CITY OF BETHEL

City Council Meeting Agenda, July 28, 2026 – 6:30 PM

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

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

Council Members: Mayor Rose Henderson, Vice-Mayor Teresa Keller, Mark Springer, Alicia Miner, Pamela Conrad, Kelsi Kime, Greg Schiedler

Zoom Meeting Link: https://us06web.zoom.us/j/4888456188?pwd=bkN1dGI4MHpGZ1kwOUVYWU5kd0xhZz09

Zoom Meeting ID: 488 845 6188 **Zoom Meeting Passcode:** 13871

Zoom Meeting Conference Line Numbers: 833 548 0276 US Toll-free 833 548 0282 US Toll-free
877 853 5257 US Toll-free 888 475 4499 US Toll-free

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1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON**
   - 4.1. *Written Public Comments can be submitted by opening your phone camera and hovering over this URL code. The link to the submission form will appear. You may also go to www.cityofbethel.org. Written public comment must be submitted 24 hours before the meeting.*
5. **APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA**
6. **APPROVAL OF MEETING MINUTES**
   - 6.1. *7-14-2026 Regular City Council Meeting Minutes
7. **REPORTS OF STANDING COMMITTEES**
   - 7.1. Committee/Commission Agendas And Draft Meeting Minutes
8. **SPECIAL ORDER OF BUSINESS**
9. **UNFINISHED BUSINESS**
   - 9.1. Public Hearing Of Ordinance 25-08(i): Amending The Adoption Annual Operating Budget For Fiscal Year 2026, July 1, 2025 - June 30, 2026 (City Manager Strickler)
   - 9.2. Public Hearing Of Ordinance 26-11: Amending Bethel Municipal Code Title 6, Animals, To Add Additional Vaccination Requirements (Public Safety and Transportation Commission)
   - 9.3. Public Hearing Of Ordinance 26-12: Repealing And Replacing Chapter 4.16a Of The Bethel Municipal Code, "Alaska Remote Seller Sales Tax Code," To Adopt The March 31, 2026 Amendments To The Alaska Remote Seller Uniform Sales Tax Code And To Conform The Chapter To The Current Uniform Code (City Manager Strickler)

Posted July 22, 2026 at AC Co., Swanson's, City Hall, and the Post Office.

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Kevin Morgan. City Clerk's Office

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

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

10. NEW BUSINESS

10.1. *AM 26-15: Appointment Of Committee And Commission Members (Mayor Henderson)

10.2. *IM 26-07: Documentation That The Bethel City Council Received And Reviewed The Full Financial Budget Report And Water & Wastewater Activity Report For The Month Of June 2026 (City Manager Strickler)

11. REPORTS

11.1. Mayor's Report

11.2. City Manager's Report

11.3. Clerk's Report

12. COUNCIL MEMBER COMMENTS

13. EXECUTIVE SESSION

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

14. ADJOURNMENT

Posted July 22, 2026 at AC Co., Swanson's, City Hall, and the Post Office.

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Kevin Morgan. City Clerk's Office
City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

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Regular Meeting
July 14, 2026

1. CALL TO ORDER

A Regular Meeting of the Bethel City Council was held on July 14th, 2026 at 6:30 p.m., in the Council Chambers, Bethel, Alaska.
Mayor Henderson called the meeting to order at 6:30 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Comprising a quorum of the Council, the following members were present:
City Council Member Mark Springer City Council Member Kelsi Kime (telephonically) Mayor Rose Henderson City Council Member Pamela Conrad City Council Member Alicia Miner (telephonically)
Members Absent:
City Council Member Greg Schiedler Vice-Mayor Teresa Keller
Also in attendance were the following:
City Clerk Kevin Morgan, City Attorney Libby Bakalar (telephonically)

4. PEOPLE TO BE HEARD – Five minutes per person

No one present to be heard.

Item 4.1. - *Written Public Comments*

No Written Comments were submitted.

5. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

Main Motion: Approval of the Consent and Regular Agenda.

Moved by:	Mark Springer
Seconded by:	Kelsi Kime
In favor:	Mark Springer, Kelsi Kime, Rose Henderson, Pamela Conrad, Alicia Miner
Opposed:	None
Results:	Motion Carries

6. APPROVAL OF MEETING MINUTES

Item 6.1. - *6-23-2026 Regular City Council Meeting Minutes

Passed on the consent agenda.

7. REPORTS OF STANDING COMMITTEES

Item 7.1. - Committee/Commission Agendas And Draft Meeting Minutes
Port Commission, Council Member Conrad- Next meeting is on the 20th. No Meeting at last meeting due to lack of quorum.

Planning Commission, Mayor Henderson- Discussed nuisance properties and a list has been sent to the City Manager for review. They are also reviewing a list of burnt properties.

Community Action Grant Committee, Council Member Miner- No meetings yet this Fiscal Year.

Community Parks and Recreation Committee- No one to report.

Finance Committee- No one to report.

Public Works Committee, Council Member Kime- No quorum due to lack of membership.

Public Safety and Transportation Commission, Council Member Springer- Had a meeting on July 1, 2026. On the agenda was a License Enforcement hearing. They also reviewed an amendment to the animal vaccination ordinance which is on the agenda tonight.

8. SPECIAL ORDER OF BUSINESS

9. UNFINISHED BUSINESS

10. NEW BUSINESS

Item 10.1. - *Introduction Ordinance 25-08(i): Amending The Adoption Annual Operating Budget For Fiscal Year 2026, July 1, 2025 - June 30, 2026 (City Manager Strickler)

Passed on the consent agenda.

Item 10.2. - *Introduction Of Ordinance 26-11: Amending Bethel Municipal Code Title 6, Animals, To Add Additional Vaccination Requirements (Public Safety and Transportation Commission)

Passed on the consent agenda.

Item 10.3. - *Introduction Of Ordinance 26-12: Repealing And Replacing Chapter 4.16a Of The Bethel Municipal Code, "Alaska Remote Seller Sales Tax Code," To Adopt The March 31, 2026 Amendments To The Alaska Remote Seller Uniform Sales Tax Code And To Conform The Chapter To The Current Uniform Code (City Manager Strickler)

Passed on the consent agenda.

Item 10.4. - *Resolution 26-08: Adoption Of The City Of Bethel Local Hazards Mitigation Plan Update, July 2026 (City Manager Strickler)

Passed on the consent agenda.

Item 10.5. - *Resolution 26-09: Authorization And Execution Of State Revolving Fund Loan Applications (City Manager Strickler)

Passed on the consent agenda.

Item 10.6. - *Resolution 26-10: Authorizing The City Of Bethel To Adopt The Alaska Intergovernmental Remote Seller Sales Tax Agreement, As Amended March 31, 2026, For The Purpose Of Developing, Implementing, And Enforcing A Remote Sellers Sales Tax Code, Including Sales Made Through Marketplace Facilitators (City Manager Stricker)

Passed on the consent agenda.

Item 10.7. - *AM 26-14: Appointment Of Committee And Commission Members (City Manager Strickler)

Passed on the consent agenda.

Item 10.8. - City Administrative Review Of Good Vibes LLC, Doing Business As Good Vibes Bethel, Retail Marijuana Store License Renewal #30563, Located At 323 Chief Eddie Hoffman Hwy Bethel, AK 99559 (City Manager Strickler)

Council reviewed this item with administration.

11. REPORTS

Item 11.1. - Mayor's Report

Item 11.2. - City Manager's Report

Item 11.3. - Clerk's Report

12. COUNCIL MEMBER COMMENTS

Mayor Henderson- Heard positive comments about the 4th of July. Appreciates everybody's efforts in the festivities and all the hard work that went into it.

Council Member Miner- Thanked everyone who helped with the 4th of July. Thanked all participants who took part in the Bethel Triathlon, and thanked the Dehaan Family and the pool for coordinating the event.

Council Member Conrad- The 4th of July was very pleasant. Thanked Roland and other volunteers who were picking up trash and keeping the fairgrounds clean.

Council Member Springer- The 4th of July went really well. Good crowd and parade. We have started the downhill slide toward winter. Drive carefully as it starts getting dark. The treatment of EK-35 is doing a good job of controlling the dust on the road.

Council Member Kime- The 4th of July was wonderful. Great to see everyone together celebrating our community, country, and state. It was a beautiful show of our community. We are not a violent community, but a community that has violence in it; which we can address.

13. EXECUTIVE SESSION

14. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Mark Springer
Seconded by:	Alicia Miner
In favor:	Mark Springer, Kelsi Kime, Rose Henderson, Pamela Conrad, Alicia Miner
Opposed:	None
Results:	Motion Carries

Meeting ended at 6:56 p.m.

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Rose Henderson, Mayor

ATTEST:

____

Kevin Morgan,
City Clerk

Minutes approved on:
July 28, 2026

City of Bethel Port Commission Meeting Minutes

July 20, 2026	Regular Meeting 7 p.m.	Bethel, Alaska

I. CALL TO ORDER
THE MEETING WAS CALLED TO ORDER AT 7:15 P.M.

II. ROLL CALL

COMMISSIONERS PRESENT:	
Comm. Conrad	
COMMISSIONERS ABSENT:	
Comm. Murphy	Comm. Sosa
Comm. Meeks	Comm. Pope
Comm. Reardon	
ALSO IN ATTENDANCE WERE THE FOLLOWING:	
Edward Flores	Bridget Haygood

NO QUOROM

III. SPECIAL BUSINESS
IV. PEOPLE TO BE HEARD
V. APPROVAL OF AGENDA
VI. APPROVAL OF MINUTES
VII. UNFINISHED BUSINESS
VIII. NEW BUSINESS
IX. EX OFFICIO REPORT
X. COMMISSION REPRESENTATIVE'S COMMENTS
XI. ADJOURNMENT

Respectfully Submitted:

____
Alan Murphy, Chairman

APPROVED THIS ______ day of________________ 2026

ATTEST: ________________________________

CITY OF BETHEL

FINANCE COMMITTEE

MONDAY, JULY 27, 2026, 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	Ex Officio Members
Greg Schiedler, Council Rep.	Cindy Sharp
Carol Ann Willard	Nella Poquette
Grace Hass	Julie Olick
Richard Curtis-Smith	finance@cityofbethel.net
Eileen Arnold, Vice-chair	907-543-3150
Nathan DeHaan	
Vacancies: Alt:2	

I. CALL TO ORDER

II. ROLL CALL

A. Ex Officio Member's Attendance Log

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

V. APPROVAL OF MEETING MINUTES

A. Meeting Minutes 06/22/2026

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. Declared Vacant Seat (BMC 2.60.030) - Carol Ann Willard

B. Declared Vacant Seat (BMC 2.60.030) - Richard Curtis Smith

C. Declared Vacant Seat (BMC 2.60.030) - Grace Haas

VIII. EX OFFICIO REPORT

A. Manager's Reports - July 2026

IX. MEMBER COMMENTS

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

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Ex-Officio Staff

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
Planning Commission

July 09, 2026 Regular Meeting Bethel, Alaska

I. CALL TO ORDER:

A regular meeting of the Planning Commission was held virtually via Zoom and in person at the City Hall Council Chambers in Bethel, Alaska on July 09, 2026. The Chair of the Commission, Kathy Hanson called the meeting to order at 6:30 PM.

II. ROLL CALL:

Compromising a quorum of the Commission, the following members were present for roll call: Kathy Hanson, Lorin Bradbury, Alex Wasierski, Shadi Rabi, Haley Hanson, and Council Rep. Rose Henderson. Sundi Scott arrived at 6:32 pm. Unexcused Absent: Jodi Brand. Also present: Pauline Boratko, Recorder

III. SPECIAL ORDER OF BUSINESS

IV. PEOPLE TO BE HEARD: no one wished to be heard.

V. APPROVAL OF THE AGENDA:

MOVED:	Lorin Bradbury	Motion to approve the agenda.
SECONDED:	Haley Hanson	
VOTE ON MOTION	Unanimous	

VI. APPROVAL OF THE MINUTES:

MOVED:	Haley Hanson	Motion to approved meeting minutes for 05/14/2026
SECONDED:	Lorin Bradbury	
VOTE ON MOTION	Unanimous	

MOVED:	Lorin Bradbury	Motion to approve no meeting minutes for 6/11/2026
SECONDED:	Haley Hanson	
VOTE ON MOTION	Unanimous	

VII. NEW BUSINESS:

A. Discussion on new demolition assistance program policy: Commissioners discussed the assistance program policy.

B. Discussion on draft nuisance ordinance rewrite: Commissioners would like more information on the rewrite from City Manager and City Attorney

VIII. UNFINISHED BUSINESS:

A. Update discussion on nuisance properties: Pauline updated the commission on the nuisance properties

VIII: EX OFFICIO REPORT:

A. Management Team Report: Pauline gave the Planning Department Report

IX. COMMISSIONER'S COMMENTS :

K. Hanson-no comment.
L. Bradbury- no comment.
A. Wasierski- no comment.
S. Rabi- Sorry for missing the last meeting.
H. Hanson- no comment.
S. Scott- Sorry for being late.
R. Henderson- no comment.

X. ADJOURNMENT:

MOVED:	Haley Hanson	Motion to adjourn the meeting.
SECONDED:	Shadi Rabi	
VOTE ON MOTION	Unanimous	

With no further business the meeting adjourned at 7:07 pm

APPROVED THIS ______ DAY OF ___________, 2026

____
Kathy Hanson, Chair

____
ATTEST: Pauline Boratko, Recorder

DRAFT

Introduced by:	City Manager Strickler
Introduction Date	July 14, 2027
Public Hearing:	July 28, 2027
Action:	
Vote:	

CITY OF BETHEL, ALASKA

ORDINANCE 25-08 (i)

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING THE ADOPTION ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2026, JULY 1, 2025-JUNE 30, 2026

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

SECTION 1. Classification. This is a noncodified ordinance amending the City of Bethel Annual Operating Budget for Fisal Year 2026.

SECTION 2. Amendment. The adopted Fiscal Year 2026 Annual Operating Budget is amended as follows:

General Fund – Public Safety Fire Department

WHEREAS, the City of Bethel Fire Department was believed to be operating under a modified Kelly Shift schedule intended to average employees' regularly scheduled work hours over the course of a year by providing periodic Kelly Days, which are paid days off, thereby reducing annual scheduled hours to the standard full-time work year;

WHEREAS, because employees assigned to a Kelly Shift receive paid Kelly Days that reduce their scheduled annual work hours, the hourly rate established for Kelly Shift employees is lower than the standard hourly rate for an employee working the same annual salary without Kelly Days, resulting in substantially equivalent annual compensation when the Kelly Days are taken as intended;

WHEREAS, an administrative review conducted in 2026 determined that Fire Department employees assigned to the Kelly Shift schedule had not been receiving Kelly Days as believed based off the adopted Kelly shift schedule, while continuing to receive the Kelly Shift hourly rate established on the assumption that those paid leave days would be utilized;

WHEREAS, upon discovering this discrepancy, the City conducted a payroll review to determine the extent to which eligible employees were not provided Kelly Days consistent with the adopted schedule and determined that compensation is necessary to make affected employees whole for earned Kelly Days that were not received;

WHEREAS, under **Bethel Municipal Code 4.04.080**, which allows personnel servicer budget line transfer with council approval;

WHEREAS, it is necessary to reappropriate current personnel funds within the fire department to cover the unexpected cos.

Line Item	Description	Approved Appropriation	Proposed Amendment	Proposed Total Appropriation	Note
100-60-6010	FLSA Overtime	$150,000.00	$(8,000.00)	$142,000.00	Transfer From
100-60-6040	Employee Group Benefits	$228,888.00	$(100,000.00)	$128,888.00	
100-60-6000	Salaries	$763,798	$100,000.00	$863,798.00	Transfer To

Section 4. Effective Date. This ordinance shall become effective upon the passage by the Bethel City Council.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, that the Fiscal Year 2026 operating budget is adopted, as amended for a period of one year, from July 1, 2025, through June 30, 2026.

ENACTED THIS 28th DAY OF JULY 2027, BY A VOTE OF __ IN FAVOR AND _ OPPOSED.

____
Rose Henderson, Mayor

ATTEST:

____
Kevin Morgan, City Clerk

Introduced by:	Public Safety and Transportation Commission
Introduction Date:	July 14, 2026
Public Hearing:	July 28, 2026
Action:	
Vote:	

CITY OF BETHEL, ALASKA

Ordinance #26-11

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE TITLE 6, ANIMALS, TO ADD ADDITIONAL VACCINATION REQUIREMENTS

WHEREAS, current Bethel Municipal Code (BMC) Title 6 governs licensing and impoundment of animals and the control of animal disease within the city;

WHEREAS, communicable animal disease constitutes a serious public health hazard to both animals and people alike; and

WHEREAS, Title 6 currently requires animal vaccination against certain communicable diseases, but additional vaccinations are necessary to protect the health and welfare of people and animals in the community.

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

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

SECTION 2. Amendment. Bethel Municipal Code Title 6, Animals, is amended as follows. New language is underlined and old language is ~~stricken out~~:

Title 6
ANIMALS

Chapters:
6.04 Licensing and Impoundment
6.08 Disease Control

Introduced by:	Public Safety and Transportation Commission
Introduction Date:	July 14, 2026
Public Hearing:	July 28, 2026
Action:	
Vote:	

Chapter 6.04
LICENSING AND IMPOUNDMENT

Sections:

6.04.010 Definitions.

As used in this chapter:

A. "Animal" means all domestic or domesticated members of the animal kingdom, classes Mammalia and Aves.

B. "Animal at large" means any animal not under the immediate supervision of an owner or agent, or found unsupervised, leashed or unleashed, within the city limits on public streets, walkways, rights-of-way, public parks and playgrounds, or otherwise outside the property of an owner or agent.

C. "Animal control officer" means the chief of police or their designee who shall be responsible for the licensing of animals, communicable disease ~~rabies~~ control of impounded animals, investigation of animal bites and complaints, maintaining the animal control program and the city animal impoundment center, and the destruction and disposal of animals. The animal control officer may participate in public education efforts concerning animal control and safety.

D. "Animal control shelter" means a city-maintained impoundment with pens for dogs and other animals.

E. "Cat" means any domestic member of the family Felidae, commonly referred to as a cat.

F. "Communicable disease" means:

1. Feline or canine distemper;

2. Hepatitis;

3. Parainfluenza;

4. Parovirus; and

5. Rabies.

~~F.~~ G. "Dangerous animal" means any animal which, unprovoked, commits an attack upon, harms or kills a person or another domestic animal. "Dangerous animal" shall also include any mammal for which there is no parental ~~rabies~~ communicable disease vaccine recognized and licensed for use to protect humans, or other species of animals, from the spread of communicable disease. ~~communicability of rabies~~.

~~G.~~ H. "Dog" means any member of the mammalia family Canidae commonly called dogs, but not fox, wolf or other game species the taking of which is regulated by the state. Any game species kept as a pet must have a valid state permit.

~~H.~~ I. "Frequent or prolonged noise" means:

1. Repeated vocalizing by any animal(s), except an animal in a licensed kennel or a commercial facility for animals, in a sixty- (60-) minute period from the time the noise begins and that lasts for more than twenty (20) consecutive minutes between the hours of 7:00 a.m. and 10:00 p.m.;

2. Repeated vocalizing by any animal(s) for ten (10) consecutive minutes between the hours of 10:00 p.m. and 7:00 a.m.

~~I.~~ J. "Kennel" means a premises or property where four (4) or more dogs six (6) months of age or older are kept.

6.04.020 Care and restraint of dogs.

A. All dogs located outside the confines of their owners' or keepers' property shall be restrained at a safe distance from public streets, public walkways and public parks and playgrounds. All dogs shall be securely restrained by means of a chain, harness or leash, except in an established dog park (BMC 6.04.100) where said dog is accompanied by owner and under voice control. No dog may run at large within the city limits. No person having charge or control of said animal may permit the animal to run at large within the city.

B. All dogs shall be cared for in a safe and sanitary manner. Shelter shall be provided as needed. All owners or keepers shall provide for adequate care and feeding of the animals. Failure to provide for adequate caring and feeding of the animals will result in a citation being issued and owner or keeper subject to a fine and possible impoundment of the dog.

C. An owner shall prevent the dog from engaging in the following activities: barking, whining or howling in excessive, continuous or untimely fashion, to keep or permit the same to disturb a neighborhood or any number of persons by frequent or prolonged noise. The animal control officer shall investigate and may order the owner of the animal to immediately comply with this subsection following receipt of written statement containing the following:

1. Name, contact phone number, and physical address of the complainant.

2. Summary of the complaint to include the physical location, dates and times of the prolonged noise.

All orders issued under this subsection may contain:

1. The definition of "frequent or prolonged noise";

2. A copy of this chapter;

3. The nature and the times of the noise as identified in the written statement;

4. The amount of time allowed to comply with the notice.

If the owner fails to comply with any order issued pursuant to this subsection, an animal control officer may issue the owner a citation for violation of this chapter, and remove the animal that was making the noise to the animal control shelter.

D. A person who fails to comply with this section for care and maintenance of dogs shall be subject to all penalties established under BMC 6.04.090.

6.04.030 Animals at large – Impoundment and destruction.

A. Animals at large may be captured by the animal control officer and be impounded.

B. An animal at large that is reported to be aggressively threatening or intimidating a person shall be captured by the animal control officer. If after the first impoundment the animal is again reported as aggressively threatening or intimidating a person, the animal shall be destroyed.

C. An animal at large that has bitten a person unprovoked shall be impounded in isolation for ten (10) days immediately following the incident and destroyed by the animal control officer.

D. An animal at large that has bitten a person once but after investigation and due consideration has been determined by the animal control officer to have been provoked shall be impounded for ten (10) days immediately following the incident, and either released or be destroyed.

E. An animal at large that has bitten a person a second time, even if provoked, shall be impounded for ten (10) days immediately following the incident then destroyed.

F. The animal control officer may reduce the time periods set forth in this section if the animal is too dangerous or aggressive to remain in shelter for the full time period or if there are documents proving the animal has been vaccinated against communicable disease. ~~for rabies.~~ In such cases, the animal control officer shall document in writing the reasons for deviating from the standard time period.

6.04.040 Animal control shelter.

The city shall maintain an animal control shelter under the direction of the chief of police.

6.04.045 Vaccination against ~~rabies~~ communicable disease.

All dogs and cats shall be vaccinated against communicable disease by the ages indicated by the American Veterinary Medical Association. ~~rabies from age three (3) months on.~~

6.04.050 Dog licensing.

A city dog license shall be required for all dogs six (6) months of age or older. The license shall expire on December thirty-first (31st) of each year for the non-computer-chip license. The implanted computer chip license shall be valid for the life of the dog. A valid ~~rabies~~ immunization certificate reflecting vaccination against communicable disease consistent with BMC 6.04.045 shall be required before the dog license will be issued. The fee for licensing shall be established and may be periodically adjusted by noncode ordinance.

6.04.060 Dog kennel.

A. All kennels within the city shall be licensed. Application for a kennel license shall be made to the animal control officer. The application for a kennel license shall contain the following information:

1. The name and address of the applicant;

2. The number and breed(s) of dogs to be kept at kennel;

3. Proof of a current ~~rabies~~ vaccination against communicable disease for each dog kept at the facility.

B. All dogs shall be maintained in a safe and sanitary manner. All kennel owners or keepers shall provide for the adequate care and feeding of the animals within the kennel. Failure to properly maintain a kennel or to provide adequate care or feeding of the animals within a kennel will result in a citation being issued and the owner or keeper subject to a fine and possible revocation of the kennel license.

C. A kennel license shall be issued for one (1) calendar year. All kennel licenses shall expire on December thirty-first (31st) of each year. An application for renewal of the kennel license shall be on a form provided by the animal control office. Kennel fees shall be four (4) times the costs of a single license fee.

D. A person who fails to comply with the provisions of this section for licensing and maintenance of kennels shall be subject to all penalties established under BMC 6.04.090.

6.04.070 Impoundment.

A. Any animal impounded within the city animal control shelter shall be held a minimum of four (4) days unless claimed by the owner. If an animal is not claimed by the fourth (4th) business day the animal may be placed up for adoption, or destroyed at the discretion of the animal control officer.

B. Any impounded animal suspected of having ~~rabies~~ a communicable disease shall be impounded in isolation for a minimum of ten (10) days immediately following the incident.

C. Any animal that has bitten or attacked a human being shall be impounded in isolation for a minimum of ten (10) days immediately following the incident. A city agent shall contact the person who has been bitten on the first day of the animal's impoundment and the final day of its impoundment. The city agent shall inform the bitten victim of subsequent action that will be taken with the animal impounded.

D. The city council shall establish and may periodically adjust an impoundment fee schedule and a destruction fee by noncode ordinance.

E. No animal shall be released from the animal control shelter until all licensing, impoundment, vaccination and adoption fees are paid.

F. In addition to payment of the fees established in the city's fee and rate schedule, an owner whose animal is taken into protective custody and for which a finding of cruel or inhumane treatment is made must pay all reasonably incurred costs and expenses associated with taking the animal into protective custody before they may reclaim their animal. Such costs include, but are not limited to, the payment of veterinary costs, medication, and other extraordinary costs for care and maintenance of the animal. The owner must also agree to any written release order required under this chapter.

G. The animal control officer may reduce the time periods set forth in this section if, in the judgment and discretion of the animal control officer, the animal is too dangerous or aggressive to remain in shelter for the full time period or if there are documents proving the animal has been vaccinated ~~for rabies~~ against communicable disease as required by BMC 6.04.045. In such cases, the animal control officer shall document in writing the reasons for deviating from the standard time period.

6.04.080 Emergency animal control.

A. Whenever there exists a substantial problem of animals at large and this problem shall be of such nature as to exceed the ability of the animal control officer to safely and adequately deal with, the city council may declare an emergency animal control program into effect. In determining whether an emergency program shall be declared, the city council shall consider:

1. The number of citizen complaints;

2. The nature of citizen complaints;

3. The existence of reported ~~rabies cases or other contagious~~ communicable diseases carried by dogs;

4. The ability of the city animal control center to safely care for additional animals;

5. Other relevant factors.

B. If an emergency animal control program is declared, such emergency program shall be announced by posting notice in at least three (3) places within the city, by announcing such program at least once daily on local radio or television, and by noticing such program in a newspaper of local circulation at least once.

C. At the conclusion of seven (7) days after such announcement has first (1st) been noticed, the city council may order the destruction of animals at large by specified public safety personnel and/or the animal control officer. Such emergency control program shall be in effect for no more than thirty (30) days, and may be extended only by resolution of the council, after public hearing.

6.04.085 Immediate destruction.

A. If after diligent effort the animal control agent is unable to capture an animal at large, whether licensed or unlicensed, or if an animal in the care of animal control meets the definition of dangerous animal sufficient to place any person in reasonable apprehension of bodily injury, the animal control officer may immediately destroy the animal by any means reasonably necessary to protect the immediate health, safety, and welfare of the public. If such a destroyed animal is found to be licensed, the owner shall be promptly notified.

B. Any person wishing to have their animal(s) destroyed by the animal control officer may do so upon payment of fees regulated in the BMC ordinance of fees and charges, accompanied by a waiver to relinquish said animal to the city of Bethel and Bethel police department.

C. Upon delivery of an animal to the animal control shelter when no additional facilities exist for the confining of more animals, the animal control officer may destroy summarily whichever animal has been confined at the animal control shelter for the longest period of time for purposes of providing a place to confine the newly captured animals. Said summary destruction shall occur notwithstanding the provisions of BMC 6.04.070(A) otherwise allowing four (4) days for redemption.

D. Reasonable efforts to notify the owner(s) of a licensed animal will be made prior to destroying said animal.

6.04.090 Penalties.

A. A person who fails to comply with any portion of this chapter is guilty of an infraction and may be issued a citation. The penalty for these infractions is:

1. A fine of fifty dollars ($50) for the first (1st) violation;

2. A fine of one hundred dollars ($100) for the second (2nd) violation; or

3. A fine of two hundred dollars ($200) for a third (3rd) or subsequent violation.

B. In accordance with AS 29.25.070(a), citations for these offenses may be disposed of as provided in AS 12.25.195 through 12.25.230 without a court appearance upon payment of the fine amounts plus the state surcharge required by AS 12.55.039 and

29.25.074. If a person charged with one (1) of these offenses appears in court and is found guilty, the penalty imposed for the offense may not exceed the fine amount for that offense listed above.

C. Each working day that an animal is kept in violation of a citation issued under this chapter shall constitute a separate violation.

D. The city may seek injunctive relief to enforce compliance with this chapter.

E. It is a violation of this chapter for any person or persons to open a vehicle being used to transport dogs or other animals to the animal control center or the doors of the animal control center with the intent of allowing impounded animals to escape. Such person or persons upon conviction shall be guilty of an infraction and may be issued a citation. The penalty for a violation of this section is a fine of no more than five hundred dollars ($500) and may be disposed of as per subsection B of this section.

6.04.100 Dog park.

A. The city council may establish one (1) or more dog park(s).

B. All dogs in the dog park must be attended and securely restrained by means of a chain, harness, leash, or shall be under voice control.

C. Any dogs unattended, unrestrained, or not under voice control are subject to impoundment as specified under BMC 6.04.030 and the owner subject to penalties as specified under BMC 6.04.090.

6.04.110 Volunteer animal control officer.

A. The police department may authorize volunteer animal control officers.

B. Such volunteer animal control officers will be under direction of the chief of police and/or designee.

C. Volunteer animal control officers are empowered to capture loose, aggressive, or nuisance animals, issue citations for violations under this chapter, work in the animal control shelter, and other duties normally associated with animal control.

Introduced by: Public Safety and Transportation Commission
Introduction Date: July 14, 2026
Public Hearing: July 28, 2026
Action:
Vote:

Chapter 6.08
DISEASE CONTROL

Sections:
6.08.020 Parvovirus.

A. It is unlawful for any person owning a dog to import such dog into the city if the dog has not been vaccinated with feline distemper, dog strain or mink strain parvovirus within seven (7) days of entry into the city. Proof of vaccination must be shown to carrier.

B. It is unlawful for any person to take a dog outside the city limits and return the animal without proof of vaccination of such dog with feline distemper, dog strain or mink strain parvovirus vaccine.

C. It is unlawful for any person engaged in interstate or intrastate commerce to transport any dog into the city without obtaining proof, prior to transport, that the dog has been vaccinated with feline distemper, dog strain or mink strain parvovirus vaccine within seven (7) days prior to transport.

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

ENACTED THIS __DAY OF ___ 2026, BY A VOTE OF _ IN FAVOR AND _OPPOSED.

ATTEST:

____
Rose Henderson, Mayor

____
Kevin Morgan, City Clerk

Suggested Amendment from the Clerk's Office for Ordinance 26-11

Since BMC 6.04.045 is broadening its terminology to include communicable diseases, the Clerk's Office recommends the council strike out chapter 6.08 Disease Control and amend BMC 6.04.045 to include those provisions:

~~Chapter 6.08~~
~~DISEASE CONTROL~~

~~Sections:~~
~~6.08.020 Parvovirus.~~

~~A. It is unlawful for any person owning a dog to import such dog into the city if the dog has not been vaccinated with feline distemper, dog strain or mink strain parvovirus within seven (7) days of entry into the city. Proof of vaccination must be shown to carrier.~~

~~B. It is unlawful for any person to take a dog outside the city limits and return the animal without proof of vaccination of such dog with feline distemper, dog strain or mink strain parvovirus vaccine.~~

~~C. It is unlawful for any person engaged in interstate or intrastate commerce to transport any dog into the city without obtaining proof, prior to transport, that the dog has been vaccinated with feline distemper, dog strain or mink strain parvovirus vaccine within seven (7) days prior to transport.~~

6.04.045 Vaccination against ~~rabies~~ communicable disease.

A. All dogs and cats shall be vaccinated against communicable disease by the ages indicated by the American Veterinary Medical Association. ~~rabies from age three (3) months on.~~

B. It is unlawful for any person owning a dog to import such dog into the city if the dog has not been vaccinated with feline distemper, dog strain or mink strain parvovirus within seven (7) days of entry into the city. Proof of vaccination must be shown to carrier.

C. It is unlawful for any person to take a dog outside the city limits and return the animal without proof of vaccination of such dog with feline distemper, dog strain or mink strain parvovirus vaccine.

D. . It is unlawful for any person engaged in interstate or intrastate commerce to transport any dog into the city without obtaining proof, prior to transport, that the dog has been vaccinated with feline distemper, dog strain or mink strain parvovirus vaccine within seven (7) days prior to transport.

Introduced by: City Manager Lori Strickler
Introduction Date: July 14, 2026
Public Hearing July 28, 2026
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #26-12

AN ORDINANCE OF THE BETHEL CITY COUNCIL REPEALING AND REPLACING CHAPTER 4.16A OF THE BETHEL MUNICIPAL CODE, "ALASKA REMOTE SELLER SALES TAX CODE," TO ADOPT THE MARCH 31, 2026 AMENDMENTS TO THE ALASKA REMOTE SELLER UNIFORM SALES TAX CODE AND TO CONFORM THE CHAPTER TO THE CURRENT UNIFORM CODE

WHEREAS; the City of Bethel imposes a sales tax pursuant to the Bethel Municipal Code to provide revenues necessary for the operation of essential municipal services;

WHEREAS; the growth of remote commerce has significantly increased the volume of sales made by businesses that do not maintain a physical presence within the City but sell taxable goods and services to purchasers located in Bethel;

WHEREAS; the Alaska Remote Seller Sales Tax Commission was established through an intergovernmental agreement among Alaska municipalities to provide a uniform framework for the administration, collection, and remittance of local sales taxes by remote sellers;

WHEREAS, the City of Bethel is a participating member of the Alaska Remote Seller Sales Tax Commission and recognizes the benefits of maintaining consistency with the Commission's model code and administrative requirements;

WHEREAS, the Alaska Remote Seller Sales Tax Commission has made updates to its governing provisions and model code to improve the administration of remote seller sales tax, clarify requirements for sellers and marketplaces, and ensure continued uniformity among participating municipalities;

WHEREAS, by Ordinance 20-06 the City originally adopted the Alaska Remote Seller Uniform Sales Tax Code (the "Uniform Code") as Chapter 4.16A BMC, providing for the collection and remittance of sales tax on remote sales delivered into the City;

WHEREAS, on March 31, 2026, the Commission made some changes to the Uniform Code addressing accommodations, the taxation of marketplace sales and rentals, the point of delivery for accommodations, and other related definitions;

WHEREAS, the Agreement requires that member jurisdictions opting in to collect sales tax from marketplace facilitators must adopt the amendments to the Uniform Code in order to maintain statewide uniformity in the administration, collection, and remittance of sales tax on remote sales;

WHEREAS, the Uniform Code has been further amended since the City's original adoption in 2020, including removal of the "200-transaction" threshold criterion, revision of the assessment and record retention periods, and the addition of provisions governing bundled transactions, and remote reseller certificates of exemption;

WHEREAS, maintaining consistency between the Bethel Municipal Code and the Alaska Remote Seller Sales Tax Commission's current provisions promotes efficient tax administration, reduces compliance burdens for remote sellers and marketplace facilitators, minimizes legal ambiguity, and supports voluntary compliance;

WHEREAS, repealing and re-enacting Chapter 4.16A BMC in its entirety, while preserving the City's local provisions, is the clearest and most efficient means of conforming the chapter to the Uniform Code as amended;

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

SECTION 1. Classification. This is a codified Ordinance and shall become part of the Bethel Municipal Code.

Section 2. Amendment Repeal and Replace: Bethel Municipal Code 4.16A Alaska Remote Sales Tax Code, is hereby repealed in its entirety and replaced. New language is underlined, and old language is stricken.

~~Chapter 4.16A~~

~~ALASKA REMOTE SELLER SALES TAX CODE~~

~~Sections:~~

~~4.16A.010 Interpretation.~~

~~4.16A.020 Title to collected sales tax.~~

~~4.16A.030 Imposition – Rate.~~

~~4.16A.040 Obligation to collect tax – Threshold criteria.~~

~~**4.16A.050 No retroactive application.**~~
~~**4.16A.060 Payment and collection.**~~
~~**4.16A.070 Remote seller and marketplace facilitator registration requirement.**~~
~~**4.16A.080 Tax filing schedule.**~~
~~**4.16A.090 Estimated tax.**~~
~~**4.16A.100 Returns – Filing contents.**~~
~~**4.16A.110 Refunds.**~~
~~**4.16A.120 Amended returns.**~~
~~**4.16A.130 Extension of time to file tax return.**~~
~~**4.16A.140 Audits.**~~
~~**4.16A.150 Audit protest.**~~
~~**4.16A.160 Penalties and interest for late filing.**~~
~~**4.16A.170 Repayment plans.**~~
~~**4.16A.180 Remote seller or marketplace facilitator record retention.**~~
~~**4.16A.190 Cessation or transfer of business.**~~
~~**4.16A.200 Use of information on tax returns.**~~
~~**4.16A.210 Violations.**~~
~~**4.16A.220 Penalties for violations.**~~
~~**4.16A.230 Sellers with a physical presence in the taxing jurisdiction.**~~
~~**4.16A.240 Remittance of tax – Remote seller held harmless.**~~
~~**4.16A.250 Definitions.**~~

~~**4.16A.010 Interpretation.**~~

~~A. In order to prevent evasion of the sales tax and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.~~

~~B. The application of the tax levied under this code shall be broadly construed and shall favor inclusion rather than exclusion.~~

~~C. Exemptions from the tax levied under this code or from the taxing jurisdiction shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this code or the taxing jurisdiction's code.~~

~~D. The scope of this code shall apply to remote sellers or marketplace facilitators, delivering products or services to member municipalities adopting this code, within the state of Alaska.~~

~~4.16A.020 Title to collected sales tax.~~

~~Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the taxing jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the taxing jurisdiction, from whom that power is delegated, in trust for the taxing jurisdiction and is accountable to the Commission and taxing jurisdiction.~~

~~4.16A.030 Imposition – Rate.~~

~~A. To the fullest extent permitted by law, a sales tax is levied and assessed on all remote sales where delivery is made within the local taxing jurisdiction(s) that is a member, within the state of Alaska.~~

~~B. The applicable tax shall be added to the sales price.~~

~~C. The tax rate added to the sales price shall be the tax rate for the taxing jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.~~

~~D. An address and tax rate database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.~~

~~E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.~~

~~F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the local jurisdictions' code(s).~~

~~G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.~~

~~4.16A.040 Obligation to collect tax – Threshold criteria.~~

~~A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one (1) of the following threshold criteria ("threshold criteria") in the previous calendar year:~~

~~1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars ($100,000); or~~

~~2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.~~

~~B. For purposes of determining whether the threshold criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.~~

~~4.16A.050 No retroactive application.~~

~~The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the ordinance adopting the Alaska Remote Seller Sales Tax Code.~~

~~4.16A.060 Payment and collection.~~

~~Pursuant to this code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the taxing jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.~~

~~4.16A.070 Remote seller and marketplace facilitator registration requirement.~~

~~A. If a remote seller's gross statewide sales within the last calendar year meet or exceed the threshold criteria, the remote seller shall register with the Commission. If a marketplace facilitator's gross statewide sales within the last calendar year meet or exceed the threshold criteria, the marketplace facilitator shall register with the Commission.~~

~~B. A remote seller or marketplace facilitator meeting the threshold criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this code or within thirty (30) calendar days of meeting the threshold criteria, whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.~~

~~C. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.~~

~~D. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax. Each business entity shall have a sales tax registration under the advertised name.~~

~~E. The sales tax certificate is nonassignable and nontransferable.~~

~~4.16A.080 Tax filing schedule.~~

~~A. All remote sellers or marketplace facilitators subject to this code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.~~

~~B. Filings of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.~~

~~C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this code.~~

~~D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:~~

~~Quarter 1 (January – March)~~	~~April 30~~
~~Quarter 2 (April – June)~~	~~July 31~~

~~Quarter 3 (July – September)~~	~~October 31~~
~~Quarter 4 (October – December)~~	~~January 31~~

~~E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.~~

~~F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.~~

~~G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the Commission.~~

~~H. Remote sellers and marketplace facilitators failing to comply with the provisions of this code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.~~

~~I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the 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 tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.~~

~~4.16A.090 Estimated tax.~~

~~A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.~~

~~B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.~~

~~C. A remote seller's or marketplace facilitator's tax liability under this code may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the six- (6-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six- (6-) year period, unless the remote seller or marketplace facilitator waives the protection of this section.~~

~~D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote~~

~~seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.~~

~~E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:~~

~~1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or~~

~~2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures.~~

~~3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:~~

~~a. The identity of the remote seller or marketplace facilitator is in error;~~

~~b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or~~

~~c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.~~

~~F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars ($50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.~~

~~4.16A.100 Returns – Filing contents.~~

~~A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information with totals rounded to the nearest dollar:~~

~~1. Gross sales;~~

~~2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption;~~

~~3. Computation of taxes to be remitted;~~

~~4. Calculated discount (if applicable) based on taxing jurisdiction's code; and~~

~~5. Such other information as may be required by the Commission.~~

~~B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.~~

~~C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.~~

~~4.16A.110 Refunds.~~

~~A. Upon request from a buyer or remote seller or marketplace facilitator the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.~~

~~B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.~~

~~C. The taxing jurisdictions may allow a buyer to request a refund directly from the taxing jurisdiction.~~

~~4.16A.120 Amended returns.~~

~~A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission 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 remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and~~

~~3. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.~~

~~B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the Commission accepts or rejects an amended return, including the reasons for any rejection.~~

~~C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figures included in the original returns are incorrect; and the Commission adjusts the return within two (2) years of the original due date for the return.~~

~~D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:~~

~~1. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and~~

~~2. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.~~

~~4.16A.130 Extension of time to file tax return.~~

~~Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:~~

~~A. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;~~

~~B. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;~~

~~C. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;~~

~~D. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;~~

~~E. No such extension shall be made retroactively to cover existing delinquencies.~~

~~4.16A.140 Audits.~~

~~A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in~~

~~order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.~~

~~B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the state or taxing jurisdiction.~~

~~C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.~~

~~D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.~~

~~E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.~~

~~F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person~~

~~upon whom the demand is made agree to presentation of such materials at a different place.~~

~~G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the Superior Court for an order requiring the remote seller or marketplace facilitator to comply therewith.~~

~~H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.~~

~~I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.~~

~~J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars ($500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.~~

~~4.16A.150 Audit protest.~~

~~A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:~~

~~1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or~~

~~2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.~~

~~B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted, or a more formal audit, if an estimation audit was previously performed.~~

~~C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.~~

~~D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.~~

~~4.16A.160 Penalties and interest for late filing.~~

~~A. A late filing fee of twenty-five dollars ($25) per month (or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.~~

~~B. Delinquent sales tax bears interest at the rate of fifteen (15) percent per annum until paid.~~

~~C. In addition, delinquent sales tax shall be subject to an additional penalty of five (5) percent per month, or fraction thereof, until a total of twenty (20) percent of delinquent tax has been reached. The penalty does not bear interest.~~

~~D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.~~

~~E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.~~

~~F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subjection in any one (1) calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in writing.~~

~~4.16A.170 Repayment plans.~~

~~A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.~~

~~B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.~~

~~C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:~~

> ~~1. The remote seller or marketplace facilitator agrees to pay a minimum of ten (10) percent down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.~~

~~2. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.~~

~~3. Interest at a rate of fifteen (15) percent per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.~~

~~4. If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.~~

~~5. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.~~

~~6. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.~~

~~D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as required by the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.~~

~~4.16A.180 Remote seller or marketplace facilitator record retention.~~

~~Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a~~

~~period of six (6) years from the date of the return reporting such sales, and shall preserve for a period of six (6) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.~~

~~4.16A.190 Cessation or transfer of business.~~

~~A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, transfers or assigns the majority of their business interest, including a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.~~

~~B. At least ten (10) business days before any such sale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator'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 Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.~~

~~D. Upon receipt of notice of a sale or transfer, the Commission shall send the transferee a copy of this code with this section highlighted.~~

~~E. Neither the Commission'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 the notice, the Commission 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 Commission shall have twelve (12) months from the date of the~~

~~completion of the sale or the Commission'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 Commission may also initiate an estimated assessment if the requirements for such an assessment exist.~~

~~G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission 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 Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission 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 Commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator 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 remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or~~

~~2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or~~

~~3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator'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 Commission'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 unpaid 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 remote seller or marketplace facilitator who terminates the 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 remote seller or marketplace facilitator 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.~~

~~4.16A.200 Use of information on tax returns.~~

~~A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:~~

~~1. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;~~

~~2. The person supplying such returns, reports and information; and~~

~~3. Persons authorized in writing by the person supplying such returns, reports and information.~~

~~B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.~~

~~C. Notwithstanding subsection A of this section, the following information is available for public inspection:~~

~~1. The name and address of sellers;~~

~~2. Whether a business is registered to collect taxes under this chapter;~~

~~3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.~~

~~D. The Commission may provide the public statistical information related to sales tax collections; provided, that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.~~

~~E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.~~

~~F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote~~

~~seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.~~

~~G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.~~

~~H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.~~

~~4.16A.210 Violations.~~

~~A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.~~

~~B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.~~

~~C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to~~

~~meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the taxing jurisdiction.~~

~~D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:~~

~~1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the code; or~~

~~2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this code.~~

~~E. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.~~

~~F. In addition to other remedies discussed in this code, the Commission may bring a civil action to:~~

~~1. Enjoin a violation of this code. On application for injunctive relief and a finding of a violation or threatened violation, the Superior Court shall enjoin the violation.~~

~~2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.~~

~~3. Foreclose a recorded sales tax lien as provided by law.~~

~~G. All remedies hereunder are cumulative and are in addition to those existing at law or equity.~~

~~4.16A.220 Penalties for violations.~~

~~A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this code is subject to a penalty of five hundred dollars ($500).~~

~~B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or taxing jurisdiction is subject to a penalty of five hundred dollars ($500).~~

~~C. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars ($500).~~

~~D. Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars ($25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.~~

~~E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars ($500).~~

~~F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars ($500) per record.~~

~~G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars ($50) per incident of misuse.~~

~~H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.~~

~~4.16A.230 Sellers with a physical presence in the taxing jurisdiction.~~

~~A. Sellers with a physical presence in a taxing jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the taxing jurisdiction.~~

~~B. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the point of delivery is in a different taxing jurisdiction shall:~~

~~1. Report and remit the remote or internet sales to the Commission; and~~

~~2. Report and remit the in-store sales to the taxing jurisdiction.~~

~~C. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the point of delivery is in the same taxing jurisdiction shall report and remit those remote sales to the taxing jurisdiction.~~

~~D. Sellers and marketplace facilitators that do not have a physical presence in a taxing jurisdiction must report and remit all remote sales to the Commission.~~

~~E. For all purchases the tax rate added to the sales price shall be as provided in the taxing jurisdiction's sales tax code, based on point of delivery.~~

~~F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the taxing jurisdiction.~~

~~4.16A.240 Remittance of tax – Remote seller held harmless.~~

~~A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection C of this section to determine the jurisdictions to which tax is owed.~~

~~B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection C of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.~~

~~C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three (3) years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:~~

~~1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one (1) location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.~~

~~2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.~~

~~4.16A.250 Definitions.~~

~~Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitions section of the general sales tax ordinance (BMC 4.16.010) or adopt the common definitions by reference.~~

~~"Advertising" means services rendered to promote a product, service, idea, concept, issue, or the image of a person, including services rendered to design and produce advertising materials prior to the acceptance of the advertising materials for reproduction or publication, including research; design; layout; preliminary and final art preparation; creative consultation, coordination, direction, and supervision; script and copywriting; editing; and account management services.~~

~~"Aircraft charter service" means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.~~

~~"Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one (1/2) percent or more of alcohol by volume.~~

~~"Arts and crafts" mean articles produced individually by artistic or craft skill such as painting, sculpture, pottery, jewelry or similar articles.~~

~~"ATV" or "off-highway vehicle" means a vehicle designed or adapted for cross-country operation over unimproved terrain, ice or snow, and which has been declared by its owner at the time of registration and determined by the department to be unsuitable for general highway use, although the vehicle may make incidental use of a highway as provided in this title; it does not include implements of husbandry and special mobile equipment.~~

~~"Authentic Native artwork" means any product which is Alaska Native handcrafted and is not made by machine. "Alaska Native handcrafted" means the skillful and expert use of the hands in making products solely by Alaska Natives within the United States, including the use of findings, hand tools and equipment for buffing, polishing, grinding, drilling or sewing. "Made by machine" means the producing or reproducing of a product in mass production by mechanically stamping, casting, blanking or weaving.~~

~~"Bank services" or "financial services" means deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities, transactions~~

~~for conversion of negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts.~~

~~"Boat" means a vessel used or capable of being used as a means of transportation on the water.~~

~~"Buyer or purchaser" means a person to whom a sale of property or product is made or to whom a service is furnished.~~

~~"Child care" means a regular service of care and education provided for compensation for any part of a day less than twenty-four (24) hours to a child or children under sixteen (16) years of age whose parents work outside the home, attend an educational program or are otherwise unable to care for their children.~~

~~"Church" means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.~~

~~"Clothing and related products" means all human wearing apparel suitable for general use. Clothing includes: aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; children and adult diapers, including disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic and nonathletic; and wedding apparel.~~

~~"Commercial airline tickets" means any card, pass, certificate, or paper, electronic or otherwise, providing or intending to provide for the carriage or transportation of any person or persons upon any airline.~~

~~"Commission" means the Alaska Remote Sellers Sales Tax Commission established by agreement between local government taxing jurisdictions within Alaska and delegated tax collection authority.~~

~~"Common carrier" means an individual or a company which is in the regular business of transporting freight for hire. This is distinguished from a private carrier which transports its own goods and equipment and makes deliveries of goods sold to its customers.~~

~~"Construction materials" means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property. "Construction material" includes building materials, building systems equipment, landscaping materials, and supplies.~~

~~"Construction services" means all labor and services provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvements to real property.~~

~~"Crop production" means purchases of seed, plants, fertilizer, pesticides, fungicides, and other tangible personal property and agricultural machinery, tools, and equipment to be directly used in the production of food or commodities that are sold either for human consumption or for further food or commodity production. The phrase "directly used" means that the property must be integral and essential to the crop production process.~~

~~"Disabled veteran" means a disabled person:~~

~~1. Separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty (50) percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or~~

~~2. Who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as fifty (50) percent or more.~~

~~"Drug" means a compound, substance or preparation, and any component of a compound, substance or preparation, other than "food and food ingredients," "dietary supplements" or "alcoholic beverages":~~

~~1. Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or~~

~~2. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or~~

~~3. Intended to affect the structure or any function of the body.~~

~~"Drugs for animal use" means:~~

~~1. A drug for animal use recognized in the official United States Pharmacopoeia or National Formulary of the United States;~~

~~2. A drug intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in animals;~~

~~3. A drug, other than feed, medicated feed, or a growth promoting implant intended to affect the structure or function of the body of an animal; or~~

~~4. A drug intended for use as a component of a drug in subsection (1), (2) or (3) of this definition.~~

~~"Dues, membership and subscription" means monies paid for the purpose of membership, or qualifying or becoming eligible for goods or services, or discounts to goods or services.~~

~~"Durable medical equipment" means equipment including repair and replacement parts for same, but does not include "mobility enhancing equipment," which:~~

~~1. Can withstand repeated use; and~~

~~2. Is primarily and customarily used to serve a medical purpose; and~~

~~3. Generally is not useful to a person in the absence of illness or injury; and~~

~~4. Is not worn in or on the body.~~

~~"Delivered electronically" means delivered to the purchaser by means other than tangible storage media.~~

~~"Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.~~

~~"Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.~~

~~"Farming supplies" means animal food, seed, plants, fertilizers and other consumables used in an agriculture or mariculture business that sells its harvested grains, produce, meats, animal products or other farm production.~~

~~"Food" means any food or food product for home consumption except alcoholic beverages, tobacco, and prepared food. Food or food products includes property, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.~~

~~"Food stamps" means obligations of the United States government issued or transferred by means of food coupons or food stamps to enable the purchase of food for the eligible household.~~

~~"Funeral fees" means those services normally performed and merchandise normally provided by funeral establishments, including the sale of burial supplies and equipment, but excluding the sale by a cemetery of lands or interests therein, services incidental thereto, markers, memorials, monuments, equipment, crypts, niches, or vaults.~~

~~"Gaming" means any game defined in AS 05.15.690, as amended or renumbered.~~

~~"Gasoline, heating fuels and other consumable fuels" means refined petroleum and petroleum-based products used for internal combustion engines and as the primary source for residential heating or domestic hot water. This may also include other types of fossil fuels as well as fuel sources that are renewable.~~

~~"Goods for resale" means:~~

~~1. The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.~~

~~2. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.~~

~~3. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.~~

~~"Government" means the federal government and any agency or instrumentality thereof; any state and any agency or instrumentality thereof; any local government within a state, and any unit, agency, or instrumentality of such local government; any tribal government; any other governmental instrumentality.~~

~~"Handling," "crating," or "packing" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser including, but not limited to, transportation, shipping, postage, handling, crating, and packing.~~

~~"Insurance" means a contract whereby one undertakes to indemnify another or pay or provide a specified or determinable amount or benefit upon determinable contingencies.~~

~~"Internet service" means a service that enables users to access proprietary and other content, information, electronic mail, and the internet as part of a package of services sold to end-user subscribers.~~

~~"Loan" means an extension of credit resulting from direct or indirect negotiations between a lender and a debtor.~~

~~"Lobbying" means the practice of promoting or opposing the introduction or enactment of legislation before the legislature or legislators and the practice of promoting or opposing official action of any public official or the legislature.~~

~~"Long-term vehicle lease" means a lease of a motor vehicle, as defined in this section, for a period of twenty-four (24) months or longer.~~

~~"Manufacturing components" means sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of or becomes an ingredient or component part of a product manufactured for sale by the manufacturer.~~

~~"Marijuana accessories" means any equipment, products, or materials of any kind which are used, intended for use, or designed for use in planting, propagating, cultivating, growing, harvesting, composting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, vaporizing, or containing marijuana, or for ingesting, inhaling, or otherwise introducing marijuana into the human body.~~

~~"Marketplace facilitator" means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller's property or services through a physical or electronic marketplace operated by the person, and engages:~~

~~1. Directly or indirectly, through one (1) or more affiliated persons in any of the following:~~

~~a. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;~~

~~b. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;~~

~~c. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or~~

~~d. Software development or research and development activities related to any of the activities described in subsection (2) of this definition, if such activities are~~

~~directly related to a physical or electronic marketplace operated by the person or an affiliated person; and~~

~~2. In any of the following activities with respect to the seller's products:~~

~~a. Payment processing services;~~

~~b. Fulfillment or storage services;~~

~~c. Listing products for sale;~~

~~d. Setting prices;~~

~~e. Branding sales as those of the marketplace facilitator;~~

~~f. Order taking;~~

~~g. Advertising or promotion; or~~

~~h. Providing customer service or accepting or assisting with returns or exchanges.~~

~~"Medical equipment and supplies, and prescriptions" means all medicines, medical goods or equipment prescribed by a health care provider licensed to practice in Alaska or any other state in the United States.~~

~~"Medical services" means those professional services rendered by persons duly licensed under the laws of this state to practice medicine, surgery, chiropractic, podiatry, dentistry, and other professional services rendered by a licensed midwife, certified registered nurse practitioners, and psychiatric and mental health nurse clinical specialists, and appliances, drugs, medicines, supplies, and nursing care necessary in connection with the services, or the expense indemnity for the services, appliances, drugs, medicines, supplies, and care, as may be specified in any nonprofit medical service plan. "Medical services" include hospital services.~~

~~"Member" means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Remote Seller Sales Tax Code.~~

~~"Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include "durable medical equipment," which:~~

1. ~~Is primarily and customarily used to provide or increase the ability to move from one (1) place to another and which is appropriate for use either in a home or a motor vehicle; and~~
2. ~~Is not generally used by persons with normal mobility; and~~
3. ~~Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.~~

~~"Monthly" means occurring once per calendar month.~~

~~"Motor vehicle" means a motor vehicle, as defined in AS 28.90.990(17), that is either required to be registered under AS 28.10.011, or is exempted from registration under AS 28.10.011(6) and (11). However, "motor vehicle" does not include either an "off-highway vehicle" as defined in 13 AAC 40.010(a)(30) or a "snowmobile" as defined in 13 AAC 40.010(a)(49). "Motor vehicle" includes parts for a motor vehicle.~~

~~"Newspaper" means a publication of general circulation bearing a title, issued regularly at stated intervals at a minimum of not more than two (2) weeks, and formed of printed paper sheets without substantial binding. It must be of general interest, containing information of current events. The word does not include publications devoted solely to a specialized field. It shall include school newspapers, regardless of the frequency of the publication, where such newspapers are distributed regularly to a paid subscription list.~~

~~"Nonprofit organization" means a business that has been granted tax-exempt status by the Internal Revenue Service (IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.~~

~~"Over the counter drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:~~

~~1. A "Drug Facts" panel; or~~

~~2. A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.~~

~~"Periodical" means any bound publication other than a newspaper that appears at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues with respect to continuity of literary character or similarity of subject matter, and sufficiently similar in style and format to make it evident that it is one (1) of a series.~~

~~"Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.~~

~~"Physical presence" means a seller who establishes any one (1) or more of the following within a local taxing jurisdiction:~~

~~1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the local taxing jurisdiction;~~

~~2. Solicits business or receives orders through any employee, agent, salesman, or other representative within the boundaries of the local taxing jurisdiction or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state;~~

~~3. Provides services or holds inventory within the boundaries of the local taxing jurisdiction;~~

~~4. Rents or leases property located within the boundaries of the local taxing jurisdiction. A seller that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.~~

~~"Point of delivery" means the location at which property or a product is delivered or service rendered.~~

~~1. When the product is not received or paid for by the purchaser at a business location of a remote seller in a taxing jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.~~

~~2. When the product is received or paid for by a purchaser who is physically present at a business location of a remote seller in a taxing jurisdiction the sale is considered to have been made in the taxing jurisdiction where the purchaser is present even if delivery of the product takes place in another taxing jurisdiction. Such sales are reported and tax remitted directly to the taxing jurisdiction, not to the Commission.~~

~~3. For products transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.~~

~~"Precious gems and metals" means any mineral, including but not limited to gold, silver, platinum and palladium, and any gem that is valued for its character, rarity, beauty or quality, including diamonds, rubies, emeralds, sapphire, opals, pearls or any other such precious gems or stones that has been put through a process of refining and is in such a state or condition that its value depends upon its precious metal content (such as an ingot or bar) and not its form (such as jewelry or artwork).~~

~~"Prepared food" means:~~

~~1. Food sold in a heated state or heated by the seller;~~

~~2. Two (2) or more food ingredients mixed or combined by the seller for sale as a single item; or~~

~~3. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.~~

~~"Prepared food" in subsection (2) of this definition does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of its Food Code so as to prevent foodborne illnesses.~~

~~"Prewritten computer software" means "computer software," including prewritten upgrades, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two (2) or more "prewritten computer software" programs or prewritten portions thereof does not cause the combination to be other than "prewritten computer software." "Prewritten computer software" includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the specific purchaser. Where a person modifies or enhances "computer software" of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. "Prewritten computer software" or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains "prewritten computer software"; provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute "prewritten computer software."~~

~~"Printing services" means those activities relating to the work of the printing, publishing or graphic arts industries and shall include any mechanical process whereby ink is transferred to paper or other materials.~~

~~"Product-based exemptions" means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.~~

~~"Professional services" means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under the Alaska Statutes.~~

~~"Property" and "product" mean both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e., intellectual property, brand recognition, goodwill, trade, copyright and patents).~~

~~"Prosthetic device" means replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to:~~

1. ~~Artificially replace a missing portion of the body;~~
2. ~~Prevent or correct physical deformity or malfunction; or~~
3. ~~Support a weak or deformed portion of the body.~~

~~"Quarter" means trimonthly periods of a calendar year; January – March, April – June, July – September, and October – December.~~

~~"Raw seafood" means uncooked marine and estuarine fauna or flora used as food or of a kind suitable for food and specifically includes, but is not limited to, shrimp taken for bait.~~

~~"Receive" or "receipt" means:~~

1. ~~Taking possession of property;~~
2. ~~Making first use of services;~~
3. ~~Taking possession or making first use of digital goods, whichever comes first.~~

~~The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.~~

~~“Remote sales” means sales of goods or services by a remote seller or marketplace facilitator.~~

~~“Remote seller” means a seller or marketplace facilitator making sales of goods or services delivered within the state of Alaska, without having a physical presence in a taxing jurisdiction, or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.~~

~~“Resale of services” means sales of intermediate services to a business the charge for which will be passed directly by that business to a specific buyer.~~

~~“Retail car rental” means renting a rental car to a consumer. “Rental car” means a passenger car, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty (30) consecutive days. “Rental car” does not include:~~

~~1. Vehicles rented or loaned to customers by automotive repair businesses while the customer’s vehicle is under repair;~~

~~2. Vehicles licensed and operated as taxicabs.~~

~~“Sale” or “retail sale” means any transfer of property for consideration for any purpose other than for resale.~~

~~“Sales or purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:~~

~~1. The seller’s cost of the property or product sold;~~

~~2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;~~

~~3. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;~~

~~4. Delivery charges;~~

~~5. Installation charges; and~~

~~6. Credit for any trade-in, as determined by state law.~~

~~"Sales-type lease" means, at lease commencement, (1) the lease transfers ownership of the underlying property, goods, or services to the lessee by the end of the lease term; (2) the lease grants the lessee an option to purchase the underlying property, goods, or services that the lessee is reasonably certain to exercise; (3) the lease term is for the major part of the remaining economic life of the underlying property, goods, or services. However, if the commencement date falls at or near the end of the economic life of the underlying property, goods, or services, this criterion shall not be used for purposes of classifying the lease; (4) the present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying property, goods, or services; (5) the underlying property, goods, or services is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.~~

~~"School materials" means items commonly used by a student in a course of study. "School materials" includes the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes~~

~~and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School materials" does not include any item purchased for use in a trade or business.~~

~~"School meals" includes breakfasts, lunches, or the serving of foods or beverages, or both, or any combination thereof, served by a school cafeteria or a school lunchroom.~~

~~"School transportation" means transportation of students to and from schools in motor or other vehicles.~~

~~"Seller" means a person making sales of property, products or services, or a marketplace facilitator facilitating sales or acting on behalf of a seller.~~

~~"Senior citizen" means any individual defined by a taxing jurisdiction as qualifying for an age-based exemption from sales tax.~~

~~"Services" means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:~~

~~1. Professional services;~~

~~2. Services in which a sale of property or product may be involved, including property or products made to order;~~

~~3. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;~~

~~4. The sale of transportation services;~~

~~5. Services rendered for compensation by any person who furnishes any such services in the course of their trade, business, or occupation, including all services rendered for commission;~~

~~6. Advertising, maintenance, recreation, amusement, and craftsman services.~~

~~"Smoked fish" means a freshwater or saltwater finfish that is prepared by treating it with salt (sodium chloride) and subjecting it to the direct action of the smoke from burning wood, wood sawdust, or similar burning material or from liquid smoke flavoring applied to the surface in a gaseous, liquid, or vaporized state with or without heat.~~

~~"Snowmobile" means a motor vehicle designed to travel over ice or snow, and supported in part by skis, belts, cleats, or low-pressure tires.~~

~~"Software downloads" means software, applications, services and other digital programming for computers, tablets, smartphones and other electronic devices. This includes online subscriptions or purchases of news services, publications, audio books and other similar electronic versions of printed materials.~~

~~"Software maintenance contracts" means a contract that obligates a vendor of computer software to provide a customer with future updates or upgrades to computer software, support services with respect to computer software or both. A "mandatory computer software maintenance contract" is a computer software maintenance contract that the customer is obligated by contract to purchase as a condition to the retail sale of computer software. An "optional computer maintenance contract" is a computer software maintenance contract that a customer is not obligated to purchase as a condition to the retail sale of computer software.~~

~~"Specified digital products" means electronically transferred:~~

~~1. Digital audio works;~~

~~2. Digital audiovisual works; or~~

~~3. Digital books.~~

~~"Streaming services" means digital content provided online for on-demand consumption rather than downloadable consumption. This typically includes, but is not limited to, video and audio files.~~

~~"Tax cap" means a maximum taxable transaction.~~

~~"Tax free days" means a duration of time in which persons who purchase goods or services are exempt from the sales tax of the taxing jurisdiction.~~

~~"Taxing jurisdiction" means a local government in Alaska that has a sales tax and is a member of the Alaska Remote Sellers Sales Tax Commission.~~

~~"Telephone service" means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system.~~

~~"Ticket admission" means the paid right or privilege to enter into or use a place or location.~~

~~"Title insurance premium" means and includes premium, examination fees, settlement fees, closing fees, and every other charge, whether denominated premium or otherwise, made by a title insurance company, agent of a title insurance company or an approved attorney of a title insurance company, or any of them, to an insured or to an applicant for insurance, for any policy or contract for the issuance of, or an application for any class or kind of, title insurance.~~

~~"Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.~~

~~"Transferred electronically" means obtained by the purchaser by means other than tangible storage media.~~

~~"Transportation services" means the transportation of individuals for hire.~~

~~"Travel agency" means a person or organization who represents, directly or indirectly, that the person or organization is offering or undertaking by any means or method, to provide travel services for a fee, commission, or other valuable consideration, direct or indirect.~~

Chapter 4.16A

ALASKA REMOTE SELLER SALES TAX CODE

Sections:

4.16A.010 Interpretation.

A. To prevent evasion of the sales tax and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.

B. The application of the tax levied under this code shall be broadly construed and shall favor inclusion rather than exclusion.

C. Exemptions from the tax levied under this code or from the taxing jurisdiction shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this code or the taxing jurisdiction’s code.

D. The scope of this code shall apply to remote sellers or marketplace facilitators delivering products or services into taxing jurisdictions.

4.16A.020 Title to collected sales tax.

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the taxing jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the taxing jurisdiction, from whom that power is delegated, in trust for the taxing jurisdiction and is accountable to the Commission and taxing jurisdiction.

4.16A.030 Imposition – Rate.

A. To the fullest extent permitted by law, a sales tax is levied and assessed on all remote sales where delivery is made within the local taxing jurisdiction(s) that is a member, within the state of Alaska.

B. The applicable tax shall be added to the sales price.

C. The tax rate added to the sales price shall be the tax rate for the taxing jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.

D. An address and tax rate database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.

E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.

F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the local jurisdictions' code(s).

G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

4.16A.040 Obligation to collect tax – Threshold criteria.

A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one (1) of the following threshold criteria ("threshold criteria") in the current or previous calendar year:

1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars ($100,000).

B. For purposes of determining whether the threshold criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

C. Unless the taxing jurisdiction provides otherwise in its sales tax code, the following marketplace facilitators are excluded from the obligation to collect tax outlined in this section:

1. Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a taxing jurisdiction;

2. Accommodations intermediaries that facilitate the rental of transient lodging accommodations; and

3. Marketplaces that facilitate or perform travel agency services.

4.16A.050 No retroactive application.

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the ordinance adopting the Alaska Remote Seller Sales Tax Code.

4.16A.060 Payment and collection.

Pursuant to this code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the taxing jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

4.16A.070 Remote seller and marketplace facilitator registration requirement.

A. If a remote seller's gross statewide sales within the last calendar year meet or exceed the threshold criteria, the remote seller shall register with the Commission. If a marketplace facilitator's gross statewide sales within the last calendar year meet or exceed the threshold criteria, the marketplace facilitator shall register with the Commission. Unless the taxing jurisdiction provides otherwise in its sales tax code, the registration requirement does not apply to the following marketplace facilitators:

1. Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a taxing jurisdiction;

2. Accommodations intermediaries that facilitate the rental of transient lodging accommodations; and

3. Marketplaces that facilitate or perform travel agency services.

B. A remote seller or marketplace facilitator meeting the threshold criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this code or within thirty (30) calendar days of meeting the threshold criteria, whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.

C. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.

D. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax. Each business entity shall have a sales tax registration under the advertised name.

E. The sales tax certificate is nonassignable and nontransferable.

4.16A.080 Tax filing schedule.

A. All remote sellers or marketplace facilitators subject to this code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.

B. Filings of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.

C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this code.

D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

Quarter 1 (January – March)	April 30
Quarter 2 (April – June)	July 31
Quarter 3 (July – September)	October 31
Quarter 4 (October – December)	January 31

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.

F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.

G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the Commission.

H. Remote sellers and marketplace facilitators failing to comply with the provisions of this code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.

I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the 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 tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.16A.090 Estimated tax.

A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.

B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.

C. A remote seller's or marketplace facilitator's tax liability under this code may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the six- (6-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six- (6-) year period, unless the remote seller or marketplace facilitator waives the protection of this section.

D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.

E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:

1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or

2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures.

3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:

   a. The identity of the remote seller or marketplace facilitator is in error;

   b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or

   c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.

F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars ($50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

4.16A.100 Returns – Filing contents.

A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information with totals rounded to the nearest dollar:

1. Gross sales;

2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption;

3. Computation of taxes to be remitted;

4. Calculated discount (if applicable) based on taxing jurisdiction’s code; and

5. Such other information as may be required by the Commission.

B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.

C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

4.16A.110 Refunds.

A. Upon request from a buyer or remote seller or marketplace facilitator the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.

B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.

C. The taxing jurisdictions may allow a buyer to request a refund directly from the taxing jurisdiction.

4.16A.120 Amended returns.

A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission 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 remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and

3. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the Commission accepts or rejects an amended return, including the reasons for any rejection.

C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figures included in the original returns are incorrect; and the Commission adjusts the return within two (2) years of the original due date for the return.

D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:

1. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and

2. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

4.16A.130 Extension of time to file tax return.

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:

A. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;

B. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;

C. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;

D. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;

E. No such extension shall be made retroactively to cover existing delinquencies.

4.16A.140 Audits.

A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.

B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the state or taxing jurisdiction.

C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.

D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.

E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.

F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the Superior Court for an order requiring the remote seller or marketplace facilitator to comply therewith.

H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.

I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.

J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars ($500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

4.16A.150 Audit protest.

A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:

1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or

2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.

B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted, or a more formal audit, if an estimation audit was previously performed.

C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.

D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.

4.16A.160 Penalties and interest for late filing.

A. A late filing fee of twenty-five dollars ($25) per month (or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.

B. Delinquent sales tax bears interest at the rate of fifteen (15) percent per annum until paid.

C. In addition, delinquent sales tax shall be subject to an additional penalty of five (5) percent per month, or fraction thereof, until a total of twenty (20) percent of delinquent tax has been reached. The penalty does not bear interest.

D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.

E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.

F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency.

A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subjection in any one (1) calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in writing.

4.16A.170 Repayment plans.

A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.

B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.

C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:

1. The remote seller or marketplace facilitator agrees to pay a minimum of ten (10) percent down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.

2. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.

3. Interest at a rate of fifteen (15) percent per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.

4. If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.

5. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.

6. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.

D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as required by the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

4.16A.180 Remote seller or marketplace facilitator record retention.

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of six (6) years from the date of the return reporting such sales, and shall preserve for a period of six (6) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

4.16A.190 Cessation or transfer of business.

A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, transfers or assigns the majority of their business interest, including a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.

B. At least ten (10) business days before any such sale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator'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 Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.

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

E. Neither the Commission'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 the notice, the Commission 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 Commission shall have twelve (12) months from the date of the completion of the sale or the Commission'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 Commission may also initiate an estimated assessment if the requirements for such an assessment exist.

G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission 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 Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission 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 Commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator 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 remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or

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

3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller’s or marketplace facilitator’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 Commission’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 unpaid 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 remote seller or marketplace facilitator who terminates the 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 remote seller or marketplace facilitator 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.

4.16A.200 Use of information on tax returns.

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:

1. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;

2. The person supplying such returns, reports and information; and

3. Persons authorized in writing by the person supplying such returns, reports and information.

B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.

C. Notwithstanding subsection A of this section, the following information is available for public inspection:

1. The name and address of sellers;

2. Whether a business is registered to collect taxes under this chapter;

3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.

D. The Commission may provide the public statistical information related to sales tax collections; provided, that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.

E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.

F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.

G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.

H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

4.16A.210 Violations.

A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.

B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.

C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the taxing jurisdiction.

D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:

1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the code; or

2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this code.

E. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

F. In addition to other remedies discussed in this code, the Commission may bring a civil action to:

1. Enjoin a violation of this code. On application for injunctive relief and a finding of a violation or threatened violation, the Superior Court shall enjoin the violation.

2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.

3. Foreclose a recorded sales tax lien as provided by law.

G. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

4.16A.220 Penalties for violations.

A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this code is subject to a penalty of five hundred dollars ($500).

B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or taxing jurisdiction is subject to a penalty of five hundred dollars ($500).

C. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars ($500).

D. Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars ($25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.

E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars ($500).

F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars ($500) per record.

G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars ($50) per incident of misuse.

H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney’s fees in any action against a delinquent remote seller or marketplace facilitator.

4.16A.230 Sellers with a physical presence in the taxing jurisdiction.

A. Sellers with a physical presence in a taxing jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the taxing jurisdiction.

B. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the point of delivery is in a different taxing jurisdiction shall:

1. Report and remit the remote or internet sales to the Commission; and

2. Report and remit the in-store sales to the taxing jurisdiction.

C. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the point of delivery is in the same taxing jurisdiction shall report and remit those remote sales to the taxing jurisdiction.

D. Sellers and marketplace facilitators that do not have a physical presence in a taxing jurisdiction must report and remit all remote sales to the Commission.

E. For all purchases the tax rate added to the sales price shall be as provided in the taxing jurisdiction's sales tax code, based on point of delivery.

F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission.

G. Unless the taxing jurisdiction provides otherwise in its sales tax code, the following marketplace facilitators shall report and remit to, and comply with the standards of, including audit authority, the taxing jurisdiction:

1. Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a taxing jurisdiction;

2. Accommodations intermediaries that facilitate the rental of transient lodging accommodations; and

3. Marketplaces that facilitate or perform travel agency services.

4.16A.240 Remittance of tax – Remote seller held harmless.

A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection C of this section to determine the jurisdictions to which tax is owed.

B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection C of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.

C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three (3) years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:

1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one (1) location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.

2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

4.16A.250 Definitions.

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitions section of the general sales tax ordinance (BMC 4.16.010) or adopt the common definitions by reference.

"Accommodation" means any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short-term rental, or any other place in which rooms, accommodations, space, or accommodations are furnished to transients for a consideration and upon which an accommodations tax or sales tax is imposed.

"Accommodation fee" means the room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than $0.

"Accommodations intermediary" means any person other than an accommodations provider that (i) facilitates the sale of an accommodation, and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

"Accommodations provider" means a person who owns, operates or controls any facility or structure in which there is rented or offered for rent accommodations, the rent for which is taxable under an accommodations tax or sales tax.

"Advertising" means services rendered to promote a product, service, idea, concept, issue, or the image of a person, including services rendered to design and produce advertising materials prior to the acceptance of the advertising materials for reproduction or publication, including research; design; layout; preliminary and final art preparation; creative consultation, coordination, direction, and supervision; script and copywriting; editing; and account management services.

"Aircraft charter service" means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.

"Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one (1/2) percent or more of alcohol by volume.

"Arts and crafts" mean articles produced individually by artistic or craft skill such as painting, sculpture, pottery, jewelry or similar articles.

"ATV" or "off-highway vehicle" means a vehicle designed or adapted for cross-country operation over unimproved terrain, ice or snow, and which has been declared by its owner at the time of registration and determined by the department to be unsuitable for general highway use, although the vehicle may make incidental use of a highway as provided in this title; it does not include implements of husbandry and special mobile equipment.

"Authentic Native artwork" means any product which is Alaska Native handcrafted and is not made by machine. "Alaska Native handcrafted" means the skillful and expert use of the hands in making products solely by Alaska Natives within the United States, including the use of findings, hand tools and equipment for buffing, polishing, grinding, drilling or sewing. "Made by machine" means the producing or reproducing of a product in mass production by mechanically stamping, casting, blanking or weaving.

"Bank services" or "financial services" means deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities, transactions for conversion of negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts.

"Boat" means a vessel used or capable of being used as a means of transportation on the water.

"Buyer or purchaser" means a person to whom a sale of property or product is made or to whom a service is furnished.

"Child care" means a regular service of care and education provided for compensation for any part of a day less than twenty-four (24) hours to a child or children under sixteen (16) years of age whose parents work outside the home, attend an educational program or are otherwise unable to care for their children.

"Church" means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.

"Clothing and related products" means all human wearing apparel suitable for general use. Clothing includes: aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; children and adult diapers, including disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic and nonathletic; and wedding apparel.

"Commercial airline tickets" means any card, pass, certificate, or paper, electronic or otherwise, providing or intending to provide for the carriage or transportation of any person or persons upon any airline.

"Commission" means the Alaska Remote Sellers Sales Tax Commission established by agreement between local government taxing jurisdictions within Alaska and delegated tax collection authority.

"Common carrier" means an individual or a company which is in the regular business of transporting freight for hire. This is distinguished from a private carrier which transports its own goods and equipment and makes deliveries of goods sold to its customers.

"Construction materials" means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property. "Construction material" includes building materials, building systems equipment, landscaping materials, and supplies.

"Construction services" means all labor and services provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

"Crop production" means purchases of seed, plants, fertilizer, pesticides, fungicides, and other tangible personal property and agricultural machinery, tools, and equipment to be directly used in the production of food or commodities that are sold either for human consumption or for further food or commodity production. The phrase "directly used" means that the property must be integral and essential to the crop production process.

"Disabled veteran" means a disabled person:

1. Separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty (50) percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or

2. Who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as fifty (50) percent or more.

"Discount room charge" means the full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof, for furnishing the accommodations.

"Drug" means a compound, substance or preparation, and any component of a compound, substance or preparation, other than "food and food ingredients," "dietary supplements" or "alcoholic beverages":

1. Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or

2. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or

3. Intended to affect the structure or any function of the body.

"Drugs for animal use" means:

1. A drug for animal use recognized in the official United States Pharmacopoeia or National Formulary of the United States;

2. A drug intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in animals;

3. A drug, other than feed, medicated feed, or a growth promoting implant intended to affect the structure or function of the body of an animal; or

4. A drug intended for use as a component of a drug in subsection (1), (2) or (3) of this definition.

"Dues, membership and subscription" means monies paid for the purpose of membership, or qualifying or becoming eligible for goods or services, or discounts to goods or services.

"Durable medical equipment" means equipment including repair and replacement parts for same, but does not include "mobility enhancing equipment," which:

1. Can withstand repeated use; and

2. Is primarily and customarily used to serve a medical purpose; and

3. Generally is not useful to a person in the absence of illness or injury; and

4. Is not worn in or on the body.

"Delivered electronically" means delivered to the purchaser by means other than tangible storage media.

"Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

"Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

"Farming supplies" means animal food, seed, plants, fertilizers and other consumables used in an agriculture or mariculture business that sells its harvested grains, produce, meats, animal products or other farm production.

"Food" means any food or food product for home consumption except alcoholic beverages, tobacco, and prepared food. Food or food products includes property, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

"Food stamps" means obligations of the United States government issued or transferred by means of food coupons or food stamps to enable the purchase of food for the eligible household.

"Funeral fees" means those services normally performed and merchandise normally provided by funeral establishments, including the sale of burial supplies and equipment, but excluding the sale by a cemetery of lands or interests therein, services incidental thereto, markers, memorials, monuments, equipment, crypts, niches, or vaults.

"Gaming" means any game defined in AS 05.15.690, as amended or renumbered.

"Gasoline, heating fuels and other consumable fuels" means refined petroleum and petroleum-based products used for internal combustion engines and as the primary source for residential heating or domestic hot water. This may also include other types of fossil fuels as well as fuel sources that are renewable.

"Goods for resale" means:

1. The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.

2. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.

3. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

"Government" means the federal government and any agency or instrumentality thereof; any state and any agency or instrumentality thereof; any local government within a state, and any unit, agency, or instrumentality of such local government; any tribal government; any other governmental instrumentality.

"Handling," "crating," or "packing" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser including, but not limited to, transportation, shipping, postage, handling, crating, and packing.

"Insurance" means a contract whereby one undertakes to indemnify another or pay or provide a specified or determinable amount or benefit upon determinable contingencies.

"Internet service" means a service that enables users to access proprietary and other content, information, electronic mail, and the internet as part of a package of services sold to end-user subscribers.

"Lease" or "rental" means any transfer of possession or control of tangible personal property or real property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

"Loan" means an extension of credit resulting from direct or indirect negotiations between a lender and a debtor.

"Lobbying" means the practice of promoting or opposing the introduction or enactment of legislation before the legislature or legislators and the practice of promoting or opposing official action of any public official or the legislature.

"Long-term vehicle lease" means a lease of a motor vehicle, as defined in this section, for a period of twenty-four (24) months or longer.

"Manufacturing components" means sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of or becomes an ingredient or component part of a product manufactured for sale by the manufacturer.

"Marijuana accessories" means any equipment, products, or materials of any kind which are used, intended for use, or designed for use in planting, propagating, cultivating, growing, harvesting, composting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, vaporizing, or containing marijuana, or for ingesting, inhaling, or otherwise introducing marijuana into the human body.

"Marketplace" means a physical or electronic place, platform, or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale or rental.

"Marketplace facilitator" means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the remote seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

1. Directly or indirectly, through one (1) or more affiliated persons in any of the following:

    a. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;

b. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;

c. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or

d. Software development or research and development activities related to any of the activities described in subsection (2) of this definition, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

2. In any of the following activities with respect to the seller's products:

a. Payment processing services;

b. Fulfillment or storage services;

c. Listing products for sale;

d. Setting prices;

e. Branding sales as those of the marketplace facilitator;

f. Order taking;

g. Advertising or promotion; or

h. Providing customer service or accepting or assisting with returns or exchanges.

"Marketplace seller" means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

"Medical equipment and supplies, and prescriptions" means all medicines, medical goods or equipment prescribed by a health care provider licensed to practice in Alaska or any other state in the United States.

"Medical services" means those professional services rendered by persons duly licensed under the laws of this state to practice medicine, surgery, chiropractic, podiatry, dentistry, and other professional services rendered by a licensed midwife, certified registered nurse practitioners, and psychiatric and mental health nurse clinical specialists, and appliances, drugs, medicines, supplies, and nursing care necessary in connection with the services, or the expense indemnity for the services, appliances, drugs, medicines, supplies, and care, as may be specified in any nonprofit medical service plan. "Medical services" include hospital services.

"Member" means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Remote Seller Sales Tax Code.

"Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include "durable medical equipment," which:

1. Is primarily and customarily used to provide or increase the ability to move from one (1) place to another and which is appropriate for use either in a home or a motor vehicle; and
2. Is not generally used by persons with normal mobility; and
3. Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

"Monthly" means occurring once per calendar month.

"Motor vehicle" means a motor vehicle, as defined in AS 28.90.990(17), that is either required to be registered under AS 28.10.011, or is exempted from registration under AS 28.10.011(6) and (11). However, "motor vehicle" does not include either an "off-highway vehicle" as defined in 13 AAC 40.010(a)(30) or a "snowmobile" as defined in 13 AAC 40.010(a)(49). "Motor vehicle" includes parts for a motor vehicle.

"Newspaper" means a publication of general circulation bearing a title, issued regularly at stated intervals at a minimum of not more than two (2) weeks, and formed of printed paper sheets without substantial binding. It must be of general interest, containing information of current events. The word does not include publications devoted solely to a specialized field. It shall include school newspapers, regardless of the frequency of the publication, where such newspapers are distributed regularly to a paid subscription list.

"Nonprofit organization" means a business that has been granted tax-exempt status by the Internal Revenue Service (IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.

"Over the counter drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:

1. A "Drug Facts" panel; or

2. A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

"Periodical" means any bound publication other than a newspaper that appears at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues with respect to continuity of literary character or similarity of subject matter, and sufficiently similar in style and format to make it evident that it is one (1) of a series.

"Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

"Physical presence" means a seller who establishes any one (1) or more of the following within a local taxing jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the local taxing jurisdiction;

2. Solicits business or receives orders through any employee, agent, salesman, or other representative within the boundaries of the local taxing jurisdiction or engages

in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state;

3. Provides services or holds inventory within the boundaries of the local taxing jurisdiction;

4. Rents or leases property located within the boundaries of the local taxing jurisdiction. A seller that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.

"Point of delivery" means the location at which property or a product is delivered, service is rendered, or accommodation is physically located.

1. When the product is not received or paid for by the purchaser at a business location of a remote seller in a taxing jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.

2. When the product is received or paid for by a purchaser who is physically present at a business location of a remote seller in a taxing jurisdiction the sale is considered to have been made in the taxing jurisdiction where the purchaser is present even if delivery of the product takes place in another taxing jurisdiction. Such sales are reported and tax remitted directly to the taxing jurisdiction, not to the Commission.

3. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

4. For accommodations rentals, the point of delivery is the physical location of the accommodation.

5. For products transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

"Precious gems and metals" means any mineral, including but not limited to gold, silver, platinum and palladium, and any gem that is valued for its character, rarity, beauty or quality, including diamonds, rubies, emeralds, sapphire, opals, pearls or any other such precious gems or stones that has been put through a process of refining and is in such a state or condition that its value depends upon its precious metal content (such as an ingot or bar) and not its form (such as jewelry or artwork).

"Prepared food" means:

1. Food sold in a heated state or heated by the seller;

2. Two (2) or more food ingredients mixed or combined by the seller for sale as a single item; or

3. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.

"Prepared food" in subsection (2) of this definition does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of its Food Code so as to prevent foodborne illnesses.

"Prewritten computer software" means "computer software," including prewritten upgrades, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two (2) or more "prewritten computer software" programs or prewritten portions thereof does not cause the combination to be other than "prewritten computer software." "Prewritten computer software" includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the specific purchaser. Where a person modifies or enhances "computer software" of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. "Prewritten computer software" or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains "prewritten computer software"; provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute "prewritten computer software."

"Printing services" means those activities relating to the work of the printing, publishing or graphic arts industries and shall include any mechanical process whereby ink is transferred to paper or other materials.

"Product-based exemptions" means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

"Professional services" means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under the Alaska Statutes.

"Property" and "product" mean both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e., intellectual property, brand recognition, goodwill, trade, copyright and patents).

"Prosthetic device" means replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to:

1. Artificially replace a missing portion of the body;
2. Prevent or correct physical deformity or malfunction; or
3. Support a weak or deformed portion of the body.

"Quarter" means trimonthly periods of a calendar year; January – March, April – June, July – September, and October – December.

"Raw seafood" means uncooked marine and estuarine fauna or flora used as food or of a kind suitable for food and specifically includes, but is not limited to, shrimp taken for bait.

"Receive" or "receipt" means:

1. Taking possession of property;
2. Making first use of services;
3. Taking possession or making first use of digital goods, whichever comes first.

The terms "receive" and "receipt" do not include temporary possession by a shipping company on behalf of the purchaser.

"Remote sales" means sales of goods or services by a remote seller or marketplace facilitator.

"Remote seller" means a seller or marketplace facilitator making sales of goods or services delivered within the state of Alaska, without having a physical presence in a taxing jurisdiction, or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

"Resale of services" means sales of intermediate services to a business the charge for which will be passed directly by that business to a specific buyer.

"Retail car rental" means renting a rental car to a consumer. "Rental car" means a passenger car, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty (30) consecutive days. “Rental car” does not include:

1. Vehicles rented or loaned to customers by automotive repair businesses while the customer’s vehicle is under repair;

2. Vehicles licensed and operated as taxicabs.

“Room charge” means the entire amount charged to the transient to secure the right to use or possess any accommodation that is subject to an accommodations tax or sales tax, including any mandatory fees or charges by an accommodations intermediary.

“Sale” or “retail sale” means any transfer of property or product or any provision of service(s) for consideration for any purpose other than for resale. A transfer includes a lease or rental.

“Sales or purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

1. The seller’s cost of the property or product sold;

2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

3. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

4. Delivery charges;

5. Installation charges; and

6. Credit for any trade-in, as determined by state law.

"Sales-type lease" means, at lease commencement, (1) the lease transfers ownership of the underlying property, goods, or services to the lessee by the end of the lease term; (2) the lease grants the lessee an option to purchase the underlying property, goods, or services that the lessee is reasonably certain to exercise; (3) the lease term is for the major part of the remaining economic life of the underlying property, goods, or services. However, if the commencement date falls at or near the end of the economic life of the underlying property, goods, or services, this criterion shall not be used for purposes of classifying the lease; (4) the present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying property, goods, or services; (5) the underlying property, goods, or services is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

"School materials" means items commonly used by a student in a course of study. "School materials" includes the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School materials" does not include any item purchased for use in a trade or business.

"School meals" includes breakfasts, lunches, or the serving of foods or beverages, or both, or any combination thereof, served by a school cafeteria or a school lunchroom.

"School transportation" means transportation of students to and from schools in motor or other vehicles.

"Seller" means a person making sales of property, products or services, or a marketplace facilitator facilitating sales or acting on behalf of a seller.

"Senior citizen" means any individual defined by a taxing jurisdiction as qualifying for an age-based exemption from sales tax.

"Services" means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:

1. Professional services;

2. Services in which a sale of property or product may be involved, including property or products made to order;

3. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;

4. The sale of transportation services;

5. Services rendered for compensation by any person who furnishes any such services in the course of their trade, business, or occupation, including all services rendered for commission;

6. Advertising, maintenance, recreation, amusement, and craftsman services.

"Smoked fish" means a freshwater or saltwater finfish that is prepared by treating it with salt (sodium chloride) and subjecting it to the direct action of the smoke from burning wood, wood sawdust, or similar burning material or from liquid smoke flavoring applied to the surface in a gaseous, liquid, or vaporized state with or without heat.

"Snowmobile" means a motor vehicle designed to travel over ice or snow, and supported in part by skis, belts, cleats, or low-pressure tires.

"Software downloads" means software, applications, services and other digital programming for computers, tablets, smartphones and other electronic devices. This includes online subscriptions or purchases of news services, publications, audio books and other similar electronic versions of printed materials.

"Software maintenance contracts" means a contract that obligates a vendor of computer software to provide a customer with future updates or upgrades to computer software, support services with respect to computer software or both. A "mandatory computer software maintenance contract" is a computer software maintenance contract that the customer is obligated by contract to purchase as a condition to the retail sale of computer software. An "optional computer maintenance contract" is a computer software maintenance contract that a customer is not obligated to purchase as a condition to the retail sale of computer software.

"Specified digital products" means electronically transferred:

1. Digital audio works;

2. Digital audiovisual works; or

3. Digital books.

"Streaming services" means digital content provided online for on-demand consumption rather than downloadable consumption. This typically includes, but is not limited to, video and audio files.

"Tax cap" means a maximum taxable transaction.

"Tax free days" means a duration of time in which persons who purchase goods or services are exempt from the sales tax of the taxing jurisdiction.

"Taxing jurisdiction" means a local government in Alaska that has a sales tax and is a member of the Alaska Remote Sellers Sales Tax Commission.

"Telephone service" means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system.

"Ticket admission" means the paid right or privilege to enter into or use a place or location.

"Title insurance premium" means and includes premium, examination fees, settlement fees, closing fees, and every other charge, whether denominated premium or otherwise, made by a title insurance company, agent of a title insurance company or an approved attorney of a title insurance company, or any of them, to an insured or to an applicant for insurance, for any policy or contract for the issuance of, or an application for any class or kind of, title insurance.

"Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

"Transferred electronically" means obtained by the purchaser by means other than tangible storage media.

"Transient" means the person purchasing the right to use or occupy an accommodation for thirty (30) days or less.

"Transportation services" means the transportation of individuals for hire.

"Travel agency" means a person or organization who represents, directly or indirectly, that the person or organization is offering or undertaking by any means or method, to provide travel services for a fee, commission, or other valuable consideration, direct or indirect.

Section 3. Continuation; Savings: The re-enactment of Chapter 4.16A BMC is a continuation of the City's existing levy of sales tax on remote sales and is not the levy of a new tax. The repeal effected by this ordinance shall not affect: (a) any sales tax liability accrued, tax collected or required to be collected, or obligation incurred under the prior chapter; (b) any registration, filing, audit, assessment, estimate, protest, appeal, collection action, or other proceeding commenced or that could have been commenced under the prior chapter, all of which are preserved and may be continued and enforced; or (c) any penalty, interest, or fee accrued under the prior chapter. All such rights, obligations, and proceedings shall be governed by the provisions of the prior chapter or the re-enacted chapter, as applicable to the period in which the liability or obligation arose.

SECTION 4. Effective Date. This ordinance shall become effective upon passage by the Bethel City Council.

ENACTED THIS 28th DAY OF JULY 2026 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Rose Henderson, Mayor

ATTEST:
____
Kevin Morgan, City Clerk

City of Bethel Action Memorandum

Action memorandum No.	26-15		
Date action introduced:	July 28, 2026	Introduced by:	Mayor Henderson
Date action taken:		Approved	Denied
Confirmed by:			

Title: Appointment of Committee and Commission Members.

Attachment(s): None

Amount of fiscal impact:		Account information:
x	No fiscal impact	

Community Action Grant Committee

Judy Wasierski has applied for appointment; term expiration is December 31, 2028.

Port Commission

David McCormick has applied for appointment; term expiration is December 31, 2028.

City of Bethel Information Memorandum

Information Memo No.	IM 26-07		
Date introduced:	July 28, 2026	Introduced by:	City Manager Strickler
Amened actions:			
Confirmed by:			

Title: Documentation that the Bethel City Council Received and Reviewed the Full Financial Budget Report and Water & Wastewater Activity Report for the Month of June 2026.

Attachment(s): (1) City of Bethel Full Financial Budget Report July 2025 – June 2026 (2) Water & Wastewater Activity Report June 2026.

Summary Statement

The attached financial report contains data for the month of June 2026. The information contained therein, and the contents of the Water & Wastewater Activity Report are distributed to Bethel City Council members for their review. This information Memorandum documents the dissemination of this report to Bethel City Council members, as required by the Alaska Department of Commerce, Community and Economic Development, Division of Community and Regional Affairs, in their administration of the Best Practices protocol.

The process of preparing and submitting a monthly financial report and a water and wastewater activity report to City Council helps the City earn points on the Water and Sewer Utility Best Practices Operation and Maintenance Reports. The city must have a score of 60 or greater out of 100 points in order to be approved for funding from the Environmental Protection Agency (EPA) and the Alaska Department of Environmental Conservation (DEC). In other capital grants administered by DEC's Village Safe Water Program, the city's Best Practices score is an application scoring criterion.

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-40-4300	TAX - SALES	8,001,852.58	8,001,852.58	8,400,000.00	398,147.42	95.3
100-40-4301	PENALTIES & INT - SALES TAX	63,751.11	63,751.11	58,204.00	(5,547.11)	109.5
100-40-4310	TAX - TRANSIENT LODGING	467,165.41	467,165.41	517,772.00	50,606.59	90.2
100-40-4320	CIGARETTE AND TOBACCO TAX	502,172.03	502,172.03	612,958.00	110,785.97	81.9
100-40-4322	MARIJUANA TAX	643,359.47	643,359.47	930,298.00	286,938.53	69.2
100-40-4330	TAX - ALCOHOL USE	291,250.91	291,250.91	394,766.00	103,515.09	73.8
100-40-4340	TAX - MOTOR VEH REGISTRATION	35,782.33	35,782.33	58,548.00	22,765.67	61.1
100-40-4342	AK REMOTE SELLER SALES TAX	938,439.91	938,439.91	1,122,638.00	184,198.09	83.6
	TOTAL TAXES	10,943,773.75	10,943,773.75	12,095,184.00	1,151,410.25	90.5
	STATE & FEDERAL REVENUES					
100-42-4102	PILT PROGRAM - STATE	1,122,370.20	1,122,370.20	1,106,744.00	(15,626.20)	101.4
100-42-4203	COMMUNITY DIVIDEND	99,661.45	99,661.45	121,737.00	22,075.55	81.9
100-42-4205	STATE REVENUE SHARING	3,700.00	3,700.00	.00	(3,700.00)	.0
100-42-4207	MISCELLANEOUS STATE REV	17,987.36	17,987.36	.00	(17,987.36)	.0
100-42-4345	SOA ELECTRIC CO-OP TAX SHARE	21,289.37	21,289.37	21,697.00	407.63	98.1
	TOTAL STATE & FEDERAL REVENUES	1,265,008.38	1,265,008.38	1,250,178.00	(14,830.38)	101.2
	CHARGES FOR SERVICES					
100-43-4360	COMMUNITY PARKS & RECREATION	7,252.20	7,252.20	632,000.00	624,747.80	1.2
100-43-4374	AMBULANCE REVENUE	153,938.84	153,938.84	160,000.00	6,061.16	96.2
	TOTAL CHARGES FOR SERVICES	161,191.04	161,191.04	792,000.00	630,808.96	20.4
	LICENSES, PERMITS & FEES					
100-45-4341	GAMING TAX	424,180.26	424,180.26	574,062.00	149,881.74	73.9
100-45-4364	PARKS & REC-MEMBERSHIPS	109,052.83	109,052.83	.00	(109,052.83)	.0
100-45-4365	PARKS & REC-PRO SHOP REVENUE	37,381.68	37,381.68	.00	(37,381.68)	.0
100-45-4366	PARKS & REC-CONCESSIONS	21,831.73	21,831.73	.00	(21,831.73)	.0
100-45-4367	PARKS & REC-ENTRY FEE	34,474.42	34,474.42	.00	(34,474.42)	.0
100-45-4368	PARKS & REC-FACILITY RENTAL	3,935.00	3,935.00	.00	(3,935.00)	.0
100-45-4369	PARKS & REC-PROGRAM FEES	18,636.13	18,636.13	.00	(18,636.13)	.0
100-45-4377	PARKS & REC JULY 4TH FEES	2,000.00	2,000.00	.00	(2,000.00)	.0
100-45-4500	TAXI PERMITS	91,450.00	91,450.00	137,810.00	46,360.00	66.4
100-45-4502	BUSINESS LICENSES	50,450.00	50,450.00	32,000.00	(18,450.00)	157.7
100-45-4504	ANIMAL CONTROL LICENSES	1,196.00	1,196.00	2,200.00	1,004.00	54.4
100-45-4510	PLANNING FEES	8,683.00	8,683.00	10,450.00	1,767.00	83.1
100-45-4511	PLAT/RECORDING FEES	330.00	330.00	2,920.00	2,590.00	11.3
100-45-4512	SITE REVIEWS	7,150.00	7,150.00	1,440.00	(5,710.00)	496.5
100-45-4559	MISC PERMITS/LICENSES/FEE	23,457.50	23,457.50	6,642.00	(16,815.50)	353.2
	TOTAL LICENSES, PERMITS & FEES	834,208.55	834,208.55	767,524.00	(66,684.55)	108.7

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
100-49-4202	SOA COURT FINES/FEES	6,529.50	6,529.50	13,236.00	6,706.50	49.3
100-49-4362	PC TICKETS	775.00	775.00	2,986.00	2,211.00	26.0
100-49-4379	POLICE DEPT MISC	6,361.44	6,361.44	6,820.00	458.56	93.3
100-49-4439	MISCELLANEOUS REVENUE	11,074.43	11,074.43	6,754.00	(4,320.43)	164.0
100-49-4562	PUBLIC DONATIONS FIRE DPT	3,200.00	3,200.00	.00	(3,200.00)	.0
100-49-4563	PUBLIC DONATIONS	400,500.00	400,500.00	.00	(400,500.00)	.0
100-49-4565	POLICE DEPT-PUBLIC DONAT	1,657.78	1,657.78	.00	(1,657.78)	.0
100-49-4566	CLEANUP GREENUP DONATIONS	700.00	700.00	.00	(700.00)	.0
100-49-4567	EMERGENCY RESPONSE PUBLIC DON	200,000.00	200,000.00	.00	(200,000.00)	.0
100-49-4590	INVESTMENT INCOME	585,112.40	585,112.40	1,075,220.00	490,107.60	54.4
100-49-9482	SNOW REMOVAL	.00	.00	32,000.00	32,000.00	.0
	TOTAL MISCELLANEOUS	1,215,910.55	1,215,910.55	1,137,016.00	(78,894.55)	106.9
	TOTAL FUND REVENUE	14,420,092.27	14,420,092.27	16,041,902.00	1,621,809.73	89.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
100-51-6000	SALARIES	405,242.95	405,242.95	476,803.00	71,560.05	85.0
100-51-6010	OVERTIME	11.69	11.69	.00	(11.69)	.0
100-51-6023	LEAVE CASHOUT	14,867.05	14,867.05	20,600.00	5,732.95	72.2
100-51-6030	SOCIAL SECURITY EXPENSE	3,441.29	3,441.29	3,030.00	(411.29)	113.6
100-51-6031	PAYABLE MEDICARE FICA	6,189.64	6,189.64	5,974.00	(215.64)	103.6
100-51-6032	UNEMPLOYMENT	.00	.00	2,841.00	2,841.00	.0
100-51-6033	WORKERS' COMPENSATION	715.82	715.82	1,064.00	348.18	67.3
100-51-6034	PERS	76,945.37	76,945.37	79,888.00	2,942.63	96.3
100-51-6040	EMPLOYEE GROUP BENEFITS	31,350.48	31,350.48	62,424.00	31,073.52	50.2
100-51-6041	UTILITY BENEFIT	9,623.90	9,623.90	4,560.00	(5,063.90)	211.1
100-51-6044	YK FITNESS CENTER MEMBERSHIPPR	40,000.00	40,000.00	40,000.00	.00	100.0
100-51-6060	TRAVEL/TRAINING	15,174.60	15,174.60	20,000.00	4,825.40	75.9
100-51-6061	TRAVEL/TRAINING-STAFF ATTORNEY	759.80	759.80	.00	(759.80)	.0
100-51-6100	SUPPLIES	(55.00)	(55.00)	7,000.00	7,055.00	(.8)
100-51-6150	GASOLINE/DIESEL/OIL	1,482.06	1,482.06	2,000.00	517.94	74.1
100-51-6153	HEATING FUEL	36,313.41	36,313.41	32,000.00	(4,313.41)	113.5
100-51-6155	WATER/SEWER/GARBAGE	21,737.81	21,737.81	13,100.00	(8,637.81)	165.9
100-51-6160	ELECTRICITY	29,487.13	29,487.13	24,150.00	(5,337.13)	122.1
100-51-6170	TELEPHONE	3,513.82	3,513.82	11,254.00	7,740.18	31.2
100-51-6171	STAFF CELLULAR PHONES	754.13	754.13	1,197.00	442.87	63.0
100-51-6179	IT (ICR)	17,867.40	17,867.40	.00	(17,867.40)	.0
100-51-6200	MINOR EQUIPMENT	453.98	453.98	.00	(453.98)	.0
100-51-6230	VEHICLE MAINT/REPAIR	1,896.24	1,896.24	2,271.00	374.76	83.5
100-51-6231	VEHICLE PARTS & TOOLS	250.00	250.00	.00	(250.00)	.0
100-51-6315	EMERGENCY RESPONSE EXPENSE	5,455.34	5,455.34	250,000.00	244,544.66	2.2
100-51-6320	OTHER PROFESSIONAL FEES	440.00	440.00	.00	(440.00)	.0
100-51-6325	CONSULTING FEES	.00	.00	20,000.00	20,000.00	.0
100-51-6333	JANITORIAL	17,041.25	17,041.25	15,000.00	(2,041.25)	113.6
100-51-6335	OTHER PURCHASED SERVICES	102,006.99	102,006.99	142,500.00	40,493.01	71.6
100-51-6400	INSURANCE	41,722.60	41,722.60	32,666.00	(9,056.60)	127.7
100-51-6401	INSURANCE-DED EXP & OTHER	.00	.00	10,000.00	10,000.00	.0
100-51-6430	ALLOWANCE FOR SPECIAL EVENTS	8,359.09	8,359.09	20,000.00	11,640.91	41.8
100-51-6500	DRUG TESTING/BCKGRND CKS	12,069.78	12,069.78	.00	(12,069.78)	.0
100-51-6503	DUES & SUBSCRIPTIONS	499.00	499.00	2,000.00	1,501.00	25.0
100-51-6506	POSTAGE	1,170.19	1,170.19	1,000.00	(170.19)	117.0
100-51-6539	MISCELLANEOUS EXPENSES	778.82	778.82	1,500.00	721.18	51.9
100-51-6700	INDIRECT COST RECOVERY	(444,840.09)	(444,840.09)	.00	444,840.09	.0
100-51-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
100-51-6890	CAPITAL EXPENDITURES	204,001.88	204,001.88	.00	(204,001.88)	.0
	TOTAL ADMINISTRATION	701,305.76	701,305.76	1,342,410.00	641,104.24	52.2

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERKS OFFICE					
100-52-6000	SALARIES	120,631.24	120,631.24	107,328.00	(13,303.24)	112.4
100-52-6021	SICK PAY	176.14	176.14	.00	(176.14)	.0
100-52-6023	LEAVE CASHOUT / PAYOUT	5,134.81	5,134.81	5,366.00	231.19	95.7
100-52-6030	SOCIAL SECURITY EXPENSE	737.33	737.33	1,116.00	378.67	66.1
100-52-6031	PAYABLE MEDICARE FICA	1,859.43	1,859.43	1,556.00	(303.43)	119.5
100-52-6032	UNEMPLOYMENT	.00	.00	1,031.00	1,031.00	.0
100-52-6033	WORKERS' COMPENSATION	186.48	186.48	232.00	45.52	80.4
100-52-6034	P.E.R.S.	23,961.41	23,961.41	23,612.00	(349.41)	101.5
100-52-6040	EMPLOYEE GROUP BENEFITS	13,826.81	13,826.81	20,808.00	6,981.19	66.5
100-52-6041	UTILITY BENEFIT	2,664.32	2,664.32	4,560.00	1,895.68	58.4
100-52-6060	TRAVEL/TRAINING-COUNCIL	17,296.82	17,296.82	21,200.00	3,903.18	81.6
100-52-6061	TRAVEL/TRAINING	3,843.88	3,843.88	4,800.00	956.12	80.1
100-52-6100	SUPPLIES-CLERK	.00	.00	500.00	500.00	.0
100-52-6101	SUPPLIES-COUNCIL	68.87	68.87	600.00	531.13	11.5
100-52-6171	STAFF CELLULAR PHONES	1,205.21	1,205.21	1,298.00	92.79	92.9
100-52-6321	LEGAL FEES	.00	.00	6,300.00	6,300.00	.0
100-52-6335	OTHER PURCHASED SERVICES	32,257.63	32,257.63	34,270.00	2,012.37	94.1
100-52-6400	INSURANCE	3,776.64	3,776.64	3,889.00	112.36	97.1
100-52-6430	ALLOWANCE FOR SPECIAL EVENTS	.00	.00	600.00	600.00	.0
100-52-6502	ADVERTISING	19,950.00	19,950.00	40,000.00	20,050.00	49.9
100-52-6503	DUES & SUBSCRIPTIONS	6,507.52	6,507.52	7,195.00	687.48	90.5
100-52-6505	ELECTION EXPENSES	11,306.01	11,306.01	20,450.00	9,143.99	55.3
100-52-6507	DONATIONS & AWARDS	416.30	416.30	800.00	383.70	52.0
100-52-6700	INDRIECT COST RECOVERY	(32,753.00)	(32,753.00)	.00	32,753.00	.0
100-52-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL CITY CLERKS OFFICE	267,631.19	267,631.19	345,099.00	77,467.81	77.6

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

FINANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-53-6000	SALARIES	490,034.14	490,034.14	572,674.00	82,639.86	85.6
100-53-6010	OVERTIME	2,912.06	2,912.06	10,000.00	7,087.94	29.1
100-53-6023	LEAVE CASHOUT	10,476.43	10,476.43	11,174.00	697.57	93.8
100-53-6030	SOCIAL SECURITY EXPENSE	4,002.93	4,002.93	.00	(4,002.93)	.0
100-53-6031	PAYABLE MEDICARE FICA	7,523.75	7,523.75	8,449.00	925.25	89.1
100-53-6032	UNEMPLOYMENT	2,050.59	2,050.59	5,149.00	3,098.41	39.8
100-53-6033	WORKERS' COMPENSATION	1,012.44	1,012.44	1,261.00	248.56	80.3
100-53-6034	PERS	94,244.27	94,244.27	128,188.00	33,943.73	73.5
100-53-6040	EMPLOYEE GROUP BENEFITS	53,447.57	53,447.57	150,858.00	97,410.43	35.4
100-53-6041	UTILITY BENEFIT	17,863.89	17,863.89	33,060.00	15,196.11	54.0
100-53-6060	TRAVEL/TRAINING	7,721.62	7,721.62	20,000.00	12,278.38	38.6
100-53-6100	SUPPLIES	6,274.72	6,274.72	10,000.00	3,725.28	62.8
100-53-6150	GASOLINE/DIESEL/OIL	.00	.00	1,200.00	1,200.00	.0
100-53-6170	TELEPHONE	91.85	91.85	100.00	8.15	91.9
100-53-6171	STAFF CELLULAR PHONES	179.71	179.71	.00	(179.71)	.0
100-53-6200	MINOR EQUIPMENT	3,341.10	3,341.10	8,000.00	4,658.90	41.8
100-53-6230	VEHICLE MAINT/REPAIR	1,866.86	1,866.86	2,271.00	404.14	82.2
100-53-6310	ADMIN-OUTSOURCED SERVICES	.00	.00	110,000.00	110,000.00	.0
100-53-6311	AUDITING EXPENSE	146,762.77	146,762.77	205,500.00	58,737.23	71.4
100-53-6331	HARDWARE/SOFTWARE SUPPORT	32,025.32	32,025.32	32,904.00	878.68	97.3
100-53-6335	OTHER PROFESSIONAL FEES	121,186.87	121,186.87	125,000.00	3,813.13	97.0
100-53-6400	INSURANCE	20,506.20	20,506.20	21,116.00	609.80	97.1
100-53-6502	ADVERTISING	.00	.00	2,500.00	2,500.00	.0
100-53-6503	DUES & SUBSCRIPTIONS	440.00	440.00	5,000.00	4,560.00	8.8
100-53-6506	POSTAGE	234.00	234.00	1,000.00	766.00	23.4
100-53-6530	FINANCE CHARGES/PENALTIES	5.87	5.87	300.00	294.13	2.0
100-53-6531	BANK CHARGES	80,150.33	80,150.33	52,500.00	(27,650.33)	152.7
100-53-6533	IRS PENALTIES AND INTEREST	(123.14)	(123.14)	2,000.00	2,123.14	(6.2)
100-53-6539	MISCELLANEOUS EXPENSES	3,140.25	3,140.25	4,000.00	859.75	78.5
100-53-6700	INDIRECT COST RECOVERY	(580,219.03)	(580,219.03)	.00	580,219.03	.0
100-53-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL FINANCE	561,730.71	561,730.71	1,561,792.00	1,000,061.29	36.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING					
100-54-6000	SALARIES	168,700.37	168,700.37	166,160.00	(2,540.37)	101.5
100-54-6010	OVERTIME	108.25	108.25	.00	(108.25)	.0
100-54-6023	LEAVE CASHOUT	.00	.00	3,323.00	3,323.00	.0
100-54-6031	PAYABLE MEDICARE FICA	2,573.26	2,573.26	2,409.00	(164.26)	106.8
100-54-6032	UNEMPLOYMENT	.00	.00	1,420.00	1,420.00	.0
100-54-6033	WORKERS' COMPENSATION	288.72	288.72	360.00	71.28	80.2
100-54-6034	PERS	37,137.91	37,137.91	36,555.00	(582.91)	101.6
100-54-6040	EMPLOYEE GROUP BENEFITS	44,965.44	44,965.44	41,616.00	(3,349.44)	108.1
100-54-6041	UTILITY BENEFIT	10,778.95	10,778.95	9,120.00	(1,658.95)	118.2
100-54-6061	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
100-54-6100	SUPPLIES	553.37	553.37	4,200.00	3,646.63	13.2
100-54-6150	GASOLINE/DIESEL/OIL	1,603.55	1,603.55	2,000.00	396.45	80.2
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	36.74	36.74	.00	(36.74)	.0
100-54-6171	STAFF CELLULAR PHONES	603.21	603.21	598.00	(5.21)	100.9
100-54-6230	VEHICLE MAINT/REPAIR	1,156.72	1,156.72	1,703.00	546.28	67.9
100-54-6231	VEHICLE PARTS & TOOLS	65.97	65.97	1,000.00	934.03	6.6
100-54-6320	OTHER PROFESSIONAL FEES	3,073.65	3,073.65	38,000.00	34,926.35	8.1
100-54-6400	INSURANCE	7,444.56	7,444.56	7,666.00	221.44	97.1
100-54-6502	ADVERTISING	2,279.50	2,279.50	3,000.00	720.50	76.0
100-54-6503	DUES & SUBSCRIPTIONS	2,953.00	2,953.00	3,000.00	47.00	98.4
100-54-6539	MISCELLANEOUS EXPENSES	601.25	601.25	3,500.00	2,898.75	17.2
100-54-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL PLANNING	319,501.76	319,501.76	381,310.00	61,808.24	83.8
	TECHNOLOGY DEPARTMENTS					
100-55-6150	GASOLINE/DIESEL/OIL	1,435.14	1,435.14	.00	(1,435.14)	.0
100-55-6171	STAFF CELLULAR PHONES	1,257.47	1,257.47	.00	(1,257.47)	.0
100-55-6179	CONNECTIVITY SERVICES	270,165.08	270,165.08	339,526.00	69,360.92	79.6
100-55-6200	MINOR EQUIPMENT	299.98	299.98	25,643.00	25,343.02	1.2
100-55-6210	EQUIPMENT RENTAL	110,909.41	110,909.41	256,487.00	145,577.59	43.2
100-55-6230	VEHICLE MAINT/REPAIR	28,443.46	28,443.46	.00	(28,443.46)	.0
100-55-6320	OTHER PROFESSIONAL FEES	191,994.60	191,994.60	268,500.00	76,505.40	71.5
100-55-6331	HARDWARE/SOFTWARE SUPPORT	228,454.04	228,454.04	.00	(228,454.04)	.0
100-55-6335	OTHER PURCHASED SERVICES	1,686.20	1,686.20	.00	(1,686.20)	.0
100-55-6400	INSURANCE	1,597.44	1,597.44	.00	(1,597.44)	.0
100-55-6700	INDIRECT COST RECOVERY	(796,713.21)	(796,713.21)	864,513.00	1,661,226.21	(92.2)
100-55-6711	ADMIN OVERHEAD-IT SVCS	36,011.55	36,011.55	.00	(36,011.55)	.0
100-55-6890	CAPITAL EXPENDITURES	42,150.04	42,150.04	.00	(42,150.04)	.0
	TOTAL TECHNOLOGY DEPARTMENTS	117,691.20	117,691.20	1,754,669.00	1,636,977.80	6.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY ATTORNEY'S OFFICE					
100-56-6000	SALARIES	162,220.97	162,220.97	161,999.00	(221.97)	100.1
100-56-6023	LEAVE CASHOUT	.00	.00	3,161.00	3,161.00	.0
100-56-6031	PAYABLE MEDICARE FICA	2,336.50	2,336.50	2,292.00	(44.50)	101.9
100-56-6032	UNEMPLOYMENT	.00	.00	710.00	710.00	.0
100-56-6033	WORKERS' COMPENSATION	281.52	281.52	342.00	60.48	82.3
100-56-6034	PERS	35,688.55	35,688.55	35,640.00	(48.55)	100.1
100-56-6040	EMPLOYEE GROUP BENEFITS	25,301.71	25,301.71	20,808.00	(4,493.71)	121.6
100-56-6060	TRAVEL/TRAINING	5,807.88	5,807.88	9,178.00	3,370.12	63.3
100-56-6171	STAFF CELLULAR PHONES	602.22	602.22	598.00	(4.22)	100.7
100-56-6321	LEGAL FEES	25,184.40	25,184.40	19,492.00	(5,692.40)	129.2
100-56-6335	OTHER PURCHASED SERVICES	29,010.33	29,010.33	30,000.00	989.67	96.7
100-56-6400	INSURANCE	5,701.44	5,701.44	5,871.00	169.56	97.1
100-56-6503	DUES & SUBSCRIPTIONS	50.00	50.00	530.00	480.00	9.4
100-56-6700	INDIRECT COST RECOVERY	(93,057.58)	(93,057.58)	.00	93,057.58	.0
100-56-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL CITY ATTORNEY'S OFFICE	233,705.28	233,705.28	328,209.00	94,503.72	71.2

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
100-60-6000	SALARIES	847,874.99	847,874.99	763,798.00	(84,076.99)	111.0
100-60-6010	FLSA OVERTIME	121,085.28	121,085.28	150,000.00	28,914.72	80.7
100-60-6011	CALL BACK OVERTIME	62,185.47	62,185.47	75,000.00	12,814.53	82.9
100-60-6023	LEAVE CASHOUT	34,118.54	34,118.54	42,341.00	8,222.46	80.6
100-60-6030	SOCIAL SECURITY EXPENSE	1,824.63	1,824.63	1,550.00	(274.63)	117.7
100-60-6031	PAYABLE MEDICARE FICA	16,189.74	16,189.74	14,062.00	(2,127.74)	115.1
100-60-6032	UNEMPLOYMENT	.00	.00	7,812.00	7,812.00	.0
100-60-6033	WORKERS' COMPENSATION	30,487.20	30,487.20	36,596.00	6,108.80	83.3
100-60-6034	PERS	216,417.25	216,417.25	207,857.00	(8,560.25)	104.1
100-60-6040	EMPLOYEE GROUP BENEFITS	113,361.77	113,361.77	228,888.00	115,526.23	49.5
100-60-6041	UTILITY BENEFIT	48,502.75	48,502.75	50,160.00	1,657.25	96.7
100-60-6060	TRAVEL/TRAINING	19,454.18	19,454.18	22,800.00	3,345.82	85.3
100-60-6061	TRAVEL/TRAINING	2,110.75	2,110.75	.00	(2,110.75)	.0
100-60-6100	SUPPLIES	41,257.34	41,257.34	42,400.00	1,142.66	97.3
100-60-6103	WEARING APPAREL	40,903.95	40,903.95	42,800.00	1,896.05	95.6
100-60-6150	GASOLINE/DIESEL/OIL	20,411.57	20,411.57	26,000.00	5,588.43	78.5
100-60-6153	HEATING FUEL	40,698.37	40,698.37	40,000.00	(698.37)	101.8
100-60-6155	WATER/SEWER/GARBAGE	22,184.14	22,184.14	22,000.00	(184.14)	100.8
100-60-6160	ELECTRICITY	22,823.62	22,823.62	25,000.00	2,176.38	91.3
100-60-6170	TELEPHONE	3,214.92	3,214.92	4,932.00	1,717.08	65.2
100-60-6171	STAFF CELLULAR PHONES	2,761.26	2,761.26	2,992.00	230.74	92.3
100-60-6200	MINOR EQUIPMENT	2,323.06	2,323.06	15,000.00	12,676.94	15.5
100-60-6230	VEHICLE MAINT/REPAIR	16,211.07	16,211.07	20,375.00	4,163.93	79.6
100-60-6231	VEHICLE PARTS & TOOLS	35,398.28	35,398.28	35,000.00	(398.28)	101.1
100-60-6240	PROPERTY MAINT	1,875.70	1,875.70	13,000.00	11,124.30	14.4
100-60-6335	OTHER PURCHASED SERVICES	34,406.93	34,406.93	31,000.00	(3,406.93)	111.0
100-60-6400	INSURANCE	91,660.08	91,660.08	94,386.00	2,725.92	97.1
100-60-6502	ADVERTISING	.00	.00	500.00	500.00	.0
100-60-6503	DUES & SUBSCRIPTIONS	10,754.68	10,754.68	15,200.00	4,445.32	70.8
100-60-6534	COLLECTION/SMALL CLAIMS	18,318.13	18,318.13	31,200.00	12,881.87	58.7
100-60-6537	FIRE PREVENTION PROGRAM	2,671.30	2,671.30	7,500.00	4,828.70	35.6
100-60-6539	MISCELLANEOUS EXPENSES	1,028.81	1,028.81	1,500.00	471.19	68.6
100-60-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
100-60-6891	CAPITAL EXP-LADDER TRUCK LEASE	71,217.61	71,217.61	71,218.00	.39	100.0
100-60-9649	VOLUNTEER STIPEND	5,430.00	5,430.00	25,000.00	19,570.00	21.7
	TOTAL FIRE DEPARTMENT	2,033,740.71	2,033,740.71	2,205,455.00	171,714.29	92.2

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
100-61-6000	SALARIES	1,974,913.61	1,974,913.61	2,242,920.00	268,006.39	88.1
100-61-6002	RELOCATION EXPENSES	4,361.94	4,361.94	10,000.00	5,638.06	43.6
100-61-6010	OVERTIME	539,499.87	539,499.87	366,208.00	(173,291.87)	147.3
100-61-6023	LEAVE CASHOUT	86,288.01	86,288.01	136,858.00	50,569.99	63.1
100-61-6031	PAYABLE MEDICARE FICA	38,474.50	38,474.50	37,778.00	(696.50)	101.8
100-61-6032	UNEMPLOYMENT	270.80	270.80	19,815.00	19,544.20	1.4
100-61-6033	WORKERS' COMPENSATION	52,073.16	52,073.16	65,223.00	13,149.84	79.8
100-61-6034	PERS	549,164.17	549,164.17	573,186.00	24,021.83	95.8
100-61-6040	EMPLOYEE GROUP BENEFITS	400,895.11	400,895.11	601,351.00	200,455.89	66.7
100-61-6041	UTILITY BENEFIT	67,216.41	67,216.41	81,784.00	14,567.59	82.2
100-61-6060	TRAVEL/TRAINING	91,051.91	91,051.91	80,000.00	(11,051.91)	113.8
100-61-6100	SUPPLIES	34,453.62	34,453.62	42,000.00	7,546.38	82.0
100-61-6101	DARE PROGRAM SUPPLIES	44.30	44.30	.00	(44.30)	.0
100-61-6102	SART EXAMS	4,393.40	4,393.40	20,000.00	15,606.60	22.0
100-61-6103	EMPLOYEE WEARING APPAREL	42,866.78	42,866.78	32,400.00	(10,466.78)	132.3
100-61-6150	GASOLINE/DIESEL/OIL	90,844.76	90,844.76	60,000.00	(30,844.76)	151.4
100-61-6153	HEATING FUEL	65,794.11	65,794.11	52,000.00	(13,794.11)	126.5
100-61-6155	WATER/SEWER/GARBAGE	26,501.26	26,501.26	16,000.00	(10,501.26)	165.6
100-61-6160	ELECTRICITY	48,810.49	48,810.49	56,000.00	7,189.51	87.2
100-61-6170	TELEPHONE	31,381.31	31,381.31	17,129.00	(14,252.31)	183.2
100-61-6171	STAFF CELLULAR PHONES	11,968.51	11,968.51	11,366.00	(602.51)	105.3
100-61-6200	MINOR EQUIPMENT	10,434.24	10,434.24	25,000.00	14,565.76	41.7
100-61-6230	VEHICLE MAINT/REPAIR	19,409.65	19,409.65	23,388.00	3,978.35	83.0
100-61-6231	VEHICLE PARTS & TOOLS	60,778.48	60,778.48	55,000.00	(5,778.48)	110.5
100-61-6320	OTHER PROFESSIONAL FEES	381.00	381.00	.00	(381.00)	.0
100-61-6333	JANITORIAL SERVICES	26,250.00	26,250.00	31,500.00	5,250.00	83.3
100-61-6335	OTHER PURCHASED SERVICES	69,268.91	69,268.91	116,500.00	47,231.09	59.5
100-61-6400	INSURANCE	142,442.32	142,442.32	136,381.00	(6,061.32)	104.4
100-61-6503	DUES & SUBSCRIPTIONS	250.00	250.00	6,000.00	5,750.00	4.2
100-61-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
100-61-6890	CAP EXP	158,312.36	158,312.36	.00	(158,312.36)	.0
100-61-6891	VEHICLES	154,910.00	154,910.00	.00	(154,910.00)	.0
	TOTAL POLICE	4,838,282.33	4,838,282.33	4,953,375.00	115,092.67	97.7

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS-ADMIN					
100-65-6000	SALARIES	30,471.33	30,471.33	49,989.00	19,517.67	61.0
100-65-6010	OVERTIME	41.10	41.10	.00	(41.10)	.0
100-65-6023	LEAVE CASHOUT	.00	.00	975.00	975.00	.0
100-65-6031	PAYABLE MEDICARE FICA	445.16	445.16	725.00	279.84	61.4
100-65-6032	UNEMPLOYMENT	.00	.00	890.00	890.00	.0
100-65-6033	WORKERS' COMPENSATION	84.72	84.72	108.00	23.28	78.4
100-65-6034	PERS	6,712.77	6,712.77	10,998.00	4,285.23	61.0
100-65-6040	EMPLOYEE GROUP BENEFITS	8,721.59	8,721.59	10,404.00	1,682.41	83.8
100-65-6041	UTILITY BENEFIT	598.73	598.73	2,280.00	1,681.27	26.3
100-65-6060	TRAVEL/TRAINING	4,351.89	4,351.89	10,000.00	5,648.11	43.5
100-65-6100	SUPPLIES	6,169.52	6,169.52	4,000.00	(2,169.52)	154.2
100-65-6103	WEARING APPAREL	169.44	169.44	.00	(169.44)	.0
100-65-6150	GASOLINE/DIESEL/OIL	3,849.36	3,849.36	2,000.00	(1,849.36)	192.5
100-65-6153	HEATING FUEL	.00	.00	9,000.00	9,000.00	.0
100-65-6155	WATER/SEWER/GARBAGE	.00	.00	500.00	500.00	.0
100-65-6160	ELECTRICITY	.00	.00	1,725.00	1,725.00	.0
100-65-6170	TELEPHONE	36.74	36.74	1,617.00	1,580.26	2.3
100-65-6171	STAFF CELLULAR PHONES	630.21	630.21	598.00	(32.21)	105.4
100-65-6200	MINOR EQUIPMENT	484.57	484.57	.00	(484.57)	.0
100-65-6230	VEHICLE MAINT/REPAIR	3,316.27	3,316.27	4,882.00	1,565.73	67.9
100-65-6231	VEHICLE PARTS & TOOLS	7,265.63	7,265.63	3,000.00	(4,265.63)	242.2
100-65-6335	OTHER PURCHASED SERVICES	2,286.27	2,286.27	15,000.00	12,713.73	15.2
100-65-6400	INSURANCE	2,434.56	2,434.56	2,551.00	116.44	95.4
100-65-6503	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
100-65-6539	MISCELLANEOUS EXPENSES	1,849.40	1,849.40	3,000.00	1,150.60	61.7
100-65-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL PUBLIC WORKS-ADMIN	114,496.60	114,496.60	172,330.00	57,833.40	66.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PW-STREETS & ROADS					
100-66-6000	SALARIES	393,884.49	393,884.49	520,950.00	127,065.51	75.6
100-66-6010	OVERTIME	13,950.44	13,950.44	35,000.00	21,049.56	39.9
100-66-6023	LEAVE CASHOUT	.00	.00	13,403.00	13,403.00	.0
100-66-6030	SOCIAL SECURITY EXPENSE	2,237.01	2,237.01	3,906.00	1,668.99	57.3
100-66-6031	PAYABLE MEDICARE FICA	6,088.29	6,088.29	8,061.00	1,972.71	75.5
100-66-6032	UNEMPLOYMENT	.00	.00	4,850.00	4,850.00	.0
100-66-6033	WORKERS' COMPENSATION	14,545.08	14,545.08	17,368.00	2,822.92	83.8
100-66-6034	PERS	81,511.30	81,511.30	108,449.00	26,937.70	75.2
100-66-6040	EMPLOYEE GROUP BENEFITS	96,779.14	96,779.14	109,242.00	12,462.86	88.6
100-66-6041	UTILITY BENEFIT	22,343.18	22,343.18	23,940.00	1,596.82	93.3
100-66-6060	TRAVEL/TRAINING	6,106.00	6,106.00	.00	(6,106.00)	.0
100-66-6100	SUPPLIES	5,291.56	5,291.56	4,500.00	(791.56)	117.6
100-66-6103	WEARING APPAREL	935.82	935.82	5,000.00	4,064.18	18.7
100-66-6111	SIGNS	4,232.67	4,232.67	6,000.00	1,767.33	70.5
100-66-6131	STREET MAINT GRAVEL	434,350.64	434,350.64	200,000.00	(234,350.64)	217.2
100-66-6132	SALT	.00	.00	30,000.00	30,000.00	.0
100-66-6150	GASOLINE/DIESEL/OIL	28,659.16	28,659.16	100,000.00	71,340.84	28.7
100-66-6153	HEATING FUEL	73,892.26	73,892.26	62,500.00	(11,392.26)	118.2
100-66-6155	WATER/SEWER/GARBAGE	6,784.39	6,784.39	6,750.00	(34.39)	100.5
100-66-6160	ELECTRICITY	18,938.37	18,938.37	18,000.00	(938.37)	105.2
100-66-6161	ELECTRICITY (STREET LTS)	73,417.03	73,417.03	68,816.00	(4,601.03)	106.7
100-66-6170	TELEPHONE	18.37	18.37	.00	(18.37)	.0
100-66-6171	STAFF CELLULAR PHONES	602.22	602.22	598.00	(4.22)	100.7
100-66-6200	MINOR EQUIPMENT	18,007.68	18,007.68	10,000.00	(8,007.68)	180.1
100-66-6230	VEHICLE MAINT/REPAIR	115,678.89	115,678.89	173,745.00	58,066.11	66.6
100-66-6231	VEHICLE PARTS & TOOLS	74,610.82	74,610.82	95,000.00	20,389.18	78.5
100-66-6250	STREET LIGHT MT & POLE RENTAL	.00	.00	20,000.00	20,000.00	.0
100-66-6335	OTHER PURCHASED SERVICES	4,361.84	4,361.84	10,000.00	5,638.16	43.6
100-66-6400	INSURANCE	66,595.44	66,595.44	68,574.00	1,978.56	97.1
100-66-6503	DUES & SUBSCRIPTIONS	10.00	10.00	.00	(10.00)	.0
100-66-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
100-66-6892	CAPTIAL EQUIPMENT	335,820.24	335,820.24	185,357.00	(150,463.24)	181.2
100-66-6897	FY25 DUST CONTROL	12,033.15	12,033.15	.00	(12,033.15)	.0
100-66-9771	PTARMIGAN ST. CULVERT CROSSING	1,209,633.08	1,209,633.08	.00	(1,209,633.08)	.0
	TOTAL PW-STREETS & ROADS	3,155,895.90	3,155,895.90	1,947,597.00	(1,208,298.90)	162.0

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

PROPERTY MAINTENANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-70-6000	SALARIES	255,116.00	255,116.00	336,415.00	81,299.00	75.8
100-70-6010	OVERTIME	44,787.66	44,787.66	50,000.00	5,212.34	89.6
100-70-6023	LEAVE CASHOUT	10,691.08	10,691.08	7,164.00	(3,527.08)	149.2
100-70-6030	SOCIAL SECURITY EXPENSE	697.64	697.64	1,786.00	1,088.36	39.1
100-70-6031	PAYABLE MEDICARE FICA	4,709.32	4,709.32	6,038.00	1,328.68	78.0
100-70-6032	UNEMPLOYMENT	.00	.00	4,064.00	4,064.00	.0
100-70-6033	WORKERS' COMPENSATION	8,734.68	8,734.68	10,883.00	2,148.32	80.3
100-70-6034	PERS	63,502.82	63,502.82	75,275.00	11,772.18	84.4
100-70-6040	EMPLOYEE GROUP BENEFITS	39,138.38	39,138.38	74,040.00	34,901.62	52.9
100-70-6041	UTILITY BENEFIT	23,362.36	23,362.36	22,800.00	(562.36)	102.5
100-70-6100	SUPPLIES	25,362.99	25,362.99	29,000.00	3,637.01	87.5
100-70-6103	WEARING APPAREL	1,411.85	1,411.85	5,000.00	3,588.15	28.2
100-70-6106	PAINT SUPPLIES	9.79	9.79	.00	(9.79)	.0
100-70-6150	GASOLINE/DIESEL/OIL	14,091.60	14,091.60	30,000.00	15,908.40	47.0
100-70-6153	HEATING FUEL	30,753.07	30,753.07	25,000.00	(5,753.07)	123.0
100-70-6155	WATER/SEWER/GARBAGE	1,275.61	1,275.61	8,000.00	6,724.39	16.0
100-70-6160	ELECTRICITY	16,515.37	16,515.37	13,340.00	(3,175.37)	123.8
100-70-6170	TELEPHONE	5.01	5.01	.00	(5.01)	.0
100-70-6171	STAFF CELLULAR PHONES	1,163.11	1,163.11	1,197.00	33.89	97.2
100-70-6200	MINOR EQUIPMENT	3,541.44	3,541.44	8,000.00	4,458.56	44.3
100-70-6201	BOILER EXPENSE	62,536.58	62,536.58	68,000.00	5,463.42	92.0
100-70-6230	VEHICLE MAINT/REPAIR	4,781.51	4,781.51	7,039.00	2,257.49	67.9
100-70-6231	VEHICLE PARTS & TOOLS	5,693.66	5,693.66	5,000.00	(693.66)	113.9
100-70-6240	WIND TURBINE CONTRACT	(3,387.96)	(3,387.96)	14,400.00	17,787.96	(23.5)
100-70-6241	PARKS MAINTENANCE	38,711.02	38,711.02	55,000.00	16,288.98	70.4
100-70-6242	BOARDWALK LIGHTING PROJECT	72,381.36	72,381.36	.00	(72,381.36)	.0
100-70-6335	OTHER PURCHASED SERVICES	556,616.69	556,616.69	633,000.00	76,383.31	87.9
100-70-6400	INSURANCE	18,254.16	18,254.16	18,795.00	540.84	97.1
100-70-6510	4TH OF JULY	203.06	203.06	1,000.00	796.94	20.3
100-70-6539	MISCELLANEOUS EXPENSES	130.48	130.48	5,000.00	4,869.52	2.6
100-70-6700	INDIRECT COST RECOVERY	(429,297.50)	(429,297.50)	(438,167.00)	(8,869.50)	(98.0)
100-70-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
100-70-6890	CAPITAL EXPENDITURES	102,474.08	102,474.08	177,450.00	74,975.92	57.8
	TOTAL PROPERTY MAINTENANCE	1,008,544.26	1,008,544.26	1,292,107.00	283,562.74	78.1

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
100-71-6000	SALARIES	366,302.18	366,302.18	375,387.00	9,084.82	97.6
100-71-6010	OVERTIME	3,249.72	3,249.72	2,000.00	(1,249.72)	162.5
100-71-6023	LEAVE CASHOUT	.00	.00	11,808.00	11,808.00	.0
100-71-6030	SOCIAL SECURITY EXPENSE	8,833.20	8,833.20	7,316.00	(1,517.20)	120.7
100-71-6031	PAYABLE MEDICARE FICA	5,389.81	5,389.81	6,850.00	1,460.19	78.7
100-71-6032	UNEMPLOYMENT	.00	.00	5,082.00	5,082.00	.0
100-71-6033	WORKERS' COMPENSATION	9,795.84	9,795.84	12,203.00	2,407.16	80.3
100-71-6034	PERS	50,017.12	50,017.12	52,660.00	2,642.88	95.0
100-71-6040	EMPLOYEE GROUP BENEFITS	23,831.66	23,831.66	62,424.00	38,592.34	38.2
100-71-6041	UTILITY BENEFIT	2,894.91	2,894.91	18,240.00	15,345.09	15.9
100-71-6060	TRAVEL/TRAINING	2,673.20	2,673.20	14,000.00	11,326.80	19.1
100-71-6100	SUPPLIES	48,048.78	48,048.78	121,000.00	72,951.22	39.7
100-71-6101	BYC-SUPPLIES SUMMER FOOD PROG	7.64	7.64	.00	(7.64)	.0
100-71-6102	ARBOR DAY GRANT SUPPLIES	26.00	26.00	.00	(26.00)	.0
100-71-6103	WEARING APPAREL	63.47	63.47	.00	(63.47)	.0
100-71-6110	COMMUNITY FAIR SUPPORT EXP	4,049.83	4,049.83	16,100.00	12,050.17	25.2
100-71-6150	GASOLINE/DIESEL/OIL	480.86	480.86	2,000.00	1,519.14	24.0
100-71-6153	HEATING FUEL	359,855.47	359,855.47	339,000.00	(20,855.47)	106.2
100-71-6155	WATER/SEWER/GARBAGE	85,802.12	85,802.12	80,000.00	(5,802.12)	107.3
100-71-6160	ELECTRICITY	105,520.15	105,520.15	115,000.00	9,479.85	91.8
100-71-6170	TELEPHONE	1,389.62	1,389.62	.00	(1,389.62)	.0
100-71-6171	CELL PHONE	603.21	603.21	1,197.00	593.79	50.4
100-71-6200	MINOR EQUIPMENT	890.88	890.88	6,000.00	5,109.12	14.9
100-71-6230	VEHICLE MAINT/REPAIR	1,266.77	1,266.77	1,132.00	(134.77)	111.9
100-71-6240	PROPERTY MAINT	(286.99)	(286.99)	.00	286.99	.0
100-71-6320	OTHER PROFESSIONAL FEES	41,247.43	41,247.43	.00	(41,247.43)	.0
100-71-6326	CONTRACTOR FEES	29,300.49	29,300.49	.00	(29,300.49)	.0
100-71-6335	OTHER PURCHASED SERVICES	82,143.05	82,143.05	62,000.00	(20,143.05)	132.5
100-71-6400	INSURANCE	83,221.08	83,221.08	85,694.00	2,472.92	97.1
100-71-6430	ALLOWANCE FOR SPECIAL EVENTS	.00	.00	2,000.00	2,000.00	.0
100-71-6502	ADVERTISING	.00	.00	2,000.00	2,000.00	.0
100-71-6503	DUES & SUBSCRIPTIONS	393.85	393.85	1,000.00	606.15	39.4
100-71-6539	MISCELLANEOUS EXPENSES	47.48	47.48	.00	(47.48)	.0
100-71-6711	ADMIN OH IT SERVICES	34,577.35	34,577.35	37,588.00	3,010.65	92.0
	TOTAL PARKS & RECREATION	1,351,636.18	1,351,636.18	1,439,681.00	88,044.82	93.9
	COMMUNITY SERVICE					
100-72-6155	BETHEL WINTER HOUSE	61,166.75	61,166.75	145,591.00	84,424.25	42.0
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	48,800.00	48,800.00	48,800.00	.00	100.0
100-72-6508	KUSKO 300 RACE DONATION	.00	.00	5,000.00	5,000.00	.0
100-72-6509	LIBRARY CONTRIBUTION	129,400.00	129,400.00	129,400.00	.00	100.0
100-72-6512	DONATION-ICE ROAD MAINTENANCE	10,000.00	10,000.00	10,000.00	.00	100.0
	TOTAL COMMUNITY SERVICE	364,366.75	364,366.75	453,791.00	89,424.25	80.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IN KIND MATCH & TRANFERS					
100-73-6643	CASH XFER - POOL - REMOTE ST	.00	.00	257,459.00	257,459.00	.0
100-73-6647	CASH XFER-FLEET REPLACE FUND	.00	.00	48,148.00	48,148.00	.0
	TOTAL IN KIND MATCH & TRANFERS	.00	.00	305,607.00	305,607.00	.0
	TOTAL FUND EXPENDITURES	15,068,528.63	15,068,528.63	18,483,432.00	3,414,903.37	81.5
	NET REVENUE OVER EXPENDITURES	(648,436.36)	(648,436.36)	(2,441,530.00)	(1,793,093.64)	(26.6)

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

COMMUNITY SERVICE PATROL GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
270-42-4200	GRANT REVENUE	149,493.50	149,493.50	.00	(149,493.50)	.0
	TOTAL SOURCE 42	149,493.50	149,493.50	.00	(149,493.50)	.0
	TOTAL FUND REVENUE	149,493.50	149,493.50	.00	(149,493.50)	.0

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

COMMUNITY SERVICE PATROL GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CSP PROGRAM					
270-50-6000	SALARIES	118,251.06	118,251.06	123,121.00	4,869.94	96.0
270-50-6010	OVERTIME	8,101.05	8,101.05	5,000.00	(3,101.05)	162.0
270-50-6023	LEAVE CASHOUT	8,457.35	8,457.35	5,713.00	(2,744.35)	148.0
270-50-6031	PAYABLE MEDICARE FICA	2,028.17	2,028.17	1,858.00	(170.17)	109.2
270-50-6032	UNEMPLOYMENT	.00	.00	1,421.00	1,421.00	.0
270-50-6033	WORKERS' COMPENSATION	3,917.88	3,917.88	3,060.00	(857.88)	128.0
270-50-6034	PERS	27,797.47	27,797.47	28,187.00	389.53	98.6
270-50-6040	EMPLOYEE GROUP BENEFITS	26,382.24	26,382.24	41,616.00	15,233.76	63.4
270-50-6041	UTILITY BENEFIT	6,577.45	6,577.45	9,120.00	2,542.55	72.1
270-50-6100	SUPPLIES	.00	.00	4,000.00	4,000.00	.0
270-50-6103	WEARING APPAREL	.00	.00	1,800.00	1,800.00	.0
270-50-6150	GASOLINE/DIESEL/OIL	7,100.99	7,100.99	16,000.00	8,899.01	44.4
270-50-6153	HEATING FUEL	.00	.00	100.00	100.00	.0
270-50-6171	STAFF CELLULAR PHONES	1,805.18	1,805.18	800.00	(1,005.18)	225.7
270-50-6400	INSURANCE	7,838.88	7,838.88	8,070.00	231.12	97.1
	TOTAL CSP PROGRAM	218,257.72	218,257.72	249,866.00	31,608.28	87.4
	TOTAL FUND EXPENDITURES	218,257.72	218,257.72	249,866.00	31,608.28	87.4
	NET REVENUE OVER EXPENDITURES	(68,764.22)	(68,764.22)	(249,866.00)	(181,101.78)	(27.5)

YK REG AQUA HLTH & SAFETY CTR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
400-49-4590	INVESTMENT INCOME	70,092.99	70,092.99	.00	(70,092.99)	.0
	TOTAL MISCELLANEOUS	70,092.99	70,092.99	.00	(70,092.99)	.0
	TOTAL FUND REVENUE	70,092.99	70,092.99	.00	(70,092.99)	.0
	NET REVENUE OVER EXPENDITURES	70,092.99	70,092.99	.00	(70,092.99)	.0

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

E-911 SYSTEM/SURCHARGE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	E-911 SURCHARGE					
410-42-4428	SURCHARGE FROM UNITED UTL	143,104.52	143,104.52	148,000.00	4,895.48	96.7
	TOTAL E-911 SURCHARGE	143,104.52	143,104.52	148,000.00	4,895.48	96.7
	TOTAL FUND REVENUE	143,104.52	143,104.52	148,000.00	4,895.48	96.7

CITY OF BETHEL

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 12 MONTHS ENDING JUNE 30, 2026

E-911 SYSTEM/SURCHARGE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	E-911 SERVICES					
410-50-6000	SALARIES	37,901.36	37,901.36	69,445.00	31,543.64	54.6
410-50-6010	OVERTIME	1,940.23	1,940.23	.00	(1,940.23)	.0
410-50-6023	LEAVE CASHOUT	810.12	810.12	3,388.00	2,577.88	23.9
410-50-6030	SOCIAL SECURITY EXPENSE	669.95	669.95	.00	(669.95)	.0
410-50-6031	PAYABLE MEDICARE FICA	595.87	595.87	1,007.00	411.13	59.2
410-50-6032	UNEMPLOYMENT	.00	.00	971.00	971.00	.0
410-50-6033	WORKERS' COMPENSATION	120.72	120.72	1,708.00	1,587.28	7.1
410-50-6034	PERS	6,387.90	6,387.90	15,278.00	8,890.10	41.8
410-50-6040	EMPLOYEE GROUP BENEFITS	16,737.17	16,737.17	22,889.00	6,151.83	73.1
410-50-6041	UTILITY BENEFIT	772.04	772.04	5,016.00	4,243.96	15.4
410-50-6400	INSURANCE	2,444.28	2,444.28	2,516.00	71.72	97.2
410-50-6410	RENTS & LEASES	.00	.00	13,000.00	13,000.00	.0
	TOTAL E-911 SERVICES	68,379.64	68,379.64	135,218.00	66,838.36	50.6
	TOTAL FUND EXPENDITURES	68,379.64	68,379.64	135,218.00	66,838.36	50.6
	NET REVENUE OVER EXPENDITURES	74,724.88	74,724.88	12,782.00	(61,942.88)	584.6

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SOLID WASTE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOLID WASTE & RECYLING					
500-44-4396	COMMERCIAL GARBAGE PICKUP	1,071,210.72	1,071,210.72	862,756.00	(208,454.72)	124.2
500-44-4397	LANDFILL DUMP FEE	204,465.00	204,465.00	315,888.00	111,423.00	64.7
500-44-4398	RESIDENTIAL GARBAGE PICKUP	289,603.46	289,603.46	292,594.00	2,990.54	99.0
	TOTAL SOLID WASTE & RECYLING	1,565,279.18	1,565,279.18	1,471,238.00	(94,041.18)	106.4
	MISCELLANEOUS					
500-45-4391	SERVICE FEE	1,925.00	1,925.00	.00	(1,925.00)	.0
	TOTAL MISCELLANEOUS	1,925.00	1,925.00	.00	(1,925.00)	.0
	MISCELLANEOUS					
500-49-4439	MISCELLANEOUS REVENUE	225.00	225.00	.00	(225.00)	.0
	TOTAL MISCELLANEOUS	225.00	225.00	.00	(225.00)	.0
	TOTAL FUND REVENUE	1,567,429.18	1,567,429.18	1,471,238.00	(96,191.18)	106.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SOLID WASTE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED REFUSE					
500-70-6000	SALARIES	136,528.90	136,528.90	149,518.00	12,989.10	91.3
500-70-6010	OVERTIME	6,567.38	6,567.38	10,250.00	3,682.62	64.1
500-70-6023	LEAVE CASHOUT	8,595.04	8,595.04	5,886.00	(2,709.04)	146.0
500-70-6030	SOCIAL SECURITY EXPENSE	1,082.89	1,082.89	1,790.00	707.11	60.5
500-70-6031	PAYABLE MEDICARE FICA	2,223.51	2,223.51	2,317.00	93.49	96.0
500-70-6032	UNEMPLOYMENT	.00	.00	1,632.00	1,632.00	.0
500-70-6033	WORKERS' COMPENSATION	5,826.24	5,826.24	7,709.00	1,882.76	75.6
500-70-6034	PERS	27,638.65	27,638.65	28,799.00	1,160.35	96.0
500-70-6040	EMPLOYEE GROUP BENEFITS	16,188.50	16,188.50	22,889.00	6,700.50	70.7
500-70-6041	UTILITY BENEFIT	2,587.02	2,587.02	5,016.00	2,428.98	51.6
500-70-6100	SUPPLIES	80.06	80.06	1,000.00	919.94	8.0
500-70-6103	WEARING APPAREL	891.96	891.96	1,000.00	108.04	89.2
500-70-6121	4 YD DUMPSTERS	50,559.84	50,559.84	60,000.00	9,440.16	84.3
500-70-6150	GASOLINE/DIESEL/OIL	4,111.64	4,111.64	40,000.00	35,888.36	10.3
500-70-6230	VEHICLE MAINT/REPAIR	55,525.65	55,525.65	80,578.00	25,052.35	68.9
500-70-6231	VEHICLE PARTS & TOOLS	28,794.92	28,794.92	20,000.00	(8,794.92)	144.0
500-70-6232	TIRES & WHEELS	.00	.00	8,000.00	8,000.00	.0
500-70-6335	OTHER PURCHASED SERVICES	145.86	145.86	1,000.00	854.14	14.6
500-70-6400	INSURANCE	13,075.20	13,075.20	13,464.00	388.80	97.1
500-70-6503	DUES & SUBSCRIPTIONS	10.00	10.00	.00	(10.00)	.0
500-70-6710	ADMIN OVERHEAD-GF	52,533.27	52,533.27	91,937.00	39,403.73	57.1
500-70-9694	SINGLE AXLE REAR LOADER	.00	.00	185,424.00	185,424.00	.0
	TOTAL HAULED REFUSE	412,966.53	412,966.53	738,209.00	325,242.47	55.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SOLID WASTE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LANDFILL OPERATIONS					
500-71-6000	SALARIES	127,516.06	127,516.06	159,202.00	31,685.94	80.1
500-71-6010	OVERTIME	22,377.82	22,377.82	35,000.00	12,622.18	63.9
500-71-6023	LEAVE CASHOUT	.00	.00	7,766.00	7,766.00	.0
500-71-6031	PAYABLE MEDICARE FICA	2,373.72	2,373.72	2,816.00	442.28	84.3
500-71-6032	UNEMPLOYMENT	.00	.00	2,782.00	2,782.00	.0
500-71-6033	WORKERS' COMPENSATION	8,928.00	8,928.00	5,316.00	(3,612.00)	168.0
500-71-6034	PERS	32,976.63	32,976.63	42,724.00	9,747.37	77.2
500-71-6040	EMPLOYEE GROUP BENEFITS	16,482.50	16,482.50	54,101.00	37,618.50	30.5
500-71-6041	UTILITY BENEFIT	17,301.24	17,301.24	11,856.00	(5,445.24)	145.9
500-71-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
500-71-6100	SUPPLIES	4,143.16	4,143.16	33,000.00	28,856.84	12.6
500-71-6103	WEARING APPAREL	401.92	401.92	3,000.00	2,598.08	13.4
500-71-6150	GASOLINE/DIESEL/OIL	8,901.51	8,901.51	15,000.00	6,098.49	59.3
500-71-6153	HEATING FUEL	29,000.01	29,000.01	18,000.00	(11,000.01)	161.1
500-71-6160	ELECTRICITY	4,535.76	4,535.76	5,700.00	1,164.24	79.6
500-71-6171	STAFF CELLULAR PHONES	602.22	602.22	598.00	(4.22)	100.7
500-71-6200	MINOR EQUIPMENT	4,645.11	4,645.11	7,500.00	2,854.89	61.9
500-71-6230	VEHICLE MAINT/REPAIR	61,695.78	61,695.78	90,828.00	29,132.22	67.9
500-71-6231	VEHICLE PARTS & TOOLS	32,921.07	32,921.07	20,000.00	(12,921.07)	164.6
500-71-6240	PROPERTY MAINT	31,250.89	31,250.89	30,625.00	(625.89)	102.0
500-71-6335	OTHER PURCHASED SERVICES	7,430.62	7,430.62	54,000.00	46,569.38	13.8
500-71-6400	INSURANCE	16,037.04	16,037.04	16,513.00	475.96	97.1
500-71-6503	DUES & SUBSCRIPTIONS	4,010.00	4,010.00	10,000.00	5,990.00	40.1
500-71-6539	MISCELLANEOUS EXPENSES	589.47	589.47	4,000.00	3,410.53	14.7
500-71-6599	LANDFILL CLOSURE COSTS	9,582.40	9,582.40	82,302.00	72,719.60	11.6
500-71-6710	ADMIN OVERHEAD-GF	62,553.23	62,553.23	91,937.00	29,383.77	68.0
500-71-6711	ADMIN OVERHEAD-IT SVCS	34,577.35	34,577.35	37,588.00	3,010.65	92.0
	TOTAL LANDFILL OPERATIONS	540,833.51	540,833.51	847,154.00	306,320.49	63.8
	TOTAL FUND EXPENDITURES	953,800.04	953,800.04	1,585,363.00	631,562.96	60.2
	NET REVENUE OVER EXPENDITURES	613,629.14	613,629.14	(114,125.00)	(727,754.14)	537.7

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
510-42-4201	SOA - JURY DUTY REIMB.	250.00	250.00	.00	(250.00)	.0
510-42-4384	CONTRACT WATER	15,369.52	15,369.52	20,320.00	4,950.48	75.6
510-42-4386	METERED PIPED WATER COMM.	1,725,621.92	1,725,621.92	1,076,224.00	(649,397.92)	160.3
510-42-4387	UNMETERED PIPED WTR RESID	1,064,649.21	1,064,649.21	1,030,876.00	(33,773.21)	103.3
510-42-4389	PUMPHOUSE WATER	26,264.75	26,264.75	36,124.00	9,859.25	72.7
510-42-4390	TRUCKED WATER	3,204,058.69	3,204,058.69	3,106,054.00	(98,004.69)	103.2
	TOTAL WATER	6,036,214.09	6,036,214.09	5,269,598.00	(766,616.09)	114.6
	SEWER					
510-43-4384	CONTRACT SEWER	17,468.40	17,468.40	62,560.00	45,091.60	27.9
510-43-4386	METERED PIPED SEWER COMM.	889,495.24	889,495.24	631,062.00	(258,433.24)	141.0
510-43-4387	UNMETERED PIPED SEWER RES	326,605.95	326,605.95	312,918.00	(13,687.95)	104.4
510-43-4390	TRUCKED SEWER (EVAC/HB)	2,509,122.18	2,509,122.18	2,448,916.00	(60,206.18)	102.5
	TOTAL SEWER	3,742,691.77	3,742,691.77	3,455,456.00	(287,235.77)	108.3
	MISCELLANEOUS					
510-45-4392	WATER SUBSCRIPTION FEES	225,557.53	225,557.53	223,825.00	(1,732.53)	100.8
510-45-4393	SEWER SUBSCRIPTION FEES	244,391.19	244,391.19	239,450.00	(4,941.19)	102.1
510-45-4394	RECONNECT FEES	71.90	71.90	3,090.00	3,018.10	2.3
510-45-4429	SENIOR DISCOUNT	(66,893.50)	(66,893.50)	53,560.00	120,453.50	(124.9)
510-45-4430	NSF CHECKS AND FEES	810.00	810.00	60.00	(750.00)	1350.0
510-45-4520	UTILITY INSPECTION FEES	154.20	154.20	.00	(154.20)	.0
510-45-4523	UTILITY PENALTY/INTEREST	46,844.56	46,844.56	72,145.00	25,300.44	64.9
510-45-4590	INVESTMENT INCOME	92,237.97	92,237.97	125,166.00	32,928.03	73.7
	TOTAL MISCELLANEOUS	543,173.85	543,173.85	717,296.00	174,122.15	75.7
	MISCELLANEOUS					
510-49-4439	MISCELLANEOUS INCOME	82,724.11	82,724.11	97,664.00	14,939.89	84.7
510-49-4982	UTILITY COLLECTIONS	3,091.06	3,091.06	.00	(3,091.06)	.0
510-49-6532	CASH OVER/SHORT	1.85	1.85	515.00	513.15	.4
	TOTAL MISCELLANEOUS	85,817.02	85,817.02	98,179.00	12,361.98	87.4
	TOTAL FUND REVENUE	10,407,896.73	10,407,896.73	9,540,529.00	(867,367.73)	109.1

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY BILLING					
510-80-6000	SALARIES	54,754.89	54,754.89	73,210.00	18,455.11	74.8
510-80-6010	OVERTIME	875.28	875.28	3,000.00	2,124.72	29.2
510-80-6023	LEAVE CASHOUT	.00	.00	4,791.00	4,791.00	.0
510-80-6031	PAYABLE MEDICARE FICA	835.38	835.38	1,468.00	632.62	56.9
510-80-6032	UNEMPLOYMENT	.00	.00	1,807.00	1,807.00	.0
510-80-6033	WORKERS' COMPENSATION	175.92	175.92	219.00	43.08	80.3
510-80-6034	PERS	12,238.64	12,238.64	22,266.00	10,027.36	55.0
510-80-6040	EMPLOYEE GROUP BENEFITS	9,674.04	9,674.04	36,414.00	26,739.96	26.6
510-80-6041	UTILITY BENEFIT	2,833.41	2,833.41	7,980.00	5,146.59	35.5
510-80-6060	TRAVEL/TRAINING	.00	.00	4,500.00	4,500.00	.0
510-80-6100	SUPPLIES	2,498.01	2,498.01	3,500.00	1,001.99	71.4
510-80-6170	TELEPHONE	.00	.00	80.00	80.00	.0
510-80-6200	MINOR EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
510-80-6335	OUTSOURCED SERVICES	66,523.72	66,523.72	60,000.00	(6,523.72)	110.9
510-80-6400	INSURANCE	3,562.08	3,562.08	3,667.00	104.92	97.1
510-80-6506	POSTAGE	516.48	516.48	18,000.00	17,483.52	2.9
510-80-6531	BANK CHARGES	66,779.10	66,779.10	40,000.00	(26,779.10)	167.0
510-80-6539	MISCELLANEOUS EXPENSES	1,537.21	1,537.21	500.00	(1,037.21)	307.4
510-80-6710	ADMIN OVERHEAD-GF	34,526.12	34,526.12	102,767.00	68,240.88	33.6
510-80-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL UTILITY BILLING	291,907.62	291,907.62	425,757.00	133,849.38	68.6

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED WATER					
510-81-6000	SALARIES	479,559.59	479,559.59	528,388.00	48,828.41	90.8
510-81-6010	OVERTIME	224,062.10	224,062.10	225,000.00	937.90	99.6
510-81-6023	LEAVE CASHOUT	5,548.92	5,548.92	27,726.00	22,177.08	20.0
510-81-6030	SOCIAL SECURITY EXPENSE	24,286.54	24,286.54	.00	(24,286.54)	.0
510-81-6031	PAYABLE MEDICARE FICA	10,297.67	10,297.67	11,504.00	1,206.33	89.5
510-81-6032	UNEMPLOYMENT	(2,116.93)	(2,116.93)	11,453.00	13,569.93	(18.5)
510-81-6033	WORKERS' COMPENSATION	10,883.40	10,883.40	.00	(10,883.40)	.0
510-81-6034	PERS	68,169.07	68,169.07	174,545.00	106,375.93	39.1
510-81-6040	EMPLOYEE GROUP BENEFITS	50,650.22	50,650.22	190,913.00	140,262.78	26.5
510-81-6041	UTILITY BENEFIT	6,289.52	6,289.52	41,838.00	35,548.48	15.0
510-81-6100	SUPPLIES	17,024.83	17,024.83	15,000.00	(2,024.83)	113.5
510-81-6103	WEARING APPAREL	4,404.86	4,404.86	15,000.00	10,595.14	29.4
510-81-6150	GASOLINE/DIESEL/OIL	37,498.31	37,498.31	145,000.00	107,501.69	25.9
510-81-6153	HEATING FUEL	47,042.33	47,042.33	22,500.00	(24,542.33)	209.1
510-81-6155	WATER/SEWER/GARBAGE	6,387.24	6,387.24	6,750.00	362.76	94.6
510-81-6160	ELECTRICITY	18,938.37	18,938.37	18,000.00	(938.37)	105.2
510-81-6170	TELEPHONE	36.74	36.74	.00	(36.74)	.0
510-81-6171	STAFF CELLULAR PHONES	1,206.42	1,206.42	598.00	(608.42)	201.7
510-81-6200	MINOR EQUIPMENT	77.50	77.50	5,000.00	4,922.50	1.6
510-81-6230	VEHICLE MAINT/REPAIR	239,627.61	239,627.61	340,266.00	100,638.39	70.4
510-81-6231	VEHICLE PARTS & TOOLS	108,929.61	108,929.61	125,000.00	16,070.39	87.1
510-81-6240	PROPERTY MAINT	52,083.79	52,083.79	51,041.00	(1,042.79)	102.0
510-81-6332	LAB TESTS	.00	.00	3,000.00	3,000.00	.0
510-81-6335	OTHER PURCHASED SERVICES	1,985.35	1,985.35	3,000.00	1,014.65	66.2
510-81-6400	INSURANCE	70,719.84	70,719.84	72,820.00	2,100.16	97.1
510-81-6539	MISCELLANEOUS EXPENSES	(42.98)	(42.98)	2,000.00	2,042.98	(2.2)
510-81-6710	ADMIN OVERHEAD-GF	248,790.75	248,790.75	102,767.00	(146,023.75)	242.1
510-81-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
510-81-6890	CAP EXP	22,213.06	22,213.06	620,000.00	597,786.94	3.6
	TOTAL HAULED WATER	1,789,131.07	1,789,131.07	2,796,697.00	1,007,565.93	64.0

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED WATER					
510-82-6000	SALARIES	127,157.24	127,157.24	177,831.00	50,673.76	71.5
510-82-6010	OVERTIME	38,485.47	38,485.47	35,000.00	(3,485.47)	110.0
510-82-6023	LEAVE CASHOUT	.00	.00	8,693.00	8,693.00	.0
510-82-6030	SOCIAL SECURITY EXPENSE	454.39	454.39	942.00	487.61	48.2
510-82-6031	PAYABLE MEDICARE FICA	2,430.11	2,430.11	3,086.00	655.89	78.8
510-82-6032	UNEMPLOYMENT	693.44	693.44	3,788.00	3,094.56	18.3
510-82-6033	WORKERS' COMPENSATION	2,561.52	2,561.52	4,180.00	1,618.48	61.3
510-82-6034	PERS	34,886.19	34,886.19	43,479.00	8,592.81	80.2
510-82-6040	EMPLOYEE GROUP BENEFITS	24,255.19	24,255.19	52,020.00	27,764.81	46.6
510-82-6041	UTILITY BENEFIT	1,834.86	1,834.86	11,400.00	9,565.14	16.1
510-82-6060	TRAVEL/TRAINING	.00	.00	8,000.00	8,000.00	.0
510-82-6100	SUPPLIES	8,934.38	8,934.38	5,000.00	(3,934.38)	178.7
510-82-6103	WEARING APPAREL	1,335.78	1,335.78	5,000.00	3,664.22	26.7
510-82-6108	PLUMBING SUPPLIES	22,406.32	22,406.32	15,000.00	(7,406.32)	149.4
510-82-6150	GASOLINE/DIESEL/OIL	12,853.64	12,853.64	15,000.00	2,146.36	85.7
510-82-6153	HEATING FUEL	50,908.15	50,908.15	48,400.00	(2,508.15)	105.2
510-82-6155	WATER/SEWER/GARBAGE	3,383.76	3,383.76	2,200.00	(1,183.76)	153.8
510-82-6160	ELECTRICITY-UTIL MT SHOP	6,634.78	6,634.78	8,200.00	1,565.22	80.9
510-82-6170	TELEPHONE	18.37	18.37	.00	(18.37)	.0
510-82-6171	STAFF CELLULAR PHONES	3,051.48	3,051.48	1,197.00	(1,854.48)	254.9
510-82-6200	MINOR EQUIPMENT	1,460.64	1,460.64	.00	(1,460.64)	.0
510-82-6230	VEHICLE MAINT/REPAIR	2,236.15	2,236.15	3,293.00	1,056.85	67.9
510-82-6231	VEHICLE PARTS & TOOLS	9,777.64	9,777.64	1,500.00	(8,277.64)	651.8
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	6,380.54	6,380.54	1,500.00	(4,880.54)	425.4
510-82-6400	INSURANCE	8,831.40	8,831.40	9,093.00	261.60	97.1
510-82-6401	INSURANCE-DED EXP & OTHER	.00	.00	530.00	530.00	.0
510-82-6710	ADMIN OVERHEAD-GF	50,435.48	50,435.48	102,767.00	52,331.52	49.1
510-82-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL PIPED WATER	455,984.26	455,984.26	605,687.00	149,702.74	75.3

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BETHEL HTS WTR TREATMENT					
510-83-6000	SALARIES	147,462.40	147,462.40	134,800.00	(12,662.40)	109.4
510-83-6010	OVERTIME	23,987.28	23,987.28	37,000.00	13,012.72	64.8
510-83-6023	LEAVE CASHOUT	3,096.85	3,096.85	7,551.00	4,454.15	41.0
510-83-6030	SOCIAL SECURITY EXPENSE	33.48	33.48	.00	(33.48)	.0
510-83-6031	PAYABLE MEDICARE FICA	709.83	709.83	2,781.00	2,071.17	25.5
510-83-6032	UNEMPLOYMENT	2,775.00	2,775.00	2,292.00	(483.00)	121.1
510-83-6033	WORKERS' COMPENSATION	2,628.72	2,628.72	3,767.00	1,138.28	69.8
510-83-6034	PERS	38,122.99	38,122.99	42,196.00	4,073.01	90.4
510-83-6040	EMPLOYEE GROUP BENEFITS	19,124.09	19,124.09	36,414.00	17,289.91	52.5
510-83-6041	UTILITY BENEFIT	10,462.10	10,462.10	7,980.00	(2,482.10)	131.1
510-83-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
510-83-6100	SUPPLIES	5,842.30	5,842.30	4,000.00	(1,842.30)	146.1
510-83-6103	WEARING APPAREL	(60.12)	(60.12)	1,500.00	1,560.12	(4.0)
510-83-6108	PLUMBING SUPPLIES	456.29	456.29	.00	(456.29)	.0
510-83-6140	CHEMICALS	40,728.00	40,728.00	125,000.00	84,272.00	32.6
510-83-6150	GASOLINE/DIESEL/OIL	1,081.28	1,081.28	.00	(1,081.28)	.0
510-83-6153	HEATING FUEL (PUMPHOUSE)	236,668.38	236,668.38	190,000.00	(46,668.38)	124.6
510-83-6160	ELECTRICITY (PUMPHOUSE)	104,354.53	104,354.53	130,525.00	26,170.47	80.0
510-83-6200	MINOR EQUIPMENT	11,354.97	11,354.97	50,000.00	38,645.03	22.7
510-83-6230	VEHICLE MAINT/REPAIR	2,400.31	2,400.31	3,349.00	948.69	71.7
510-83-6240	PROPERTY MAINT	31,645.07	31,645.07	30,625.00	(1,020.07)	103.3
510-83-6332	LAB TESTS	4,773.73	4,773.73	4,000.00	(773.73)	119.3
510-83-6335	OTHER PURCHASED SERVICES	44,529.73	44,529.73	10,000.00	(34,529.73)	445.3
510-83-6400	INSURANCE	51,811.20	51,811.20	53,351.00	1,539.80	97.1
510-83-6710	ADMIN OVERHEAD-GF	57,543.26	57,543.26	102,767.00	45,223.74	56.0
510-83-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL BETHEL HTS WTR TREATMENT	876,109.01	876,109.01	1,022,486.00	146,376.99	85.7

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY SUB WTR TREATMENT					
510-84-6000	SALARIES	168,277.18	168,277.18	161,690.00	(6,587.18)	104.1
510-84-6010	OVERTIME	102,596.51	102,596.51	45,000.00	(57,596.51)	228.0
510-84-6023	LEAVE CASHOUT	3,096.85	3,096.85	10,326.00	7,229.15	30.0
510-84-6030	SOCIAL SECURITY EXPENSE	33.48	33.48	.00	(33.48)	.0
510-84-6031	PAYABLE MEDICARE FICA	4,125.63	4,125.63	3,722.00	(403.63)	110.8
510-84-6032	UNEMPLOYMENT	2,775.00	2,775.00	3,343.00	568.00	83.0
510-84-6033	WORKERS' COMPENSATION	3,436.68	3,436.68	5,042.00	1,605.32	68.2
510-84-6034	PERS	56,057.95	56,057.95	56,472.00	414.05	99.3
510-84-6040	EMPLOYEE GROUP BENEFITS	47,156.06	47,156.06	59,303.00	12,146.94	79.5
510-84-6041	UTILITY BENEFIT	11,961.29	11,961.29	12,996.00	1,034.71	92.0
510-84-6060	TRAVEL/TRAINING	.00	.00	10,000.00	10,000.00	.0
510-84-6100	SUPPLIES	4,309.81	4,309.81	5,000.00	690.19	86.2
510-84-6103	WEARING APPAREL	.00	.00	3,000.00	3,000.00	.0
510-84-6108	PLUMBING SUPPLIES	324.25	324.25	.00	(324.25)	.0
510-84-6140	CHEMICALS	41,084.10	41,084.10	125,000.00	83,915.90	32.9
510-84-6150	GASOLINE/DIESEL/OIL	424.33	424.33	5,500.00	5,075.67	7.7
510-84-6153	HEATING FUEL(CS WTF)	150,979.82	150,979.82	120,000.00	(30,979.82)	125.8
510-84-6160	ELECTRICITY (CS WTF)	88,236.52	88,236.52	98,900.00	10,663.48	89.2
510-84-6170	TELEPHONE	1,407.99	1,407.99	.00	(1,407.99)	.0
510-84-6171	CELL PHONE	146.82	146.82	1,197.00	1,050.18	12.3
510-84-6200	MINOR EQUIPMENT	6,777.86	6,777.86	33,000.00	26,222.14	20.5
510-84-6230	VEHICLE MAINT (ISF)	3,694.18	3,694.18	4,541.00	846.82	81.4
510-84-6240	PROPERTY MAINT	52,242.38	52,242.38	51,041.00	(1,201.38)	102.4
510-84-6332	LAB TESTS	6,569.51	6,569.51	20,000.00	13,430.49	32.9
510-84-6335	OTHER PURCHASED SERVICES	41,567.86	41,567.86	165,000.00	123,432.14	25.2
510-84-6400	INSURANCE	66,138.03	66,138.03	67,976.00	1,837.97	97.3
510-84-6502	ADVERTISING	.00	.00	500.00	500.00	.0
510-84-6710	ADMIN OVERHEAD-GF	57,543.23	57,543.23	102,767.00	45,223.77	56.0
510-84-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
510-84-6890	CAPITAL EXPENDITURES	27,955.65	27,955.65	.00	(27,955.65)	.0
	TOTAL CITY SUB WTR TREATMENT	983,496.31	983,496.31	1,208,904.00	225,407.69	81.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED SEWER					
510-85-6000	SALARIES	686,369.58	686,369.58	616,695.00	(69,674.58)	111.3
510-85-6010	OVERTIME	285,842.69	285,842.69	200,000.00	(85,842.69)	142.9
510-85-6023	LEAVE CASHOUT	4,609.00	4,609.00	30,083.00	25,474.00	15.3
510-85-6030	SOCIAL SECURITY EXPENSE	40,422.59	40,422.59	.00	(40,422.59)	.0
510-85-6031	PAYABLE MEDICARE FICA	14,081.08	14,081.08	11,842.00	(2,239.08)	118.9
510-85-6032	UNEMPLOYMENT	2,220.00	2,220.00	7,753.00	5,533.00	28.6
510-85-6033	WORKERS' COMPENSATION	20,135.52	20,135.52	18,061.00	(2,074.52)	111.5
510-85-6034	PERS	68,968.56	68,968.56	179,673.00	110,704.44	38.4
510-85-6040	EMPLOYEE GROUP BENEFITS	83,292.86	83,292.86	211,721.00	128,428.14	39.3
510-85-6041	UTILITY BENEFIT	5,869.94	5,869.94	46,398.00	40,528.06	12.7
510-85-6100	SUPPLIES	9,940.79	9,940.79	15,000.00	5,059.21	66.3
510-85-6103	WEARING APPAREL	6,690.81	6,690.81	15,000.00	8,309.19	44.6
510-85-6150	GASOLINE/DIESEL/OIL	55,438.32	55,438.32	110,000.00	54,561.68	50.4
510-85-6153	HEATING FUEL	47,042.34	47,042.34	22,500.00	(24,542.34)	209.1
510-85-6155	WATER/SEWER/GARBAGE	6,387.24	6,387.24	6,750.00	362.76	94.6
510-85-6160	ELECTRICITY	18,938.33	18,938.33	18,000.00	(938.33)	105.2
510-85-6171	STAFF CELLULAR PHONES	.00	.00	598.00	598.00	.0
510-85-6200	MINOR EQUIPMENT	1,898.33	1,898.33	5,000.00	3,101.67	38.0
510-85-6230	VEHICLE MAINT/REPAIR	236,002.84	236,002.84	334,930.00	98,927.16	70.5
510-85-6231	VEHICLE PARTS & TOOLS	93,404.37	93,404.37	125,000.00	31,595.63	74.7
510-85-6240	PROPERTY MAINT	31,250.89	31,250.89	30,625.00	(625.89)	102.0
510-85-6335	OTHER PURCHASED SERVICES	471.64	471.64	3,000.00	2,528.36	15.7
510-85-6400	INSURANCE	74,237.28	74,237.28	76,442.00	2,204.72	97.1
510-85-6503	DUES & SUBSCRIPTIONS	10.00	10.00	.00	(10.00)	.0
510-85-6539	MISCELLANEOUS EXPENSES	783.58	783.58	2,000.00	1,216.42	39.2
510-85-6710	ADMIN OVERHEAD-GF	253,192.04	253,192.04	102,767.00	(150,425.04)	246.4
510-85-6711	ADMIN OVERHEAD-IT SVCS	34,577.41	34,577.41	37,588.00	3,010.59	92.0
	TOTAL HAULED SEWER	2,082,078.03	2,082,078.03	2,227,426.00	145,347.97	93.5

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED SEWER					
510-86-6000	SALARIES	140,305.99	140,305.99	180,633.00	40,327.01	77.7
510-86-6010	OVERTIME	42,273.70	42,273.70	35,000.00	(7,273.70)	120.8
510-86-6023	LEAVE CASHOUT	.00	.00	7,445.00	7,445.00	.0
510-86-6030	SOCIAL SECURITY EXPENSE	1,561.38	1,561.38	1,736.00	174.62	89.9
510-86-6031	PAYABLE MEDICARE FICA	2,675.51	2,675.51	3,127.00	451.49	85.6
510-86-6032	UNEMPLOYMENT	693.44	693.44	3,838.00	3,144.56	18.1
510-86-6033	WORKERS' COMPENSATION	2,724.60	2,724.60	4,769.00	2,044.40	57.1
510-86-6034	PERS	34,684.11	34,684.11	41,279.00	6,594.89	84.0
510-86-6040	EMPLOYEE GROUP BENEFITS	23,929.34	23,929.34	49,939.00	26,009.66	47.9
510-86-6041	UTILITY BENEFITS	1,834.83	1,834.83	10,944.00	9,109.17	16.8
510-86-6100	SUPPLIES	7,172.79	7,172.79	3,000.00	(4,172.79)	239.1
510-86-6103	WEARING APPAREL	404.44	404.44	4,000.00	3,595.56	10.1
510-86-6108	PLUMBING SUPPLIES	3,467.23	3,467.23	7,500.00	4,032.77	46.2
510-86-6150	GASOLINE/DIESEL/OIL	11,670.37	11,670.37	15,000.00	3,329.63	77.8
510-86-6153	HEATING FUEL	43,717.18	43,717.18	60,000.00	16,282.82	72.9
510-86-6155	WATER/SEWER/GARBAGE	3,383.76	3,383.76	2,200.00	(1,183.76)	153.8
510-86-6160	ELECTRICITY-LIFTST & BLDG	97,438.44	97,438.44	108,000.00	10,561.56	90.2
510-86-6171	CELL PHONE	52.99	52.99	1,197.00	1,144.01	4.4
510-86-6200	MINOR EQUIPMENT	85,152.58	85,152.58	190,000.00	104,847.42	44.8
510-86-6230	VEHICLE MAINT/REPAIR	2,776.56	2,776.56	4,087.00	1,310.44	67.9
510-86-6231	VEHICLE PARTS & TOOLS	9,186.78	9,186.78	1,500.00	(7,686.78)	612.5
510-86-6232	TIRES & WHEELS	.00	.00	500.00	500.00	.0
510-86-6240	PROPERTY MAINT	52,174.75	52,174.75	51,041.00	(1,133.75)	102.2
510-86-6335	OTHER PURCHASED SERVICES	49,346.07	49,346.07	10,000.00	(39,346.07)	493.5
510-86-6400	INSURANCE	19,959.76	19,959.76	10,255.00	(9,704.76)	194.6
510-86-6410	LEASED PROPERTY-LIFT STATIONS	17,381.25	17,381.25	17,000.00	(381.25)	102.2
510-86-6710	ADMIN OVERHEAD-GF	57,543.23	57,543.23	102,767.00	45,223.77	56.0
510-86-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL PIPED SEWER	746,088.42	746,088.42	964,345.00	218,256.58	77.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER LAGOON					
510-87-6000	SALARIES	45,173.97	45,173.97	39,296.00	(5,877.97)	115.0
510-87-6010	OVERTIME	3,787.43	3,787.43	6,250.00	2,462.57	60.6
510-87-6023	LEAVE CASHOUT	.00	.00	2,300.00	2,300.00	.0
510-87-6030	SOCIAL SECURITY EXPENSE	22.32	22.32	.00	(22.32)	.0
510-87-6031	PAYABLE MEDICARE FICA	713.79	713.79	660.00	(53.79)	108.2
510-87-6032	UNEMPLOYMENT	.00	.00	811.00	811.00	.0
510-87-6033	WORKERS' COMPENSATION	530.40	530.40	1,007.00	476.60	52.7
510-87-6034	PERS	10,692.27	10,692.27	10,020.00	(672.27)	106.7
510-87-6040	EMPLOYEE GROUP BENEFITS	10,585.47	10,585.47	12,485.00	1,899.53	84.8
510-87-6041	UTILITY BENEFIT	766.65	766.65	2,736.00	1,969.35	28.0
510-87-6060	TRAVEL/TRAINING	.00	.00	3,000.00	3,000.00	.0
510-87-6100	SUPPLIES	180.38	180.38	1,000.00	819.62	18.0
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	133.19	133.19	38,000.00	37,866.81	.4
510-87-6200	MINOR EQUIPMENT	233.92	233.92	1,100.00	866.08	21.3
510-87-6231	VEHICLE PARTS & TOOLS	1,262.47	1,262.47	160.00	(1,102.47)	789.0
510-87-6324	PLANNING/ENGINEERING FEES	.00	.00	15,000.00	15,000.00	.0
510-87-6332	LAB TESTS (SAMPLES)	12,517.89	12,517.89	15,000.00	2,482.11	83.5
510-87-6335	OTHER PURCHASED SERVICES	.00	.00	500.00	500.00	.0
510-87-6400	INSURANCE	1,603.32	1,603.32	1,650.00	46.68	97.2
510-87-6503	DUES & SUBSCRIPTIONS	7,920.00	7,920.00	8,000.00	80.00	99.0
510-87-6710	ADMIN OVERHEAD-GF	11,509.05	11,509.05	102,767.00	91,257.95	11.2
	TOTAL SEWER LAGOON	107,632.52	107,632.52	267,742.00	160,109.48	40.2
	TOTAL FUND EXPENDITURES	7,332,427.24	7,332,427.24	9,519,044.00	2,186,616.76	77.0
	NET REVENUE OVER EXPENDITURES	3,075,469.49	3,075,469.49	21,485.00	(3,053,984.49)	14314.

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

MUNICIPAL DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
520-43-4402	CITY DOCK-STORAGE	76,865.58	76,865.58	75,000.00	(1,865.58)	102.5
520-43-4403	CITY DOCK-PERMITS	.00	.00	3,000.00	3,000.00	.0
520-43-4404	CITY DOCK-WHARFAGE	64,099.26	64,099.26	140,000.00	75,900.74	45.8
520-43-4405	CITY DOCK-DOCKAGE	19,641.07	19,641.07	30,000.00	10,358.93	65.5
520-43-4409	SBH PETRO PORT-FUEL THRU-PUT	265,808.54	265,808.54	250,000.00	(15,808.54)	106.3
520-43-4410	PETRO YARD - STORAGE	.00	.00	2,000.00	2,000.00	.0
520-43-4412	PETRO PORT-FUEL THRU-PUT	531,617.08	531,617.08	500,000.00	(31,617.08)	106.3
520-43-4413	PETRO PORT-DOCKAGE	17,646.05	17,646.05	25,000.00	7,353.95	70.6
520-43-4415	SEAWALL MOORAGE	.00	.00	30,000.00	30,000.00	.0
520-43-4416	SEAWALL DOCKAGE	13,859.74	13,859.74	30,000.00	16,140.26	46.2
520-43-4418	BEACH-STORAGE	68,817.64	68,817.64	35,000.00	(33,817.64)	196.6
520-43-4419	BEACH-WHARFAGE	20,859.43	20,859.43	110,000.00	89,140.57	19.0
520-43-4420	BEACH-DOCKAGE	13,788.45	13,788.45	35,000.00	21,211.55	39.4
520-43-4422	BOAT HARBOR-MOORAGE	3,948.00	3,948.00	15,000.00	11,052.00	26.3
	TOTAL CHARGES FOR SERVICES	1,096,950.84	1,096,950.84	1,280,000.00	183,049.16	85.7
	LEASE REVENUE					
520-44-4440	LEASE REVENUE	.00	.00	32,412.00	32,412.00	.0
	TOTAL LEASE REVENUE	.00	.00	32,412.00	32,412.00	.0
	MISCELLANEOUS					
520-45-4388	EXTRA WATER CALLS	19,792.80	19,792.80	30,000.00	10,207.20	66.0
520-45-4424	SMALL BOAT HARBOR STORAGE	2,425.00	2,425.00	5,000.00	2,575.00	48.5
520-45-4535	SMALL BOAT HARBOR PERMITS	3,500.00	3,500.00	12,000.00	8,500.00	29.2
	TOTAL MISCELLANEOUS	25,717.80	25,717.80	47,000.00	21,282.20	54.7
	MISCELLANEOUS					
520-49-4439	MISCELLANEOUS REVENUE	365.00	365.00	2,000.00	1,635.00	18.3
520-49-4590	INVESTMENT INCOME	35,752.62	35,752.62	33,876.00	(1,876.62)	105.5
520-49-4591	INVESTMENT INCOME-SEAWALL ACCT	.00	.00	33,876.00	33,876.00	.0
	TOTAL MISCELLANEOUS	36,117.62	36,117.62	69,752.00	33,634.38	51.8
	TOTAL FUND REVENUE	1,158,786.26	1,158,786.26	1,429,164.00	270,377.74	81.1

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

MUNICIPAL DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DOCK EXPENDITURES					
520-50-6000	SALARIES	168,845.24	168,845.24	205,121.00	36,275.76	82.3
520-50-6010	OVERTIME	2,627.12	2,627.12	5,000.00	2,372.88	52.5
520-50-6023	LEAVE CASHOUT	10,040.10	10,040.10	9,001.00	(1,039.10)	111.5
520-50-6030	SOCIAL SECURITY EXPENSE	596.30	596.30	1,277.00	680.70	46.7
520-50-6031	PAYABLE MEDICARE FICA	2,791.18	2,791.18	3,047.00	255.82	91.6
520-50-6032	UNEMPLOYMENT	.00	.00	2,402.00	2,402.00	.0
520-50-6033	WORKERS' COMPENSATION	3,616.20	3,616.20	5,817.00	2,200.80	62.2
520-50-6034	PERS	35,607.95	35,607.95	41,696.00	6,088.05	85.4
520-50-6040	EMPLOYEE GROUP BENEFITS	59,940.76	59,940.76	52,436.00	(7,504.76)	114.3
520-50-6041	UTILITY BENEFIT	15,011.60	15,011.60	11,491.00	(3,520.60)	130.6
520-50-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
520-50-6100	SUPPLIES	4,021.90	4,021.90	8,000.00	3,978.10	50.3
520-50-6103	WEARING APPAREL	1,009.65	1,009.65	5,000.00	3,990.35	20.2
520-50-6121	MUNICIPAL DOCK GRAVEL	.00	.00	130,000.00	130,000.00	.0
520-50-6150	GASOLINE/DIESEL/OIL	20,075.93	20,075.93	15,000.00	(5,075.93)	133.8
520-50-6153	HEATING FUEL	6,599.10	6,599.10	5,000.00	(1,599.10)	132.0
520-50-6155	WATER/SEWER/GARBAGE	18,676.58	18,676.58	13,500.00	(5,176.58)	138.4
520-50-6156	WATER FOR BARGES	2,893.08	2,893.08	12,000.00	9,106.92	24.1
520-50-6160	ELECTRICITY	13,097.69	13,097.69	18,900.00	5,802.31	69.3
520-50-6170	TELEPHONE	2,121.17	2,121.17	2,316.00	194.83	91.6
520-50-6171	STAFF CELLULAR PHONES	1,611.29	1,611.29	1,197.00	(414.29)	134.6
520-50-6200	MINOR EQUIPMENT	105.13	105.13	10,000.00	9,894.87	1.1
520-50-6230	VEHICLE MAINT/REPAIR	2,468.06	2,468.06	3,633.00	1,164.94	67.9
520-50-6231	VEHICLE PARTS & TOOLS	5,881.18	5,881.18	5,000.00	(881.18)	117.6
520-50-6240	PROPERTY MAINT	31,250.93	31,250.93	.00	(31,250.93)	.0
520-50-6241	MUNICIPAL DOCK MAINT.	14,007.14	14,007.14	20,000.00	5,992.86	70.0
520-50-6242	MAINT-SEAWALL	740.78	740.78	7,000.00	6,259.22	10.6
520-50-6244	ICR-PROPERTY MAINTENANCE 5%	.00	.00	30,625.00	30,625.00	.0
520-50-6320	OTHER PROFESSIONAL FEES	1,275.00	1,275.00	.00	(1,275.00)	.0
520-50-6339	OTHER PURCHASED SERVICES	278.04	278.04	.00	(278.04)	.0
520-50-6400	INSURANCE	70,639.20	70,639.20	72,739.00	2,099.80	97.1
520-50-6502	ADVERTISING	.00	.00	1,000.00	1,000.00	.0
520-50-6503	DUES & SUBSCRIPTIONS	367.64	367.64	2,000.00	1,632.36	18.4
520-50-6531	BANK CHARGES	596.07	596.07	3,000.00	2,403.93	19.9
520-50-6539	MISCELLANEOUS EXPENSES	61.83	61.83	900.00	838.17	6.9
520-50-6710	ADMIN OVERHEAD-GF	57,543.23	57,543.23	172,402.00	114,858.77	33.4
520-50-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
520-50-6890	CAPITAL EXPENDITURES	150,308.36	150,308.36	.00	(150,308.36)	.0
	TOTAL DOCK EXPENDITURES	739,282.77	739,282.77	919,088.00	179,805.23	80.4

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

MUNICIPAL DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SMALL BOAT HARBOR					
520-55-6000	SALARIES	54,175.93	54,175.93	113,114.00	58,938.07	47.9
520-55-6010	OVERTIME	569.80	569.80	1,500.00	930.20	38.0
520-55-6023	LEAVE CASHOUT	861.17	861.17	1,388.00	526.83	62.0
520-55-6030	SOCIAL SECURITY EXPENSE	1,651.20	1,651.20	5,248.00	3,596.80	31.5
520-55-6031	PAYABLE MEDICARE FICA	814.79	814.79	1,662.00	847.21	49.0
520-55-6032	UNEMPLOYMENT	.00	.00	2,040.00	2,040.00	.0
520-55-6033	WORKERS' COMPENSATION	2,006.40	2,006.40	3,173.00	1,166.60	63.2
520-55-6034	PERS	6,185.02	6,185.02	6,591.00	405.98	93.8
520-55-6040	EMPLOYEE GROUP BENEFITS	12,142.02	12,142.02	9,988.00	(2,154.02)	121.6
520-55-6041	UTILITY BENEFIT	1,284.01	1,284.01	2,189.00	904.99	58.7
520-55-6100	SUPPLIES	6,684.28	6,684.28	3,000.00	(3,684.28)	222.8
520-55-6103	WEARING APPAREL	83.99	83.99	3,000.00	2,916.01	2.8
520-55-6132	SMALL BOAT HARBOR GRAVEL	.00	.00	30,000.00	30,000.00	.0
520-55-6150	GASOLINE/DIESEL/OIL	148.17	148.17	12,000.00	11,851.83	1.2
520-55-6155	WATER/SEWER/GARBAGE	3,687.65	3,687.65	.00	(3,687.65)	.0
520-55-6200	MINOR EQUIPMENT	832.35	832.35	4,000.00	3,167.65	20.8
520-55-6241	SMALL BOAT HARBOR MAINTENANCE	1,718.90	1,718.90	6,000.00	4,281.10	28.7
520-55-6400	INSURANCE	4,034.04	4,034.04	4,153.00	118.96	97.1
520-55-6539	MISCELLANEOUS EXPENSES	901.96	901.96	1,000.00	98.04	90.2
520-55-6710	ADMIN OVERHEAD-GF	23,017.10	23,017.10	28,016.00	4,998.90	82.2
520-55-6890	CAP EXP SBH	987,000.00	987,000.00	.00	(987,000.00)	.0
	TOTAL SMALL BOAT HARBOR	1,107,798.78	1,107,798.78	238,062.00	(869,736.78)	465.3
	TOTAL FUND EXPENDITURES	1,847,081.55	1,847,081.55	1,157,150.00	(689,931.55)	159.6
	NET REVENUE OVER EXPENDITURES	(688,295.29)	(688,295.29)	272,014.00	960,309.29	(253.0)

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LEASED PROPERTIES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	LEASE INCOME					
530-44-4443	LEASE-SOA DEPT OF ADMIN-OCS	.00	.00	108,000.00	108,000.00	.0
530-44-4444	LEASE-COURT SYSTEM	154,974.27	154,974.27	486,528.00	331,553.73	31.9
530-44-4447	LEASE:DEPT OF LAW	.00	.00	169,056.00	169,056.00	.0
530-44-4451	LEASE-BETHEL SPORTSMANS CLUB	.00	.00	1.00	1.00	.0
530-44-4452	LEASE-FW TOWER RD LND ASPHALT	.00	.00	12,600.00	12,600.00	.0
530-44-4453	YKHC - WAREHOUSE	1,976.00	1,976.00	5,808.00	3,832.00	34.0
530-44-4455	DMV LEASE 300 CEHHWY	20,240.00	20,240.00	12,360.00	(7,880.00)	163.8
530-44-4456	LEASE-LIONS CLUB	.00	.00	1,800.00	1,800.00	.0
530-44-4459	LAND LEASE-BETHEL GROUP HOME	.00	.00	3,600.00	3,600.00	.0
530-44-4461	LEASE LAND AVCP HEARSTART	3,025.00	3,025.00	3,300.00	275.00	91.7
530-44-4463	LEASE LAND SWANSONS/BTP	20,827.40	20,827.40	24,084.00	3,256.60	86.5
530-44-4467	LEASE LAND EUNKANG CHURCH	1,650.00	1,650.00	1,800.00	150.00	91.7
530-44-4470	LEASE LAND GCI	11,561.00	11,561.00	12,612.00	1,051.00	91.7
530-44-4474	LEASE:SOA DOT&PUBFAL(560 4TH)	.00	.00	9,600.00	9,600.00	.0
530-44-9455	YKHC RENTED BLDING 378 FIFTH	18,667.00	18,667.00	20,364.00	1,697.00	91.7
	TOTAL LEASE INCOME	232,920.67	232,920.67	871,513.00	638,592.33	26.7
	MISCELLANEOUS					
530-49-4590	INVESTMENT INCOME	9,139.13	9,139.13	7,500.00	(1,639.13)	121.9
	TOTAL MISCELLANEOUS	9,139.13	9,139.13	7,500.00	(1,639.13)	121.9
	TOTAL FUND REVENUE	242,059.80	242,059.80	879,013.00	636,953.20	27.5

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

LEASED PROPERTIES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEASED PROPERTIES-MISC					
530-50-6153	HEATING FUEL	.00	.00	21,600.00	21,600.00	.0
530-50-6155	WATER	.00	.00	21,600.00	21,600.00	.0
530-50-6160	ELECTRICITY	.00	.00	21,600.00	21,600.00	.0
530-50-6339	OTHER PURCHASED SERVICES	.00	.00	12,960.00	12,960.00	.0
530-50-6400	INSURANCE	10,416.24	10,416.24	10,726.00	309.76	97.1
	TOTAL LEASED PROPERTIES-MISC	10,416.24	10,416.24	88,486.00	78,069.76	11.8
	LEASED PROP-COURT COMPLEX					
530-55-6153	HEATING FUEL-COURTCOMPLEX	111,584.26	111,584.26	61,598.00	(49,986.26)	181.2
530-55-6155	WATER/SEWER/GARB-COURTCOM	102,547.83	102,547.83	23,240.00	(79,307.83)	441.3
530-55-6160	ELECTRICITY-COURT COMPLEX	91,219.60	91,219.60	97,570.00	6,350.40	93.5
530-55-6170	TELEPHONE	694.81	694.81	800.00	105.19	86.9
530-55-6240	PROPERTY MT-COURT COMPLEX	154,561.86	154,561.86	122,499.00	(32,062.86)	126.2
530-55-6241	ICR-PROPERTY MAINTENANCE-15%	1,963.78	1,963.78	25,000.00	23,036.22	7.9
530-55-6333	JANITORIAL-COURT COMPLEX	23,750.00	23,750.00	89,500.00	65,750.00	26.5
530-55-6339	OTHER PURCHASED SERVICES	.00	.00	2,500.00	2,500.00	.0
530-55-6400	INSURANCE	49,644.60	49,644.60	51,121.00	1,476.40	97.1
530-55-6420	COURTHOUSE LOAN INTEREST	17,500.00	17,500.00	.00	(17,500.00)	.0
530-55-6421	BOND INTEREST EXPENSE	12,000.00	12,000.00	29,500.00	17,500.00	40.7
530-55-6710	ADMIN OVERHEAD	.00	.00	121,105.00	121,105.00	.0
	TOTAL LEASED PROP-COURT COMPLEX	565,466.74	565,466.74	624,433.00	58,966.26	90.6
	TOTAL FUND EXPENDITURES	575,882.98	575,882.98	712,919.00	137,036.02	80.8
	NET REVENUE OVER EXPENDITURES	(333,823.18)	(333,823.18)	166,094.00	499,917.18	(201.0)

CITY OF BETHEL

REVENUES WITH COMPARISON TO BUDGET

FOR THE 12 MONTHS ENDING JUNE 30, 2026

BETHEL PUBLIC TRANSIT SYSTEM

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	LOCAL SOURCES					
560-40-4600	CASH TRANSFER GF	.00	.00	257,459.00	257,459.00	.0
	TOTAL LOCAL SOURCES	.00	.00	257,459.00	257,459.00	.0
	FEDERAL SOURCES					
560-41-4101	REV-FEDERAL TRANSIT 5311	62,979.54	62,979.54	278,271.00	215,291.46	22.6
	TOTAL FEDERAL SOURCES	62,979.54	62,979.54	278,271.00	215,291.46	22.6
	CHARGES FOR SERVICES					
560-43-4370	BUS FARES	19,352.00	19,352.00	40,000.00	20,648.00	48.4
	TOTAL CHARGES FOR SERVICES	19,352.00	19,352.00	40,000.00	20,648.00	48.4
	TOTAL FUND REVENUE	82,331.54	82,331.54	575,730.00	493,398.46	14.3

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

BETHEL PUBLIC TRANSIT SYSTEM

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSIT SYSTEM SECTION 5311					
560-50-6000	SALARIES	161,410.31	161,410.31	151,057.00	(10,353.31)	106.9
560-50-6010	OVERTIME	25,662.48	25,662.48	15,000.00	(10,662.48)	171.1
560-50-6023	LEAVE CASHOUT	1,403.50	1,403.50	6,010.00	4,606.50	23.4
560-50-6030	SOCIAL SECURITY EXPENSE	.00	.00	1,727.00	1,727.00	.0
560-50-6031	PAYABLE MEDICARE FICA	2,781.30	2,781.30	2,408.00	(373.30)	115.5
560-50-6032	UNEMPLOYMENT	.00	.00	1,916.00	1,916.00	.0
560-50-6033	WORKERS' COMPENSATION	5,206.08	5,206.08	4,290.00	(916.08)	121.4
560-50-6034	PERS	41,156.02	41,156.02	30,403.00	(10,753.02)	135.4
560-50-6040	EMPLOYEE GROUP BENEFITS	54,037.21	54,037.21	41,616.00	(12,421.21)	129.9
560-50-6041	UTILITY BENEFIT	5,144.36	5,144.36	9,120.00	3,975.64	56.4
560-50-6060	TRAVEL/TRAINING	1,307.26	1,307.26	.00	(1,307.26)	.0
560-50-6100	SUPPLIES	2,836.43	2,836.43	2,000.00	(836.43)	141.8
560-50-6150	GASOLINE/DIESEL/OIL	17,628.21	17,628.21	24,000.00	6,371.79	73.5
560-50-6153	HEATING FUEL	20,123.95	20,123.95	15,000.00	(5,123.95)	134.2
560-50-6155	WTR/SWR/GRB	5,071.38	5,071.38	4,200.00	(871.38)	120.8
560-50-6160	ELECTRICITY	7,957.24	7,957.24	6,000.00	(1,957.24)	132.6
560-50-6170	TELEPHONE	18.37	18.37	.00	(18.37)	.0
560-50-6171	STAFF CELLULAR PHONES	675.52	675.52	598.00	(77.52)	113.0
560-50-6230	VEHICLE MAINT/REPAIR	20,050.89	20,050.89	29,519.00	9,468.11	67.9
560-50-6231	VEHICLE PARTS & TOOLS	7,744.66	7,744.66	5,000.00	(2,744.66)	154.9
560-50-6240	PROPERY MAINTENANCE (ISF)	41,666.84	41,666.84	40,833.00	(833.84)	102.0
560-50-6339	OTHER PURCHASED SERVICES	447.80	447.80	.00	(447.80)	.0
560-50-6400	INSURANCE	12,936.07	12,936.07	13,242.00	305.93	97.7
560-50-6503	DUES & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
560-50-6539	MISCELLANEOUS EXPENSES	105.29	105.29	1,500.00	1,394.71	7.0
560-50-6710	ADMIN OVERHEAD-GF	46,035.19	46,035.19	92,404.00	46,368.81	49.8
560-50-6711	ADMIN OVERHEAD-IT SVCS	34,577.34	34,577.34	37,588.00	3,010.66	92.0
	TOTAL TRANSIT SYSTEM SECTION 5311	515,983.70	515,983.70	535,731.00	19,747.30	96.3
	TOTAL FUND EXPENDITURES	515,983.70	515,983.70	535,731.00	19,747.30	96.3
	NET REVENUE OVER EXPENDITURES	(433,652.16)	(433,652.16)	39,999.00	473,651.16	(1084.

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

VEHICLES & EQUIP MAINTENANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
570-43-4651	FROM GF-ADMIN	773.70	773.70	2,271.00	1,497.30	34.1
570-43-4653	FROM GF-FINANCE	1,542.53	1,542.53	2,271.00	728.47	67.9
570-43-4654	FROM GF-PLANNING	1,156.72	1,156.72	1,703.00	546.28	67.9
570-43-4655	FROM GF-FIRE	13,881.42	13,881.42	20,436.00	6,554.58	67.9
570-43-4656	FROM GF-POLICE	15,886.37	15,886.37	23,388.00	7,501.63	67.9
570-43-4657	FROM GF-PW ADMIN	3,316.27	3,316.27	4,882.00	1,565.73	67.9
570-43-4658	FROM GF-STREETS/ROADS	115,678.89	115,678.89	173,745.00	58,066.11	66.6
570-43-4661	FROM GF-PROPERTY MAINT.	4,781.51	4,781.51	7,039.00	2,257.49	67.9
570-43-4664	FROM GF-PIPED SEWER	2,776.56	2,776.56	4,087.00	1,310.44	67.9
570-43-4665	FROM GEN FUND-IT SVCS	2,313.46	2,313.46	.00	(2,313.46)	.0
570-43-4671	FROM EF-PORT	2,468.06	2,468.06	3,633.00	1,164.94	67.9
570-43-4672	FROM EF-HAULED WATER	231,126.57	231,126.57	340,266.00	109,139.43	67.9
570-43-4673	FROM EF-HAULED SEWER	227,501.80	227,501.80	334,930.00	107,428.20	67.9
570-43-4674	FROM EF-PIPED WATER	2,236.15	2,236.15	3,293.00	1,056.85	67.9
570-43-4676	FROM EF-HAULED REFUSE	55,525.65	55,525.65	80,578.00	25,052.35	68.9
570-43-4677	FROM EF-LANDFILL OPERATIONS	61,695.78	61,695.78	90,828.00	29,132.22	67.9
570-43-4678	FROM EF-BETHEL HGT WATER TRMT	2,275.15	2,275.15	3,349.00	1,073.85	67.9
570-43-4680	FROM EF-CITY SUB WATER TRMT	3,085.07	3,085.07	4,541.00	1,455.93	67.9
570-43-4684	FROM EF-BETHEL TRANSIT SYSTEM	20,050.89	20,050.89	29,519.00	9,468.11	67.9
570-43-4686	FROM EF- YKAHTC	.00	.00	1,132.00	1,132.00	.0
	TOTAL CHARGES FOR SERVICES	768,072.55	768,072.55	1,131,891.00	363,818.45	67.9
	TOTAL FUND REVENUE	768,072.55	768,072.55	1,131,891.00	363,818.45	67.9

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

VEHICLES & EQUIP MAINTENANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VEHICLE & EQUIP MAINT					
570-50-6000	SALARIES	275,037.21	275,037.21	446,392.00	171,354.79	61.6
570-50-6010	OVERTIME	9,998.80	9,998.80	15,000.00	5,001.20	66.7
570-50-6023	LEAVE CASHOUT	4,048.49	4,048.49	21,775.00	17,726.51	18.6
570-50-6030	SOCIAL SECURITY EXPENSE	438.21	438.21	.00	(438.21)	.0
570-50-6031	PAYABLE MEDICARE FICA	4,438.45	4,438.45	6,690.00	2,251.55	66.3
570-50-6032	UNEMPLOYMENT	2,139.34	2,139.34	5,145.00	3,005.66	41.6
570-50-6033	WORKERS' COMPENSATION	10,292.14	10,292.14	10,775.00	482.86	95.5
570-50-6034	PERS	61,152.76	61,152.76	101,506.00	40,353.24	60.3
570-50-6040	EMPLOYEE GROUP BENEFITS	46,579.17	46,579.17	114,737.00	68,157.83	40.6
570-50-6041	UTILITY BENEFIT	19,867.31	19,867.31	32,376.00	12,508.69	61.4
570-50-6060	TRAVEL/TRAINING	.00	.00	5,000.00	5,000.00	.0
570-50-6100	SUPPLIES	5,186.87	5,186.87	10,000.00	4,813.13	51.9
570-50-6103	WEARING APPAREL	4,187.41	4,187.41	4,000.00	(187.41)	104.7
570-50-6150	GASOLINE/DIESEL/OIL	3,665.34	3,665.34	8,000.00	4,334.66	45.8
570-50-6153	HEATING FUEL	47,042.34	47,042.34	22,500.00	(24,542.34)	209.1
570-50-6155	WATER/SEWER/GARBAGE	6,387.24	6,387.24	6,750.00	362.76	94.6
570-50-6160	ELECTRICITY	18,938.33	18,938.33	18,000.00	(938.33)	105.2
570-50-6200	MINOR EQUIPMENT	6,703.60	6,703.60	5,000.00	(1,703.60)	134.1
570-50-6231	VEHICLE PARTS & TOOLS	7,532.36	7,532.36	10,000.00	2,467.64	75.3
570-50-6339	OTHER PURCHASED SERVICES	583.44	583.44	38,000.00	37,416.56	1.5
570-50-6400	INSURANCE	37,283.16	37,283.16	38,390.00	1,106.84	97.1
570-50-6503	DUES & SUBSCRIPTIONS	17,631.25	17,631.25	20,000.00	2,368.75	88.2
570-50-6539	MISCELLANEOUS EXPENSES	19.99	19.99	.00	(19.99)	.0
570-50-6710	ADMIN OVERHEAD-GF	138,104.52	138,104.52	154,269.00	16,164.48	89.5
570-50-6711	ADMIN OVERHEAD-IT SVCS	34,577.43	34,577.43	37,588.00	3,010.57	92.0
	TOTAL VEHICLE & EQUIP MAINT	761,835.16	761,835.16	1,131,893.00	370,057.84	67.3
	TOTAL FUND EXPENDITURES	761,835.16	761,835.16	1,131,893.00	370,057.84	67.3
	NET REVENUE OVER EXPENDITURES	6,237.39	6,237.39	(2.00)	(6,239.39)	31186

City of Bethel - Public Works Department

Utilities Activity Report

FY26 - July 2025 thru June 2026

Public Works Director - William Arnold

City Sub Water Treatment Plant

	Water				Chemical Usage					Fuel
	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	Backwash Usage (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)	Disodium Phosphate (lbs)	Sodium Fluoride (lbs)	Fuel Delivered (gal)
July	6,663,774	1,799,000	2,132,200	315,000	400	7,200	200	57	50	1,900
August	7,167,385	2,153,000	2,102,590	341,000	500	9,000	280	64	50	1,100
September	7,205,979	2,022,000	2,309,360	339,000	400	8,280	280	57	50	1,600
October	7,559,843	2,164,000	2,333,320	375,000	500	8,370	200	57	150	2,100
November	7,840,449	1,812,000	2,748,710	375,000	600	8,190	280	50	50	2,532
December	8,190,581	1,200,000	2,821,200	376,000	500	8,190	280	50	50	2,773
January	8,509,562	2,172,000	2,815,410	406,000	700	8,550	255	83	100	2,571
February	7,499,610	1,929,000	2,432,670	349,000	500	7,110	280	14	50	3,012
March	7,484,118	1,865,000	2,781,195	335,000	700	7,670	307	27	100	1,217
April	6,551,119	1,269,000	2,706,376	332,000	700	6,174	280	9	50	1,951
May	6,486,387	1,195,000	2,526,969	334,000	500	6,660	242	0	50	539
June	2,657,839	1,593,700	2,518,618	7,331,000	390	5,940	245	34	70	0
Fiscal Year to Date Totals	83,816,646	21,173,700	30,228,618	########	6,390	91,334	3,129	503	820	21,295

Bethel Heights Water Treatment Plant

	Water					Chemical Usage				Fuel
	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	School Water (Gallons)	Backwash Usage (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)	Sodium Fluoride (lbs)	Fuel Delivered (gal)
July	4,118,653	407,568	3,597,939	3,800	151,000	300	4,590	160	0	0
August	3,377,961	222,374	3,503,488	200	136,000	400	3,987	150	0	0
September	3,492,142	199,132	2,516,608	400	120,000	500	3,870	80	0	0
October	4,354,057	216,512	3,647,056	500	136,000	738	4,680	140	0	0
November	5,023,688	277,762	4,237,913	0	136,000	900	4,770	118	0	0
December	7,296,320	943	5,387,238	0	279,000	800	7,830	320	0	4,928
January	9,899,208	0	10,243,502	0	418,000	1,200	10,440	280	0	2,758
February	9,153,148	0	9,810,131	0	#VALUE!	900	9,900	280	0	4,690
March	20,659,034	88	18,703,195	0	524,000	1,500	11,700	307	0	0
April	17,370,484	783	13,353,580	0	464,000	600	8,940	150	0	0
May	6,541,889	831	4,405,410	0	485,000	800	8,400	202	0	0
June	5,439,641	851	4,006,263	0	298,000	700	4,240	137	0	0
Fiscal Year to Date Totals	96,726,225	1,326,844	83,412,323	4,900	#VALUE!	9,338	83,347	2,323	0	12,375

Bethel Heights WTP	
City Sub WTP	
Sewer Lagoon	
Piped Sewer	
Piped Water	
Other	

Prepared by - WTC Coordinator

CITY OF BETHEL

To: Bethel City Council
From: City of Bethel
Date: July 22, 2026
Subject: Acting City Manager's Report - Public Works Project Update

The Public Works Department is pleased to provide the following update on current infrastructure projects within the City of Bethel.

Lift Station Project
The Lift Station Project has reached substantial completion and is currently in the final stages of closeout. This project represents an important investment in the reliability and efficiency of the City's wastewater infrastructure and will help ensure continued service to our residents.

Ptarmigan Culvert Project
Work on the Ptarmigan Culvert Project is currently underway. Construction activities are progressing as planned, and the project is expected to achieve substantial completion before the start of the upcoming school year. This improvement will enhance drainage capacity and support safer transportation in the area.

Water Plant Automation Project
The City has received four bids for the automation of the City's two water treatment plants. The submitted proposals are currently under review. Following the evaluation process, staff will provide a recommendation for award and proceed with the next steps necessary to improve operational efficiency and system reliability at both facilities.

The Public Works Department remains committed to maintaining and improving critical infrastructure throughout the community and will continue to provide updates as these projects progress.

Respectfully submitted,

William Arnold
Acting City Manager
City of Bethel

City of Bethel, Alaska

City Clerk's Office

Upcoming Meetings

July 28, 2026 Regular City Council Meeting 6:30 pm
August 11, 2026 Regular City Council Meeting 6:30 pm
August 25, 2026 Regular City Council Meeting 6:30 pm

City Clerk's Office

-- On June 9, 2026, the Clerk's Office received notice of a retail marijuana store license renewal application for Good Vibes LLC, located at 323 Chief Eddie Hoffman Highway, Bethel, AK 99559. In accordance with BMC 5.10, the application documents along with the City Manager's review statement will be provided to the City Council at the July 14, 2026 Regular City Council Meeting. If a council member wishes to protest the renewal, my office must provide the applicant with notice of opportunity to defend, at least seven days before the council's consideration of the protest. The City Council will have until August 7, 2026 to submit a protest of the license.

-Attending Weekly Elections training online hosted by Division of Community and Regional Affairs.

- Election tasks such as updating Election paperwork and forms for the upcoming Municipal Election.

-Drafted the Written Decision for the Public Safety and Transportation Chauffeur License Hearing and served the decision to the License Holder.

-Clerk's Office will be hosting Absentee Voting for the Primary, REAA, and General State Elections.

Important Upcoming Municipal Election Dates:

July 29, 2026 Declaration of Candidacy packets become available to the public and provided on the website. (BMC 7.30.020)
August 5, 2026 8:00 a.m. Opening for the Candidate Declaration of Candidacy filing. (BMC 7.30.020)
August 20, 2026 4:00 p.m. Deadline for Candidate Declaration of Candidacy filing. (BMC 7.30.020)

Task	Period Total	YTD Total
Passport Appointments	4	45
Burial Permits/Reservations	5	38
Notary Services	4	25
Meeting Minutes Drafted	1	18
Resolutions Drafted	-	-

cityclerk@cityofbethel.net
907-543-1384

Ordinances Drafted	-	-
AM/IM/Proclamation Drafted	1	10

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

cityclerk@cityofbethel.net
907-543-1384

City of Bethel

OCTOBER 6, 2026 REGULAR CITY ELECTION
NOTICE OF VACANCY IN OFFICE

CITY COUNCIL VACANCIES IN OFFICE

There are four city council seats up for election with terms ending in October 2028.

QUALIFICATIONS FOR CANDIDATES

A person is eligible to be elected to City Council if the person is a qualified voter of the State of Alaska; has resided with the City of Bethel for a least one year immediately preceding filing for office.

DECLARATION OF CANDIDACY FILING PERIOD

Declaration of Candidacy filing period begins 8:00 a.m. on August 5, 2026, and will close at 4:00 p.m. August 20, 2026. Declaration of Candidacy packet submissions must be presented to the City Clerk's Office with original signatures; electronic submissions are not accepted.

The Declaration of Candidacy packet information will be available on July 29th on the City of Bethel website and available for pick up at City Hall, 300 State Highway, Bethel.

GENERAL INFORMATION

For information regarding the October 6, 2026, Regular City Election, please contact the Bethel City Clerk's Office at cityclerk@cityofbethel.net, (907) 543-1384 or go to our website www.cityofbethel.org. The City Clerk's Office is located at City Hall.

Audio versions of this notice will be available at www.cityofbethel.org in both English and Yugtun.

For more information go to the City's website or contact the City Clerk's Office.

Bethel City Clerk's Office
300 Chief Eddie Hoffman Highway
907-543-1384
cityclerk@cityofbethel.net
www.cityofbethel.org

State of Alaska
General Election Fact Sheet
November 3, 2026

Key Dates

September 19 – Military, Overseas and Advance Remote Ballots Sent

October 4 – Voter Registration Deadline

October 9 – Target Day to Mail Absentee Ballots

October 19 – Early Voting Begins

October 19 – Electronic Transmission Voting Begins

October 24 – Absentee Ballot By-Mail Application Deadline

November 2 – Absentee Ballot by Electronic Transmission Application Deadline 5:00pm AST

November 3 – General Election Day
Polls Open 7:00 a.m. – 8:00 p.m.

November 3 – By-Mail Ballots Must Be Postmarked

November 25 – Target Date General Election Certification

Ballot Information

One – Governor/Lieutenant Governor

One each – United States House of Representatives Seat & United States Senate Seat

Ten – State Senate Seats

Forty – State House of Representative Seats

Judicial Retention – Supreme Court, Superior Court and District Court

Ballot Measures

24ESEG *– An act Restoring Political Party Primaries, Single-Choice General Elections, and Campaign Finance Rules.*

25USCV *- An Act Addressing Voter Qualification.*

Resources

elections.alaska.gov – Contact information, election results, election information, language and disability assistance information

Voterregistration.alaska.gov – Online voter registration

myvoterportal.alaska.gov – Find your polling place and voter information

Early & Absentee Voting

AKVoteEarly.alaska.gov – Find Other Voting Opportunities:

- Early In-Person
- By-Mail
- Online Delivery or Fax
- Special Needs by Personal

Web: elections.alaska.gov
Email: elections@alaska.gov
Facebook: facebook.com/akelections/
Language Assistance: 1-866-954-8683

Voting is Power
Vote 2026 Alaska

H46G (06/10/2026)

City of Bethel

Regular Municipal Election Calendar 2026

July 29, 2026 Declaration of Candidacy packets become available to the public and provided on the website. (BMC 7.30.020)

August 5, 2026 8:00 a.m. Opening for the Candidate Declaration of Candidacy filing. (BMC 7.30.020)

August 20, 2026 4:00 p.m.Deadline for Candidate Declaration of Candidacy filing. (BMC 7.30.020)

August 21, 2026 First day for write in declarations.

August 22, 2026 Deadline for Ordinance adoption of proposition questions (BMC 7.10.070)

September 6, 2026 30 Days before the election Deadline for voter registration.

September 21, 2026 Early voting/In-person Absentee voting Opens,

(Municipal Election/REAA)

Monday - Friday 8:30 a.m.-5 p.m. on Thursdays until 6p.m.

At City Hall at 300 State Highway

September 26, 2026 Last day for voters to request an absentee by mail ballot.

September 29, 2026 Deadline to request electronic ballot submission per (BMC 7.70.080)

October 1, 2026 5:00 p.m. Deadline for the Write-in Candidate Declaration of Candidacy Filing. (BMC 7.30.030)

October 5, 2026 Last Day of Early Voting

October 6, 2026 **ELECTION DAY (Municipal Election and REAA)**

Polls open at 8a.m. and close at 8p.m. Precinct 1 and 2 at the Yupiit Piciryarait Cultural Center

Last day for absentee by mail ballots to be postmarked.

October 8, 2026 6:00 p.m. Deadline for Absentee by Mail Ballots to be received for Canvass (BMC 7.70.060)

City of Bethel

Regular Municipal Election Calendar 2026

Canvass Board Meets 6:30p in council chambers to certify the election. (BMC 7.80.020)

October 13, 2026 5:00 p.m. Deadline for a candidate or 10 voters to contest the election. (BMC 7.90.010-020)

Regular City Council Meeting, Certification of Election under Special Orders/by Resolution (BMC 7.80.050)

October 19, 2026 Special Meeting Organization of Council (BMC 2.04.180) (Mayor, Vice-Mayor, Committee Appointments)

October 23, 2026 Last day for a recount to occur (10 days after the recount application is submitted) (BMC 7.90.040)