CITY OF BETHEL
FINANCE COMMITTEE
MONDAY, AUGUST 24, 2026, 6:30 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
Eileen Arnold, Vice-chair	Cindy Sharp
Greg Schiedler, Council Rep.	Nella Poquette
Nathan DeHaan	Nathaniel Ayuluk
Kelli Kortemeier	finance@cityofbethel.net
Vacancies: Alt:2	907-543-3150

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON

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

IV. APPROVAL OF AGENDA

V. APPROVAL OF MEETING MINUTES

A. July 27, 2026 - Finance Committee Meeting Minutes

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. City of Bethel - FY 2027 Financial Management Policies

B. Sales Tax Sole Source Procurement Documentation

C. Meeting Time Change Discussion

VIII. EX OFFICIO REPORT

A. Finance Reports - June 2026

B. Manager's Report - August 2026

IX. MEMBER COMMENTS

X. ADJOURNMENT

Posted 08/18/2026 at City Hall, AC Co., Swanson's, and the Post Office.

____

Ex-Officio Staff

Posted 08/18/2026 at City Hall, AC Co., Swanson’s, and the Post Office.

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Ex-Officio Staff

City of Bethel, Alaska

Finance Committee Minutes

July 27, 2026 Regular Meeting Bethel, Alaska

I. CALL TO ORDER

A regular meeting of the Finance Committee was held on July 27th , 2026, at 5:37 PM in the Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: Eileen Arnold, Nate Dehaan, John Hamilton, Greg Scheidler, & newly appointed Kelli Kortemeier
Also in attendance are (Ex Officio): Cindy Sharp, Nathaniel Ayuluk, Nella Poquette

Unexcused Absences:

Excused Absences:

III. PEOPLE TO BE HEARD

IV. APPROVAL OF AGENDA

MOVED BY	John Hamilton	Motion to approve
SECOND BY	Kelly Quartermeyer	4-0
VOTE ON MOTION	All in favor	Yes

V. APPROVAL OF MEETING MINUTES

A. 6/22/2026 – Finance Committee Meeting Minutes

MOVED BY	Greg Scheidler	Motion to approve
SECOND BY	Nathan DeHaan	4-0
VOTE ON MOTION	All in favor, yes	4-0

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. Declare Vacant Seat (BMC 2.60.030) – Carol Ann Willard

MOVED BY	John Hamilton	Motion to approve
SECOND BY	Greg Scheidler	4-0
VOTE ON MOTION	All in favor, yes	4-0

B. Declare Vacant Seat (BMC 2.60.030) – Richard Curtis Smith

MOVED BY	Greg Scheidler	Motion to approve
SECOND BY	Nathan DeHaan	4-0
VOTE ON MOTION	All in favor, yes	4-0

C. Declare Vacant Seat (BMC 2.60.030) – Grace Haas

MOVED BY	Greg Scheidler	Motion to approve
SECOND BY	John Hamilton	4-0
VOTE ON MOTION	All in favor, yes	4-0

VIII. EX OFFICIO REPORT

A. Manager's Reports – June 2026

IX. MEMBER COMMENTS

John Hamilton: Discussed meeting time
Eileen Arnold: N/A
Nate Dehaan: Discussed meeting time
Greg Shiedler: Discussed meeting time
Kelli Kortemeier: Discussed meeting time

X. ADJOURNMENT

MOVED BY	Greg Scheidler	Motion to approve
SECOND BY	Nathan DeHaan	4-0
VOTE ON MOTION	All in favor, yes	4-0

With no further business, meeting adjourned at 5:52 PM.

APPROVED THIS ______ DAY OF _____________, 2026.

____
John Hamilton
Committee Chair

____
Nathaniel Ayuluk
Recorder of Minutes

Financial Management Policies

City of Bethel Finance Department

A framework for overall fiscal planning and management for both current activities and long-range planning.

Effective: 07/01/2026

Updated: 07/01/2026

CITY OF BETHEL

Financial Management Policies

City Manager: Lori Strickler

Finance Director: Nella Poquette

Table of Contents

Background and Purpose

The City of Bethel was incorporated in 1957 and operates under the laws of the State of Alaska applicable to a non-charter, general law (code) city with a city manager form of government. The City is a general-purpose governmental entity that provides municipal services, including law enforcement, fire protection, street improvements, parks, and general administrative services. In addition, the City owns and operates water, sewer, and drainage systems.

These financial policies provide guidance to the City Council, City Manager, and staff to support sound decision-making, protect core services, and advance the community's long-term priorities. Strong financial management helps the City withstand economic fluctuations, maintain a complete view of its financial condition, and adjust to changing community service needs.

These policies build on prior City practices and establish fiscal guidelines to be used in meeting the City's obligations and managing public resources prudently. In addition, these policies are current with GAAP and GASB requirements. These are intended to provide consistent direction for planning, budgeting, accounting, reporting, and internal control.

Overall, these policies establish the framework for fiscal planning and management for both current operations and long-range planning. The goals are to ensure the City is positioned to provide core services, respond to economic changes or emerging challenges without major financial distress, and follow high standards of public-sector accounting, transparency, and management.

General Financial Policies

Annual Review of Policies

The Finance Director shall, on at least an annual basis, review all financial management policies and notify the City Manager of any updates needed.

City Fiduciary Responsibility

The City is accountable to its citizens for the use of public funds. Municipal resources must be used prudently to ensure adequate funding for the services, public facilities, and infrastructure to meet the present and future needs of the community. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

Permanent Fund Transfers

In 1993, the Bethel City Council adopted Ordinance 93-27, which established the Bethel endowment fund for the purpose of maximizing income for continuing operations of the general government of the City; and was intended to be secure from invasion, which is only allowed upon approval of a majority vote of the public at a general or special election. In 2008, Ordinance 08-19 passed instructing the Finance Department to then transfer seventy (70) percent of the net income of the previous year to be deposited in the general fund upon adoption of the annual budget each year. In June 2025, the City adopted Ordinance 25-09 eliminating the Bethel Endowment Fund and combining it with the General Fund.

Accounting and Budgeting System

The City will maintain financial records and reporting systems that support accountability, transparency, and timely decision-making. Accounting and financial reporting will be performed in accordance with applicable federal and state law, Governmental Accounting Standards Board (GASB) standards, and generally accepted accounting principles (GAAP), as appropriate to the City's classification and reporting requirements. The City will maintain budgeting and accounting processes that support compliance with Alaska Statutes Title 29 and the Bethel Municipal Code, including requirements related to appropriations, budget amendments, and reporting.

Audit requirement: Bethel Municipal Code (BMC) 4.04.090 requires an independent audit of all City accounts at least annually (and more frequently if deemed necessary by the City Council). The audit must be performed by a certified public accountant engaged by the City Council and completed within 270 days following the close of the fiscal year. The City Council must make an analysis of the audit available to the public.

Business License and Sales Tax Audits: Finance Department staff will audit business records as needed to verify compliance with the Bethel Municipal Code (BMC) Chapters 4 and 5, including gross receipts/sales, sales tax charged and remitted, exemptions, and supporting documentation such as sales journals, invoices, bank deposits, cash register/POS reports, and other records necessary to substantiate reported amounts on the tax return.

Fiscal Monitoring: Year-to-date budget to actuals reports on revenues and expenditures will be presented to the Finance Committee and the City Council regularly throughout the year.

Fiscal Year: The City of Bethel operates a fiscal year that begins on July 1 and ends on June 30.

Full Disclosure: All public reports are to contain full and complete disclosure of all material matters.

Reporting Improvements: The City will strive to continue to make improvements in its financial reporting so that information is available to the public, the City's governing bodies and other city departments is clear and the best available for sound financial decisions.

Reporting Frequency: Monthly budget and actual reports are distributed to all departments. Monthly reports, as a minimum frequency, are presented to the City Council.

Fund Balance Reserve Policies

Adequate fund balance and reserve levels help mitigate emergencies and the effect of fluctuations in the economy, as well as assist in the financial strength of the City's bond ratings.

Fund Balance: (Internal) Fund balance is the difference between assets and liabilities. Under the Governmental Accounting Standards Board (GASB) Statement No. 54 there are five different classifications of fund balance:

- Non-Spendable: Items that cannot be spent because they are not in a spendable form or are legally or contractually required to be maintained intact. In the general fund balance, inventory is considered "non-spendable".
- Restricted: Constraints imposed or on their use by external creditors, grantors, contributors, or laws and regulations. There are no restrictions associated with the general fund or capital fund balances.
- Committed: Resources can only be used for specific purposes as approved by formal action of the City Council. General fund balance includes commitments,

these items are often found within the Community Services component of the annual budget.

- ❖ Assigned — Constrained by the intent of Council, or by a body to which the City Council delegates authority. In the general fund, items such as the Community Action Grant would be considered as assigned.
- ❖ Unassigned — Available to spend, unrestricted.

Operating Fund Balance Reserves

The City's goal is to achieve a 33% unassigned fund balance reserve of anticipated expenditure in the General Fund Balance over the next three years or more. This minimum reserve threshold is equivalent to 4 months of operating revenues or expenditures. The reserve will be used to meet seasonal cash flow demands, provide a financial cushion in an economic downturn, and meet emergency needs, and if necessary, dually serve as a Contingency Reserve Fund. If the fund balance falls below that amount, the City will work to restore the balance with cost reductions, rate increases, and other measures within three fiscal years.

Internal Controls

(Internal) Financial systems help maintain internal controls with Finance Director oversight to monitor revenues, expenditures, and program performance on an ongoing basis.

Whenever possible, the City Manager shall assure that there is a segregation of duties in relation to financial operations. Such that no one person has sole control over the lifespan (initiation, review, and approval) of a financial transaction. In addition, whenever possible, employees should be cross trained in skills and duties and should be periodically rotated to ensure that no one employee has complete control over one portion of operations. This will assure an internal control to prevent fraud and errors in financial transactions.

The Finance Director shall develop financial procedures to ensure and maintain a strong internal control function. Periodic updates and new recommended practices set forward by the Government Finance Officers Association, recommended by the auditors, or identified during internal review, will be adopted as needed. Any weakness in internal control and accounting procedures shall be reported immediately to the Director of Finance so a timeline to remedy can be established.

Conflict of Interest

Employees are required to conduct themselves, at all times, in accordance with good professional judgment for the sole benefit of the City and in such a manner as to not create a conflict of interest or the appearance of such conflict. A conflict of interest exists when an employee's duty work in the best interest of the City and its residents can be affected by actual or potential benefit from another source. An employee should refrain from entering into any particular transaction or establishing any relationship with others if the employee's duty to the City may be impaired in actuality or in appearance.

All employees are under a continuing obligation to make full disclosure to the City Manager of all situations involving either actual or potential conflicts of interest, whenever such situations may arise.

Operating Budget Policies

Alaska Statute (AS) 29.35.100 allows the City Council to establish the manner for preparation and submission of the annual budget and capital improvement program. After a public hearing, the City Council may approve the budget with or without amendments and must appropriate the funds required for the approved budget. In addition, Alaska Statute 29.25.010 requires appropriations (including supplemental appropriations and transfers of appropriations) to be adopted by ordinance.
Preparing a budget and budget ordinance takes a significant amount of time and interdepartmental effort.
A budget performs four important functions:

1. Alaska law requires cities and boroughs to adopt an annual operating budget before money can be received and spent.
2. The budget process ensures that everyone has an opportunity to provide input on how the City or Borough generates and spends money.
3. The budget ensures the governing body has considered how much money the City or Borough is expected to receive and how much will be spent.
4. Alaska Statute (AS) 29.20.640 requires that a City or Borough submit a copy of its annual budget to the Department of Commerce, Community, and Economic Development.

General budget policies ensure service levels are reasonable and attainable and that budget documents detailing revenues and expenditures accurately reflect Council and community goals. The City of Bethel budget procedures are in compliance with AS.29.35.100 and 29.35.110. The City budgets annually on the fiscal year calendar beginning July 1st and ending June 30th. The City Council shall adopt the budget by Ordinance at the fund level. Amendments to the budget that change the fund total will be adopted by the Council through an Ordinance.

Balanced Budget Definition

Bethel Municipal Code (BMC) 4.04.055 requires that the adopted budget be balanced, considering all sources of funds. For purposes of City budgeting, a balanced budget may include budgeted transfers from the General Fund balance and/or available enterprise fund net position (or other available resources) when used to balance the budget of a particular fund, consistent with applicable law and accounting standards.

Budget Adoption

According to Bethel Municipal Code 4.04.050, “The council shall adopt the budget and make the appropriation by ordinance no later than the fifteenth (15th) day of June. Failing adoption, the budget estimate as submitted or amended shall go into effect and be deemed to have been adopted by the council;

and the proposed expenditures therein shall become the appropriations for the next fiscal year."

Budget Amendment(s)

The budget may be amended by the council at any time after adoption, provided no such amendment shall be made until after a public hearing upon the same notice as required for the budget estimate under BMC 4.04.040. The substance of the proposed amendment or amendments shall be posted with the notice of the hearing.

Budgeting Process & Timetable

	Process	**Dates**
1.	Budget Call: Budget requests and instructions go out to all departments.	By December 1st
2.	Baseline Revenue and Expenditure Budget Estimates are filed by Departments and Finance	By February 1st
3.	City Manager and Finance review the proposed requests with Department Heads/Foreman, and adjustments are made, if any.	By February 15th
4.	City Manager and Finance prepare preliminary budget and the City Manager Message.	By March 10th
5.	Finance provides a balanced budget to City Manager for his/her review and approval.	By March 17th
6.	Departments have final review of budget draft, and final opportunity for adjustments.	By March 24th
7.	City Manager presents proposed balanced budget to City Council.	By April 1st
	City Manager presents Fees and Revenue increases proposal/ revenue projection 4.04.025	By April 15th
	City Manager presents 6-YR Capital Improvement Plan (CIP)	By April 15th
8.	City Council holds public meetings to amend and approve the budget.	April 1st – June 15th
9.	City Council approves the budget, or alternatively, goes into effect.	On or Before June 15th

Conservative Budgeting

The City will use a conservative budgeting approach and accepted analytical techniques including trending, per capita estimates of intergovernmental revenue and sales tax estimates based on prior year(s) revenues adjusted for reasonable known growth factors.

Citizen Involvement

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and study sessions.

Strategic Goal Determinations

The City Council shall establish priorities, strategic planning and goals for the upcoming year to guide staff in developing programs, service prioritization if any, and the upcoming budget.

Long Term Financial Planning

Long-term financial planning is the process of aligning financial capacity with long-term service objectives. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables.

The City shall utilize the best available, cost-effective practices, to engage in collaborative long-term financial planning as part of its overall budget process. To provide insight into future financial planning, such long-term planning should combine financial forecasting and analysis with a strategic operational perspective. The overall goals of long-term financial planning are to:

1. Balance Budgets: Recognize the long-term impacts of today's decisions, setting the stage for balance budgets in successive years by avoiding temporary solutions.
2. Reduce Conflict During Budgeting: Organize financial planning around a consensus-based set of service and financial goals, which sets boundaries on the budget process and creates an understanding of budget priorities.
3. Manage Growth: Optimize the City's ability to sustain operations and support service levels through a financial strategy that balances the needs of new and existing residents.
4. Stabilize Rates: Identify potential peaks and valleys in future revenues and expenses, allowing the City to take countervailing action ahead of time.
5. Provide Planned Services: Provide a process for making decisions about the level of service that the government will provide over a multi-year period.

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[1] See, Government Finance Officers Association, Long-Term Financial Planning for Governments https://www.gfoa.org/materials/long-term-financial-planning

Maintenance of Facilities and Equipment

Adequate maintenance and replacement of the City's facilities, equipment, and technology will be provided for in either the operating or capital budgets. As practicable, these expenses will be forecasted in an equipment replacement fund, such as the fleet replacement fund.

Sustainable Revenue Sources

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue will be identified along with new program costs. Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs. In the event a fund has an emergency or economic downturn, resources from reserves may be used provided they are replaced within the next five years.

Cost Recovery

All taxpayers should not pay for a service that benefits only certain individuals. Therefore, fees will be established, where possible, to recover the costs of such services or programs. Fees for services will be reviewed and adjusted as necessary at least once a year according to BMC 16.04.040. Based on Council direction, general taxpayer revenues may be used to subsidize all or a portion of the cost of services.

Indirect Cost Recoveries

In addition to the direct cost of providing services, governments also incur indirect costs. Such indirect costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, finance, human resources, facilities, maintenance, technology). The cost to governments to track every expense and directly attribute each cost to each function would exceed the benefits. Indirect cost allocation is an accounting function by which estimates are made to distribute indirect costs to programs or functions, to approximate their full cost. Certain important management objectives (measuring the cost of government services, establishing fees and charges, charging back the cost of internal services to departments/agencies, fully utilizing restricted funds, and requesting reimbursements under federal and state grants, when allowed) can be served by allocating indirect costs. Regardless of the purpose of an indirect cost allocation, a systematic and rational methodology should be used. This is a standard practice and recommended by the Government Finance Officers Association.

The three, currently, recognized indirect cost recovery items are the following:

- Administration: consisting of the Administration, City Clerk, Finance, and City Attorney departments,
- Information Technology (IT), and
- Property Maintenance.

Methodologies

The methodology for calculating the Administration Indirect Cost Recovery is reviewed and adjusted annually during the annual budget cycle to ensure effectiveness and appropriateness of the calculation.

Revenue Policies

Taxes & Interest

Transient Lodging Tax

4.14.020 Levy, payment, collection, and distribution of tax revenues.

Subject to the provision of Chapter 4, there is levied a transient lodging business tax on all operators in an amount equal to twelve (12) percent of the gross receipts of the operator from the rental of rooms.

Motor Vehicle Registration Tax

4.15.020 Rate of Levy

The rate of levy for vehicles is described under Alaska Statute 28.10.431(B).

General Sales Taxes

4.16.070 Imposition-Rate

A. To the fullest extent permitted by law, a sales tax is hereby levied and assessed on all retail sales, services, and rentals within the city unless specifically exempted.

B. The tax rate added to the sale price shall be:

1. Twelve (12) percent for transient lodging (see Chapter 4.14 BMC).
2. Fifteen (15) percent for alcohol sales (see Chapter 5.08 BMC).
3. Fifteen (15) percent for marijuana sales (see Chapter 5.10 BMC).
4. Six (6) percent for all other sales/services, including delivery charges.

C. The applicable tax rate shall be added to the sales price.

Alaska Remote Seller Sales Tax Code

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.

Tax on cigarettes

According to 4.17.020, the City levies an excise tax of one hundred (100) mils, adjusted annually as provided in 4.17.020(B) on each cigarette brought into the City for sale. Cigarettes upon which the tax is imposed are not again subject to the tax when acquired by another person.

Tax on other tobacco products

An excise tax of forty-five percent (45%) of the wholesale price is levied on tobacco products, other than cigarettes, brought into the City for sale. Tobacco products upon which this tax is imposed are not again subject to this tax when acquired by another person.

Penalties and Interest for Late Filing

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

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

In addition, delinquent sales tax shall be subject to an additional penalty as described in 4.16.270(C).

Utility Operating Policies

City Utilities are enterprise funds and therefore need to maintain a revenue and expense structure that allows them to be self-supporting with adequate revenue that pays for ongoing and future maintenance, operations, debt service, and capital costs. Adequate reserves, rate analyses and budgetary policies steer the utilities toward ongoing self-sufficiency.

Utility Rates and Fees

As enterprise funds, all utilities will be self-supporting through rates, connection charges, and other fees. Whenever practical, smaller utility increases will be considered more frequently, to avoid large jump in ratepayer bills. Revenue will pay maintenance, operations, debt service and provide funds for capital repairs and improvements. Rates and fees will be reviewed at least annually and adjusted to adequately reflect the cost of services. The utility rates have an annual inflation increase equivalent to three percent every fiscal year, unless paused by the City Council (BMC 13.16.070). Every ten years, according to the 2045 Comprehensive Plan (Goal 3, Strategy 3), a detailed rate analysis through a rate study will take place to ensure financial solvency of the utilities. The Finance Director may advise the City Manager in performing rate study earlier than the prescribed 10 years based on the level of the utility fund reserve.

Utility Fund Reserves

All utilities will be operated in a manner to ensure an ending annual reserved fund balance in an amount equal to 274 days, three-quarters of a year, of a year. If the fund balance falls below that amount or a new utility is formed, the City will work to restore the balance to that level with cost reductions, rate increases and other measures within three fiscal years. The City may use reserves to “smooth” rate increases over a period of years and avoid large jumps in ratepayer bills.

Other Fees

Other Fees: Various City Code sections refer to a schedule of fees. The Council establishes fees for services, licenses, permits, fines, forfeitures, interest, penalties, rents, and other revenues. A link to the City of Bethel Fee Schedule is available on the City website at www.cityofbethel.org. Revenue sources are closely monitored by Finance and the Administration. Trends and unexpected variance(s) are presented to the Finance Committee for review. Recommended changes are forwarded to the City Council for approval.

Annual Rate Review

Rates should be reviewed annually to determine if they are adequate to cover annual operating cost, debt service, capital maintenance and replacement costs, and maintain appropriate reserve. Recommendations for rate adjustments should be made to the City Council.

Grant Management Policies

Grant funding can significantly leverage City resources to provide services, equipment and capital projects that would otherwise be unaffordable. The City is committed to pursuing grant funding as an appropriate funding source. Any grant programs must be consistent with the City's mission and Strategic Plan goals. The City will seek out, apply for, and effectively administer Federal, State, and other grants that address the City's policy objectives and provide a positive benefit.

Any items in this section may be superseded by specific grantor guidelines and agreement.

Grant Manager in this section may be referenced as the grant official or grant contact on grant applications and awards.

Application and Acceptance

All grants, regardless of the amount, must be reviewed by the Finance Department prior to pursuit of the funding to ensure that the grant, if awarded, aligns with the City's financial objectives.

Some grants may not be accepted if local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted or if they place an unacceptable strain on local resources.

All grants, regardless of the amount that requires a matching contribution by the City, must be approved by City Council before applying. This approval may be included as part of the budgeting process. Grant amounts will be included in the budgeting process only after the grant and any matching contribution has been approved by City Council.

The Grant Manager will bring grant opportunities to the City Manager. Upon notification, the City Manager may, but not necessarily have to, inform City Council of the grant opportunity. The City Council may also initiate the process of pursuing a grant. If other entities, such as non-profit organizations or community interest groups, wish to apply for a grant on behalf of the City, the group must first obtain the approval of City Council.

The City Council will be notified before any grant award, no matter the value, is accepted. The City Council must make an appropriation resolution before receipt of the award. This appropriation may be included as part of the budget process.

The City Manager, or designee, is authorized to execute all required agreements and documents with a grant-issuing agency to set up any grant approved or accepted by the City Council.

Grant Accounting

Upon award, the department head or Grants Manager will notify the Finance Director, or designee, to create an appropriate accounting structure and budget in the accounting system.

The Grants Manager is responsible for ensuring that awards and/or payments are not made to any party who is debarred or suspended or otherwise excluded from or ineligible for participation in federal assistance programs (www.SAM.gov). Procurement will meet bid requirements and include checking for debarment on all project vendors prior to signing a contract with those vendors. The written record of the procurement process should remain in the project file for access by regulators and auditors.

The Finance Department is responsible for the preparation of the Schedules of Expenditures of Federal and State Awards as part of the annual Financial Statements, and the appropriate recognition of grant revenues based on GAAP for yearend or grant closeout.

Permission must be obtained from the grantor before selling or disposing of any personal property which was purchased with grant funding. Failure to obtain permission could obligate the City to repay the grant funding used to purchase the personal property.

Grant Reporting

The Grants Manager, in partnership with the department head (department requesting grant/ overseeing the project), is responsible for required grant report submissions and ensures Finance Department has copies of all documents submitted to the granting agency . The department head is responsible for providing a progress report narrative to the Grants Manager. The Grants Manager is responsible for providing any financial data required for the report and compiling the complete report for the department head review and approval. The Grants Manager will submit the report in the manner required by the grantor.

Reports will be submitted in a timely manner, as dictated by the grantor. Year-end reports are completed as needed for City reporting or audit.

Asset Management Policies

Cash Management and Investment Policies

BMC 2.15.070 states that the treasury functions shall be headed by the Director of Finance, who will have custody of all public moneys and investment securities of the City and apply the prudent-person (investor) rule. This rule means that in making investments, the same judgment and care under the circumstances then prevailing shall be exercised which an institutional investor of ordinary prudence, discretion, and intelligence exercises in the management of large investments entrusted to it, not in regard to speculation, but in regard to the permanent disposition of funds, considering probable safety of capital as well as probable income.

Cash Sufficiency

The City will, at all times, maintain sufficient cash on hand to meet reasonably expected expenditures for the operating period.

At any one time the City may have several million dollars in various funds that are not needed until some point in the future for operations, capital purchases or the repayment of debt. By placing their revenues in the State's Local Government Investment Pool (AMLIP) or a sweep account that accrues interest daily, until the funds are needed, the City is able to earn interest that in turn serves as a revenue source to reduce costs to the community. Cash and investment policies reduce the City's investment risk.

Investment Policies

The City's idle cash will be invested on a continuous basis to maximize income. Priority will be given to the legality of investment practices, the safety of the asset, followed by liquidity in case a need arises where the City needs access to the funds, followed by yield or return.

Allocation of Investment Income

Where permitted, the City will pool its cash resources for investment purposes. Investment income will be re-allocated to the participating funds as much as practical based on each fund's proportional balance of investments.

Portfolio Objectives

The City of Bethel's cash management portfolio shall be designed with the objectives of: (1) Preservation of principal; (2) Maintenance of liquidity; and (3) obtaining a yield which regularly exceeds the average return on three-month U.S. Treasury bills, or the average rate of Fed funds, whichever is higher. The yield benchmarks are considered to be riskless investments and therefore comprise a minimum standard for the portfolio's rate of return. The investment program shall seek to augment returns above this threshold, consistent with prudent investment principles.

Investment Officer

The Finance Director is designated as investment officer of the city and responsible for investment decisions and activities, under the direction of the City Manager. The Finance Director shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. To optimize total return through active portfolio management, resources shall be allocated to the cash management program. The Finance Director, within the resources provided, may retrain competent staff or contract for investment management services.

Prudence and Internal Controls

The standard of prudence to be applied by the investment officer shall be the "prudent investor" rule, which states, "investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported, and that appropriate action is taken to control adverse developments.

The Director of Finance shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

Investment Instruments and Depositories

Funds of the City of Bethel may be invested in:

- U.S. Treasury bills, notes and bonds.
- Obligations of agencies or instrumentalities of the United States.
- Commercial paper with quality rating not lower than A-1/P-1
- Bankers acceptances issued by banks with a long-term bond rating of not less than "A" or by branches if banks whose parent is rated not less than "A"
- Insured or fully collateralized certificates of deposits of banks.

- Money market mutual funds or other short term investment funds which serve to insure full investment on a daily basis. The funds must meet the criteria set forth in A-E above.
- The Alaska Municipal League Investment Pool, Inc. as authorized under Alaska Statues 37.23.010 through 37.23.900. The Finance Director is authorized to enter into agreements and perform all acts required for the City's membership in the Pool.
- Repurchase agreements secured by Treasury, Agency, and instrumentality securities.

Funds of the City may be deposited in the following banks and / or their Trust Departments, who shall be required to furnish their most recent Consolidated Report of Condition (Call Report) upon the City's request; (1) The First National Bank of Anchorage; (2) Wells Fargo; (3) Key Bank of Alaska; (4) Northrim Bank of Alaska. Other bank may be considered after City Manager approval. City funds may also be deposited with securities dealers who provide coverage from the Securities Investor Protection Corporation (SPIC). City funds may also be deposited in custodian banks through the Alaska Municipal League Investment Pool.

Custody and Reporting Requirements

All investment securities purchased by the city shall be held by an institution which is separate from both the broker-dealer engaged in buying and selling securities on behalf of the City and investment manager directing the purchase and sale of securities for the City's portfolio (The Finance Director or his designee). The custodian shall issue periodic reports setting forth all transactions affecting the portfolio as well as a comprehensive description of all assets held in the portfolio.

The investment officer shall generate reports for management purposes. In addition, the City Council will be provided quarterly reports which will include data on investment instruments being held, as well as any narrative necessary for clarification.

Debt Management Policies

The City will maintain adequate available debt capacity to ensure funding for major, high priority projects.

Though, the City of Bethel has yet to issue debt. Debt is primarily used to finance large capital investments. Various state laws limit the City's debt capacity. General obligation debt, backed by the full faith and credit of the City, should have a rational limit in comparison to the expected tax revenues within a fiscal year. That percentage includes councilmanic or non-voted debt and Local Option Capital Asset Lending – a financing contract with the Office of the State Treasure. Revenue bonds rely on a funding source, such as utility revenues, for debt repayment.

Interfund Loans

The City will use interfund borrowing when such borrowing is cost effective, thereby eliminating the administrative cost of borrowing when adequate funds are available internally within the City's own resources. The City will not charge interest for such interfund loans that are repaid within six months. For loans beyond six months, the City will set a reasonable timeline for repayment of between one and five years and use the State's Local Government Investment Pool (AMLIP) rate at the time of the loan.

Interfund loans are permitted to cover cash flow for capital projects, where federal or state grants are approved, if there is a timing issue between City expenditures and the actual reimbursement by the granting agencies. Interfund loans shall be approved by the Council with a resolution.

Bond Rating

When issuing bond, the City must strive to obtain the best bond rating possible to produce the lowest possible interest rate on each bond sale.

Expenditure Policies

Municipal Code Chapter 4.2 depicts the procedures for the purchase, sale, and interdepartmental transfer of property. The Code contains a provision for centralized purchasing and for competitive bidding for purchases exceeding an amount to be fixed by general ordinance. Uniform exceptions for the requirement of competitive bidding are also prescribed in the code.

No office or department shall expend or contract to spend any money or incur any liability for any purpose in excess of the amounts appropriated.

Procurement

Unless purchased from another unit of government or under a contract of another governmental agency, all supplies, services, or construction over $20,000 will be procured through competitive bidding process. The bidding process including selection, award, and contracting are outlined in the Bethel Municipal Code.

Council Approval Matrix

Contract Type	Over
Supply Contracts	$5,000
Professional Services	$250,000
Legal Services	$30,000
Other Services	$50,000
Insurance Contracts	$250,000
All other Contracts	$500,000

Contracts Management

Contracts are maintained by the department head. The department head will ensure the finance department has a copy of all contracts for supplies, services, professional services, or construction. Any preliminary contract discussion, the department head must ensure that the Finance Director reviews the contract to ensure financial sustainability and risk management. Contracts will be signed by the City Manager or designee and approved by the City Council according to Bethel Municipal Code.

Capital Projects and Planning Policies

The City of Bethel owns considerable assets in roads, a sewer system, a water system, parks, buildings, equipment, and other capital. The preservation, maintenance and future improvement of these facilities are a primary responsibility of the City. Capital items are defined as those projects and purchases generally above operational cost items and lasting three or more years.

Capitalization Policy

The City defines capital assets as tangible or intangible assets — including land, buildings, building improvements, infrastructure, vehicles, machinery, equipment, and software — that are used in operations and have an initial useful life extending beyond a single reporting period.

Capitalization Threshold is set by the Finance Department which is consistent with Government Finance Officers Association (GFOA) best practices. The City will capitalize individual items with an acquisition cost of $5,000 or more and an estimated useful life of at least two (2) years. Items below this threshold, or with a useful life of less than two years, will be reported as an expenditure in the period acquired. The capitalization threshold applies to individual items rather than to groups of similar items, unless applying it individually would eliminate a significant portion of the City's total capital assets.

Federally Funded Assets are assets acquired in whole or in part with federal awards will also comply with the capitalization, use, and disposition requirements of the federal Uniform Guidance (2 CFR Part 200) and any grant-specific provisions, which may be more restrictive than City policy.

Control Over Non-Capitalized Items is main responsibility of department heads and their delegates. Departments will maintain inventory control over capital-type items that fall below the capitalization threshold but require special attention for legal compliance, public safety, or theft sensitivity (e.g., computers, radios, firearms). Each department will assign responsibility for these controlled items to specific individuals, maintain an updated list, and certify annually to the Finance Department that the list is on file and available for inspection.

Periodic Inventory must be performed. The City will conduct a physical inventory of its capital assets periodically, and no less than once every five (5) years, to verify the existence, condition, and location of recorded assets and to reconcile the results to the capital asset records.

Threshold must be reviewed periodically. The Finance Director will periodically review the capitalization threshold and the useful-life schedule below for continued appropriateness and recommend any changes to the City Council. At a minimum annually.

Infrastructure is depreciated using the straight-line method over the useful lives of the assets. Other capital assets are depreciated using the straight-line method over the useful lives of the assets. Below is a table of useful life (in years) for the different classes of assets:

Asset Class	Life in years
Buildings	50
Furniture & Equipment	5-20
Software	3
Infrastructure	30
Fleet	5-25

Capital Improvement Plan

A 6-YR Capital Improvement Plan (CIP) is a flexible, generally multi-year plan that spans to 6-yr should contain the City’s planned capital improvement projects and the recommended financing methods for funding projects. All funds and departments are brought together in a single consolidated plan for an overall view of the City’s capital improvement needs. The plan includes the capital facilities element of the 2045 City of Bethel Comprehensive Plan and other capital projects that may not fit into the capital facilities category. The City’s leadership team will review projects annually and discuss proposed project funding to the City Council.

Capital projects typically apply to: 1) one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structure and major equipment; 2) expenditures which take place over two or more years; 3) funding with debt because of significant costs to be shared by current and future beneficiaries; and 4) systematic acquisition or repair and maintenance over an extended period of time.

Capital Improvement Plan Participation

Citizen participation in the Capital Improvement Program (CIP) is a priority for the City. Among the activities which shall be conducted to address the need are the following:

1. The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.
2. Council study sessions on the Capital improvement Plan will occur during the budget deliberations and shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
3. Prior to the adoption of the budget and Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

Internal Consistency

The 6-yr CIP should consider the Capital Facilities Element of the Comprehensive Plan when possible in covering transportation, water, sewage, recreation, and general government facilities.

Funding Sources

City staff will analyze funding sources for all proposed capital improvement projects, including, but not limited to grant opportunities, debt financing, private funding, or donations. The designated revenues are collected and then transferred to the appropriate funds for expenditures of debt service or capital projects as budgeted. Interfund transfer may be consider for funding sources if a nexus exists between the benefiting fund and use of asset.

Relationship between Operating Budget and Capital Improvement Plan

The Capital Improvement Plan, as distinguished from the Operating Budget, is generally, a multi-year financial plan for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City services. Additionally, projects to be funded by bonds, grants, or “alternative funding” are budgeted when the funding is secured.

Risk Management Policies

Insurance

The City shall maintain liability, workmen's compensation, and property insurance as appropriate and required by state and federal regulations. The city shall procure insurance intended to benefit City employees. Insurance plans will be reviewed annually and may be renewed for up to a five-year period.

Insurance policies are maintained in the City Clerk's Office.

Record Retention/Release

The City Clerk's office serves as the City records manager and has primary responsibility for the development, maintenance and operation of the City's record management system. Each department has a designated records coordinator. The department records coordinator is responsible for managing the department's records and maintaining the retention schedule. The current record retention schedule can be obtained from the City Clerk.

Records may be requested in writing by any member of the public. The City will respond and provide the requestor with a copy of the City records in accordance with Bethel Municipal Code and relevant state and federal regulations.

4.20.250 Sole-source procurements.

A. A sole-source contract may be awarded under this section only when the purchasing agent determines, in writing, that there is only one (1) source for the required purchasing or construction.

B. A sole-source purchase may not be made if a reasonable alternative source exists. The written determination must include findings which support the determination that only one (1) source exists.

C. The authority to make the determination and findings required by this section may not be delegated.

D. The using department shall submit written evidence to support a sole-source determination. The purchasing agent may also require the submission of cost or pricing data in connection with an award under this section.

E. The purchasing agent shall negotiate with the single supplier, to the extent practicable, to obtain the most advantageous contract to the city.

F. A sole-source contract may be awarded without competition when the purchasing agent documents in writing, after conducting a good faith review of available resources, that there is only one (1) source for the required supply, service or construction item.

G. All sole-source determinations will be made in advance and require council approval prior to final execution. [Ord. 14-27 § 4.]

City of Bethel Action Memorandum

Action memorandum No.	AM 26-13		
Date action introduced:	June 23, 2026	Introduced by:	Lori Strickler, City Manager
Date action taken:	June 23, 2026	Approved	Denied
Confirmed by:			

Action Title: Authorizing The Sole Source Procurement In Accordance With BMC 4.20.250, To Engage in Third Party Services for Sales Tax Consulting Compliance and Auditing through Revenue Recovery Group or RRG. The Only Service Provider.

Attachment(s):(1) Sole Source Purchase Justification for the City of Bethel
(2) Revenue Recovery Group Compliance Consulting Service Quote
(3) Revenue Recovery Group Sales Tax Audit Service Quote
(3) Revenue Recovery Group Introductory Letter from the company Vice President

Amount of fiscal impact:	Source	Account information:
$0	Finance Department, Other Purchased Services Expenditure And Sales Tax Revenue	100-53-6335 (Other Purchase Service Expense) 100-40-4300 (Sales Tax Revenue) 100-40-4301 (P & I Sales Tax)

Route to Department/Individual	Initials	Remarks
Administration		

Summary Statement
On January 13, 2025, the City of Bethel first posted the Request for Proposal (RFP) from qualified firms to conduct sales tax audits of businesses operating in the City of Bethel. After ample time, there were no interested qualified bidders.

The City Administration recognizes the importance of ensuring city sales tax compliance and protecting municipal revenues. Accordingly, the Finance Department contacted different known firms and conducted a targeted outreach to firms that provide sales tax audit service. After reaching out to multiple companies, only one responded with a quote for consideration.

After evaluating available options and conducting a good faith review of available resources, both through RFP and targeted outreach, the Administration has determined that the responding firm is best to meet the current sales tax service needs. Accordingly, the Administration seeks approval to select and sole-source this service.

Provided quotes are tentative and are subject to change as the contract is being negotiated and finalized.

Fiscal Impact
The direct fiscal impact is determined to be $0. While the City will incur costs in procurement of this service, these costs are expected to be offset by the revenue received from anticipated recovery of unreported or underreported sales tax revenue.

Quote: Sales Tax Compliance Program Consulting Services

Prepared For:	City of Bethel, Alaska
Prepared By:	Revenue Recovery Group, LLC
Date Created:	6/4/2026
Expiration Date:	8/3/2026

Objective

Revenue Recovery Group, LLC ("RRG") will provide consulting services to assist the City in evaluating and strengthening its local sales tax compliance, administration, and enforcement efforts. The objective of this engagement is to provide strategic guidance and recommendations supporting development of a sustainable local compliance and audit program focused on improving voluntary compliance, supporting consistent administration, and assisting the City in planning future enforcement initiatives.

Scope of Services

A. **Responsibilities of RRG:** RRG will provide strategic consulting and advisory services related to development of the City's local sales tax compliance and audit program. The specific project phases, scope of services, deliverables, sequencing, and implementation priorities will be discussed and mutually agreed upon based on the City's goals, budget considerations, and desired level of support. The scope of services may be modified by mutual agreement during the course of the engagement as project needs and priorities evolve. Potential project phases and services may include:

   1) **Project Kick-Off & Program Assessment**: Conducting a high-level review of the City's current sales tax compliance, administration, and enforcement processes, identifying project objectives, and developing a preliminary project plan and implementation timeline.

   2) **Stakeholder Engagement**: Assisting the City in developing messaging, talking points, and communication strategies supporting stakeholder engagement and organizational buy-in among City leadership, elected officials, and the local business community.

   3) **Ordinance & Administrative Review**: Reviewing the City's sales tax ordinance and overall compliance framework to identify opportunities for clarification, modernization, consistency, and improved administration and enforcement.

   4) **Compliance & Audit Program Strategy**: Assisting the City in developing a general framework for administration of a local sales tax compliance and audit program, including strategies designed to encourage voluntary compliance and support future enforcement efforts.

   5) **External Communications**: Assisting the City in developing clear and consistent external messaging regarding the program rollout.

B. **Completion of Services:** The specific scope, sequencing, and timeline for each project phase will be determined during the initial phase of the engagement based on the City's goals, budget considerations, and desired level of support. Services shall be considered complete upon delivery of the applicable recommendations, guidance, summaries, or other agreed-upon work product associated with the applicable phase or milestone. This engagement is intended to provide strategic consulting and advisory services only and does not include legal services, operational implementation, ongoing program administration, or audit execution services unless separately agreed to in writing by the parties.

C. **Responsibilities of City:** The City shall designate a primary project contact and provide reasonable access to relevant ordinances, policies, procedures, and related materials necessary to support the engagement. The City shall participate in meetings and discussions as reasonably necessary, provide timely feedback and direction regarding project priorities and deliverables, and coordinate internal stakeholder participation as appropriate.

Compensation

A. **Initial Project Deposit:** The City shall pay RRG an initial project deposit in the amount of Three Thousand Five Hundred Dollars ($3,500) upon execution of this Agreement. This deposit will be applied against the first ten (10) hours of services provided and will reserve RRG key personnel for the engagement.

B. **Hourly Rate:** Services beyond the hours covered by the initial deposit shall be billed at a rate of Three Hundred Fifty Dollars ($350.00) per hour, invoiced monthly based on actual time incurred. Time shall be billed in quarter-hour increments.

C. **Maximum Compensation:** Total compensation under this Agreement shall not exceed Nineteen Thousand Nine Hundred Ninety-Nine Dollars ($19,999.00) unless otherwise agreed to in writing by both parties.

D. **Reimbursable Expenses:** Reasonable and necessary out-of-pocket expenses incurred in the course of providing services (such as travel, lodging, and materials, if applicable) shall be billed separately at actual cost and reimbursed by the City, provided that such expenses have been pre-approved in writing by the City.

E. **Invoicing & Payment Terms:** Invoices shall be issued upon completion of each project phase or milestone identified in the final project plan. The City shall remit payment within thirty (30) days of receipt. Payments made after the due date may be assessed an interest charge of one percent (1%) per month.

General Terms

This quote shall remain valid for sixty (60) days from the date issued. If the City initiates a competitive procurement process, including issuance of a request for proposals, request for qualifications, invitation to bid, or similar solicitation for the services contemplated herein prior to execution of an agreement, this quote shall automatically terminate unless otherwise agreed to in writing by the parties.

This quote is provided for discussion purposes only and does not constitute a binding agreement between the parties. No services shall commence unless and until a mutually acceptable written agreement has been executed by both parties and all required approvals have been obtained.

Quote: Sales Tax Audit Services

Prepared For:	City of Bethel, Alaska
Prepared By:	Revenue Recovery Group, LLC
Date Created:	6/4/2026
Expiration Date:	8/3/2026

Objective

Revenue Recovery Group, LLC ("RRG") will provide sales tax audit and related compliance services to assist the City of Bethel ("City") in improving taxpayer compliance, identifying underreported or unreported sales tax liabilities, and supporting fair and consistent administration of the City's sales tax code.

RRG's services are intended to supplement the City's existing compliance and enforcement efforts by assisting with audit selection, taxpayer outreach, audit execution, compliance reviews, and related sales tax enforcement activities. Services may be performed remotely and/or onsite in Bethel as mutually agreed upon by the parties.

Scope of Services

A. **Responsibilities of RRG:** RRG will provide sales tax audit and compliance services, including but not limited to:
   - Assistance as requested by the City in establishing criteria for the selection of taxpayers to be audited, selecting the taxpayers to be audited, and identifying acceptable methodologies for the audit;
   - Identification of the specific taxes and/or fees to which the audit will apply;
   - Audit planning, including the contacting of each taxpayer to be audited and scheduling of each audit;
   - Identifying and obtaining the taxpayer records to be reviewed in conducting the audit;
   - Conducting testing, searching for unrecorded transactions or disbursements, examining expense accounts, examining fixed assets, or otherwise performing such other audit procedures as determined necessary or appropriate by the City and RRG;
   - Preparing audit summaries and work papers, assessments, and such other documents as requested by the City;
   - Attendance, as requested by the City, during conferences, negotiations, and hearings concerning the audit;
   - If requested by the City, assistance in negotiation of settlements or compromises, although it is understood that RRG shall have no authority to approve any such settlements or compromises on the City's behalf;
   - If requested by the City, assistance in reviewing a taxpayer's request for a refund of taxes or fees paid to the City, including verification of the accuracy of the refund request, adjustments to the proposed refund amount, audit of all open periods of the taxpayer, and determination and adjustment for any additional taxes or fees owed to the City.
   - Collection assistance, as requested by the City; and
   - Related matters as agreed to by City and RRG.

B. Completion of Services: Services shall generally be considered complete upon delivery of the applicable audit findings, summaries, recommendations, or other agreed-upon work product associated with the applicable audit assignment

C. Responsibilities of City: The City shall cooperate with RRG in the performance of services under this Agreement and shall provide reasonable access to information, records, personnel, and other resources necessary to support the engagement. The City shall designate a primary point of contact, communicate any applicable administrative requirements, provide timely guidance and approvals as needed, and coordinate access to City personnel, including legal counsel when reasonably necessary. The City shall also provide appropriate authorization for RRG to communicate with and obtain records from taxpayers in connection with authorized audit activities and shall reasonably assist in securing taxpayer cooperation when required.

Compensation

A. Discovery Phase: RRG shall perform a preliminary review of each assigned audit at a rate of Eighty-Five Dollars ($85.00) per hour, limited to five (5) hours per audit. Upon completion, RRG shall provide the City with a summary of preliminary findings, estimated tax due, and estimated cost to complete the audit. The City may elect to discontinue the audit following review of the Discovery Phase findings or authorize RRG to proceed with a full-scope audit.

B. Post-Discovery Phase: Services performed following City authorization shall be billed at a rate of Two Hundred Fifty Dollars ($250.00) per hour.

C. Reimbursable Expenses: Reasonable and necessary out-of-pocket expenses incurred in the course of providing services (such as travel, lodging, and materials, if applicable) shall be billed separately at actual cost and reimbursed by the City, provided that such expenses have been pre-approved in writing by the City.

D. Invoicing & Payment Terms: Invoices shall be issued upon completion of each audit. The City shall remit payment within thirty (30) days of receipt. Payments made after the due date may be assessed an interest charge of one percent (1%) per month.

General Terms

This quote shall remain valid for sixty (60) days from the date issued. If the City initiates a competitive procurement process, including issuance of a request for proposals, request for qualifications, invitation to bid, or similar solicitation for the services contemplated herein prior to execution of an agreement, this quote shall automatically terminate unless otherwise agreed to in writing by the parties.

This quote is provided for discussion purposes only and does not constitute a binding agreement between the parties. No services shall commence unless and until a mutually acceptable written agreement has been executed by both parties and all required approvals have been obtained.

June 4, 2026

Nella Poquette
City of Bethel, Finance Department
300 Chief Eddie Hoffman Highway
Bethel, AK 99559

Re: Introduction to Revenue Recovery Group

Dear Nella:

Thank you for the opportunity to introduce Revenue Recovery Group (RRG). Since 1989, we have partnered exclusively with state and local governments to strengthen tax compliance, maximize revenue, and support effective tax administration.

Municipal tax departments face increasing demands on staff while balancing compliance responsibilities, taxpayer relations, and day-to-day administration. RRG provides specialized audit and consulting services designed to supplement internal resources and provide local governments with access to experienced tax professionals. Our team works as an extension of your staff, helping address complex tax issues without increasing administrative burden.

Sales tax audits have been at the center of our business since the firm's inception and continue to be our primary service offering. Our approach is designed not only to recover revenue, but also to encourage voluntary compliance and support the consistent administration of local tax laws. By combining technical expertise with practical experience, we help jurisdictions strengthen compliance while maintaining positive relationships with the business community.

Beyond audit services, RRG works with local governments to evaluate, strengthen, and enhance their tax programs. Drawing on decades of experience across a wide range of jurisdictions, we help clients identify opportunities, address challenges, and implement practical solutions that support long-term program effectiveness.

RRG's experience spans more than three decades of service to government agencies nationwide. The following metrics highlight both our long-term experience and recent performance:

Period	Revenue Discovered	Audits Completed	Average Client ROI[1]
Lifetime (1989-Present)	$450,000,000 +	67,000 +	7:1
Last 5 Years (2021-2025)	$135,000,000 +	6,300 +	9:1
Last Year (2025)	$34,000,000 +	1,100 +	10:1

We appreciate the opportunity to be considered and welcome the chance to discuss how RRG's experience may support the City's objectives. A list of current clients is enclosed for your reference. Please feel free to contact me if you have any questions or would like additional information.

[1] ROI (Return on Investment) is based on the total revenue discovered compared to audit fees billed across RRG engagements.

Sincerely,

Shelby Woolf
Vice President

Name	State	Type
Acadia Parish	Louisiana	Local
Allen Parish	Louisiana	Local
Ascension Parish	Louisiana	Local
Avon, Town of	Colorado	Local
Avoyelles Parish	Louisiana	Local
Beauregard Parish	Louisiana	Local
Bienville Parish	Louisiana	Local
Black Hawk, City of	Colorado	Local
Breckenridge, Town of	Colorado	Local
Brighton, City of	Colorado	Local
Broomfield, City and County of	Colorado	Local
Caddo Parish	Louisiana	Local
Catahoula Parish	Louisiana	Local
Centennial, City of	Colorado	Local
Centerra Metropolitan District No. 1	Colorado	Local
Claiborne Parish	Louisiana	Local
Colorado Springs, City of	Colorado	Local
Corpus Christi, City of	Texas	Local
Denver, City And County of	Colorado	Local
DeSoto Parish	Louisiana	Local
Dillon, Town of	Colorado	Local
Durango, City of	Colorado	Local
Edgewater, City of	Colorado	Local
El Paso County	Colorado	Local
Evangeline Parish	Louisiana	Local
Evans, City of	Colorado	Local
Firestone, Town of	Colorado	Local
Fort Collins, City of	Colorado	Local
Franklin Parish	Louisiana	Local
Frisco, Town of	Colorado	Local
Glendale, City of	Colorado	Local
Glenwood Springs, City of	Colorado	Local
Golden, City of	Colorado	Local
Grand Junction, City of	Colorado	Local
Grant Parish	Louisiana	Local
Greeley, City of	Colorado	Local
Gunnison, City of	Colorado	Local
Iberville Parish	Louisiana	Local
Johnstown, Town of	Colorado	Local
Lafayette Parish	Louisiana	Local
Lafayette, City of	Colorado	Local
Lafourche Parish	Louisiana	Local
Lakewood, City of	Colorado	Local
Larimer County	Colorado	Local

Name	State	Type
LaSalle Parish	Louisiana	Local
Littleton, City of	Colorado	Local
Lone Tree, City of	Colorado	Local
Longmont, City of	Colorado	Local
Louisiana Department of Revenue	Louisiana	State
Loveland, City of	Colorado	Local
Madison Parish	Louisiana	Local
Montrose, City of	Colorado	Local
Morehouse Parish	Louisiana	Local
Mt. Crested Butte, Town of	Colorado	Local
Natchitoches Parish	Louisiana	Local
Parker, Town of	Colorado	Local
Plaquemines Parish	Louisiana	Local
Pointe Coupee Parish	Louisiana	Local
Red River Parish	Louisiana	Local
Richland Parish	Louisiana	Local
Rifle, City of	Colorado	Local
Sabine Parish	Louisiana	Local
Salida, City of	Colorado	Local
Sheridan Redevelopment Agency	Colorado	Local
Sheridan, City of	Colorado	Local
Silverthorne, Town of	Colorado	Local
Snowmass Village, Town of	Colorado	Local
St. Charles Parish	Louisiana	Local
St. Helena Parish	Louisiana	Local
St. James Parish	Louisiana	Local
St. Landry Parish	Louisiana	Local
St. Martin Parish	Louisiana	Local
St. Tammany Parish	Louisiana	Local
Steamboat Springs, City of	Colorado	Local
Sterling, City of	Colorado	Local
Superior, Town of	Colorado	Local
Tangipahoa Parish	Louisiana	Local
Telluride, Town of	Colorado	Local
Timnath, Town of	Colorado	Local
Vail, Town of	Colorado	Local
Vermilion Parish	Louisiana	Local
Vernon Parish	Louisiana	Local
Washington Parish	Louisiana	Local
West Carroll Parish	Louisiana	Local
West Feliciana Parish	Louisiana	Local
Wheat Ridge, City of	Colorado	Local
Windsor, Town of	Colorado	Local
Winn Parish	Louisiana	Local

Community Action Grant Committee

Ex-Officio Members:

Kayla Saddler-Recorder 907-543-1386 ksaddler@cityofbethel.net

Meetings are usually held twice Quarterly

Community Parks and Recreation Committee

Ex-Officio Members:

Shane Iverson siverson@cityofbethel.net Community Parks & Recreation Director

Meetings are held on the Second Monday of every second Month @ 6:00pm at Council Chambers

Finance Committee

Ex-Officio Members:

Cindy Sharp 907-543-1372 csharp@cityofbethel.net

Nella Poquette npoquette@cityofbethel.net

"Nathaniel Ayuluk" <Nayuluk@cityofbethel.net>

Meeting held every Fourth Monday of each month @ 5:30 p.m. in Council Chambers

Planning Commission

Ex-Officio Members:

Lee Foley 907-543-5603 lfoley@cityofbethel.net

Pauline Boratko-Recorder 907-543-5301 pboratko@cityofbethel.net

Meeting held every Second Thursday of each month @ 6:30 p.m. in Council Chambers

Port Commission

Ex-Officio Members:

Ed Flores Port Director 543-2310 eflores@cityofbethel.net

Bridget Haygood bhaygood@cityofbethel.net 907-543-2302

Meeting held every Third Monday of each month @ 7:00 p.m. in Council Chambers

<u>Public Safety & Transportation Commission</u>

Ex-Officio Members:

Jeff Kirkham Police Chief jkirkham@cityofbethel.net

"Shelly Myers" <smyers@cityofbethel.net> (907)543-3781

Meeting held every First Wednesday of each month @ 6:30 p.m. in Council Chambers

<u>Public Works Committee</u>

Ex-Officio Members:

Bill Arnold Public Works Director 543-2046 warnold@cityofbethel.net

Reena Turner-Recorder 907-543-3110 rmturner@cityofbethel.net

Meeting held every Third Wednesday of each month @ 5:30 p.m. in Council Chambers

The City also has an **<u>Ethics Board</u>** that meets as needed.

The Clerk's Office and City Attorney serve as support staff for them.

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

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

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

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY MAINTENANCE					
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)

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)

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

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

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

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 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

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

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

City Manager's Report June 3- June 17, 2026

<u>Administration</u>

Collective Bargaining Agreement Negotiations
Administration continues meeting with the City's bargaining unit to negotiate a successor Collective Bargaining Agreement. Negotiations remain ongoing as both parties continue working through operational, compensation, and benefit proposals.

Notices of Retirement
The City has received retirement notices from two long-serving employees.
Cheryl Bartlett has announced her retirement after many years of dedicated service. Before joining the City, Cheryl worked for one of the City's utility contractors for approximately twelve years. Many residents know Cheryl through her work assisting customers with their water and sewer utility accounts, and her commitment to serving the public will certainly be missed.
Mike Mendenhall, the City's Hauled Services Foreman, has also announced his retirement effective at the end of August. Mike has dedicated 25 years to the City and possesses an incredible amount of institutional knowledge about our hauled utility operations. His experience and leadership have been invaluable, and we wish him all the best in retirement.

Classification and Compensation Study
Human Resources has received the final draft job descriptions from the Classification and Compensation Study consultant. Staff are currently reviewing the documents prior to implementation.

<u>Partnerships/Meetings</u>

Seventh-day Adventist Conference
Administration recently met with representatives from the Alaska and Federal Conferences of Seventh-day Adventists. The organization is exploring opportunities to expand its community outreach efforts and increase its presence in Bethel. It was a productive discussion, and I look forward to seeing whether additional partnerships develop from their interest in serving our community.

Steamboat Slough Derelict Vessel Project
Administration met with the Alaska Department of Natural Resources (DNR) to review the findings from its recent derelict vessel assessment of Steamboat Slough. This meeting marked one of the most encouraging milestones in the project to date.

DNR identified sixteen derelict barges during its field assessment and has already made significant progress researching ownership. Several barges remain without identifiable owners, and the City and DNR will soon begin issuing public notices in an effort to identify the responsible parties.
In the last two months, DNR has made more progress on this issue than many agencies have over the past two decades. Once DNR finalizes its report, Administration will forward the findings to both the U.S. Army Corps of Engineers and the U.S. Coast Guard and request each agency evaluate the conditions within Steamboat Slough under their respective authorities. The City's Grant Manager has also submitted the updated project plan to EPA for review. This project continues to gain momentum after many months of coordination.

University of Texas Research Partnership
The City continues its long-standing partnership with the University of Texas, whose researchers conduct infrastructure-related studies throughout Bethel.
Their current research involves monitoring movement within the City's water and sewer infrastructure using solar-powered sensors attached to residential utility lines. This work has particular value in the Housing Subdivision, where the gravity-fed utility system is heavily influenced by shifting permafrost and pilings.
Administration recently met with the research team to review the project's progress. Early results are promising, and the researchers are evaluating opportunities to expand the monitoring network within the Housing Subdivision. The additional data could significantly reduce the staff time currently required to manually measure and monitor gravity sewer line elevations.

<u>**Operations**</u>

Senator Hoffman's Retirement Celebration
Several members of the City team—including Council Members Alicia Miner, Kelsi Kime, Pam Conrad, Greg Schiedler, and the City Manager, attended Senator Lyman Hoffman's retirement celebration on Sunday. The event was well organized and provided the community an opportunity to recognize Senator Hoffman's decades of service to Bethel and the State of Alaska.

As a co-host, the City had the opportunity to offer remarks and present Senator Hoffman with a retirement gift. Staff assembled a collection of Bethel-themed items along with a photograph from a local artist. We later received word that the Senator greatly appreciated the gift and especially enjoyed the Bethel swag.

Department Goal Setting
Administration is conducting mid-year one-on-one meetings with each department head to discuss accomplishments, operational challenges, and priorities for the next six months. These meetings provide an opportunity to identify opportunities for collaboration, address resource needs, and ensure departments remain aligned with the City's strategic goals.

Organizational Training
Finance will provide budget management and procurement training for department heads and foremen on August 12. The training will focus on interpreting year-to-date budget reports and reinforcing procurement requirements established under Title 4 of the Bethel Municipal Code.

Additional organizational training is planned later this year covering payroll procedures, leave reporting, and timekeeping expectations.

Finance and Administration are also implementing an updated workflow for departmental purchasing card transactions. This improvement was identified during internal review as an opportunity to strengthen purchasing controls and reduce future audit risks.

Leave Request and Reporting Procedure

With the City's online leave and timekeeping system now functioning effectively for the majority of employees, Administration has finalized and distributed a Leave Request and Reporting Procedure for department heads and non-represented employees. While Chapter 3 of the Bethel Municipal Code establishes the City's leave policies, the new procedure provides practical guidance for requesting leave, reporting time, and documenting work performed while on leave. The goal is to provide greater consistency and clarity as we continue improving payroll and leave administration.

Payroll Processing Improvements

Administration has implemented a revised payroll processing schedule. Historically, payroll was finalized by Wednesday, leaving little time to review employee time records and process last-minute payroll changes. Under the new process, departments have additional time to review employee time reporting before payroll is finalized on Friday. This change provides Finance with additional time to perform detailed payroll reviews while improving payroll accuracy and reducing processing errors.

Information Technology

Administration continues working with our IT contractor to strengthen the City's technology infrastructure. One significant improvement completed this month was the installation of a dedicated GCI internet connection for the Police Department. Previously, the facility relied on the City's wireless antenna network, which requires unobstructed line-of-sight and has required increased maintenance during the summer months as foliage impacts signal reliability. The dedicated connection provides a more stable and secure network for Police Department operations while further isolating critical public safety systems from the City's broader network.

Port

US Coast Guard conducted an inspection of the Port Facilities in July. We received the report stating there were no deficiencies.

Planning

Hazard Mitigation Plan

The City's Hazard Mitigation Plan has officially been approved by FEMA. This accomplishment represents many months of coordination among City staff, partner agencies, and state and federal agencies. Congratulations to our Planning Department for successfully leading this effort. Approval of the plan preserves the City's eligibility for future hazard mitigation funding and strengthens our long-term emergency preparedness efforts.

Public Works

Landfill

The Alaska Department of Environmental Conservation conducted its annual landfill inspection during the week of August 3. Inspectors expressed concern regarding the growing number of abandoned vehicles at the facility, and Administration anticipates those concerns will be reflected in the inspection report. If so, the findings will strengthen the City's efforts to pursue grant funding for a community backhaul and vehicle removal program.

The landfill closure study being prepared by DOWL is expected to be completed within the next two weeks. Following the review of those findings we will begin working on an updated fee and rate schedule to meet the growing needs of the department.

Piped Utilities and Water Treatment

The Piped Utilities Division recently responded to another emergency water main repair near the Bethel Heights Water Treatment Plant after a water line separated due to shifting pilings. This area has experienced repeated movement, likely made worse by prolonged soil saturation resulting from winter water leaks. Staff successfully completed temporary repairs and have been directed to develop long-term stabilization options for the affected piling.

The Piped Utilities and Facility Maintenance teams are also evaluating repairs to the connection between the Bethel Heights Water Treatment Plant and the adjacent water storage tank. The small valve building between the two structures continues to shift, placing stress on pumps, valves, and associated piping. Staff are evaluating options to re-level the structure while replacing aging valves during the work.

Later this month, the City will also coordinate closely with the Lower Kuskokwim School District as it performs work on utility service lines. Previous work on the school district's utility loop created operational impacts within the Bethel Heights Water Treatment Plant, and City staff will work alongside LKSD to help minimize disruptions during this phase of construction.

Finally, the Piped Utilities Division is preparing to reconnect an existing sewer service line to the Bethel Police Department.

Construction Projects

Ptarmigan Road Culvert Replacement

Construction continues to progress ahead of schedule, with substantial completion anticipated by August 15.

Animal Control Center

Construction of the new Animal Control Center remains on schedule for completion at the end of October. Concrete pads, structural posts, and beams have all been installed. Administration is working closely with the kennel manufacturer after learning that the expected shipment date has slipped to August 24. Because this leaves little margin before the final seasonal barge, staff are working with the manufacturer to expedite delivery.

YK Fitness Center Expansion

Construction of the YK Fitness Center expansion has encountered several challenges that are being addressed collaboratively by the contractor, design team, and City staff. While additional coordination has been necessary, the project team remains optimistic that the December 31 completion target can still be achieved.

City of Bethel

Finance Department

Manager's Report for July 2027

Date: 8/3/2026

To: Lori Strickler, City Manager

From: Nella Poquette, Finance Director

Subject: July 2026 Finance Management Report

Executive Summary

- The Finance Department would like to welcome, Nathaniel "Mik" Ayuluk back as our Account Specialist I.
- Please join us in thanking Cheryl Bartlett for her years of dedicated service to the city. She will be missed by her co-workers and the Bethel community as she begins her next adventure: retirement.
- The Department is encouraging all departments to review their FY26 revenue and expenses and process all FY26 invoices as we transition to FY27
- FY25 Annual Financial Audit is still ongoing, and is currently conducting testing including purchasing card receipts, fixed assets, etc.
- The department has been working on improving our utility forms to ensure correctness and efficiency.

Current Events within the Finance Department

Finance Committee

The Finance Committee was able to meet this month.

MEMORANDUM

DATE: July 31, 2026

TO: Lori Strickler, Acting City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report for August 11, 2026 Bethel City Council Meeting

Grant Applications Submitted

State Revolving Fund Loan Questionnaire

I prepared and submitted a Questionnaire to the Alaska Department of Environmental Conservation to request $750,642 to cover the cost of replacing heat trace in the sewer pipes that run from the FAA Lift Station to the QFC#2 Lift Station. The Questionnaire is the pre-application that is scored and assigned forgiveness monies.

Grant Applications in Preparation

COPS Microgrant

I am working with Public Safety Director Jeffrey Kirkham and Public Relations Specialist Zeff Prina to develop a grant application to request $200,000 to operate the proposed Cadet Program at the high school for two years. The program is planned to start this year whether the grant is funded or not. The grant request will focus on the objective of recruitment, hiring, and retention.

FY 2026 COPS Technology and Equipment Program

The City of Bethel was awarded a congressionally directed spending allocation of $70,000 for police station security features thanks to the effort of Senator Lisa Murkowski in Congress. The city must now apply for the COPS Technology and Equipment Program to secure the funds.

Public Assistance

FEMA requested more documentation for the OT hours for two city employees who worked additional hours than those scheduled to help Typhoon Halong evacuees in Bethel. The city must provide all timesheets, pay stubs, and duty descriptions for each hour claimed.

EPA Grant for Removal of Derelict Vessels

The City has been meeting with the Alaska Department of Natural Resources (DNR), Derelict Vessel Division, to work out a game plan to remove one or more vessels from Steamboat Slough. The city's grant of $5,000,000 will go further with the help of DNR. EPA and DNR officials will visit Bethel to see the derelict barges in Steamboat Slough on or about June 22-25, 2026.

State Revolving Fund Loan Applications

I have four State Revolving Fund Loan applications to complete. These four applications are for the latest 100% forgiven projects: 1) Water Distribution Center Design ($1,904,574), 2) Bethel Water Treatment Plant Security Improvements ($112,902), 3) Bethel Backwash Tank Replacement ($1,000,000), and 4) New Water Haul Truck (361,957).

Grant Administration

July was quarterly report month. I prepared and submitted financial reports and disbursement requests totaling $1,246,578.76. The city has the following major capital projects in motion: Bethel Heights Water and Sewer Improvements, YK Fitness Center expansion, four water and sewer projects, and the new animal shelter. Ongoing formula grant programs include: public transit system, CSP program, and Justice Assistance Program (purchased cameras and security equipment for police department).

Current Grants

See list on the following pages.

City of Bethel Current Grants - July 2026

#	Grant	Amount	Expiration
1	**Coronavirus Capital Project (CCP) Fund**	$ 9,000,000	12/31/2026
	UIC is engaged in full-time construction of new gymnasium. Grant balance is $986,589 as of 6/16/26. Contractor to be substantially complete by October 31, 2026.		
2	**Denali Commission Grant**	$ 500,000	9/30/2026
	City charged $500,000 of the construction cost to expand the fitness center to the grant and acted to close it. Denali Commission will not close grant until project is completed.		
3	**CSP - DHSS FY 2025**	$ 242,311	6/30/2027
	The FY 27 CSP grant application was approved by the State Department of Health in the amount of $242,311, with the period of performance beginning July 1, 2026.		
4	**Designated Legislative Grant** > **Dust Control**	$ 1,200,000	6/30/2029
	City to make more purchases with funding from this grant during summer 2026. City has a grant balance of $1,023,586.		
5	**VSW Capital Improvement Project Grant**	$ 23,860,000	6/30/2027
	DOWL has nearly all the easements needed for Phase 2 of the project. A few easements are in negotiation right now. City to find out if grant will cover the cost of construction of Oscar Way, a road that must be moved to the west 30 ft.		
6	**Last Frontier Housing Initiative**	$ 5,000,000	12/31/2026
	Kuqo Construction finished construction of the professional housing units in City Center. City Manager is working with AHFC on tenant residency.		
7	**State Homeland Security Program Grant - SFY 25**	$ 9,000	9/30/2026
	This grant will cover the cost of paying a trainer to come to Bethel to teach ICS-300, an Incident Command System course for first responders and municipal administrators who may play a role in a major emergency situation.		
8	**Safe Streets 4 All Grant**	$ 52,800	11/8/2026
	DOWL Planning Team came to Bethel to see first-hand the road conditions in Bethel. Shane Iverson drove the team around town. They were able to see an early morning school arrival and all the pedestrians and vehicles in one area. Focus group held one meeting so far.		
9	**Energy Efficiency and Conservation Block Grant (EEBG)**	$ 75,220	9/30/2026
	UIC is responsible purchasing and installing solar panels on roof of fitness center.		
10	**Rasmuson Foundation Grant**	$ 250,000	1/31/2026
	This grant will cover part of the cost of design and construction of new animal shelter in Bethel. City received a grant extension to December 31, 2026.		

11	**Community Transit Operating Grant**	$	184,131	6/30/2025
	Transit Manager Evon Fox manages the daily operation of the transit system, handles all purchases, and completes monthly billing summaries and quarterly reports. FY 27 grant began July 1, 2026 and will run until June 30, 2027.			
12	**QFC#2 Lift Station Improvements - SRF Loan /100% forgiven**	$	1,072,500	TBD
	City hired Alaska Diversified Contractors to complete the project.			
13	**Bethel Heights Water Treatment Plant Automation - SRF Loan**	$	1,418,000	TBD
	100% forgiven. DOWL prepared and issued Request for Qualifications in an effort to hire a contractor. Responses due in August 2026.			
14	**City Subdivision Water Treatment Plant Automation - SRF Loan**	$	1,369,000	TBD
	100% forgiven. DOWL prepared and issued Request for Qualifications in an effort to hire a contractor. Responses due in August 2026.			
15	**Purchase of One Sewer Haul Truck - SRF loan /100% forgiven**	$	315,009	TBD
	Order delays have city hoping truck makes the barge in summer 2026.			
16	**Sewer Truck System Assessment - SRF loan / 100% forgiven**	$	37,500	TBD
	City signed loan agreement. Project to evaluate sewer haul truck system for efficiencies, cost-savings.			
17	**Water Truck System Assessment - SRF loan / 100% forgiven**	$	37,500	TBD
	City signed loan agreement. Project to evaluate sewer haul truck system for efficiencies, cost-savings.			
18	**Storm Disaster Relief - Alaska Community Foundation**	$	400,000	NA
	The foundation gave the City a check for $400,000 to be used for general response and recovery from storm, including the lost revenue from allowing households with evacuees to not pay for water and sewer services.			
19	**Safety Grant**	$	3,000	6/30/2027
	Purchased life rings for pool and anti-slip mats for fitness center and treatment plant.			

Total $ 45,025,971

CITY OF BETHEL
POLICE/FIRE
DEPARTMENT OF PUBLIC SAFETY

MONTHLY REPORT

POLICE July 2026

Personnel:

Current Staffing			
Position	**Allocated**	**Staffed**	**Vacant**
Community Safety Patrol	2	2	0
Community Service Officer	3	1	2
Administrative Assistant/Taxi Inspector	1	1	0
Dispatcher	6	3	3
Command Personnel	2	2	0
School Resource Officer	1	0	1
Peace Officers	17	14	3
Support Services Manager	1	1	0

Seven ( ) Police Officer vacant positions, one (1) school resource officer, two (2) Community Service officers, and one (3) Dispatcher. There are three officers (0) in the background process for hiring.

Operations:

	June 2026	July 2026	Difference	Year to Date
Calls	1155	1051	-104	7547
Assault	37	27	-10	213
Intoxicated Pedestrian Calls	196	160	-36	1287
Driving Under Influence Calls	25	20	-5	134
Domestic Violence Calls	17	25	+8	137
Animal Calls	30	26	-4	218
Animal Bite Reports	0	3	+3	5
Sexual Crime Reports	10	4	-6	44
Death Investigation Reports	1	0	0	3
Traffic Accidents	9	7	-2	80
Alcohol Related Calls	358	307	-51	2238

Assignments:

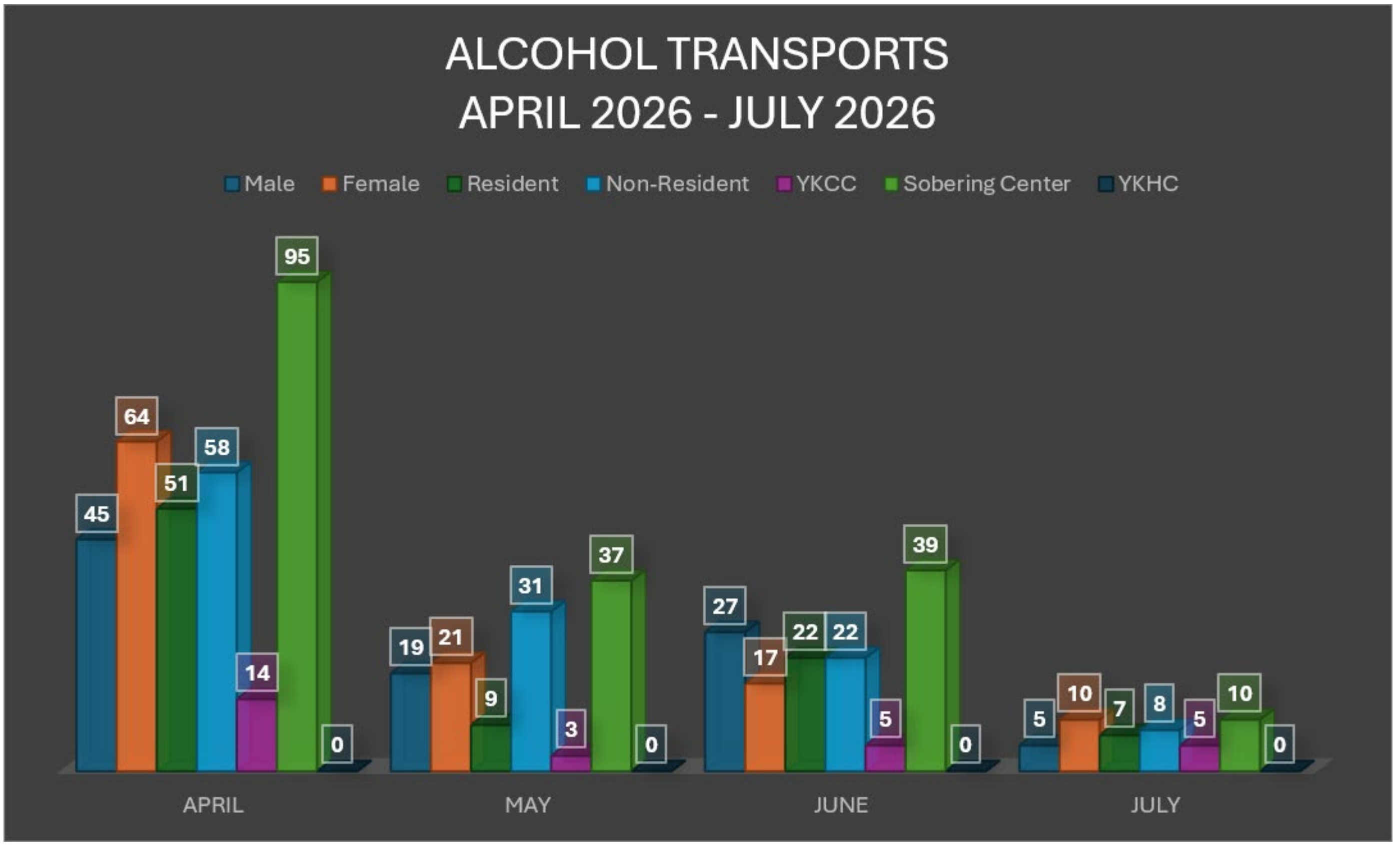
Officer Adkins and Morgan began working for the Bethel Police Department in July.

Community Outreach:

Police and Fire Participated in the 4th of July parade event.

ALCOHOL TRANSPORTS

April 2026 – July 2026



Transport by PD Personnel

MONTH	CSO/CSP	OFFICER
January	34	3
February	33	0
March	45	2
April	105	4
May	30	10
June	40	4
July	13	2

FIRE

July 2026

<u>Personnel:</u>

Current Staffing			
Position	**Allocated**	**Staffed**	**Vacant**
Career Staffing	**6**	**5**	**1**
Deputy Chief	**1**	**1**	**0**
Lieutenant	**3**	**3**	**0**
TOTAL	**11**	**8**	
Volunteers	**38**	**20**	**18**

Max Lorentz was hired as a probationary Firefighter.

<u>Operations:</u>

	May 2026	June 2026	July 2026	Difference	Year to Date
Calls	**97**	**164**	**151**	**-13**	**958**
Fire Calls	**11**	**19**	**14**	**-5**	**87**
EMS Calls	**86**	**145**	**137**	**-8**	**782**
Actual Fires	**1**	**3**	**0**	**0**	**13**
Sobering Center Calls	*****	**4**	**3**	**-1**	**33**
Winter House Calls	*****		**0**	**0**	**53**

<u>Notable Fire Calls</u>

All fire calls were alarms or public assist calls.

<u>Notable EMS Calls</u>

On 07/30/2026 at 7:23 PM, Medics responded to the report of an ATV accident in the pits. Four juvenile patients were treated for non-life-threatening injuries and transported to the hospital.

COB Animal Shelter

June 2026

Animal Calls Type	April	May	June	July	YTD TOTAL
Stray Animals					47
Aggressive Animals	1		1	2	11
Dog Bites	1	1	1	3	9
Animal Cruelty/Neglect	0				1
Nuisance Complaints	0			3	7

Animal Intakes & Outcomes	April	May	June	July	TOTAL
Intake Dogs	21	10	11	17	114
Intake Cats	0	0	0	3	4
Returned to Owner	14	6	6	10	55
Adopted	0	0	0	0	1
Transferred to Rescue	7	4	5	10	63

Enforcement Compliance	April	May	June	July	TOTAL
Warnings	0	0	0	3	5
Citations	0	0	0	1 pending	4

Bethel Police Department | P.O. Box 809 | 157 Salmonberry Rd. | Bethel, Alaska 99559
Telephone 907-543-3781 | Fax 907-543-5086 | www.cityofbethel.org

Community Parks & Recreation Report – July 2026
By: Department Director, Shane Iverson

Gym Expansion

- Completed: Steel work for exterior stairs. Fire Suppression rough-in.
- In progress: Metal flashing and underfloor soffit; Mechanical rough in, Electrical Rough-in; Insulation; Translucent panels; Exterior Doors and windows;
- Upcoming: MDF install/hang and tape drywall
- P&R Committee & community tours: available on request to P&R Director.

Programming & Services

- Healthy Activities Camp: Ran 4 weeks of camp, under the 4-H charter; serving an average of 12 students daily, M-F.
- Bethel was Added to the first cohort of the Alaska Municipal League Boardroad Initiative. This means they selected the Pinky's boardwalk (or "broadroad" using their language) for inspection and review in the first round of this lengthy initiative.
- Initiated agreement with American Red Cross and NORC at the University of Chicago to be involved in study of successful aquatic programs with Alaska Natives and American Indians staff.
- Helped lead Fourth of July - Independence Day festivities, including main stage management and entertainment, fairgrounds preparation, free games and competitions, and a community softball game.
- Closed out projects and processes for the Jesuit Volunteer Corp- Northwest 2025-26 program year and completed work to initiate the 2026-27 program year.

Dog Park

- Volunteers are coordinating efforts to implement dog park plan.

Facilities & Staffing

- Rec Swim hours were reduced for 5 days in mid-July due to low lifeguard staffing.
- Lifeguard Staffing: 15 (high fluctuation of availability during summer),
  - Will go down to 11 in August
  - We will offer an American Red Cross Lifeguard Certification training in late August.

- Fixed decaying lane line.
- Utility road on East side of building was repaired.
- NORC program participant
- New JVC Volunteer, Leo Edmonds-Doberenz, will begin duties as Aquatics Coordinator August 14th.
- This summer two department staff members; David Chakuchin and Andrew Perry, won the City Spirit Award for their excellent performance in service to the community.

City of Bethel

July 31, 2026

FROM: Planning Director
TO: Lori Strickler, City Manager
SUBJ: Planning Director's July 2026 Report

July 2026 Events

- **Planning Commission:** There was a quorum and the meeting was called to order by the Chair. Under new business, the Commissioners discussed the Assistance Program Policy and the Draft Nuisance Ordinance. They requested additional information on the draft once it is completed. Pauline updated the Commission on the nuisance properties. I did not attend the meeting due to medical issues that required two (2) days of PTO.

- **Database Tracking Table:** **2026**

2025		**Received this Month**	**Total Received for Year**	**Total Approved for Year**
41	**Residential Site Plan Permits**	**5**	**16**	**16**
12	**Commercial Site Plan Permits**	**2**	**13**	**13**
2	**Conditional Use Permits**	**0**	**0**	**0**
0	**Variances**	**0**	**0**	**0**
1	**Zoning Amendments**	**0**	**0**	**0**
4	**Plats**	**1**	**1** **1 Replat**	**1** **1 Replat Recorded**
N/A	**Encroachment Permits**	**0**		

- **Summary Statement:** There are six (6) additional site plan permits pending. Three (3) require ACOE approval and three (3) need more information from the applicants. The corrected mylar for the DOT Right-Of-Way Map for Tundra Ridge Road was received, signed, and sent to the recorder's office.

- **Abandoned and/or Junk Vehicles:** The tagged junk vehicle off Ptarmigan at the entrance to Winterset Drive, and the six (6) junk vehicles on Sixth Avenue were removed to the Landfill. An abandoned vehicle on the BIA Road was tagged on 07/28/26 for towing/removal.

- **Staff Vacancies:** None

Other Events:

- Planning has initiated title searches **to identify property owners for 9316 Nengqurralia Drive, 800 Tundra Ridge Road, 1530 Chief Eddie Hoffman Highway, and 1651 Chief Eddie Hoffman Highway** instead of DOWL.
- Public Nuisance Notices for the properties at **121 Chief Eddie Hoffman Highway, 244 Akiak Drive and 248 Akiak Drive** were given to Public Safety/BPD for hand delivery on Friday, May 29, 2026. The occupant of the property at 121 Chief Eddie Hoffman Highway has been working to get his lot cleaned up. **I spoke with him on Wednesday, July 29, 2026. He is an elderly disabled gentleman who is trying his best. He stated two (2) of the junk vehicles plus some debris were dropped off on his property by Travis Dostert before he went to the hospital. However, the occupant said the two (2) vehicles belong to Kenny Dostert who supposedly is in jail.**
    1. I looked at 244 and 248 Akiak Drive on Thursday, July 30, 2026. There is no change at 244 Akiak. At 248 Akiak, two occupied vehicles were positioned to block access or relevant photos. From the little that could be observed, no improvement was noted.
- After a Team meeting presentation by COMCATE on how Planning might improve efficiency in code enforcement of nuisance properties and derelict vehicles, COMCATE submitted a proposal that will be shared with the City Manager before acceptance.
- Received a Nuisance Complaint on July 18, 2026, from Travis Wold who resides at 9229 Makqalria Road in Tundra Ridge. His complaint is centered on a drainage issue caused by the property at 9227 Makqalria Road that he claims is abandoned. I went to view the situation on July 20, 2026. 9227 Makqualria Road had a yard that is well maintained with no junk or debris, a vehicle in the drive, and the porch light and a light inside were on. This property receives water and sewer services and is not abandoned. Because the main complaint was about drainage and spoke of ***lawyers and legal issues***, the complaint was forwarded to the Public Works Director for review.
- **City Council Meeting:** Attended the City Council meeting on July 14, 2026, supporting adoption of Resolution 26-08 (Local Hazard Mitigation Plan Update). The Resolution was passed on the Consent Agenda. Subsequently, the approved Resolution was transmitted to AEOCOM to deliver to the Alaska Department of Homeland Security and FEMA.
- **FEMA Meeting:** Along with the Acting City Manager/Public Works Director, Deputy Police Chief, Fire Chief, and Kayla Saddler, met Thursday, July 23, 2026, with Robert Lantz-Brazil, the Senior Logistics Planner for FEMA Region 10 and his team. A wide range of topics were discussed with an in-depth look at communications. The FEMA Team was interested in learning about Bethel and how best they could assist us. Of particular note, Kayla's input was pertinent and enlightening.
- Planning responded to a complaint from AHFC about a large pool of water collecting in a vacant lot at Ridgecrest Drive and Akakeek Drive. The main concern was children playing in the neighborhood and there were no precautions in place. The cause of the water was identified as a leaking water pipe, and the City Manager and Public Works Director were notified.

PORT OF BETHEL

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

To: Lori Strickler, City Manager

From: Edward Flores, Port Director

Subject: July 2026 Managers Report

- **<u>Small Boat Harbor</u>**
  With the harbor fully operational, we shift our attention to upkeep around the harbor. This last month, we laid gravel, graded the harbor, trimmed bushes, cut the grass, and completed the main duties of the harbor. Mid-month, we received a complaint about a drop-off at the end of the North ramp. We waited until low-low tide to address the matter. We found a noticeable difference between the ramp and the gravel around the planks. We filled around the planks and checked the level the next day during low tide. We had to reset D float on the second weekend of the month; we believe the anchor walked away during high tide. As a result, D float was leaning and touching C float. I called in our operator, and between the attendant on shift, the operator, and me, we were able to correct D float. The last weekend of the month, during the heavy winds and high tides, F float anchor walked away, and the float drifted over the South ramp sometime Sunday night. We were able to partially correct the float before we called the streets and roads crew for help with the ramp from the approach to the floats. Once that was out of the water, we were able to put the float back into the right spot. The next day the crew went out and reset the floats in calm weather.

- **<u>City Dock/Beach 1/Petro Port</u>**
  The Cit Dock received two mainline vessels this last month, one from AML and one from Alaska Logistics. While here Alaska Logistics spent an extra couple of days at dock due to foul weather in the Bering Sea. We did receive one call for emergent dockage. There was a vessel upriver that noticed a crack in the hull, they coordinated with the USCG, their main offices, and myself. They spent 3 days out of the water to address the crack and were back in the water with an inspection from the USCG. The USCG stopped by the Port of Bethel for a 126 Annual inspection on the 13th. We showed then around the City Dock, answered any questions. The inspection went smoothly, we received no deficiencies this year. We have not had to water down the dock as much as we anticipated this last month with the damp weather. Although we were able to grade the dock multiple times. We put down 4 loads of gravel around the front of the warehouse, and will be dropping gravel on Beach 1 and 2 once we get word from KNIK that they are ready for us to buy gravel.

- **<u>Port Office</u>**

Page 202 of 236

The port office is running well. We have no issues with the building. Building Maintenance continues to do daily checks on the building, they charged up the glycol in the system this last week.
The Port Commission did not meet last month due to a lack of a quorum. Our next meeting is scheduled for August 17, 2026, at 7 p.m. It has been a while since we have had quorum, so this months agenda looks heavy but we just need to clear up the agenda at this next meeting. I am hoping to have a quorum this coming month.

- **Admin / misc.**
  We continue to clean the lower access area and will resume cutting brush in August. I expect most of the brush to be cut back by the end of the month. In mid-June, a vessel accidentally tore one of our bitts off the seawall. We secured the bitt at the City Dock and began ordering replacement materials. In July, we filled the hole with gravel to one inch below the lowest part of the bitt, then had the Streets and Roads crew weld the bitt back into place. Afterward, we mixed and poured cement to fill the remainder of the hole. Once the cement cured, we returned the bitt to service. All labor and materials were tracked and billed to the responsible party.

Total tonnage for the month will not appear on this report, at the time of writing we were still working up the numbers.

Description	Issued Prior Month	Total this Calendar Year
Number of Small Boat Harbor Permits Issued	40	262
Number of vehicle long-term parking permits issued.	0	6
Number of mainline vessels arriving/departing	3	12
Number of river vessels arriving/departing	39	79
Total cargo tonnage received	T	2,537.326 T
Total petro gallons received	1,087,944 gal.	4,465,172 gal.

City of Bethel, Alaska

City Clerk's Office

Upcoming Meetings

August 11, 2026 Regular City Council Meeting 6:30 pm
August 25, 2026 Regular City Council Meeting 6:30 pm
Nuisance Abatement Hearing, September 1, 2026 6:00 pm

City Clerk's Office

-Attending Weekly Municipal Election training online hosted by Division of Community and Regional Affairs for Municipal Elections.

- Municipal Election tasks such posting Vacancies in Office, and Voter registration Deadlines.

-Clerk's Office attended Division of Election Training for the upcoming State Elections, and for running the Absentee Voting Office.

-Clerk's Office is hosting Absentee Voting for the Primary Election. August 3-17, Mon-Fri. 8:30pm-5:00pm.

-Held a training for City of Bethel Ex-Officio Staff for Committees and Commissions.

-Trained the new Public Safety and Transportation Ex-Officio on the Meeting Process.

-Preparing for the Primary Election with the State of Alaska and Election Chairs.

-The City Clerk's Office is preparing a Nuisance Abatement Hearing to be held on September 1, 2026 at 6pm. For three properties:
410 Owl Street, Plat 81-10, Block 1, Lot 46, Bethel Alaska
17 Kwethluk Lane, Plat 71-425, Block 1, Lot 3, Bethel Alaska
455 Ridgecrest Drive, Plat 98-7, Block 5, Lot 1A, Bethel Alaska
The meeting information and the record will be available on the City's Website under City Council Meetings.

Important Upcoming Municipal Election Dates:

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)
September 6, 2026 Deadline for voter registration for Municipal Election
September 21, 2026 Early voting/In-person Absentee voting Opens, (Municipal Election/REAA)

cityclerk@cityofbethel.net
907-543-1384

Task	Period Total	YTD Total
Passport Appointments	1	46
Burial Permits/Reservations	2	40
Notary Services	2	27
Meeting Minutes Drafted	1	19
Resolutions Drafted	-	-
Ordinances Drafted	-	-
AM/IM/Proclamation Drafted	-	10

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

cityclerk@cityofbethel.net
907-543-1384

City of Bethel

OCTOBER 6, 2026 REGULAR CITY ELECTION
NOTICE OF VOTER REGISTRATION DEADLINE

DEADLINE

The deadline for registering to vote or to update voter information in time for the October 6, 2026, Regular City Election is September 6, 2026.

WHERE TO REGISTER

Online: State of Alaska Division of Elections website:
www.elections.alaska.gov/voter-information
or use your camera to open the QRL:

In person:
Bethel City Clerk's Office
300 Chief Eddie Hoffman Highway

VOTER QUALIFICATIONS

A person is qualified to vote who:

1. Is a citizen of the United States
2. Has passed his/her 18th birthday
3. Has been a resident of the city of at least 30 days preceding election
4. Has registered at least 30 days before election with the state and is not registered to vote in another jurisdiction; and
5. Is not disqualified under Article V of the State Constitution

GENERAL INFORMATION

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
Phone (907) 543-1384
cityclerk@cityofbethel.net
www.cityofbethel.org

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
Primary Election Fact Sheet
August 18, 2026

Key Dates

July 3 – Military, Overseas and Advance Remote Ballots Sent

July 19 – Voter Registration Deadline

July 24 – Target Day to Mail Absentee Ballots

August 3 – Early Voting Begins

August 3 – Electronic Transmission Voting Begins

August 8 – Absentee Ballot By-Mail Application Deadline

August 17 – Absentee Ballot by Electronic Transmission Application Deadline 5:00pm AST

August 18 – Primary Election Day
Polls Open 7:00 a.m. – 8:00 p.m.

August 18 – By-Mail Ballots Must Be Postmarked

August 31 – Target Date Primary Election Certification

Resources

elections.alaska.gov – Contact information, sample ballots, 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 Representative

Ballot Information

Governor/Lieutenant Governor

One each – United States House of Representative Seat & United States Senate Seat

Ten – State Senate Seats

Forty – State House of Representatives Seats

Ballot Measure - An act limiting contributions to campaigns (may not appear if a bill that is substantially similar is signed into law)

Primary Ballot Option

- The Primary Election is an open primary, meaning all candidates will appear on the same ballot.

Web: elections.alaska.gov

Email: elections@alaska.gov

Facebook: facebook.com/akelections/

Language Assistance: 1-866-954-8683

Voting is Power
Vote 2026 Alaska

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:

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- Special Needs by Personal

Web: elections.alaska.gov

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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)