CITY OF BETHEL
FINANCE COMMITTEE
MONDAY, SEPTEMBER 23, 2024, 5:30 PM

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

JOIN MEETING AT ZOOM.US:
HTTPS://US06WEB.ZOOM.US/J/3350154000?PWD=HYFLQJB5BBF9IUAXHBN9SOZQAFWPLS.1&OMN=81314125060
MEETING ID: 335 015 4000
PASSCODE: 140569
US TOLL-FREE PHONE NUMBERS: 888 475 4499; 833 548 0276; 833 548 0282; 877 853 5257

MEMBERS	STAFF
John Hamilton, Chair John Lloyd, Vice Chair Robert Rey Victoria Sosa Patrick Snow (Council Rep) Carolann Willard Vacancies: 3	Ex Officio Members Aaron Vassalotti Cindy Sharp Alexandra Batchelor finance@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. 09/23/2024

V. APPROVAL OF MEETING MINUTES

A. 05/21/2024

B. 06/24/2024

C. 07/22/2024

D. 08/26/2024

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. Ordinance 24-xx: Business License Repeal (Lori Strickler)

VIII. EX OFFICIO REPORT

A. Finance Report with Budget to Actuals

B. August 2024 Manager's Reports

Posted <<DATE>> at City Hall, AC Co., Swanson's, and the Post Office.

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Ex-Officio Staff

IX. MEMBER COMMENTS

X. ADJOURNMENT

Posted <<DATE>> at City Hall, AC Co., Swanson's, and the Post Office.

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Ex-Officio Staff

City of Bethel, Alaska
Finance Committee Minutes

May 21st 2024 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on May 21st, 2024, at 6:41 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton (Chair) and John Lloyd (Vice Chair), and Patrick Snow.

Also in attendance are Alexandra Batchelor, Recorder (Ex Officio), Cindy Sharp (Ex Officio).
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Unexcused Absences: Robert Rey
Excused Absences: Carolann Willard

A MEETING WAS NOT HELD DUE TO A LACK OF QUORUM

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John Hamilton, Chair

ATTEST:

____
Alexandra Batchelor, Ex Officio

City of Bethel, Alaska
Finance Committee Minutes

June 24th, 2024 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on June 24th 2024, at 6:30 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton (Chair), John Lloyd, Victoria Sosa, and Patrick Snow.

Also in attendance are Alexandra Batchelor, Recorder (Ex Officio) and Cynthia Sharp (Ex Officio)
.
Unexcused Absences: Robert Rey
Excused Absences: Carolann Willard

III. PEOPLE TO BE HEARD:

Bruce Claypool – Churches and Non-Profit Business License Required

Motion to enter: Committee of the Whole

MOVED BY	Patrick Snow	Motion to approve
SECOND BY	John Lloyd	
VOTE ON MOTION	All in favor	4-0

IV. APPROVAL OF AGENDA

06/24/2024

MOVED BY	Patrick Snow	Motion to approve
SECOND BY	John Lloyd	
VOTE ON MOTION	All in favor	4-0

V. APPROVAL OF MINUTES

12/18/2023

MOVED BY	John Lloyd	Motion to approve
SECOND BY	Patrick Snow	
VOTE ON MOTION	All in favor	4-0

VI. NEW BUSINESS

A. Changing Meeting time to 5:30 pm (John Lloyd)

MOVED BY	John Lloyd	Motion to approve
SECOND BY	Patrick Snow	
VOTE ON MOTION	All in favor	4-0

VII. EX OFFICIO MEMBER REPORTS

May 2024 Report.

VIII. COMMITTEE MEMBER COMMENTS

John Lloyd: Nice to meet again.

John Hamiliton: No Comment

Patrick Snow: Nice to see everyone.

Victoria Sosa: No Comment.

IX. Adjourned

MOVED BY	John Lloyd	Motion to approve
SECOND BY	Victoria Sosa	
VOTE ON MOTION	All in Favor	4-0

The chair called the meeting to an end at 7:04 pm.

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Recorder

City of Bethel, Alaska
Finance Committee Minutes

July 22nd, 2024	Regular Meeting	Bethel, Alaska

A MEETING WAS NOT HELD BECAUSE AGENDA WAS NOT POSTED ON TIME.

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John Hamilton, Chair

ATTEST:

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Alexandra Batchelor, Ex Officio

City of Bethel, Alaska
Finance Committee Minutes

August 26th , 2024 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on August 26th, 2024, at 6:41 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Lloyd (Vice Chair), Victoria Sosa, and Patrick Snow.

Also in attendance are Alexandra Batchelor, Recorder (Ex Officio), Cindy Sharp (Ex Officio).
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Unexcused Absences: Robert Rey, and John Hamilton (Chair)
Excused Absences: Carolann Willard

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, Ex Officio

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #24-xx

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE TO REPEAL THE CITY BUSINESS LICENSING CODE AND ASSOCIATED PROCESSES

WHEREAS , Bethel Municipal Code Chapter 4.17, Sales Tax, was repealed and a new code adopted in 2017;

WHEREAS , one of the revisions included in the overhaul was the creation of a sales tax collection registration requirement, providing: "No person may engage in any taxable transactions within the City without first procuring an annual sales tax collection certificate from the city finance department";

WHEREAS , after a review, the City has found this registration requirement and process duplicates the City's business license requirement and process, rendering one of the processes redundant;

WHEREAS, in order to streamline municipal operations while ensuring minimum impact to our local businesses, the City finds it necessary to repeal the business licensing provisions and make corresponding amendments to the Bethel Municipal Code;

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

SECTION 1. Classification. This is a codified ordinance of general and permanent nature and shall become part of the Bethel Municipal Code.

SECTION 2A. Amendment. Bethel Municipal Code Chapter 2.60.070, Committees, Commissions, and Ad Hoc Committees, Finance Committee Duties, is amended as follows. New language is underlined, and old language is stricken.

Chapter 2.60

Committees, Commissions, and Ad Hoc Committees

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.

SECTION 2B. **Amendment.** Bethel Municipal Code Chapter 4.16 Sales Taxes, is amended as follows. New language is underlined and old language is stricken.

Chapter 4.16
Sales Taxes

4.16.010 4.16.010 Definitions.

For purposes of this chapter, certain words and phrases are defined as follows:

A. *Repealed by Ord.20-15*.

B. "Buyer" means and includes persons who acquire interest in real or personal property, or the right to use or occupy property, or who receive a service for consideration.

C. "Business" means and includes all activities or acts, personal, professional or corporate, engaged in or following or engaging in a trade, profession or business (including receipts from advertising services, rental of personal or real property, construction, processing manufacturing, fisheries businesses, liquor license, insurance businesses, mining and coin-operated amusement and gaming machines, but excluding fishermen), calling or vocation, with the object of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business. The giving or supplying of services as an employee to an employer does not constitute "business" under this chapter. The selling of games of skill and chance, even if done by a nonprofit organization, does constitute "business" under this chapter.

C. "City" means the city of Bethel.

D. "Coin-operated machine" means a slot machine, jukebox, merchandise vending machine, laundry and any other service dispensing machine or amusement device of any kind which requires the insertion of currency to make it operative.

E. "Consumer" means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for consideration.

F. "Engaging in business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect economic benefit.

G. "Federally recognized Indian tribe" means an Indian or Alaska Native tribe, band, nation, pueblo, village or community that the Secretary of the Interior has acknowledged to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, Public Law 103-454, 25 USC 479a.

H. "Finance director" means the finance director of the city or the designee of the finance director, the city manager or the city council; the designee may be an employee of the city, an accountant or other person who is not an employee of the city, a certified public accounting firm or other type of firm.

I. "Goods," "fixtures," "investment securities," "general intangibles," "accounts," "chattel paper," "documents," "instruments" and "money" and their singulars have the meanings given the terms by the Alaska Uniform Commercial Code, AS 45.01 et seq., as amended.

J. "Lease," "leasing" or "rental," regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, means a transfer of possession or control of tangible personal property or real estate of a fixed or indeterminate term for consideration; a lease or rental may include future option to purchase or extend. The provisions of 26 USC (Internal Revenue Code), AS 45.01 through AS 45.08, AS 45.12, AS 45.14 and AS 45.29 (Uniform Commercial Code) shall apply.

K. "Person" means an individual, partnership, cooperative, association, joint venture, corporation, estate trust, business, receiver, or any entity, group or combination acting as a unit.

L. "Political subdivision" means a local government created by the state of Alaska to help fulfill its obligations. Political subdivisions include counties, cities, towns, villages, and special districts such as school districts, water districts, park districts, and airport districts.

M. "Price" means the amount of money, or the fair market value of consideration other than money, that the buyer gives to the seller in exchange for the property, the right to use or occupy the property, or the rendering of services.

N. "Rental" means any transfer of the right to use or occupy property for consideration.

O. "Responsible individual" means any individual, including a group of individuals such as a board of directors, partnership, joint venture, corporation or other entity, who has the responsibility to, is required to, or has the authority to direct or cause another person to:

1. Collect the tax levied under this chapter;

2. Segregate funds in lieu of the direct collection of the tax under this chapter;

3. Remit over to the city taxes required to be collected under this chapter; or

4. Determine which creditors of the seller are to be paid; and may include, but is not limited to, such officers and employees of a seller as the chief executive officer, president, vice president for finance, controller, comptroller, treasurer, bookkeeper, majority shareholder, finance director, manager, partner, managing partner, chief fiscal or financial officer and accountant if they possess any of the authority, responsibility or duties described in this definition.

P. "Resale" means to sell again and is limited to items which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. The item must be easily and readily identifiable in the final product.

Q. "Sale" or "retail sale" or "sale at retail" means every sale or rental of real property or sale or rental of personal property (whether tangible or intangible), every sale or exchange of services, including barter, credit, lease, installment and conditional sales, for any purpose other than resale when such resale is made in the regular course of business.

1. A "sale," "retail sale," or "sale at retail" includes, but is not limited to, the following transactions:

   a. Selling property; or

   b. Renting, leasing, or letting of real or personal property, accommodations, facilities, or services of any nature whatsoever; or

c. Storing for use or consumption any item or article of personal property; or

d. Rendering occupational or professional services of any nature whatsoever; or

e. Furnishing materials and rendering services in connection therewith to accomplish the installation, construction, repair or completion of a specific end product or project; or

f. Selling real estate comprising parcels of land and buildings or improvements thereto, either separately or conjunctively; or

g. Transfer of the product of a manufacture or construction process to the user of the product; or

h. Importing, or causing to be imported, property from outside the city for sale or for rent, storage, distribution, use or consumption within the city; or

i. Selling or furnishing, preparing and serving food or beverages, alcoholic or nonalcoholic, for consumption on or off the premises of the seller; or

j. Every use or play of a coin-operated machine; or

k. Transacting or engaging in any type of business not enumerated herein.

R. "Sales price" or "selling price" means the consideration paid by the buyer, whether money, credit, rights or other property or interest in property expressed in terms of money equal to fair market value of the consideration including delivery costs, taxes, or any other expenses whatsoever and without deduction on account of the cost of property sold, the cost of materials used, labor costs, discount, delivery costs or other expenses paid or accrued, and without any deduction on account of losses.

S. "Seller" means every person who, as principal or agent, makes a sales transaction to a buyer or consumer, every person renting goods, real or personal property and every person performing or providing services, for consideration. In the event that retail sales transactions are being conducted in the name of a corporation, partnership, cooperative, association, joint venture or other entity, the "seller" for purposes of responsibility and liability for the collection and remittance of sales tax shall include every director, officer and partner without exception.

T. "Selling price" or "sales price" means the consideration paid by the buyer, whether money, credit, rights or other property or interest in property expressed in terms of money equal to the fair market value of the consideration including delivery costs, taxes, or any other expenses whatsoever and without deduction on account of the cost of property sold, the cost of materials used, labor costs, discount, delivery costs or other expenses paid or accrued, and without any deduction on account of losses.

U. "Services" means and includes all services of every manner and description which are performed or furnished for compensation of any kind, except services rendered to an employer by an employee, including but not limited to:

1. Professional services;
2. Services in which a product or sale of property may be involved including personal property made to order;
3. The sale of transportation services;
4. Services rendered for compensation by any person who furnishes any services in the course of their business or occupation;
5. Services wherein labor and materials are used to accomplish a specified result;
6. Commissions earned during business conducted within the city; and
7. Any other services including advertising, maintenance, recreation, amusement and craftsmen's services.

V. "Time of sale" for installment sales is the time at which the initial payment is made.

W. "Transaction" means any transfer of property or the right to use or occupy property, or the rendering of a service, for consideration.

X. “Wholesaler” means a merchant who sells goods, in the regular course of business, to retailers who sell to consumers, or sell goods in the regular course of business to dealers or other wholesalers, for the purpose of taxable resale in the city. To qualify as a wholesaler, a merchant must be regularly recognized as such, and known to the trade as such.

Y. “Wholesale sale” means a sale of goods by a merchant selling them in the regular course of business; or a sale of goods by a merchant selling them in the regular course of business at wholesale prices to dealers or other wholesalers for the purpose of taxable resale in the city. The term does not include a sale by a wholesaler to users or consumers when such sale is not for taxable resale in the city.

Z. “Z tape” means the report feature of a cash register which records the total transactions, such as sales by type, the number of customers and the number of items rung in for the period; the transactional total of the current day’s receipts.

4.16.050 Rules applicable to particular businesses or occupations.

A. *Commissions/Fees.*

1. Commissions on sales of real property located in the city are subject to sales tax, regardless of the location of the person to whom the commission is payable.

2. Commissions/fees received as a result of professional services performed within the city are subject to sales tax regardless of the location of the person to whom the commission is payable when the subject of the services occurred within the city.

B. *Sales from Coin-Operated Machines.* An amount equal to the gross receipts from each coin-operated machine that the seller operates in the city shall be subject to sales tax.

C. *Additional fees for businesses selling games of skill and chance.*

1. Each business selling games of skill and chance shall pay a fee equal to four (4) percent of the gross revenues from sales of games of skill and chance. "Gross revenues from a sale" is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.
2. Operators of games of skill and chance licensed by the state pursuant to AS 5.15.010, et seq., shall pay the fee on a monthly basis on or before the last day of the following month. The fee shall be accompanied by a copy of the report submitted to the authorized permittee pursuant to AS 5.15.087 or any successor statute or regulation.
3. Qualified organizations authorized to conduct games of skill and chance by the state pursuant to AS 5.15.010, et seq., who do not make use of a licensed operator shall pay the fee on a quarterly basis not later than the last day of the month following the quarter a tax return is required to be submitted. A copy of the quarterly report filed with the state pursuant to AS 5.15.080 or any successor statute or regulation shall accompany payment of the fee.

4.16.090 Sales tax collection – Registration and renewal requirement.

A. No person may engage in any taxable transactions within the city without first procuring a sales tax collection certificate from the city finance department. The certificate shall state the address of the place of business to which it applies, the applicable State of Alaska business license number, if any, and shall authorize the seller to collect the tax.

~~B. A new business shall apply for a sales tax collection certificate concurrently with the new business license application that must be obtained before commencing business.~~

C. The biannual ~~S~~sales tax collection certificates ~~shall expire at the same time as the establishment's business license and must be renewed concurrently.~~ ~~on December thirty-first (31st).~~ unless suspended or revoked by the finance director, is valid from its date of issue until the end of ~~that~~ the following calendar year and may be renewed ~~each year~~ upon application and payment of the fee to the department.

~~D. A person, firm, partnership, corporation or other business entity shall file an application for a sales tax collection certificate with the finance department prior to conducting business within the city. The complete business license and sales tax certificate application shall be returned to the finance department along with a copy of the business entity's Alaska State business license and city of Bethel business license. The sales tax collection certificate will not be issued until all of these requirements have been met.~~

E. Each business entity shall have a sales tax certificate under the advertised name and each separate business shall be registered under its own account.

F. No sales tax collection certificate shall be issued to or renewed for:

~~1. A person who does not meet the licensing requirements set out in Chapter 5.04 BMC (Business License Code); or~~

2. A person who has failed to pay any necessary fees due to the city; or

3. A person owing a judgment, delinquent taxes or a utility bill to the city, unless the person is in a satisfactory repayment plan.

G. Where the application or city records indicate that applicant is currently in violation of filing and/or remittance requirements of the city's sales tax provisions, the finance director may deny the application for a sales tax certificate until the applicant enters into binding agreement setting out a method by which full compliance will be attained.

H. The sales tax collection certificate of any seller will be suspended when such seller fails to pay delinquent taxes, penalties and interest within thirty (30) days after notice of delinquency is given or mailed provided such seller shall be afforded due process before the certificate suspension.

I. The sales tax certificate is nonassignable and nontransferable and must be surrendered to the city by the seller to whom it was issued upon his ceasing to do business within the city. If there is a change in the form of organization such as from a single proprietorship to a partnership or a corporation, the admission or withdrawal of a general partner, or a change in seller's agent for service, the seller making such change shall surrender the outdated certificate to the city for termination. The successor seller is required to file a new application for a sales tax collection certificate. Upon receipt of such application, properly executed, as provided in this chapter, a new certificate will be issued to such successor seller.

J. Application for renewal of a sales tax collection certificate and payment of the biennial fee shall be made or postmarked by the United States Postal Service or private delivery service before December thirty-first (31st) of the expiration year. Any renewal application made or postmarked after December thirty-first (31st) of the certificate expiration year shall be subject to a fee equal to double the fee for the sales tax certificate. By December tenth (10th) of each year, the finance department shall provide notice of renewal to each business whose certificate will expire that year; provided, neither the failure of the city to provide the notice or the failure of a business to receive the notice shall have the effect of extending the December thirty-first (31st) renewal deadline nor of waiving any penalty or additional or increased fee for the late filing of a renewal application.

K. When a business ceases to do business that the holder of the sales tax certificate has been authorized to conduct under the certificate, the certificate holder shall notify the city in writing of the termination of the business within fourteen (14) days of such termination.

4.16.155 Sales Tax Certificate Fees

The biennial sales tax certificate fee for a business that has less than two hundred fifty thousand dollars ($250,000) in taxable sales in a calendar year is one hundred dollars ($100). The fee for a certificate issued to a new business that commences after the beginning of the biennial period applicable to the applicant, shall be twenty-five (25) percent of the biennial fee times the number of full and partial semesters remaining in the biennial period. No proration may be given for seasonal or other part-year operations.

4.16.160 Exemptions and limitations on exemptions.

The following sales and services are exempt from the tax levied under this chapter only in accordance with the exemptions and limitations thereon, as provided for in this section:

A. *Admissions.* Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations are exempt.

B. *ATVs/Boats.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

C. *Banking.* The following fees, sales and services charged by banks, savings and loan associations, credit unions and investment banks are exempt:

1. Fees for the sale, exchange or transfer of currency, stocks, bonds and other securities;
2. *Loans.* The principal amount of the loan, the interest charged for loaning of money, escrow collection services, and any fees associated with the loaning of money;
3. Services associated with the sale, exchange or transfer of currency, stocks, bonds and other securities;
4. Pass-through charges on loan transactions which include sales tax;
5. Sale of insurance policies, bonds of guaranty and fidelity (AS 21.09.210).

D. *Casual and Isolated Sales, Services or Rentals.* Proceeds from casual, occasional or isolated sales which are easily identified as the sale of tangible personal property or goods at such functions as moving, garage, yard, food and bake sales, markets or fairs (such as flea markets and craft fairs), the sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting provided the seller does not regularly engage in the business of selling such goods or services or rentals are exempt, but only if:

1. The sales of goods and services do not occur for more than ten (10) days in a calendar year, and are not made through a dealer, broker, agent or consignee; or

2. The rental of personal tangible property does not exceed sixty (60) days in a calendar year, whether or not consecutive.

3. Sales or rentals made pursuant to a business ~~license~~ or by sellers representing themselves to be in the business of making sure sales, rentals or services are not exempt.

4. The rental of real estate is not exempt.

E. *Cemetery Plots.* The sale of cemetery/burial plots is exempt.

F. *Repealed by Ord. 21-14.*

G. *Compliance with State and Federal Laws.* Gross receipts or proceeds derived from sales or services which the city is prohibited from taxing under the laws of the state or under the laws and the Constitution of the United States, including, but not limited to, the following:

1. Sales by the U.S. Postal Service are exempt;

2. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 USC Sections 1771 through 1789 (Child Nutrition Act of 1966) are exempt;

3. *Repealed by Ord.20-06.*

4. Air transportation precluded from taxation under AS 29.45.820 is exempt;

5. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof are exempt. However, the exemption shall not apply to the sale of materials and supplies to contractors for

the manufacture or production of property or rendering services for sale to such government units or agencies on a contract bid award, in which event the contractor shall be deemed the buyer, subject to the payment of the tax;

6. A sale or rental to an employee of the state, its political subdivisions, or the federal government is exempt, but only when the government employee provides proof that the sale is for government business by paying for the sale with a government voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for government business;

7. A sale or rental to a federally recognized tribe is exempt, but only when the tribal employee provides proof that the sale is for tribal government business by paying for the sale with a tribal voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for tribal government business.

H. *Credit Unions.* Sales to or by federally chartered credit unions or credit unions organized under AS 06.45 are exempt.

I. *Dues.* Dues or fees paid to clubs, labor unions and other organizations solely for the privilege of membership are exempt.

J. *Freight and Wharfage.* Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt unless such delivery services are included in a through bill of lading in conjunction with interstate commerce.

1. Warehouse and storage services are not exempt.

2. Transportation of goods, equipment, or other property from one (1) point to another within the city limits by commercial movers is not exempt.

K. *Maximum Tax.* That portion of the selling price for a single piece of equipment or tangible personal property in excess of ten thousand dollars ($10,000) is exempt, where the selling price is totaled on one (1) invoice or on any sales slip under one (1) calendar day.

L. *Medical Services.*

1. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopath and surgery, a chiropractor, a dentist, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate are exempt;

2. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol or drug counselor, a marital and family therapist or a licensed professional counselor; provided, that the service is within the scope of the state license or certificate are exempt;

3. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment, including laboratory and x-ray services are exempt;

4. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state are exempt;

5. Gross receipts or proceeds of the retail sale of prescription drugs are exempt;

6. Services rendered by massage therapists, including those working for a chiropractor or other medical provider, are not exempt.

M. *Newspapers.* Sales of newspapers are exempt.

N. *Nonprofits.* A sale of goods or services to any nonprofit entity that, at the time of sale, can produce a sales tax exemption card and that has a duly authorized federal tax-exempt status pursuant to IRS Regulations, Section 501(c)(3), (4) or (19) is exempt; provided, that any income from the exempt sale is also exempt from federal taxation.

O. *Public Assistance.* Purchases made with food coupons, food stamps, or other type of certificate issued under 7 USC Sections 2011 through 2025 (Food Stamp Act) or other certificates issued under 42 USC Section 1786 (Special Supplemental Food Program for Women, Infants and Children) are exempt.

P. *Real Estate Sales.* Sale of property consisting of land and/or buildings is exempt.

Q. *Recreational Vehicles.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

R. *Repealed by Ord. 21-14.*

S. *Retail Sales of Foods.* Prepared food sold under the following circumstances are exempt as follows:

1. When served in cafeterias or lunchrooms of elementary, secondary, post-secondary schools, colleges or universities which are operated primarily for students and staff, and are not operated for the public or for profit;

2. When served to clients and staff, and not to the public or for profit, as part of services provided by a nonprofit hospital or other nonprofit government organization licensed by the state of Alaska for the care of humans;

3. Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit to senior citizens or the homeless or disadvantaged; provided, that the sale price of such meals does not exceed the cost of delivery or service of such meals.

T. *Sales to Retailers.* Are exempt only if the buyer presents to the seller a valid exemption card, issued by the city pursuant to this section, and for the class of activity involved for which the exemption is sought and:

1. The sale of goods, wares or merchandise to a retail dealer, manufacturer or contractor is for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax; and

2. The product is an item sold as part of the reseller's primary business and is of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service.

3. *Repealed by Ord. 21-14.*

4. Food products that are purchased for resale must be purchased and sold as is or prepared in a commercial kitchen.

U. *School.*

1. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations are exempt;

2. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed are exempt;

3. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed, are exempt;

4. Sales of food and beverages at educational lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit are exempt;

5. The service of transporting students to and from a school in vehicles when in the regular course of that business is exempt.

V. *Securities.* The sale of insurance and bonds of guaranty and fidelity, and the commission thereon (AS 21.09.210(f), 21.79.130, 21.80.130) are exempt.

W. *Senior Citizen Exemptions.* The following are exempt only if the buyer, or their designee, presents a valid senior citizen exemption certificate and the product or service is intended primarily for the senior citizen holding the exemption card:

1. Food intended for consumption by the senior citizen, their spouse, or same-sex partner living in the same household, or the unemancipated minor children of either the senior citizen or their spouse or same-sex partner, who live in the same household. For purposes of this subsection, "food" is defined in accordance with 7 USC Section 2012(g) (definition of "food" for purposes of the Food Stamp Act).

2. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

3. Payment for telephone, electric, and heating fuel by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

X. *Services.* That portion of the selling price of a single service that exceeds twelve thousand dollars ($12,000) is exempt. This amount will be adjusted in 2022 and every two (2) calendar years thereafter consistent with the Consumer Price Index for All Urban Consumers for Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest one hundred dollars ($100). For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one (1) month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

1. A commission paid to an agent for negotiating the sale of real property; or

2. A written contingency fee agreement award or settlement.

Y. *Transportation.*

1. The sale of services for transporting passengers by river taxi, taxicab, bus, or hovercraft is exempt;

2. The sale of passenger seat tickets by a commercial airline is exempt;

3. The service of transporting disabled or handicapped individuals when in the regular course of that business is exempt;

4. The lease of vehicle for hire permits is not exempt;

5. The portions of a sale that are charges for recreational flightseeing or air/water/shore excursion travel or adventure services are not exempt, unless otherwise exempted by AS 29.45.820;

6. The lease or rental of vehicles is not exempt.

Z. *Utilities.* Payment for city water, sewer and refuse utility services by any and all persons or entities is exempt.

AA. *Wholesale.* Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers are exempt. These include sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold themselves out as regularly engaged in the business of selling such products.

4.16.170 Exemption cards.

A. Sales to retailers, wholesalers, and senior citizens shall be exempted from sales tax only if the person requesting the exemption has obtained and produces a valid exemption authorization card.

B. Federal, state, and tribal entities are not required to produce exemption cards. Sales to these entities are only exempt when the method of payment is made directly by the federal, state or tribal entity. Payments made by cash, personal check or personal credit card, even if on behalf of a federal, state or tribal entity, are never exempt.

C. *Cost.* The annual charges for an exemption card are as follows:

1. *Retailer/Wholesaler.* One hundred dollars ($100) (maximum two (2) cards).

2. *Senior Citizen – Initial Card.* Free (maximum one (1) card).

3. *Senior Proxy Card.* Initial proxies: free; replacement/substitute proxies (fifteen dollars ($15) each).

4. *Replacement Card.* Thirty dollars ($30) each (first card); forty-five dollars ($45) (all subsequent replacement cards).

D. With the exception of nonprofit organizations which are covered in BMC 4.16.190, any person, corporation or other organization claiming an exemption under BMC 4.16.160 shall apply to the city for an exemption authorization card within one (1) month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by November fifteenth (15th) of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under BMC 4.16.160 or are purchased by persons, agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at their place of business may refuse to accept the exemption card.

E. The following require an exemption card in order to qualify for the exemption:

1. Exemptions for sales for resale (sales to retailers);

2. Exemptions for sales to wholesalers; and

3. Exemptions for senior citizens.

F. Persons requesting an exemption card shall apply at the finance department on a form approved by the finance director. The application shall be accompanied by any applicable fee that is required under this section. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

G. The exemption card will include, at a minimum:

1. For resale or wholesale:

   a. General character of property or service sold by the purchaser in the regular course of business intended for resale;

   b. Name and address of the purchaser;

   c. Signature of the purchaser;

   d. Expiration date; and

   e. City of Bethel authorization exemption number.

2. For senior citizen:

   a. Name and address of the qualified senior citizen or proxy;

   b. Signature of qualified senior citizen or proxy;

   c. Expiration date;

   d. City of Bethel authorization exemption number.

3. For all others:

   a. Name and address of the exempt entity;

b. Name and address of the qualified purchaser(s);

c. Expiration date; and

d. City of Bethel authorized exemption number.

H. *Time Frame.*

1. For resale or wholesale: An exemption card is issued for two (2) years and expires on December thirty-first (31st).

2. For senior citizen: An exemption card expires five (5) years from the date of issuance.

3. For senior proxies: An exemption card expires two (2) years from the date of issuance.

I. *Proof.* The finance director may require, at a minimum, the following proof before issuance of an exemption card:

1. *Retailer Exemption Cards.*

~~a. City of Bethel business license;~~

b. State of Alaska business license;

c. If tobacco is to be purchased, must also present proof of state and city tobacco licenses.

2. *Senior Citizen Exemption Cards.* Proof of meeting the age requirement (must be at least sixty-five (65) years of age on January first (1st) of the year for which the exemption card is applied for).

J. *Repealed by Ord. 21-28.*

K. *Proxy for Senior Citizen Exemption Cards.* If a person who is authorized to receive a senior citizen exemption authorization card is physically or mentally disabled so that the applicant is physically unable to use the card, the applicant may designate up to two (2) proxies on their exemption application. Proxy cards are nontransferable. Only those purchases on behalf of the senior citizen are exempted from the sales tax. Before a proxy card can be issued, the finance director shall require:

1. The names, addresses and legal identifications of the proxy shoppers;
2. Proof that the senior citizen is unable to personally use the card and requires a proxy;
3. Legal proof that the proxy has the authority to represent the senior citizen (for example, a court order appointing the proxy as guardian or a valid power of attorney).

L. *Nontransferable.* An exemption authorization card is nontransferable and must be surrendered to the city finance office upon disqualification for use for any reason.

M. An exemption authorization card executed by the purchaser must be in the possession of the purchaser at the time that an exempt transaction occurs.

N. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization card;
2. Used the exemption authorization card in a transaction that was not exempt from sales;
3. Permitted the use of the exemption authorization card by a person other than an authorized agent or employee of the holder of the exemption; or
4. Ceased to be entitled to exemption from sales tax.

O. If the finance director revokes a person’s exemption authorization card, that person is no longer exempt from paying sales tax under this chapter until the person obtains a new exemption authorization card which may not occur sooner than one (1) year after the revocation.

P. If the finance director revokes a person's authorization card, that person must pay sales tax, interest, penalties, etc., on all sales made to or by the person which were not duly exempt.

4.16.190 Nonprofit exemption certificates.

A. No sales to a nonprofit organization shall be exempted from sales tax unless and until the nonprofit organization has applied for and received an exemption certificate from the finance director.

B. ~~There shall be no cost for a nonprofit exemption certificate.~~ The nonprofit exemption certificate fee is one hundred dollars ($100).

C. Any seller may demand proof of or copies of the nonprofit exemption certificate at any time prior to exempting a sale.

D. Nonprofits requesting an exemption certificate shall apply to the finance department on a form approved by the finance director. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

E. Nonprofit certificates shall expire within four (4) years from the date of issuance.

F. Nonprofit exemption certificates shall include, at a minimum, the following information:

1. Type of 501 designation;
2. General character of services performed;
3. Expiration date.

G. *Proof.* The finance director may require, at a minimum, the following proof before issuance of the exemption certificate:

~~1. Proof of a city of Bethel business license;~~

2. Copy of a state of Alaska business license;

3. Proof of federal 501(c) status.

H. *Nontransferable.* The exemption authorization certificate is nontransferable and must be surrendered to the finance director upon disqualification for use by any reason.

I. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and after a hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization certificate;

2. Used the exemption authorization certificate in a transaction that was not exempt from sales;

3. Permitted the use of the exemption certificate by a person other than an authorized agent or employee of the holder of the exemption certificate; or

4. Ceased to be entitled to exemption from sales tax.

J. If the finance director revokes an organization's exemption authorization certificate, that organization is no longer exempt from paying sales tax under this chapter until the organization obtains a new exemption certificate which may not occur sooner than one (1) year after the revocation.

K. If the finance director revokes an organization's authorization card, that organization must pay sales tax, interest, penalties, etc., on all sales made to or by the organization which were not duly exempt.

4.16.240 Tax filing schedule.

A. All persons subject to this chapter shall file a return on a form or in a format prescribed by the city and shall pay the tax due. Each person engaged in business in the city subject to taxation shall file a return in accordance with the following:

1. *Monthly.* Unless as otherwise provided for in this section, sellers shall file on or before the last day of the month following the end of each preceding month.

2. *Semi–Monthly.* If a seller fails to file or is late in filing returns for two (2) or more months, whether or not consecutive, the finance director may require the seller to submit returns and payments semi-monthly for other good cause, including, but not limited to, a lack of sales history, seasonal sales, etc.

3. *Annually.* Upon approval of the finance director, a seller that has a documented history of less than twenty-four thousand dollars ($24,000) in taxable sales annually as well as a documented history of on-time filings and payments may file its sales tax return and remittance of taxes on an annual basis. Returns and taxes filed and paid on an annual basis must be received or postmarked by the United States Postal Service or private delivery service no later than January thirty-first (31st) following the calendar year for which the tax return is required to be submitted. Penalties for late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from January first (1st) of the preceding year.

4. *Filing to Be Continuous.* A person who has filed a sales tax return will be presumed to be making sales in successive periods unless the person files a return showing a termination or sale of their business in accordance with BMC 4.16.380.

B. *Special and/or Seasonal Events.* For all sellers only operating at special and/or seasonal events, the tax return shall be due on or before the fifth (5th) business day following the event(s).

C. It is the duty and responsibility of every seller liable for the collection of any tax imposed herein, unless otherwise provided herein, to file with the city, upon forms prescribed and furnished by the city, a return, prepared under oath, setting forth the amount of all sales, taxable and nontaxable, the amount of tax thereon and other information the city may require on the form or forms.

D. The completed and executed return, together with the remittance in full for the amount of the tax due, shall be transmitted to and must be received by the finance department or postmarked by the United States Postal Service or private delivery service on or before 5:00 p.m. local time on:

1. *Monthly Filers.* The last day of the following month.

2. *Annual Filers.* January thirty-first (31st) of the following year.

3. *Seasonal Filers.* The fifth (5th) business day following the event.

E. 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 proper proof of remittance (such as certified mail receipt, weigh bill, etc.) showing timely submittal.

F. Any person holding or required to hold a city of Bethel ~~business license~~ sales tax certificate shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the person intends to continue doing business they shall file a return reflecting no sales and a statement indicating their intent to continue doing business, and shall continue to do so each filing period until they cease doing business or sell the business. If the person intends to cease doing business they shall file a final return and statement of business closure, and must register before restarting operations. If the business is sold, then the person must file a final return upon sale of the business in accordance with BMC 4.16.380.

G. The seller shall prepare the return and remit sales tax to the city on the same basis, cash or accrual, which the seller uses in preparing its federal income tax return. The seller shall sign the return, and transmit the return, with the amount of sales tax that it shows to be due, to the city.

H. Sellers failing to comply with the provisions of this chapter shall, if required by the city, file and transmit collected sales taxes monthly until such time that they have demonstrated to the city that they are or will be able to comply with the provisions of this chapter. Six (6) consecutive on-time sales tax filings shall establish the presumption of compliance.

I. Sales tax returns shall be accompanied by proof, satisfactory to the city, as to claimed exemptions or exceptions from tax herein imposed. In the absence of proof, the sales, rentals or services shall be deemed to have been taxable. The burden of establishing any tax exemption is upon the claimant.

J. The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases and be able to produce the documentation if requested by the city. Documentation for exempted sales should include the number of the city exemption authorization card presented by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase and the amount of sales taxes exempted. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.16.320 Amended returns.

A. A seller may file an amended sales tax return, with supporting documentation, and the city may accept the amended return, but only in the following circumstances:

1. The amended return is filed within one (1) year of the original due date for the return; and

2. The seller provides a written justification for requesting approval of the amended return; and

3. The seller held a ~~current city business license~~ sales tax certificate for the period for which the amended return was filed and filed an original return for that period; and

4. The seller agrees to submit to an audit upon request of the city.

B. The city shall notify the seller in writing whether it accepts or rejects an amended return, including the reasons for any rejection.

C. The city may adjust a return for a seller if, after investigation, the city determines the figure included in the original returns are incorrect, and that additional sales taxes are due; and the city adjusts the return within two (2) years of the original due date for the return.

4.16.380 Cessation or transfer of business.

A. A seller who sells, leases, conveys, forfeits, transfers or assigns any portion of their business interest, including a creditor or secured party, shall make a final sales tax return within fifteen (15) days after the date of such conveyance.

B. At least ten (10) business days before any such sale is completed, the seller shall send to the finance director, by certified first-class mail, postage prepaid, a notice that the seller's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.

C. Upon notice of sale and disclosure of buyer, the finance director shall be authorized to disclose the status of the seller's sales tax account to the named buyer or assignee.

D. Upon receipt of notice of a sale or transfer, the finance director shall send the transferee a copy of the sales tax code with this section highlighted.

E. Neither the finance director's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.

F. Following receipt of said notice, the city shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the city shall have twelve (12) months from the later of the completion of the sale or the city's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The city may also initiate an estimated assessment if the requirements for such an assessment exist.

G. A person acquiring any interest of a seller in a business required to collect the tax under this chapter assumes the liability of the seller for all taxes due the city, whether current or delinquent, whether known to the city or discovered later, and for all interest, penalties, costs and charges on such taxes.

H. Before the effective date of the transfer, the transferee of a business shall obtain from the city an estimate of the delinquent sales tax, penalty and interest, if any, owed by the seller as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the seller has produced a receipt from the city showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the city for the lesser of the amount of delinquent sales tax, penalty and interest due from the seller as of the date of transfer, and the amount that the transferee was required to withhold.

I. In this section, the term "transfer" includes the following:

1. A change in voting control, or in more than fifty (50) percent of the ownership interest in a seller that is a corporation, limited liability company or partnership; or

2. A sale of substantially all of the assets used in the business of the seller; or

3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the seller's gross receipts from sales, rentals or services.

J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the city's sales tax lien.

K. Upon termination, dissolution or abandonment of a corporate business, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for said amounts. The officer shall be liable only for taxes collected which became due during the period they had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A seller who terminates their business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the seller shall pay a penalty of one hundred dollars ($100), plus an additional penalty of twenty-five dollars ($25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

M. A new or renewed ~~business license~~ <u>sales tax certificate</u> may not be issued to a seller who has failed to make the return and settlement under this section until the return and settlement required have been made and the penalty imposed has been paid.

<u>SECTION 2C.</u> **<u>Amendment.</u>** Bethel Municipal Code Chapter 4.17 Excise Tax on Cigarettes and Tobacco Products, is amended as follows. New language is underlined, and old language is stricken.

Chapter 4.17

Excise Tax on Cigarettes and Tobacco Products

4.17.060 Exemption cards.

A. Except as otherwise provided herein, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has been issued an exemption card in accordance with this chapter. No licensee shall claim any exemption under this chapter unless cigarettes or other tobacco products for which exemption is claimed have been sold or transferred to a person presenting a valid and current exemption card issued by the department in accordance with this chapter prior to such sale or transfer.

1. Any ~~person~~ seller with a current city of Bethel ~~business license~~ sales tax certificate may apply for an exemption card under this section as an agent for merchants whose principal places of business are located outside of the city and who acquire from an agent cigarettes or other tobacco products exempt from the tax imposed under this chapter, provided each merchant has a valid state of Alaska business license with a tobacco endorsement and the line of business (LOB) code or equivalent thereon.

2. A merchant acquiring cigarettes and other tobacco products through an agent under this section shall be considered an exemption cardholder for all purposes under this chapter.

3. A person or licensee issued an exemption card as an agent under this section shall comply with all provisions of this chapter except the agent shall not be required to maintain records to prove that cigarettes and other tobacco products for which an exemption is claimed under the agent's exemption card have been resold outside of the city by the merchant. Violation of any provision of this chapter relating to exemption cardholders by a licensee as agent for a merchant shall be grounds for revocation of the licensee's license issued under this chapter.

4. Notwithstanding anything to the contrary contained in or implied by other provisions of this chapter, the licensee shall be and remain the taxpayer liable for the payment of taxes due under this chapter.

B. Application for an exemption card is restricted to person with an active physical business presence in the city of Bethel acting as an agent for merchants whose principal places of business are located outside of the city, shall be on a form provided by the department, and shall include the following information and such other information as the department may require:

1. The applicant's name and address;

2. A copy of the applicant's current state of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;

3. The merchant names and locations where cigarettes and tobacco products will be sold;

4. Each application for an exemption card shall be accompanied by a fee of ~~fifty dollars ($50)~~ one hundred dollars ($100).

C. All exemption cardholders must maintain a valid, current business license, with a tobacco endorsement and line of business (LOB) code or equivalent, issued by the state of Alaska.

D. The biannual ~~Each~~ exemption card, unless suspended or revoked by the finance director, is valid from its date of issue until the end of ~~that~~ the following calendar year and may be renewed ~~each year~~ upon application and payment of the fee to the department.

E. The finance director may suspend, revoke or refuse to issue an exemption card under this section for any violation of or failure to comply with the requirements of this chapter by agent or cardholder, including any act or omission by such person which withholds, misstates or provides false or misleading information required by the department.

4.17.070 License required for dealers in cigarettes or tobacco products.

A. No person may sell, purchase, possess or acquire cigarettes or tobacco products in the city as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to each manufacturer, distributor, direct-buying retailer, vending machine operator or buyer. A copy of the applicant's state of Alaska business license required under AS 43.50.010 through 43.50.390 must accompany the application. The application must include the following information:

1. The applicant's name and address;
2. The name under which the cigarette or tobacco products business will be conducted;
3. The applicant's cigarette or tobacco products business categories as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer;
4. In the case of vending machine operator, the number of vending machines which will be operated;
5. Proof of a valid state of Alaska business license with a tobacco endorsement; and
6. Other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. The department shall refuse to issue a license if the applicant is delinquent on their city sales tax at the time of their application. If the applicant has been delinquent for more than thirty (30) days in the twelve (12) months preceding the license application, the city shall have the discretion to issue a provisional license subject to monthly review and subject to on-time remittance of city sales taxes.

E. A license required by this chapter is in addition to any other license required by law or city code.

F. A license issued under this chapter shall include:

1. The name and address of the licensee;
2. The type of business to be conducted;
3. The address at which the business is conducted; and

4. The years for which the license is issued.

SECTION 2D. Amendment. Bethel Municipal Code Chapter 4.20 Purchasing, is amended as follows. New language is underlined and old language is stricken.

Chapter 4.20
Purchasing

4.20.060 Local preferences.

A. In awarding competitive purchases or construction contracts, preference may be given to an otherwise qualified "local bidder" unless such preference is prohibited by the funding source.

B. For purposes of this section, a "local bidder/proposer" is a person who:

1. Holds a current state business license, and, in addition, for construction contracts holds a current, appropriate state contractor's registration certificate; and

2. Holds a current city of Bethel ~~business license~~ sales tax certificate both at the time the bid is announced and at the time it is scored; and

3. Submits a bid for a competitive purchase or construction contract under the name as appearing on the person's license, and, where applicable, a certificate; and

4. Has continuously maintained a physical place of business within the city of Bethel staffed by the bidder or an employee of the bidder for a period of one hundred eighty (180) calendar days immediately preceding the date of the bid opening; and

5. Is compliant with all requirements of the city sales tax ordinance;

6. A Bethel post office box number or residential address may not be used solely to establish status as a local business.

C. *Sliding Scale for Local Preference.*

1. A five (5) percent preference in bid/proposal prices not to exceed five thousand dollars ($5,000) on purchases not exceeding two hundred fifty thousand dollars ($250,000);

2. A three (3) percent preference in bid/proposal prices not to exceed ten thousand dollars ($10,000) on purchases between two hundred fifty-one thousand dollars ($251,000) and five hundred thousand dollars ($500,000); and

3. A two (2) percent preference in bid/proposal prices not to exceed twenty thousand dollars ($20,000) on purchases exceeding five hundred thousand dollars ($500,000).

Section 2E. Amendment. Bethel Municipal Code Chapter 5.04, Business License Code, is repealed.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

~~Chapter 5.04~~

~~BUSINESS LICENSE CODE~~

~~Sections:~~

~~5.04.010 Business defined.~~

~~In this chapter, unless the context otherwise requires, "business" means and includes all activities or acts, personal, professional or corporate, engaged in or following or engaging in a trade, profession or business (including receipts from advertising services, rental of personal or real property, construction, processing manufacturing, fisheries businesses, liquor license, insurance businesses, mining and coin-operated amusement and gaming machines, but excluding fishermen), calling or vocation, with the37bjectt of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business. The giving or supplying of services as an employee to an employer does not constitute "business" under this chapter. The selling of games of~~

~~skill and chance, even if done by a nonprofit organization, does constitute "business" under this chapter. [Ord. 98-29 § 2.]~~

~~5.04.020 Other provisions.~~

~~A person engaging in a business must, unless determined otherwise for good cause by the finance director, in addition to filing the regular application required by this chapter, be current on payment and collection of sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing and/or obligated to the city, and comply with any other provisions before being entitled to a license. The finance director shall not issue or renew a business license to a person who is not in compliance with this section. [Ord. 00-26 § 3; Ord. 98-29 § 2.]~~

~~5.04.025 Appeal of finance director's decision.~~

~~A. A decision of the finance director not to issue or renew a business license to a person who is not in compliance with BMC 5.04.020 may be appealed to the city manager within five (5) working days of receipt of the finance director's decision. The appeal must be in writing and must state with specificity the reason(s) for the appeal.~~
~~B. After due consideration of the reason(s) stated in the appeal, the city manager shall issue a written decision setting forth their findings and conclusions to accept, modify, reject or remand the decision of the finance director. The decision shall be issued within ten (10) working days of receipt of the appeal. The appellant has the burden of proof and persuasion with respect to their appeal. Before issuing the decision, the city manager shall provide the appellant an opportunity to provide additional relevant information to the city manager for their consideration of the appeal. The city manager may conduct a hearing for the purpose of hearing the appellant's additional information, and may allow the finance director an opportunity to respond to any information provided by the appellant. Any hearing conducted under this section shall be informal, and shall not be governed by formal rules of evidence. The city manager may consider~~

~~any relevant evidence that is not unduly prejudicial or cumulative in reaching their decision.~~

~~C. The city manager's decision is the final decision. Within thirty (30) calendar days of the date of receipt of the final decision, the final decision may be appealed to the Alaska Superior Court, Fourth Judicial District at Bethel, Alaska, pursuant to the Alaska Rules of Appellate Procedure. The final decision shall state that it is a final decision and contain any notice of the limitations on, and the right to appeal, contained in Alaska Rule of Appellate Procedure 602(a)(2) and/or any other applicable rule. [Ord. 01-03 § 2.]~~

~~5.04.030 Required – Application.~~

~~For the privilege of engaging in business in the city, a person shall first (1st) apply upon forms prescribed by the director of finance and obtain a license to do so, and pay the license fee provided in BMC 5.04.040. [Ord. 98-29 § 2.]~~

~~5.04.040 Fee.~~

~~The biennial license fee for businesses that have less than two hundred fifty thousand dollars ($250,000) in taxable sales in a calendar year is one hundred dollars ($100). The fee for a license issued to a new business that commences after the beginning of the biennial period applicable to the applicant, shall be twenty-five (25) percent of the biennial fee times the number of full and partial semesters remaining in the biennial period. No proration may be given for seasonal or other part-year operations. [Ord. 20-21 § 2, 2020; Ord. 01-28 § 11; Ord. 98-29 § 2.]~~

~~5.04.050 Additional fees for businesses selling games of skill and chance.~~

~~A. Each business selling games of skill and chance shall pay an additional fee equal to four (4) percent of the gross revenues from sales of games of skill and chance. "Gross~~

~~revenues from a sale" is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.~~

~~B. Operators of games of skill and chance licensed by the state pursuant to AS 5.15.010, et seq., shall pay the fee on a monthly basis on or before the last day of the following month. The fee shall be accompanied by a copy of the report submitted to the authorized permittee pursuant to AS 5.15.087 or any successor statute or regulation.~~

~~C. Qualified organizations authorized to conduct games of skill and chance by the state pursuant to AS 5.15.010, et seq., who do not make use of a licensed operator shall pay the fee on a quarterly basis not later than the last day of the month following the quarter a tax return is required to be submitted. A copy of the quarterly report filed with the state pursuant to AS 5.15.080 or any successor statute or regulation shall accompany payment of the fee.~~

~~D. The finance director shall have the same right to examine and audit the records of operators and qualified organizations as are given to the finance director under Chapter 4.16 BMC to examine and audit the records of persons required to collect the city sales tax. The penalties, interest and charges applicable under Chapter 4.16 BMC to late or incomplete filing of reports or returns or payment of sales tax and the failure to keep or produce records, as well as the right to protest or appeal a decision of the finance director, shall apply to the late or incomplete filing of reports or returns, the late or incomplete payment of the additional fee under this chapter and the failure to keep or produce adequate records. [Ord. 17-41 § 2; Ord. 09-17 § 2; Ord. 01-28 § 12; Ord. 98-29 § 2.]~~

~~5.04.060 Insurance required.~~

~~A. For purposes of this section, "transient lodging business" means and includes, but is not limited to, hotels, motels, bed-and-breakfast operations, and any other facility or operation that provides one (1) or more rooms on an hourly, daily, weekly, or other period that is less than monthly in exchange for direct or indirect compensation.~~

~~B. No person may operate a transient lodging business unless there is in effect during the period of such operation a commercial general liability insurance policy in an amount of not less than one million dollars ($1,000,000) per person and a combined aggregate amount of not less than two million dollars ($2,000,000) per occurrence. The deductible or self-retained coverage may not exceed ten thousand dollars ($10,000). Such insurance must include coverage for the business for liability arising out of the negligence of the business, its owners, employees and agents.~~

~~C. Each application for a business license by a transient lodging business must be accompanied by a copy of the insurance policy required by this section. No business license may be granted to a transient lodging business that does not provide a copy of a current policy required by this section; provided, the clerk may, in the exercise of discretion, accept a certificate of insurance provided to the finance director by an insurance agent or broker licensed to do business in the state in lieu of the policy itself.~~

~~D. The transient lodging business shall provide the finance director with a copy of each confirmation provided by the insurer of renewal of the required policy. Such confirmation must be provided to the city before the date of expiration of the policy that is provided to meet the requirements of this section.~~

~~E. Within seven (7) days of the receipt of the written demand from the city, a transient lodging business shall provide to the city for inspection, copying and review the policy of insurance meeting the requirements of this section. The failure of a transient lodging business to provide the policy as required by this subsection invalidates the transient lodging business license issued to such business under this chapter. A license invalidated under this subsection may be renewed by filing a complete application and payment of the late license fee under BMC 5.04.080.~~

~~F. A transient lodging business may not operate if it has failed or refused to produce the policy of insurance as required under subsection E of this section or has failed to provide confirmation of renewal prior to the expiration date, including any grace period allowed for the policy. [Ord. 98-29 § 2.]~~

~~5.04.070 Term and classification.~~

~~Licenses issued to one-half of the businesses shall expire on December thirty-first (31st) of the even-numbered years and the licenses issued to the other half of the businesses shall expire on December thirty-first (31st) of the odd-numbered years. The finance director shall establish the method of allocating businesses to the odd and even years and may establish and implement such classifications of businesses as may be useful in administering the sales tax or other city programs. [Ord. 98-29 § 2.]~~

~~5.04.080 Renewal of business license and termination of business.~~

~~A. Application for renewal of a license and payment of the biennial fee shall be made or postmarked by the United States Postal Service or private delivery service before December thirty-first (31st) of the license expiration year. Any renewal application made or postmarked after December thirty-first (31st) of the license expiration year shall be subject to a fee for the business license of twice the fee set out in BMC 5.04.040. By December tenth (10th) of each year, the finance department shall mail a written notice of renewal to each licensed business whose license will expire that year; provided, neither the failure of the city to mail the notice or the failure of a business to receive the notice shall have the effect of extending the December thirty-first (31st) renewal deadline nor of waiving any penalty or additional or increased fee for the late filing of a renewal application.~~

~~B. When a business license holder ceases to do business that the holder has been authorized to conduct under a business license issued by the city, the license holder shall notify the city in writing of the termination of the business within fourteen (14) days of such termination. Notice is not required where the business license holder transfers the business license to a successor assignee or purchaser. [Ord. 20-22 § 2, 2020; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.090 Regulations.~~

~~The finance director, with the approval of the city council, may promulgate regulations necessary to determine and collect fees imposed and to otherwise enforce the provisions of this chapter. The regulations become effective, with such changes as may be made by the city council, on the day following the city council meeting at which the proposed regulations are submitted to the council for review unless the regulations are rejected by the council. [Ord. 00-26 § 4; Ord. 98-29 § 2.]~~

~~5.04.100 Failure to obtain and failure to give notice of termination.~~

~~A person who engages in business before filing a business license application, or who fails to file any report or to pay the fee as prescribed by this chapter, or who fails to file a license renewal application or postmark a license renewal application by the United States Postal Service or private delivery service before February first (1st), shall, in addition to payment of the required fee, be subject to a penalty of one hundred dollars ($100) that shall be paid before the license may be issued. A business license holder who fails to give notice of termination of business shall also be subject to a penalty of one hundred dollars ($100). [Ord. 20-20 § 2, 2020; Ord. 00-14 § 3; Ord. 98-29 § 2.]~~

~~5.04.110 Offenses.~~

~~It is unlawful for a person to:~~
~~A. Wilfully evade the licensing provisions of this chapter;~~
~~B. Fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;~~
~~C. Make a false or fraudulent return or false statement with intent to defraud the city or evade payment of the fee;~~
~~D. Aid or abet another in an attempt to evade payment of the fee;~~

~~E. Fail to pay the required licensing fee, sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing to the city;~~

~~F. Engage in or operate a business without a license issued pursuant to this chapter;~~

~~G. Engage in or operate a business for which insurance is required under this chapter without a policy of such insurance in effect;~~

~~H. Fail or refuse to produce a policy of insurance required by this chapter within seven (7) days of the delivery by the clerk of a written request to produce such a policy;~~

~~I. Fail to give written notice of termination of business as required by BMC 5.04.080(B). [Ord. 00-26 § 5; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.120 False statements.~~

~~It is unlawful for an executive officer, manager or agent of a corporation or agent of a person to provide false information or documents or to make or permit to be made for their principal or employer a false statement in connection with an application for a business license or in answer to an inquiry from the city clerk with an intent or purpose to evade the payment of the fee or to obtain, continue, or renew a license without fully complying with the requirements of this chapter. [Ord. 98-29 § 2.]~~

~~5.04.130 Violation – Penalty.~~

~~A person who is found guilty of a violation of any provision of this chapter, or any regulation adopted pursuant thereto, is subject to a fine of up to two hundred dollars ($200); provided, the person is subject to a fine of up to five hundred dollars ($500) for a violation that occurs within three (3) years of a conviction of a prior violation of any provision of this chapter.~~

SECTION 3. EFFECTIVE DATE. This Ordinance shall become effective upon adoption by the Bethel City Council.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

THIS 25th DAY OF OCTOBER 2022 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

City of Bethel
Finance Department
Monthly Manager's Report for Aug 2024

Date: Aug 1-31, 2024
To: Lori Strickler, Acting City Manager
From: Cynthia Sharp, Deputy Finance Director

Subject: Management Report, Aug 2024

The Finance Department's Monthly Managerial Report details the progress, activities, plans, and challenges of the Finance Department for August 2024.

Current Events within the Finance Department

- Aug was a good month for the Finance Department with the hiring of two new employee's
- Susie Jones in Sales Tax and Samantha Robinett is working the front desk.
- Sales tax and utility files have been cleaned and organized
- Utility billing is working on cleaning up old accounts and has sent past due accounts sent to collections
- We have completed the FY23 Audit testwork.
  Looking @ increasing the hours of operation for the finance department as we get the staff trained.

CITY OF BETHEL

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
100-51-6000	SALARIES	29,723.33	29,723.33	382,261.00	352,537.67	7.8
100-51-6002	RELOCATION EXPENSES	.00	.00	15,000.00	15,000.00	.0
100-51-6003	RECRUITMENT COSTS	5,400.00	5,400.00	20,000.00	14,600.00	27.0
100-51-6010	OVERTIME	80.94	80.94	2,000.00	1,919.06	4.1
100-51-6023	LEAVE CASHOUT	.00	.00	17,252.00	17,252.00	.0
100-51-6030	SOCIAL SECURITY EXPENSE	445.86	445.86	2,432.00	1,986.14	18.3
100-51-6031	PAYABLE MEDICARE FICA	430.80	430.80	5,572.00	5,141.20	7.7
100-51-6032	UNEMPLOYMENT	.00	.00	2,841.00	2,841.00	.0
100-51-6033	WORKERS' COMPENSATION	53.70	53.70	993.00	939.30	5.4
100-51-6034	PERS	4,974.84	4,974.84	75,907.00	70,932.16	6.6
100-51-6040	EMPLOYEE GROUP BENEFITS	6,276.85	6,276.85	54,288.00	48,011.15	11.6
100-51-6041	UTILITY BENEFIT	1,729.71	1,729.71	9,120.00	7,390.29	19.0
100-51-6044	YK FITNESS CENTER MEMBERSHIPPR	.00	.00	40,000.00	40,000.00	.0
100-51-6060	TRAVEL/TRAINING	268.96	268.96	10,000.00	9,731.04	2.7
100-51-6100	SUPPLIES	.00	.00	7,000.00	7,000.00	.0
100-51-6150	GASOLINE/DIESEL/OIL	.00	.00	500.00	500.00	.0
100-51-6153	HEATING FUEL	673.26	673.26	25,000.00	24,326.74	2.7
100-51-6155	WATER/SEWER/GARBAGE	3,224.54	3,224.54	13,100.00	9,875.46	24.6
100-51-6160	ELECTRICITY	1,681.65	1,681.65	24,150.00	22,468.35	7.0
100-51-6170	TELEPHONE	1,853.72	1,853.72	7,500.00	5,646.28	24.7
100-51-6171	STAFF CELLULAR PHONES	339.64	339.64	2,500.00	2,160.36	13.6
100-51-6200	MINOR EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
100-51-6230	VEHICLE MAINT/REPAIR	64.17	64.17	1,111.00	1,046.83	5.8
100-51-6320	OTHER PROFESSIONAL FEES	.00	.00	38,000.00	38,000.00	.0
100-51-6325	CONSULTING FEES	.00	.00	20,000.00	20,000.00	.0
100-51-6333	JANITORIAL	2,362.50	2,362.50	15,000.00	12,637.50	15.8
100-51-6335	OTHER PURCHASED SERVICES	28,884.70	28,884.70	34,000.00	5,115.30	85.0
100-51-6400	INSURANCE	3,107.16	3,107.16	21,000.00	17,892.84	14.8
100-51-6401	INSURANCE-DED EXP & OTHER	.00	.00	10,000.00	10,000.00	.0
100-51-6430	ALLOWANCE FOR SPECIAL EVENTS	.00	.00	20,000.00	20,000.00	.0
100-51-6500	DRUG TESTING/BCKGRND CKS	543.73	543.73	10,000.00	9,456.27	5.4
100-51-6502	ADVERTISING	819.00	819.00	2,500.00	1,681.00	32.8
100-51-6503	DUES & SUBSCRIPTIONS	.00	.00	2,000.00	2,000.00	.0
100-51-6506	POSTAGE	17.25	17.25	1,000.00	982.75	1.7
100-51-6539	MISCELLANEOUS EXPENSES	.00	.00	1,500.00	1,500.00	.0
100-51-6700	INDIRECT COST RECOVERY	(25,059.04)	(25,059.04)	373,986.00	399,045.04	(6.7)
100-51-6711	ADMIN OVERHEAD-IT SVCS	3,008.09	3,008.09	40,438.00	37,429.91	7.4
	TOTAL ADMINISTRATION	70,905.36	70,905.36	1,308,951.00	1,238,045.64	5.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERKS OFFICE					
100-52-6000	SALARIES	35,652.52	35,652.52	221,339.00	185,686.48	16.1
100-52-6023	LEAVE CASHOUT / PAYOUT	.00	.00	11,067.00	11,067.00	.0
100-52-6031	PAYABLE MEDICARE FICA	510.57	510.57	3,209.00	2,698.43	15.9
100-52-6032	UNEMPLOYMENT	.00	.00	1,420.00	1,420.00	.0
100-52-6033	WORKERS' COMPENSATION	30.92	30.92	572.00	541.08	5.4
100-52-6034	P.E.R.S.	7,843.56	7,843.56	48,695.00	40,851.44	16.1
100-52-6040	EMPLOYEE GROUP BENEFITS	10,257.90	10,257.90	36,192.00	25,934.10	28.3
100-52-6041	UTILITY BENEFIT	1,483.14	1,483.14	9,120.00	7,636.86	16.3
100-52-6060	TRAVEL/TRAINING-COUNCIL	144.00	144.00	19,000.00	18,856.00	.8
100-52-6061	TRAVEL/TRAINING	.00	.00	9,300.00	9,300.00	.0
100-52-6100	SUPPLIES-CLERK	34.93	34.93	500.00	465.07	7.0
100-52-6101	SUPPLIES-COUNCIL	.00	.00	500.00	500.00	.0
100-52-6171	STAFF CELLULAR PHONES	199.28	199.28	1,750.00	1,550.72	11.4
100-52-6321	LEGAL FEES	.00	.00	5,000.00	5,000.00	.0
100-52-6335	OTHER PURCHASED SERVICES	350.00	350.00	29,520.00	29,170.00	1.2
100-52-6430	ALLOWANCE FOR SPECIAL EVENTS	.00	.00	600.00	600.00	.0
100-52-6503	DUES & SUBSCRIPTIONS	90.00	90.00	7,700.00	7,610.00	1.2
100-52-6505	ELECTION EXPENSES	.00	.00	18,900.00	18,900.00	.0
100-52-6507	DONATIONS & AWARDS	.00	.00	800.00	800.00	.0
100-52-6700	INDRIECT COST RECOVERY	(17,491.00)	(17,491.00)	229,151.00	246,642.00	(7.6)
100-52-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL CITY CLERKS OFFICE	41,569.39	41,569.39	687,453.00	645,883.61	6.1

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
100-53-6000	SALARIES	55,816.56	55,816.56	605,274.00	549,457.44	9.2
100-53-6010	OVERTIME	2,107.59	2,107.59	21,000.00	18,892.41	10.0
100-53-6023	LEAVE CASHOUT	.00	.00	11,846.00	11,846.00	.0
100-53-6031	PAYABLE MEDICARE FICA	880.15	880.15	9,081.00	8,200.85	9.7
100-53-6032	UNEMPLOYMENT	.00	.00	5,149.00	5,149.00	.0
100-53-6033	WORKERS' COMPENSATION	87.50	87.50	1,618.00	1,530.50	5.4
100-53-6034	PERS	12,743.31	12,743.31	137,780.00	125,036.69	9.3
100-53-6040	EMPLOYEE GROUP BENEFITS	14,734.92	14,734.92	131,196.00	116,461.08	11.2
100-53-6041	UTILITY BENEFIT	2,781.06	2,781.06	33,060.00	30,278.94	8.4
100-53-6060	TRAVEL/TRAINING	.00	.00	20,000.00	20,000.00	.0
100-53-6100	SUPPLIES	1,725.57	1,725.57	16,000.00	14,274.43	10.8
100-53-6150	GASOLINE/DIESEL/OIL	.00	.00	1,200.00	1,200.00	.0
100-53-6170	TELEPHONE	8.35	8.35	100.00	91.65	8.4
100-53-6171	STAFF CELLULAR PHONES	199.28	199.28	1,750.00	1,550.72	11.4
100-53-6200	MINOR EQUIPMENT	68.88	68.88	8,000.00	7,931.12	.9
100-53-6230	VEHICLE MAINT/REPAIR	127.94	127.94	2,215.00	2,087.06	5.8
100-53-6310	ADMIN-OUTSOURCED SERVICES	.00	.00	90,000.00	90,000.00	.0
100-53-6311	AUDITING EXPENSE	.00	.00	205,500.00	205,500.00	.0
100-53-6331	HARDWARE/SOFTWARE SUPPORT	4,492.00	4,492.00	32,904.00	28,412.00	13.7
100-53-6335	OTHER PROFESSIONAL FEES	45,499.04	45,499.04	250,000.00	204,500.96	18.2
100-53-6400	INSURANCE	1,050.52	1,050.52	7,100.00	6,049.48	14.8
100-53-6502	ADVERTISING	.00	.00	2,500.00	2,500.00	.0
100-53-6503	DUES & SUBSCRIPTIONS	149.00	149.00	5,000.00	4,851.00	3.0
100-53-6506	POSTAGE	39.00	39.00	.00	(39.00)	.0
100-53-6530	FINANCE CHARGES/PENALTIES	450.49	450.49	300.00	(150.49)	150.2
100-53-6531	BANK CHARGES	4,443.98	4,443.98	52,000.00	47,556.02	8.6
100-53-6532	CASH OVER/SHORT	.00	.00	500.00	500.00	.0
100-53-6533	IRS PENALTIES AND INTEREST	.00	.00	2,000.00	2,000.00	.0
100-53-6539	MISCELLANEOUS EXPENSES	.06	.06	4,000.00	3,999.94	.0
100-53-6700	INDIRECT COST RECOVERY	(46,287.82)	(46,287.82)	608,829.00	655,116.82	(7.6)
100-53-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL FINANCE	103,580.95	103,580.95	2,299,020.00	2,195,439.05	4.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

PLANNING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-54-6000	SALARIES	23,834.03	23,834.03	160,880.00	137,045.97	14.8
100-54-6010	OVERTIME	206.08	206.08	.00	(206.08)	.0
100-54-6023	LEAVE CASHOUT	.00	.00	2,589.00	2,589.00	.0
100-54-6031	PAYABLE MEDICARE FICA	364.05	364.05	2,333.00	1,968.95	15.6
100-54-6032	UNEMPLOYMENT	.00	.00	2,864.00	2,864.00	.0
100-54-6033	WORKERS' COMPENSATION	22.48	22.48	206.00	183.52	10.9
100-54-6034	PERS	5,288.83	5,288.83	35,394.00	30,105.17	14.9
100-54-6040	EMPLOYEE GROUP BENEFITS	9,965.68	9,965.68	36,192.00	26,226.32	27.5
100-54-6041	UTILITY BENEFIT	1,490.57	1,490.57	9,120.00	7,629.43	16.3
100-54-6061	TRAVEL/TRAINING	.00	.00	15,000.00	15,000.00	.0
100-54-6100	SUPPLIES	.00	.00	4,500.00	4,500.00	.0
100-54-6103	WEARING APPAREL	.00	.00	400.00	400.00	.0
100-54-6150	GASOLINE/DIESEL/OIL	89.65	89.65	1,500.00	1,410.35	6.0
100-54-6153	HEATING FUEL	.00	.00	3,402.00	3,402.00	.0
100-54-6155	WATER/SEWER/GARBAGE	.00	.00	760.00	760.00	.0
100-54-6160	ELECTRICITY	.00	.00	3,930.00	3,930.00	.0
100-54-6170	TELEPHONE	3.34	3.34	50.00	46.66	6.7
100-54-6171	STAFF CELLULAR PHONES	99.64	99.64	750.00	650.36	13.3
100-54-6200	MINOR EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
100-54-6230	VEHICLE MAINT/REPAIR	95.94	95.94	1,661.00	1,565.06	5.8
100-54-6231	VEHICLE PARTS & TOOLS	(1,111.46)	(1,111.46)	1,000.00	2,111.46	(111.2)
100-54-6320	OTHER PROFESSIONAL FEES	5,888.75	5,888.75	50,000.00	44,111.25	11.8
100-54-6502	ADVERTISING	.00	.00	3,000.00	3,000.00	.0
100-54-6503	DUES & SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
100-54-6539	MISCELLANEOUS EXPENSES	.00	.00	5,000.00	5,000.00	.0
100-54-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL PLANNING	48,701.15	48,701.15	375,649.00	326,947.85	13.0

CITY OF BETHEL

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TECHNOLOGY DEPARTMENTS					
100-55-6033	WORKERS' COMPENSATION	27.94	27.94	.00	(27.94)	.0
100-55-6040	EMPLOYEE GROUP BENEFITS	236.54	236.54	.00	(236.54)	.0
100-55-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
100-55-6100	SUPPLIES	.00	.00	7,000.00	7,000.00	.0
100-55-6150	GASOLINE/DIESEL/OIL	.00	.00	4,000.00	4,000.00	.0
100-55-6171	STAFF CELLULAR PHONES	352.20	352.20	45,000.00	44,647.80	.8
100-55-6179	CONNECTIVITY SERVICES	48,687.75	48,687.75	350,000.00	301,312.25	13.9
100-55-6200	MINOR EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
100-55-6210	EQUIPMENT RENTAL	19,180.38	19,180.38	220,000.00	200,819.62	8.7
100-55-6230	VEHICLE MAINT/REPAIR	191.89	191.89	3,322.00	3,130.11	5.8
100-55-6231	VEHICLE PARTS & TOOLS	2,180.85	2,180.85	3,000.00	819.15	72.7
100-55-6320	OTHER PROFESSIONAL FEES	6,269.50	6,269.50	204,712.00	198,442.50	3.1
100-55-6331	HARDWARE/SOFTWARE SUPPORT	37,505.27	37,505.27	115,000.00	77,494.73	32.6
100-55-6335	OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
100-55-6400	INSURANCE	1,327.06	1,327.06	8,969.00	7,641.94	14.8
100-55-6539	MISCELLANEOUS EXPENSES	.00	.00	2,000.00	2,000.00	.0
100-55-6700	INDIRECT COST RECOVERY	(53,065.83)	(53,065.83)	(746,489.00)	(693,423.17)	(7.1)
100-55-6711	ADMIN OVERHEAD-IT SVCS	.00	.00	33,118.00	33,118.00	.0
100-55-6890	CAPITAL EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	TOTAL TECHNOLOGY DEPARTMENTS	62,893.55	62,893.55	399,632.00	336,738.45	15.7
	CITY ATTORNEY'S OFFICE					
100-56-6000	SALARIES	23,606.92	23,606.92	157,813.00	134,206.08	15.0
100-56-6023	LEAVE CASHOUT	.00	.00	3,156.00	3,156.00	.0
100-56-6031	PAYABLE MEDICARE FICA	339.70	339.70	2,288.00	1,948.30	14.9
100-56-6032	UNEMPLOYMENT	.00	.00	2,809.00	2,809.00	.0
100-56-6033	WORKERS' COMPENSATION	22.06	22.06	103.00	80.94	21.4
100-56-6034	PERS	5,193.52	5,193.52	34,719.00	29,525.48	15.0
100-56-6040	EMPLOYEE GROUP BENEFITS	7,097.43	7,097.43	18,096.00	10,998.57	39.2
100-56-6060	TRAVEL/TRAINING	501.69	501.69	12,000.00	11,498.31	4.2
100-56-6100	SUPPLIES	.00	.00	300.00	300.00	.0
100-56-6171	STAFF CELLULAR PHONES	99.64	99.64	800.00	700.36	12.5
100-56-6320	OTHER PROFESSIONAL FEES	.00	.00	20,000.00	20,000.00	.0
100-56-6321	LEGAL FEES	.00	.00	15,000.00	15,000.00	.0
100-56-6335	OTHER PURCHASED SERVICES	1,108.00	1,108.00	7,000.00	5,892.00	15.8
100-56-6400	INSURANCE	355.10	355.10	2,400.00	2,044.90	14.8
100-56-6503	DUES & SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
100-56-6539	MISCELLANEOUS EXPENSES	.00	.00	1,200.00	1,200.00	.0
100-56-6700	INDIRECT COST RECOVERY	(4,458.13)	(4,458.13)	(59,185.00)	(54,726.87)	(7.5)
100-56-6711	ADMIN OVERHEAD-IT SVCS	1,282.37	1,282.37	17,239.00	15,956.63	7.4
	TOTAL CITY ATTORNEY'S OFFICE	35,148.30	35,148.30	236,738.00	201,589.70	14.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

FIRE DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-60-6000	SALARIES	81,639.39	81,639.39	856,863.00	775,223.61	9.5
100-60-6010	FLSA OVERTIME	15,134.23	15,134.23	150,000.00	134,865.77	10.1
100-60-6011	CALL BACK OVERTIME	13,831.88	13,831.88	75,000.00	61,168.12	18.4
100-60-6022	HOLIDAY PAY	.00	.00	20,800.00	20,800.00	.0
100-60-6023	LEAVE CASHOUT	.00	.00	60,484.00	60,484.00	.0
100-60-6030	SOCIAL SECURITY EXPENSE	399.95	399.95	1,290.00	890.05	31.0
100-60-6031	PAYABLE MEDICARE FICA	1,774.88	1,774.88	16,134.00	14,359.12	11.0
100-60-6032	UNEMPLOYMENT	.00	.00	8,523.00	8,523.00	.0
100-60-6033	WORKERS' COMPENSATION	2,786.44	2,786.44	28,735.00	25,948.56	9.7
100-60-6034	PERS	25,100.58	25,100.58	227,514.00	202,413.42	11.0
100-60-6040	EMPLOYEE GROUP BENEFITS	23,356.34	23,356.34	217,152.00	193,795.66	10.8
100-60-6041	UTILITY BENEFIT	6,119.55	6,119.55	54,720.00	48,600.45	11.2
100-60-6060	TRAVEL/TRAINING	969.14	969.14	59,800.00	58,830.86	1.6
100-60-6100	SUPPLIES	1,176.47	1,176.47	27,400.00	26,223.53	4.3
100-60-6103	WEARING APPAREL	514.41	514.41	20,800.00	20,285.59	2.5
100-60-6150	GASOLINE/DIESEL/OIL	1,941.39	1,941.39	16,400.00	14,458.61	11.8
100-60-6153	HEATING FUEL	2,005.93	2,005.93	40,000.00	37,994.07	5.0
100-60-6155	WATER/SEWER/GARBAGE	4,754.30	4,754.30	11,600.00	6,845.70	41.0
100-60-6160	ELECTRICITY	1,557.20	1,557.20	25,300.00	23,742.80	6.2
100-60-6170	TELEPHONE	243.44	243.44	2,400.00	2,156.56	10.1
100-60-6171	STAFF CELLULAR PHONES	456.82	456.82	4,000.00	3,543.18	11.4
100-60-6200	MINOR EQUIPMENT	.00	.00	23,700.00	23,700.00	.0
100-60-6230	VEHICLE MAINT/REPAIR	1,151.37	1,151.37	19,933.00	18,781.63	5.8
100-60-6231	VEHICLE PARTS & TOOLS	935.17	935.17	32,000.00	31,064.83	2.9
100-60-6240	PROPERTY MAINT	1,767.80	1,767.80	30,000.00	28,232.20	5.9
100-60-6335	OTHER PURCHASED SERVICES	.00	.00	31,000.00	31,000.00	.0
100-60-6400	INSURANCE	15,979.66	15,979.66	108,000.00	92,020.34	14.8
100-60-6502	ADVERTISING	.00	.00	5,000.00	5,000.00	.0
100-60-6503	DUES & SUBSCRIPTIONS	170.26	170.26	15,200.00	15,029.74	1.1
100-60-6530	FINANCE CHARGES/PENALTIES	.00	.00	500.00	500.00	.0
100-60-6534	COLLECTION/SMALL CLAIMS	2,060.52	2,060.52	31,200.00	29,139.48	6.6
100-60-6537	FIRE PREVENTION PROGRAM	7,426.44	7,426.44	7,500.00	73.56	99.0
100-60-6539	MISCELLANEOUS EXPENSES	.00	.00	1,500.00	1,500.00	.0
100-60-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
100-60-9649	VOLUNTEER STIPEND	9,938.90	9,938.90	10,000.00	61.10	99.4
	TOTAL FIRE DEPARTMENT	225,656.03	225,656.03	2,273,566.00	2,047,909.97	9.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
100-61-6000	SALARIES	315,701.59	315,701.59	2,296,714.00	1,981,012.41	13.8
100-61-6002	RELOCATION EXPENSES	.00	.00	10,000.00	10,000.00	.0
100-61-6010	OVERTIME	67,411.91	67,411.91	266,208.00	198,796.09	25.3
100-61-6022	HOLIDAY PAY	698.78	698.78	.00	(698.78)	.0
100-61-6023	LEAVE CASHOUT	11,196.08	11,196.08	134,442.00	123,245.92	8.3
100-61-6030	SOCIAL SECURITY EXPENSE	954.76	954.76	.00	(954.76)	.0
100-61-6031	PAYABLE MEDICARE FICA	5,748.22	5,748.22	37,162.00	31,413.78	15.5
100-61-6032	UNEMPLOYMENT	.00	.00	45,620.00	45,620.00	.0
100-61-6033	WORKERS' COMPENSATION	4,710.38	4,710.38	66,208.00	61,497.62	7.1
100-61-6034	PERS	80,385.82	80,385.82	563,843.00	483,457.18	14.3
100-61-6040	EMPLOYEE GROUP BENEFITS	76,740.20	76,740.20	504,878.00	428,137.80	15.2
100-61-6041	UTILITY BENEFIT	8,306.23	8,306.23	127,224.00	118,917.77	6.5
100-61-6060	TRAVEL/TRAINING	2,656.66	2,656.66	80,000.00	77,343.34	3.3
100-61-6100	SUPPLIES	2,931.54	2,931.54	32,000.00	29,068.46	9.2
100-61-6102	SART EXAMS	.00	.00	10,000.00	10,000.00	.0
100-61-6103	EMPLOYEE WEARING APPAREL	777.95	777.95	25,000.00	24,222.05	3.1
100-61-6150	GASOLINE/DIESEL/OIL	3,009.04	3,009.04	45,000.00	41,990.96	6.7
100-61-6153	HEATING FUEL	2,994.19	2,994.19	59,500.00	56,505.81	5.0
100-61-6155	WATER/SEWER/GARBAGE	2,626.58	2,626.58	19,000.00	16,373.42	13.8
100-61-6160	ELECTRICITY	4,774.56	4,774.56	45,000.00	40,225.44	10.6
100-61-6170	TELEPHONE	2,848.52	2,848.52	28,000.00	25,151.48	10.2
100-61-6171	STAFF CELLULAR PHONES	2,466.36	2,466.36	20,000.00	17,533.64	12.3
100-61-6200	MINOR EQUIPMENT	3,189.98	3,189.98	30,000.00	26,810.02	10.6
100-61-6230	VEHICLE MAINT/REPAIR	1,317.67	1,317.67	22,812.00	21,494.33	5.8
100-61-6231	VEHICLE PARTS & TOOLS	374.73	374.73	35,000.00	34,625.27	1.1
100-61-6335	OTHER PURCHASED SERVICES	4,959.26	4,959.26	99,000.00	94,040.74	5.0
100-61-6400	INSURANCE	36,841.98	36,841.98	249,000.00	212,158.02	14.8
100-61-6401	INSURANCE-DED EXP & OTHER	.00	.00	10,000.00	10,000.00	.0
100-61-6503	DUES & SUBSCRIPTIONS	500.73	500.73	6,000.00	5,499.27	8.4
100-61-6711	ADMIN OVERHEAD-IT SVCS	2,572.47	2,572.47	34,582.00	32,009.53	7.4
100-61-6890	CAP EXP	356,623.38	356,623.38	.00	(356,623.38)	.0
	TOTAL POLICE	1,003,319.57	1,003,319.57	4,902,193.00	3,898,873.43	20.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS-ADMIN					
100-65-6000	SALARIES	4,082.44	4,082.44	29,698.00	25,615.56	13.8
100-65-6023	LEAVE CASHOUT	.00	.00	172.00	172.00	.0
100-65-6031	PAYABLE MEDICARE FICA	50.40	50.40	431.00	380.60	11.7
100-65-6032	UNEMPLOYMENT	.00	.00	529.00	529.00	.0
100-65-6033	WORKERS' COMPENSATION	4.16	4.16	77.00	72.84	5.4
100-65-6034	PERS	890.01	890.01	6,533.00	5,642.99	13.6
100-65-6040	EMPLOYEE GROUP BENEFITS	1,419.47	1,419.47	5,429.00	4,009.53	26.2
100-65-6041	UTILITY BENEFIT	154.88	154.88	1,368.00	1,213.12	11.3
100-65-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
100-65-6100	SUPPLIES	.00	.00	4,000.00	4,000.00	.0
100-65-6150	GASOLINE/DIESEL/OIL	.00	.00	2,000.00	2,000.00	.0
100-65-6153	HEATING FUEL	.00	.00	9,000.00	9,000.00	.0
100-65-6155	WATER/SEWER/GARBAGE	2,111.51	2,111.51	500.00	(1,611.51)	422.3
100-65-6160	ELECTRICITY	.00	.00	1,725.00	1,725.00	.0
100-65-6170	TELEPHONE	3.34	3.34	50.00	46.66	6.7
100-65-6171	STAFF CELLULAR PHONES	349.27	349.27	1,500.00	1,150.73	23.3
100-65-6230	VEHICLE MAINT/REPAIR	275.06	275.06	4,762.00	4,486.94	5.8
100-65-6231	VEHICLE PARTS & TOOLS	176.33	176.33	3,000.00	2,823.67	5.9
100-65-6335	OTHER PURCHASED SERVICES	.00	.00	15,000.00	15,000.00	.0
100-65-6400	INSURANCE	517.86	517.86	3,500.00	2,982.14	14.8
100-65-6503	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
100-65-6539	MISCELLANEOUS EXPENSES	279.49	279.49	3,000.00	2,720.51	9.3
100-65-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL PUBLIC WORKS-ADMIN	12,777.79	12,777.79	135,892.00	123,114.21	9.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PW-STREETS & ROADS					
100-66-6000	SALARIES	66,596.70	66,596.70	488,436.00	421,839.30	13.6
100-66-6010	OVERTIME	3,360.15	3,360.15	35,000.00	31,639.85	9.6
100-66-6023	LEAVE CASHOUT	2,771.20	2,771.20	13,026.00	10,254.80	21.3
100-66-6030	SOCIAL SECURITY EXPENSE	313.57	313.57	.00	(313.57)	.0
100-66-6031	PAYABLE MEDICARE FICA	1,066.61	1,066.61	7,590.00	6,523.39	14.1
100-66-6032	UNEMPLOYMENT	.00	.00	4,623.00	4,623.00	.0
100-66-6033	WORKERS' COMPENSATION	1,330.72	1,330.72	1,352.00	21.28	98.4
100-66-6034	PERS	14,275.14	14,275.14	115,156.00	100,880.86	12.4
100-66-6040	EMPLOYEE GROUP BENEFITS	28,338.01	28,338.01	94,642.00	66,303.99	29.9
100-66-6041	UTILITY BENEFIT	3,436.63	3,436.63	23,849.00	20,412.37	14.4
100-66-6100	SUPPLIES	14.99	14.99	4,500.00	4,485.01	.3
100-66-6103	WEARING APPAREL	.00	.00	5,000.00	5,000.00	.0
100-66-6111	SIGNS	.00	.00	4,500.00	4,500.00	.0
100-66-6131	STREET MAINT GRAVEL	.00	.00	200,000.00	200,000.00	.0
100-66-6150	GASOLINE/DIESEL/OIL	19,033.22	19,033.22	100,000.00	80,966.78	19.0
100-66-6153	HEATING FUEL	939.80	939.80	16,250.00	15,310.20	5.8
100-66-6155	WATER/SEWER/GARBAGE	517.86	517.86	6,492.00	5,974.14	8.0
100-66-6160	ELECTRICITY	285.75	285.75	15,875.00	15,589.25	1.8
100-66-6161	ELECTRICITY (STREET LTS)	3,083.11	3,083.11	80,500.00	77,416.89	3.8
100-66-6170	TELEPHONE	1.67	1.67	50.00	48.33	3.3
100-66-6171	STAFF CELLULAR PHONES	199.28	199.28	2,500.00	2,300.72	8.0
100-66-6200	MINOR EQUIPMENT	452.00	452.00	10,000.00	9,548.00	4.5
100-66-6230	VEHICLE MAINT/REPAIR	9,594.80	9,594.80	166,109.00	156,514.20	5.8
100-66-6231	VEHICLE PARTS & TOOLS	6,622.98	6,622.98	70,000.00	63,377.02	9.5
100-66-6232	TIRES & WHEELS	.00	.00	25,000.00	25,000.00	.0
100-66-6250	STREET LIGHT MT & POLE RENTAL	.00	.00	20,000.00	20,000.00	.0
100-66-6335	OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
100-66-6400	INSURANCE	3,891.34	3,891.34	26,300.00	22,408.66	14.8
100-66-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
100-66-6892	CAPTIAL EQUIPMENT	335,695.25	335,695.25	.00	(335,695.25)	.0
100-66-9693	STREET LIGHTS-ASHA COURTS	103,480.93	103,480.93	.00	(103,480.93)	.0
	TOTAL PW-STREETS & ROADS	607,765.28	607,765.28	1,579,868.00	972,102.72	38.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY MAINTENANCE					
100-70-6000	SALARIES	51,465.16	51,465.16	368,943.00	317,477.84	14.0
100-70-6010	OVERTIME	6,885.55	6,885.55	50,000.00	43,114.45	13.8
100-70-6023	LEAVE CASHOUT	425.78	425.78	42,022.00	41,596.22	1.0
100-70-6030	SOCIAL SECURITY EXPENSE	411.94	411.94	1,786.00	1,374.06	23.1
100-70-6031	PAYABLE MEDICARE FICA	854.62	854.62	6,075.00	5,220.38	14.1
100-70-6032	UNEMPLOYMENT	.00	.00	4,239.00	4,239.00	.0
100-70-6033	WORKERS' COMPENSATION	740.46	740.46	10,823.00	10,082.54	6.8
100-70-6034	PERS	11,372.71	11,372.71	92,167.00	80,794.29	12.3
100-70-6040	EMPLOYEE GROUP BENEFITS	27,363.61	27,363.61	92,290.00	64,926.39	29.7
100-70-6041	UTILITY BENEFIT	5,708.92	5,708.92	23,256.00	17,547.08	24.6
100-70-6060	TRAVEL/TRAINING	.00	.00	8,000.00	8,000.00	.0
100-70-6100	SUPPLIES	82.91	82.91	5,000.00	4,917.09	1.7
100-70-6103	WEARING APPAREL	53.60	53.60	5,000.00	4,946.40	1.1
100-70-6105	CLEANUP GREENUP SUPPLIES	.00	.00	1,000.00	1,000.00	.0
100-70-6106	PAINT SUPPLIES	.00	.00	2,000.00	2,000.00	.0
100-70-6107	ELECTRICAL SUPPLIES	.00	.00	5,000.00	5,000.00	.0
100-70-6108	PLUMBING SUPPLIES	71.51	71.51	7,000.00	6,928.49	1.0
100-70-6110	MATERIALS	82.69	82.69	5,000.00	4,917.31	1.7
100-70-6111	BOARDWALK REPAIR SUPPLIES	.00	.00	10,000.00	10,000.00	.0
100-70-6142	GLYCOL SUPPLIES	9,702.00	9,702.00	10,000.00	298.00	97.0
100-70-6150	GASOLINE/DIESEL/OIL	2,783.26	2,783.26	15,000.00	12,216.74	18.6
100-70-6153	HEATING FUEL	336.34	336.34	25,000.00	24,663.66	1.4
100-70-6155	WATER/SEWER/GARBAGE	.00	.00	8,000.00	8,000.00	.0
100-70-6160	ELECTRICITY	985.34	985.34	13,340.00	12,354.66	7.4
100-70-6170	TELEPHONE	1.67	1.67	50.00	48.33	3.3
100-70-6171	STAFF CELLULAR PHONES	190.18	190.18	1,700.00	1,509.82	11.2
100-70-6200	MINOR EQUIPMENT	6,853.59	6,853.59	8,000.00	1,146.41	85.7
100-70-6201	BOILER EXPENSE	212.43	212.43	25,000.00	24,787.57	.9
100-70-6230	VEHICLE MAINT/REPAIR	396.59	396.59	6,866.00	6,469.41	5.8
100-70-6231	VEHICLE PARTS & TOOLS	1,209.18	1,209.18	5,000.00	3,790.82	24.2
100-70-6232	TIRES & WHEELS	48.45	48.45	.00	(48.45)	.0
100-70-6240	WIND TURBINE CONTRACT	7,200.00	7,200.00	11,000.00	3,800.00	65.5
100-70-6241	PARKS MAINTENANCE	777.62	777.62	45,000.00	44,222.38	1.7
100-70-6242	BOARDWALK LIGHTING PROJECT	100.82	100.82	.00	(100.82)	.0
100-70-6250	CARPENTRY EXPENSE	47.88	47.88	5,000.00	4,952.12	1.0
100-70-6335	OTHER PURCHASED SERVICES	1,468.17	1,468.17	15,000.00	13,531.83	9.8
100-70-6400	INSURANCE	2,115.82	2,115.82	14,300.00	12,184.18	14.8
100-70-6510	4TH OF JULY	52.98	52.98	1,000.00	947.02	5.3
100-70-6539	MISCELLANEOUS EXPENSES	524.26	524.26	15,000.00	14,475.74	3.5
100-70-6700	INDIRECT COST RECOVERY	(35,941.24)	(35,941.24)	358,910.00	394,851.24	(10.0)
100-70-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
100-70-6890	CAPITAL EXPENDITURES	840.43	840.43	.00	(840.43)	.0
	TOTAL PROPERTY MAINTENANCE	107,888.80	107,888.80	1,355,885.00	1,247,996.20	8.0

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY SERVICE					
100-72-6155	SENIOR CTR - W/S/G ONC	196.82	196.82	118,300.00	118,103.18	.2
100-72-6171	BETHEL FRIENDS OF CANINES	115,000.00	115,000.00	115,000.00	.00	100.0
100-72-6430	COMMUNITY ACTION GRANT	.00	.00	86,000.00	86,000.00	.0
100-72-6431	UAF 4-H CONTRIBUTION	.00	.00	112,000.00	112,000.00	.0
100-72-6509	LIBRARY CONTRIBUTION	.00	.00	92,600.00	92,600.00	.0
	TOTAL COMMUNITY SERVICE	115,196.82	115,196.82	523,900.00	408,703.18	22.0
	IN KIND MATCH & TRANFERS					
100-73-6640	CASH XFER POOL F40- SALES TAX	59,418.48	59,418.48	699,720.00	640,301.52	8.5
100-73-6641	CASH XFER POOL F40- ALCO TAX	1,011.19	1,011.19	14,319.00	13,307.81	7.1
100-73-6643	CASH XFER- FUND	7,035.18	7,035.18	166,766.00	159,730.82	4.2
100-73-6647	CASH XFER-FLEET REPLACE FUND	.00	.00	80,000.00	80,000.00	.0
100-73-6667	XFER FROM POOL F40-AK REMOTEST	.00	.00	54,145.00	54,145.00	.0
100-73-9552	XFER FROM GF: MARIJUANA TAX	3,224.32	3,224.32	28,305.00	25,080.68	11.4
	TOTAL IN KIND MATCH & TRANFERS	70,689.17	70,689.17	1,043,255.00	972,565.83	6.8
	TOTAL FUND EXPENDITURES	2,506,092.16	2,506,092.16	17,122,002.00	14,615,909.84	14.6
	NET REVENUE OVER EXPENDITURES	(2,506,092.16)	(2,506,092.16)	(17,122,002.00)	(14,615,909.84)	(14.6)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

COMMUNITY SERVICE PATROL GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CSP PROGRAM					
270-50-6000	SALARIES	17,490.74	17,490.74	172,592.00	155,101.26	10.1
270-50-6010	OVERTIME	788.72	788.72	10,000.00	9,211.28	7.9
270-50-6023	LEAVE CASHOUT	.00	.00	8,141.00	8,141.00	.0
270-50-6031	PAYABLE MEDICARE FICA	262.58	262.58	2,648.00	2,385.42	9.9
270-50-6032	UNEMPLOYMENT	.00	.00	3,250.00	3,250.00	.0
270-50-6033	WORKERS' COMPENSATION	348.70	348.70	4,717.00	4,368.30	7.4
270-50-6034	PERS	4,021.48	4,021.48	40,170.00	36,148.52	10.0
270-50-6040	EMPLOYEE GROUP BENEFITS	3,068.67	3,068.67	54,288.00	51,219.33	5.7
270-50-6041	UTILITY BENEFIT	717.75	717.75	13,680.00	12,962.25	5.3
270-50-6100	SUPPLIES	745.85	745.85	4,000.00	3,254.15	18.7
270-50-6103	WEARING APPAREL	.00	.00	1,800.00	1,800.00	.0
270-50-6150	GASOLINE/DIESEL/OIL	424.59	424.59	16,000.00	15,575.41	2.7
270-50-6153	HEATING FUEL	.00	.00	100.00	100.00	.0
270-50-6171	STAFF CELLULAR PHONES	298.92	298.92	800.00	501.08	37.4
270-50-6400	INSURANCE	532.66	532.66	3,600.00	3,067.34	14.8
270-50-6440	IN-KIND EXPENSES	.00	.00	32,308.00	32,308.00	.0
	TOTAL CSP PROGRAM	28,700.66	28,700.66	368,094.00	339,393.34	7.8
	TOTAL FUND EXPENDITURES	28,700.66	28,700.66	368,094.00	339,393.34	7.8
	NET REVENUE OVER EXPENDITURES	(28,700.66)	(28,700.66)	(368,094.00)	(339,393.34)	(7.8)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

YK REG AQUA HLTH & SAFETY CTR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LOCAL FUNDED EXPENDITURES					
400-50-6100	SUPPLIES	194.50	194.50	.00	(194.50)	.0
400-50-6110	MATERIALS	66.64	66.64	.00	(66.64)	.0
400-50-6150	GASOLINE/DIESEL/OIL	121.22	121.22	2,000.00	1,878.78	6.1
400-50-6153	HEATING FUEL	20,447.20	20,447.20	210,000.00	189,552.80	9.7
400-50-6155	WATER/SEWER/GARBAGE	11,611.14	11,611.14	52,600.00	40,988.86	22.1
400-50-6160	ELECTRICITY	15,649.12	15,649.12	120,000.00	104,350.88	13.0
400-50-6170	TELEPHONE	125.96	125.96	1,300.00	1,174.04	9.7
400-50-6230	VEHICLE MAINT/REPAIR	.00	.00	1,104.00	1,104.00	.0
400-50-6240	PROP MAINT	11,616.60	11,616.60	50,000.00	38,383.40	23.2
400-50-6241	ICR-PROPERTY MAINTENANCE-5%	194.25	194.25	49,849.00	49,654.75	.4
400-50-6320	OTHER PROFESSIONAL FEES	.00	.00	178,785.00	178,785.00	.0
400-50-6326	CONTRACTOR FEES	.00	.00	621,721.00	621,721.00	.0
400-50-6335	OTHER PURCHASED SERVICES	.00	.00	25,100.00	25,100.00	.0
400-50-6400	INSURANCE	9,173.50	9,173.50	62,000.00	52,826.50	14.8
400-50-6710	ADMIN OVERHEAD-GF	7,177.08	7,177.08	97,787.00	90,609.92	7.3
400-50-6711	ADMIN OVERHEAD-IT SVCS	1,563.70	1,563.70	21,021.00	19,457.30	7.4
400-50-9692	REPAIRS	235.00	235.00	.00	(235.00)	.0
	TOTAL LOCAL FUNDED EXPENDITURES	78,175.91	78,175.91	1,493,267.00	1,415,091.09	5.2
	TOTAL FUND EXPENDITURES	78,175.91	78,175.91	1,493,267.00	1,415,091.09	5.2
	NET REVENUE OVER EXPENDITURES	(78,175.91)	(78,175.91)	(1,493,267.00)	(1,415,091.09)	(5.2)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

E-911 SYSTEM/SURCHARGE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	E-911 SERVICES					
410-50-6000	SALARIES	2,153.84	2,153.84	72,196.00	70,042.16	3.0
410-50-6022	HOLIDAY PAY	.00	.00	2,000.00	2,000.00	.0
410-50-6023	LEAVE CASHOUT	.00	.00	3,610.00	3,610.00	.0
410-50-6031	PAYABLE MEDICARE FICA	31.15	31.15	1,047.00	1,015.85	3.0
410-50-6032	UNEMPLOYMENT	.00	.00	1,285.00	1,285.00	.0
410-50-6033	WORKERS' COMPENSATION	10.08	10.08	187.00	176.92	5.4
410-50-6034	PERS	473.84	473.84	15,883.00	15,409.16	3.0
410-50-6040	EMPLOYEE GROUP BENEFITS	(6.00)	(6.00)	19,906.00	19,912.00	.0
410-50-6041	UTILITY BENEFIT	.00	.00	5,016.00	5,016.00	.0
410-50-6400	INSURANCE	369.90	369.90	2,500.00	2,130.10	14.8
410-50-6410	RENTS & LEASES	2,148.36	2,148.36	13,000.00	10,851.64	16.5
	TOTAL E-911 SERVICES	5,181.17	5,181.17	136,630.00	131,448.83	3.8
	TOTAL FUND EXPENDITURES	5,181.17	5,181.17	136,630.00	131,448.83	3.8
	NET REVENUE OVER EXPENDITURES	(5,181.17)	(5,181.17)	(136,630.00)	(131,448.83)	(3.8)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

SOLID WASTE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED REFUSE					
500-70-6000	SALARIES	22,329.66	22,329.66	145,123.00	122,793.34	15.4
500-70-6010	OVERTIME	.00	.00	10,250.00	10,250.00	.0
500-70-6023	LEAVE CASHOUT	.00	.00	5,864.00	5,864.00	.0
500-70-6030	SOCIAL SECURITY EXPENSE	284.86	284.86	1,790.00	1,505.14	15.9
500-70-6031	PAYABLE MEDICARE FICA	313.22	313.22	2,253.00	1,939.78	13.9
500-70-6032	UNEMPLOYMENT	.00	.00	1,399.00	1,399.00	.0
500-70-6033	WORKERS' COMPENSATION	1,113.44	1,113.44	4,014.00	2,900.56	27.7
500-70-6034	PERS	3,899.05	3,899.05	34,182.00	30,282.95	11.4
500-70-6040	EMPLOYEE GROUP BENEFITS	3,758.61	3,758.61	19,906.00	16,147.39	18.9
500-70-6041	UTILITY BENEFIT	434.48	434.48	5,016.00	4,581.52	8.7
500-70-6100	SUPPLIES	4.99	4.99	1,000.00	995.01	.5
500-70-6103	WEARING APPAREL	.00	.00	1,000.00	1,000.00	.0
500-70-6121	4 YD DUMPSTERS	.00	.00	60,000.00	60,000.00	.0
500-70-6150	GASOLINE/DIESEL/OIL	2,407.27	2,407.27	14,000.00	11,592.73	17.2
500-70-6230	VEHICLE MAINT/REPAIR	4,605.49	4,605.49	79,732.00	75,126.51	5.8
500-70-6231	VEHICLE PARTS & TOOLS	911.02	911.02	20,000.00	19,088.98	4.6
500-70-6232	TIRES & WHEELS	.00	.00	8,000.00	8,000.00	.0
500-70-6335	OTHER PURCHASED SERVICES	.00	.00	1,000.00	1,000.00	.0
500-70-6400	INSURANCE	1,139.28	1,139.28	7,700.00	6,560.72	14.8
500-70-6710	ADMIN OVERHEAD-GF	3,172.76	3,172.76	43,229.00	40,056.24	7.3
	TOTAL HAULED REFUSE	44,374.13	44,374.13	465,458.00	421,083.87	9.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

SOLID WASTE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LANDFILL OPERATIONS					
500-71-6000	SALARIES	23,299.47	23,299.47	171,149.00	147,849.53	13.6
500-71-6010	OVERTIME	4,284.39	4,284.39	35,000.00	30,715.61	12.2
500-71-6023	LEAVE CASHOUT	.00	.00	20,823.00	20,823.00	.0
500-71-6030	SOCIAL SECURITY EXPENSE	360.47	360.47	.00	(360.47)	.0
500-71-6031	PAYABLE MEDICARE FICA	410.89	410.89	2,989.00	2,578.11	13.8
500-71-6032	UNEMPLOYMENT	.00	.00	1,847.00	1,847.00	.0
500-71-6033	WORKERS' COMPENSATION	815.80	815.80	5,325.00	4,509.20	15.3
500-71-6034	PERS	4,786.67	4,786.67	45,353.00	40,566.33	10.6
500-71-6040	EMPLOYEE GROUP BENEFITS	2,992.24	2,992.24	47,050.00	44,057.76	6.4
500-71-6041	UTILITY BENEFIT	1,176.62	1,176.62	11,856.00	10,679.38	9.9
500-71-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
500-71-6100	SUPPLIES	68.56	68.56	3,000.00	2,931.44	2.3
500-71-6103	WEARING APPAREL	.00	.00	3,000.00	3,000.00	.0
500-71-6132	SALT	.00	.00	30,000.00	30,000.00	.0
500-71-6150	GASOLINE/DIESEL/OIL	731.44	731.44	15,000.00	14,268.56	4.9
500-71-6153	HEATING FUEL	2,356.59	2,356.59	18,100.00	15,743.41	13.0
500-71-6160	ELECTRICITY	236.95	236.95	5,700.00	5,463.05	4.2
500-71-6171	STAFF CELLULAR PHONES	99.64	99.64	900.00	800.36	11.1
500-71-6200	MINOR EQUIPMENT	.00	.00	7,500.00	7,500.00	.0
500-71-6230	VEHICLE MAINT/REPAIR	5,117.26	5,117.26	88,592.00	83,474.74	5.8
500-71-6231	VEHICLE PARTS & TOOLS	98.50	98.50	20,000.00	19,901.50	.5
500-71-6240	PROPERTY MAINT	2,995.10	2,995.10	29,909.00	26,913.90	10.0
500-71-6335	OTHER PURCHASED SERVICES	.00	.00	4,000.00	4,000.00	.0
500-71-6400	INSURANCE	769.40	769.40	5,200.00	4,430.60	14.8
500-71-6503	DUES & SUBSCRIPTIONS	.00	.00	10,000.00	10,000.00	.0
500-71-6539	MISCELLANEOUS EXPENSES	.00	.00	4,000.00	4,000.00	.0
500-71-6710	ADMIN OVERHEAD-GF	4,713.54	4,713.54	64,222.00	59,508.46	7.3
500-71-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
500-71-6891	CAP EXP	47,414.38	47,414.38	.00	(47,414.38)	.0
	TOTAL LANDFILL OPERATIONS	105,191.48	105,191.48	693,633.00	588,441.52	15.2
	RECYCLING OPERATIONS					
500-72-6153	HEATING FUEL	310.52	310.52	.00	(310.52)	.0
	TOTAL RECYCLING OPERATIONS	310.52	310.52	.00	(310.52)	.0
	TOTAL FUND EXPENDITURES	149,876.13	149,876.13	1,159,091.00	1,009,214.87	12.9
	NET REVENUE OVER EXPENDITURES	(149,876.13)	(149,876.13)	(1,159,091.00)	(1,009,214.87)	(12.9)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY BILLING					
510-80-6000	SALARIES	9,064.23	9,064.23	94,134.00	85,069.77	9.6
510-80-6010	OVERTIME	169.25	169.25	3,000.00	2,830.75	5.6
510-80-6023	LEAVE CASHOUT	.00	.00	4,592.00	4,592.00	.0
510-80-6031	PAYABLE MEDICARE FICA	133.90	133.90	1,408.00	1,274.10	9.5
510-80-6032	UNEMPLOYMENT	.00	.00	1,729.00	1,729.00	.0
510-80-6033	WORKERS' COMPENSATION	13.58	13.58	2,509.00	2,495.42	.5
510-80-6034	PERS	2,007.88	2,007.88	21,369.00	19,361.12	9.4
510-80-6040	EMPLOYEE GROUP BENEFITS	(1,005.35)	(1,005.35)	40,716.00	41,721.35	(2.5)
510-80-6041	UTILITY BENEFIT	(28.88)	(28.88)	10,260.00	10,288.88	(.3)
510-80-6060	TRAVEL/TRAINING	.00	.00	4,500.00	4,500.00	.0
510-80-6100	SUPPLIES	.00	.00	3,500.00	3,500.00	.0
510-80-6200	MINOR EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
510-80-6335	OUTSOURCED SERVICES	1,009.33	1,009.33	49,500.00	48,490.67	2.0
510-80-6400	INSURANCE	177.56	177.56	.00	(177.56)	.0
510-80-6506	POSTAGE	.00	.00	15,000.00	15,000.00	.0
510-80-6531	BANK CHARGES	3,834.16	3,834.16	40,000.00	36,165.84	9.6
510-80-6539	MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
510-80-6710	ADMIN OVERHEAD-GF	2,481.34	2,481.34	33,808.00	31,326.66	7.3
510-80-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL UTILITY BILLING	20,320.57	20,320.57	363,643.00	343,322.43	5.6

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

HAULED WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
510-81-6000	SALARIES	85,896.79	85,896.79	551,321.00	465,424.21	15.6
510-81-6010	OVERTIME	33,717.53	33,717.53	225,000.00	191,282.47	15.0
510-81-6023	LEAVE CASHOUT	.00	.00	26,545.00	26,545.00	.0
510-81-6030	SOCIAL SECURITY EXPENSE	4,785.92	4,785.92	.00	(4,785.92)	.0
510-81-6031	PAYABLE MEDICARE FICA	1,684.49	1,684.49	11,257.00	9,572.51	15.0
510-81-6032	UNEMPLOYMENT	.00	.00	9,450.00	9,450.00	.0
510-81-6033	WORKERS' COMPENSATION	1,044.28	1,044.28	20,055.00	19,010.72	5.2
510-81-6034	PERS	9,330.52	9,330.52	170,791.00	161,460.48	5.5
510-81-6040	EMPLOYEE GROUP BENEFITS	8,008.74	8,008.74	169,198.00	161,189.26	4.7
510-81-6041	UTILITY BENEFIT	434.48	434.48	42,636.00	42,201.52	1.0
510-81-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
510-81-6100	SUPPLIES	2,610.46	2,610.46	15,000.00	12,389.54	17.4
510-81-6103	WEARING APPAREL	.00	.00	15,000.00	15,000.00	.0
510-81-6150	GASOLINE/DIESEL/OIL	12,933.89	12,933.89	110,000.00	97,066.11	11.8
510-81-6153	HEATING FUEL	939.80	939.80	16,250.00	15,310.20	5.8
510-81-6155	WATER/SEWER/GARBAGE	517.86	517.86	6,492.00	5,974.14	8.0
510-81-6160	ELECTRICITY	1,080.10	1,080.10	15,875.00	14,794.90	6.8
510-81-6170	TELEPHONE	3.34	3.34	50.00	46.66	6.7
510-81-6171	STAFF CELLULAR PHONES	199.28	199.28	6,500.00	6,300.72	3.1
510-81-6200	MINOR EQUIPMENT	580.86	580.86	5,000.00	4,419.14	11.6
510-81-6230	VEHICLE MAINT/REPAIR	19,170.43	19,170.43	331,886.00	312,715.57	5.8
510-81-6231	VEHICLE PARTS & TOOLS	2,956.62	2,956.62	100,000.00	97,043.38	3.0
510-81-6232	TIRES & WHEELS	9,642.42	9,642.42	20,000.00	10,357.58	48.2
510-81-6240	PROPERTY MAINT	4,991.84	4,991.84	49,849.00	44,857.16	10.0
510-81-6332	LAB TESTS	.00	.00	3,000.00	3,000.00	.0
510-81-6335	OTHER PURCHASED SERVICES	.00	.00	3,000.00	3,000.00	.0
510-81-6400	INSURANCE	18,896.00	18,896.00	122,000.00	103,104.00	15.5
510-81-6539	MISCELLANEOUS EXPENSES	1,000.00	1,000.00	2,000.00	1,000.00	50.0
510-81-6710	ADMIN OVERHEAD-GF	16,930.66	16,930.66	230,679.00	213,748.34	7.3
510-81-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL HAULED WATER	239,819.88	239,819.88	2,321,952.00	2,082,132.12	10.3

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED WATER					
510-82-6000	SALARIES	11,687.56	11,687.56	145,956.00	134,268.44	8.0
510-82-6010	OVERTIME	4,173.39	4,173.39	35,000.00	30,826.61	11.9
510-82-6023	LEAVE CASHOUT	.00	.00	9,048.00	9,048.00	.0
510-82-6030	SOCIAL SECURITY EXPENSE	.00	.00	942.00	942.00	.0
510-82-6031	PAYABLE MEDICARE FICA	216.35	216.35	2,624.00	2,407.65	8.3
510-82-6032	UNEMPLOYMENT	.00	.00	1,953.00	1,953.00	.0
510-82-6033	WORKERS' COMPENSATION	222.22	222.22	4,675.00	4,452.78	4.8
510-82-6034	PERS	3,483.99	3,483.99	39,810.00	36,326.01	8.8
510-82-6040	EMPLOYEE GROUP BENEFITS	8,392.41	8,392.41	49,764.00	41,371.59	16.9
510-82-6041	UTILITY BENEFIT	1,016.48	1,016.48	12,540.00	11,523.52	8.1
510-82-6060	TRAVEL/TRAINING	.00	.00	8,000.00	8,000.00	.0
510-82-6100	SUPPLIES	61.77	61.77	5,000.00	4,938.23	1.2
510-82-6103	WEARING APPAREL	234.98	234.98	5,000.00	4,765.02	4.7
510-82-6108	PLUMBING SUPPLIES	.00	.00	15,000.00	15,000.00	.0
510-82-6150	GASOLINE/DIESEL/OIL	1,176.38	1,176.38	15,000.00	13,823.62	7.8
510-82-6153	HEATING FUEL	.00	.00	48,400.00	48,400.00	.0
510-82-6155	WATER/SEWER/GARBAGE	427.22	427.22	2,200.00	1,772.78	19.4
510-82-6160	ELECTRICITY-UTIL MT SHOP	1,108.11	1,108.11	8,200.00	7,091.89	13.5
510-82-6170	TELEPHONE	1.67	1.67	50.00	48.33	3.3
510-82-6171	STAFF CELLULAR PHONES	428.66	428.66	2,200.00	1,771.34	19.5
510-82-6200	MINOR EQUIPMENT	50.45	50.45	.00	(50.45)	.0
510-82-6230	VEHICLE MAINT/REPAIR	185.47	185.47	3,211.00	3,025.53	5.8
510-82-6231	VEHICLE PARTS & TOOLS	935.16	935.16	1,500.00	564.84	62.3
510-82-6232	TIRES & WHEELS	.00	.00	500.00	500.00	.0
510-82-6332	LAB TESTS	.00	.00	500.00	500.00	.0
510-82-6335	OTHER PURCHASED SERVICES	.00	.00	1,500.00	1,500.00	.0
510-82-6400	INSURANCE	1,198.48	1,198.48	8,100.00	6,901.52	14.8
510-82-6401	INSURANCE-DED EXP & OTHER	.00	.00	530.00	530.00	.0
510-82-6710	ADMIN OVERHEAD-GF	4,173.97	4,173.97	56,870.00	52,696.03	7.3
510-82-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL PIPED WATER	41,638.29	41,638.29	517,191.00	475,552.71	8.1

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BETHEL HTS WTR TREATMENT					
510-83-6000	SALARIES	22,702.73	22,702.73	145,979.00	123,276.27	15.6
510-83-6010	OVERTIME	2,765.25	2,765.25	37,000.00	34,234.75	7.5
510-83-6023	LEAVE CASHOUT	.00	.00	18,648.00	18,648.00	.0
510-83-6031	PAYABLE MEDICARE FICA	127.95	127.95	2,653.00	2,525.05	4.8
510-83-6032	UNEMPLOYMENT	.00	.00	1,538.00	1,538.00	.0
510-83-6033	WORKERS' COMPENSATION	236.96	236.96	4,727.00	4,490.04	5.0
510-83-6034	PERS	5,600.27	5,600.27	40,255.00	34,654.73	13.9
510-83-6040	EMPLOYEE GROUP BENEFITS	4,801.78	4,801.78	49,764.00	44,962.22	9.7
510-83-6041	UTILITY BENEFIT	2,363.75	2,363.75	12,540.00	10,176.25	18.9
510-83-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
510-83-6100	SUPPLIES	.00	.00	4,000.00	4,000.00	.0
510-83-6103	WEARING APPAREL	.00	.00	1,500.00	1,500.00	.0
510-83-6108	PLUMBING SUPPLIES	.00	.00	5,000.00	5,000.00	.0
510-83-6140	CHEMICALS	.00	.00	125,000.00	125,000.00	.0
510-83-6150	GASOLINE/DIESEL/OIL	.00	.00	2,000.00	2,000.00	.0
510-83-6153	HEATING FUEL (PUMPHOUSE)	7,812.56	7,812.56	207,800.00	199,987.44	3.8
510-83-6160	ELECTRICITY (PUMPHOUSE)	9,293.81	9,293.81	130,525.00	121,231.19	7.1
510-83-6200	MINOR EQUIPMENT	.00	.00	45,000.00	45,000.00	.0
510-83-6230	VEHICLE MAINT/REPAIR	188.71	188.71	3,267.00	3,078.29	5.8
510-83-6332	LAB TESTS	.00	.00	4,000.00	4,000.00	.0
510-83-6335	OTHER PURCHASED SERVICES	.00	.00	25,000.00	25,000.00	.0
510-83-6400	INSURANCE	3,935.72	3,935.72	26,600.00	22,664.28	14.8
510-83-6710	ADMIN OVERHEAD-GF	4,322.97	4,322.97	58,900.00	54,577.03	7.3
510-83-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
	TOTAL BETHEL HTS WTR TREATMENT	66,616.03	66,616.03	989,814.00	923,197.97	6.7

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY SUB WTR TREATMENT					
510-84-6000	SALARIES	19,939.42	19,939.42	188,312.00	168,372.58	10.6
510-84-6010	OVERTIME	17,330.98	17,330.98	45,000.00	27,669.02	38.5
510-84-6023	LEAVE CASHOUT	.00	.00	8,838.00	8,838.00	.0
510-84-6031	PAYABLE MEDICARE FICA	549.48	549.48	3,383.00	2,833.52	16.2
510-84-6032	UNEMPLOYMENT	.00	.00	1,953.00	1,953.00	.0
510-84-6033	WORKERS' COMPENSATION	305.44	305.44	6,027.00	5,721.56	5.1
510-84-6034	PERS	8,196.78	8,196.78	51,329.00	43,132.22	16.0
510-84-6040	EMPLOYEE GROUP BENEFITS	7,051.82	7,051.82	49,764.00	42,712.18	14.2
510-84-6041	UTILITY BENEFIT	1,364.16	1,364.16	12,540.00	11,175.84	10.9
510-84-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
510-84-6100	SUPPLIES	.00	.00	3,000.00	3,000.00	.0
510-84-6103	WEARING APPAREL	.00	.00	3,000.00	3,000.00	.0
510-84-6108	PLUMBING SUPPLIES	.00	.00	3,000.00	3,000.00	.0
510-84-6140	CHEMICALS	.00	.00	125,000.00	125,000.00	.0
510-84-6150	GASOLINE/DIESEL/OIL	611.76	611.76	1,500.00	888.24	40.8
510-84-6153	HEATING FUEL(CS WTF)	13,489.40	13,489.40	120,000.00	106,510.60	11.2
510-84-6160	ELECTRICITY (CS WTF)	8,222.61	8,222.61	98,900.00	90,677.39	8.3
510-84-6170	TELEPHONE	127.63	127.63	50.00	(77.63)	255.3
510-84-6200	MINOR EQUIPMENT	.00	.00	25,000.00	25,000.00	.0
510-84-6230	VEHICLE MAINT (ISF)	255.89	255.89	4,430.00	4,174.11	5.8
510-84-6332	LAB TESTS	1,603.04	1,603.04	15,000.00	13,396.96	10.7
510-84-6335	OTHER PURCHASED SERVICES	.00	.00	15,000.00	15,000.00	.0
510-84-6400	INSURANCE	2,441.34	2,441.34	16,500.00	14,058.66	14.8
510-84-6502	ADVERTISING	.00	.00	500.00	500.00	.0
510-84-6710	ADMIN OVERHEAD-GF	5,069.12	5,069.12	69,066.00	63,996.88	7.3
510-84-6711	ADMIN OVERHEAD-IT SVCS	2,758.52	2,758.52	37,083.00	34,324.48	7.4
510-84-6890	CAPITAL EXPENDITURES	9,897.30	9,897.30	.00	(9,897.30)	.0
	TOTAL CITY SUB WTR TREATMENT	99,214.69	99,214.69	914,175.00	814,960.31	10.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED SEWER					
510-85-6000	SALARIES	95,519.56	95,519.56	646,128.00	550,608.44	14.8
510-85-6010	OVERTIME	27,329.06	27,329.06	200,000.00	172,670.94	13.7
510-85-6023	LEAVE CASHOUT	.00	.00	31,530.00	31,530.00	.0
510-85-6030	SOCIAL SECURITY EXPENSE	3,734.87	3,734.87	20,000.00	16,265.13	18.7
510-85-6031	PAYABLE MEDICARE FICA	1,755.20	1,755.20	12,269.00	10,513.80	14.3
510-85-6033	WORKERS' COMPENSATION	1,837.42	1,837.42	21,858.00	20,020.58	8.4
510-85-6034	PERS	13,771.04	13,771.04	186,148.00	172,376.96	7.4
510-85-6040	EMPLOYEE GROUP BENEFITS	22,100.04	22,100.04	205,390.00	183,289.96	10.8
510-85-6041	UTILITY BENEFIT	207.06	207.06	51,756.00	51,548.94	.4
510-85-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
510-85-6100	SUPPLIES	5,298.44	5,298.44	15,000.00	9,701.56	35.3
510-85-6103	WEARING APPAREL	7,889.09	7,889.09	15,000.00	7,110.91	52.6
510-85-6150	GASOLINE/DIESEL/OIL	18,480.50	18,480.50	110,000.00	91,519.50	16.8
510-85-6153	HEATING FUEL	939.80	939.80	16,250.00	15,310.20	5.8
510-85-6155	WATER/SEWER/GARBAGE	517.86	517.86	6,492.00	5,974.14	8.0
510-85-6160	ELECTRICITY	1,080.10	1,080.10	15,875.00	14,794.90	6.8
510-85-6171	STAFF CELLULAR PHONES	.00	.00	5,500.00	5,500.00	.0
510-85-6200	MINOR EQUIPMENT	452.00	452.00	5,000.00	4,548.00	9.0
510-85-6230	VEHICLE MAINT/REPAIR	18,869.78	18,869.78	326,681.00	307,811.22	5.8
510-85-6231	VEHICLE PARTS & TOOLS	4,409.59	4,409.59	100,000.00	95,590.41	4.4
510-85-6232	TIRES & WHEELS	10,530.28	10,530.28	20,000.00	9,469.72	52.7
510-85-6240	PROPERTY MAINT	4,991.84	4,991.84	49,849.00	44,857.16	10.0
510-85-6335	OTHER PURCHASED SERVICES	(807.05)	(807.05)	3,000.00	3,807.05	(26.9)
510-85-6400	INSURANCE	12,813.32	12,813.32	86,600.00	73,786.68	14.8
510-85-6539	MISCELLANEOUS EXPENSES	1,000.00	1,000.00	2,000.00	1,000.00	50.0
510-85-6710	ADMIN OVERHEAD-GF	18,985.47	18,985.47	258,676.00	239,690.53	7.3
510-85-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
510-85-9691	SEWER TRUCK(S)	258,107.00	258,107.00	.00	(258,107.00)	.0
	TOTAL HAULED SEWER	532,275.84	532,275.84	2,454,120.00	1,921,844.16	21.7

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED SEWER					
510-86-6000	SALARIES	10,666.87	10,666.87	145,608.00	134,941.13	7.3
510-86-6010	OVERTIME	4,173.43	4,173.43	35,000.00	30,826.57	11.9
510-86-6023	LEAVE CASHOUT	.00	.00	7,120.00	7,120.00	.0
510-86-6030	SOCIAL SECURITY EXPENSE	.00	.00	942.00	942.00	.0
510-86-6031	PAYABLE MEDICARE FICA	203.75	203.75	2,619.00	2,415.25	7.8
510-86-6033	WORKERS' COMPENSATION	221.74	221.74	4,666.00	4,444.26	4.8
510-86-6034	PERS	3,259.45	3,259.45	39,734.00	36,474.55	8.2
510-86-6040	EMPLOYEE GROUP BENEFITS	8,037.61	8,037.61	49,764.00	41,726.39	16.2
510-86-6041	UTILITY BENEFITS	997.95	997.95	12,540.00	11,542.05	8.0
510-86-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
510-86-6100	SUPPLIES	.00	.00	3,000.00	3,000.00	.0
510-86-6103	WEARING APPAREL	.00	.00	4,000.00	4,000.00	.0
510-86-6108	PLUMBING SUPPLIES	.00	.00	7,500.00	7,500.00	.0
510-86-6150	GASOLINE/DIESEL/OIL	886.99	886.99	15,000.00	14,113.01	5.9
510-86-6153	HEATING FUEL	.00	.00	60,000.00	60,000.00	.0
510-86-6155	WATER/SEWER/GARBAGE	427.22	427.22	2,200.00	1,772.78	19.4
510-86-6160	ELECTRICITY-LIFTST & BLDG	10,307.28	10,307.28	108,000.00	97,692.72	9.5
510-86-6200	MINOR EQUIPMENT	.00	.00	150,000.00	150,000.00	.0
510-86-6230	VEHICLE MAINT/REPAIR	230.30	230.30	3,987.00	3,756.70	5.8
510-86-6231	VEHICLE PARTS & TOOLS	206.41	206.41	1,500.00	1,293.59	13.8
510-86-6232	TIRES & WHEELS	.00	.00	500.00	500.00	.0
510-86-6335	OTHER PURCHASED SERVICES	.00	.00	20,000.00	20,000.00	.0
510-86-6400	INSURANCE	1,183.68	1,183.68	8,000.00	6,816.32	14.8
510-86-6410	LEASED PROPERTY-LIFT STATIONS	.00	.00	17,000.00	17,000.00	.0
510-86-6710	ADMIN OVERHEAD-GF	4,114.33	4,114.33	56,057.00	51,942.67	7.3
510-86-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
510-86-9699	PIPED SEWER CAP EXP SL ASSETS	13,444.79	13,444.79	.00	(13,444.79)	.0
	TOTAL PIPED SEWER	60,825.37	60,825.37	792,855.00	732,029.63	7.7

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER LAGOON					
510-87-6000	SALARIES	3,392.52	3,392.52	66,028.00	62,635.48	5.1
510-87-6010	OVERTIME	1,047.04	1,047.04	.00	(1,047.04)	.0
510-87-6023	LEAVE CASHOUT	.00	.00	3,301.00	3,301.00	.0
510-87-6031	PAYABLE MEDICARE FICA	60.40	60.40	957.00	896.60	6.3
510-87-6033	WORKERS' COMPENSATION	41.84	41.84	1,706.00	1,664.16	2.5
510-87-6034	PERS	965.88	965.88	14,526.00	13,560.12	6.7
510-87-6040	EMPLOYEE GROUP BENEFITS	2,062.13	2,062.13	16,286.00	14,223.87	12.7
510-87-6041	UTILITY BENEFIT	331.92	331.92	4,104.00	3,772.08	8.1
510-87-6060	TRAVEL/TRAINING	.00	.00	3,000.00	3,000.00	.0
510-87-6100	SUPPLIES	.00	.00	1,000.00	1,000.00	.0
510-87-6103	WEARING APPAREL	.00	.00	3,000.00	3,000.00	.0
510-87-6108	PLUMBING SUPPLIES	.00	.00	3,000.00	3,000.00	.0
510-87-6150	GASOLINE/DIESEL/OIL	.00	.00	38,000.00	38,000.00	.0
510-87-6200	MINOR EQUIPMENT	.00	.00	1,100.00	1,100.00	.0
510-87-6231	VEHICLE PARTS & TOOLS	160.48	160.48	160.00	(.48)	100.3
510-87-6320	LAGOON STUDY	7,569.77	7,569.77	.00	(7,569.77)	.0
510-87-6332	LAB TESTS (SAMPLES)	.00	.00	15,000.00	15,000.00	.0
510-87-6335	OTHER PURCHASED SERVICES	.00	.00	500.00	500.00	.0
510-87-6400	INSURANCE	73.98	73.98	500.00	426.02	14.8
510-87-6503	DUES & SUBSCRIPTIONS	.00	.00	8,000.00	8,000.00	.0
510-87-6710	ADMIN OVERHEAD-GF	1,476.07	1,476.07	20,111.00	18,634.93	7.3
	TOTAL SEWER LAGOON	17,182.03	17,182.03	200,279.00	183,096.97	8.6
	TOTAL FUND EXPENDITURES	1,077,892.70	1,077,892.70	8,554,029.00	7,476,136.30	12.6
	NET REVENUE OVER EXPENDITURES	(1,077,892.70)	(1,077,892.70)	(8,554,029.00)	(7,476,136.30)	(12.6)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

MUNICIPAL DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DOCK EXPENDITURES					
520-50-6000	SALARIES	27,131.89	27,131.89	206,186.00	179,054.11	13.2
520-50-6010	OVERTIME	1,107.39	1,107.39	5,000.00	3,892.61	22.2
520-50-6022	HOLIDAY PAY	.00	.00	2,300.00	2,300.00	.0
520-50-6023	LEAVE CASHOUT	.00	.00	10,058.00	10,058.00	.0
520-50-6030	SOCIAL SECURITY EXPENSE	.00	.00	1,277.00	1,277.00	.0
520-50-6031	PAYABLE MEDICARE FICA	425.25	425.25	3,062.00	2,636.75	13.9
520-50-6032	UNEMPLOYMENT	.00	.00	3,759.00	3,759.00	.0
520-50-6033	WORKERS' COMPENSATION	266.36	266.36	5,456.00	5,189.64	4.9
520-50-6034	PERS	6,212.64	6,212.64	44,255.00	38,042.36	14.0
520-50-6040	EMPLOYEE GROUP BENEFITS	11,958.37	11,958.37	45,602.00	33,643.63	26.2
520-50-6041	UTILITY BENEFIT	1,553.13	1,553.13	11,491.00	9,937.87	13.5
520-50-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
520-50-6100	SUPPLIES	199.03	199.03	8,000.00	7,800.97	2.5
520-50-6103	WEARING APPAREL	.00	.00	5,000.00	5,000.00	.0
520-50-6121	MUNICIPAL DOCK GRAVEL	.00	.00	130,000.00	130,000.00	.0
520-50-6150	GASOLINE/DIESEL/OIL	1,728.05	1,728.05	15,000.00	13,271.95	11.5
520-50-6153	HEATING FUEL	517.13	517.13	5,000.00	4,482.87	10.3
520-50-6155	WATER/SEWER/GARBAGE	7,461.93	7,461.93	13,500.00	6,038.07	55.3
520-50-6156	WATER FOR BARGES	.00	.00	12,000.00	12,000.00	.0
520-50-6160	ELECTRICITY	9.49	9.49	18,900.00	18,890.51	.1
520-50-6170	TELEPHONE	192.28	192.28	2,250.00	2,057.72	8.6
520-50-6171	STAFF CELLULAR PHONES	266.64	266.64	2,400.00	2,133.36	11.1
520-50-6200	MINOR EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
520-50-6230	VEHICLE MAINT/REPAIR	204.71	204.71	3,544.00	3,339.29	5.8
520-50-6231	VEHICLE PARTS & TOOLS	152.60	152.60	20,000.00	19,847.40	.8
520-50-6241	MUNICIPAL DOCK MAINT.	.00	.00	50,000.00	50,000.00	.0
520-50-6242	MAINT-SEAWALL	.00	.00	7,000.00	7,000.00	.0
520-50-6244	ICR-PROPERTY MAINTENANCE 5%	2,995.10	2,995.10	29,909.00	26,913.90	10.0
520-50-6320	OTHER PROFESSIONAL FEES	.00	.00	20,000.00	20,000.00	.0
520-50-6321	LEGAL FEES	.00	.00	5,000.00	5,000.00	.0
520-50-6324	PLANNING/ENGINEERING FEES	.00	.00	10,000.00	10,000.00	.0
520-50-6339	OTHER PURCHASED SERVICES	.00	.00	30,000.00	30,000.00	.0
520-50-6400	INSURANCE	2,219.40	2,219.40	15,000.00	12,780.60	14.8
520-50-6502	ADVERTISING	.00	.00	1,000.00	1,000.00	.0
520-50-6503	DUES & SUBSCRIPTIONS	.00	.00	2,000.00	2,000.00	.0
520-50-6531	BANK CHARGES	291.37	291.37	3,000.00	2,708.63	9.7
520-50-6539	MISCELLANEOUS EXPENSES	.00	.00	900.00	900.00	.0
520-50-6710	ADMIN OVERHEAD-GF	4,672.85	4,672.85	63,667.00	58,994.15	7.3
520-50-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
520-50-6890	CAPITAL EXPENDITURES	150,308.36	150,308.36	.00	(150,308.36)	.0
520-50-6891	SEAWALL DESIGN AND REPAIR	2,790.44	2,790.44	.00	(2,790.44)	.0
	TOTAL DOCK EXPENDITURES	225,127.98	225,127.98	879,634.00	654,506.02	25.6

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

MUNICIPAL DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 55					
520-55-6000	SALARIES	16,582.32	16,582.32	114,901.00	98,318.68	14.4
520-55-6010	OVERTIME	619.59	619.59	1,500.00	880.41	41.3
520-55-6023	LEAVE CASHOUT	.00	.00	2,794.00	2,794.00	.0
520-55-6030	SOCIAL SECURITY EXPENSE	762.08	762.08	5,248.00	4,485.92	14.5
520-55-6031	PAYABLE MEDICARE FICA	250.31	250.31	1,688.00	1,437.69	14.8
520-55-6032	UNEMPLOYMENT	.00	.00	341.00	341.00	.0
520-55-6033	WORKERS' COMPENSATION	261.30	261.30	3,007.00	2,745.70	8.7
520-55-6034	PERS	1,080.25	1,080.25	25,608.00	24,527.75	4.2
520-55-6040	EMPLOYEE GROUP BENEFITS	787.91	787.91	8,686.00	7,898.09	9.1
520-55-6041	UTILITY BENEFIT	518.58	518.58	2,189.00	1,670.42	23.7
520-55-6100	SUPPLIES	429.92	429.92	3,000.00	2,570.08	14.3
520-55-6103	WEARING APPAREL	.00	.00	3,000.00	3,000.00	.0
520-55-6132	SMALL BOAT HARBOR GRAVEL	.00	.00	30,000.00	30,000.00	.0
520-55-6150	GASOLINE/DIESEL/OIL	663.56	663.56	8,000.00	7,336.44	8.3
520-55-6155	WATER/SEWER/GARBAGE	.00	.00	7,100.00	7,100.00	.0
520-55-6160	ELECTRICITY	.00	.00	2,000.00	2,000.00	.0
520-55-6200	MINOR EQUIPMENT	1,813.12	1,813.12	4,000.00	2,186.88	45.3
520-55-6241	SMALL BOAT HARBOR MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
520-55-6400	INSURANCE	809.34	809.34	5,470.00	4,660.66	14.8
520-55-6539	MISCELLANEOUS EXPENSES	.00	.00	1,000.00	1,000.00	.0
520-55-6710	ADMIN OVERHEAD-GF	2,291.41	2,291.41	31,220.00	28,928.59	7.3
	TOTAL DEPARTMENT 55	26,869.69	26,869.69	266,752.00	239,882.31	10.1
	TOTAL FUND EXPENDITURES	251,997.67	251,997.67	1,146,386.00	894,388.33	22.0
	NET REVENUE OVER EXPENDITURES	(251,997.67)	(251,997.67)	(1,146,386.00)	(894,388.33)	(22.0)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

LEASED PROPERTIES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEASED PROP-COURT COMPLEX					
530-55-6153	HEATING FUEL-COURTCOMPLEX	2,928.99	2,928.99	61,598.00	58,669.01	4.8
530-55-6155	WATER/SEWER/GARB-COURTCOM	1,741.47	1,741.47	23,240.00	21,498.53	7.5
530-55-6160	ELECTRICITY-COURT COMPLEX	7,778.15	7,778.15	97,570.00	89,791.85	8.0
530-55-6170	TELEPHONE	62.98	62.98	800.00	737.02	7.9
530-55-6240	PROPERTY MT-COURT COMPLEX	2,745.69	2,745.69	25,000.00	22,254.31	11.0
530-55-6241	ICR-PROPERTY MAINTENANCE-15%	14,975.52	14,975.52	149,546.00	134,570.48	10.0
530-55-6333	JANITORIAL-COURT COMPLEX	14,900.00	14,900.00	89,500.00	74,600.00	16.7
530-55-6339	OTHER PURCHASED SERVICES	.00	.00	2,500.00	2,500.00	.0
530-55-6400	INSURANCE	6,495.44	6,495.44	43,900.00	37,404.56	14.8
530-55-6421	BOND INTEREST EXPENSE	.00	.00	22,750.00	22,750.00	.0
	TOTAL LEASED PROP-COURT COMPLEX	51,628.24	51,628.24	516,404.00	464,775.76	10.0
	TOTAL FUND EXPENDITURES	51,628.24	51,628.24	516,404.00	464,775.76	10.0
	NET REVENUE OVER EXPENDITURES	(51,628.24)	(51,628.24)	(516,404.00)	(464,775.76)	(10.0)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

BETHEL PUBLIC TRANSIT SYSTEM

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSIT SYSTEM SECTION 5311					
560-50-6000	SALARIES	22,547.29	22,547.29	141,622.00	119,074.71	15.9
560-50-6010	OVERTIME	3,083.68	3,083.68	.00	(3,083.68)	.0
560-50-6022	HOLIDAY PAY	.00	.00	800.00	800.00	.0
560-50-6023	LEAVE CASHOUT	.00	.00	6,939.00	6,939.00	.0
560-50-6031	PAYABLE MEDICARE FICA	378.00	378.00	2,054.00	1,676.00	18.4
560-50-6032	UNEMPLOYMENT	.00	.00	2,521.00	2,521.00	.0
560-50-6033	WORKERS' COMPENSATION	475.84	475.84	3,659.00	3,183.16	13.0
560-50-6034	PERS	5,638.82	5,638.82	31,157.00	25,518.18	18.1
560-50-6040	EMPLOYEE GROUP BENEFITS	12,396.65	12,396.65	45,240.00	32,843.35	27.4
560-50-6041	UTILITY BENEFIT	1,217.89	1,217.89	11,400.00	10,182.11	10.7
560-50-6060	TRAVEL/TRAINING	2,177.89	2,177.89	2,000.00	(177.89)	108.9
560-50-6100	SUPPLIES	784.53	784.53	2,000.00	1,215.47	39.2
560-50-6150	GASOLINE/DIESEL/OIL	2,289.67	2,289.67	32,000.00	29,710.33	7.2
560-50-6153	HEATING FUEL	.00	.00	22,000.00	22,000.00	.0
560-50-6155	WTR/SWR/GRB	688.48	688.48	4,200.00	3,511.52	16.4
560-50-6160	ELECTRICITY	1,789.46	1,789.46	11,100.00	9,310.54	16.1
560-50-6170	TELEPHONE	1.67	1.67	700.00	698.33	.2
560-50-6171	STAFF CELLULAR PHONES	99.64	99.64	.00	(99.64)	.0
560-50-6230	VEHICLE MAINT/REPAIR	1,663.09	1,663.09	28,792.00	27,128.91	5.8
560-50-6231	VEHICLE PARTS & TOOLS	1,056.43	1,056.43	20,000.00	18,943.57	5.3
560-50-6232	TIRES & WHEELS	.00	.00	3,000.00	3,000.00	.0
560-50-6400	INSURANCE	2,055.02	2,055.02	13,889.00	11,833.98	14.8
560-50-6503	DUES & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
560-50-6539	MISCELLANEOUS EXPENSES	.00	.00	1,500.00	1,500.00	.0
560-50-6710	ADMIN OVERHEAD-GF	3,388.07	3,388.07	46,162.00	42,773.93	7.3
560-50-6711	ADMIN OVERHEAD-IT SVCS	2,463.57	2,463.57	33,118.00	30,654.43	7.4
560-50-6890	CAPITAL EXPENDITURES	3,565.00	3,565.00	.00	(3,565.00)	.0
	TOTAL TRANSIT SYSTEM SECTION 5311	67,760.69	67,760.69	466,153.00	398,392.31	14.5
	TOTAL FUND EXPENDITURES	67,760.69	67,760.69	466,153.00	398,392.31	14.5
	NET REVENUE OVER EXPENDITURES	(67,760.69)	(67,760.69)	(466,153.00)	(398,392.31)	(14.5)

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2024

VEHICLES & EQUIP MAINTENANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VEHICLE & EQUIP MAINT					
570-50-6000	SALARIES	45,896.70	45,896.70	427,017.00	381,120.30	10.8
570-50-6010	OVERTIME	1,160.51	1,160.51	15,000.00	13,839.49	7.7
570-50-6023	LEAVE CASHOUT	.00	.00	22,101.00	22,101.00	.0
570-50-6031	PAYABLE MEDICARE FICA	718.14	718.14	6,409.00	5,690.86	11.2
570-50-6032	UNEMPLOYMENT	.00	.00	7,868.00	7,868.00	.0
570-50-6033	WORKERS' COMPENSATION	940.44	940.44	11,419.00	10,478.56	8.2
570-50-6034	PERS	10,349.89	10,349.89	97,244.00	86,894.11	10.6
570-50-6040	EMPLOYEE GROUP BENEFITS	15,837.71	15,837.71	128,482.00	112,644.29	12.3
570-50-6041	UTILITY BENEFIT	4,780.16	4,780.16	32,376.00	27,595.84	14.8
570-50-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
570-50-6100	SUPPLIES	552.20	552.20	10,000.00	9,447.80	5.5
570-50-6103	WEARING APPAREL	231.54	231.54	4,000.00	3,768.46	5.8
570-50-6150	GASOLINE/DIESEL/OIL	1,839.26	1,839.26	8,000.00	6,160.74	23.0
570-50-6153	HEATING FUEL	939.78	939.78	16,250.00	15,310.22	5.8
570-50-6155	WATER/SEWER/GARBAGE	517.84	517.84	6,492.00	5,974.16	8.0
570-50-6160	ELECTRICITY	1,824.28	1,824.28	15,875.00	14,050.72	11.5
570-50-6200	MINOR EQUIPMENT	721.92	721.92	25,000.00	24,278.08	2.9
570-50-6231	VEHICLE PARTS & TOOLS	1,406.78	1,406.78	8,000.00	6,593.22	17.6
570-50-6232	TIRES & WHEELS	.00	.00	2,000.00	2,000.00	.0
570-50-6339	OTHER PURCHASED SERVICES	.00	.00	15,000.00	15,000.00	.0
570-50-6400	INSURANCE	6,495.36	6,495.36	43,900.00	37,404.64	14.8
570-50-6503	DUES & SUBSCRIPTIONS	.00	.00	20,000.00	20,000.00	.0
570-50-6710	ADMIN OVERHEAD-GF	10,326.35	10,326.35	138,467.00	128,140.65	7.5
570-50-6711	ADMIN OVERHEAD-IT SVCS	2,463.56	2,463.56	33,118.00	30,654.44	7.4
	TOTAL VEHICLE & EQUIP MAINT	107,002.42	107,002.42	1,104,018.00	997,015.58	9.7
	TOTAL FUND EXPENDITURES	107,002.42	107,002.42	1,104,018.00	997,015.58	9.7
	NET REVENUE OVER EXPENDITURES	(107,002.42)	(107,002.42)	(1,104,018.00)	(997,015.58)	(9.7)

City of Bethel, Alaska

Acting City Manager's Office
August 20, 2024-September 3, 2024

<u>Staff</u>

We are excited to announce that the Alaska Highway Safety Office and Alaska Department of Transportation will present Officer Parkin with a 2024 Highway Safety Champion Award at the 2024 AlaskaSafe Roadway Behaviors Symposium for his exemplary work in making Alaska's roads safer. Thank you, Officer Parkin!

We received a resignation notification from Briella Herron, City Port Attendant. Briella was a seasonal hire for our Port and proved to be an asset to the organization.

Johnathan Smith, the former Dispatch Supervisor, resigned. We were sad to see Johnathan go but understand that the position comes with an incredible amount of stress. We appreciate his many years of service and wish him the very best in his next career.

We had an involuntary discharge of a Police Officer who was still on probation due to excessive absenteeism.

Jake Thompson will be Acting Public Works Director until Bill Arnold returns on October 7th.
We look forward to welcoming two new police officers next month: Officer Cordoba from LAPD and Officer Levi from Tennessee.

<u>Ongoing Projects</u>

<u>Community Center Expansion</u>

The City received a $500,000 grant from the Denali Commission for the Community Center. This brings the design/construction total to $10 million in grant funding.
On August 26, Bill Arnold, Sean Glasheen, Community Parks Rep., Brian Lefferts, Community Parks Chair, the DOWL/Architects Alaska Team and Administration met to discuss the design of the facility. There are several must-haves for the design, including:

- A full-size high school gym (with at least two, ideally three, elementary school-size courts positioned crossways from the larger court).
- Internet connectivity, computers, and printers.
- A location for visitors to use the computer in an enclosed space for telehealth or work.
- Bathrooms.
- Storage.

There are a number of other items on the wish list, but with our current budget, the City is limited in our opportunities.

citymanager@cityofbethel.net
907-543-1373

Animal Control Center

John Sargent, Grant Manager submitted the Rasmuson grant application for the Animal Control Center. We spent some time coordinating supporting documents, letters of support, and impact statements to strengthen the request.

Boardwalk Lighting/Park Lighting

Historical: In September of 2019, the City of Bethel entered into a MOA with ONC which provided ONC's Tribal Transportation amounting to $89,000 for the project. The initial project was to purchase 14-foot light polls with LEDs that would be attached to the boardwalk with heavy brackets. The 2019 estimate to install each light was $3,000 which extended to about 30 lights spaced 90-100 feet from each other to complete the 1.2 miles of boardwalk.

The current scope is 50 lights spaced 75 feet from each other connected to helical piers screwed into the ground and stretching almost to Akakeek:

We are working with AVIC and the City's new electrical contractor to finalize a lighting plan for the boardwalk which we hope will allow the lighting extension to Akakeek. In addition, we have reached out to ONC to see if they have funding available to help complete the project.

We will also have two additional lights installed on existing poles. One at the Pinky's Park skatepark and another near the new playground equipment.

Housing Cul-de-sac Lighting

While meeting with AVEC, we inquired about the status of the housing court lighting project, budgeted for $110,000 in the FY25 capital budget. AVEC indicated supplies have been ordered, but installation dates are not yet set.

Piped Utility Audit

The piped utility team is nearly finished addressing some of the leaks within the piped system and will soon begin an audit of piped services to ensure customers have accounts with the City.

Professional Housing Development

The City of Bethel received a $3 Million grant to construct six professional housing units. The lot for the units is zoned Public Lands and Institutions. The Council is seeking to have the property rezoned to General Use. On Friday, August 30, the Acting City Manager visited a few of the homes within 300’ of the feet of the property rezone to explain the project and provide verbal and written notice of the Planning Commission and City Council Hearings.

Utility Account Application Modifications

> There is a lot of infrastructure money coming to Alaska. Unfortunately, due to outdated policies and scoring criteria, Bethel is finding difficulty scoring high enough on the funding distribution scores. To help combat this, at least in part, we are working to update our Utility Billing Application to include voluntary questions:
>
> Are you Alaska Native or American Indian? Yes No
> Do you live in and own the home associated with this water and sewer service? Yes No

The questions have been sent to the City’s VSW engineer for feedback.
While our census numbers qualify us for some funding, a higher standard is placed on homes owned and occupied by Alaska Native residents.
In addition to that question on the new application, we will also require an email address (so we can progress to online billing) and include a landlord/property owner provision to help track businesses operating rentals.

Drug Test Strips at Eating Place License Restaurants

In an effort to help protect our citizens, Mayor Springer and Council Member Henderson worked with the City Attorney on an ordinance requiring restaurants that sell alcohol to carry drug test strips. In conjunction with this, the Acting City Manager reached out to the Restaurant and Eating Place License holders to see if they would be willing to initiate this option prior to the legislation. Both establishments will be having the test strips available in the coming weeks.

Bethel Police Department Drug Enforcement

The City of Bethel received a communication from Dan Winkelman, YKHC CEO requesting support from the City and private businesses to begin using Zeus, the BPD Drug Enforcement Dog, in airport and port searches. Ed Flores, the Port Director, is reviewing the Tariff (our Port laws/fees) to ensure we don’t have any notification obligations for this search. The Director of Public Safety, James Harris, will coordinate these efforts with the Police Department.

Bethel Polic Department Server Replacement

The City Council budgeted 109,901 for IT upgrades at the Police Department. These upgrades include a new server which was installed on August 4, 2024.

Request for Proposals

The request for proposal for the Transit Center Boiler replacement will close on September 6th.

General

Vitus Marine Boat at Beach 1: As of August 6, 2024, Vitus Marine is working on securing a Coast Guard permit to return their boat to the water for the rest of the season.

citymanager@cityofbethel.net
907-543-1373

The U.S. Army Corps of Engineers Inspection of the Bethel Bank Stabilization project is scheduled for September 4, 2024. The last inspection was in July of 2022.

The Public Works facilities and the Port faced connectivity loss for about a week. The contractor identified a bad radio which was replaced on August 30th in the evening.

Administration met with LONG Building Solutions and was provided an educational run through of the facilities energy use and needs. Through remote monitoring LONG is able to drill down to specific zones and identify operational modifications to improve comfort level, and energy efficiency. Through the drill down session, LONG identified about $12,000 in potential energy savings annually for the facility through small remote, and onsite adjustments. Overall, however, LONG indicated the facility is operating efficiently.

Requested the State of Alaska Department of Transportation provide road improvements to State Highway, though dust removal/cleaning, and Hanger Lake Road which needs to be built up to avoid future washouts.

End of FY24 General Fund Summary:

Description	Budgeted	Actual	Difference
Sales Tax	8,200,000	7,707,074.71	492,925.29
Cigarette/Tobacco Tax	620,000	549,353.94	70,646.06
Marijuana Tax	850,000	744,092.22	105,907.78
Alcohol Tax	430,000	342,864.41	87,135.49
Motor Vh Reg. Trax	47,000	38,900.80	8,099.20
Alaska Remote Seller	650,000	1,079,766.84	(429,766.84)
Gaming Tax	42200,000	507,891.49	(87,891.49)

<u>Grants</u>
The Grant Manager applied for a Animal Control Center Construction Grant $250,000, and a Safe Streets Planning grant for $52,800.

<u>Contracts</u>
Finalized the contract with the University of Alaska 4-H.

citymanager@cityofbethel.net
907-543-1373

MEMORANDUM

DATE: September 3, 2024

TO: Lori Strickler, Acting City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report for September 10, 2024 Bethel City Council Meeting

Grant Awards

The Denali Commission recently awarded the City a $500,000 grant for construction of the new community center (gym). Lori Strickler prepared and submitted the grant application. The City now has three grants funding the City's multiuse community center project.

Grant Applications Submitted

Bethel Animal Care Facility Grant Submitted

I prepared and submitted a Rasmuson Foundation Community Support grant application by the September 1, 2024 quarter deadline. I requested $250,000 to help the City pay for its newly designed animal care and control facility. The City's strong relationship with Bethel Friends of Canines and Colorado State University's veterinarian program is an asset reflected in the application.

Safe Streets For All Grant Submitted

In order to obtain significant funds for an implementation project, the City must have a comprehensive safety action plan in place. I prepared and submitted a grant application that requested $52,800. The City would have to match $13,200 to make a project cost of $66,000.

The Safe Streets 4 All grant guidance mentions the figure of 17 highway deaths per 100,000 people over a five-year period as a minimum for points in one of the scoring categories. The City of Bethel experienced four deaths in five years, which translates to 62 deaths per 100,0000. Hopefully, this figure will get the attention of the reviewers.

Grant Applications in Preparation

EPA Grant for Removal of Derelict Vessels

The City must apply for a grant from the Environmental Protection Agency in order to secure the $5.018 million appropriation from Senator Murkowski's Office.

Energy Efficiency and Conservation Block Grant Program
The City of Bethel has a chance to secure $75,220 in formula grant funding from Energy Efficiency Conservation Block Grant Program. City Administration is planning to purchase a solar power project for use at the YK Fitness Center.

Current Grants

#	Grant	Amount	Expiration
1	**Coronavirus Capital Project Fund**	$ 9,000,000	12/31/26
	DOWL working to obtain approvals from federal agencies regarding the City's proposed construction of a new community center that will contain a gymnasium.		
2	**Denali Commission Grant**	$ 500,000	9/30/26
	Grant awarded for construction of Bethel Multiuse Community Center.		
3	**CSP - DHSS FY 2024**	$ 323,081	6/30/25
	Police Department is responsible for overseeing the hiring of three CSPs to help people who are unable to care for themselves. There has been one or more CSP vacancies that the City must fill.		
4	**23SHSP-GY23 – Virtual Simulator & Fencing**	$ 268,000	9/30/25
	The Environmental Historical Preservation (EHP) document submission by the City was approved by the Federal Emergency Management Agency. The City may now prepare and issue a Request for Proposals to hire a contractor to purchase and install the fencing around the City's new V&E Shop. The Police Department wants to reallocate grant funding from the purchase of a virtual shooting simulator to the purchase of a keyless door entry system and building security cameras. The reallocation form will be completed and submitted to the grantor.		
5	**COPS Hiring Program - School Resource Officer (SRO)**	$ 125,000	6/30/23
	City must complete final progress report and final financial report. The City must request LKSD to pay for SRO salary not covered by grant.		
6	**Yukon-Kuskokwim Health Corporation Diabetes Prevention & Control Program**	$ 4,738	None
	To do: Complete Final Report and close grant.		
7	**Coronavirus Local Fiscal Recovery Fund (ARPA)**	$ 3,361,604	12/31/2024

	The City spent $2,001,041 thus far and has $1,360,563 to spend, some of which is obligated or soon to be obligated in construction contracts. The City is using ARPA funds to pay for its new chemical storage facility and to make Q2 lift station upgrades.		
8	**Designated Legislative Grant YK Fitness Center Gym/Track Design**	$ 500,000	6/30/2026
	The City plans to spend this money first as it designs the new multipurpose community center. Engineer firm, DOWL, LLC, is working on the preliminary design.		
9	**Designated Legislative Grant Public Safety Communication Tower**	$ 500,000	6/30/2028
	STG, Inc. hired to purchase and install the Public Safety Communications Tower.		
10	**Designated Legislative Grant Dust Control**	$ 1,200,000	6/30/29
	City ready to respond to State with Scope of Work, Budget, and Timeline, which are needed for the State to draw up a grant agreement.		
11	**Justice Assistance Grant (JAG)**	$ 14,108	9/30/23
	The Police Department purchased a drug dog and sent an officer to training with the dog. All grant funds have been spent. Grant reports are being completed.		

12	**Healthy & Equitable Funding**	$ 242,057	12/31/24
	The contractor installed two sets of playground equipment in June 2024. The City will seek reimbursement as soon as the last bills are paid.		
13	**VSW Capital Improvement Project Grant**	$ 13,860,000	
	City hired an electrical firm to complete the water treatment plant improvements. These improvements are necessary to make the plant ready to connect water pipes to the new school and the Martina Oscar Subdivision.		

Memorandum

Date: August 23, 2024
To: Lori Strickler, Acting City Manager
From: Dean Sawyer, Alaska Communications
Subject: IT Director's Report

August 2024 Current Events

- **Police Dept Server Refresh Project**
  I spent the greater part of two days working with our project engineer on this. We surveyed the rack space and determined the best places to rack the new servers and SAN. Once that was done, I removed two unused shelves from the rack and installed 2 new servers and one SAN, connect power and management interfaces. After our project engineer analyzed what needed to be done for our best path forward, I connected all the cables between the new equipment and switches.

- **Animal Control network Connectivity**
  I visited the facility and determined that there has never been any connectivity and as such there is no network infrastructure in the building at all. This information was reported to your account manager. She will be contacting you about getting the cabling team out for a site survey.

- **Bethel Heights Water Plant Computer**
  A new Dell computer was deployed to the water plant after initial setup was completed. He wanted a printer as well, so I took one from the storage room over there and set up for him.

- **Siklu Antenna Heaters**
  I searched for these as I had time but was not able to locate them. I looked in the server room, storage room with all the new computers, storage room with the printers, the IT office, server room at YKFC, and the Public Works building. I will continue the search in September.

- **Computer replacements**
  New computer builds were started this week. I only got 8 of them done due to other tasks above. I spoke with you about deployment, and we agreed that they should be deployed to users as they are built as opposed to building them all first and leaving them all sitting in the storage room. There are 6 in the storage room ready for deployment. The other two went to the water plant and to the desk in the IT office. The timeline for completion will depend on other tasks.

- **GCI Cable Modem Replacement**
  I worked with GCI technicians to replace a cable modem in the Police Dept server room. It was the one labeled "STATE" and behind the Cisco ASA router. It was related to the APSIN system. They replaced it and then we checked with the Lieutenant on duty to make sure things were still working correctly including APSIN. They had another one to replace, but the address they had was 267 Akiachak. The building at that address is not a city building so I could not let them in. They said the sign on the side of the building was for a native corporation and they were going

to contact the IT person for them. I got an email later in the week asking about it again. I told them we have a water plant on Akiak because I thought they might be confused about the address and offered to meet them there when they were ready, but I never received a reply.

CITY OF BETHEL
OFFICE OF
JAMES C. HARRIS
CHIEF OF PUBLIC SAFETY
harrisjc@cityofbethel.net

August 2024 Monthly Report
Police Department

Personnel:

Current Staffing			
Position	**Allocated**	**Staffed**	**Vacant**
Safety Patrol (three grant funded)	3	2	1
Community Service Officer	2	2	0
Evidence and Record Custodian	1	0	1
Administrative Assistant/Taxi Inspector	1	1	0
Public Safety Dispatcher (one E911 funded)	5	3	2
Public Safety Dispatch Supervisor	1	0	0
Peace Officers (one grant funded/reimbursed SRO)	20	15	5

Operations:

Operations Tempo				
	August 2024	**July 2024**	**August 2023**	**2024 Total**
Calls Total	922	1197*	1087	7518
Reports Total	168	168	92	647
Intoxicated Pedestrian Calls	129	146	129	892
Driving Under Influence Calls	9	20	17	83
Domestic Violence Reports	14	25	20	195
Disturbance Calls	61	110	36	509
Subject Removal Calls	64	61	73	412
Animal Calls	30	27	26	221
Animal Bite Reports	0	0	0	8
Sexual Assault Reports	1	4	9	42
Death Investigation Reports	2	1		11

Dispatch: (907) 543-3781 FAX: (907) 543-5086

CITY OF BETHEL

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PERSONAL:

Dispatch Supervisor Jonathan Smith Resigned for other employment

Daneila Cordoba from LAPD was hired as a police Officer and has a start date in September

Todd Levi from Tennessee was hired as a police Officer and has a start date in September

An Officer was terminated due to attendance issues.

Adam Rivers was hired as a CPO

Melissa Tefft was hired as a Dispatch Supervisor

We are currently working on two background investigation for potential new hires .

Officer Watson and Officer Roberson has been promoted to Sergeants.

We continue to recruit officers, dispatchers, CSP, evidence tech, and admin assistant.

TRAINING:

Lt. Wigner attended an Evidence training

Other:

(*) calls for service security checks removed from this number. Officers conducted 244 security checks.

The police department participated in a High Visibility Traffic Enforcement campaign for the month of August This campaign was sponsored by the Alaska Department of Highway Safety.

Bethel Police Department was invited to participate with the library for the end of summer reading program silly Olympics. Fire department and police department personnel participated

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<u>Fire Department Stats August 2024</u>

109 EMS Calls

14 Fire calls that include all shorts of calls False alarms, Dumpster fire, Lockouts, and rollover with us using the Jaws of Life to extricate the victim

.

We have a Firefighter one class ongoing that is Monday, Wednesday, Friday nights and all-day Saturday's until November.

We have EMT meetings every 1st and 3rd Tuesdays of the month also.

Jacob Beha from New York State was hired as a fire Fighter. This brings the fire station to full staffing

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PORT OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Voice: 907-543-2310
Fax: 907-543-2311

To: Lori Strickler, Acting City Manager

From: Edward Flores, Port Director

Subject: August 2024 Managers Report

- **Small Boat Harbor**
  The Small Boat Harbor is in full operation. In August, our presence decreased. Our seasonal worker had to return to finish schooling. Our current coverage is from 0800 hrs. to 1700 hrs. Sunday through Friday. We have graded the parking lot. The storms this last month had the waters in the Harbor the highest that they have been this season. The water came over the seawall at the east addition, and part of East Avenue was washed out. Traffic Cones were set up at the waterline. When the water receded, we filled the washed-out section with gravel, and the next day, streets and roads used some of our armor rock to secure that section of the road. We did have to perform repairs to floats B, C, D, & F, anywhere from resetting anchors to reinforcing the connection points on the floats. Alaska Fish & Game removed the fish bin in August. I think this new location went well. We will most likely use it next year. For the fall season that we are about to be in, we would like to remind everyone to check on their boats in the Small Boat Harbor.

- **City Dock/Beach 1/Petro Port**
  The City Dock was relatively not as busy this last month, but we are expecting that to change now that we are nearing the end of the season. We received two mainline barges in August, with 3,510,457 lbs. for Bethel and 4,865,784 lbs. for the surrounding villages. We have a vessel on Beach 1 under a daily dockage rate per Terminal Tariff #005, and the United States Coast Guard has not released the vessel for launch. The working plan is to take the vessel out of the Kusukokwim region. We did have a USCG Facility Inspection at the beginning of the month, and we had one issue with keeping HazMat training records on hand. We are working to resolve the issue and report back to the USCG.

- **Port Office**
  We had an issue with connectivity in the office the last week of August. The Port office was cut off from the City network. The Port provided an operator and the use of our Telehandler the last two days of the month. This issue has been resolved. Building Maintenance has turned our boilers back on to accommodate the lower temperatures.

- **Admin**
  Our monthly storage will be prepared and will leave the Port office this first week of September. The Port Commission had its regular meeting on August 19th. Our next meeting will be at City Hall on September 16, 2024, at 7 p.m.

- **Misc.**
  We currently have three port attendant positions open at this time. We are looking to fill them as soon as we can. This would help with the close-up of the end of the season. We are currently working on signage for the small boat harbor to distinguish the different parking spaces, and what we would like them used for. As well as new no wake signs for the bridge, North side, & the South side of the Harbor. The last ones were made of plywood and vinyl letters. And we are hoping that these new one

will last just as long as the last ones. They will be going up as soon as the signs and hardware make it to bethel. The last week of August we had a marine engineer come out to inspect the failure on the dock as well at the impact site on the face of the dock. Initial feel off of the engineer was that its not as bad as he was thinking now that he has seen it in person. The east was is still a big concern, and we continue to have the freight in the yard off the was at 15-20 feet. We should have R & M Consultants representatives out here in Bethel towards the end of the month to preform a Hydrographic survey.

City of Bethel, Alaska

City Clerk's Office

Council Meetings

September 10, 2024 Regular City Council Meeting

September 24, 2024 Regular City Council Meeting

City Clerk's Office

-Much of my time since the last council meeting has been spent on Election preparation and making sure that I am meeting task deadlines. The Candidates have been verified, the Notice of Election and the ballots have been created and the sample ballot is now available online. I have been in contact with the Division of Elections. City Hall will be an Absent voting location for the State's REAA School as well early voting for the City's Election; Monday thru Friday; September 16 – 30; 8:30am – 5:00pm; with extended hours on the 17th and 24th, 8:30am to 6:00pm.

-Spoke with GovHR, the company that is managing the City Manager Hiring Process. Currently, the hiring process is inactive. They are waiting for council action to continue the process.

-KYUK will be Hosting a Candidate Forum September 11th at 6:30pm at City Hall. The Clerk's Office will provide the space and technical assistance.

-Reviewed a Resolution from the Public Safety and Transportation Commission regarding the Neighborhood Watch Program.

-Website wrinkles. As the City Employees are using and learning how to use the new website, we are finding problems caused by the transition. Such as missing links, pages, or information. This is not unusual, but part the growing pains of moving to a new platform. It is time consuming; however, to trouble shoot all the small problems. The Departments and Admins will have two hands-on-training sessions with the software company to learn how to use the website.

Task	Period Total	Year to Date Total
Passport Appointments	4	49
Burial Permits/Reservations	2	29
Notary Services	1	23
Meeting Minutes Drafted	1	15
Resolutions Drafted	-	6
Ordinances Drafted	-	2
AM/IM Drafted	-	3

Committee/Commission Vacancies	**Regular**	**Alternate**
Community Parks and Recreation Committee	full	1
Planning Commission	full	2
Port Commission	1	2
Public Safety and Transportation Commission	full	2
Community Action Grant Technical Review Board	full	full
Public Works Committee	3	2
Finance Committee	1	2
Ethics Board	full	1

cityclerk@cityofbethel.net
907-543-1384

CITY OF BETHEL
NOTICE OF
REGULAR ELECTION
OCTOBER 1, 2024

CITY COUNCIL
VACANCIES IN OFFICE

Three 2-Year Term Seats
One 1-Year Term Seat
Vote for no more than four

CANDIDATES
ON THE BALLOT

Conrad, Pamela
Anaruk, WG
Miner, Alicia
Henderson, Rose "Sugar"
Suiter, Danny

Note: The candidates who receive the 3 highest votes will fill the 2-year seats. The candidate who receives the 4th highest votes will fill the 1-year seat.

DATES OF IMPORTANCE

Absentee By Mail Application Deadline
SEPTEMBER 21

Electronic Ballot Application Deadline
SEPTEMBER 24

EARLY Voting Available
SEPTEMBER 16 - 30 MON-FRI
8:30A-5:00P
8:30A-6:00P SEPT 17TH & 24TH

ELECTION DAY
OCTOBER 1 8:00A - 8:00P

Canvass Board Meeting
OCTOBER 3

Council's Certification of Election
OCTOBER 8

The Polling Locations For Precincts 1 And 2 Have Been Combined to the:

YUPIIT PICIRYARAIT CULTRAL CENTER

8:00am-8:00pm

401 Chief Eddie Hoffman Highway

CITY CLERK' S OFFICE
PO Box 1388
300 Chief Eddie Hoffman Hwy
907-543-1384
cityclerk@cityofbethel.net

ASSISTANCE WITH VOTING

If you require special assistance or bilingual need, please contact the City Clerk's Office 24-hours prior to the time of casting your ballot.