CITY OF BETHEL

FINANCE COMMITTEE

WEDNESDAY, JULY 26, 6:30 PM

LOCATION: 300 CHIEF EDDIE HOFFMAN HIGHWAY, BETHEL, ALASKA

ZOOM MEETING LINK: **HTTPS://ZOOM.US/J/99674371849?PWD=NWTUNURHC1EVOE15DUVONFJ3NKP UT09**
ZOOM MEETING ID: 996 74371849 **ZOOM PASSCODE: 507255**

877 853 5257 **US Toll-free**	888 475 4499 **US Toll-free**
833 548 0276 **US Toll-free**	833 548 0282 **US Toll-free**

MEMBERS	**STAFF**
John Hamilton, Chair Robert Rey, Vice Chair Farah Sears Rose Henderson, Council Rep. Carol Ann Willard Vacancies (4)	Aaron Vassalotti, Ex Officio Member Alexandra Batchelor, Ex Officio Member abatchelor@cityofbethel.net 907-543-1381

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON

A. Please submit written public comments to finance@cityofbethel.net by 4:00 p.m. the day of the meeting.

IV. APPROVAL OF AGENDA

A. 07/24/2023

V. APPROVAL OF MEETING MINUTES

A. 03/27/2023

B. 04/24/2023

C. 05/22/2023

D. 06/26/2023

VI. SPECIAL ORDER OF BUSINESS

A. Utility Rate Study

VII. NEW BUSINESS

A. Discuss adding deadline dates for Transient Lodging B.M.C. 04.14.050 (Aaron Vassalotti)

B. Discuss adding a Processing Fee for utility payments taken over the phone in Finance. (Aaron Vassalotti)

C. Discuss proposed changes to B.M.C. 13.04.120 (Alexandra Batchelor)

VIII. EX OFFICIO REPORT

Posted 07/22/2023 at City Hall, AC Co., Swanson’s, and the Post Office.

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Alexandra Batchelor Ex-Officio Staff

A. June Report

IX. MEMBER COMMENTS

X. ADJOURNMENT

Posted 07/22/2023 at City Hall, AC Co., Swanson's, and the Post Office.

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Alexandra Batchelor Ex-Officio Staff

City of Bethel, Alaska
Finance Committee Minutes

March 27th, 2023 Regular Meeting Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on March 27th, 2023, at 6:30 PM in-person and via Zoom.

II. ROLL CALL

Comprising a quorum of the Committee, the following were present: Rose Henderson (City Council – Mayor), Farah Sears, John Hamilton, and Robert Rey via Zoom.

Also in attendance: Xavier Mason (Ex-Officio) and Alexandra Batchelor (Ex-Officio)

Unexcused Absences:
Excused Absences: Carolann Willard

III. PEOPLE TO BE HEARD: NONE

IV. APPROVAL OF AGENDA:

03/27/2023

MOVED BY	Farah Sears	Motion to approve
SECOND BY	Rose Henderson	
VOTE ON MOTION	All in favor	4-0

V. APPROVAL OF MINUTES:

02/27/2023

MOVED BY	Farah Sears	Motion to approve
SECOND BY	Rose Henderson	
VOTE ON MOTION	All in favor	4-0

VI. UNFINISHED BUSINESS –

A. Continued discussion on adding Late Filing Fee to B.M.C. 04.14.150 (Xavier Mason)

MOVED BY	Rose Henderson	Motion to approve	
SECOND BY	Farah Sears		
VOTE ON MOTION	All in favor	4-0	

B. Continued discussion of adding Late Filing Fees to B.M.C. 05.04.050 (Xavier Mason)

REMOVED FROM AGENDA BY	Xavier Mason	

VII. NEW BUSINESS -

A. Finance Department Functions (Rose Henderson)

MOVED BY	Rose Henderson	Motion to approve
SECOND BY	Carolann Willard	
VOTE ON MOTION	All in favor	4-0

B. Comprehensive Plan Review (City Clerk)

NO VOTE - ALL MEMBERS		Motion to approve
APPROVED		4-0

VIII. EX OFFICIO MEMBER REPORTS

IX. COMMITTEE MEMBER COMMENTS:

John Hamilton – Thank you for your patience with me as Chair, progress, and perfection. Remember that.

Rose Henderson – None at this time.

Robert Rey: None for me.

Farah Sears – Great meeting, as usual. I enjoyed meeting with you guys; I appreciate it.

IX. MOTION TO END MEETING:

MOVED BY	Rose Henderson	Motion to approve
SECOND BY	Farah Sears	
VOTE ON MOTION	All in Favor	4-0

The chair called the meeting to an end at 7:19 pm.

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Recorder

City of Bethel, Alaska
Finance Committee Minutes

April 24th, 2023 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on April 24th, 2023, at 6:42 PM via Zoom.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton, Chair; Robert Rey, Vice Chair; CarolAnn Willard.

Also in attendance are Xavier Mason (Ex Officio) and Alexandra Batchelor, Recorder (Ex Officio).
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Unexcused Absences:
Excused Absences: Farah Sears, Rose Henderson.

A MEETING WAS NOT HELD DUE TO A LACK OF QUORUM

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Recorder

City of Bethel, Alaska
Finance Committee Minutes

May 22nd 2023 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on May 22nd, 2023, at 6:37 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton, Chair; Farah Sears; CarolAnn Willard.

Also in attendance are Xavier Mason (Ex Officio) and Alexandra Batchelor, Recorder (Ex Officio).
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Unexcused Absences:
Excused Absences: Robert Rey, Rose Henderson.

A MEETING WAS NOT HELD DUE TO A LACK OF QUORUM

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Recorder

City of Bethel, Alaska
Finance Committee Minutes

June 26th 2023	Regular Meeting	Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on June 26th, 2023, at 6:35 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton, Chair; CarolAnn Willard; and Rose Henderson.

Also in attendance are Aaron Vassalotti (Ex Officio) and Alexandra Batchelor, Recorder (Ex Officio).
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Unexcused Absences: Robert Ret
Excused Absences: Farah Sears

A MEETING WAS NOT HELD DUE TO A LACK OF QUORUM

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Recorder

city of Bethel

Utility Rate Study

Public Works Committee Meeting

Chase Bozett, Project Consultant
Angie Sanchez Virnoche, Principal

May 16, 2023

FCS GROUP
Solutions-Oriented Consulting

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City Utility Background

- **10 years since the last rate study**
- **Annual 3% rate increases written in Municipal Code for several years**
  - Concerns about affordability
- **Study initiated to evaluate the utility's financial sustainability**
- **Piping projects on the horizon**
  - Better understand the hauled vs piped systems costs

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FCS Group Scope

- Review individual utility past performance
- Project forward utility revenues and expenses
- Forecast rate increases for individual utility sufficiency
- Allocate costs cost to hauled or piped systems and compare to revenue
- Validate customer billing data and customer billing statistics
- Establish zones and rates related to the cost to serve customers

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Agenda

- **Utility Rate Study Overview**
- **Study Foundation**
- **Initial Results**
  - Revenue Requirement
  - Cost of Service
  - Rate Design
- **Decision Points**

Why Are Rate Studies Important?

Your Utility Is An Enterprise Fund

- Revenues need to cover utility costs
- Quantifies policies, priorities, and initiatives
- Tells the "true" cost of providing service

Transparency

- Communicates impact of financial decisions
- Public meetings

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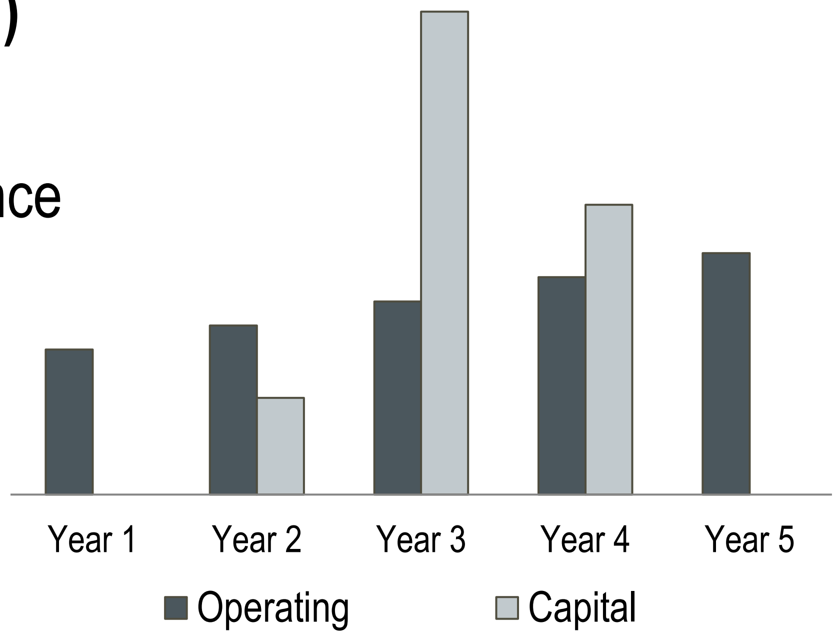
Introduction to Utility Rate Making

- **Utility rates are set to recover the cost of providing service**

- **Operating costs (regular / ongoing)**
  - » Employee salaries and benefits
  - » Routine inspections & maintenance
  - » Professional services
  - » Utilities / power / fuel



- **Capital costs (periodic)**
  - » Infrastructure replacement
  - » Facility expansions and upgrades

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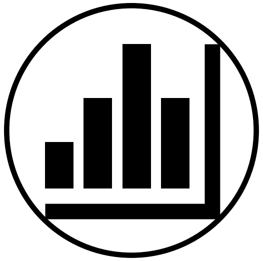
Common Components of a Rate Study

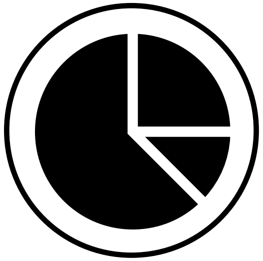
- **Revenue Requirement**

  What revenue adjustments are needed to cover each utility's costs?



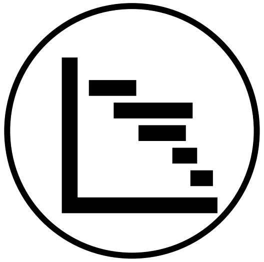
- **Cost of Service Analysis**

  Do the utility's rates recover costs equitably from customers?



- **Rate Design**

  How should revenue be collected by customer?



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Study Foundation

Forecast Basis
FY 2023 Budget

Customer Growth
0.7% - 0.8%
Annual Increase

Expense Inflation
3.0% to 8.0%
annual cost inflation

Operating Reserve Target
30 days O&M

Capital Funding Target
$1 million annually

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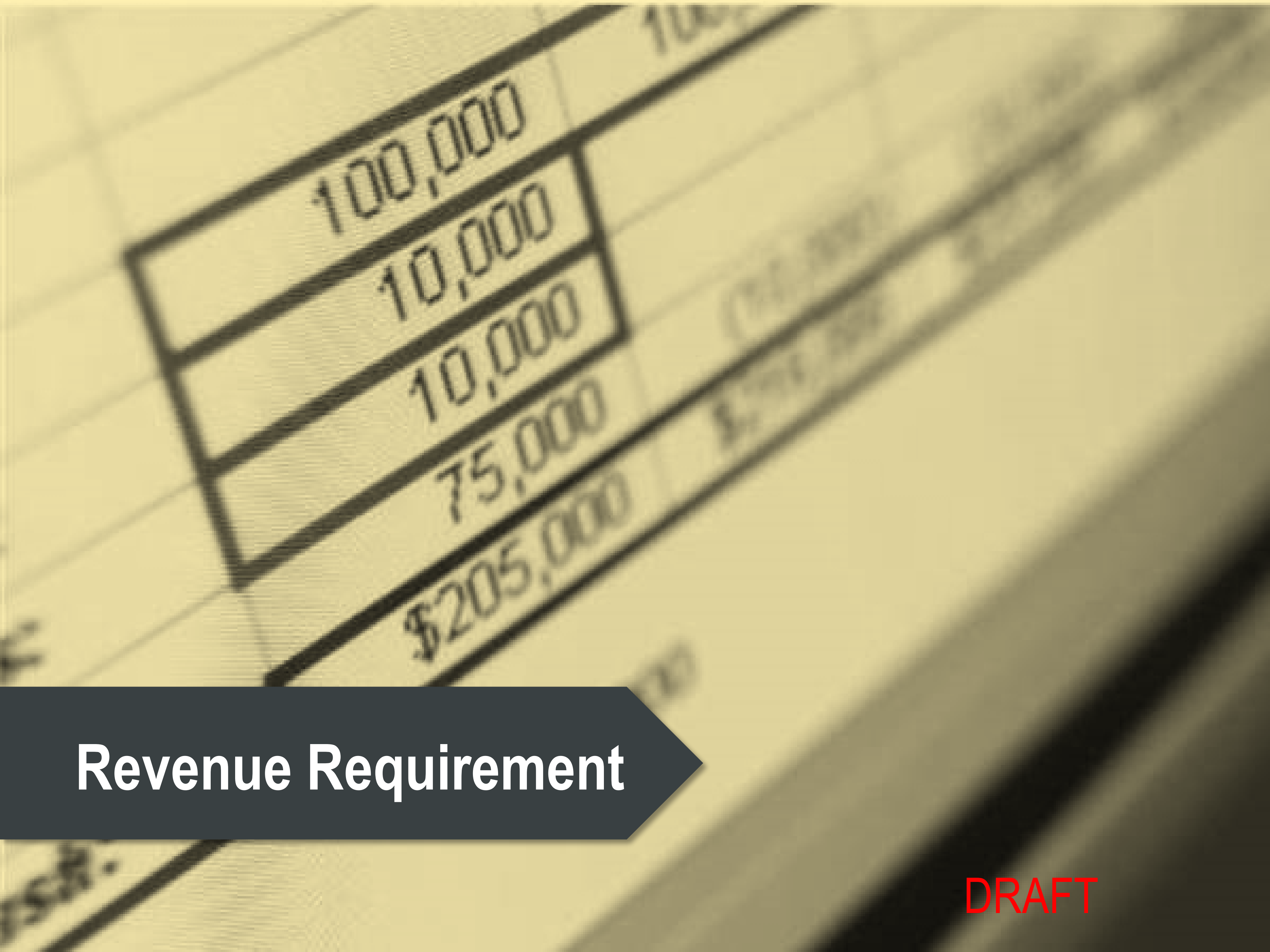

Revenue Requirement

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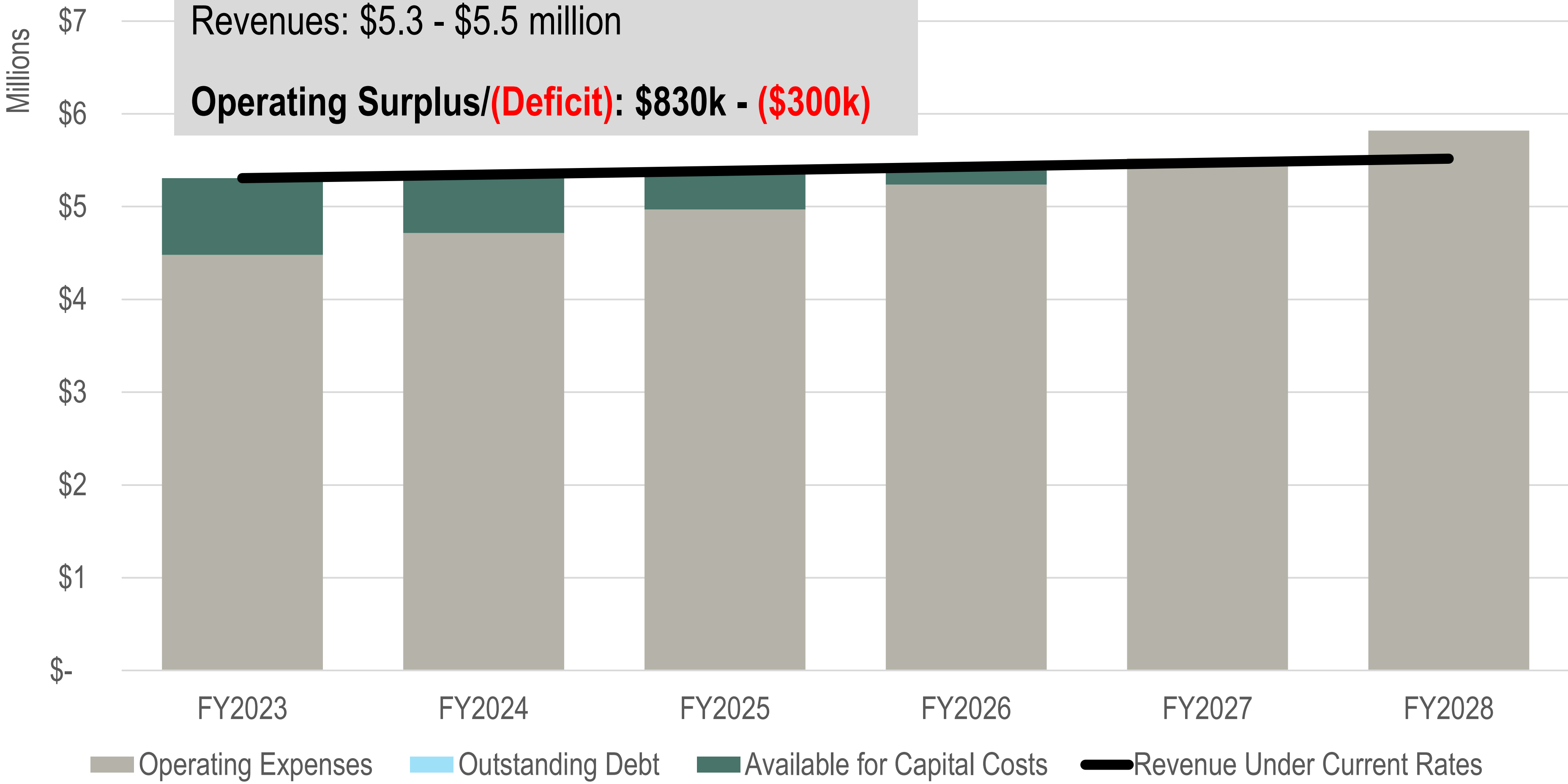
Water Utility Baseline

Operating Costs: $4.5 - $5.8 million
Outstanding Debt: No debt service

Revenues: $5.3 - $5.5 million

Operating Surplus/(Deficit): $830k - ($300k)



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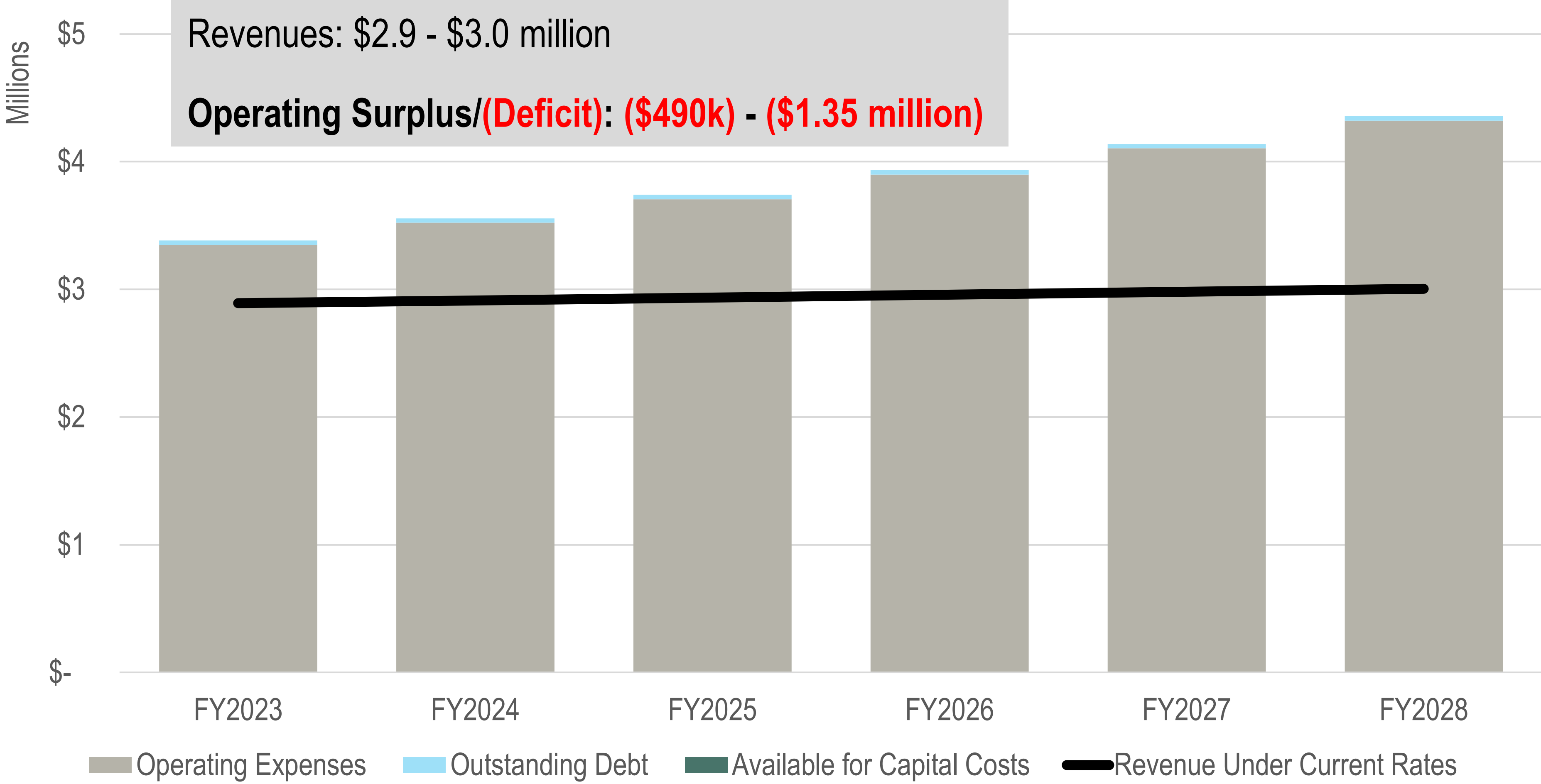
Sewer Utility Baseline

Operating Costs: $3.35 - $4.3 million
Outstanding Debt: $35k annually

Revenues: $2.9 - $3.0 million

Operating Surplus/(Deficit): ($490k) - ($1.35 million)



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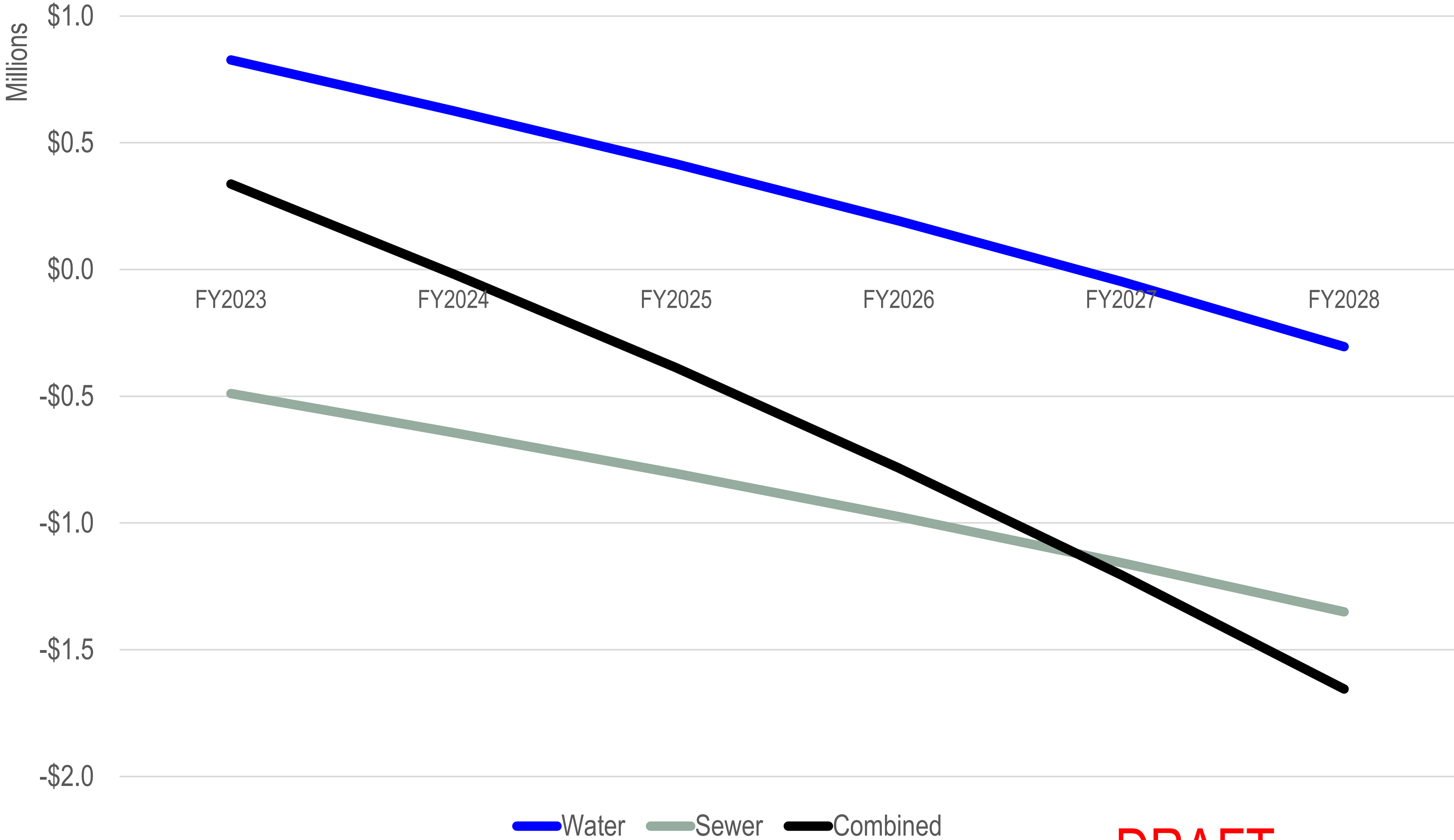
Cash Flow Under Current Rates



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Proposed Rate Increases (FY 2024 – FY 2028)

- **Water:**
  - Service Charges: 3.5% across the board (ATB) annual increases
  - Subscription Charges: 3.5% annual increases

- **Sewer:**
  - Service Charges: 9.5% across the board (ATB) annual increases
  - Subscription Charges: 3.5% annual increases

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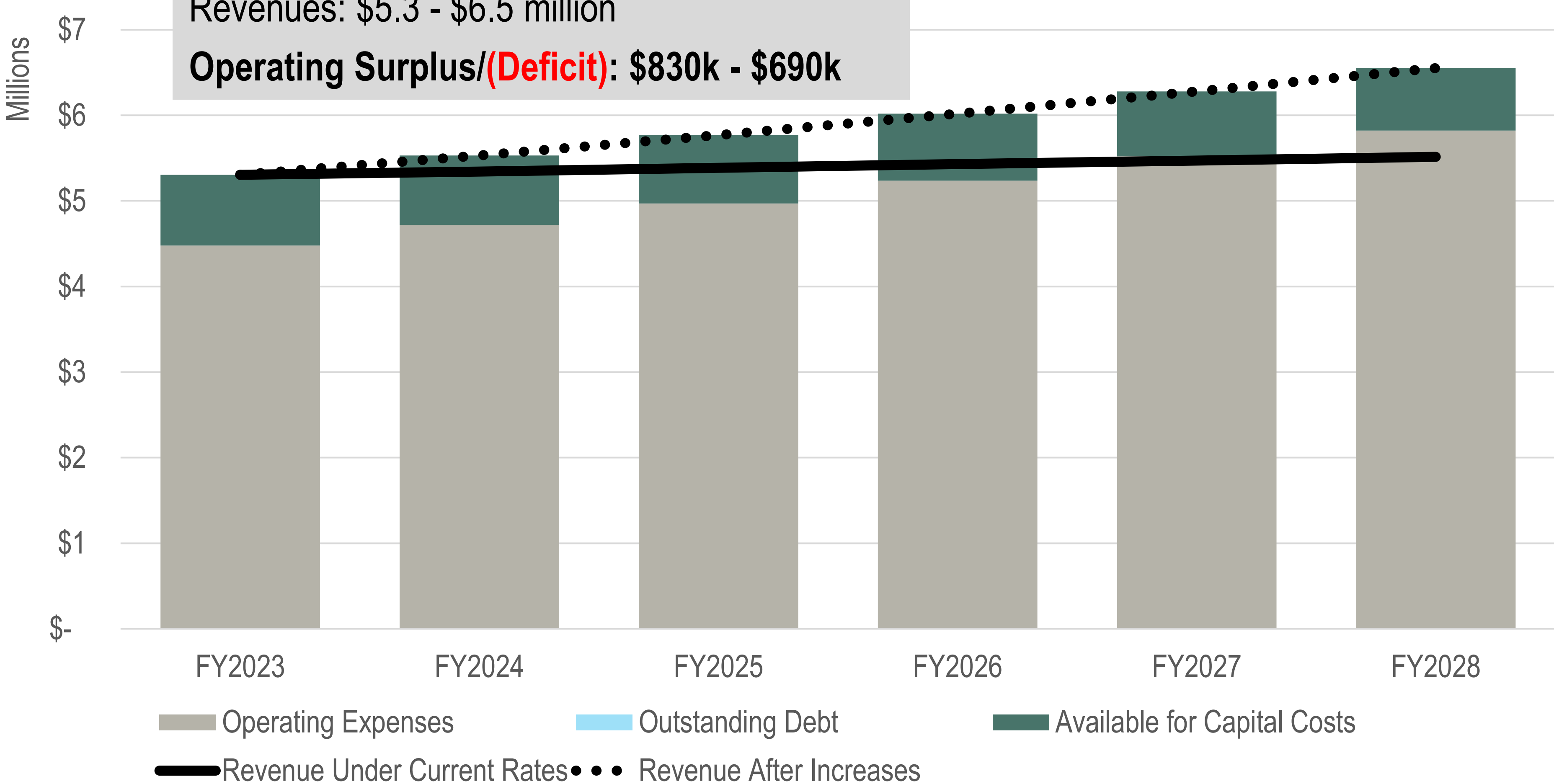
Water Utility After Increases

Operating Costs: $4.5 - $5.8 million
Outstanding Debt: No debt service
Revenues: $5.3 - $6.5 million
Operating Surplus/(Deficit): $830k - $690k



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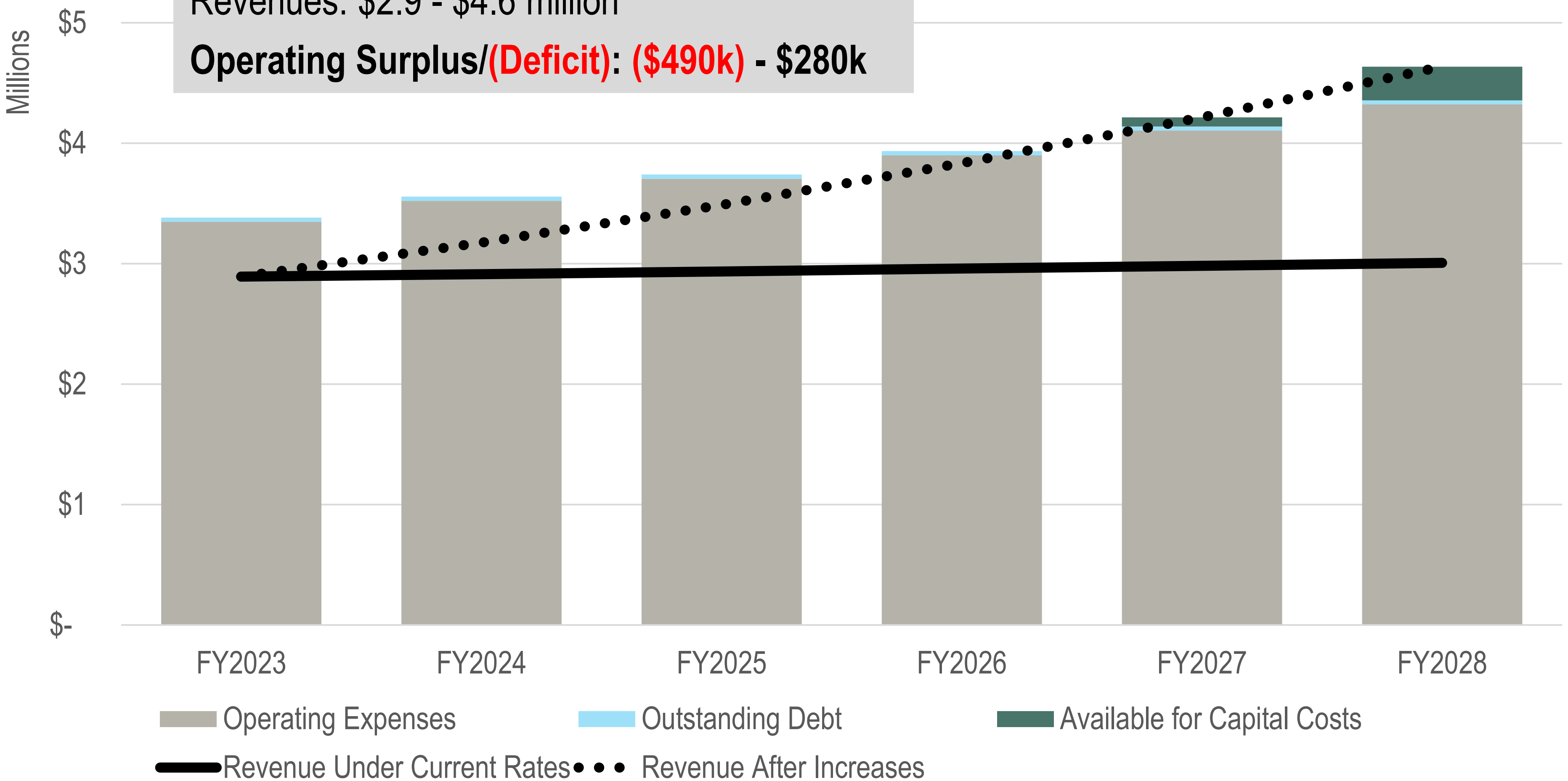
Sewer Utility After Increases

Operating Costs: $3.35 - $4.3 million
Outstanding Debt: $35k annually

Revenues: $2.9 - $4.6 million

Operating Surplus/(Deficit): ($490k) - $280k



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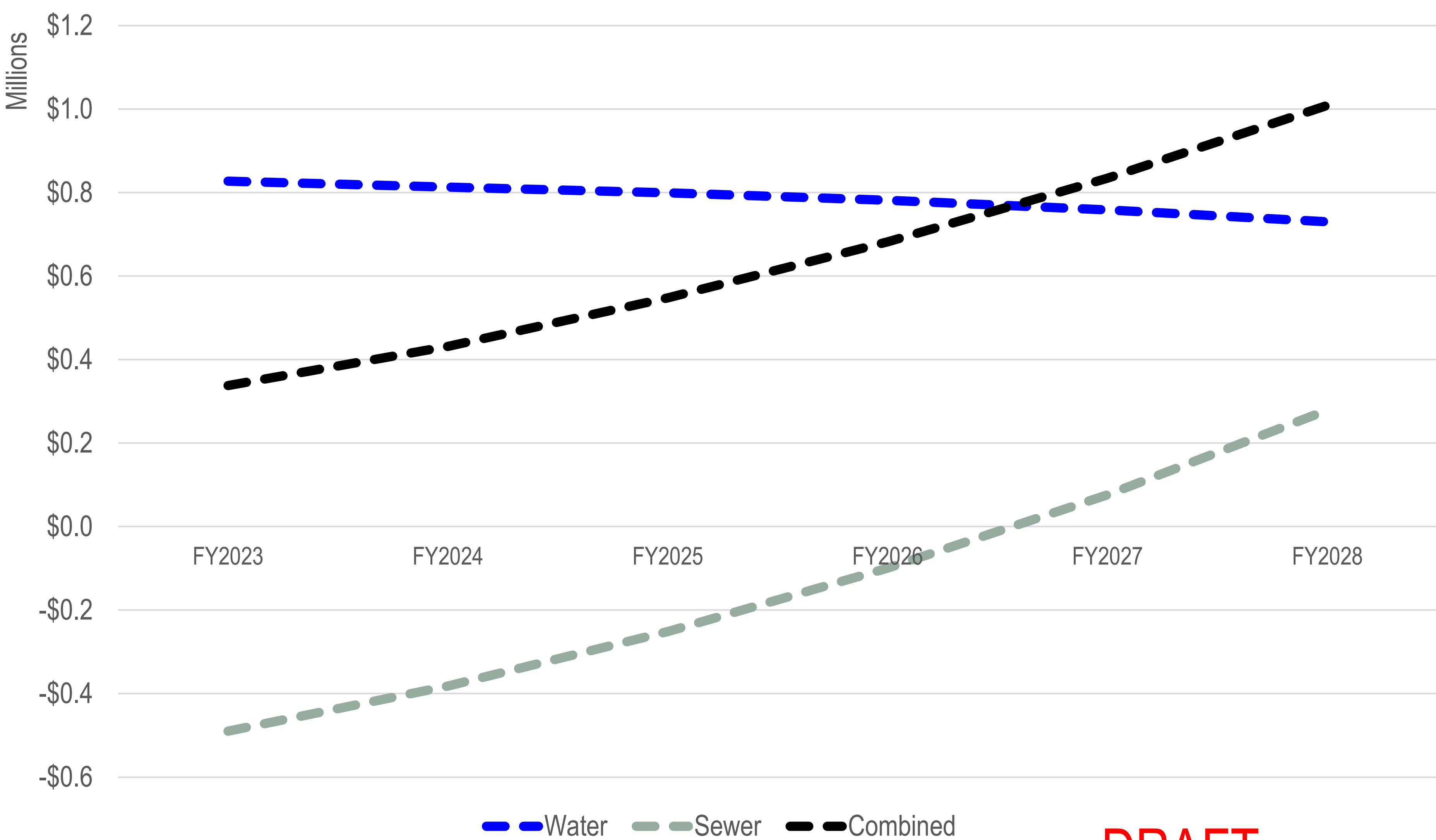
Combined Cash Flow After Increase



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Cost of Service

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Cost of Service Objectives

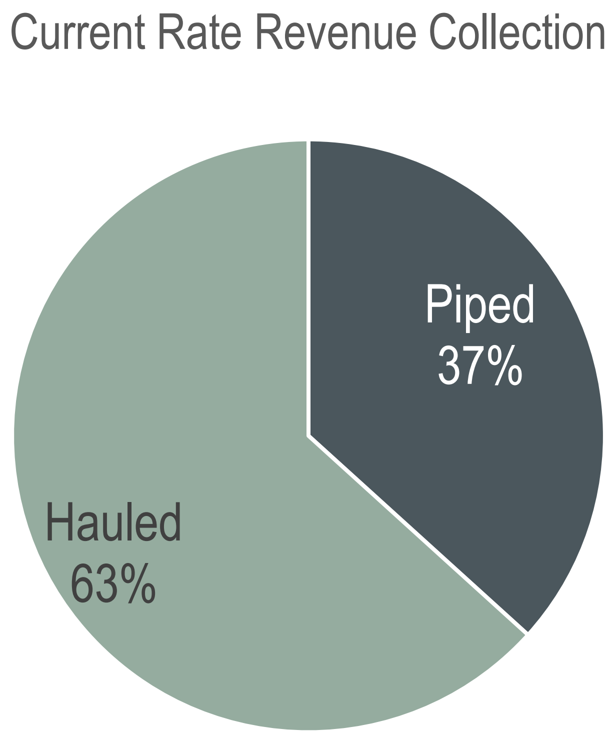
- **Allocate individual line items to hauled or piped utility costs**

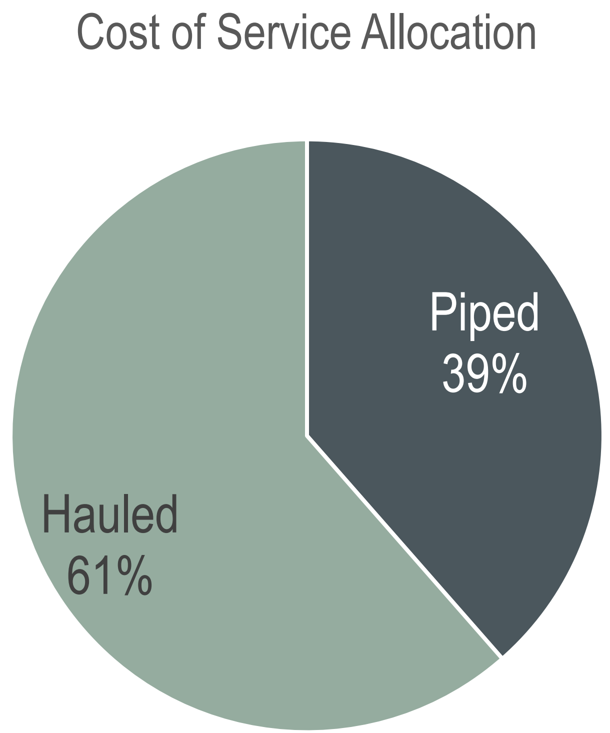
Expense	Allocation Factor	% Hauled	% Piped
Admin	Based on customer counts	75	25
Hauled Budget	All to hauled	100	0
Piped Budget	All to piped	0	100
Water Treatment Budgets	Based on water consumption	35	65
Sewer Lagoon Budgets	Based on sewer disposal	47	53

- **Compare costs to serve customer classes with revenue collection**

- **Make changes to rate to achieve cost of service results**
  - » Typically changes of less than 5% do not require an adjustment

Water Cost of Service





- **Current shifts in Cost of Service less than +/- 5 percent**
- **No changes in revenue collection between classes recommended**

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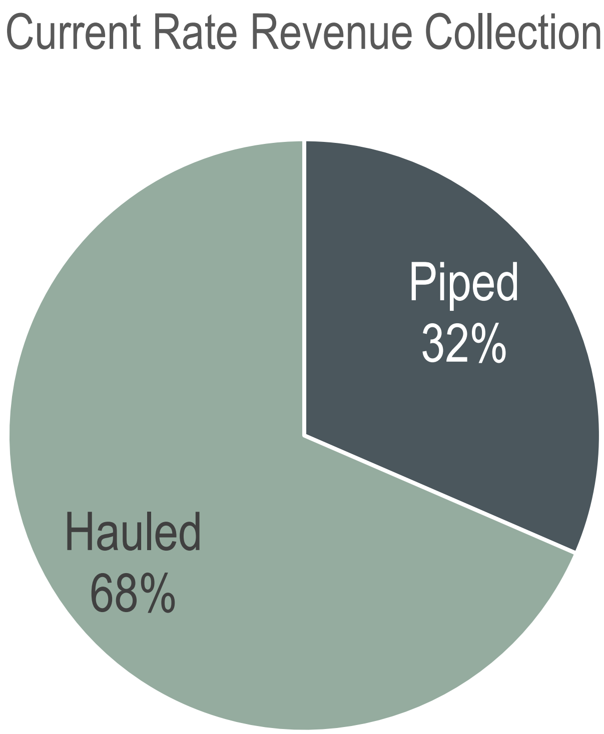
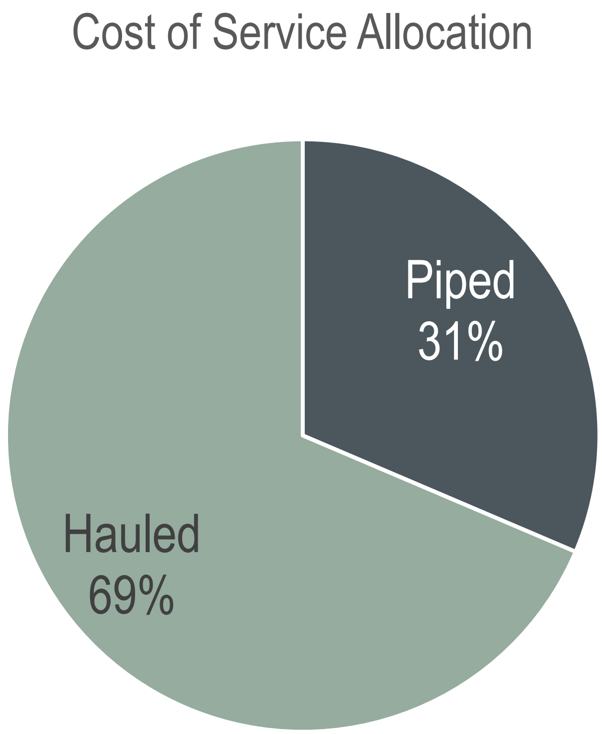
Sewer Cost of Service





- **Current shifts in Cost of Service less than +/- 5 percent**
- **No changes in revenue collection between classes recommended**

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Rate Design

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Current Hauled Rate Design (Water Zone 1)

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
100	$21.15	$36.86	$73.47	$141.45	$209.45	$277.46	$58.36
150	$22.67	$39.90	$80.06	$154.59	$229.19	$307.13	$71.77
200	$24.19	$42.91	$87.58	$172.13	$263.72	$358.62	$90.47
250	$25.73	$46.46	$95.11	$194.66	$298.66	$410.39	$93.82
300	$27.23	$51.28	$105.10	$215.36	$330.77	$451.88	$97.13
350	$28.74	$55.67	$114.23	$234.21	$360.08	$491.71	$100.42
400	$30.26	$59.63	$122.45	$251.26	$386.51	$528.13	$103.75
450	$31.78	$63.18	$129.75	$266.49	$410.11	$560.68	$107.04
500	$33.30	$44.56	$136.21	$279.83	$430.88	$589.33	$113.68
550	$36.00	$74.14	$152.56	$313.67	$483.34	$661.51	$115.34
600	$37.23	$76.57	$157.52	$323.78	$498.76	$686.06	$117.01
650	$42.15	$86.86	$178.93	$368.22	$545.20	$778.02	$120.31
700	$43.52	$89.67	$184.68	$379.95	$566.88	$802.37	$123.62
750	$44.94	$92.57	$190.60	$392.04	$604.34	$827.47	$126.95
800	$51.71	$106.77	$220.14	$453.58	$700.25	$949.19	$130.26
850	$53.38	$110.21	$227.13	$467.79	$722.04	$989.85	$133.59
900	$55.09	$113.71	$234.28	$482.40	$744.40	$1,020.20	$136.90
1,000	$58.67	$121.00	$249.16	$512.74	$790.74	$1,083.14	$143.51
1,200	$70.24	$145.10	$299.32	$616.97	$951.87	$1,286.47	$156.78
1,400	$81.82	$169.18	$349.48	$721.21	$1,113.02	$1,489.78	$170.03
1,500	$99.47	$198.93	$397.87	$795.72	$1,193.59	$1,591.43	$176.66
1,750	$113.80	$227.61	$455.21	$910.41	$1,365.61	$1,820.82	$193.21
2,000	$128.15	$256.28	$512.56	$1,025.11	$1,537.66	$2,050.19	$209.80
2,500	$156.82	$313.63	$627.24	$1,256.60	$1,881.72	$2,508.95	$267.12
3,000	$185.48	$370.96	$741.94	$1,483.87	$2,225.79	$2,967.71	$276.12

City of Bethel
Hauled Water Rates
07/01/2022
Zone 1

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
3,500	$214.16	$428.31	$856.62	$1,713.24	$2,569.87	$3,426.47	$309.56
4,000	$246.43	$494.53	$992.83	$1,993.09	$3,00.75	$4,015.80	$419.72
4,500	$246.43	$494.53	$992.83	$1,993.09	$3,00.75	$4,015.80	$452.73
5,000	$313.63	$627.24	$1,254.49	$2,508.96	$3,667.99	$5,017.92	$485.91
6,000							$515.00
7,000							

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Current Hauled Rate Design (Water Zone 2)

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
100	$33.82	$62.17	$128.29	$251.13	$373.99	$496.80	$131.12
150	$35.34	$65.20	$134.88	$264.30	$393.71	$523.12	$132.59
200	$36.86	$68.22	$141.45	$277.46	$413.44	$549.42	$138.09
250	$38.36	$71.27	$148.04	$290.61	$433.17	$575.76	$139.60
300	$39.90	$74.31	$154.59	$303.76	$452.90	$602.06	$141.12
350	$41.40	$77.33	$161.20	$316.92	$472.64	$628.37	$142.64
400	$42.91	$80.37	$167.78	$330.08	$492.38	$654.67	$144.16
450	$44.44	$83.42	$174.35	$343.22	$512.12	$681.01	$145.67
500	$45.95	$86.44	$180.95	$356.38	$531.85	$707.31	$147.19
550	$47.46	$89.49	$187.50	$369.54	$551.59	$733.62	$148.72
600	$49.00	$92.52	$194.09	$382.71	$571.31	$759.92	$150.21
650	$50.51	$95.54	$200.66	$395.86	$591.05	$786.24	$151.75
700	$52.03	$98.60	$207.25	$409.02	$610.79	$812.56	$153.26
750	$51.98	$101.63	$213.81	$422.19	$630.51	$838.87	$154.79
800	$55.06	$106.77	$220.14	$454.64	$700.25	$949.19	$156.30
850	$56.58	$110.21	$227.13	$467.79	$722.04	$989.85	$157.82
900	$58.10	$113.71	$234.28	$482.40	$744.40	$1,020.20	$159.34
1,000	$61.14	$121.00	$249.16	$512.74	$790.74	$1,083.14	$162.37
1,200	$70.24	$145.10	$299.32	$616.97	$951.87	$1,286.74	$168.44
1,400	$81.82	$169.18	$349.48	$721.21	$1,113.02	$1,489.78	$174.52
1,500	$99.47	$198.93	$397.87	$795.72	$1,193.59	$1,591.43	$177.55
1,750	$113.80	$27.61	$455.21	$910.41	$1,365.61	$1,820.82	$193.21
2,000	$128.15	$256.28	$512.56	$1,025.11	$1,537.66	$2,050.19	$209.80
2,500	$156.82	$313.63	$627.24	$1,256.60	$1,881.72	$2,508.95	$267.12
3,000	$185.48	$370.96	$741.94	$1,483.87	$2,225.79	$2,967.71	$276.12

City of Bethel
Hauled Water Rates
07/01/2022
Zone 2

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
3,500	$214.16	$428.31	$856.62	$1,713.24	$2,569.87	$3,426.47	$309.25
4,000	$246.43	$494.53	$992.83	$1,993.09	$3,000.75	$4,015.80	$419.62
4,500	$246.43	$494.53	$992.83	$1,993.09	$3,00.75	$4,015.80	$452.77
5,000	$313.63	$627.24	$1,254.49	$2,508.96	$3,667.99	$5,017.92	$485.91
6,000	$295.63	$591.23	$1,182.48	$2,364.95	$3,547.43	$4,729.87	$515
7,000	$295.63	$591.23	$1,182.48	$2,364.95	$3,547.43	$4,729.87	$552.21

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Current Hauled Rate Design (Sewer)

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
100	$27.05	$48.19	$96.75	$189.05	$280.60	$372.16	$77.65
150	$28.20	$50.48	$102.43	$198.95	$295.48	$392.00	$78.80
200	$29.35	$52.77	$107.41	$208.87	$310.36	$411.85	$83.54
250	$30.50	$55.05	$112.35	$218.80	$325.24	$431.67	$85.13
300	$31.63	$57.33	$117.31	$228.73	$340.12	$451.51	$86.72
350	$32.77	$59.63	$122.28	$238.64	$355.00	$471.34	$88.29
400	$33.92	$61.92	$127.23	$248.55	$355.00	$491.15	$89.87
450	$35.06	$64.20	$132.20	$258.47	$384.74	$511.00	$91.45
500	$36.20	$66.50	$137.16	$268.38	$399.61	$530.84	$93.04
550	$37.36	$68.79	$142.12	$278.30	$414.48	$550.68	$94.61
600	$38.50	$71.07	$147.08	$288.21	$429.37	$570.50	$96.19
650	$39.65	$73.35	$152.03	$298.12	$444.24	$590.34	$97.78
700	$40.78	$75.65	$156.99	$308.05	$459.12	$610.17	$99.35
750	$41.94	$77.93	$161.96	$317.97	$473.99	$630.02	$100.93
800	$43.06	$80.23	$166.90	$327.87	$488.85	$649.84	$102.51
850	$44.22	$82.52	$171.87	$337.80	$503.74	$669.68	$104.10
900	$45.95	$85.95	$176.81	$347.73	$518.62	$689.50	$105.68
1,000	$47.66	$89.39	$186.74	$367.55	$548.36	$729.19	$108.8
1,200	$52.22	$98.55	$206.57	$407.22	$607.85	$808.50	$115.15
1,400	$56.80	$107.70	$226.41	$446.89	$667.36	$887.85	$121.52
1,500	$59.08	$112.96	$236.34	$466.72	$697.11	$927.50	$124.65
1,750	$64.83	$123.71	$261.12	$516.29	$771.49	$1,026.68	$132.53
2,000	$70.54	$135.16	$285.91	$565.91	$845.88	$1,125.84	$140.46
2,500	$81.99	$158.03	$335.49	$665.06	$994.63	$1,324.17	$156.26
3,000	$93.43	$180.93	$385.06	$764.23	$1,143.38	$1,522.52	$172.06

City of Bethel
Hauled Sewer Rates
07/01/2022

Capacity	1 Time/Month	2 Times/Month	1 Time/Week	2 Times/Week	3 Times/Week	4 Times/Week	Extra Haul
3,500	$104.86	$205.13	$434.65	$863.39	$1,292.12	$1,720.85	$186.72
4,000	$135.16	$264.38	$565.91	$1,125.84	$1,685.81	$2,245.78	$276.07
4,500	$135.16	$264.38	$565.91	$1,125.84	$1,685.81	$2,245.78	$293.72
5,000	$158.03	$310.13	$665.06	$1,324.17	$1,983.32	$2,642.46	$311.37
6,000	$175.64	$345.55	$741.97	$1,478.17	$2,214.40	$2,950.60	$320.19
7,000	$197.87	$389.98	$838.25	$1,670.74	$2,503.23	$3,335.71	$346.68
12,000	$317.72	$629.81	$1,358.16	$2,710.75	$4,063.32	$5,415.89	$364.33

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Rate Design Objectives

- **Determine costs based on actual cost to provide service**
  - » Incorporate distance-based rates
- **Consolidate rate schedule**
- **Provide additional transparency for customers**
- **Ease staff time in billing related tasks**

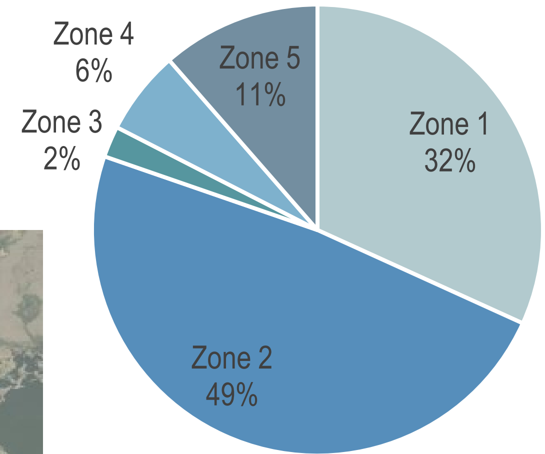
Explanation of Proposed Zones

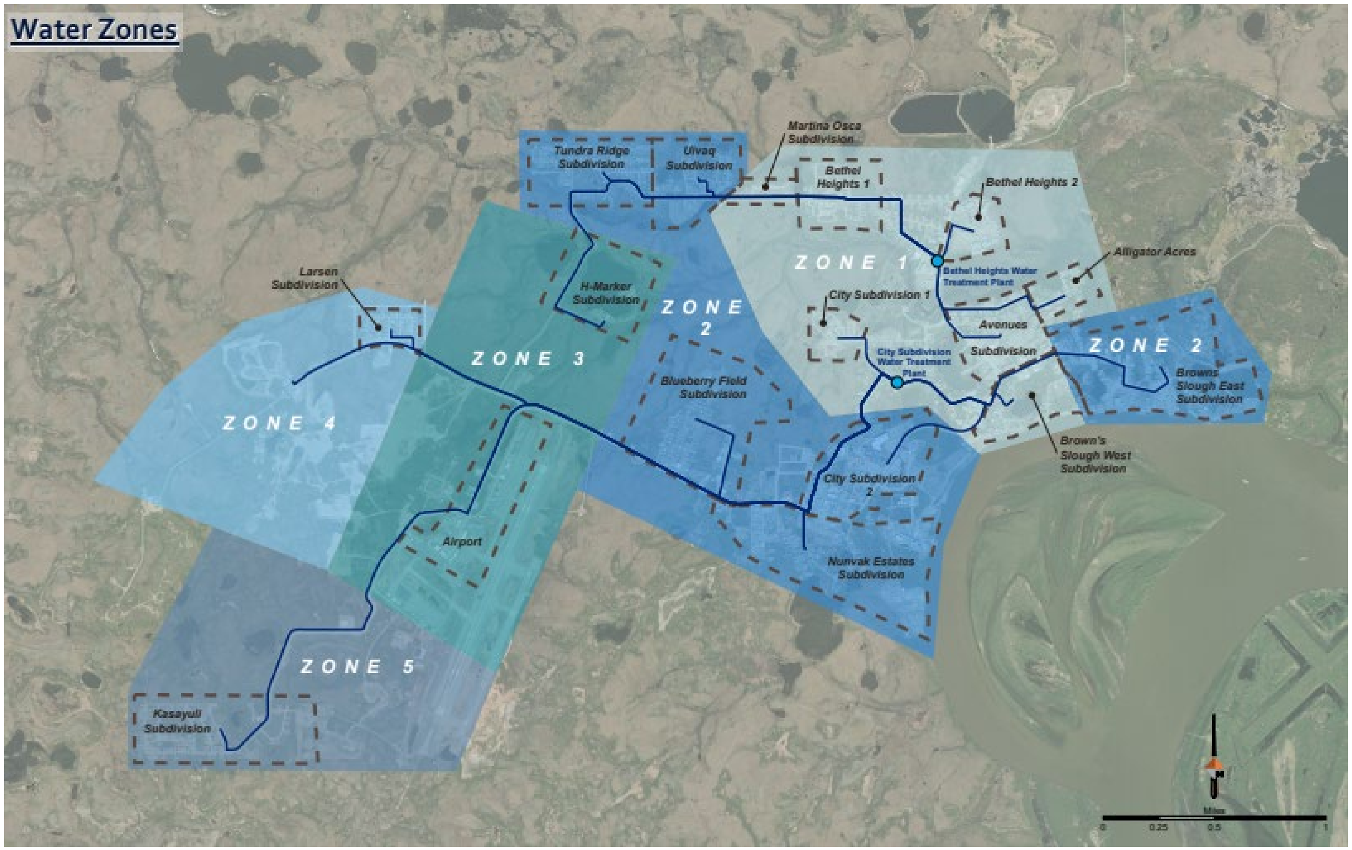
- **Based on distance from nearest water treatment plant or distance to nearest sewer drop-off**

Subdivision	Nearest Water Treatment	Zone
Bethel Heights 2	0.30	1
City Subdivision 1	0.39	1
Avenues Subdivision	0.53	1
Bethel Heights 1	0.63	1
Brown's Slough West Subdivision	0.64	1
Alligator Acres	0.82	1
Martina Osca Subdivision	0.93	1
Nunvak Estates Subdivision	1.04	2
City Subdivision 2	1.07	2
Uivaq Subdivision	1.36	2
Brown's Slough East Subdivision	1.54	2
Blueberry Field Subdivision	1.76	2
Tundra Ridge Subdivision	1.76	2
Airport	2.71	3
H-Marker Subdivision	2.71	3
Larson Subdivision	3.03	4
Sidney Street	3.42	4
Kasayuli Subdivision	4.74	5

Subdivision	Nearest Sewer Dropoff	Zone
Bethel Heights 1	0.55	1
Blueberry Field Subdivision	0.66	1
Airport	0.88	1
Bethel Heights 1	0.91	1
Nunvak Estates Subdivision	1.12	2
Avenues Subdivision	1.15	2
Larson Subdivision	1.15	2
Martina Osca Subdivision	1.20	2
H-Marker Subdivision	1.23	2
Brown's Slough West Subdivision	1.42	2
Alligator Acres	1.45	2
City Subdivision 2	1.45	2
City Subdivision 1	1.48	2
Sidney Street	1.54	2
Uivaq Subdivision	1.64	2
Tundra Ridge Subdivision	2.03	3
Brown's Slough East Subdivision	2.19	3
Kasayuli Subdivision	2.82	3

Proposed Water Zones





Subdivision	Water Zone
Airport	3
Aiviq Subdivision	2
Alligator Acres	1
Avenues Subdivision	1
Bethel Heights 1	1
Bethel Heights 2	1
Blueberry Field Subdivision	2
Brown's Slough East Subdivision	2
Brown's Slough West Subdivision	1
City Subdivision 1	1
City Subdivision 2	2
H-Marker Subdivision	3
Kasayuli Subdivision	5
Larson Subdivision	4
Martina Osca Subdivision	1
Nunvak Estates Subdivision	2
Sidney Street	4
Tundra Ridge Subdivision	2

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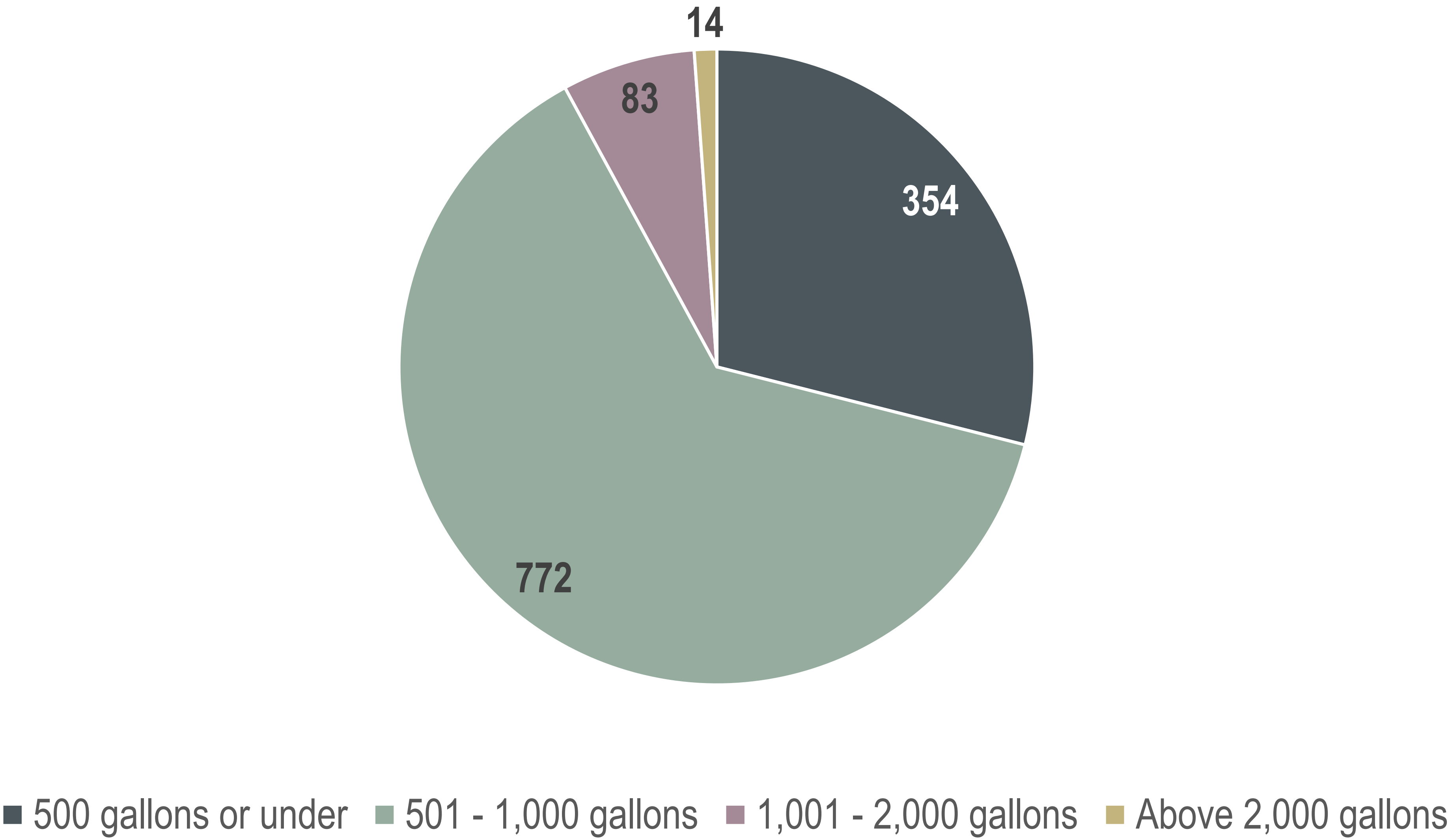
Water Tank Size (Accounts)



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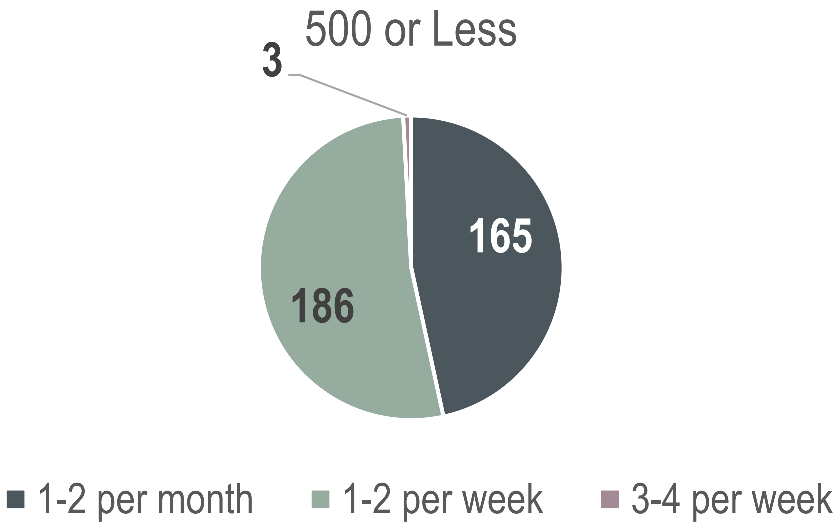
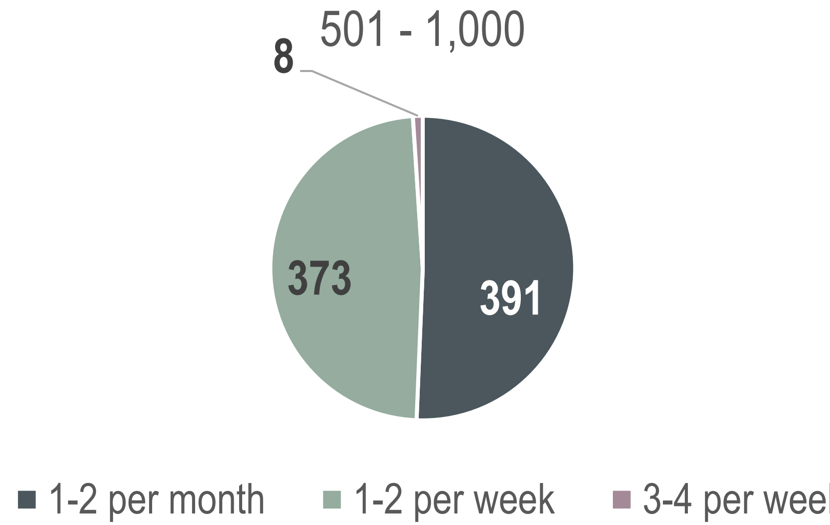
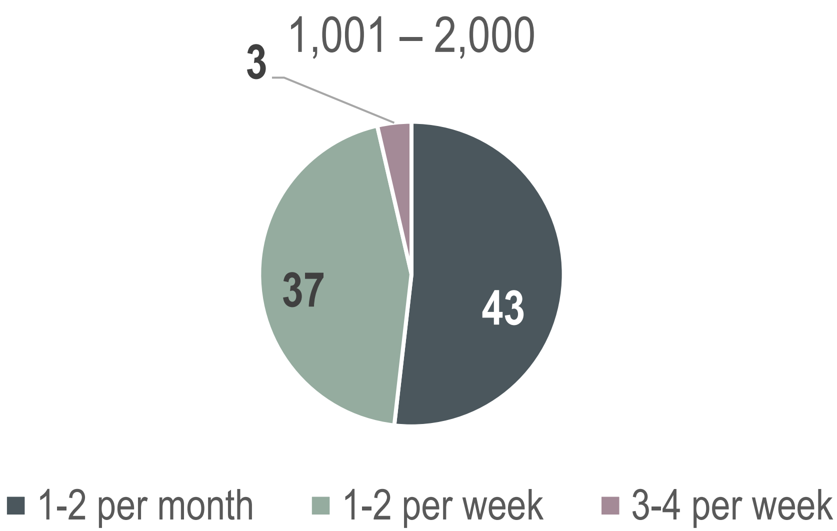
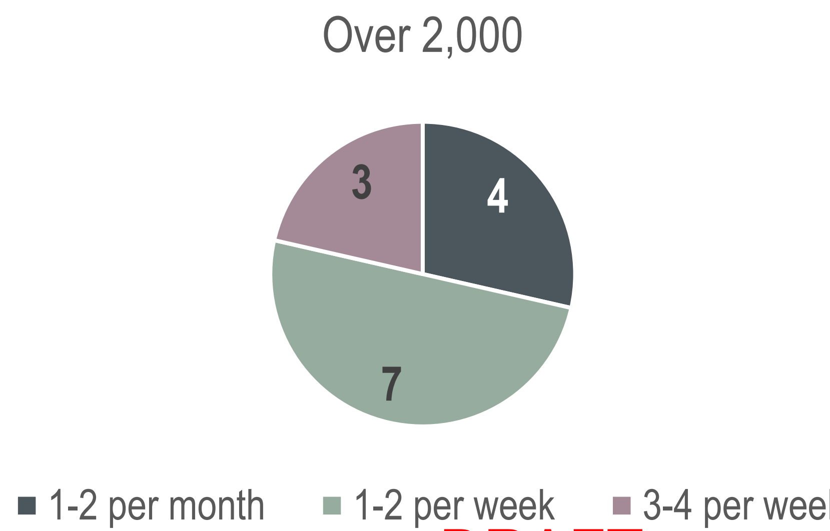
Water Pick-Up Frequency by Gallon Distribution









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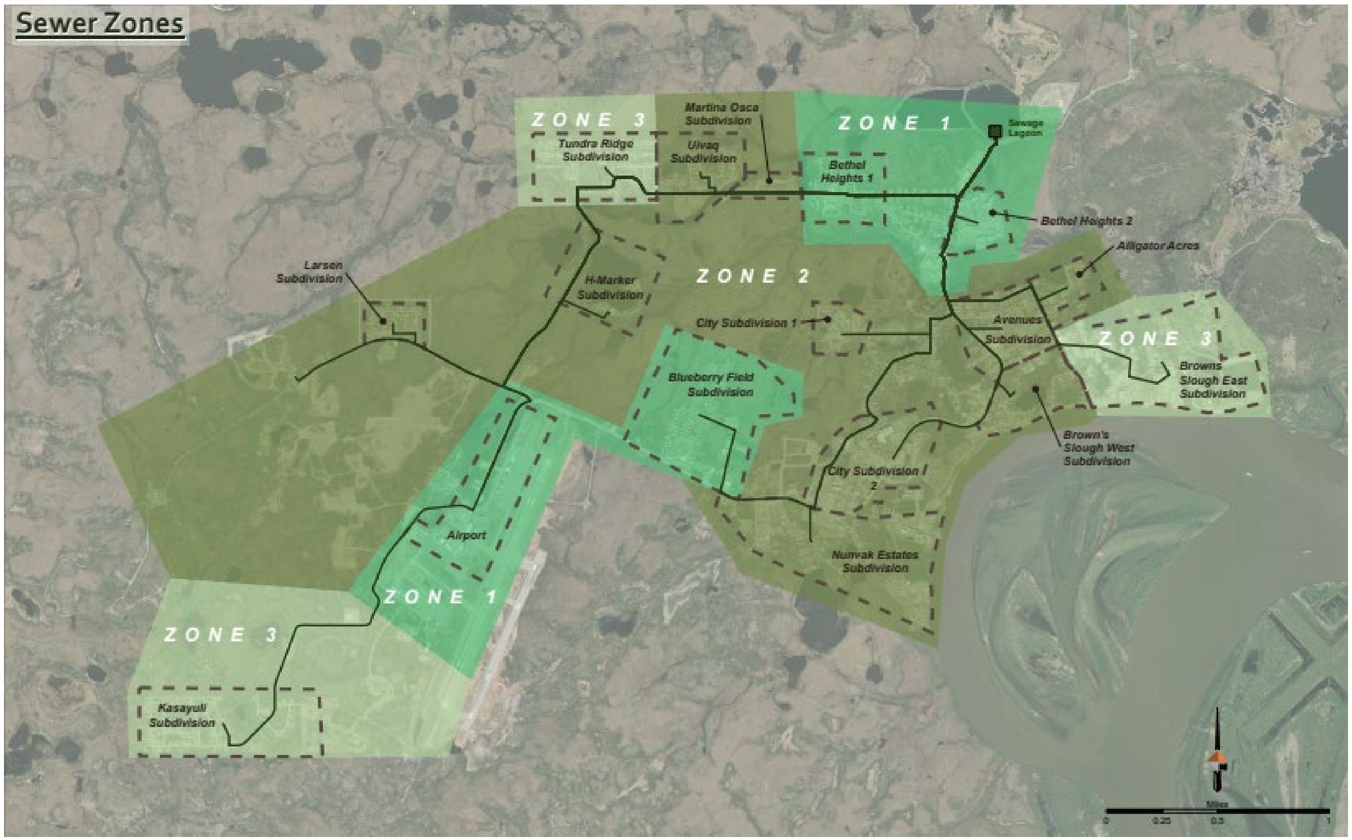
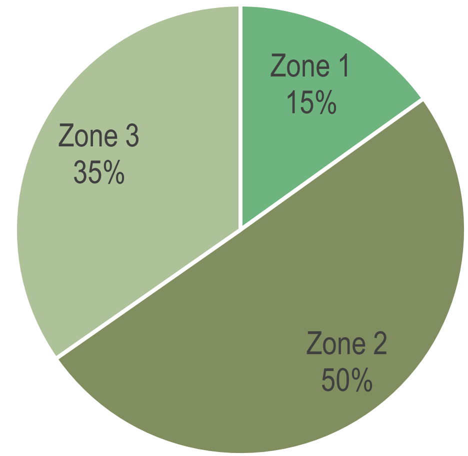
Proposed Sewer Zones





Subdivision	Sewer Zone
Airport	1
Aiviq Subdivision	2
Alligator Acres	2
Avenues Subdivision	2
Bethel Heights 1	1
Bethel Heights 2	1
Blueberry Field Subdivision	1
Brown's Slough East Subdivision	3
Brown's Slough West Subdivision	2
City Subdivision 1	2
City Subdivision 2	2
H-Marker Subdivision	2
Kasayuli Subdivision	3
Larson Subdivision	2
Martina Osca Subdivision	2
Nunvak Estates Subdivision	2
Sidney Street	2
Tundra Ridge Subdivision	3

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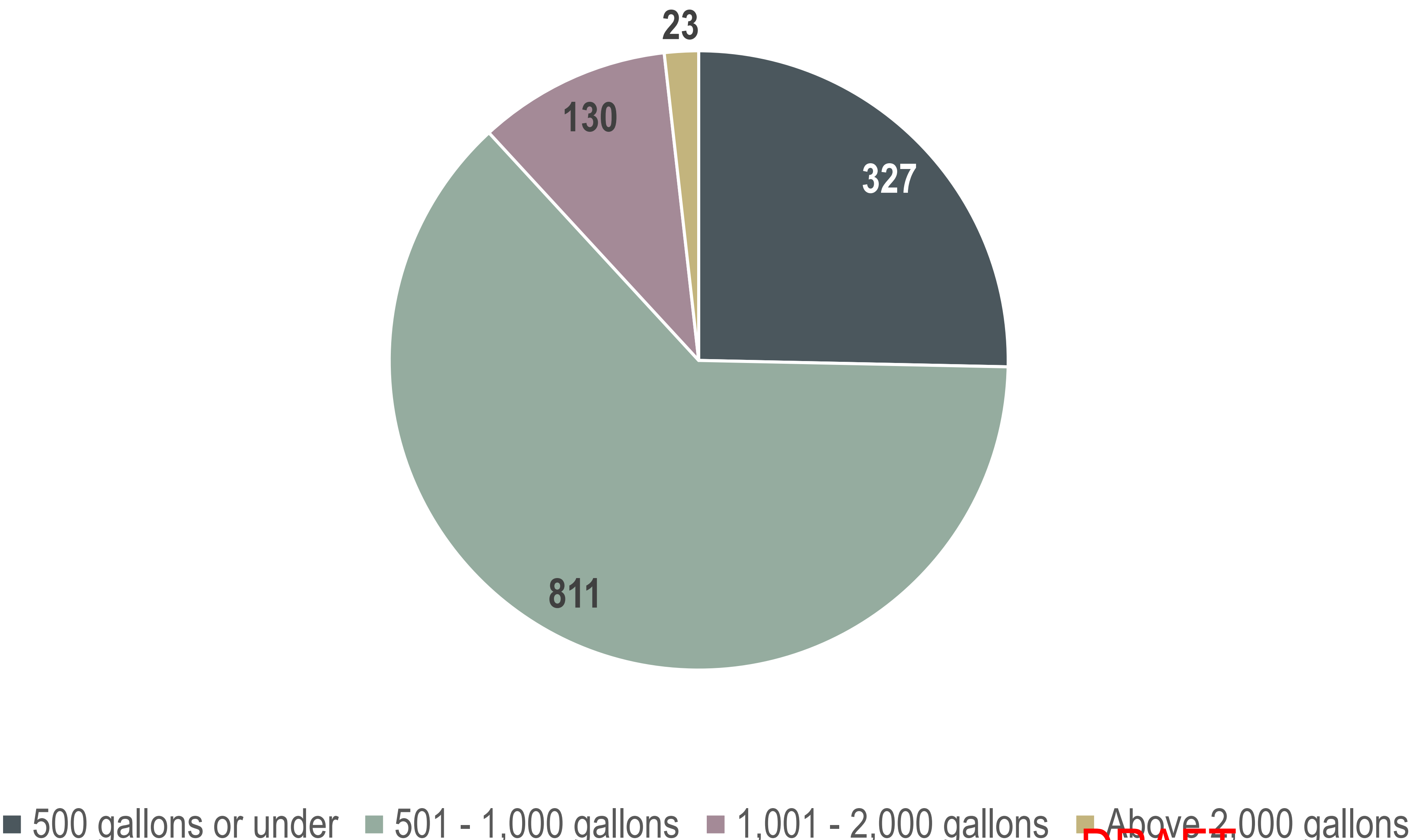
Sewer Tank Size (Accounts)



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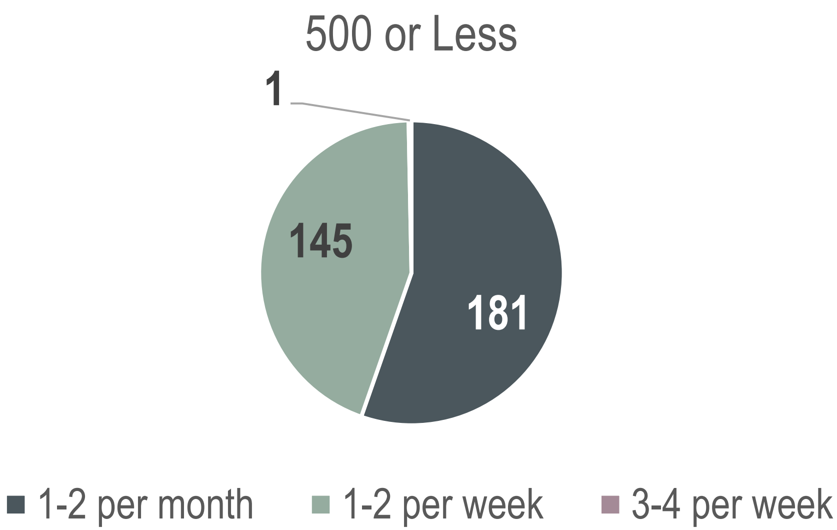
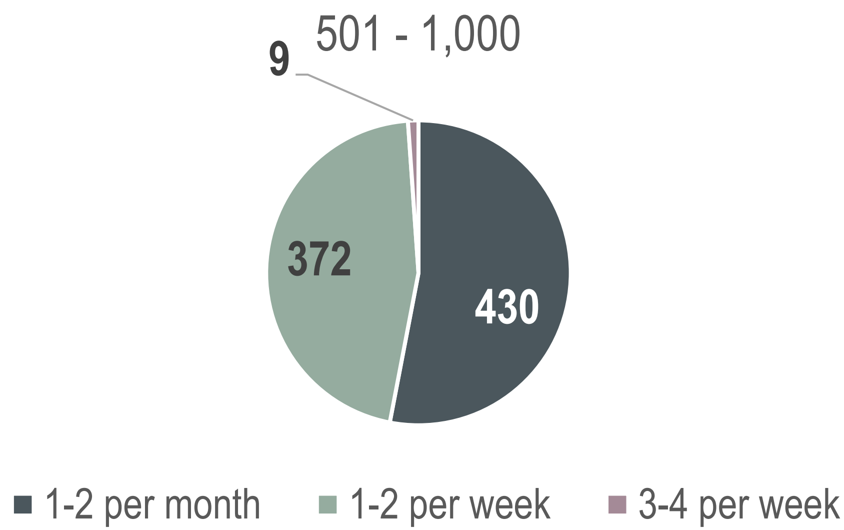
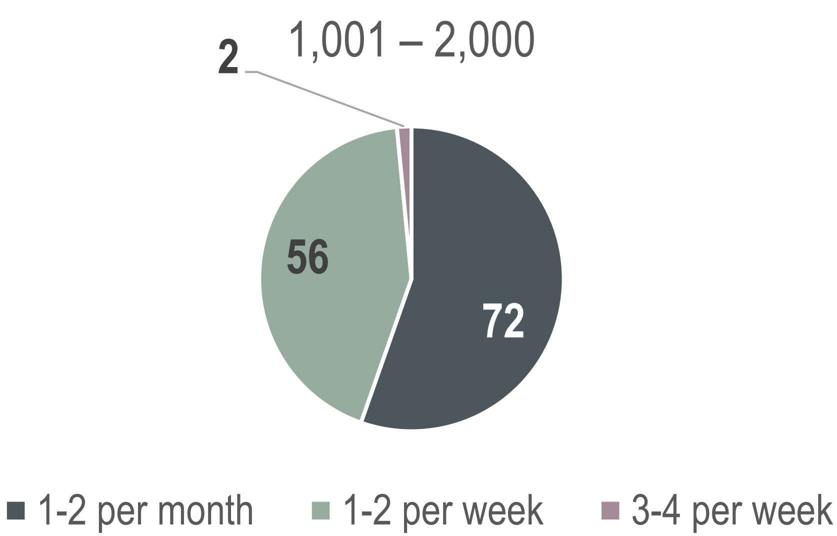
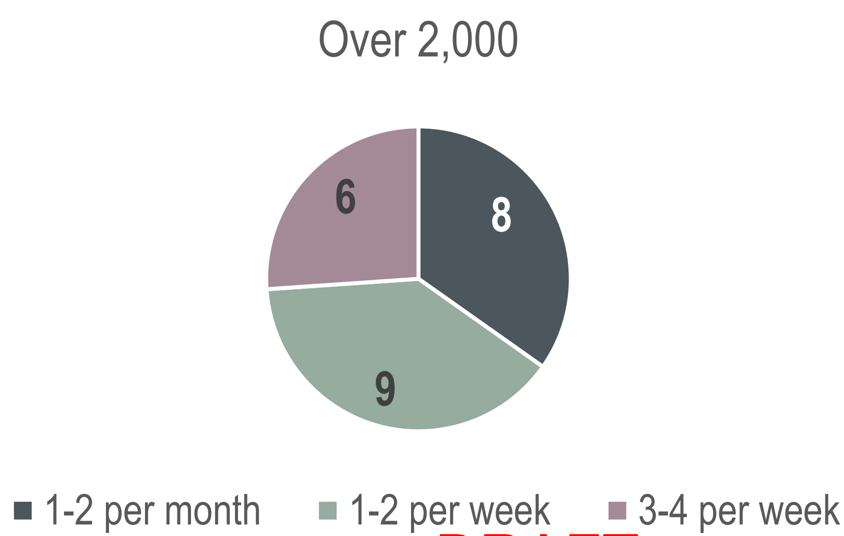
Sewer Pick-Up Frequency by Gallon Distribution









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Comparison of Charges

Component	Current	Proposed
Tank Size	Rates for 100 – 12,000 gallon tanks	Normalized to 1,000 gallons Based on pumping time
Frequency	Monthly – 4 times per week	Charged based on trips per month
Zones	2 water zones 1 sewer zone	5 water zones 3 sewer zones Based on average time to zone

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Example of Charge Development

Zone Demand	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
Annual Deliveries	15,528	25,352	1,992	2,860	6,284	52,016
Annual Demand	10,948,400	21,568,200	2,182,600	2,536,800	6,761,200	43,997,200

Zone Annual Time Requirement	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
Delivery Time Requirement						
Annual Set-Up/Takedown Time, in hours	3,882	6,338	498	715	1,571	13,004
Water Pumping Time, in hours	2,147	4,229	428	497	1,326	8,627
Transit Time Requirement						
Travel Time to/from Zone, in hours	228	899	136	211	704	2,179
Total Time	**6,257**	**11,466**	**1,062**	**1,424**	**3,601**	**23,810**
Allocation Percentage	*26.3%*	*48.2%*	*4.5%*	*6.0%*	*15.1%*	*100.0%*

Zone Cost Allocations	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
	$ 873,054	$ 1,599,882	$ 148,239	$ 198,673	$ 502,471	$ 3,322,319

Zone Charges	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
Set-up/Takedown Cost per Delivery	$ 36.93	$ 39.83	$ 44.44	$ 45.20	$ 50.52
Water Delivery Cost per 1,000 Gallons	27.36	27.36	27.36	27.36	27.36

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Rate Schedule (Includes Increases)

Water Rate Design	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
Delivery Charge	$36.93	$39.83	$44.44	$45.20	$50.52
Cost per 1,000 gallons			$27.36		

Sewer Rate Design	Zone 1	Zone 2	Zone 3
Haul Away Charge	$28.90	$30.60	$33.40
Cost per 1,000 gallons		$7.13	

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Sample Customer: 500 gallons 2x Month

	Existing		ATB		Proposed Rate Design				
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
Monthly Rate	$ 64.56	$ 86.44	$ 66.82	$ 89.47					
Delivery Charge					73.87	79.66	88.88	90.40	101.05
Volume Charge					27.36	27.36	27.36	27.36	27.36
Subscription	10.14	10.14	10.49	10.49	10.49	10.49	10.49	10.49	10.49
Total Monthly Bill	**$ 74.70**	**$ 96.58**	**$ 77.31**	**$ 99.96**	**$ 111.72**	**$ 117.51**	**$ 126.73**	**$ 128.25**	**$ 138.90**
	Rate Increase Change		*$ 2.61*	*$ 3.38*					
				Zone 1 ATB Change	$ 34.41	$ 40.20	$ 49.42	$ 50.94	$ 61.59
				Zone 2 ATB Change	$ 11.76	$ 17.55	$ 26.77	$ 28.29	$ 38.94

	Existing	ATB	Proposed Rate Design		
			Zone 1	Zone 2	Zone 3
Current Charge	$ 66.50	$ 72.82			
Delivery Charge			57.79	61.21	66.80
Volume Charge			7.13	7.13	7.13
Subscription	10.14	10.49	10.49	10.49	10.49
Total Monthly Bill	$ 76.64	$ 83.31	$ 75.41	$ 78.83	$ 84.42
Rate Increase Change		$ 6.67			
		ATB Change	$ (7.90)	$ (4.48)	$ 1.11

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Sample Customer: 1,000 gallons 1x Month

	Existing		ATB		Proposed Rate Design				
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
Monthly Rate	$ 58.67	$ 61.14	$ 60.72	$ 63.28					
Delivery Charge					36.93	39.83	44.44	45.20	50.52
Volume Charge					27.36	27.36	27.36	27.36	27.36
Subscription	10.14	10.14	10.49	10.49	10.49	10.49	10.49	10.49	10.49
Total Monthly Bill	**$ 68.81**	**$ 71.28**	**$ 71.21**	**$ 73.77**	**$ 74.78**	**$ 77.68**	**$ 82.29**	**$ 83.05**	**$ 88.37**
		Rate Increase Change	*$ 2.40*	*$ 2.49*					
				Zone 1 ATB Change	$ 3.57	$ 6.47	$ 11.08	$ 11.84	$ 17.16
				Zone 2 ATB Change	$ 1.01	$ 3.91	$ 8.52	$ 9.28	$ 14.60

	Existing	ATB	Proposed Rate Design		
			Zone 1	Zone 2	Zone 3
Current Charge	$ 47.66	$ 52.19			
Delivery Charge			28.90	30.60	33.40
Volume Charge			7.13	7.13	7.13
Subscription	10.14	10.49	10.49	10.49	10.49
Total Monthly Bill	$ 57.80	$ 62.68	$ 46.52	$ 48.22	$ 51.02
Rate Increase Change		$ 4.88			
		ATB Change	$ (16.16)	$ (14.46)	$ (11.66)

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Decision Points

- **Piped Customers**
  - Water: 3.5% ATB annual rate increases
  - Sewer 9.5% ATB annual rate increases
- **Hauled Customers**
  - Water
    - 3.5% ATB annual rate increases
    - Adopted new rate design (includes 3.5% annual rate increases)
      - ATB increases after FY 2024
  - Sewer
    - 9.5% ATB annual rate increases
    - Adopted new rate design (includes 9.5% annual rate increases)
      - ATB increases after FY 2024
- **All customers**
  - 3.5% annual subscription charge increases

Thank you!
Questions?

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Solutions-Oriented Consulting

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4.14.050 Tax returns and remittance.

A. ~~Not later than the last day of the month following the quarter a tax return is required to be submitted,~~ Every operator under this chapter shall deliver to the city finance department a tax return, signed by the operator(s), on a form provided by the city finance department for each registered place of business regardless of whether taxes are due for the quarter. Each operator shall remit therewith the entire amount of the tax due from such operator pursuant to this chapter for the immediately preceding calendar quarter. Tax returns and the tax due under this chapter must be actually received by the department within the time required by this section. A tax or report actually received by the department at any time following the ~~tenth (10th)~~ seven (7th) business day of the month following the calendar quarter for which the tax is due is delinquent and subject to penalty and interest under this chapter.

B. Tax returns must be filed for the calendar quarters ending on March 31st, due before or on April 30th, June 30th, due before or on July 31st, September 30, due before or on October 31st, and December 31st, due before or on January 3rd the following year.

C. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, or federal, state, or city holiday, the due date will be extended until the next business day immediately following. Exceptions will be made for proof of remittance (such as certified mail receipt, weigh bill, etc.) showing timely submittal.

D. The tax return shall set forth or include:

1. The number of transient lodging rooms in each separate facility operated by the operator and the address or location of each facility;

2. The gross receipts from each facility, including all receipts that are excluded under BMC 4.14.030(A)(1), (2), (3) or (4);

3. Receipts from each facility that are exempt under BMC 4.14.030(A)(1), (2), (3) or (4);

4. Penalties, interest due~~;~~

5. Late filing fee of $25.00 per month the tax return is overdue.

6. Such other relevant information and supporting documents as the department may require. [Ord. 01-28 § 2; Ord. 97-22 § 2.]

The Bethel Municipal Code is current through Ordinance 23-01, and legislation passed through January 10, 2023.

05/24/2023

Xavier-

We would like to propose implementing a fee for taking over-the-phone utility payments from non-senior citizens. There are several reasons that we believe adopting this change would benefit both our customers and the Finance Department.

1. **A reduction in the volume of calls would increase customer service.**

   Currently, the Finance Department handles a large volume of calls daily, including ones that are not Finance specific as our phone number is also often called for general city inquiries. We handle these kinds of miscellaneous questions, utilities calls, sales tax calls, and payment calls on top of our daily duties and helping customers at the front. However, many of these calls are back-to-back and involve customers just wanting to pay their bills over the phone with cards already on file. Due to the high call volume, customers often complain they can't get ahold of us despite our best efforts to answer the phones. When we miss their calls, we try to call them back but often they don't answer or are extremely rude about us not answering their calls the first time. This is frustrating and demoralizing for both the staff and the customers.

2. **Over-the-phone payments are frequent distractions that negatively impact workflow and productivity.**

   For example, we often need to enter large utility checks meant to pay for many different accounts and it's easy to make a mistake in entering crucial information with the constant distraction of the phone ringing. A study done by the University of California Irvine found that it takes about 23 minutes after being interrupted for a person to get back on task. We have only so many hours in a workday to complete critical tasks in our sub-departments and our time would be better served helping customers over the phone with matters they can't handle themselves or giving our in-person customers our full attention.

3. **Informing customers about Xpress Bill Pay without an incentive for them to switch hasn't altered their behavior.**

   We have already tried to persuade customers to pay their bills online without much success. After taking their payments over the phone, we have been informing them about the option to use the Xpress BillPay website instead, but we are often laughed at or mocked for our efforts.

The general response has been why would they go through the trouble of signing up and logging into a website when they can just call us instead. There is little incentive currently for customers to sign up for Xpress Bill Pay and every phone call we get takes away our focus and time for more critical tasks.

4. **Customers calling us in large volumes to make their payments is not a good use of the City's money or resources.**

For example, we are paying for Xpress Bill Pay services which are currently being underutilized by customers. Also, the time, energy, and focus of our staff are finite and would be better used by the City to help with tasks more complicated than clicking a few buttons on a website for the customer. The money generated by this fee would help offset the financial loss of having our staff take these kinds of simple payments over the phone. We believe the fee would need to be at least $10 to persuade those able to access the internet to pay their bills themselves though considering the cost of living in Bethel, perhaps $20 would be more appropriate.

In conclusion, if we reduce the number of unnecessary phone calls the Finance Department receives, we will increase productivity, lower the potential for mistakes, and improve the overall quality of service we can provide for our customers. Answering the phone is a necessary duty, but for every phone call answered to take a payment, there is another potentially urgent call being missed, or an in-person customer being neglected. For these reasons, we ask that a fee be considered by City Council for taking over-the-phone utility payments from non-senior citizens.

13.04.120 Service changes.

A. *Increased Level of Service for Hauled Customer.* Existing customers in good standing may increase their level of service without an additional deposit due providing the original deposit equals two (2) months of service. Customers who are not in good standing shall be required to pay all outstanding balances before an increased level of service will be provided.

B. *Decreased Level of Service for Hauled Customers.* Existing customers may decrease their level of service. A reduction in deposit will not be given.

C. *Fees for Changes in Level of Service for Hauled Customers.*

1. Two (2) changes in the level of service per calendar year shall be allowed to a customer in good standing at no charge. Thereafter, a fee of twenty-five dollars ($25) will be due for any additional changes made. Customers not in good standing will be required to pay twenty-five dollars ($25) for each change in level of service.

D. *Fees for Temporary Off and On Services.*

1. Piped/Hauled customers will be assessed a $25 Fee after two temporary Off and On services within per calendar year if you are a customer in good standing. Thereafter, a fee of twenty-five dollars ($25) will be due for any additional changes made. Customers not in good standing will be required to pay twenty-five dollars ($25) for each change in level of service. ~~actual costs for each temporary disconnect/reconnect as identified in the city of Bethel fee and rate schedule~~. [Ord. 14-08 § 2; Ord. 09-13 § 2; Ord. 02-31 § 2; Amd. 10 to Ord. 85; prior code § 11.04.040(3).]

The Bethel Municipal Code is current through Ordinance 23-04, passed March 28, 2023.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

City Website: www.cityofbethel.org
Code Publishing Company, A General Code Company

City of Bethel
Finance Department
Monthly Manager's Report for June, 2023

Date:	June 1st – June 30th, 2023
To:	Peter Williams, City Manager
From:	Xavier Mason, Acting Finance Director
Subject:	Management Report, June 30th, 2023

The Finance Department's Monthly Managerial Report details the progress, activities, plans, and challenges of the Finance Department for June 2023.

Current Events within the Finance Department

- The Finance Department has completed the FY24 operational budget has been approved. The two positions that the Finance Department requested, were denied..
- The external auditors, BDO, have resumed reviewing and requesting samples for the FY21 audit in June. The additional sample requests appear to have a direct correlation with the concerns that were made by a previous city employee. The volume of requests and enormous size of the samples have had a significant delay in the completion of the audit.
- The external auditors, Altman Rogers, are preparing to begin the FY22 audit in October.
- The Finance Department is facilitating the Yukon-Kuskokwim Regional Health and Aquatic Center's transition as they attain a new payment processing vendor. As an outcome of this transition, the City will receive all revenues directly from the pool.
- The Finance Committee made the recommendation to the Bethel City Council that BMC 4.14.150 be amended regarding Transient Lodging to include charges for late fees. This recommendation was approved and subsequently codified with the approval of the Bethel City Council.
- "How-To" Video Tutorials were made to assist other departments complete Check Requests and Travel Authorization Forms and were placed in a shared location for anyone that could benefit from it.
- The City received the final $199,000 in revenue from the SEMT program, until we are eligible for enrollment again.
- The IRS is reviewing the City's case regarding 720 and 941 forms.

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	Current (May).
Budget Amendments (from budget ordinances)	As needed	Current (May).
Cash Reconciliations	Monthly	Current (May).
Investment Reconciliations	Monthly	Current (May).
Create Allocations & Run Checkout	Monthly	Current (May).
DOJ Grants	Quarterly	Current (May).

Internal Improvements

The following is a list of internal tasks, actions, projects, or changes that we have made within the Finance Department for the purpose of improving operations:

- The Finance Department brought a Caselle trainer to Bethel. He taught us how to automate several major processes and procedures. We are looking to put into place electronic timekeeping, electronic purchase orders, and several items. Our goal is to automate as many items as possible.
- The Finance Department is continuing to nudge customers to make payments online. After the Sales Tax Lead's training in Fairbanks, we are going to pass an idea to the Finance Committee on how to further nudge customers to make online payments (Implementation Strategy attached).

Investments

The City of Bethel began the process of revitalization of its investment portfolio with its first investment on March 17, 2022. Thus far, those investments have earned interest north of $200,000 during the FY23 fiscal year, with the investment and banking accounts that the City holds. The 10-year average for holding a 5-year US Treasury Note is 1.755%. Bethel's average yield is 3.65% exactly doubling the 10-year average.

The Pool has earnings of over $94,000. This is about 12% of the pool's total revenues, all from passive income. This is a very big win for the pool, considering that it will probably never be fiscally solvent.

Finance Committee

Finance Committee Meeting March 27th, 2023

- The Acting Finance Director reviewed the Comprehensive Plan with the Finance Committee
- The Council Representative requested that the Finance Department to expand efforts to push for customers to use electronic services:
    - The Acting Finance Director had an interview with KYUK discussing alternative payment options.
    - The Finance Department had an excerpt in "In the Loop" about ways sales tax and utility payments can be made online.
- During the meeting there was a question regarding removing city licenses from the BMC (Chapter 5).
    - Former Director Wright had a very similar discussion with the City Attorney and the City Clerk. He strongly advised against such a decision. Hearing that conversation and rereading the email threads afterwards; the current Acting Finance Director agrees with his rationale for keeping the license requirement. A strong part of that rationale is that several sales tax audits have been based upon and determined by if an entity had a Bethel business license or not. To repeal the business license requirement after taking several entities through the sales tax audit and legal litigation processes, wouldn't be fair. Additionally, the rationale for changing the BMC to remove business licenses is unclear. If the rationale for the reason to remove the business license is what the prior Finance Director inferred, then it would be unethical, at best, to do so.

Finance Committee Meeting April 24th, 2023

- This meeting did not meet quorum.

Finance Committee Meeting May 26th, 2023

- This meeting did not meet quorum.

Forgiveness of Uncollected Taxes, Penalties, and Interest

(4.16.290(C) BMC Quarterly Report)

> *"C. Except as provided in subsections A and B of this section, the city may not forgive or waive any amount of uncollected sales tax, interest or penalty. This section shall not prevent the finance director, with the concurrence of the city manager, from discharging debts determined to cost more to collect than what is owed. Such discharges shall occur quarterly, and a report shall be provided to the council of all such discharges at the next regularly scheduled meeting following said discharge. [Ord. 17-39 § 2.]"*

- During the first quarter of 2023, neither uncollected sales tax, interest, nor penalties were forgiven.
- Thus far, in the second quarter, neither uncollected sales tax, interest, nor penalties were forgiven.

Challenges

- The Finance Department is doing significantly better than we have been in maybe a year. We are beginning to see the fruits of labors done in months prior. The effects from the 2022 3rd quarter exodus of staff are still felt. However, as the newer hires increase in their capacity; we will feel that strain less.

Goals for the near Future

- Developing a schedule-based system for the sales tax department, so that we can prepare in advance for the more complicated sales tax-related inquiries.
- Revamping all sales tax and utility billing forms. This is very exciting for the Department.
- We completed establishing internal audits for sales tax, now we are going to implement them for payroll and utility billing.

Internal Finance Department Memo:

We would like to propose implementing a fee for taking over-the-phone utility payments from non-senior citizens. There are several reasons that we believe adopting this change would benefit both our customers and the Finance Department.

1. **A reduction in the volume of calls would increase customer service.**

   Currently, the Finance Department handles a large volume of calls daily, including ones that are not Finance specific as our phone number is also often called for general city inquiries. We handle these kinds of miscellaneous questions, utilities calls, sales tax calls, and payment calls on top of our daily duties and helping customers at the front. However, many of these calls are back-to-back and involve customers just wanting to pay their bills over the phone with cards already on file. Due to the high call volume, customers often complain they can't get ahold of us despite our best efforts to answer the phones. When we miss their calls, we try to call them back but often they don't answer or are extremely rude about us not answering their calls the first time. This is frustrating and demoralizing for both the staff and the customers.

2. **Over-the-phone payments are frequent distractions that negatively impact workflow and productivity.**

   For example, we often need to enter large utility checks meant to pay for many different accounts and it's easy to make a mistake in entering crucial information with the constant distraction of the phone ringing. A study done by the University of California Irvine found that it takes about 23 minutes after being interrupted for a person to get back on task. We have only so many hours in a workday to complete critical tasks in our sub-departments and our time would be better served helping customers over the phone with matters they can't handle themselves or giving our in-person customers our full attention.

3. **Informing customers about Xpress Bill Pay without an incentive for them to switch hasn't altered their behavior.**

   We have already tried to persuade customers to pay their bills online without much success. After taking their payments over the phone, we have been informing them about the option to use the Xpress BillPay website instead, but we are often laughed at or mocked for our efforts. The general response has been why would they go through the trouble of signing up and logging into a website when they can just call us instead. There is little incentive currently for customers to sign up for Xpress Bill Pay and every phone call we get takes away our focus and time for more critical tasks.

4. **Customers calling us in large volumes to make their payments is not a good use of the City's money or resources.**

For example, we are paying for Xpress Bill Pay services which are currently being underutilized by customers. Also, the time, energy, and focus of our staff are finite and would be better used by the City to help with tasks more complicated than clicking a few buttons on a website for the customer. The money generated by this fee would help offset the financial loss of having our staff take these kinds of simple payments over the phone. We believe the fee would need to be at least $10 to persuade those able to access the internet to pay their bills themselves though considering the cost of living in Bethel, perhaps $20 would be more appropriate.

In conclusion, if we reduce the number of unnecessary phone calls the Finance Department receives, we will increase productivity, lower the potential for mistakes, and improve the overall quality of service we can provide for our customers. Answering the phone is a necessary duty, but for every phone call answered to take a payment, there is another potentially urgent call being missed, or an in-person customer being neglected. For these reasons, we ask that a fee be considered by the Finance Committee and ultimately City Council for taking over-the-phone utility payments from non-senior citizens.

Report Criteria:
- Accounts to include: With balances
- Include Funds: 100
- Print Fund Titles
- Page and Total by Fund
- Include Sources: None
- Print Source Titles
- Total by Source
- Include Revenues: None
- Include Departments: 53
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2022-23 Current year Budget	2022-23 Current year Actual	2023-23 Current year
GENERAL FUND				
FINANCE				
100-53-6000	SALARIES	674,921.00	565,606.63	109,314.37
100-53-6010	OVERTIME	28,500.00	26,929.01	1,570.99
100-53-6022	HOLIDAY PAY	12,500.00	15,736.14	3,236.14-
100-53-6023	LEAVE CASHOUT	40,064.00	46,976.02	6,912.02-
100-53-6030	SOCIAL SECURITY EXPENSE	1,300.00	676.27	623.73
100-53-6031	PAYABLE MEDICARE FICA	10,381.00	9,707.63	673.37
100-53-6032	UNEMPLOYMENT	12,743.00	.00	12,743.00
100-53-6033	WORKERS' COMPENSATION	1,849.00	1,214.78	634.22
100-53-6034	PERS	157,503.00	135,683.72	21,819.28
100-53-6040	EMPLOYEE GROUP BENEFITS	228,852.00	119,357.68	109,494.32
100-53-6041	UTILITY BENEFIT	41,040.00	22,293.10	18,746.90
100-53-6060	TRAVEL/TRAINING	20,000.00	15,575.34	4,424.66
100-53-6100	SUPPLIES	19,000.00	15,531.68	3,468.32
100-53-6150	GASOLINE/DIESEL/OIL	1,200.00	1,054.95	145.05
100-53-6170	TELEPHONE	250.00	88.55	161.45
100-53-6171	STAFF CELLULAR PHONES	2,000.00	1,816.98	183.02
100-53-6200	MINOR EQUIPMENT	11,000.00	17,096.29	6,096.29-
100-53-6230	VEHICLE MAINT/REPAIR	1,266.00	1,343.75	77.75-
100-53-6231	VEHICLE PARTS & TOOLS	.00	82.15	82.15-
100-53-6310	Admin-Outsourced Services	95,000.00	76,472.75	18,527.25
100-53-6311	AUDITING EXPENSE	100,000.00	52,053.00	47,947.00
100-53-6331	HARDWARE/SOFTWARE SUPPORT	19,000.00	10,456.90	8,543.10
100-53-6335	OTHER PROFESSIONAL FEES	290,000.00	262,091.93	27,908.07
100-53-6400	INSURANCE	25,901.00	6,498.09	19,402.91
100-53-6502	ADVERTISING	2,500.00	135.05	2,364.95
100-53-6503	DUES & SUBSCRIPTIONS	5,000.00	1,769.03	3,230.97
100-53-6506	POSTAGE	1,300.00	766.87	533.13
100-53-6530	FINANCE CHARGES/PENALTIES	300.00	158.74	141.26
100-53-6531	BANK CHARGES	52,000.00	51,604.61	395.39
100-53-6532	CASH OVER/SHORT	500.00	25.32-	525.32
100-53-6533	IRS PENALTIES AND INTEREST	4,000.00	898.86	3,101.14
100-53-6539	MISCELLANEOUS EXPENSES	4,000.00	2,384.75	1,615.25
100-53-6700	INDIRECT COST RECOVERY	907,855.00	731,109.42	176,745.58
100-53-6711	ADMIN OVERHEAD-IT SVCS	33,260.00	30,314.54	2,945.46
100-53-9693	KiosK+Annual Fees&NewCopier	20,000.00	.00	20,000.00
	Total FINANCE:	2,824,985.00	2,223,459.89	601,525.11
	GENERAL FUND Revenue Total:	.00	.00	.00

- The Utility Rate Study is complete. DOWL will present their finding to the Finance Committee during the June 26th meeting.

Personnel

Staffing/Recruitment

- Finance Director (one vacancy)
- Deputy Finance Director (one vacancy)
- Accounting Specialist I (one vacancy)

Select Tasks & Statuses by Division

Utility Billing

Tasks	**Frequency**	**Status**
Collections	Monthly	Catching-up.
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.

Account Number	Account Title	2022-23 Current year Budget	2022-23 Current year Actual	2023-23 Current year
GENERAL FUND Expenditure Total:		2,824,985.00	2,223,459.89	601,525.11
Net Total GENERAL FUND:		2,824,985.00-	2,223,459.89-	601,525.11-
Net Grand Totals:		2,824,985.00-	2,223,459.89-	601,525.11-

Report Criteria:

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- Total by Source
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- Total by Department
- All Segments Tested for Total Breaks

Committee Name 2023 Attendance

Regular Meetings

Member Name	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Rose Henderson (Mayor)	E	P	P	E	E	P						
CarolAnn Willard (Chair)	E	P	E	E	P	P						
Robert Rey (Vice Chair)	P	P	P	P	E	U						
John Hamilton	E	P	P	P	P	P						
Farah Sears	P	E	P	E	P	P						
Aaron Vassalotti - Ex Officio						P						
Xavier Mason - Ex Officio	P	P	P	P	P							
Alexandra Batchelor Ex Officio	P	P	P	P	P	P						

Special Meetings

Member Name	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

Vacancy shall be declared by the body when a member: Fails to attend 3 regular meetings without being excused by the body Fails to attend 3 special meetings without being excused by the body Fails to attned 65% of regular meetings	**P=Present** **E=Excused** **U=Unexcused**	Chair determines excused/unexcused during roll call. If a member disagrees with the the chair, a motion to overule the decision of the chair can be made.