



# CITY OF BETHEL

## FINANCE COMMITTEE

MONDAY, NOVEMBER 20, 2023, 6:30 PM

**LOCATION:** 300 CHIEF EDDIE HOFFMAN HIGHWAY, BETHEL, ALASKA

ZOOM MEETING LINK

[HTTPS://US06WEB.ZOOM.US/J/87274519480?PWD=WUTESNPDYVC3NKVYUHZNDJKOVLAQT09](https://us06web.zoom.us/j/87274519480?pwd=WUTESNPDYVC3NKVYUHZNDJKOVLAQT09)

MEETING ID: 872 7451 9480

PASSCODE: 060155

### MEMBERS

John Hamilton , Chair  
Robert Rey, Vice Chair  
Farah Sears  
Carol Ann Willard  
Patrick Snow, Council Rep.  
Vacancies (4)

### STAFF

Brent Hartzell, Ex Officio Member  
Alexandra Batchelor, Ex Officio Member  
[abatchelor@cityofbethel.net](mailto: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](mailto:finance@cityofbethel.net) by 4:00 p.m. the day of the meeting.

#### IV. APPROVAL OF AGENDA

- A. 11/20/2023

#### V. APPROVAL OF MEETING MINUTES

- A. 10/23/2023

#### VI. UNFINISHED BUSINESS

#### VII. NEW BUSINESS

- A. Review BMC 2.60.170 Finance Committee duties. (Alexandra Batchelor)

#### VIII. EX OFFICIO REPORT

- A. October's Report

#### IX. MEMBER COMMENTS

#### X. ADJOURNMENT

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# City of Bethel, Alaska

## Finance Committee Minutes

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October 23rd 2023

Regular Meeting

Bethel, Alaska

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### I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on October 23<sup>rd</sup>, 2023, at 6:30 PM in-person and via Zoom.

### II. ROLL CALL

Comprising a quorum of the Committee, the following were present: John Hamilton (Chair), Carolann Willard, and Robert Rey (Vice Chair) and Patrick Snow (Council Rep) via Zoom.

Also in attendance: Starla Solem (in person) and via zoom: Alexandra Batchelor (Ex-Officio) and Brent Hartzell and Aaron Vassalotti (Ex-Officio).

Unexcused Absences:

Excused Absences: Farah Sears

### III. PEOPLE TO BE HEARD: NONE

### IV. APPROVAL OF AGENDA

10/23/2023

|                |                  |                   |
|----------------|------------------|-------------------|
| MOVED BY       | Robert Rey       | Motion to approve |
| SECOND BY      | Carolann Willard |                   |
| VOTE ON MOTION | All in favor     | 4-0               |

### V. APPROVAL OF MINUTES

08/28/2023 and 09/25/2023

|                |                  |                   |
|----------------|------------------|-------------------|
| MOVED BY       | Robert Rey       | Motion to approve |
| SECOND BY      | Carolann Willard |                   |
| VOTE ON MOTION | All in favor     | 4-0               |

### VI. UNFINISHED BUSINESS: NONE

### VII. NEW BUSINESS

A. Discuss proposed update of BMC 13.16.120 (Brent Hartzell)

|                |                  |                   |
|----------------|------------------|-------------------|
| MOVED BY       | Robert Rey       | Motion to approve |
| SECOND BY      | Carolann Willard |                   |
| VOTE ON MOTION | All in favor     | 4-0               |

### VIII. EX OFFICIO MEMBER REPORTS

September 2023 Report.

### IX. COMMITTEE MEMBER COMMENTS

**Robert Rey:** Welcome, Mr. Snow. We worked together before I look forward to working together. Now, man.

**John Hamilton:** Look forward to working with you as well, Mr. Snow, and I hope you have a safe trip home. Of course.

**Patrick Snow:** Thanks to everybody. I really am looking forward to seeing you all in person. And I thank for the greeting. I'm glad you guys are as enthusiastic about being there as much as I am. I'll really make sure that we have a forum every time to be there as much as I can.

**Carolann Willard:** No Comment

**X. MOTION TO END MEETING**

|                |                  |                   |
|----------------|------------------|-------------------|
| MOVED BY       | Carolann Willard | Motion to approve |
| SECOND BY      | Robert Rey       |                   |
| VOTE ON MOTION | All in Favor     | 4-0               |

The chair called the meeting to an end at 6:41 pm.

\_\_\_\_\_  
John Hamilton, Chair

ATTEST:

\_\_\_\_\_  
Alexandra Batchelor, Recorder

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## **2.60.170 Finance committee duties.**

A. The finance committee may review and make recommendations to the council on:

1. Finance-related policies and procedures.
2. Monthly financial reports of revenues, and expenditures.
3. The city's investment funds.
4. Capital planning and implementation of projects.
5. Progress toward achieving the organization's vision, accomplishing goals, and implementing benchmarks for the budget process.
6. The annual budget and budget process.
7. The progress toward achieving the goals set out in the city's comprehensive plan as they relate to finance.

B. The finance committee shall:

1. Provide a forum for public comment and input regarding the city's budget, audit, sales tax collection, business licenses operations, purchasing procedures, and other such topics related to the city's finances.
2. Perform other such duties as the city council may from time to time refer. [Ord. 21-20 § 4, 2021.]

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**The Bethel Municipal Code is current through Ordinance 23-17, and legislation passed through October 24, 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](http://www.cityofbethel.org)

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## OCTOBER FINANCE MANAGER'S REPORT

### Brent Hartzell, 14 October 2023

- October ends with the FY21 audit nearly complete and the FY22 audit amidst intense analytical work by the city's new auditors. **There's a good chance that both audits will be finished within a few weeks of each other in December and January,** at which point we'll be ready to work on FY23.
- **I will interview permanent accounting specialists in November** but have a small pool of applicants so far. I am considering new position descriptions and lower classes of pay that may draw a larger applicant pool, with the potential that they may learn internally and become eligible for promotion in the future. My staff has worked with Laura Cloward to properly determine classification and responsibilities of all currently budgeted positions in the finance department. I intend to utilize remote work in the short term to catch up on backlog and not overburden our small staff. Finance staff have been fulfilling human resources responsibilities for the city for several weeks, and we are glad that Laura is quickly taking over many of these functions.
- Our team has encountered **unusual events that have focused us in uniformly administering tax compliance and utility billing.** Our initiatives to ensure this will become more technologically driven, minimizing administrative time and maximizing revenue. They will also enable a more transparent and accountable internal audit process without surprises to parties being audited.
- **I will write in greater detail about the city's actual revenues and expenditures compared to budget in my November report,** after determining what still needs be entered into the general ledger among recent payments. I am considering further technological improvements to budgeting and financial control processes that will pay for themselves by reducing ongoing resources devoted to such tasks. I aim to deploy available staff time instead toward effective grants acquisition, timely procurement and more proactive budget analysis. In so doing I intend to reduce sharply Carmen Jackson's role in managing city financial activities early in 2024.
- MISCELLANEOUS: Matters related to the utility rate study and the city's cash investment policy remain delayed as we complete actions on the above matters. We're preparing presentations for these items as quickly as time permits. I applaud the Finance staff for their continuing diligence, perseverance and humor during this time. I know that progress on other metrics has been regularly presented to you regarding department work, but the above expresses what I think most important in demonstrating fiduciary excellence for you and the residents of Bethel. I am happy in future months to provide you additional metrics and give updates on previous ones as you would like. Thank you.

## Report Criteria:

Print amounts with actual sign  
 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              | 2023-24<br>Current year<br>Budget | 2023-24<br>Current year<br>Actual | 2023-23<br>Remaining Balance |
|---------------------------------|----------------------------|-----------------------------------|-----------------------------------|------------------------------|
| <b>GENERAL FUND</b>             |                            |                                   |                                   |                              |
| <b>FINANCE</b>                  |                            |                                   |                                   |                              |
| 100-53-6000                     | SALARIES                   | 571,585.00                        | 97,661.92                         | 473,923.08                   |
| 100-53-6010                     | OVERTIME                   | 19,000.00                         | 14,550.79                         | 4,449.21                     |
| 100-53-6022                     | HOLIDAY PAY                | 3,000.00                          | 3,996.11                          | 996.11-                      |
| 100-53-6023                     | LEAVE CASHOUT              | 11,248.00                         | 3,479.46                          | 7,768.54                     |
| 100-53-6031                     | PAYABLE MEDICARE FICA      | 8,563.00                          | 1,774.23                          | 6,788.77                     |
| 100-53-6032                     | UNEMPLOYMENT               | 10,512.00                         | 348.00                            | 10,164.00                    |
| 100-53-6033                     | WORKERS' COMPENSATION      | 1,526.00                          | 309.92                            | 1,216.08                     |
| 100-53-6034                     | PERS                       | 129,929.00                        | 25,339.47                         | 104,589.53                   |
| 100-53-6040                     | EMPLOYEE GROUP BENEFITS    | 222,495.00                        | 26,448.37                         | 196,046.63                   |
| 100-53-6041                     | UTILITY BENEFIT            | 39,900.00                         | 8,437.00                          | 31,463.00                    |
| 100-53-6060                     | TRAVEL/TRAINING            | 20,000.00                         | 6,350.53                          | 13,649.47                    |
| 100-53-6100                     | SUPPLIES                   | 16,000.00                         | 6,562.76                          | 9,437.24                     |
| 100-53-6150                     | GASOLINE/DIESEL/OIL        | 1,200.00                          | 120.67                            | 1,079.33                     |
| 100-53-6170                     | TELEPHONE                  | 100.00                            | 33.40                             | 66.60                        |
| 100-53-6171                     | STAFF CELLULAR PHONES      | 1,750.00                          | 399.40                            | 1,350.60                     |
| 100-53-6200                     | MINOR EQUIPMENT            | 8,000.00                          | 542.91                            | 7,457.09                     |
| 100-53-6230                     | VEHICLE MAINT/REPAIR       | 2,000.00                          | 319.69                            | 1,680.31                     |
| 100-53-6231                     | VEHICLE PARTS & TOOLS      | .00                               | 350.67                            | 350.67-                      |
| 100-53-6310                     | Admin-Outsourced Services  | 90,000.00                         | .00                               | 90,000.00                    |
| 100-53-6311                     | AUDITING EXPENSE           | 127,500.00                        | .00                               | 127,500.00                   |
| 100-53-6331                     | HARDWARE/SOFTWARE SUPPORT  | 15,000.00                         | 9,976.00                          | 5,024.00                     |
| 100-53-6335                     | OTHER PROFESSIONAL FEES    | 205,000.00                        | 166,816.35                        | 38,183.65                    |
| 100-53-6400                     | INSURANCE                  | 7,100.00                          | 2,841.36                          | 4,258.64                     |
| 100-53-6502                     | ADVERTISING                | 2,500.00                          | .00                               | 2,500.00                     |
| 100-53-6503                     | DUES & SUBSCRIPTIONS       | 5,000.00                          | 755.00                            | 4,245.00                     |
| 100-53-6506                     | POSTAGE                    | 1,000.00                          | .00                               | 1,000.00                     |
| 100-53-6530                     | FINANCE CHARGES/PENALTIES  | 300.00                            | 44.87                             | 255.13                       |
| 100-53-6531                     | BANK CHARGES               | 52,000.00                         | 16,984.05                         | 35,015.95                    |
| 100-53-6532                     | CASH OVER/SHORT            | 500.00                            | .17-                              | 500.17                       |
| 100-53-6533                     | IRS PENALTIES AND INTEREST | 2,000.00                          | .00                               | 2,000.00                     |
| 100-53-6539                     | MISCELLANEOUS EXPENSES     | 4,000.00                          | 290.80                            | 3,709.20                     |
| 100-53-6700                     | INDIRECT COST RECOVERY     | 805,262.00-                       | 204,193.19-                       | 601,068.81-                  |
| 100-53-6711                     | ADMIN OVERHEAD-IT SVCS     | 30,100.00                         | 13,652.81                         | 16,447.19                    |
| Total FINANCE:                  |                            | 803,546.00                        | 204,193.18                        | 599,352.82                   |
| GENERAL FUND Revenue Total:     |                            | .00                               | .00                               | .00                          |
| GENERAL FUND Expenditure Total: |                            | 803,546.00                        | 204,193.18                        | 599,352.82                   |

| Account Number | Account Title       | 2023-24<br>Current year<br>Budget | 2023-24<br>Current year<br>Actual | 2023-23<br>Remaining Balance |
|----------------|---------------------|-----------------------------------|-----------------------------------|------------------------------|
|                |                     |                                   |                                   |                              |
|                | Total GENERAL FUND: | 803,546.00                        | 204,193.18                        | 599,352.82                   |
|                | Grand Totals:       | 803,546.00                        | 204,193.18                        | 599,352.82                   |

## Report Criteria:

Print amounts with actual sign  
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