenues**	8,250,000	Excellent
	News: The City, DOWL, and USDA are now meeting biweekly. Project cost now $21,900,000. DOWL working to acquire ten Temporary Construction Easements. DOWL gave USDA one more week for feedback. To do: DOWL, Grant Manager, and Attorney need to complete documents to meet the Letter of Conditions prior to bidding.		
3	**USDA Grant - Avenues**	5,021,000	Excellent
	City must draw down all USDA Loan funds first and then claim expenditures against the Grant. The City is eligible to receive additional grant funds to cover some of the expected cost overage due to the recent price escalation of construction materials.		
4	**VSW – Rehabilitation of Lift Stations – 21ES93**	573,000	Excellent
	News: Grant balance about $130,000. DOWL estimates and additional $190,000 will be needed to complete the project. City to use ARPA grant funds to cover it. To do: Prepare next grant report after contractor invoices are provided to the City.		
5	**Fencing water plant & Thermal Imager-20SHSP-GY19**	49,141	Excellent
	AAA Fence shipped and installed 320 ft. of 8-ft. high security fence around City Sub. Water Treatment Plant water tank. The barbed wire fence encircled the tank and part of the building. A 12-ft. gate faces the front of the building. To do: Complete final quarterly report and Final Report to close the grant.		
6	**Forensic software/body cameras-20SHSP-GY20**	255,784	Good
	News: Police Department purchased the body cameras for personal use and as in-car cameras. The forensic software arrived and training sessions on its use being held. The		

	last item to purchase with this grant is to hire a consultant to prepare a NIMS-compliant Emergency Operations Plan. To do: Prepare RFP to hire a company to produce Emergency Operations Plan.		
7	**Section 5311: Rural Area Formula (CARES Act)**	731,328	OK
	News: City hired a Transit Manager who will help complete reports. To do: Continue to help Transit Manager complete billing summaries and grant reports.		
8	**COPS – School Violence Prevention Program-LKSD**	500,000	Needs Work
	News: It has been the responsibility of the school district to purchase and install the equipment in order to provide a safer high school for students, teaches, staff, and visitors. Thus far, only $12,000 in grant funds has bee spent. To do: LKSD must issue Request for Bids to purchase and install security features. City must complete progress and financial grant reports every six months.		
9	**COPS Hiring Program - School Resource Officer (SRO)**	125,000	Good
	News: Memorandum of Understanding between City and LKSD about SRO role nearly finalized. City Council passed FY 2022 Budget Modification approving new officer salary and benefits cost. To do: Complete reports for reimbursement. Ask for grant performance period extension.		
10	**USDOJ Coronavirus Emergency Supplemental Funding**	42,000	Good
	News: Vehicle arrived in Bethel by barge. Vehicle to be put to use in CSP program. To do: Complete Final Grant Report and get reimbursed for expenditures.		
11	**FEMA Public Assistance Program**	$58,066	OK
	To do: Upload completed forms and all support documents to FEMA's grant portal website.		
12	**Yukon-Kuskokwim Health Corporation Diabetes Prevention & Control Program**	$4,738	Good
	Fitness Center working with vendor to complete purchases. To do: Complete Final Report and close grant.		
13	**Alaska Public Entity Insurance Safety Grant**	$5,000	Good
	To do: Complete Final Report and close grant.		
14	**COVID-19 Community Funding**	$284,730	Good
	Two reports filed with about $39,000 in funding requested to reimburse YKHC for COVID-19 nurse salaries and to Bethel Family Clinic to reimburse the cost of a vaccine freezer.		

	To do: Complete October 2021 monthly grant report.		
15	**Alaska Chamber of Commerce Vaccine Incentive Program**	$45,000	Excellent
	All prepaid VISA cards distributed to those who were vaccinated for COVID-19. To do: Prepare and submit grant report for October.		
16	**Coronavirus Local Fiscal Recovery Fund (ARPA)**	$1,589,809	Excellent
	The City of Bethel received its first tranche of funding in the amount of $794,904.66 from the Coronavirus Local Fiscal Recovery Fund on August 10, 2021. To do: Spend funds according to grant guidance. Complete first financial and progress report due in April 2022.		
17	**Designated Legislative Grant YK Fitness Center Gym/Track Design**	$500,000	Excellent
	News: City and grantor signed grant agreement. City Manager will serve as project manager and oversee spending. To do: Prepare and submit first quarter grant report.		
18	**Justice Assistance Grant (JAG)**	$13,508	Excellent
	City Manager to sign grant agreement. Grant will be used to train Bethel Police Officers and Dispatchers. To do: Police Dept. to arrange training and spend the grant funds.		

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
COMBINED CASH ACCOUNTS			
01-12505	Investment AMLIP SEAWALL MAINT	.00	210,000.00
COMBINED CASH ACCOUNTS Revenue Total:		.00	.00
COMBINED CASH ACCOUNTS Expenditure Total:		.00	.00
Net Total COMBINED CASH ACCOUNTS:		.00	210,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
GENERAL FUND			
TAXES			
10-40-400	TAX - TRANSIENT LODGING	62,728.94	450,000.00
10-40-401	TAX - SALES	1,904,880.04	7,500,000.00
10-40-402	Ak Remote Seller Sales Tax	126,493.18	500,000.00
10-40-403	PENALTIES & INT - SALES TAX	2,408.39	100,000.00
10-40-407	CIGARETTE AND TOBACCO TAX	162,356.74	650,000.00
10-40-408	TAX - ALCOHOL USE TAX	102,356.77	500,000.00
10-40-420	Marijuana Tax	317,686.64	850,000.00
10-40-468	TAX - MOTOR VEH REGISTRATION	16,894.88	50,000.00
Total TAXES:		2,695,805.58	10,600,000.00
STATE & FEDERAL REVENUES			
10-42-410	PERS ON BEHALF	.00	125,000.00
10-42-414	COMMUNITY DIVIDEND	.00	104,143.00
10-42-418	PILT Program - State	963,058.19	900,000.00
10-42-429	SOA ELECTRIC CO-OP TAX SHARE	20,584.01	20,000.00
10-42-430	SOA - Jury Duty Reimb.	100.00	.00
Total STATE & FEDERAL REVENUES:		983,742.20	1,149,143.00
CHARGES FOR SERVICES			
10-43-422	AMBULANCE REVENUE	44,823.06	225,000.00
10-43-424	POLICE DEPT MISC FEES	.00	9,000.00
10-43-426	Ambulance Fees	.00	1,500.00
Total CHARGES FOR SERVICES:		44,823.06	235,500.00
LICENSES, PERMITS & FEES			
10-45-450	GAMING TAX	37,140.65	400,000.00
10-45-451	TAXI PERMITS	35,330.00	155,000.00
10-45-452	BUSINESS LICENSES	1,200.00	35,000.00
10-45-453	ANIMAL CONTROL LICENSES	745.00	2,500.00
10-45-454	PLANNING FEES	1,055.00	500.00
10-45-455	PLAT/RECORDING FEES	.00	500.00
10-45-456	SITE REVIEWS	1,025.00	5,000.00
10-45-457	PARKS & REC JULY 4TH FEES	.00	2,000.00
10-45-469	MISC PERMITS/LICENSES/FEE	2,065.00	5,000.00
Total LICENSES, PERMITS & FEES:		78,560.65	605,500.00
OTHER FINANCING SOURCES			
10-46-490	XFRS IN FROM OTHER FUNDS	.00	17,500.00
Total OTHER FINANCING SOURCES:		.00	17,500.00
MISCELLANEOUS			
10-49-487	INVESTMENT INCOME	641.75	500,000.00
10-49-488	POLICE DEPT MISC	6,905.00	6,000.00
10-49-494	GAIN(LOSS) SALE OF F.ASSETS	.00	20,000.00
10-49-495	MISCELLANEOUS REVENUE	1,142.00	.00
10-49-500	SOA Court Fines/Fees	240.00	25,000.00
10-49-501	PC Tickets	802.55	1,500.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Total MISCELLANEOUS:		9,731.30	552,500.00
ADMINISTRATION			
10-51-501	SALARIES	106,063.44	355,189.00
10-51-502	OVERTIME	2,543.23	.00
10-51-506	Relocation Bonus	.00	10,000.00
10-51-510	SOCIAL SECURITY EXPENSE	2,588.97	.00
10-51-511	MEDICARE FICA	1,584.50	5,150.00
10-51-512	EMPLOYEE GROUP BENEFITS	13,007.50	76,284.00
10-51-515	UNEMPLOYMENT	.00	6,322.00
10-51-516	WORKERS' COMPENSATION	386.80	9,176.00
10-51-518	PERS	14,706.76	78,141.00
10-51-519	UTILITY BENEFIT	4,080.84	13,680.00
10-51-522	Recruitment Costs	.00	10,000.00
10-51-541	TRAVEL/TRAINING-STAFF ATTORNEY	.00	5,000.00
10-51-545	TRAINING/TRAVEL	220.33	5,000.00
10-51-561	SUPPLIES	2,227.04	7,000.00
10-51-563	Wearing Apparel	134.95	1,000.00
10-51-601	VEHICLE PARTS	935.25	.00
10-51-602	GASOLINE / DIESEL / OIL	353.27	.00
10-51-621	ELECTRICITY	2,782.44	15,000.00
10-51-622	TELEPHONE	4,661.70	20,000.00
10-51-623	HEATING FUEL	1,423.81	20,000.00
10-51-626	WATER/SEWER/GARB/	1,963.36	12,000.00
10-51-627	Staff Cellular Phones	792.33	1,000.00
10-51-644	CONSULTING FEES	14,345.95	59,250.00
10-51-646	DRUG TESTING/BCKGRND CKS	155.00	9,500.00
10-51-649	Professional Fees	.00	20,000.00
10-51-661	VEHICLE MAINT/REPAIR	304.38	.00
10-51-663	JANITORIAL	2,925.00	20,000.00
10-51-669	OTHER PURCHASED SERVICES	2,125.58	10,000.00
10-51-683	MINOR EQUIPMENT	.00	2,000.00
10-51-721	INSURANCE	6,118.04	17,000.00
10-51-722	INSURANCE-DED EXP & OTHER	.00	7,000.00
10-51-724	DUES/SUBSCRIPTIONS	.00	1,000.00
10-51-727	ADVERTISING	.00	5,000.00
10-51-732	EQUIPMENT RENTAL	.00	2,000.00
10-51-733	POSTAGE	1,093.98	1,000.00
10-51-790	ALLOWANCE SPECIAL EVENTS	1,000.00	7,500.00
10-51-799	MISCELLANEOUS EXPENSES	.00	1,000.00
10-51-875	INDIRECT COST RECOVERY	62,724.41	263,180.00
10-51-996	ADMIN OVERHEAD-IT SVCS	2,250.50	17,539.00
Total ADMINISTRATION:		253,499.36	1,092,911.00
CITY CLERKS OFFICE			
10-52-501	SALARIES	54,099.33	182,743.00
10-52-511	MEDICARE	770.42	2,650.00
10-52-512	EMPLOYEE GROUP BENEFITS	11,824.68	50,856.00
10-52-515	UNEMPLOYMENT	.00	3,253.00
10-52-516	WORKERS' COMPENSATION	199.00	4,720.00
10-52-518	P.E.R.S.	11,901.85	40,204.00
10-52-519	UTILITY BENEFIT	2,584.64	9,120.00
10-52-541	TRAVEL/TRAINING-COUNCIL	.00	19,000.00
10-52-545	TRAINING/TRAVEL-CLERK	627.32	7,800.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-52-561	SUPPLIES-CLERK	480.00	500.00
10-52-562	SUPPLIES-COUNCIL	269.00	500.00
10-52-627	Staff Cellular Phones	387.63	1,600.00
10-52-642	LEGAL FEES	25,518.90	40,000.00
10-52-669	OTHER PURCHASE SERVICES	1,408.50	14,000.00
10-52-682	ELECTION EXPENSES	10,299.00	12,000.00
10-52-684	DONATIONS & AWARDS	.00	800.00
10-52-721	INSURANCE	965.20	2,700.00
10-52-724	DUES/SUBSCRIPTIONS	.00	7,000.00
10-52-727	ADVERTISING	.00	6,000.00
10-52-790	ALLOWANCE FOR SPECIAL EVENTS	.00	600.00
10-52-875	INDRIECT COST RECOVERY	49,499.34	133,463.00
10-52-996	ADMIN OVERHEAD-IT SVCS	2,250.50	17,539.00
Total CITY CLERKS OFFICE:		173,085.31	557,048.00
FINANCE			
10-53-501	SALARIES	132,686.48	656,155.00
10-53-502	OVERTIME	3,574.51	16,000.00
10-53-508	LEAVE CASHOUT	1,055.73	8,359.00
10-53-510	SOCIAL SECURITY EXPENSE	100.56	.00
10-53-511	MEDICARE FICA	2,019.68	9,746.00
10-53-512	EMPLOYEE GROUP BENEFITS	35,487.49	228,852.00
10-53-515	UNEMPLOYMENT	.00	11,964.00
10-53-516	WORKERS' COMPENSATION	732.00	17,364.00
10-53-518	PERS	29,738.28	147,874.00
10-53-519	UTILITY BENEFIT	3,162.97	41,040.00
10-53-520	RELOCATION EXPENSES	.00	5,000.00
10-53-545	TRAINING/TRAVEL	1,063.07	20,000.00
10-53-561	SUPPLIES	4,984.44	10,000.00
10-53-601	VEHICLE MT. (PARTS & TOOLS)	29.59	.00
10-53-602	GASOLINE	169.46	500.00
10-53-622	TELEPHONE	43.80	300.00
10-53-627	Staff Cellular Phones	992.74	500.00
10-53-641	AUDITING EXPENSE	15,000.00	100,000.00
10-53-647	COLLECTION/SMALL CLAIMS	.00	500.00
10-53-648	Admin-Outsourced Services	35,824.50	130,000.00
10-53-649	OTHER PROFESSIONAL SVS	38,555.39	115,000.00
10-53-661	VEHICLE MAINT/REPAIRS	304.38	1,000.00
10-53-668	HARDWARE/SOFTWARE SUP/669	3,858.43	35,000.00
10-53-669	OTHER PURCHASED SERVICES	21,820.08	103,500.00
10-53-683	MINOR EQUIPMENT	568.02	5,000.00
10-53-693	KiosK+Annual Fees&NewCopier	.00	20,000.00
10-53-721	INSURANCE	2,131.96	7,000.00
10-53-724	DUES/SUBSCRIPTIONS	.00	250.00
10-53-727	ADVERTISING	.00	500.00
10-53-733	POSTAGE	19.87	1,000.00
10-53-734	CASH OVER/SHORT	.06-	500.00
10-53-735	FINANCE CHARGES/PENALTIES	60.44	500.00
10-53-736	BANK CHARGES	14,999.81	62,000.00
10-53-737	IRS PENALTIES AND INTEREST	1,161.82	5,000.00
10-53-739	Losses- Fraudulaent Transacti	1,000.00	.00
10-53-799	MISCELLANEOUS EXPENSES	679.15	5,000.00
10-53-875	INDIRECT COST RECOVERY	142,340.85	566,327.00
10-53-996	ADMIN OVERHEAD-IT SVCS	2,976.69	25,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Total FINANCE:		497,142.13	2,356,731.00
PLANNING			
10-54-501	SALARIES	47,816.93	158,210.00
10-54-508	LEAVE CASHOUT	.00	1,091.00
10-54-511	MEDICARE FICA	587.56	2,294.00
10-54-512	EMPLOYEE GROUP BENEFITS	8,186.77	50,856.00
10-54-515	UNEMPLOYMENT	.00	2,816.00
10-54-516	WORKERS' COMPENSATION	172.28	4,087.00
10-54-518	PERS	10,519.70	34,806.00
10-54-519	UTILITY BENEFIT	636.64	9,120.00
10-54-545	TRAINING/TRAVEL	.00	3,600.00
10-54-561	SUPPLIES	589.03	5,600.00
10-54-563	WEARING APPAREL	.00	300.00
10-54-601	VEHICLE PARTS	7.14	1,000.00
10-54-602	GASOLINE	179.63	1,800.00
10-54-621	ELECTRICITY	241.33	1,440.00
10-54-622	TELEPHONE	21.90	200.00
10-54-623	HEATING FUEL	182.29	2,040.00
10-54-626	WATER/SEWER/GARBAGE	164.82	1,400.00
10-54-627	Staff Cellular Phones	144.26	840.00
10-54-642	Legal Fees	.00	5,000.00
10-54-648	Code Enforcement Activities	.00	3,500.00
10-54-649	OTHER PROFESSIONAL FEES	13,280.45	42,000.00
10-54-661	VEHICLE MAINT/REPAIRS	304.38	1,894.00
10-54-668	HARDWARE/SOFTWARE SUPPORT	1,929.00	2,500.00
10-54-669	PROFESSIONAL SERVICES	.00	4,000.00
10-54-683	MINOR EQUIPMENT	.00	5,500.00
10-54-694	Comprehensive Plan	.00	150,000.00
10-54-695	Road Ownership Deterimination	.00	40,000.00
10-54-721	INSURANCE	1,130.20	3,157.00
10-54-724	DUES & SUBSCRIPTION	.00	500.00
10-54-727	ADVERTISING	706.50	2,000.00
10-54-799	MISCELLANEOUS EXPENSES	22.72	1,000.00
10-54-996	ADMIN OVERHEAD-IT SVCS	2,250.50	17,539.00
Total PLANNING:		89,074.03	560,090.00
TECHNOLOGY DEPARTMENTS			
10-55-501	SALARIES	28,901.18	96,989.00
10-55-508	LEAVE CASHOUT	4,942.71	.00
10-55-511	MEDICARE FICA	471.05	1,406.00
10-55-512	EMPLOYEE GROUP BENEFITS	4,093.38	25,428.00
10-55-515	UNEMPLOYMENT	.00	1,726.00
10-55-516	WORKERS' COMPENSATION	105.64	2,506.00
10-55-518	PERS	6,358.28	21,338.00
10-55-519	UTILITY BENEFIT	1,961.48	4,560.00
10-55-545	TRAINING/TRAVEL	.00	5,000.00
10-55-561	SUPPLIES	1,474.22	5,000.00
10-55-602	GASOLINE	346.48	1,440.00
10-55-627	STAFF CELLULAR PHONES	52,837.44	2,000.00
10-55-649	OTHER PROFESSIONAL SERVICES	27,416.03	130,000.00
10-55-650	OTHER PURCHASE SERVICES	.00	10,000.00
10-55-661	VEHICLE MAINT/REPAIRS	304.38	1,894.00
10-55-667	CONNECTIVITY SERVICES	18,131.68	800,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-55-668	SOFTWARE/SUPPORT	6,816.06	40,000.00
10-55-669	ADMIN OVERHEAD-IT SVCS	1,014.00	.00
10-55-683	MINOR EQUIPMENT	6,690.66	20,000.00
10-55-694	Server Room Air Conditioner	.00	10,000.00
10-55-695	Building Mapping/ Floor Plans	.00	40,000.00
10-55-696	Air Conditioner for Servers	.00	50,000.00
10-55-721	INSURANCE	882.24	2,452.00
10-55-732	EQUIPMENT RENTAL	20,161.23	180,000.00
10-55-799	MISCELLANEOUS EXPENSES	.00	1,000.00
10-55-875	INDIRECT COST RECOVERY	65,421.64-	1,160,014.00-
10-55-996	ADMIN OVERHEAD-IT SVCS	8,537.53	58,724.00
Total TECHNOLOGY DEPARTMENTS:		126,024.03	351,449.00
CITY ATTORNEY'S OFFICE			
10-56-501	SALARIES	41,188.33	141,625.00
10-56-511	MEDICARE	601.96	2,054.00
10-56-512	EMPLOYEE GROUP BENEFITS	13,007.50	25,428.00
10-56-515	UNEMPLOYMENT	.00	2,478.00
10-56-516	WORKERS' COMPENSATION	154.24	3,659.00
10-56-518	PERS	9,193.88	31,158.00
10-56-545	TRANING/TRAVEL	3,488.29	12,000.00
10-56-561	SUPPLIES	.00	1,000.00
10-56-627	Staff Cellular Phones	400.30	840.00
10-56-642	LEGAL FEES	5,052.00	15,000.00
10-56-649	PROFESSIONAL SERVICES	936.00	20,000.00
10-56-669	OTHER PURCHASED SERVICES	2,833.72	10,000.00
10-56-721	INSURANCE	882.92	1,968.00
10-56-724	DUES AND SUBSCRIPTIONS	660.00	1,500.00
10-56-727	ADVERTISING	.00	1,000.00
10-56-732	RENTS AND LEASES	1,949.87	10,346.00
10-56-799	MISCELLANEOUS EXPENSE	150.43	1,200.00
10-56-875	INDIRECT COST RECOVERY	13,510.63-	67,100.00-
10-56-996	ADMIN OVERHEAD-IT SVCS	1,884.15	14,684.00
Total CITY ATTORNEY'S OFFICE:		68,872.96	228,840.00
FIRE DEPARTMENT			
10-60-501	SALARIES	206,456.79	632,629.00
10-60-502	FLSA OVERTIME	22,778.24	70,000.00
10-60-506	CALL BACK OVERTIME	27,288.57	50,000.00
10-60-508	LEAVE CASHOUT	.00	38,365.00
10-60-510	SOCIAL SECURITY EXPENSE	966.51	.00
10-60-511	MEDICARE FICA	3,808.15	11,261.00
10-60-512	EMPLOYEE GROUP BENEFITS	44,370.77	279,708.00
10-60-515	UNEMPLOYMENT	.00	13,824.00
10-60-516	WORKERS' COMPENSATION	6,904.16	20,063.00
10-60-518	PERS	52,129.51	170,858.00
10-60-519	UTILITY BENEFIT	5,691.76	50,160.00
10-60-545	TRAINING/TRAVEL	3,197.78	19,200.00
10-60-561	SUPPLIES	6,709.94	25,200.00
10-60-563	WEARING APPAREL	2,610.74	13,214.00
10-60-567	FIRE PREVENTION PROGRAM	1,077.00	5,200.00
10-60-600	VEHICLE MT. (PARTS & TOOLS)	2,404.80	3,200.00
10-60-601	VEHICLE MT. (PARTS & TOOLS)	5,629.33	27,250.00
10-60-602	GASOLINE/DIESEL/OIL	3,111.16	15,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-60-621	ELECTRICITY	2,444.76	19,250.00
10-60-622	TELEPHONE	976.85	2,500.00
10-60-623	HEATING FUEL	1,321.16	21,000.00
10-60-626	WATER/SEWER/GARBAGE	1,435.52	8,500.00
10-60-627	Staff Cellular Phones	569.79	2,500.00
10-60-647	COLLECTION/SMALL CLAIMS	6,905.91	31,200.00
10-60-649	VOLUNTEER STIPEND	1,175.18	24,000.00
10-60-660	VEHICLE MAINT SERVICES	.00	6,000.00
10-60-661	VEHICLE MAINT/REPAIRS	4,944.50	11,000.00
10-60-662	PROPERTY MAINT	4,835.68	30,000.00
10-60-669	OTHER PURCHASED SERVICES	8,538.94	24,500.00
10-60-683	MINOR EQUIPMENT	.00	20,788.00
10-60-690	CAPITAL EXPENDITURES	.00	221,238.00
10-60-697	Ford Expedition Command Vehic	57,025.90	65,000.00
10-60-698	Fire Apparatus Class A Pumper	759,647.00	775,000.00
10-60-721	INSURANCE	32,113.08	89,255.00
10-60-724	DUES/SUBSCRIPTIONS	.00	8,152.00
10-60-727	ADVERTISING	.00	1,500.00
10-60-799	MISCELLANEOUS EXPENSES	610.00	1,500.00
10-60-996	ADMIN OVERHEAD-IT SVCS	2,250.50	17,539.00
Total FIRE DEPARTMENT:		1,279,929.98	2,825,554.00
POLICE			
10-61-501	SALARIES	525,664.78	2,116,267.00
10-61-502	OVERTIME	53,808.50	200,000.00
10-61-508	LEAVE CASHOUT	15,421.74	111,864.00
10-61-511	MEDICARE	8,747.53	31,816.00
10-61-512	GROUP HEALTH INSURANCE	139,478.11	686,556.00
10-61-515	UNEMPLOYMENT	.00	39,056.00
10-61-516	WORKERS' COMPENSATION	14,655.12	56,682.00
10-61-518	PERS	127,823.69	482,721.00
10-61-519	UTILITY BENEFIT	10,589.40	123,120.00
10-61-520	RELOCATION COSTS	3,963.93	10,000.00
10-61-545	Training/Travel	6,348.28	41,000.00
10-61-561	SUPPLIES	5,554.30	27,500.00
10-61-563	EMPLOYEE WEARING APPAREL	216.84	21,250.00
10-61-601	VEHICLE MT. (PARTS & TOOLS)	4,972.17	6,000.00
10-61-602	GASOLINE/DIESEL/OIL	5,167.40	36,000.00
10-61-621	ELECTRICITY	6,564.99	44,000.00
10-61-622	TELEPHONE	6,629.66	20,500.00
10-61-623	HEATING FUEL	2,205.55	25,500.00
10-61-626	WATER/SEWER/GARBAGE	1,953.65	10,000.00
10-61-627	Staff Cellular Phones	3,063.76	17,000.00
10-61-660	VEHICLE MAINT SERVICES	.00	8,000.00
10-61-661	VEHICLE MAINT/REPAIR	4,078.43	25,000.00
10-61-662	PROPERTY MAINT	128.83	.00
10-61-668	SART EXAMS	.00	10,000.00
10-61-669	OTHER PURCHASED SERVICES	18,869.35	30,000.00
10-61-683	MINOR EQUIPMENT	16,853.60	25,000.00
10-61-691	VEHICLES	1,418.00	56,500.00
10-61-693	VEHICLES (EXPLORER)	.00	65,000.00
10-61-721	INSURANCE	74,298.84	250,000.00
10-61-722	INSURANCE-DED EXP & OTHER	.00	15,000.00
10-61-724	DUES/SUBSCRIPTIONS	190.30	1,000.00
10-61-736	Leased Properties	4,800.00	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-61-799	MISCELLANEOUS EXPENSES	333.80	.00
10-61-996	ADMIN OVERHEAD-IT SVCS	8,046.85	62,712.00
Total POLICE:		1,071,847.40	4,655,044.00
PUBLIC WORKS-ADMIN			
10-65-501	SALARIES	10,087.46	23,662.00
10-65-502	OVERTIME	128.26	3,000.00
10-65-508	LEAVE CASHOUT	.00	209.00
10-65-511	MEDICARE FICA	137.73	387.00
10-65-512	EMPLOYEE GROUP BENEFITS	3,215.52	7,628.00
10-65-515	UNEMPLOYMENT	.00	475.00
10-65-516	WORKERS' COMPENSATION	29.04	689.00
10-65-518	PERS	2,247.44	5,866.00
10-65-519	UTILITY BENEFIT	214.36	1,368.00
10-65-545	TRAINING/TRAVEL	1,808.86	8,000.00
10-65-561	SUPPLIES	3,271.91	3,000.00
10-65-601	VEHICLE PARTS	398.99	1,000.00
10-65-602	GASOLINE/DIESEL/OIL	2,192.62	3,000.00
10-65-621	ELECTRICITY	241.33	3,000.00
10-65-622	TELEPHONE	21.90	150.00
10-65-623	HEATING FUEL	6,994.26	8,000.00
10-65-626	WATER/SEWER/GARBAGE	2,306.90	1,302.00
10-65-627	Staff Cellular Phones	301.96	2,347.00
10-65-661	VEHICLE MAINT/REPAIRS	613.77	3,788.00
10-65-669	OTHER PURCHASED SERVICES	.00	173,785.00
10-65-699	CITY SHOP FLOOR REPAIR	.00	40,000.00
10-65-721	INSURANCE	911.28	.00
10-65-724	DUES/SUBSCRIPTIONS	.00	500.00
10-65-799	MISCELLANEOUS EXPENSES	440.45	3,000.00
10-65-996	ADMIN OVERHEAD-IT SVCS	2,067.33	.00
Total PUBLIC WORKS-ADMIN:		37,631.37	294,156.00
PW-STREETS & ROADS			
10-66-501	SALARIES	116,431.58	412,429.00
10-66-502	OVERTIME	17,319.18	20,500.00
10-66-508	LEAVE CASHOUT	.00	12,105.00
10-66-511	MEDICARE FICA	1,996.41	6,277.00
10-66-512	EMPLOYEE GROUP BENEFITS	39,684.38	132,988.00
10-66-515	UNEMPLOYMENT	.00	7,706.00
10-66-516	WORKERS' COMPENSATION	5,518.96	11,184.00
10-66-518	PERS	29,425.16	95,244.00
10-66-519	UTILITY BENEFIT	4,641.84	23,849.00
10-66-561	SUPPLIES	.00	4,500.00
10-66-562	SIGNS	.00	4,500.00
10-66-563	WEARING APPAREL	.00	3,000.00
10-66-567	CALCIUM CHLORIDE	.00	50,000.00
10-66-576	SALT	.00	50,000.00
10-66-577	ASPHALT PRODUCTS/SUPPLIES	.00	3,500.00
10-66-578	STREET MAINT GRAVEL	599,140.08	618,000.00
10-66-600	TIRES & WHEELS	.00	18,000.00
10-66-601	VEHICLE MT. (PARTS & TOOLS)	28,279.11	50,000.00
10-66-602	GASOLINE/DIESEL/OIL	14,512.38	70,000.00
10-66-620	ELECTRICITY (STREET LTS)	5,061.65	60,000.00
10-66-621	ELECTRICITY	272.44	3,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-66-622	TELEPHONE	10.95	50.00
10-66-623	HEATING FUEL	218.32	6,000.00
10-66-626	WATER/SEWER/GARBAGE	453.26	3,600.00
10-66-627	Staff Cellular Phones	444.99	1,680.00
10-66-647	Street Light Mt & Pole Rental	.00	19,100.00
10-66-661	VEHICLE MAINT/REPAIR	34,973.83	190,000.00
10-66-669	OTHER PURCHASED SERVICES	165.21	10,000.00
10-66-683	MINOR EQUIPMENT	.00	3,500.00
10-66-690	CPECaterpillar 972M Wheel Load	225.42-	.00
10-66-694	CAT 4WD EXTEND-A-HOE BKHOE	.00	170,413.00
10-66-702	Installation of 36" Culvert	8,690.90	163,710.00
10-66-703	STIP Match or Gravel for Roads	.00	1,095,004.00
10-66-704	Dump Trucks	.00	540,206.25
10-66-705	Caterpillar Attachments	.00	313,217.09
10-66-706	Caterpillar Henje Hi-Gate	.00	9,093.00
10-66-707	Caterpillar Loader Snow Bucket	.00	44,003.66
10-66-708	Bus Barn Improvements	.00	500,000.00
10-66-709	Water Trucks	.00	27,356.00
10-66-721	INSURANCE	7,842.52	.00
10-66-727	ADVERTISING	.00	200.00
10-66-771	GRAVEL (was #578)	441,263.97	463,760.00
10-66-772	CULVERTS 18"	6,884.05	15,000.00
10-66-996	ADMIN OVERHEAD-IT SVCS	1,884.25	20,063.00
Total PW-STREETS & ROADS:		1,364,890.00	5,252,738.00
PROPERTY MAINTENANCE			
10-70-501	SALARIES	98,096.19	329,264.00
10-70-502	OVERTIME	16,403.17	40,000.00
10-70-506	SHIFT DIFFERENTIAL	561.98	.00
10-70-508	LEAVE CASHOUT	5,569.91	6,408.00
10-70-510	SOCIAL SECURITY EXPENSE	200.86	1,746.00
10-70-511	MEDICARE FICA	1,832.69	5,354.00
10-70-512	EMPLOYEE GROUP BENEFITS	40,406.96	129,683.00
10-70-515	UNEMPLOYMENT	.00	5,861.00
10-70-516	WORKERS' COMPENSATION	4,152.60	9,539.00
10-70-518	PERS	24,600.77	81,238.00
10-70-519	UTILITY BENEFIT	9,414.40	23,256.00
10-70-545	TRAINING/TRAVEL	.00	8,000.00
10-70-561	SUPPLIES	1,294.01	2,000.00
10-70-562	MATERIALS	.00	2,000.00
10-70-563	WEARING APPAREL	.00	5,000.00
10-70-566	Cleanup Greenup Supplies	.00	700.00
10-70-580	BOILER EXPENSE	1,327.18	25,000.00
10-70-590	GLYCOL SUPPLIES	.00	12,000.00
10-70-591	CARPENTRY EXPENSE	301.69	10,000.00
10-70-592	PLUMBING SUPPLIES	1,027.53	7,000.00
10-70-593	ELECTRICAL SUPPLIES	612.26	7,000.00
10-70-594	PAINT SUPPLIES	39.16	3,000.00
10-70-595	BOARDWALK REPAIR SUPPLIES	347.68	15,000.00
10-70-596	Fire Supression & Inspection	2,786.00	20,000.00
10-70-601	VEHICLE MT. (PARTS & TOOLS)	4,092.99	10,000.00
10-70-602	GASOLINE/DIESEL/OIL	1,794.19	10,000.00
10-70-621	ELECTRICITY	1,218.70	12,000.00
10-70-622	TELEPHONE	21.47	100.00
10-70-623	HEATING FUEL	1,528.95	27,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
10-70-626	WATER/SEWER/GARBAGE	3,940.74	17,400.00
10-70-627	Staff Cellular Phones	481.21	1,000.00
10-70-661	VEHICLE MAINT/REPAIR	1,217.53	6,006.00
10-70-662	Wind Turbine Contract	6,700.00	6,700.00
10-70-663	Wind Turbine Maintenance	7,200.00	5,000.00
10-70-668	Parks Maintenance	64.52	45,000.00
10-70-669	OTHER PURCHASED SERVICES	373.08	25,000.00
10-70-681	Boardwalk Lighting Project	.00	43,373.00
10-70-683	MINOR EQUIPMENT	373.75	10,000.00
10-70-696	Two 3/4 Ton Pick Up Trucks	.00	162,000.00
10-70-697	City Hall Improvements	792,716.27	1,493,915.00
10-70-698	Scissor Lift	.00	18,138.00
10-70-699	John Deere 5 Series	.00	100,000.00
10-70-721	INSURANCE	4,252.48	12,236.00
10-70-776	4th of July	700.00	2,000.00
10-70-799	MISCELLANEOUS EXPENSES	.00	1,300.00
10-70-875	INDIRECT COST RECOVERY	71,753.70	350,000.00
10-70-996	ADMIN OVERHEAD-IT SVCS	3,585.11	28,000.00
Total PROPERTY MAINTENANCE:		1,110,989.73	3,135,217.00
PARKS & REC/BYC			
10-71-623	HEATING FUEL	1,394.67	.00
Total PARKS & REC/BYC:		1,394.67	.00
COMMUNITY SERVICE			
10-72-626	SENIOR CTR - W/S/G ONC	.00	33,520.00
10-72-643	PLANNING/ENGINEERING FEES	25,000.00	.00
10-72-745	LIBRARY CONTRIBUTION	4,589.32-	72,600.00
10-72-748	Donation-Ice Road Maintenance	.00	9,000.00
10-72-755	Bethel Search & Rescue	.00	20,000.00
10-72-760	Community Action Grant	.00	80,000.00
10-72-798	UAF 4-H CONTRIBUTION	56,000.00	112,000.00
Total COMMUNITY SERVICE:		76,410.68	327,120.00
IN KIND MATCH & TRANFERS			
10-73-550	Cash Xfer POOL F40- Sales Tax	153,697.00	666,667.00
10-73-551	Cash Xfer POOL F40- ALCO Tax	3,350.00	16,666.00
10-73-552	Xfer from GF: Marijuana Tax	.00	28,333.00
10-73-553	Xfer out to Fleet Rplcmnt Fund	.00	100,000.00
10-73-622	CASH XFER- FUND	.00	85,000.00
Total IN KIND MATCH & TRANFERS:		157,047.00	896,666.00
GENERAL FUND Revenue Total:		3,812,662.79	13,160,143.00
GENERAL FUND Expenditure Total:		6,307,838.65	22,533,564.00
Net Total GENERAL FUND:		2,495,175.86-	9,373,421.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Avenues W&S Grant USDA			
Department: 50			
19-50-735	FINANCE CHARGES/PENALTIES	.01	.00
Total Department: 50:		.01	.00
Avenues W&S Grant USDA Revenue Total:		.00	.00
Avenues W&S Grant USDA Expenditure Total:		.01	.00
Net Total Avenues W&S Grant USDA:		.01-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Avenues W&S Loan USDA			
CITY SHOP FLOOR REPAIR			
20-50-643	ENGINEERING	61,258.18	.00
20-50-735	FINANCE CHARGES/PENALTIES	22,940.22	.00
Total CITY SHOP FLOOR REPAIR:		84,198.40	.00
Avenues W&S Loan USDA Revenue Total:		.00	.00
Avenues W&S Loan USDA Expenditure Total:		84,198.40	.00
Net Total Avenues W&S Loan USDA:		84,198.40-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Community Service Patrol Grant			
CSP PROGRAM			
27-50-501	SALARIES	58,064.85	153,054.00
27-50-502	OVERTIME	8,708.29	12,345.00
27-50-508	LEAVE CASHOUT	.00	7,394.00
27-50-511	MEDICARE FICA	967.79	2,398.00
27-50-512	EMPLOYEE GROUP BENEFITS	31,425.29	76,284.00
27-50-515	UNEMPLOYMENT	.00	2,944.00
27-50-516	WORKMEN'S COMP	1,162.84	4,273.00
27-50-518	PERS	14,740.80	36,388.00
27-50-519	UTILITY BENEFIT	3,054.27	13,680.00
27-50-561	SUPPLIES	2,785.77	4,000.00
27-50-563	WEARING APPAREL	.00	1,800.00
27-50-570	IN-KIND EXPENSES	.00	32,308.00
27-50-602	GASOLINE / DIESEL / OIL	1,943.73	7,000.00
27-50-623	HEATING FUEL	58.82	.00
27-50-627	Staff Cellular Phones	335.23	1,500.00
27-50-721	INSURANCE	1,070.84	2,977.00
Total CSP PROGRAM:		124,318.52	358,345.00
Community Service Patrol Grant Revenue Total:		.00	.00
Community Service Patrol Grant Expenditure Total:		124,318.52	358,345.00
Net Total Community Service Patrol Grant:		124,318.52-	358,345.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
YK REG AQUA HLTH & SAFETY CTR			
40-16500	MACHINERY & EQUIPMENT	1,465,627.00	.00
2014 YKHC GRANT			
40-43-420	Memberships	26,164.00	260,000.00
40-43-430	PRO-SHOP REVENUE	3,952.00	40,000.00
40-43-435	CONCESSION REVENUE	2,862.00	60,000.00
40-43-460	ENTRY FEE	9,356.00	100,000.00
40-43-463	FACILITY RENTAL	6,302.00	25,500.00
40-43-465	PROGRAM FEES	2,192.00	50,000.00
Total 2014 YKHC GRANT:		50,828.00	535,500.00
TRANSFERS IN			
40-46-412	LOCAL SOURCES-SALES TAX REV	153,697.00	625,000.00
40-46-413	LOCAL SOURCES-ALCOHOLTAX REV	3,350.00	16,666.00
40-46-414	WELLNESS PROGRAM	.00	.00
40-46-415	Alaska Remote Sales Tax	.00	41,667.00
40-46-416	Penalties and Interest	.00	6,250.00
40-46-417	Xfer from GF: Marijuana Tax	.00	28,333.00
Total TRANSFERS IN:		157,047.00	717,916.00
MISCELLANEOUS			
40-49-487	INVESTMENT INCOME	100.28	41,000.00
Total MISCELLANEOUS:		100.28	41,000.00
LOCAL FUNDED EXPENDITURES			
40-50-561	SUPPLIES	3,878.45	.00
40-50-602	Gasoline/Oil/Diesel	5,365.88	2,472.00
40-50-621	ELECTRICITY	15,744.38	120,510.00
40-50-622	TELEPHONE	496.86	773.00
40-50-623	HEATING FUEL	33,821.49	133,710.00
40-50-624	WATER/SEWER/GARBAGE	10,433.44	56,650.00
40-50-646	CONTRACTOR'S FEES	48,735.59	905,769.00
40-50-649	PROFESSIONAL SVS	152,980.92	152,981.00
40-50-661	Vehicl Maint/Repair	.00	1,000.00
40-50-662	PROP MAINT	14,778.99	50,000.00
40-50-669	OTHER PURCHASED SERVICES	1,410.46	10,000.00
40-50-683	MINOR EQUIPMENT	843.21	.00
40-50-691	Feasibilty Study	10,951.12	75,000.00
40-50-692	Repairs	2,807.50	1,032,939.00
40-50-721	INSURANCE	23,488.56	48,733.00
40-50-727	Advertising/Marketing	20.00	.00
40-50-996	ADMIN OVERHEAD-IT SVCS	5,573.93	43,439.00
40-50-997	ICR-Property Maintenance-5%	.00	43,000.00
40-50-998	ADMINISTRATIVE OVERHEAD-GF	7,559.72	30,000.00
Total LOCAL FUNDED EXPENDITURES:		338,890.50	2,706,976.00
YK REG AQUA HLTH & SAFETY CTR Revenue Total:		207,975.28	1,294,416.00
YK REG AQUA HLTH & SAFETY CTR Expenditure Total:		338,890.50	2,706,976.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Net Total YK REG AQUA HLTH & SAFETY CTR:		130,915.22-	1,412,560.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
E-911 SYSTEM/SURCHARGE			
E-911 SURCHARGE			
41-42-411	SURCHARGE FROM UNITED UTL	51,427.83	144,000.00
41-42-416	PUBLIC SAFETY DISP CONTRACT	.00	144,000.00
Total E-911 SURCHARGE:		51,427.83	288,000.00
E-911 SERVICES			
41-50-501	SALARIES	9,283.43	67,979.00
41-50-502	OVERTIME	68.94	5,000.00
41-50-508	LEAVE CASHOUT	.00	3,399.00
41-50-511	MEDICARE FICA	137.72	1,058.00
41-50-512	EMPLOYEE GROUP BENEFITS	5,499.58	27,971.00
41-50-515	UNEMPLOYMENT	.00	1,299.00
41-50-516	WORKERS' COMPENSATION	79.48	1,885.00
41-50-518	PERS	2,057.49	16,055.00
41-50-519	UTILITY BENEFIT	233.56	5,016.00
41-50-669	Other Purchased Services	416.00	57,000.00
41-50-721	INSURANCE	752.72	.00
41-50-732	Rents & Leases	800.00	5,800.00
Total E-911 SERVICES:		19,328.92	192,462.00
E-911 SYSTEM/SURCHARGE Revenue Total:		51,427.83	288,000.00
E-911 SYSTEM/SURCHARGE Expenditure Total:		19,328.92	192,462.00
Net Total E-911 SYSTEM/SURCHARGE:		32,098.91	95,538.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
SOLID WASTE SERVICES			
50-16500	MACHINERY & EQUIP-GENERAL	975,007.77	.00
50-16600	VEHICLES-GENERAL	604,277.87	.00
SOLID WASTE & RECYLING			
50-44-412	COMMERCIAL GARBAGE PICKUP	196,809.00	785,865.00
50-44-413	RESIDENTIAL GARBAGE PICKUP	85,613.54	335,767.00
50-44-416	LANDFILL DUMP FEE	49,045.33	95,000.00
Total SOLID WASTE & RECYLING:		331,467.87	1,216,632.00
MISCELLANEOUS			
50-45-434	PENALTY & INTEREST	.00	5,000.00
Total MISCELLANEOUS:		.00	5,000.00
HAULED REFUSE			
50-70-501	SALARIES	31,448.18	128,964.00
50-70-502	OVERTIME	1,405.91	10,250.00
50-70-508	LEAVE CASHOUT	.00	7,093.00
50-70-510	SOCIAL SECURITY EXPENSE	55.00	1,746.00
50-70-511	MEDICARE FICA	461.27	2,019.00
50-70-512	EMPLOYEE GROUP BENEFITS	5,598.80	27,971.00
50-70-515	UNEMPLOYMENT	.00	2,478.00
50-70-516	WORKERS' COMPENSATION	1,845.40	3,596.00
50-70-518	PERS	7,032.79	33,690.00
50-70-519	UTILITY BENEFIT	716.64	5,016.00
50-70-545	TRAINING/TRAVEL	.00	500.00
50-70-561	SUPPLIES	.00	500.00
50-70-563	WEARING APPAREL	.00	500.00
50-70-600	TIRES & WHEELS	1,163.13	.00
50-70-601	VEHICLE PARTS	458.46	10,000.00
50-70-602	GASOLINE / DIESEL / OIL	3,640.57	18,000.00
50-70-661	VEHICLE MAINT/REPAIRS	15,219.11	95,000.00
50-70-669	OTHER PURCHASED SERVICES	.00	500.00
50-70-691	4 YD DUMPSTERS	39,253.00	60,000.00
50-70-693	Refuse Truck	.00	425,000.00
50-70-694	Single Axle Rear Loader	.00	180,336.00
50-70-721	INSURANCE	2,297.44	5,000.00
50-70-998	ADMINISTRATIVE OVERHEAD-GF	10,910.66	37,951.00
Total HAULED REFUSE:		121,506.36	1,056,110.00
LANDFILL OPERATIONS			
50-71-501	SALARIES	51,975.14	173,399.00
50-71-502	OVERTIME	5,359.55	20,000.00
50-71-508	LEAVE CASHOUT	.00	8,670.00
50-71-510	SOCIAL SECURITY EXPENSE	646.47	.00
50-71-511	MEDICARE FICA	824.62	2,804.00
50-71-512	EMPLOYEE GROUP BENEFITS	5,598.80	66,113.00
50-71-515	UNEMPLOYMENT	.00	3,442.00
50-71-516	WORKERS' COMPENSATION	2,307.88	4,996.00
50-71-518	PERS	10,319.77	42,548.00
50-71-519	UTILITY BENEFIT	93.48	11,856.00
50-71-545	TRAINING/TRAVEL	.00	5,000.00
50-71-561	SUPPLIES	559.34	3,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
50-71-563	WEARING APPAREL	.00	1,500.00
50-71-567	SALT	.00	30,000.00
50-71-601	VEHICLE PARTS	3,772.91	6,000.00
50-71-602	GASOLINE / DIESEL / OIL	2,302.74	15,000.00
50-71-621	ELECTRICITY	190.09	3,000.00
50-71-623	HEATING FUEL	638.23	3,060.00
50-71-627	Staff Cellular Phones	150.26	840.00
50-71-661	VEHICLE MAINT/REPAIRS	15,219.11	94,711.00
50-71-662	PROPERTY MAINT	5,979.47	26,952.00
50-71-669	OTHER PURCHASED SERVICES	.00	3,000.00
50-71-683	MINOR EQUIPMENT	596.98	5,000.00
50-71-695	Hammel DK Shredder	.00	940,000.00
50-71-721	INSURANCE	1,564.68	6,688.00
50-71-724	DUES & SUBSCRIPTION	.00	4,050.00
50-71-996	ADMIN OVERHEAD-IT SVCS	2,047.69	15,958.00
50-71-998	ADMINISTRATIVE OVERHEAD-GF	13,430.57	48,987.00
Total LANDFILL OPERATIONS:		123,577.78	1,546,574.00
RECYCLING OPERATIONS			
50-72-602	GAS0LINE / DIESEL / OIL	147.06	.00
50-72-621	ELECTRICITY	64.80	.00
50-72-623	HEATING FUEL	319.41	.00
Total RECYCLING OPERATIONS:		531.27	.00
SOLID WASTE SERVICES Revenue Total:		331,467.87	1,221,632.00
SOLID WASTE SERVICES Expenditure Total:		245,615.41	2,602,684.00
Net Total SOLID WASTE SERVICES:		85,852.46	1,381,052.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
WATER & SEWER SERVICES			
WATER			
51-42-410	TRUCKED WATER	786,919.42	2,969,254.00
51-42-412	METERED PIPED WATER COMM.	248,101.31	1,098,339.00
51-42-414	UNMETERED PIPED WTR RESID	227,570.81	857,885.00
51-42-415	M Piped Water Residential	408.31-	.00
51-42-416	CONTRACT WATER	2,022.40	10,800.00
51-42-436	PUMPHOUSE WATER	2,555.85	19,200.00
Total WATER :		1,266,761.48	4,955,478.00
SEWER			
51-43-411	TRUCKED SEWER (EVAC/HB)	442,607.30	1,748,363.00
51-43-412	METERED PIPED SEWER COMM.	146,572.47	920,742.00
51-43-414	UNMETERED PIPED SEWER RES	67,294.75	257,009.00
51-43-416	CONTRACT SEWER	2,904.48	25,500.00
Total SEWER:		659,379.00	2,951,614.00
MISCELLANEOUS			
51-45-434	UTILITY PENALTY/INTEREST	29,045.83	40,000.00
51-45-435	RECONNECT FEES	.00	3,000.00
51-45-450	SENIOR DISCOUNT	13,568.95-	50,000.00-
51-45-467	NSF CHECKS AND FEES	30.00	140.00
51-45-468	UTILITY INSPECTION FEES	150.00	2,000.00
51-45-471	WATER SUBSCRIPTION FEES	49,647.73	178,650.00
51-45-472	SEWER SUBSCRIPTION FEES	52,236.98	188,234.00
51-45-487	INVESTMENT INCOME	27.60	16,500.00
Total MISCELLANEOUS:		117,569.19	378,524.00
MISCELLANEOUS			
51-49-466	CASH OVER/SHORT	2.00	100.00-
51-49-495	MISCELLANEOUS INCOME	2,850.00	3,100.00
Total MISCELLANEOUS:		2,852.00	3,000.00
UTILITY BILLING			
51-80-501	SALARIES	15,290.74	111,347.00
51-80-502	OVERTIME	1,168.66	3,000.00
51-80-508	LEAVE CASHOUT	.00	5,567.00
51-80-511	MEDICARE FICA	240.37	1,658.00
51-80-512	GROUP HEALTH INSURANCE	13,216.53	31,785.00
51-80-515	UNEMPLOYMENT	.00	2,035.00
51-80-516	WORKERS' COMPENSATION	124.52	2,954.00
51-80-518	PERS	3,621.05	25,156.00
51-80-519	UTILITY BENEFIT	.00	5,700.00
51-80-545	TRAINING/TRAVEL	.00	2,000.00
51-80-561	SUPPLIES	558.47	4,000.00
51-80-649	ONLINE BILL PAY	2,046.42	4,000.00
51-80-683	MINOR EQUIPMENT	64.95	7,000.00
51-80-721	INSURANCE	343.64	.00
51-80-733	POSTAGE	520.99	15,000.00
51-80-736	BANK CHARGES	13,340.31	42,000.00
51-80-799	MISCELLANEOUS EXPENSES	2,324.10	500.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
51-80-996	ADMIN OVERHEAD-IT SVCS	1,884.15	15,000.00
51-80-998	ADMINISTRATIVE OVERHEAD-GF	8,176.30	30,000.00
Total UTILITY BILLING:		62,921.20	308,702.00
HAULED WATER			
51-81-501	SALARIES	122,361.11	501,017.00
51-81-502	OVERTIME	40,789.60	150,000.00
51-81-508	LEAVE CASHOUT	4,202.60	25,051.00
51-81-510	SOCIAL SECURITY	2,522.66	.00
51-81-511	MEDICARE	2,422.36	9,440.00
51-81-512	EMPLOYEE GROUP BENEFITS	45,909.11	254,280.00
51-81-515	UNEMPLOYMENT	.00	11,588.00
51-81-516	WORKERS' COMPENSATION	3,337.80	16,818.00
51-81-518	PERS	26,941.81	143,224.00
51-81-519	UTILITY BENEFIT	4,432.72	45,600.00
51-81-545	TRAINING/TRAVEL	7,389.01	35,000.00
51-81-561	SUPPLIES	6,096.80	15,000.00
51-81-563	WEARING APPAREL	4,329.10	15,000.00
51-81-600	TIRES	3,986.73	21,000.00
51-81-601	VEHICLE MT. (PARTS & TOOLS)	8,010.43	50,000.00
51-81-602	GASOLINE/DIESEL/OIL	16,904.89	110,000.00
51-81-621	ELECTRICITY	1,377.53	10,500.00
51-81-622	TELEPHONE	10.95	650.00
51-81-623	HEATING FUEL	727.74	12,325.00
51-81-626	WATER/SEWER/GARBAGE	1,081.56	.00
51-81-627	Staff Cellular Phones	1,629.00	840.00
51-81-650	LAB TESTS	200.00	3,000.00
51-81-661	VEHICLE MAINT/REPAIR	62,905.67	391,472.00
51-81-662	PROPERTY MAINT	9,965.79	44,920.00
51-81-669	OTHER PURCHASED SERVICES	.00	3,000.00
51-81-683	MINOR EQUIPMENT	.00	8,000.00
51-81-691	WATER TRUCK	255.92	300,000.00
51-81-695	Fleet Mgmt. Software/Tablets/	.00	75,000.00
51-81-696	Radio Base Station Upgrade	.00	9,500.00
51-81-721	INSURANCE	33,824.64	88,907.00
51-81-799	MISCELLANEOUS	15.85	2,000.00
51-81-996	ADMIN OVERHEAD-IT SVCS	1,792.56	13,970.00
51-81-998	ADMINISTRATIVE OVERHEAD-GF	42,007.39	179,862.00
Total HAULED WATER:		455,431.33	2,546,964.00
PIPED WATER			
51-82-501	SALARIES	46,771.11	187,467.00
51-82-502	OVERTIME	8,555.37	34,000.00
51-82-508	LEAVE CASHOUT	12,332.67	8,594.00
51-82-510	SOCIAL SECURITY	18.87	.00
51-82-511	MEDICARE	984.37	3,211.00
51-82-512	EMPLOYEE GROUP BENEFITS	22,265.73	69,927.00
51-82-515	UNEMPLOYMENT	.00	3,942.00
51-82-516	WORKERS' COMPENSATION	1,075.08	5,721.00
51-82-518	PERS	12,104.89	48,723.00
51-82-519	UTILITY BENEFIT	2,081.80	12,540.00
51-82-545	TRAINING/TRAVEL	.00	5,000.00
51-82-561	SUPPLIES	1,533.12	8,000.00
51-82-563	WEARING APPAREL	1,055.88	3,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
51-82-592	PLUMBING SUPPLIES	.00	15,000.00
51-82-600	TIRES AND WHEELS	.00	500.00
51-82-601	VEHICLE MT. (PARTS & TOOLS)	.00	1,500.00
51-82-602	GASOLINE/DIESEL/OIL	2,420.65	15,000.00
51-82-621	ELECTRICITY-UTIL MT SHOP	479.09	5,500.00
51-82-622	TELEPHONE	21.90	117.00
51-82-623	HEATING FUEL	805.27	15,000.00
51-82-626	WATER/SEWER/GARB	136.61	600.00
51-82-627	Staff Cellular Phones	223.16	800.00
51-82-649	ENGINEERING SERVICES	.00	5,000.00
51-82-650	LAB TESTS	.00	500.00
51-82-661	VEHICLE MAINT/REPAIR	608.77	3,788.00
51-82-665	CITY SAFETY	.00	2,000.00
51-82-669	OTHER PURCHASED SERVICES	.00	1,500.00
51-82-683	MINOR EQUIPMENT	903.17	15,000.00
51-82-691	Piped Water Capital USDA Match	8,068.99	74,905.00
51-82-721	INSURANCE	2,419.44	4,500.00
51-82-996	ADMIN OVERHEAD-IT SVCS	1,956.10	16,000.00
51-82-998	ADMINISTRATIVE OVERHEAD-GF	15,709.21	52,142.00
Total PIPED WATER:		142,531.25	619,477.00
BETHEL HTS WTR TREATMENT			
51-83-501	SALARIES	45,351.28	127,303.00
51-83-502	OVERTIME	6,648.17	37,000.00
51-83-508	LEAVE CASHOUT	4,104.62	6,365.00
51-83-511	MEDICARE	223.98	2,382.00
51-83-512	EMPLOYEE GROUP BENEFITS	7,656.84	44,499.00
51-83-515	UNEMPLOYMENT	.00	2,925.00
51-83-516	WORKERS' COMPENSATION	815.20	4,244.00
51-83-518	PERS	11,474.11	36,147.00
51-83-519	UTILITY BENEFIT	4,383.44	1,829.00
51-83-545	TRAINING/TRAVEL	100.00	4,000.00
51-83-561	SUPPLIES	.00	4,000.00
51-83-563	WEARING APPAREL	164.97	1,500.00
51-83-567	CHEMICALS	39,005.00	65,000.00
51-83-592	PLUMBING SUPPLIES	.00	5,000.00
51-83-621	ELECTRICITY (PUMPHOUSE)	8,602.75	75,000.00
51-83-622	TELEPHONE	.00	500.00
51-83-623	HEATING FUEL (PUMPHOUSE)	9,949.87	95,000.00
51-83-650	LAB TESTS	765.00	12,000.00
51-83-661	VEHICLE MAINT/REPAIR	608.77	1,000.00
51-83-665	CITY SAFETY	.00	1,000.00
51-83-669	OTHER PURCHASED SERVICES	2,815.95	15,000.00
51-83-683	MINOR EQUIPMENT	398.16	25,000.00
51-83-690	CAPITAL EXPENDITURES	.00	80,000.00
51-83-721	INSURANCE	7,924.36	.00
51-83-727	ADVERTISING	.00	500.00
51-83-773	Site Improvements -Capital	.00	27,094.00
51-83-996	ADMIN OVERHEAD-IT SVCS	1,864.52	.00
51-83-998	ADMINISTRATIVE OVERHEAD-GF	12,894.41	.00
Total BETHEL HTS WTR TREATMENT :		165,751.40	674,288.00
CITY SUB WTR TREATMENT			
51-84-501	SALARIES	26,105.89	189,926.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
51-84-502	OVERTIME	42.76	37,000.00
51-84-508	LEAVE CASHOUT	.00	9,496.00
51-84-511	MEDICARE	395.35	3,290.00
51-84-512	EMPLOYEE GROUP BENEFITS	7,006.45	69,927.00
51-84-515	UNEMPLOYMENT	.00	4,039.00
51-84-516	WORKERS' COMPENSATION	1,139.76	6,429.00
51-84-518	PERS	5,786.82	49,924.00
51-84-519	UTILITY BENEFIT	1,427.32	12,540.00
51-84-545	TRAINING/TRAVEL	100.00	5,000.00
51-84-561	SUPPLIES	173.19	3,000.00
51-84-563	WEARING APPAREL	.00	1,500.00
51-84-567	CHEMICALS	830.07	125,000.00
51-84-592	PLUMBING SUPPLIES	.00	3,000.00
51-84-600	TIRES & WHEELS	.00	1,500.00
51-84-602	GASOLINE/DIESEL/OIL	882.34	1,000.00
51-84-621	ELECTRICITY (CS WTF)	11,139.16	70,000.00
51-84-622	TELEPHONE	10.95	100.00
51-84-623	HEATING FUEL(CS WTF)	22,219.71	100,000.00
51-84-650	LAB TESTS	3,625.00	15,000.00
51-84-661	VEHICLE MAINT (ISF)	608.77	15,000.00
51-84-665	CITY SAFETY	.00	1,000.00
51-84-669	OTHER PURCHASED SERVICES	858.85	5,000.00
51-84-683	MINOR EQUIPMENT	.00	20,000.00
51-84-685	EQUIPMENT	.00	5,000.00
51-84-690	CAPITAL EXPENDITURES	.00	80,000.00
51-84-721	INSURANCE	4,934.00	14,000.00
51-84-727	ADVERTISING	.00	500.00
51-84-996	ADMIN OVERHEAD-IT SVCS	2,047.69	15,958.00
51-84-998	ADMINISTRATIVE OVERHEAD-GF	18,255.92	65,756.00
Total CITY SUB WTR TREATMENT :		107,590.00	929,885.00
HAULED SEWER			
51-85-501	SALARIES	129,579.28	563,790.00
51-85-502	OVERTIME	41,021.78	125,000.00
51-85-508	LEAVE CASHOUT	.00	28,190.00
51-85-511	MEDICARE	2,490.46	9,987.00
51-85-512	EMPLOYEE GROUP BENEFITS	44,541.20	260,128.00
51-85-515	UNEMPLOYMENT	.00	12,260.00
51-85-516	WORKERS' COMPENSATION	7,497.08	17,794.00
51-85-518	PERS	37,532.33	151,534.00
51-85-519	UTILITY BENEFIT	4,854.80	46,649.00
51-85-561	SUPPLIES	2,280.73	10,000.00
51-85-563	WEARING APPAREL	679.33	10,000.00
51-85-600	TIRES & WHEELS	.00	6,000.00
51-85-601	VEHICLE MT. (PARTS & TOOLS)	8,859.50	50,000.00
51-85-602	GASOLINE/DIESEL/OIL	10,113.67	90,000.00
51-85-621	ELECTRICITY	1,378.53	8,000.00
51-85-622	TELEPHONE	.00	400.00
51-85-623	HEATING FUEL	727.72	10,000.00
51-85-626	WATER/SEWER/GARBAGE	1,081.56	840.00
51-85-627	Cell Phone	.00	9,000.00
51-85-661	VEHICLE MAINT/REPAIR	62,915.67	310,326.00
51-85-662	PROPERTY MAINT	9,965.79	44,920.00
51-85-669	OTHER PURCHASED SERVICES	.00	5,000.00
51-85-683	MINOR EQUIPMENT	.00	5,000.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
51-85-691	SEWER TRUCK(S)	2,000.00	.00
51-85-692	NEW SEWER TRUCKS	.00	300,000.00
51-85-693	Fleet Mgmt. Software/Tablets/	.00	75,000.00
51-85-694	Caterpillar Angle Broom	.00	10,482.00
51-85-695	Porta Potties	.00	22,000.00
51-85-696	Radio Base Station Upgrade	.00	9,500.00
51-85-699	Hauled Sewer Cap SL Asset Res	.00	182,825.00
51-85-721	INSURANCE	25,845.04	71,834.00
51-85-799	MISCELLANEOUS	.00	1,200.00
51-85-996	ADMIN OVERHEAD-IT SVCS	1,792.56	13,970.00
51-85-998	ADMINISTRATIVE OVERHEAD-GF	47,905.05	199,304.00
Total HAULED SEWER:		443,062.08	2,660,933.00
PIPED SEWER			
51-86-501	SALARIES	44,848.33	187,467.00
51-86-502	OVERTIME	8,533.38	34,375.00
51-86-508	LEAVE CASHOUT	12,332.68	8,594.00
51-86-510	SOCIAL SECURITY	18.87	.00
51-86-511	MEDICARE	959.05	3,217.00
51-86-512	EMPLOYEE GROUP BENEFITS	23,333.80	69,927.00
51-86-515	UNEMPLOYMENT	.00	3,949.00
51-86-516	WORKERS' COMPENSATION	1,077.04	5,731.00
51-86-518	PERS	11,677.03	48,805.00
51-86-519	UTILITY BENEFITS	2,144.12	12,540.00
51-86-545	TRAINING/TRAVEL	.00	3,000.00
51-86-561	SUPPLIES	663.89	6,000.00
51-86-563	WEARING APPAREL	1,195.57	3,000.00
51-86-592	PLUMBING SUPPLIES	.00	10,000.00
51-86-600	TIRES & WHEELS	.00	500.00
51-86-601	VEHICLE MT. (PARTS & TOOLS)	753.61	1,500.00
51-86-602	GASOLINE/DIESEL/OIL	703.75	15,000.00
51-86-621	ELECTRICITY-LIFTST & BLDG	11,966.42	80,000.00
51-86-622	TELEPHONE	.00	500.00
51-86-623	HEATING FUEL	512.95	25,000.00
51-86-626	WATER/SEWER/GARB	136.61	600.00
51-86-661	VEHICLE MAINT/REPAIR	608.77	3,000.00
51-86-665	CITY SAFETY	.00	500.00
51-86-669	OTHER PURCHASED SERVICES	7,973.83	45,000.00
51-86-683	MINOR EQUIPMENT	2,233.91	140,000.00
51-86-691	Piped Sewer Capital	.00	57,137.00
51-86-693	Herman Nelson Heater	.00	68,000.00
51-86-694	3/4 Ton Pick-Up Truck	.00	61,000.00
51-86-699	Piped Sewer Cap Exp SL Assets	.00	182,825.00
51-86-721	INSURANCE	2,388.92	5,000.00
51-86-736	LEASED PROPERTY-LIFT STATIONS	14,044.94	17,000.00
51-86-799	MISCELLANEOUS	86.00	.00
51-86-996	ADMIN OVERHEAD-IT SVCS	1,955.99	15,500.00
51-86-998	ADMINISTRATIVE OVERHEAD-GF	15,736.02	57,000.00
Total PIPED SEWER:		165,885.48	1,171,667.00
SEWER LAGOON			
51-87-501	SALARIES	14,298.98	71,939.00
51-87-502	OVERTIME	2,009.19	10,250.00
51-87-508	LEAVE CASHOUT	2,740.59	3,597.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
51-87-510	SOCIAL SECURITY	4.20	.00
51-87-511	MEDICARE	276.73	1,192.00
51-87-512	EMPLOYEE GROUP BENEFITS	5,656.72	22,885.00
51-87-515	UNEMPLOYMENT	.00	1,463.00
51-87-516	WORKERS' COMPENSATION	280.48	2,123.00
51-87-518	PERS	3,572.95	18,082.00
51-87-519	UTILITY BENEFIT	507.92	4,104.00
51-87-545	TRAINING/TRAVEL	.00	3,000.00
51-87-561	SUPPLIES	.00	1,500.00
51-87-563	WEARING APPAREL	.00	2,000.00
51-87-592	PLUMBING SUPPLIES	.00	1,000.00
51-87-602	GASOLINE	8,290.00	20,000.00
51-87-650	LAB TESTS (SAMPLES)	5,556.18	15,000.00
51-87-665	CITY SAFETY	.00	500.00
51-87-669	OTHER PURCHASED SERVICES	.00	1,000.00
51-87-683	MINOR EQUIPMENT	351.93	3,000.00
51-87-692	Terramac RT9-T4 Marooka	.00	299,465.00
51-87-714	INTEREST-SEWER LAGOON BND	.00	34,500.00
51-87-721	INSURANCE	163.56	454.00
51-87-724	DUES & SUBSCRIPTIONS	297.00	7,920.00
51-87-727	ADVERTISING	.00	500.00
51-87-998	ADMINISTRATIVE OVERHEAD-GF	5,978.08	22,653.00
Total SEWER LAGOON:		49,984.51	548,127.00
WATER & SEWER SERVICES Revenue Total:		2,046,561.67	8,288,616.00
WATER & SEWER SERVICES Expenditure Total:		1,593,157.25	9,460,043.00
Net Total WATER & SEWER SERVICES:		453,404.42	1,171,427.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
MUNICIPAL DOCK			
Interest & Penalities			
52-40-403	CITY DOCK-PENALTIES & INT	.00	2,000.00
Total Interest & Penalities:		.00	2,000.00
Charges for Services			
52-43-402	CITY DOCK-STORAGE	.00	85,000.00
52-43-404	CITY DOCK-PERMITS	.00	3,000.00
52-43-405	CITY DOCK-WHARFAGE	55,173.98	150,000.00
52-43-407	CITY DOCK-DOCKAGE	23,847.22	20,000.00
52-43-417	SLOUGH BERTH-DOCKAGE	641.70	.00
52-43-418	SBH PETRO PORT-FUEL THRU-PUT	78,849.66	200,000.00
52-43-424	Petro Yard - Storage	.00	2,000.00
52-43-426	PETRO PORT-FUEL THRU-PUT	157,699.32	400,000.00
52-43-427	PETRO PORT-DOCKAGE	14,895.87	20,000.00
52-43-433	SEAWALL MOORAGE	2,730.00	25,000.00
52-43-434	SEAWALL DOCKAGE	27,609.53	15,000.00
52-43-454	Beach-Storage	.00	30,000.00
52-43-455	BEACH-WHARFAGE	102,389.36	90,000.00
52-43-457	BEACH-DOCKAGE	46,513.64	17,000.00
52-43-462	BOAT HARBOR-STORAGE	.00	3,500.00
52-43-463	BOAT HARBOR-MOORAGE	2,316.00	20,000.00
Total Charges for Services:		512,666.28	1,080,500.00
LEASE REVENUE			
52-44-467	LEASE REVENUE	.00	24,000.00
Total LEASE REVENUE:		.00	24,000.00
MISCELLANEOUS			
52-45-462	Small Boat Harbor Storage	225.00	.00
52-45-464	SMALL BOAT HARBOR PERMITS	3,372.00	24,000.00
52-45-467	EXTRA WATER CALLS	25,912.00	20,000.00
Total MISCELLANEOUS:		29,509.00	44,000.00
MISCELLANEOUS			
52-49-487	INVESTMENT INCOME	32.75	2,000.00
52-49-495	MISCELLANEOUS REVENUE	555.00	2,000.00
Total MISCELLANEOUS:		587.75	4,000.00
DOCK EXPENDITURES			
52-50-501	SALARIES	52,048.45	192,362.00
52-50-502	OVERTIME	2,222.51	5,000.00
52-50-508	LEAVE CASHOUT	2,456.07	8,529.00
52-50-510	SOCIAL SECURITY EXPENSE	1,744.47	1,351.00
52-50-511	MEDICARE FICA	844.98	2,862.00
52-50-512	EMPLOYEE GROUP BENEFITS	13,659.91	99,678.00
52-50-515	UNEMPLOYMENT	.00	3,513.00
52-50-516	WORKERS' COMPENSATION	1,163.48	5,098.00
52-50-518	PERS	5,749.59	43,420.00
52-50-519	UTILITY BENEFIT	1,964.93	17,875.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
52-50-545	TRAINING/TRAVEL	.00	5,000.00
52-50-561	SUPPLIES	2,974.71	8,000.00
52-50-563	WEARING APPAREL	.00	3,000.00
52-50-601	VEHICLE MT. (PARTS & TOOLS)	8,783.13	20,000.00
52-50-602	GASOLINE/DIESEL/OIL	4,340.51	15,000.00
52-50-621	ELECTRICITY	1,529.89	15,000.00
52-50-622	TELEPHONE	890.97	2,000.00
52-50-623	HEATING FUEL	324.99	5,000.00
52-50-624	WATER, SEWER, GARBAGE	2,120.04	5,000.00
52-50-626	WATER FOR BARGES	1,065.28	12,000.00
52-50-627	Staff Cellular Phones	468.51	1,000.00
52-50-642	LEGAL FEES	.00	5,000.00
52-50-643	PLANNING/ENGINEERING FEES	5,000.00	5,000.00
52-50-649	Other Professional Services	.00	5,000.00
52-50-661	VEHICLE MAINT/REPAIR	845.00	3,000.00
52-50-666	Municipal Dock Maint.	.00	5,000.00
52-50-667	MAINT-SEAWALL	.00	7,000.00
52-50-668	MAINT SMALL BOAT HARBOR	3.99	.00
52-50-669	OTHER PURCHASED SERVICES	15,988.06	30,000.00
52-50-683	MINOR EQUIPMENT	567.45	30,000.00
52-50-687	LAND/EASEMENT ACQUISITION	.00	20,000.00
52-50-690	CAPITAL EXPENDITURES	.00	30,000.00
52-50-700	3/4 Ton Pick-Up Truck	.00	65,000.00
52-50-701	Drop Deck Trailer	26,069.00	40,000.00
52-50-721	INSURANCE	4,422.36	10,515.00
52-50-724	DUES	.00	1,000.00
52-50-727	ADVERTISING	.00	1,000.00
52-50-736	Bank Charges	1,675.39	2,500.00
52-50-775	MUNICIPAL DOCK GRAVEL	.00	160,000.00
52-50-799	MISCELLANEOUS EXPENSES	136.18	1,500.00
52-50-801	PENSION EXPENSE	.00	250.00
52-50-996	ADMIN OVERHEAD-IT SVCS	2,407.52	.00
52-50-997	ICR-Property Maintenance 5%	5,979.48	.00
52-50-998	ADMINISTRATIVE OVERHEAD-GF	15,655.59	40,634.00
Total DOCK EXPENDITURES:		183,102.44	933,087.00
SMALL BOAT HARBOR			
52-55-501	SALARIES	9,508.20	107,851.00
52-55-502	OVERTIME	320.88	3,000.00
52-55-508	LEAVE CASHOUT	1,209.71	1,135.00
52-55-510	SOCIAL SECURITY	107.50	4,754.00
52-55-511	MEDICARE FICA	170.18	1,607.00
52-55-512	EMPLOYEE GROUP BENEFITS	4,768.15	12,205.00
52-55-515	UNEMPLOYMENT	.00	1,920.00
52-55-516	WORKERS' COMPENSATION	1,187.88	2,864.00
52-55-518	PERS	1,787.55	6,270.00
52-55-519	UTILITY BENEFIT	830.71	2,189.00
52-55-561	SUPPLIES	3.69	2,000.00
52-55-563	WEARING APPAREL	707.89	2,000.00
52-55-602	GASOLINE	906.57	8,000.00
52-55-621	ELECTRICITY	.00	2,000.00
52-55-624	WATER/SEWR/GARBAGE	.00	7,100.00
52-55-668	SMALL BOAT HARBOR MAINTENANCE	3.99	5,000.00
52-55-683	MINOR EQUIPMENT	330.68	2,500.00
52-55-721	INSURANCE	646.12	2,500.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
52-55-775	SMALL BOAT HARBOR GRAVEL	156,867.01	16,000.00
52-55-799	MISCELLANEOUS EXPENSES	.00	1,000.00
52-55-998	ADMINISTRATIVE OVERHEAD-GF	7,693.76	21,498.00
Total SMALL BOAT HARBOR:		187,050.47	213,393.00
MUNICIPAL DOCK	Revenue Total:	542,763.03	1,154,500.00
MUNICIPAL DOCK	Expenditure Total:	370,152.91	1,146,480.00
Net Total MUNICIPAL DOCK	:	172,610.12	8,020.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
LEASED PROPERTIES			
53-27700	LEASE REVENUE BONDS PAYABLE	1,665,000.00	222,625.00
LEASE INCOME			
53-44-444	LEASE-COURT SYSTEM	148,802.85	613,620.00
53-44-447	LEASE:DEPT OF LAW	40,446.30	161,785.00
53-44-450	LEASE PATC	.00	14,400.00
53-44-452	LEASE-TOWER ROAD LAND	3,150.00	12,600.00
53-44-453	YKHC - BUILDING	1,050.00	4,200.00
53-44-455	YKHC Rented Blding 378 Fifth	4,800.00	19,200.00
53-44-472	DMV LEASE	3,030.00	12,120.00
53-44-479	LEASE LAND AVCP HEARSTART	600.00	2,400.00
53-44-481	LEASE LAND SWANSONS	5,280.00	21,120.00
53-44-485	LEASE LAND EUNKANG CHURCH	450.00	1,800.00
53-44-488	LEASE LAND GCI	2,585.40	10,200.00
Total LEASE INCOME:		210,194.55	873,445.00
MISCELLANEOUS			
53-49-487	INVESTMENT INCOME	3.68	.00
Total MISCELLANEOUS:		3.68	.00
LEASED PROPERTIES-MISC			
53-50-721	INSURANCE	4,004.40	.00
Total LEASED PROPERTIES-MISC:		4,004.40	.00
LEASED PROP-COURT COMPLEX			
53-55-621	ELECTRICITY-COURT COMPLEX	11,188.05	81,000.00
53-55-622	TELEPHONE	248.43	452.00
53-55-623	HEATING FUEL-COURTCOMPLEX	3,697.60	45,000.00
53-55-626	WATER/SEWER/GARB-COURTCOM	2,127.32	18,000.00
53-55-662	PROPERTY MT-COURT COMPLEX	1,923.12	10,138.00
53-55-663	JANITORIAL-COURT COMPLEX	22,350.00	111,600.00
53-55-669	OTHER PURCHASED SERVICES	309.00	2,500.00
53-55-694	Generator Repair	15,431.42	875,000.00
53-55-714	COURTHOUSE LOAN INTEREST	.00	32,625.00
53-55-721	INSURANCE	16,671.76	34,758.00
53-55-997	ICR-Property Maintenance-15%	29,897.38	151,443.00
Total LEASED PROP-COURT COMPLEX:		103,844.08	1,362,516.00
LEASED PROPERTIES Revenue Total:		210,198.23	873,445.00
LEASED PROPERTIES Expenditure Total:		107,848.48	1,362,516.00
Net Total LEASED PROPERTIES:		102,349.75	489,071.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
EMPLOYEE GROUP HEALTH BEN.			
Employee Group Health Benefits			
54-50-723	PREMIUM LIFE AD&D LTD	13,105.64	.00
Total Employee Group Health Benefits:		13,105.64	.00
EMPLOYEE GROUP HEALTH BEN. Revenue Total:		.00	.00
EMPLOYEE GROUP HEALTH BEN. Expenditure Total:		13,105.64	.00
Net Total EMPLOYEE GROUP HEALTH BEN.:		13,105.64-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Bethel Public Transit System			
LOCAL SOURCES			
56-40-409	CASH TRANSFER GF	.00	85,000.00
Total LOCAL SOURCES:		.00	85,000.00
FEDERAL SOURCES			
56-41-413	TRANSIT SECTION 5311	.00	257,825.00
Total FEDERAL SOURCES:		.00	257,825.00
CHARGES FOR SERVICES			
56-43-422	Bus Fares	.00	28,000.00
56-43-423	BUS FARES-PREPAID	3,000.00-	12,000.00-
Total CHARGES FOR SERVICES:		3,000.00-	16,000.00
TRANSIT SYSTEM EXPENDITURES			
56-50-501	SALARIES	37,909.68	133,852.00
56-50-502	OVERTIME	780.73	.00
56-50-508	LEAVE CASHOUT	.00	6,693.00
56-50-510	SOCIAL SECURITY EXPENSE	700.61	.00
56-50-511	MEDICARE FICA	555.67	1,941.00
56-50-512	EMPLOYEE GROUP BENEFITS	2,828.66	50,856.00
56-50-515	UNEMPLOYMENT	.00	2,383.00
56-50-516	WORKERS' COMPENSATION	1,394.84	2,677.00
56-50-518	PERS	7,733.20	29,447.00
56-50-519	UTILITY BENEFIT	.00	9,120.00
56-50-561	SUPPLIES	.00	1,500.00
56-50-600	TIRES & WHEELS	.00	2,000.00
56-50-601	VEHICLE MT. (PARTS & TOOLS)	278.62	6,920.00
56-50-602	GASOLINE	4,533.82	26,000.00
56-50-621	ELECTRICITY	785.41	7,000.00
56-50-622	TELEPHONE	10.95	700.00
56-50-623	HEATING FUEL	897.94	10,250.00
56-50-626	Wtr/Swr/Grb	953.40	1,200.00
56-50-627	Staff Cellular Phones	156.69	.00
56-50-646	Contractor Fees	.00	1,500.00
56-50-661	VEHICLE MAINT/REPAIR	4,058.42	9,000.00
56-50-691	Bus Shelters	.00	23,505.00
56-50-692	Pressure Washer	.00	9,350.00
56-50-721	INSURANCE	4,552.32	10,000.00
56-50-996	ADMIN OVERHEAD-IT SVCS	2,047.69	13,200.00
56-50-998	ADMINISTRATIVE OVERHEAD-GF	14,395.64	53,464.00
Total TRANSIT SYSTEM EXPENDITURES:		84,574.29	412,558.00
Bethel Public Transit System Revenue Total:		3,000.00-	358,825.00
Bethel Public Transit System Expenditure Total:		84,574.29	412,558.00
Net Total Bethel Public Transit System:		87,574.29-	53,733.00-

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
VEHICLES & EQUIP MAINTENANCE			
CHARGES FOR SERVICES			
57-43-401	FROM GF-ADMIN	304.38	.00
57-43-403	FROM GF-FINANCE	304.38	1,000.00
57-43-404	FROM GF-PLANNING	304.38	1,894.00
57-43-405	FROM GF-FIRE	2,029.22	11,000.00
57-43-406	FROM GF-POLICE	4,058.43	25,000.00
57-43-407	FROM GF-PW ADMIN	608.77	3,788.00
57-43-408	FROM GF-STREETS/ROADS	30,438.23	190,000.00
57-43-409	FROM GF-PROPERTY MAINT.	1,217.53	6,006.00
57-43-413	FROM GEN FUND-IT SVCS	304.38	1,894.00
57-43-451	FROM EF-HAULED WATER	62,905.67	391,472.00
57-43-452	FROM EF-HAULED SEWER	62,905.67	310,326.00
57-43-453	FROM EF-PIPED WATER	608.77	3,788.00
57-43-454	FROM GF-PIPED SEWER	608.77	3,000.00
57-43-455	FROM EF-BETHEL HGT WATER TRMT	608.77	1,000.00
57-43-456	FROM EF-CITY SUB WATER TRMT	608.77	15,000.00
57-43-460	FROM EF-HAULED REFUSE	15,219.11	95,000.00
57-43-461	FROM EF-LANDFILL OPERATIONS	15,219.11	94,711.00
57-43-470	FROM EF-PORT	608.77	3,000.00
57-43-475	FROM EF-BETHEL TRANSIT SYSTEM	.00	9,000.00
57-43-481	FROM GENERAL FUND-IT SVCS	4,058.42	.00
Total CHARGES FOR SERVICES:		202,921.53	1,166,879.00
VEHICLE & EQUIP MAINT			
57-50-501	SALARIES	83,103.08	376,996.00
57-50-502	OVERTIME	294.81	25,000.00
57-50-508	LEAVE CASHOUT	.00	20,220.00
57-50-511	MEDICARE FICA	1,280.94	6,322.00
57-50-512	EMPLOYEE GROUP BENEFITS	53,016.28	180,539.00
57-50-515	UNEMPLOYMENT	.00	7,316.00
57-50-516	WORKERS' COMPENSATION	3,800.20	14,112.00
57-50-518	PERS	18,417.76	95,925.00
57-50-519	UTILITY BENEFIT	7,924.89	32,376.00
57-50-545	TRAINING/TRAVEL	.00	15,000.00
57-50-561	SUPPLIES	5,026.68	20,000.00
57-50-563	WEARING APPAREL	154.99	4,000.00
57-50-600	TIRES & WHEELS	106.46	2,000.00
57-50-601	VEHICLE MT. (PARTS & TOOLS)	3,159.30	8,000.00
57-50-602	GASOLINE / DIESEL / OIL	14,576.79	8,000.00
57-50-621	ELECTRICITY	2,408.13	10,000.00
57-50-622	TELEPHONE	.00	500.00
57-50-626	WATER/SEWER/GARBAGE	824.14	6,220.00
57-50-627	Staff Cellular Phones	142.99	.00
57-50-661	VEHICLE MAINT (ISF)	.00	.00
57-50-669	OTHER PURCHASED SERVICES	.00	10,000.00
57-50-683	MINOR EQUIPMENT	13,412.98	25,000.00
57-50-721	INSURANCE	13,102.56	22,550.00
57-50-724	DUES/SUBSCRIPTIONS	.00	10,000.00
57-50-996	ADMIN OVERHEAD-IT SVCS	2,067.33	16,103.00
57-50-998	ADMINISTRATIVE OVERHEAD-GF	31,766.91	124,357.00
Total VEHICLE & EQUIP MAINT:		254,587.22	1,040,536.00
VEHICLES & EQUIP MAINTENANCE Revenue Total:		202,921.53	1,166,879.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
VEHICLES & EQUIP MAINTENANCE Expenditure Total:		254,587.22	1,040,536.00
Net Total VEHICLES & EQUIP MAINTENANCE:		51,665.69-	126,343.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
LONG-TERM DEBT			
61-26100	Long Term Debt-Fire Truck	666,526.85	.00
LONG-TERM DEBT Revenue Total:		.00	.00
LONG-TERM DEBT Expenditure Total:		.00	.00
Net Total LONG-TERM DEBT:		666,526.85	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Lagoon Upgrades Design Serv			
Department: 58			
63-58-646	Contractor's Fees	6,263.30	.00
63-58-669	OTHER PURCHASED SERVICES	46,224.45	.00
Total Department: 58:		52,487.75	.00
Lagoon Upgrades Design Serv Revenue Total:		.00	.00
Lagoon Upgrades Design Serv Expenditure Total:		52,487.75	.00
Net Total Lagoon Upgrades Design Serv:		52,487.75-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
COVID-19 CARES Act Fund			
Source: 42			
66-42-430	American Rescue Plan Act Rev	794,904.66	.00
66-42-434	INTEREST Revenue	72.42	.00
Total Source: 42:		794,977.08	.00
COVID-19 Community Funding			
66-60-727	Education/Marketing	5,000.00	.00
Total COVID-19 Community Funding:		5,000.00	.00
American Rescue Plan Act			
66-70-669	OTHER PURCHASED SERVICES	2,718.94	.00
Total American Rescue Plan Act:		2,718.94	.00
COVID-19 CARES Act Fund Revenue Total:		794,977.08	.00
COVID-19 CARES Act Fund Expenditure Total:		7,718.94	.00
Net Total COVID-19 CARES Act Fund:		787,258.14	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
CARES ActAK Community Transit			
Source: 42			
72-42-415	Grant Revenue	.00	731,328.00
Total Source: 42:		.00	731,328.00
CARES ActAK Community Transit Revenue Total:		.00	731,328.00
CARES ActAK Community Transit Expenditure Total:		.00	.00
Net Total CARES ActAK Community Transit:		.00	731,328.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
USDOJ Coronavirus Emergency			
Coronavirus Emergency Supplime			
75-50-691	VEHICLES	3,012.00	.00
Total Coronavirus Emergency Supplime:		3,012.00	.00
USDOJ Coronavirus Emergency Revenue Total:		.00	.00
USDOJ Coronavirus Emergency Expenditure Total:		3,012.00	.00
Net Total USDOJ Coronavirus Emergency:		3,012.00-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
Fund: 83			
Department: 51			
83-51-563	Apparel	2,172.66	.00
Total Department: 51:		2,172.66	.00
Fund: 83 Revenue Total:		.00	.00
Fund: 83 Expenditure Total:		2,172.66	.00
Net Total Fund: 83:		2,172.66-	.00

Formatted Account Number	Account Title	2021-22 Current year Actual	2021-22 Current year Budget
BETHEL ENDOWMENT FUND			
TRANSFERS			
90-46-990	Interfund Transfer Out-GF70%	.00	24,500.00
Total TRANSFERS:		.00	24,500.00
MISCELLANEOUS			
90-49-487	INVESTMENT INCOME	1,491.95	35,000.00
Total MISCELLANEOUS:		1,491.95	35,000.00
ENDOWMENT FUND	Revenue Total:	1,491.95	59,500.00
ENDOWMENT FUND	Expenditure Total:	.00	.00
Net Total BETHEL ENDOWMENT FUND:		1,491.95	59,500.00
Net Grand Totals:		696,174.50-	13,231,505.00-

1 September 2021

CITY OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Phone: 907-543-2047

TO: City Manager
FROM: Human Resources
SUBJECT: September Managers Report

DATE: 2 November 2021

Position	Number of Vacancies	Number of New Applications	Number Hired During Period	Number of Vacancies Remaining	Applicants in Review
Finance Director	1	0	0	1	0
Account Specialist	1	1	0	1	1
Fire Fighter Lieutenant	1	1	0	1	1
Police Inv	1	2	0	1	2
Comm Svc Ofc	1	0	0	1	0
Dispatcher	1	0	0	1	0
Hauled Utility Foreman	1	0	0	1	0
Driver Hauled	7	0	0	6	0
Util Maint Wkr	1	0	0	1	0
Landfill Tech	1	0	0	1	0
Heavy Equip Mech	1	0	0	1	0
Water Treatment Coord	1	0	0	1	0
Transit Driver-P/T	1	0	0	1	0
TOTALS	19	4	0	19	4

Diversity, Equity, and Inclusion statistical demographic report for September:

TOTAL PERMANENT EMPLOYEES:	97

TOTAL TEMP HIRES:	6

19 vacant	103

Male	86
Female	17

Native	46	47%
Caucasian	46	47%
Black	3	2%
Asian	3	3%
Hispanic	5	4%
	103	**100%**

Vaccination Status:

VAXED: 98
UNVAX: 5

Applications and Hiring:

HR received a total of 1 **Application** in September.

1 Utility Maintenance Worker was hired

BEACON Programs:

There were no BEACON test conducted

Reports of Injury:

There was one report of injury (foot impact with a roofing nail)

Administrative Actions:

Multiple routine PAR actions were executed.

Multiple yearly performance evaluations were submitted and processed.

Employee related announcements:

There were no significant employee related announcements.

James P. Harris
Director, Human Resources

"Deep Sea and Transportation Center of the Kuskokwim"

October 2021 Monthly Report

Personnel:

Current Staffing			
Position	**Allocated**	**Staffed**	**Vacant**
Safety Patrol (three grant funded)	3	2	1
Community Service Officer	2	2	
Evidence and Record Custodian	1	1	
Administrative Assistant/Taxi Inspector	1	1	
Public Safety Dispatcher (one E911 funded)	5	4	1
Public Safety Dispatch Supervisor	1	1	
Peace Officers	19	18	1

Current vacancies are one Safety Patrol, one Public Safety Dispatcher, and one peace officer. We have applicants for both support positions and are currently conducting background investigations for the PSD; the new Safety Patrol will start mid-November. The new grant/LKSD funded SRO position took us to 19 sworn positions, one of which is currently vacant; we have three applicants for that position and are working backgrounds.

Operations:

Operations Tempo				
	Oct 2021	**Sep 2021**	**Oct 2020**	**2021 Total**
Calls Total	1334	1313	1121	12047
Reports Total	120	102	101	987
Intoxicated Pedestrian Calls	321	245	158	2131
Driving Under Influence Calls	17	26	15	159
Domestic Violence Reports	45	22	27	254
Animal Calls	31	45	27	445
Animal Bite Reports	0	3	2	25
Sexual Assault Reports	3	3	4	45
Death Investigation Reports	1	1	2	22

A FARO company instructor was in Bethel October 4-8 to train PD sworn personnel on the FARO laser scanner for use on crime scenes. Six officers were certified on its use in digitally documenting crime and crash scenes.

Fourteen officers, CSOs, and safety patrol completed four hours of Missing and Exploited Children training online during the month of October. The training is sponsored by the National Center for Missing and Exploited Children and hosted by PoliceOne.Com.

All 18 sworn personnel qualified on duty pistols this month at the Bethel Sportsman's Club range. The qualification course used is the same as the Alaska State Troopers and BPD has an in-house APSC certified firearms instructor.

The School Resource Officer MOU between the Lower Kuskokwim School District and the City of Bethel was finalized in October.

Two new Ford Expeditions for BPD arrived on the last barge: one for police patrol and one for the safety patrol program. Representatives from the Alaska Safety company will be out the first week of November to finish the installation of communication equipment and to do familiarization training on that process with Public Works mechanics. The new vehicles will be on the road shortly afterwards.

The Office of Community Oriented Policing Services (COPS), USDOJ, scheduled an Enhanced Office-Based Grant Review for Thursday, December 16, 2021, to cover the details for COPS School Violence Prevention Program Grant #2019SVWX0071 and COPS Hiring Program Grant #2020UMWX0439. We are working with our partners in LKSD to ensure the COPS personnel have the information they need for the review.

Fifteen officers, CSOs, and safety patrol completed field tourniquet training online, hosted by PoliceOne.Com.

City of Bethel, Alaska

City Clerk's Office

Council Meetings
November 9, 2021 Regular City Council Meeting
December 14, 2021 Regular City Council Meeting

- Hackney Remand Hearing appeal to the Board of Adjustment. Met with representing attorney to go over the issue and identify a date and timeline for the hearing. Separately met with the attorney that represented the Planning Commission and went over the appeal document.
- Emergency Ordinances.
- Resolution for In-Person Meetings.
- Working on an ordinance to present a discussion opportunity to the Council, to prohibit the dual role of Council Members seated both as council representatives and citizens on the Council's recommending bodies.
- Assisted two families with burial and reservation services. Met with Public Works staff as they transitioned personnel that supports cemetery services.
- Created the Site Plan Permit applicant for BnB Homestays. Planning requested a number of alternatives to the form which required a bit of research to include Fire Marshall requirements for onsite inspections of BnB properties. Working with Fire and Planning to organize the form to ensure efficiency in the process and the least amount of invasion to the business owner.
- Provided training to Ex Officio Members and prepared a guide on the use of the equipment in chambers.
- Working on the Kids Vote Program schedule with Dominion Voting and LKSD.
- Processed two passports.
- Nearing completion on an ordinance modifying people to be heard/public comment standards for public meetings. Hoped that the add on public comment section of CIVIC would be a solution for us however it doesn't allow for acceptance adjustments to ensure our informational need is met.
- The City Clerk has been spending mornings at City Hall, cleaning the public spaces, cleaning city clerk's office, going through the boxes and filing cabinets of documents in an attempt to reorganize the building. Will be presenting Administration with a records storage plan which includes setting aside space at City Hall for long term paper records storage.
- Working with Public Works to organize the records move from the Bus Barn.
- The City Clerk is on the Alaska Association of Municipal Clerk's Education Committee, and the Chair of the AAMC Academy Sub-Committee. These duties require a bit of work in advance of the November Conference.

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