



CITY OF BETHEL FY 2027 ANNUAL BUDGET

Operating and
Capital Improvement
Projects

JULY 1, 2026-JUNE 30, 2027

Elected Officials

Rose Henderson, Mayor

Teresa Keller, Vice-Mayor

Mark Springer Council Member

Alicia Miner, Council Member

Pam Conrad, Council Member

Greg Schiedler, Council Member

Kelsi Kime, Council Member

Presented By

Nella Poquette, Finance Director

Lori Strickler, City Manager



www.cityofbethel.org



City of Bethel, Alaska

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Introduction and User Guide

City of Bethel FY27 Budget Navigation Guide

How to Use This Budget Document

The City of Bethel Annual Budget serves four purposes: policy document, financial plan, operations guide, and a communication device to the citizenry of the City. The annual budget book is a **policy document** that communicates the City Council's priorities and the financial policies that guide decision-making; a **financial plan** that presents revenues, expenditures, fund balances, capital investments, and debt for all appropriated funds; an **operations guide** that describes each department's responsibilities, organization, and staffing level; and a **communications device** written so that residents, Council members, employees, rating agencies, and grantors can readily understand the City's finances.

Organization of the Document

- **Introduction & Overview** — the City Manager's budget message, a profile of the Bethel community, the City's organizational structure, and budget overview.
- **Budget Process & Financial Policies** — the legal framework, adoption calendar, amendment procedures, and the financial policies that govern the budget.
- **Fund Structure & Basis of Budgeting** — the City's funds, the departments accounted for within each, and the measurement basis used for budgeting.
- **Financial Summaries** — consolidated all-funds schedules, General Fund revenues and expenditures, special revenue funds, enterprise funds, and internal service funds, with four years of comparative data (FY2024 actuals through the FY2027 adopted budget).
- **Departmental Budgets** — organizational description, staffing, and budget for each General Fund department.
- **Capital & Debt** — the FY2027 Capital Improvement Budget adopted by Ordinance 26-10, its effect on fund reserves, and the City's debt and lease obligations.
- **Supplemental Information** — staffing summaries, adopting legislation, and a glossary of terms and acronyms.

Fiscal Year

The City of Bethel operates on a July 1 through June 30 fiscal year. Fiscal Year 2027 (FY2027) covers July 1, 2026 through June 30, 2027. Throughout this document, "FY24 Actuals" are audited-basis actual results, "FY25 Budget" and "FY26 Budget" are the adopted budgets for those years, "FY26 Mid-Year Actuals" reflect activities from July 1, 2025 through December 31, 2025, and "FY27 Adopted" is the budget adopted by the City Council through Ordinances 26-09 and 26-10.

Budget Message

Letter from the City Manager

CITY OF BETHEL

City Manager's Office



City Council, and Citizens of Bethel,

The Fiscal Year 2027 budget reflects months of careful planning, difficult decisions, and a commitment to maintaining the essential services our community depends upon. This year's budget process was one of the most challenging in recent years as the City continues to experience rising operational costs, particularly in energy, personnel, insurance, and the overall cost of doing business in rural Alaska.

Like many municipalities across Alaska, Bethel faces growing financial pressures while working to maintain critical infrastructure, deliver reliable public safety services, and invest in the community's future. Balancing the budget required a careful review of every department, a focus on core services, and difficult decisions about operating expenses and capital investments.

While the adopted budget remains fiscally responsible, it also reflects the reality that not every identified need could be funded this year. Several operational initiatives, equipment replacements, facility improvements, and capital projects have been postponed until the City's long-term financial position improves. These decisions were not made because the needs have diminished, but because preserving the City's financial stability must remain our highest priority.

Despite these challenges, I continue to be impressed by the resilience, professionalism, and dedication of City employees. Every department has found ways to adapt to staffing shortages, increasing workloads, and limited resources while continuing to provide an effective level of service to our residents. Their willingness to innovate, collaborate, and remain focused on serving the community has allowed the City to continue making meaningful progress even during a period of fiscal constraint. The success reflected throughout this budget is a direct result of employees who care deeply about Bethel and the people they serve.

Operating Budget Summary

The FY2027 Operating Budget appropriates approximately \$16.35 million in General Fund revenues and \$15.0 million in net General Fund operating expenditures after indirect cost recovery, while continuing to fund essential municipal services including public safety, public works, parks and recreation, planning, administration, and community services. Enterprise operations—including water and sewer, solid waste, municipal dock operations, leased properties, and public transit—continue to operate through dedicated enterprise funds that support their respective services. The adopted operating budget projects that revenues will exceed expenditures, helping maintain financial stability while continuing to build reserves for future needs.

Although this year's budget required difficult choices, it positions the City to remain financially stable while continuing to provide the essential services our residents expect. As the City's financial outlook improves, Administration will continue working with the Council to address deferred operational needs and capital projects that remain important to the community.

I would like to thank the City Council, department directors, employees, and community members who contributed their time, expertise, and thoughtful discussion throughout the budget process. Their collaboration and commitment to responsible stewardship have helped produce a budget that balances today's realities with tomorrow's opportunities.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Lori Strickler", with a large, stylized initial "L" and a horizontal line extending to the right.

Lori Strickler, City Manager
City of Bethel
300 Chief Eddie Hoffman Highway
Bethel, AK, 99559
907-543-1373
citymanager@cityofbethel.net

Our Community

About Bethel, Alaska and its municipal government

Welcome

The City of Bethel is a second-class city incorporated in 1957 and is the largest community in western Alaska's Yukon-Kuskokwim (YK) Delta. Located on the Kuskokwim River approximately 400 air miles west of Anchorage, Bethel is home to roughly 6,300 residents and serves as the regional hub for transportation, health care, education, commerce, and government services for dozens of surrounding villages. The community is predominantly Yup'ik, and subsistence hunting and fishing remain central to the regional way of life. Bethel is also known as the home of the Kuskokwim 300 ("K-300") sled dog race, one of Alaska's premier mid-distance mushing events.

Bethel is not connected to any other community by road or rail. All freight arrives by air or by barge during the summer season, making the Port of Bethel the receiving and transshipment center for petroleum products and barged freight for the entire YK Delta, making it a critical regional infrastructure. The remote setting drives the City's cost structure: energy, freight, insurance, and construction costs are substantially higher than in road-system Alaska making Bethel a remote area, a reality reflected throughout this budget.

Services Provided

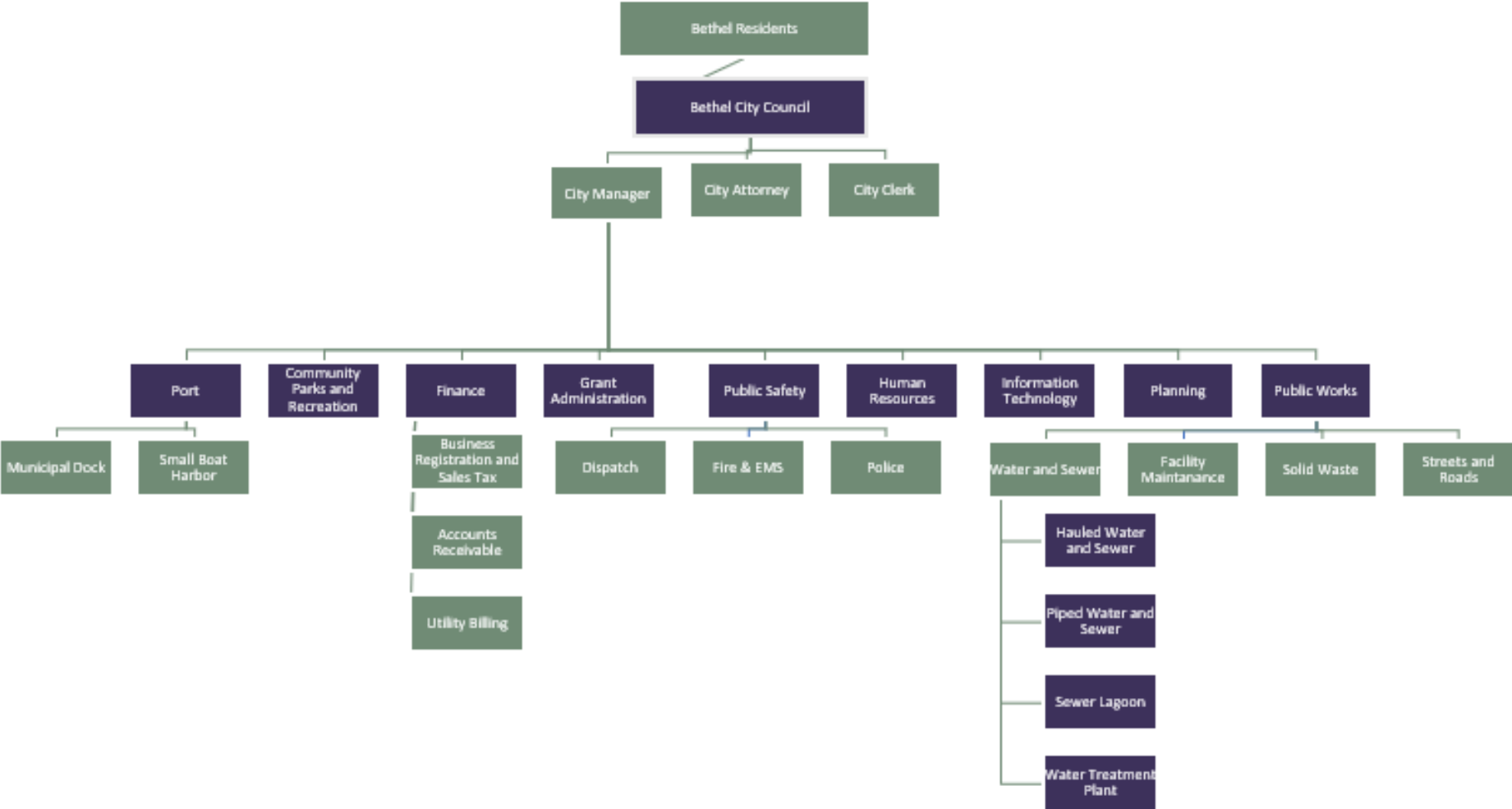
The City provides police, fire, and emergency medical services; dispatch and E-911; water and sewer utilities (both piped and hauled service); solid waste collection and landfill operations; street and road maintenance on a predominantly gravel road network; port and small boat harbor operations; public transit; parks, recreation, and aquatics programs; planning and land use administration; and general municipal administration.

Local Government

Bethel operates under a council-manager form of government. A seven-member City Council, including the Mayor and Vice-Mayor, sets policy, adopts the budget by ordinance, and appoints the City Manager, who serves as chief executive officer responsible for day-to-day operations, and the City Attorney and City Clerk.

Elected Officials — FY2027	Role
Rose Henderson	Mayor
Teresa Keller	Vice-Mayor
Mark Springer	Council Member
Alicia Miner	Council Member
Pam Conrad	Council Member
Greg Schiedler	Council Member
Kelsi Kime	Council Member

City of Bethel Organizational Chart



Budget Overview

Budgetary Structure, Budget Process and Calendar

Budgetary Structure

Governmental Fund Types: Governmental funds are used to account for all or most of the City's general activities and are budgeted on the modified accrual basis of accounting.

1. **General Fund** — The General Fund is the general operating fund of the City and is used to account for operations traditionally associated with a city and which are not required to be accounted for in another fund. This fund is used to account for the activities of general government (administration, city clerk, finance, planning, information technology, and city attorney), public safety (police and fire/EMS), public works (streets and roads, and facility maintenance), community parks and recreation, and community services.
2. **Special Revenue Funds** — Special Revenue Funds account for revenue from specific taxes or other earmarked revenue sources which by law or grant condition are designated to finance specific functions or activities of government. The City's Special Revenue Funds are Community Service Patrol Fund, which is supported by state grant revenue, and the Enhanced 911 System Fund, which is supported by a telephone surcharge.
3. **Capital Improvement Budget** — The City does not maintain separate capital project funds; instead, capital projects and major equipment are appropriated annually by a separate Capital Improvement Budget ordinance, with each appropriation funded from the reserves and current resources of the General Fund or the enterprise fund it benefits.

Proprietary Fund Types: Proprietary funds are used to account for activities like private sector, where the determination of net income is necessary and useful for sound financial administration. The City budgets proprietary type funds using the accrual basis of accounting except in its treatment of capital expenditures, debt service, and depreciation and amortization.

1. **Enterprise Funds** — Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business where the costs of providing goods and/or services to the general public are financed through user charges. Enterprise funds are intended to be self-sustaining through user charges; where full cost recovery is not practicable, such as the Bethel Transit System, any subsidy is explicitly appropriated by the City Council in the annual budget ordinance. Enterprise funds included in this budget are the Water & Sewer Utility Fund, the Solid Waste Fund, the Municipal Dock Fund, the Leased Properties Fund, and the Bethel Transit System Fund.
2. **Internal Service Funds** — Internal Service Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises except that they internally serve only other organizations within the City. The Internal Service Funds included in

this budget are the Vehicle & Equipment Maintenance Fund and the Employee Group Health Benefits Fund.

The Budget Process

Bethel Municipal Code (BMC) Chapter 4.04 requires the City Council to adopt an annual budget by ordinance before the beginning of each fiscal year. The budget is developed by the Finance Department from department-level requests, reviewed by the City Manager, and presented to the Council as a proposed budget. The Council holds public hearings before adoption, providing residents multiple opportunities to comment. The operating budget and the capital improvement budget are adopted by separate ordinances.

FY2027 Budget Calendar

Date	Milestone
January – March 2026	Departments prepare budget requests using the standardized budget request system; Finance compiles the multi-year financial model
April 28, 2026	Ordinance 26-09 (Annual Operating Budget) introduced by the City Manager
May 12, 2026	First public hearing on the operating budget
May 26, 2026	Second public hearing on the operating budget
June 9, 2026	Third public hearing; Ordinance 26-09 adopted by a vote of 6–0; Ordinance 26-10 (Capital Improvement Budget) introduced
June 23, 2026	Public hearing on the capital budget; Ordinance 26-10 adopted by a vote of 5–0
July 1, 2026	FY2027 budget takes effect

Budget Amendments and Administration

Appropriations are adopted substantially at the line-item level within each fund. Changes that increase total appropriations of a fund require a supplemental appropriation ordinance adopted by the City Council. Administrative transfers within a department's appropriation are managed by the City Manager and Finance Director consistent with the Code of the City of Bethel. Unexpended operating appropriations lapse at fiscal year-end; capital project appropriations continue until the project is completed or the appropriation is amended.

Budget Guidance

Financial Policy

Financial Policies

The City of Bethel Financial Policy is reviewed and approved annually, and is published on the City Website. The following policies were used as a guide in the preparation and management of the City's budget and finances. They are reflected in the FY2027 adopted budget.

Balanced Budget

The City's operating budget is balanced when legally appropriated expenditures do not exceed budgeted operating revenues. The FY2027 adopted General Fund budget is structurally balanced: budgeted revenues of \$16.35 million exceed net operating expenditures and lease/debt payments, producing budgeted revenue over expenditures of approximately \$1.0 million that adds to reserves. Enterprise funds are budgeted so that operating revenues cover operating expenditures; the Public Transit System is balanced with a budgeted General Fund contribution and federal Section 5311 grant support.

Fund Balance and Reserves

The City maintains unrestricted reserves in each major fund to provide working capital, absorb revenue volatility, and respond to emergencies. Restricted reserves — such as the Solid Waste Fund's landfill closure reserve, which is budgeted to grow to approximately \$1.58 million in FY2027 — are segregated and used only for their restricted purpose. Projected FY2027 ending unrestricted reserves by fund are presented in the Capital Improvement Budget section of this document. Building capital replacement reserves across funds remains a multi-year priority. The City is working on building up its reserve over the next three to five years.

Revenue Policies

The City generates majority of its revenue from the 6% general sales tax, remote seller sales tax collected through the Alaska Remote Seller Sales Tax Commission (ARSSTC), excise taxes on tobacco, marijuana, and alcohol, and a transient lodging tax. Other revenue sources are federal Payment in Lieu of Taxes (PILT), state Community Assistance, charges for services, and investment income. Revenue estimates are developed conservatively from multi-year trend analysis, known rates, and economic climate locally and nationally. User-fee supported enterprise services are expected to recover their full cost of service, including indirect costs, over time.

Indirect Cost Recovery and Internal Service Funds

Under the Generally Accepted Accounting Principles (GAAP), indirect cost recovery refers to allocating certain general or shared cost and to recover the specific cost objects such as overhead cost. The City's indirect cost recovery includes general government departments costs such as Administration, Finance,

and Information Technology charge enterprise and special revenue funds for administrative overhead and IT services.

The City has Internal Service Funds — Vehicle & Equipment Maintenance and Employee Group Health Benefits — allocate fleet and health benefit costs to user departments. In FY2027, budgeted General Fund ICR credits total approximately \$2.1 million.

Capital Improvement Policy

Capital expenditures are appropriated annually in a separate Capital Improvement Budget ordinance. Each capital appropriation identifies its funding source. The City plans for multi- year Capital Improvement Program for 6 years that is annually reviewed and approved. Beginning and ending unrestricted reserves are taken into account prior to approving department's project requests, ensuring that the Council adopts capital investments with full visibility into their impact on financial position.

Debt Policy

The City uses long-term debt and lease financing for capital assets. Existing obligations include the Nora Guinn Court Complex revenue bonds (repaid from State of Alaska lease revenue in the Leased Properties Fund), a fire ladder truck lease, and equipment leases for graders and heavy equipment.

Investment Policy

City cash and reserves are invested with the objectives, in priority order, of safety, liquidity, and yield. The City invests principally through the Alaska Municipal League Investment Pool (AMLIP) and similar instruments authorized for Alaska municipalities. FY2027 budgeted General Fund investment income is \$1,188,728.

SECTION 06

Fund Structure & Basis of Budgeting

The City's funds and how they are measured

Fund Structure

The City's finances are organized into funds, each a separate fiscal and accounting entity. All funds listed below are appropriated in the FY2027 budget ordinances.

Fund	Type	Purpose / Departments
General Fund	Governmental	General government, public safety, public works, planning, parks & recreation, community services
Community Service Patrol	Special Revenue	Grant-funded public safety patrol assisting intoxicated individuals to safety
Enhanced 911 System	Special Revenue	E-911 dispatch funded by telephone surcharge revenue
Solid Waste	Enterprise	Hauled refuse collection, landfill operations, landfill closure reserve
Water & Sewer Utility	Enterprise	Hauled and piped water and sewer, two water treatment plants, sewer lagoon, utility billing
Municipal Dock	Enterprise	Port of Bethel cargo dock, petroleum port, seawall, and small boat harbor
Leased Properties	Enterprise	Nora Guinn Court Complex and other City-owned leased properties; court complex bond debt service
Bethel Transit System	Enterprise	Public transit supported by fares, FTA Section 5311 grant, and a General Fund contribution
Vehicle & Equipment Maintenance	Internal Service	City-wide fleet maintenance charged to user departments
Employee Group Health Benefits	Internal Service	Employee health benefits allocated to departments and funds

Basis of Budgeting and Accounting

Governmental funds (the General Fund and special revenue funds) use modified accrual basis where revenues are budgeted when measurable and available, and expenditures when the related liability is incurred. Enterprise and internal service funds are budgeted on a flow-of-current-resources basis consistent with how the Council appropriates them: operating revenues and expenditures are budgeted on an accrual basis, while capital outlay and debt principal are budgeted as uses of resources and depreciation is excluded from the appropriated budget. Audited financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) the principal difference between the budget basis and GAAP for proprietary funds is the treatment of capital outlay, debt principal, and depreciation described above.

Beginning in FY2027

- Capital expenditures and capital projects have been removed from the Water & Sewer operating budget presentation (and restated in prior-year comparisons) and are appropriated in the Capital Improvement Budget.
- Sewer Lagoon personnel costs are consolidated into the Piped Sewer division.

- Information Technology is presented as a General Fund department with city-wide costs allocated through the IT indirect cost recovery charge.
- The Piped Water and Piped Sewer divisions of the Water & Sewer Utility Fund transfer a combined \$151,193 to the General Fund.

SECTION 07

Financial Summaries

All appropriated funds

FY2027 All-Funds Budget Summary

The table below consolidates the FY2027 adopted budget across all appropriated funds as adopted by Ordinance 26-09 (operating) and summarized from the budget document. Internal service fund expenditures are financed by charges to the other funds shown and are presented for information; adding them to fund totals would double-count those costs.

Fund	Revenues (\$)	Expenditures (\$)	Net (\$)
General Fund (net of ICR)	16,351,914	14,899,804	1,045,226
less: GF lease/debt payments		406,884	included above
Community Service Patrol (270)	242,311	244,040	(1,729)
Enhanced 911 System (410)	156,202	111,113	45,089
Solid Waste Fund (500)	1,477,308	1,302,504	174,804
Water & Sewer Utility Fund (510)	9,721,288	8,810,324	910,964
Municipal Dock Fund (520)	1,428,390	1,283,713	144,677
Leased Properties Fund (530)	1,057,254	888,867	168,387
Bethel Transit System (560)	532,609	532,609	0
Total — Operating Funds	30,967,276	28,479,858	2,487,418
Vehicle & Equipment Maintenance (ISF)		944,747	
Employee Group Health Benefits (ISF)		1,809,476	
FY2027 Capital Improvement Budget (Ord. 26-10)		8,160,264	

Key Revenue Assumptions and Trends

- **Sales tax (6%)** is budgeted at \$8.43 million, essentially level with FY2026, reflecting a stable local tax base.
- **Remote seller sales tax (ARSSTC)** is the fastest-growing major source, budgeted at \$1.45 million — up 29% from the FY2026 budget — reflecting continued growth in online commerce remitted through the Alaska Remote Seller Sales Tax Commission and the City's conformance with the ARSSTC uniform code.
- **Transient lodging tax** is budgeted conservatively at \$375,000 (down 28%) based on FY2026 mid-year collections.
- **Excise taxes** on tobacco, marijuana, and alcohol are budgeted from multi-year collection trends at a combined \$1.80 million.
- **PILT** (federal Payment in Lieu of Taxes) is budgeted at \$1.13 million consistent with recent entitlement levels.
- **Investment income** of \$1.19 million reflects the City's AMLIP balances and prevailing short-term rates.
- **Transfers in** of \$151,193 from the Piped Water and Piped Sewer divisions are new in FY2027.

Fiscal Year 2027 Budget

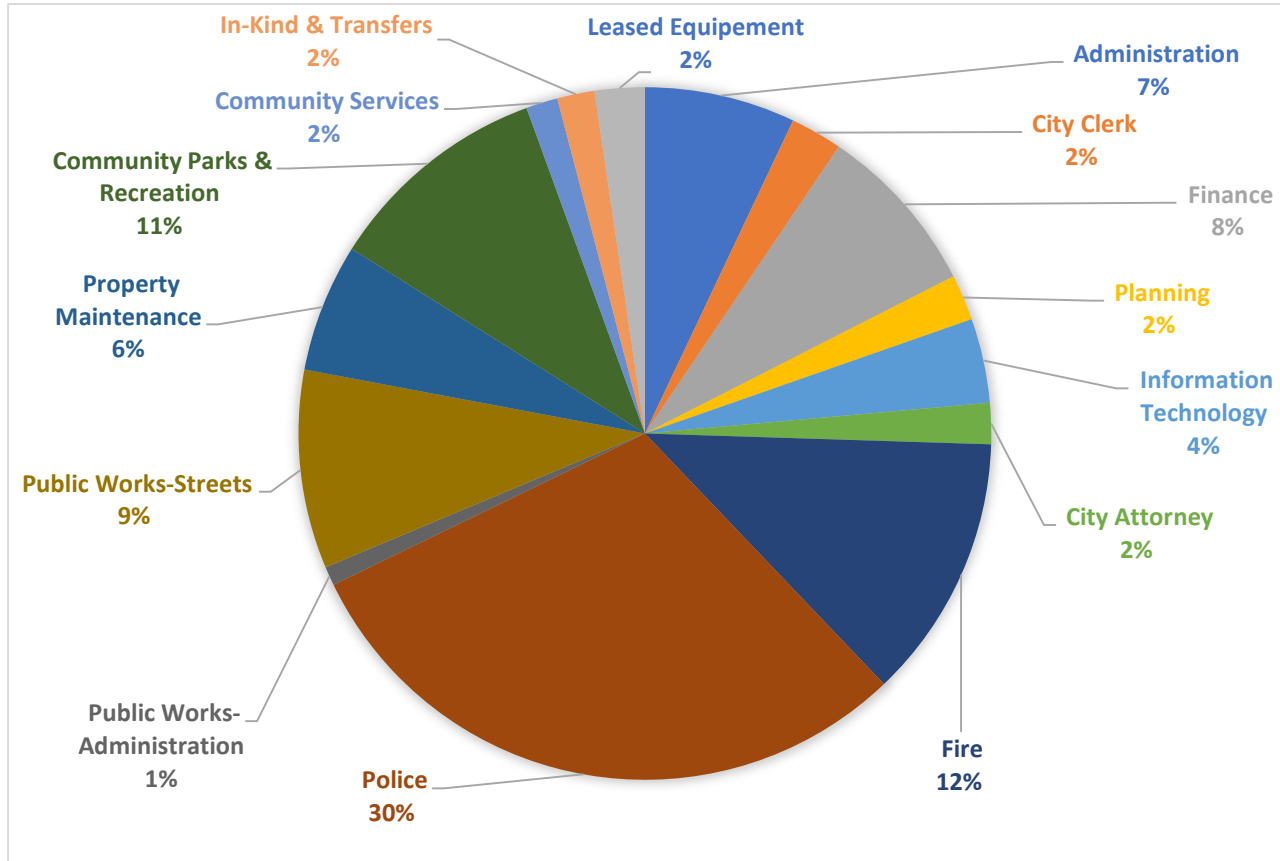
Detailed Appropriated Budget for All Funds

GENERAL FUND SUMMARY

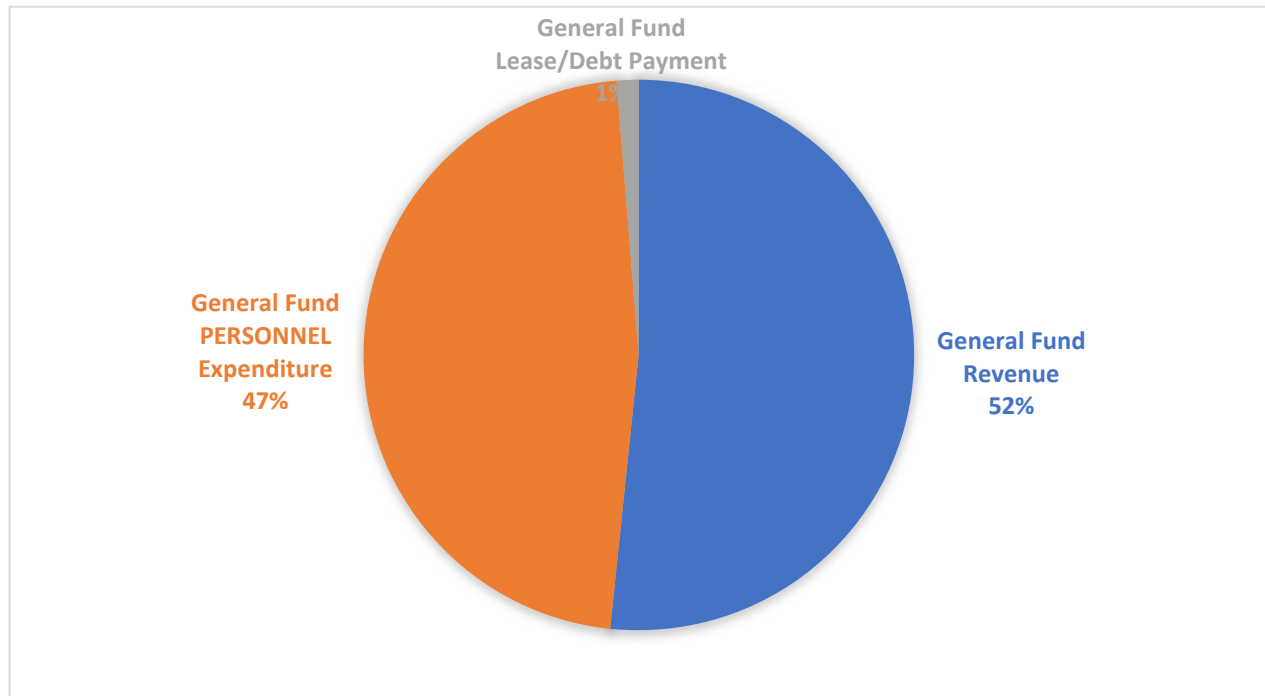
The General Fund accounts for the City's core services: public safety, public works, parks and recreation, planning, and general government. FY2027 adopted revenues total \$16,351,914, a 1.9% increase over the FY2026 budget, while operating expenditures after indirect cost recovery total \$14.9 million.

100		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
General Fund Revenue		15,291,572	14,901,800	7,641,551	16,041,992	16,351,914
Operating Expenditures:						
100-51	Administration	607,467	894,526	419,941	1,342,408	1,225,921
100-52	City Clerk	455,328	458,302	159,877	345,099	420,909
100-53	Finance	1,337,124	1,651,096	545,098	1,561,790	1,399,320
100-54	Planning	263,033	263,033	154,641	381,305	372,618
100-55	Information Technology	579,216	538,862	46,291	-	686,524
100-56	City Attorney	249,570	278,685	367,722	328,209	331,779
100-60	Fire	1,861,737	1,861,737	1,027,556	2,212,141	2,154,665
100-61	Police	4,355,126	4,355,126	2,274,490	4,953,374	5,207,109
100-65	Public Works-Administration	125,067	125,067	33,111	172,330	155,377
100-66	Public Works-Streets	1,642,414	1,642,414	1,011,106	1,762,240	1,611,835
100-70	Property Maintenance	474,099	474,099	481,172	1,084,634	1,044,053
100-71	Community Parks & Recreation	-	-	594,488	1,428,580	1,827,421
100-72	Community Services	336,290	336,290	308,246	481,082	257,600
100-73	In-Kind & Transfers	89,944	279,074	-	305,607	301,000
Total Operating Expenditures Before ICR		12,376,415	13,158,311	7,423,740	16,358,799	16,996,131
875	Indirect Cost Recovery (ICR)	(1,346,646)	(2,121,869)		(1,536,423)	(2,096,327)
Total Operating Expenditures After ICR		11,029,769	11,036,442		14,822,376	14,899,804
Net After Operating Expenditures		4,261,803	3,865,358		1,219,616	1,452,110
Payments on Leased Equipment						
100-60	Fire	71,218	71,218	-	71,218	71,218
100-66	Streets & Roads	2,188,758	4,537,464	1,537,862	185,357	335,666
Total Debt Payments		2,259,976	4,608,682	1,537,862	256,575	406,884
Excess of Revenue after Debt Payments		2,001,827	(743,324)	(1,537,862)	963,041	1,045,226

GENERAL FUND SUMMARY FY27 Expenditure by Department

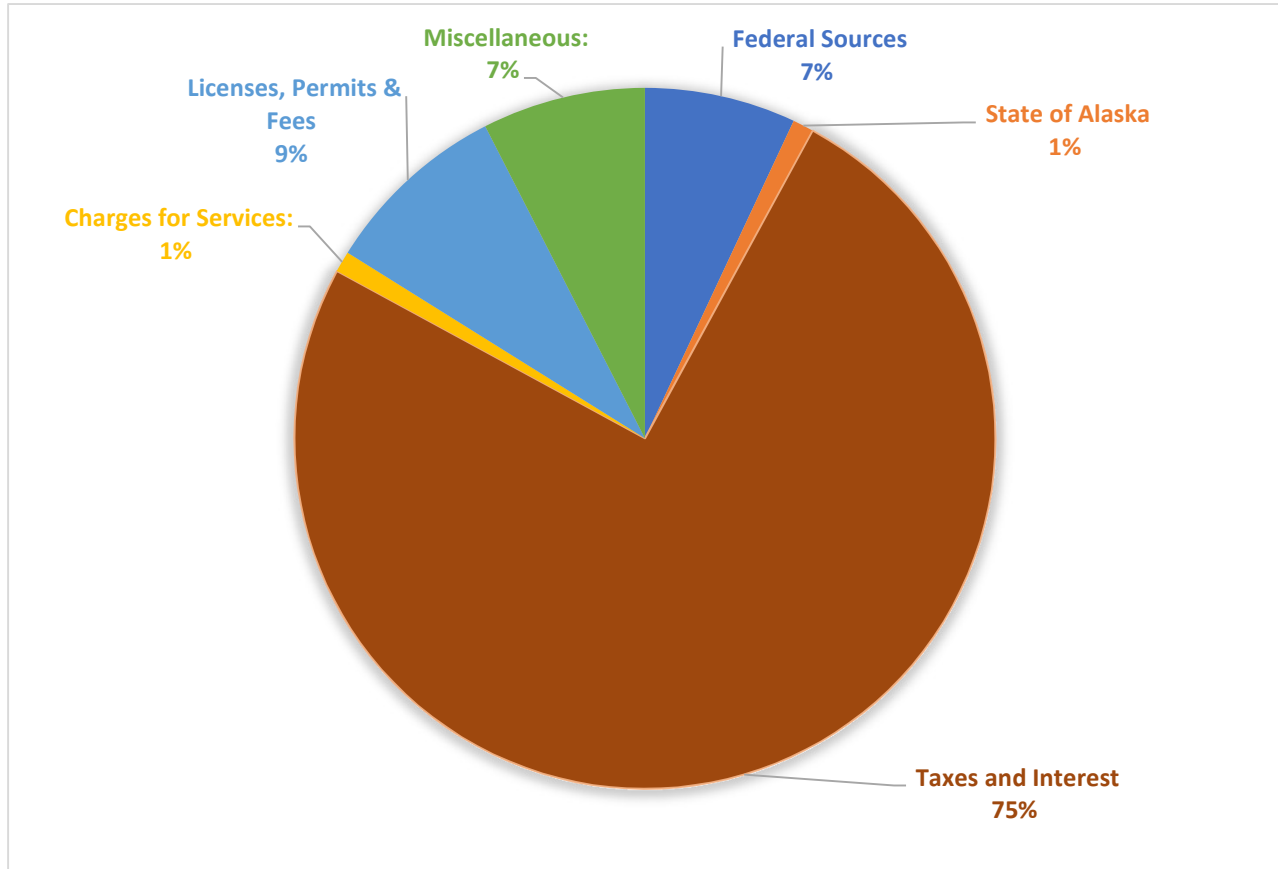


FY27 - General Fund Summary Revenue vs Expenditures

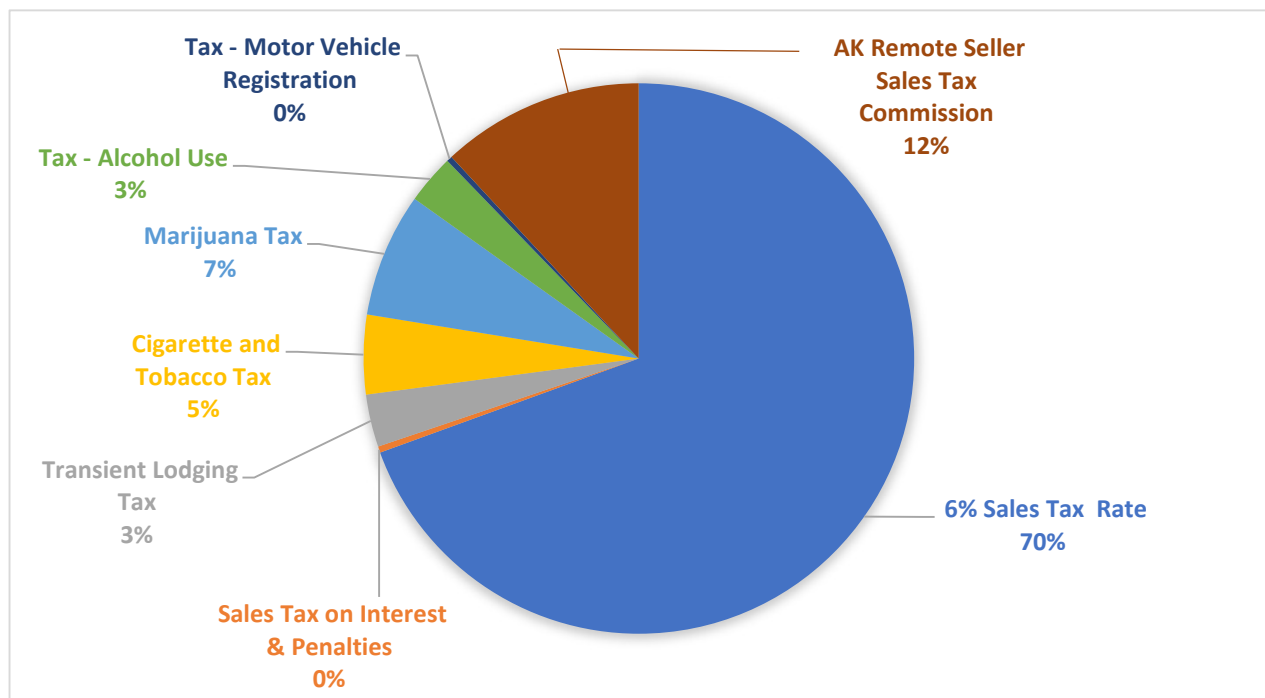


GENERAL FUND REVENUES		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Federal Sources:						
42-4102	Payment in Lieu of Taxes (PILT)	1,081,842	950,000	1,122,370	1,106,744	1,131,000
Total		1,081,842	950,000	1,122,370	1,106,744	1,131,000
State of Alaska:						
4203	Community Assistance Program	154,518	150,000	-	121,737	134,427
4345	SOA-Electric Co-Op Tax Share	20,456	20,500	21,289	21,697	22,460
Total		174,974	170,500	21,289	143,434	156,887
Taxes and Interest:						
4300	Sales Tax @ 6%	8,266,749	8,400,000	4,230,095	8,400,000	8,434,566
4301	Sales Tax on Interest & Penalties	27,385	160,000	40,553	58,204	45,000
4310	Transient Lodging Tax	520,914	512,000	213,657	517,772	375,000
4320	Cigarette and Tobacco Tax	579,881	620,000	303,006	612,958	565,309
4322	Marijuana Tax	790,742	850,000	428,867	930,298	885,973
4330	Tax - Alcohol Use	371,546	430,000	174,529	394,766	352,952
4340	Tax - Motor Vehicle Registration	38,901	47,000	21,809	58,548	40,641
4342	AK Remote Seller Sales Tax Commission	1,079,767	650,000	396,815	1,122,638	1,445,780
Total		11,675,885	11,669,000	5,809,331	12,095,184	12,145,221
Charges for Services:						
4374	Ambulance Services	136,256	160,000	43,623	160,000	155,000
Total		136,256	160,000	43,623	160,000	155,000
Licenses, Permits & Fees						
4341	Gaming Fees	507,891	420,000	231,806	574,062	626,020
4360	Community Parks & Recreation	496,462	582,000	-	632,000	590,563
4500	Taxi Permits	113,055	145,000	44,000	137,810	120,000
4502	Sales Tax Certificate	24,975	32,000	33,900	32,000	23,471
4504	Animal Control Licenses/Fees	4,840	2,200	300	2,200	3,000
4510	Planning Fees	4,331	5,000	5,033	10,450	9,860
4511	Plat/Recording Fees	300	100	-	2,920	1,420
4512	Site Review Fees	1,400	17,000	5,200	1,440	5,000
4559	Miscellaneous Fees	8,775	11,000	14,289	6,642	14,561
Total		1,162,029	1,214,300	334,528	1,399,524	1,393,895
Miscellaneous:						
4202	SOA Court Fines/Fees	12,647	12,000	3,782	13,326	11,118
4362	PC Tickets	2,534	8,000	625	2,986	5,000
4379	Police Department Miscellaneous (SOA, taxi, etc.)	2,010	6,000	4,033	6,820	3,872
4439	Miscellaneous Revenue	76,018	30,000	6,183	6,754	10,000
4590	Investment Income	967,377	650,000	295,787	1,075,220	1,188,728
4890	Gain (Loss) Sale of Fixed Asset	-	-	-	-	-
9482	Snow Removal	-	32,000	-	32,000	-
Total		1,060,586	738,000	310,410	1,137,106	1,218,718
Transfer in from Other Funds						
	Transfer from Piped Water 510-82					47,310
	Transfer from Piped Sewer 510-86					103,883
Total		-	-	-	-	151,193
Total Revenues		15,291,572	14,901,800	7,641,551	16,041,992	16,351,914

FY27 - GENERAL FUND REVENUE BREAKDOWN

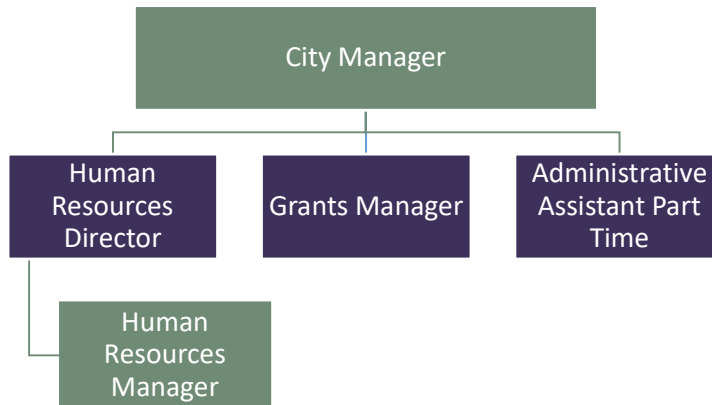


FY27 - Taxes and Interest Breakdown



Administration

4.5 FTEs



The Department of Administration, consisting of the City Manager, Human Resources Director and Grant Manager, supports the overall operations and management of municipal operations. The City Manager serves as the Chief Executive Officer and is responsible for overseeing municipal departments and services to our residents, maintaining smart fiscal operations through the implementation and management of the annual operating and capital improvement budgets, and implementing policies set by the City Council. The Human Resources Director is responsible for employee recruitment, retention, training, and workplace policies. The Grant Manager identifies funding opportunities, prepares grant applications, and manages awarded grants to support City programs and projects. Collectively, the Department of Administration works to support the operations of the municipality and our services to the City of Bethel residents through transparency and accountability.

	Administration					
	100-51	FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	255,654	496,377	251,876	594,759	727,413
6010	Overtime	1,058	2,000	-	-	-
6040	Employee Group Health	16,526	54,288	15,502	62,424	39,687
	Total Personnel	273,238	552,665	267,379	657,183	767,099
Materials, Supplies & Services						
6002	Relocation Expenses	14,995	15,000	-	-	-
6003	Recruitment Costs	10,259	20,000	-	-	-
6044	Community Center Employee Membership	-	40,000	-	40,000	40,000
6060	Travel/Training	9,982	10,000	7,151	20,000	20,000
6100	Supplies	6,562	7,500	149	7,000	7,000
6150	Gasoline/Diesel/Oil	-	-	498	2,000	2,600
6153	Heating Fuel	36,690	25,000	15,892	32,000	41,600
6155	Water/Sewer/Garb	15,263	13,100	8,317	13,100	17,000
6160	Electricity	21,137	24,150	17,127	24,150	35,000
6170	Telephone	8,240	7,500	1,849	11,254	12,000
6171	Staff Cellular Phones	1,823	2,500	299	1,197	2,124
6179	IT (ICR)	-	-	-	37,588	44,554
6200	Minor Equipment	704	1,000	454	-	-
6230	Vehicle Maint/Repair (ISF) 570-43-4651	2,189	1,111	1,491	2,271	2,031
6231	Vehicle Parts & Tools	1,078	-	250	-	1,000
6315	Emergency Response	-	-	5,455	250,000	-
6320	Other Professional Fees	21,416	38,000	-	-	-
6325	Consulting Fees	18,244	20,000	-	20,000	20,000
6333	Janitorial	14,564	15,000	9,678	15,000	17,000
6335	Other Purchased Services	109,330	34,000	52,890	142,500	100,000
6400	Insurance	19,792	21,000	15,861	32,666	43,413
6401	Insurance-Ded Exp & other	-	10,000	-	10,000	10,000
6430	Allowance Special Events	13,929	20,000	8,192	20,000	20,000
6500	Drug Testing/Background Checks	5,315	10,000	6,463	-	12,000
6502	Advertising	-	2,500	-	-	8,000
6503	Dues/Subscriptions	1,768	2,000	200	2,000	3,000
6506	Postage	140	1,000	346	1,000	500
6539	Miscellaneous Expenses	809	1,500	-	1,500	-
	Total MS&S	334,229	341,861	152,562	685,225	458,822
	Total Operating Expenditures	607,467	894,526	419,941	1,342,408	1,225,921

City Clerk's Office

2 FTEs



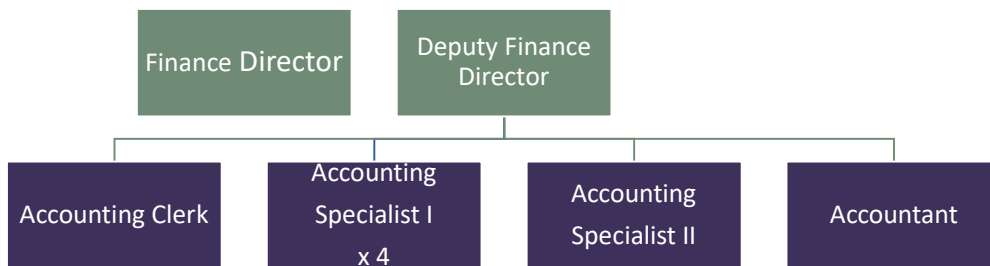
The City Clerk's Office is committed to serving the Bethel community by supporting transparent and open government. The office helps ensure that the City Council's work is conducted in a clear and accessible way, through managing meetings, records, and communication. The City Clerk is responsible for maintaining the security and accessibility of all official City records, managing legislative documents and proceedings, and conducting municipal elections. The office also provides direct support to the City Council, City staff, boards and commissions, and members of the public.

City Clerk's Office

100-52		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6040	Salaries, Benefits & Taxes	276,720	295,422	75,835	144,801	217,327
	Employee Group Health	50,993	36,192	6,862	20,808	46,567
6010	Overtime	-	-	-	-	1,050
	Total personnel	327,713	331,614	82,698	165,609	264,944
Materials, Supplies & Services						
6060	Travel/Training-Council	13,260	19,000	11,707	21,200	23,400
6061	Training/Travel-Clerk	12,333	9,300	1,849	4,800	9,600
6100	Supplies-Clerk	684	500	-	500	500
6101	Supplies-Council	-	500	69	600	600
6170	Telephone	-	-	-	-	-
6171	Staff Cellular Phones	1,194	1,750	599	598	522
6179	IT (ICR)	-	-	-	-	25,442
6200	Minor Equipment	-	-	-	-	-
6321	Legal Fees	-	5,000	-	7,000	7,000
6335	Other Purchase Services	52,591	29,520	31,792	34,270	53,770
6400	Insurance	(700)	-	1,888	3,889	8,189
6430	Allowance for Special Events	-	600	-	600	600
6502	Advertising	-	-	-	40,000	2,000
6503	Dues/Subscriptions	1,774	7,700	6,508	7,195	7,490
6505	Election Expenses	17,382	18,900	6,936	20,450	16,051
6507	Donations & Awards	-	800	416	800	800
6539	Miscellaneous Expenses	-	-	-	-	-
6711	Admin Overhead - IT Services	29,097	33,118	15,415	37,588	-
	Total MS&S	127,615	126,688	77,179	179,490	155,964
	Total Operating Expenditures	455,328	458,302	159,877	345,099	420,909

Finance Department

9 FTEs



The Finance Department is committed to providing timely, accurate, clear, and complete information and support to other city departments, citizens, and the City Council for the purpose of making informed financial decisions.

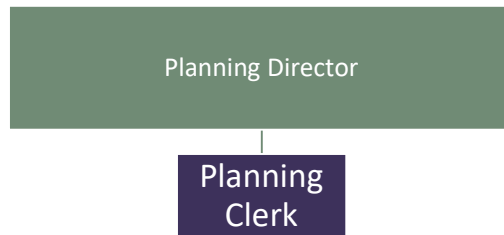
The Finance Department is responsible for the financial and budgetary operations of the City. The Finance Department processes purchase orders, issues vendor checks, processes the citywide payroll, compiles the budget, processes all accounts receivable transactions including the water and sewer utility bills, and invests the City's money. The department is involved in numerous day-to-day activities of City operations, including special assessments, land sales, land leases, personnel matters, insurance, pensions, and general accounting.

Finance Department

100-53		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	422,972	796,831	318,989	759,955	735,705
	Overtime	24,644	21,000	1,641	10,000	-
6040	Employee Group Health	62,889	131,196	27,279	150,858	86,861
Total Personnel		510,505	949,027	347,910	920,813	822,565
Materials, Supplies & Services						
6060	Training/Travel	19,496	20,000	882	20,000	20,000
6100	Supplies	11,729	16,000	1,803	10,000	14,000
6150	Gasoline/Diesel/Oil	411	1,200	-	1,200	1,560
6170	Telephone	117	100	50	100	120
6171	Staff Cellullar Phones	1,188	1,750	-	-	540
6179	IT (ICR)	-	-	-	37,588	52,694
6200	Minor Equipment	2,887	8,000	2,663	8,000	8,000
6230	Vehicle Maint/Repair (ISF)	1,882	2,215	760	2,270	2,031
6310	Admin Outsources Services (Support)	8,226	90,000	-	110,000	10,000
6311	Auditing Expense	85,752	205,500	40,516	205,500	205,500
6331	Hardware/Software Support	20,510	32,904	53,616	32,904	43,730
6335	Other Purchased Services	601,857	250,000	52,092	125,000	125,000
6400	Insurance	6,978	7,100	10,253	21,116	28,280
6502	Advertising	-	2,500	-	2,500	2,000
6503	Dues & Subscriptions	2,640	5,000	95	5,000	5,000
6506	Postage	5,750	1,000	234	1,000	1,000
6530	Finance Charges/Penalties	2,488	300	1	300	300
6531	Bank Charges	54,128	52,500	32,734	52,500	55,000
6533	IRS Penalties & Interest	-	2,000	123	2,000	2,000
6539	Miscellaneous Expenses	580	4,000	1,366	4,000	-
Total MS&S		826,619	702,069	197,189	640,978	576,755
Total Operating Expenditures		1,337,124	1,651,096	545,098	1,561,790	1,399,320

Planning Department

2 FTEs



The Planning Department is committed to encouraging thoughtful development practices while ensuring compliance with the Bethel Municipal Code (BMC). Key responsibilities include assisting citizens with new developments and property rehabilitation, reviewing development applications, and providing guidance to promote responsible growth. The department enforces code compliance related to planning, health, and safety, oversees floodplain development in accordance with local, state, and federal regulations, and maintains accurate permit records and community data. Additionally, the department monitors planning trends at all levels and recommends updates to the BMC to support community health, safety, and sustainable development.

Planning Department

100-54		FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	142,036	214,242	106,557	219,347	228,848
6010	Overtime	-	-	108	-	-
6040	Employee Group Health	22,173	36,192	22,849	41,616	45,138
	Total personnel	164,209	250,434	129,514	260,963	273,986
Materials, Supplies & Services						
6061	Travel/Training	2,095	15,000	-	10,000	10,000
6100	Supplies	491	4,500	260	4,200	7,000
6103	Wearing Apparel	288	400	-		
6150	Gasoline/Diesel/Oil	1,495	1,500	745	2,000	2,600
6153	Heating Fuel	-	3,402	-	3,402	-
6155	Water/Sewer/Garbage	-	760	-	760	-
6160	Electricity	-	3,930	-	3,930	-
6170	Telephone	47	50	20		-
6171	Staff Cellular Phones	597	750	299	598	523
6179	IT (ICR)		-	-	37,588	25,442
6200	Minor Equipment	-	1,000	-		-
6230	Vehicle Maint/Repairs (ISF)	1,142	1,703	552	1,698	1,523
6231	Vehicle Parts & Tools	778	1,000	-	1,000	1,000
6320	Other Professional Services	60,559	50,000	-	40,000	35,000
6330	Other Professional Fees	120	-	-	-	-
6331	Hardware/Software Support	2,792	-	-	-	-
6400	Insurance	(820)	-	3,722	7,666	9,544
6502	Advertising	143	3,000	1,160	3,000	3,000
6503	Dues & Subscriptions	-	1,000	2,953	1,000	3,000
6539	Miscellaneous Expenses	-	5,000	-	3,500	-
6711	Admin Overhead-IT SVCS	29,097	33,118	15,415	-	-
	Total MS&S	98,824	126,113	25,127	120,342	98,632
	Total Operating Expenditures	263,033	376,547	154,641	381,305	372,618

Information Technology

Outside Professional Service (0 FTE)

The City of Bethel Information Technology (I.T) department is contracted through a third- party Alaska base company. The City does not have an in-house I.T Department. The I.T Department is responsible for managing, securing, and optimizing the city's technology systems such as, but not limited to computer hardware, software, internet, and data security.

Information Technology

100-55		FY24 Actuals	FY25 budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	206,970	255,868	-	-	-
	Overtime	7,719	10,000	-	-	-
6040	Employee Group Health	34,769	36,192	-	-	-
	Total Personnel	249,458	302,060	-	-	-
6100	Supplies	1,088	7,000	-	-	-
6150	Gasoline/Diesel/Oil	3,000	4,000	428	-	-
6171	Staff Cellular Phones	2,079	45,000	722	-	-
6179	Connectivity Services	313,784	350,000	135,107	339,526	56,557
6200	Minor Equipment	20,733	30,000	300	-	-
6210	Equipment Rental	140,588	220,000	32,670	256,487	233,156
6230	Vehicle Maint/Repairs (ISF)	2,284	3,322	1,103	-	-
6231	Vehicle Parts & Tools	1,998	3,000	-	-	-
6320	Other Professional Fees	112,328	85,000	98,758	268,500	289,329
6331	Hardware/Software Support	84,188	115,000	88,670	-	-
6335	Other Purchased Services	7,835	10,000	779	-	107,000
6400	Insurance	10,128	8,969	799	-	482
6539	Miscellaneous Expenses	930	2,000	-	-	-
6700	Indirect Cost Recovery	(582,886)	(746,489)	(355,195)	(864,513)	(686,042)
6890	Capital Expenditures	209,744	100,000	42,150	-	-
9694	Server Room Air Conditioner	1,937	-	-	-	-
	Total MS&S	579,216	538,862	46,291	-	483
	Total Operating Expenditures	579,216	538,862	46,291	-	483

City Attorney Office

1 FTE



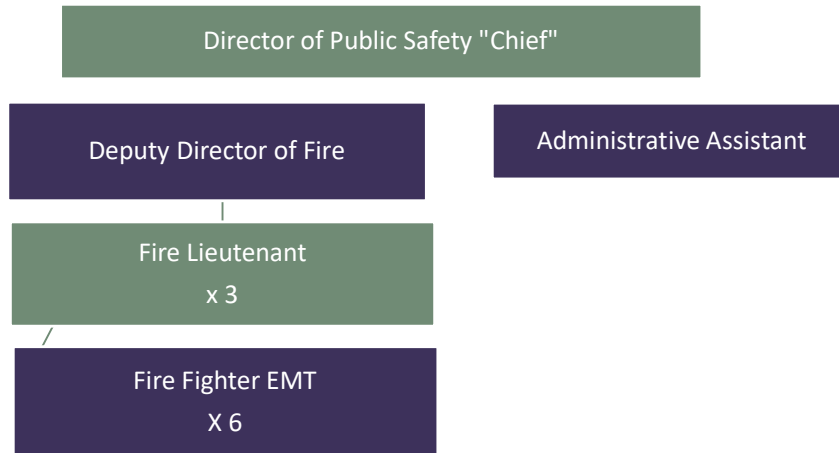
City Attorney

The City Attorney is the legal advisor to the City Council and City Administration. The City Attorney is a one-person office whose job is to help these bodies and offices achieve their policy goals within the bounds of Alaska law, through maximizing their entitlements and minimizing their liabilities. The City Attorney advises on various diverse legal issues impacting the function of municipal government, including contracts; leases; grants; planning and zoning; personnel; public safety; public records; parks and recreation; port; state and federal compliance; and defending the city in litigation. The City Attorney also assists with ordinance and resolution drafting and advises the Council and boards and committees on legal issues that arise during and outside of public meetings.

City Attorney Office

100-56		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6040	Salaries, Benefits & Taxes	186,171	200,889	99,548	204,144	215,084
	Employee Group Health	24,141	18,096	12,593	20,808	25,998
	Total personnel	210,312	218,985	112,141	224,952	241,082
Materials, Supplies & Services						
6060	Training/Travel	5,464	12,000	2,820	12,000	12,000
6100	Supplies	52	300	-	-	1,200
6171	Staff Cellular Phones	646	800	229	598	540
6179	IT (ICR)	-	-	15,415	37,588	22,414
6320	Other Professional Fees	10,688	20,000	-	-	-
6321	Legal Fees	10,059	15,000	6,384	15,000	15,000
6335	Other Purchased Services	7,503	7,000	3,548	30,000	30,000
6400	Insurance	2,368	2,400	2,851	5,871	8,542
6410	Rents & Leases	1,478	-	-	-	-
6503	Dues & Subscriptions	872	1,000	50	1,000	1,000
6539	Miscellaneous Expense	128	1,200	-	1,200	-
Total MS&S		39,258	59,700	255,580	103,257	90,696
Total Operating Expenditures		249,570	278,685	367,722	328,209	331,779

Public Safety - Fire Department

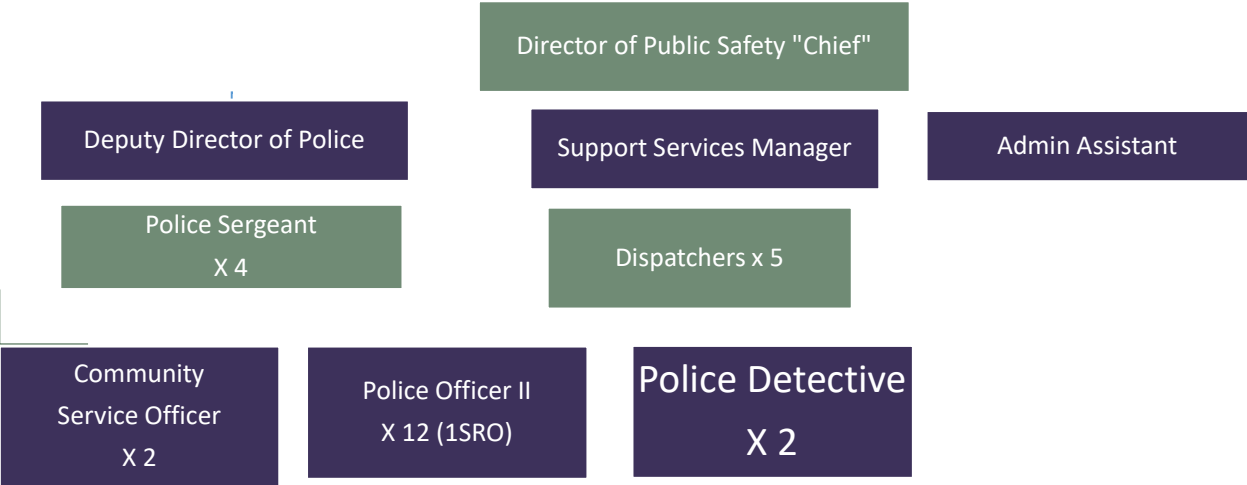


The Bethel Department of Public Safety is responsible for delivering comprehensive emergency services to the community, including law enforcement, fire suppression, emergency medical response, rescue operations, and public education. The department is committed to protecting life and property, ensuring public safety, and enhancing the quality of life for all residents through professional, ethical, and community-centered service.

It is the mission of the Bethel Department of Public Safety to serve and protect the community through effective law enforcement, fire and rescue services, and emergency medical response. The Department is dedicated to providing unbiased, professional, and ethical public safety services that safeguard lives and property.

Fire Department						
100-60		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	886,035	1,262,755	508,804	1,149,176	1,209,803
	Overtime	224,136	225,000	95,664	225,000	225,000
6040	Employee Group Health	104,404	217,152	51,741	228,888	173,441
	Total personnel	1,214,575	1,704,907	656,209	1,603,064	1,608,244
Materials, Supplies & Services						
6060	Travel/Training	31,702	59,800	10,427	59,800	50,000
6100	Supplies	70,932	27,400	16,785	27,400	30,000
6103	Wearing Apparel	5,935	20,800	5,037	20,800	20,000
6150	Gasoline/Diesel/Oil	22,366	16,400	11,929	26,000	33,800
6153	Heating Fuel	36,931	40,000	15,510	40,000	52,000
6155	Water/Sewer/Garbage	11,824	11,600	10,312	22,000	23,000
6160	Electricity	20,271	25,300	11,351	20,000	25,000
6170	Telephone	3,394	2,400	1,994	2,932	2,932
6171	Staff Cellular Phones	2,740	4,000	1,372	2,992	2,400
6179	IT (ICR)	-	-	15,415	37,588	31,498
6200	Minor Equipment	15,607	23,700	-	15,000	20,000
6230	Vehicle Maint/Repair (ISF)	15,591	19,933	8,949	18,279	18,279
6231	Vehicle Parts & Tools	35,500	32,000	23,926	35,000	40,000
6240	Property Maint	6,920	30,000	945	20,000	10,000
6335	Other Purchased Services	43,552	31,000	5,645	31,000	31,000
6400	Insurance	106,366	108,000	45,830	94,386	100,611
6502	Advertising	2,863	5,000	-	500	500
6503	Dues/Subscriptions	4,888	15,200	5,891	15,200	15,200
6534	Collection/Ambulance Billing	27,734	31,200	5,701	31,200	31,200
6537	Fire Prevention Program	10,357	7,500	-	7,500	7,500
6539	Miscellaneous Expenses	1,882	1,500	-	1,500	1,500
6660	Xfer to F-58 Fleet Replacement	169,807	68,128	68,128	80,000	-
	Total MS&S	647,162	580,861	265,147	609,076	546,420
	Total Operating Expenditures	1,861,737	2,285,768	921,356	2,212,141	2,154,665
6890	Capital Expenditures	73,768	-	106,200	-	-
6891	Ladder Truck Lease 8/1/2018-8/1/2032	71,218	71,218	0	71,218	71,218
9698	Fire Apparatus Class A Pumper	18,114				
	Total	2,024,837	2,356,986	1,027,556	2,283,359	71,218

Public Safety - Police Department

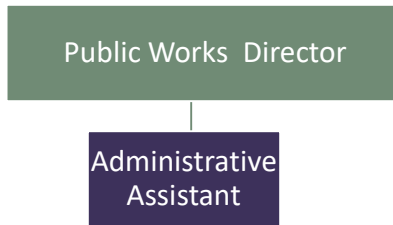


Police Department

100-61		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	2,739,527	3,267,889	1,437,914	3,207,564	3,426,414
	Overtime	493,455	266,208	238,318	366,208	476,636
6040	Employee Group Health	316,949	504,878	195,177	601,351	379,942
	Total personnel	3,549,931	4,038,975	1,871,409	4,175,123	4,282,992
Materials, Supplies & Services						
6002	Relocation Expenses	11,768	10,000	-	10,000	-
6060	Travel/Training	64,839	80,000	55,777	80,000	80,000
6061	Academy	-	-	-	-	40,000
6100	Supplies	25,123	32,000	29,221	42,000	40,000
6101	Cadet Program	-	-	-	-	10,000
6102	SART Exams	15,090	10,000	4,263	20,000	20,000
6103	Employee Wearing Apparel	35,334	25,000	9,601	32,400	35,000
6150	Gasoline/Diesel/Oil	73,903	45,000	35,885	60,000	78,000
6153	Heating Fuel	59,378	59,500	29,898	52,000	67,600
6155	Water/Sewer/Garbage	15,727	19,000	14,351	16,000	16,480
6160	Electricity	50,635	45,000	24,257	56,000	57,680
6170	Telephone	33,275	28,000	16,017	17,129	17,129
6171	Staff Cellular Phones	15,310	20,000	5,643	11,366	11,968
6179	IT (ICR)	-	-	15,415	37,588	79,946
6200	Minor Equipment	13,958	30,000	3,699	25,000	30,000
6230	Vehicle Maint/Repair (ISF)	23,388	22,812	7,575	23,388	20,919
6231	Vehicle Parts & Tools	51,587	35,000	40,061	55,000	54,000
6240	Property Maint	-	-	-	-	15,000
6333	Janitorial Services	-	-	10,500	31,500	-
6335	Other Purchased Services	63,009	99,000	34,507	66,500	70,000
6400	Insurance	245,044	249,000	66,221	136,381	177,395
6401	Insurance-Ded Exp & Other	6,291	10,000	-	-	-
6503	Dues/Subscriptions	1,536	6,000	190	6,000	3,000
6539	Miscellaneous Expenses	-	-	-	-	-
	Total MSS	805,195	825,312	403,081	778,251	924,117
	Total Operating Expenditures	4,355,126	4,864,287	2,274,490	4,953,374	5,207,109

Public Works Administration

2 FTEs

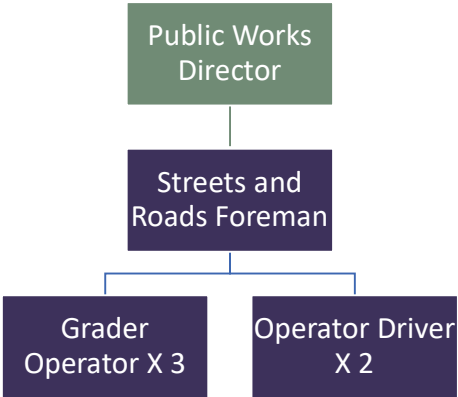


The Public Works Administration provides oversight for the essential infrastructure and utility services that support the community's health, safety, and daily operations. The department director manages a wide range of functions, including water, sewer, and solid waste utilities, lagoon waste management, facilities maintenance, water treatment plants, streets and road maintenance, and the management of city vehicles and equipment.

Public Works Administration						
100-65		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	38,317	38,537	17,630	65,965	66,417
6010	Overtime	42	-	30	-	-
6040	Employee Group Health	7,642	5,429	4,511	10,404	18,293
	Total Personnel	46,001	43,966	22,171	76,369	84,710
Material, Supplies & Services						
6060	Travel/Training	7,320	10,000	1,703	10,000	5,000
6100	Supplies	1,158	4,000	3,427	4,000	5,000
6103	Wearing Apparel	640	-	169	-	-
6150	Gasoline/Diesel/Fuel	396	2,000	1,782	2,000	5,000
6153	Heating Fuel	50,380	9,000	-	9,000	10,000
6155	Water/Sewer/Garbage	1,068	500	-	500	700
6160	Electricity	885	1,725	-	1,725	2,000
6170	Telephone	47	50	20	1,617	1,617
6171	Staff Cellular Phones	1,195	1,500	327	598	540
6179	IT (ICR)	-	-	-	37,588	25,442
6200	Minor Equipment	-	-	485	-	-
6230	Vehicle Maint/Repair (ISF)	3,273	4,762	1,581	4,882	4,367
6231	Vehicle Parts & Tools	3,821	3,000	176	3,000	3,000
6232	Tires & Wheels	-	-	-	-	-
6335	Other Purchased Services	3,473	15,000	52	15,000	5,000
6400	Insurance	3,013	3,500	1,217	2,551	3,001
6503	Dues & Subscriptions	496	500	-	500	-
6539	Miscellaneous Expenses	1,901	3,000	-	3,000	-
	Total MS&S	79,066	58,537	10,940	95,961	70,667
	Total Operating Expenditures	125,067	102,503	33,111	172,330	155,377

Public Works Streets and Roads

6 FTEs



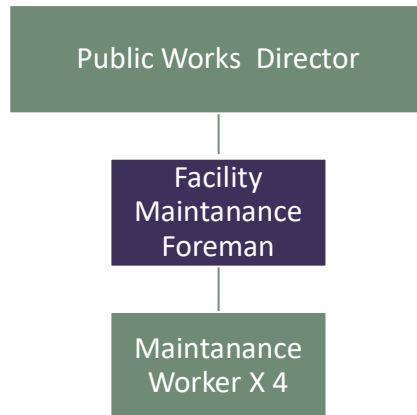
The Streets and Roads Department is responsible for the maintenance and improvement of the city's predominantly gravel road network in a challenging tundra environment. The department focuses on grading, drainage management, and seasonal upkeep to ensure safe and reliable transportation throughout the community.

Streets & Roads

100-66		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	576,220	641,700	287,500	700,927	711,669
502	Overtime	37,756	35,000	4,349	35,000	35,000
512	Employee Group Health	115,057	94,642	49,069	109,242	113,574
	Total Personnel	729,033	771,343	340,917	845,169	860,243
Materials, Supplies & Sevicees						
6060	Travel Training	-	-	5,671	-	10,000
6100	Supplies	4,868	4,500	3,970	4,500	4,500
6103	Wearing Apparel	3,000	5,000	60	5,000	5,000
6111	Signs	4,903	4,500	1,188	6,000	6,000
6131	Street Maint Gravel	410,400	200,000	434,351	200,000	-
6132	Salt	-	-	-	30,000	-
6140	Calcium Chloride	-	-	-	-	50,000
6150	Gasoline/Diesel/Oil	124,636	100,000	19,093	100,000	100,000
6153	Heating Fuel (25% of City Shop ISF)+100% S&R Shop	31,255	16,250	30,094	62,500	69,250
6155	Water/Sewer/Garbage (25% of City Shop ISF)	2,937	6,492	3,194	6,750	6,953
6160	Electric (25% of City Shop ISF)	3,063	15,875	9,650	18,000	18,540
6161	Electric: Street Lights	59,840	80,500	39,419	68,816	80,000
6170	Telephone	23	50	10	-	-
6171	Staff Cellular Phones	1,195	2,500	299	598	522
6179	IT (ICR)	-	-	-	37,588	22,414
6200	Minor Equipment	8,197	10,000	9,110	10,000	10,000
6230	Vehicle Maint/Repair (ISF)	114,181	166,109	55,158	173,745	155,401
6231	Vehicle Parts & Tools	107,818	70,000	26,934	95,000	100,000
6232	Tires & Wheels	7,575	25,000	-	-	-
6240	Property Maintenance	-	-	-	-	-
6250	Street Light MT & Pole Repair	-	20,000	-	20,000	20,000
6335	Other Purchased Services	2,968	10,000	4,362	10,000	10,000
6400	Insurance	26,522	26,300	33,298	68,574	83,012
	Total MS&S	913,381	763,076	670,189	917,071	751,593
	Total Operating Expenditures	1,642,414	1,534,419	1,011,106	1,762,240	1,611,835

Property Maintenance

5 FTEs

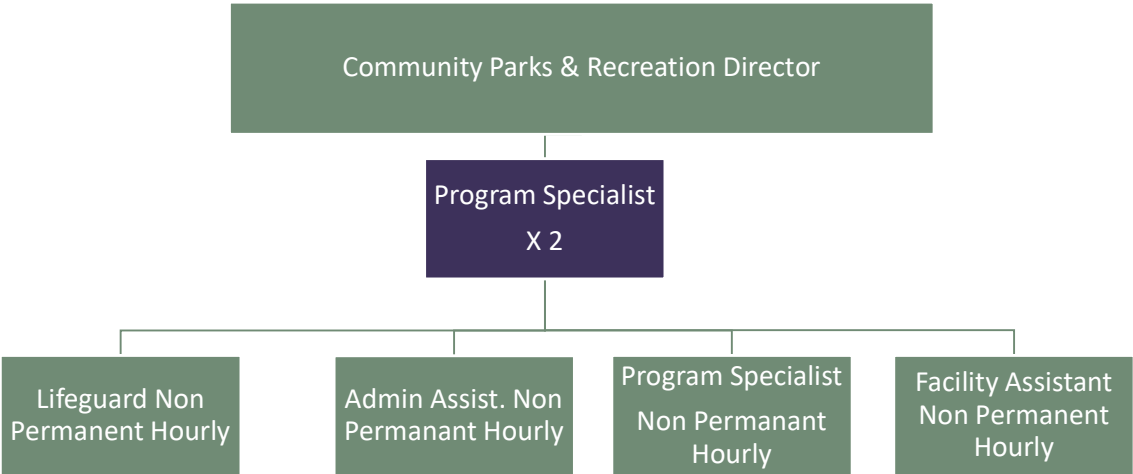


The Facility Maintenance Department ensures the proper upkeep and operation of all city-owned buildings and facilities. This includes routine maintenance, repairs, and managing systems such as heating, plumbing, and electrical to provide a safe, functional environment for city employees and the public.

Property Maintenance						
100-70		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	450,846	500,909	191,596	504,424	502,196
6010	Overtime	52,769	50,000	22,815	50,000	50,000
6040	Employee Group Health	68,602	92,290	19,185	74,040	71,136
	Total Personnel	572,217	643,199	233,595	628,464	623,332
Materials, Supplies & Services						
6060	Travel/Training	-	8,000	-	-	8,000
6100	Supplies	2,513	5,000	10,542	29,000	39,000
6103	Wearing Apparel	436	5,000	1,412	5,000	5,000
6105	Cleanup Greenup Supplies	100	1,000	-	-	-
6106	Paint Supplies	-	2,000	-	-	-
6107	Electrical Supplies	662	5,000	196	-	-
6108	Plumbing Supplies	3,307	7,000	568	-	-
6110	Materials	1,114	5,000	5	-	-
6111	Boardwalk Repair Supplies	634	10,000	-	-	-
6142	Glycol Supplies	-	10,000	-	-	-
6150	Gasoline/Diesel/Oil	22,999	15,000	6,906	30,000	50,000
6153	Heating Fuel	74,693	25,000	13,838	25,000	32,500
6155	Water/Sewer/Garbage	2,006	8,000	-	8,000	8,240
6160	Electricity	13,528	13,340	9,800	13,340	13,740
6170	Telephone	149	50	10	-	-
6171	Staff Cellular Phones	1,140	1,700	571	1,197	990
6711	IT (ICR)	-	-	15,415	37,588	25,442
6200	Minor Equipment	5,340	8,000	2,595	8,000	8,000
6201	Boiler Expense	21,001	25,000	34,114	68,000	70,000
6230	Vehicle Maint. Repair (ISF)	4,719	6,866	2,280	7,018	6,296
6231	Vehicle Parts & Tools	2,595	5,000	2,363	5,000	5,000
6240	Wind Turbine Contract	-	11,000	262	14,400	15,000
6241	Parks Maintenance	11,570	45,000	1,278	55,000	55,000
6242	Boardwalk Lighting Project	-	343,339	95,341	-	-
6250	Carpentry Expense	256	5,000	-	-	-
6335	Other Purchased Services	8,746	15,000	327,904	563,000	55,000
6400	Insurance	14,083	14,300	9,127	18,795	22,513
6510	4th of July	53	1,000	203	1,000	1,000
6530	Finance Charges/Penalties	-	-	-	-	-
6539	Miscellaneous Expenses	1,858	15,000	130	5,000	-
6700	Indirect Cost Recovery Allocation	(291,620)	(358,910)	(287,284)	(438,167)	(448,943)
	Total MS&S	(98,118)	256,685	247,578	456,170	420,721
	Total Operating Expenditures	474,099	899,884	481,172	1,084,634	1,044,053

Community Parks and Recreation

3 FTE + Non Permanent



Improve the quality of life in Bethel by providing abundant opportunities for healthy activities and community cohesion. This includes maintaining and enhancing: pool and recreational center facilities, outdoor parks and trails, recreational programs for all ages, access for all income levels.

COMMUNITY PARKS & RECREATION

100-71		FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel				
	Salaries, Benefits & Taxes	200,086	478,566	643,297
6010	Overtime	683	2,000	2,000
6040	Employee Group Health Benefits	10,085	62,424	43,101
	Total Personnel	210,854	542,990	688,399
Materials, Supplies & Services				
6060	Travel/Training	1,947	14,000	3,500
6100	Supplies	23,352	121,000	121,000
6110	Building Maintenance	990	16,100	19,000
6150	Gasoline/Diesel/Oil	333	2,000	2,600
6153	Heating Fuel	148,351	339,000	480,000
6155	Water/Sewer/Garbage	47,772	80,000	90,000
6160	Electricity	55,102	115,000	190,000
6170	Telephone	758	-	2,000
6171	Staff Cellular Phones	299	1,197	540
6179	IT (ICR)	0	37,588	49,666
6200	Minor Equipment	691	6,000	6,000
6230	Vehicle Maint./Repair (ISF)	724	1,012	1,012
6335	Other Purchase Services	61,487	62,000	92,000
6400	Insurance	41,611	85,694	78,004
6430	Allowance for Special Events	-	2,000	2,000
6502	Advertising	-	2,000	500
6503	Dues/Subscriptions	216	1,000	1,200
	Total MS&S	383,633	885,591	1,139,022
	Total Operating Expenditures	594,488	1,428,580	1,827,421

Community Services

100-72		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
6155	Bethel Winter House	-	118,300	15,046	145,591	30,000
6171	Bethel Friends of Canines	115,000	115,000	115,000	115,000	115,000
6430	Community Action Grant 20% of Prior Year Alcohol tax	36,690	86,000	48,800	76,091	-
6431	UAF 4-H Contribution	112,000	112,000	-	-	-
6507	Donation (Tundra Woman's Coalition)	-	-	-	-	15,000
6509	Kusko Consortium Library Agreement	72,600	92,600	129,400	129,400	92,600
6516	Ice Road Maintenance Donation	-	-	-	10,000	-
	K-300/Family Bereavement W/S Donations	-	5,000	-	5,000	5,000
Total Donations		336,290	528,900	308,246	481,082	257,600

City Council has allocated the 20% of the alcohol tax revenue from FY26, budgeted at \$76,092 historically used for the Community Action Grant Program to support the purchase of three police department vehicles expected to cost \$135,000 under the City's capital improvement program for FY27.

In-Kind & Transfers

100-73		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
6643	Cash Transfer to Transit Bus	89,944	166,766	-	257,459	223,500
6647	Xfer to Fleet Replacement Fund	-	80,000	-	48,148	77,500
6440	Community Service Patrol Program 270-50-6440	-	32,308	-	-	-
Total In-Kind Transfers		89,944	279,074	-	305,607	301,000

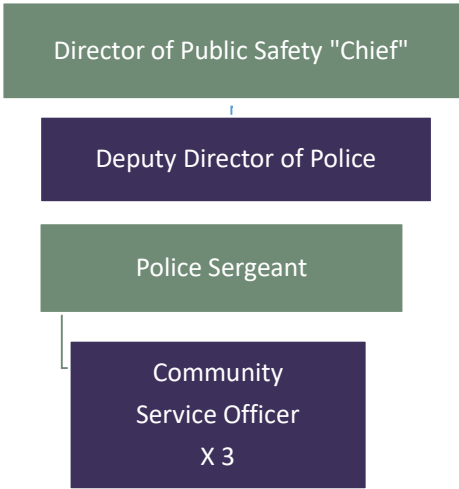
Special Revenue Funds

270 - Community Service Patrol Program

410 - Enhanced 911 System

Community Service Patrol Program

3 FTE



The Community Service Patrol program is a public safety program that helps intoxicated individual. This program assists intoxicated individuals and get them to safety. This program is fully- funded by grant revenue. Currently, the City has 2 Community Service Patrollers.

Community Service Patrol Program

270-50		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
4200	State Grant	-	-	-	-	242,311
4640	Transfer from General Fund In-Kind (CSP Subsidy)					-
Total Revenue		-	-	0	-	242,311
Personnel						
	Salaries, Benefits & Taxes	117,316	245,197	85,850	177,253	180,943
502	Overtime	9,289	10,000	4,308	5,000	5,000
512	Employee Group Health	15,069	54,288	13,086	62,424	27,377
Total Personnel		141,674	309,485	103,244	244,677	213,320
Materials, Services & Supplies						
6100	Supplies	-	4,000	-	4,000	2,000
6103	Wearing Apparel	-	1,800	-	1,800	1,800
6150	Gasoline/Diesel/Fuel	4,328	16,000	5,834	16,000	16,000
6153	Heating Fuel	-	100	-	100	130
6171	Staff Cellular Phones	1,345	800	896	800	990
6400	Insurance	3,545	3,600	3,919	7,289	9,800
6440	In-Kind Expenses/Grant Match from 100-73	-	32,308	-	-	-
Total MS&S		9,218	58,608	10,650	29,989	30,720
Total Operating Expenditures		150,892	368,093	113,894	274,666	244,040

E-911 Services Fund						
410-50		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
42-4428	Surcharge	151,326	148,000	72,281	148,000	156,202
Total Revenue		151,326	148,000	72,281	148,000	156,202
Personnel						
	Salaries, Benefits & Taxes excluding EGHB	24,702	101,223	22,763	98,812	77,150
6010	Overtime	783	-	935	-	1,928
6040	Employee Group Health Benefits (EHGB)	1,837	19,906	1,237	22,889	15,057
Total Personnel		27,322	121,129	24,935	121,700	94,135
Materials, Supplies & Services						
6335	Other Purchased Services	5,318	-	-	-	-
6400	Insurance	2,455	2,500	1,222	3,958	3,978
6410	Rents & Leases	31,866	13,000	-	13,000	13,000
Total MS&S		39,639	15,500	1,222	16,958	16,978
Total Expense		66,961	136,629	26,158	138,658	111,113
Net Operating Profit/(Loss)		84,365	11,371	46,123	9,342	45,089

**City of Bethel
Enterprise Funds**

500 - Solid Waste Enterprise Fund

510 - Water & Sewer Enterprise Fund

520 - Municipal Dock Enterprise Fund

530 - Leased Properties Enterprise Fund

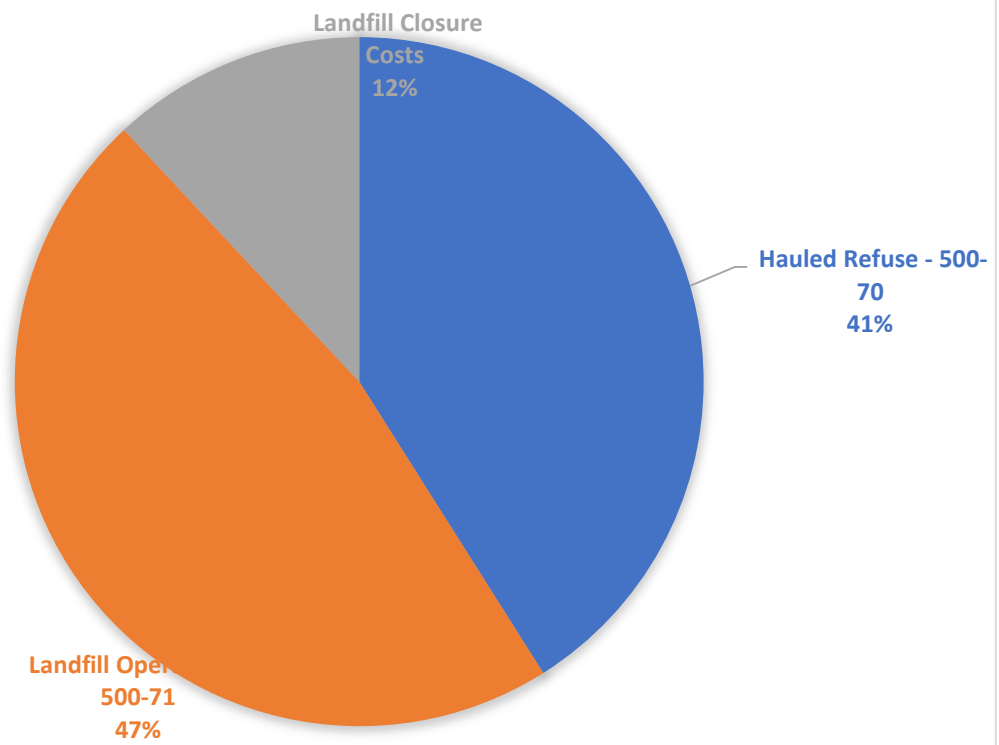
560 - Bethel Transit System Enterprise Fund

SOLID WASTE SUMMARY

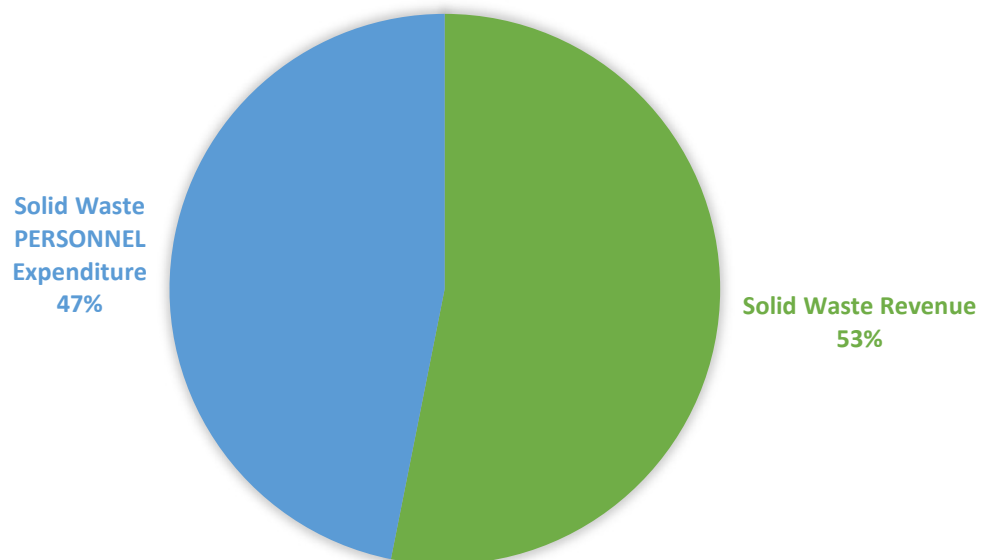
Enterprise Fund 500	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue					
Total Revenue	1,341,036	1,275,495	735,619	1,471,238	1,477,308
Expense					
Hauled Refuse - 500-70	447,163	657,555	138208	551,371	607,108
Landfill Operations - 500-71	459,552	660,515	262201	713,086	695,396
Landfill Closure Costs		64,636	64636	89,698	176,808
Total Operating Expenditures	1,006,863	1,318,071	465045	1,264,457	1,302,504
Net Income (Loss)	334,173	(42,576)	270574	206,781	174,804
Landfill Closure Costs	-	64,636	-	82,302	86,698
Previous Landfill Closure Fund Balance	-	1,344,560	-	1,409,196	1,491,498
Landfill Closure Fund Balance	-	1,409,196	-	1,491,498	1,578,196

SOLID WASTE SUMMARY

FY27 Expenditure by Department



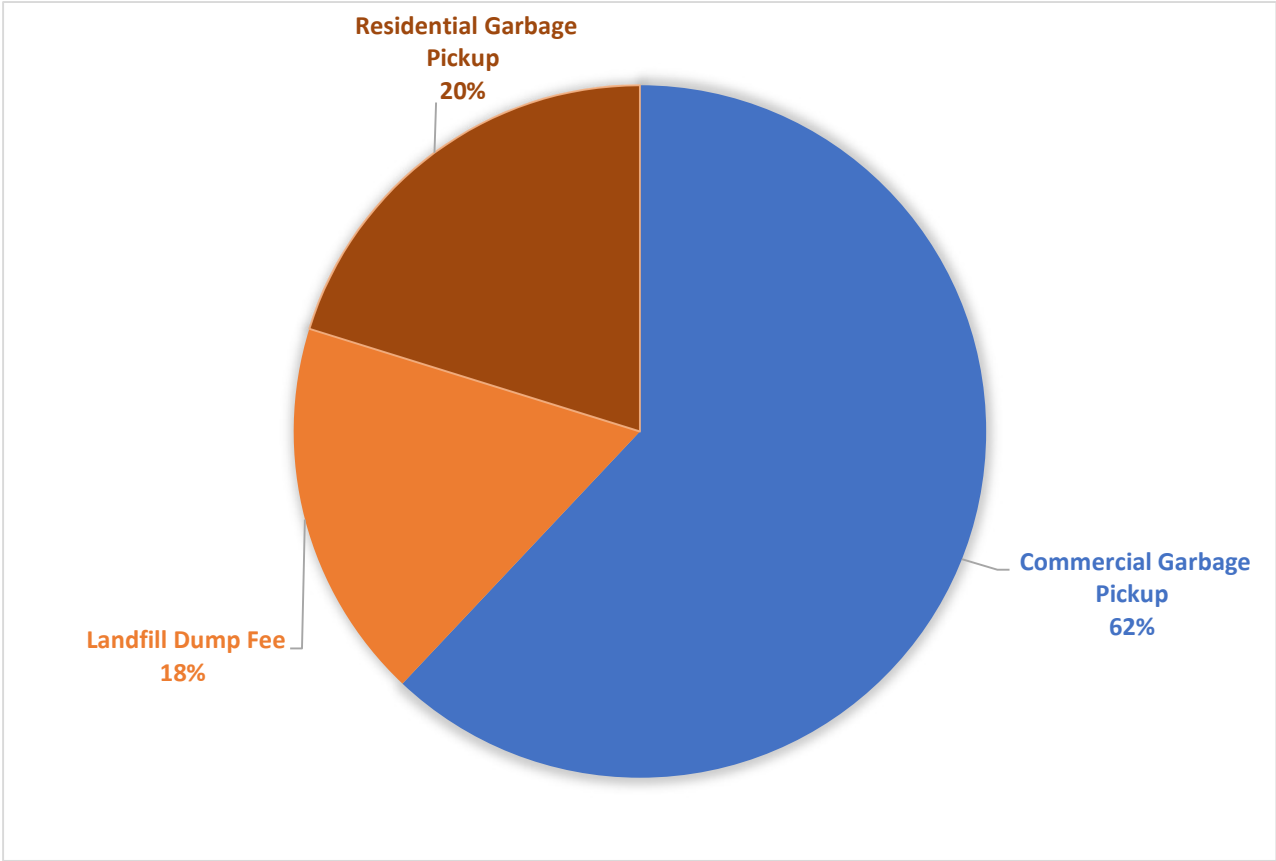
FY27 - Solid Waste Summary Revenue vs Expenditures



SOLID WASTE REVENUE

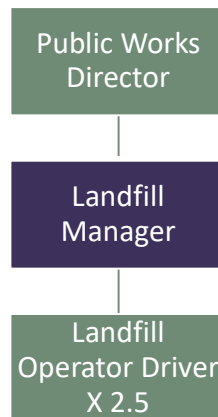
Enterprise Fund 500		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
44-4396	Commercial Garbage Pickup	749,740	800,000	431,378	862,756	916,379
44-4397	Landfill Dump Fee	258,185	125,000	157,944	315,888	262,445
44-4398	Residential Garbage Pickup	333,111	350,495	146,297	292,594	298,484
	Total Solid Waste Services	1,341,036	1,275,495	735,619	1,471,238	1,477,308
	Total Revenue	1,341,036	1,275,495	735,619	1,471,238	1,477,308

FY27 - SOLID WASTE REVENUE BREAKDOWN



Solid Waste Management

3.5 FTEs



The Solid Waste Management Department oversees the operation of the city landfill and provides residential dumpster pickup services to ensure effective and sanitary waste disposal. The department is committed to maintaining environmental compliance and supporting public health through responsible waste handling and site management.

Hauled Refuse						
Enterprise Fund 500-70		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	199,641	199,641	-	202,666	248,181
6010	Overtime	10,250	10,250	3,669	10,250	10,250
6040	Employee Group Health	19,906	19,906	8,230	22,889	18,966
Total Personnel		229,796	229,796	11,899	235,805	277,397
Materials, Supplies & Services						
6100	Supplies	1,000	1,000	-	1,000	1,000
6103	Wearing Apparel	1,000	1,000	582	1,000	1,000
6121	4 YD Dumpsters	60,000	60,000	50,560	60,000	60,000
6150	Gasoline/Diesel/Oil	14,000	14,000	2,061	40,000	52,000
6230	Vehicle Maint/Repair (ISF)	72,000	79,732	26,476	80,337	72,071
6231	Vehicle Parts & Tools	10,000	20,000	19,081	20,000	32,000
6232	Tires/Wheels/Chains	8,000	8,000	-	8,000	-
6335	Other Purchased Services	1,000	1,000	146	1,000	500
6400	Insurance	7,700	7,700	6,538	12,277	16,107
6710	Administration Overhead - (ICR)	42,667	235,327	20,866	91,952	95,033
	Total MS&S	217,367	427,759	126,309	315,566	329,711
	Total Operating Expendituress	447,163	657,555	138,208	551,371	607,108

Landfill Operations						
Enterprise Fund 500-71		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	173,542	259,343	93,854	232,462	238,803
	Overtime	14,239	35,000	8,064	35,000	35,000
6040	Employee Group Health	16,927	47,050	8,353	54,101	20,555
	Total Personnel	204,708	341,392	110,270	321,563	294,358
Materials, Supplies & Services						
6060	Training/Travel	3,678	10,000	-	5,000	2,500
6100	Supplies(Includes Salt)	3,119	3,000	2,364	33,000	35,000
6103	Wearing Apparel	1,033	3,000	147	3,000	3,000
6132	Salt	-	30,000	-	-	-
6150	Gasoline/Diesel/Oil	31,982	15,000	6,961	15,000	19,500
6153	Heating Fuel	21,799	18,100	9,111	18,000	23,400
6160	Electricity	4,434	5,700	1,688	5,700	6,000
6171	Staff Cellular Phones	598	900	299	598	522
6179	IT(ISR)	-	-	-	37,588	22,414
6200	Minor Equipment	4,835	7,500	3,840	7,500	7,500
6230	Vehicle Maint/Repair (ISF)	60,896	88,592	29,418	90,556	81,239
6231	Vehicle Parts	22,015	20,000	34,185	20,000	30,000
6240	Property Maintenance (ISF)	25,073	29,909	20,044	30,570	31,322
6335	Other Purchased Services	9,125	4,000	10	4,000	15,000
6400	Insurance	5,108	5,200	8,019	15,059	18,609
6503	Dues and Subscriptions	4,245	10,000	-	10,000	10,000
6539	Miscellaneous Expense	50	4,000	152	4,000	-
6710	Administration Overhead - (ICR)	56,854	64,222	35,694	91,952	95,033
	Total MS&S	254,844	319,123	151,931	391,523	401,038
	Total Operating Expenditures	459,552	660,515	262,201	713,086	695,396

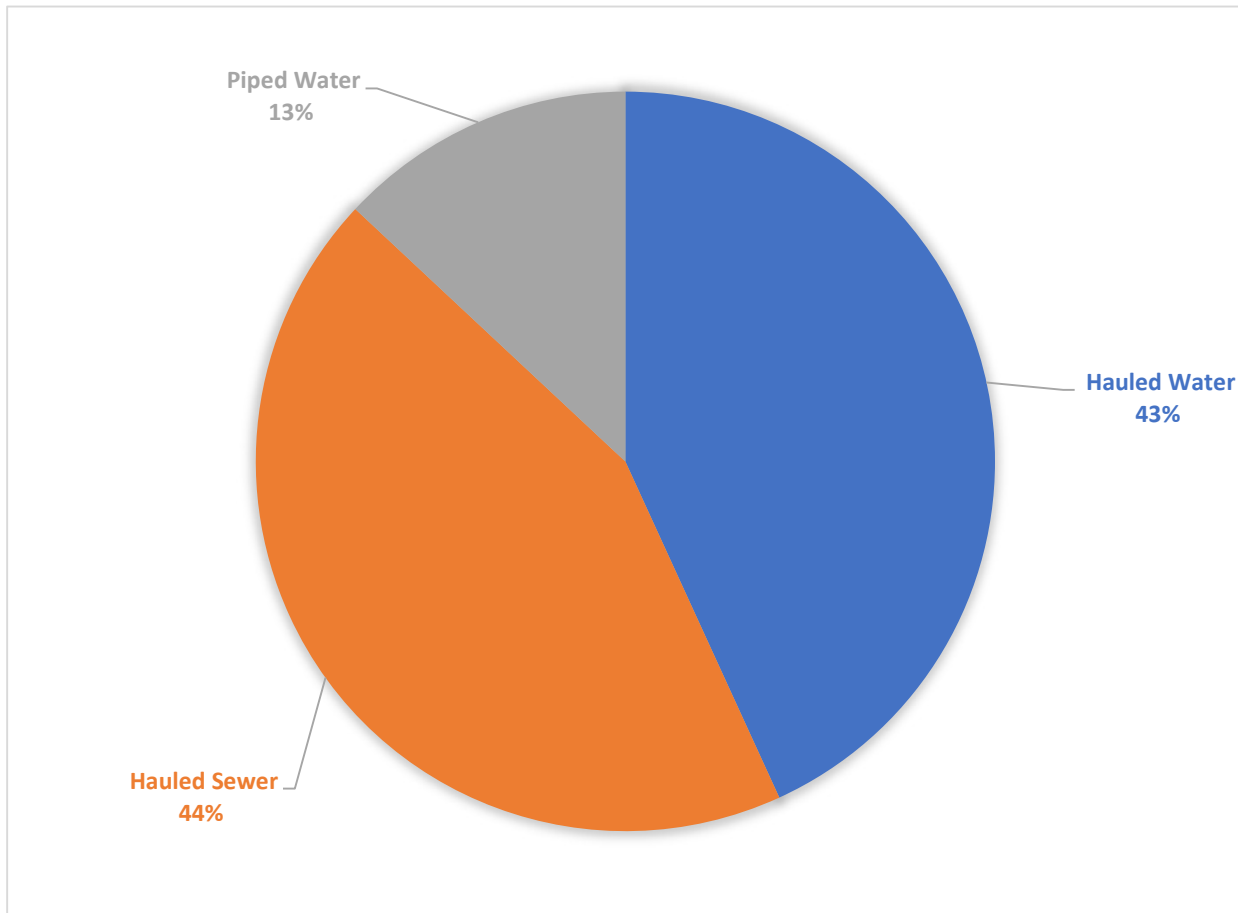
Water & Sewer Utility Fund Summary

Enterprise Fund 510	FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Operating Revenue	9,070,294	8,592,702	4,589,840	9,438,290	9,721,288
Operating Expenditures for Services:					
Hauled Water	2,546,057	2,321,951	894,276	2,235,171	2,181,227
Hauled Sewer	2,055,148	2,454,119	5,914,192	2,219,592	2,213,305
Piped Water	542,856	517,192	210,589	604,818	658,799
Piped Sewer	803,136	792,854	2,273,782	929,286	1,078,187
Water Treatment - Bethel Heights	861,721	904,814	408,556	1,042,859	1,046,777
Water Treatment - City Subdivision	848,372	839,175	508,923	1,113,250	1,024,721
Sewer Lagoon	253,154	200,280	55,343	252,772	190,133
Subtotal	7,910,444	8,030,385	10,265,457	8,397,748	8,393,149
Excess of Revenue Over Operating Expenditures	1,159,850	562,317	(5,675,617)	1,040,542	1,328,139
Less: Operating Expenditures for Non-Services					
Utility Billing	354,336	364,844	105,253	450,801	417,175
Subtotal	354,336	364,844	105,253	450,801	417,175
Excess of Revenue over Operating & Non-Service Expense	805,514	197,473	(5,780,870)	589,741	910,964

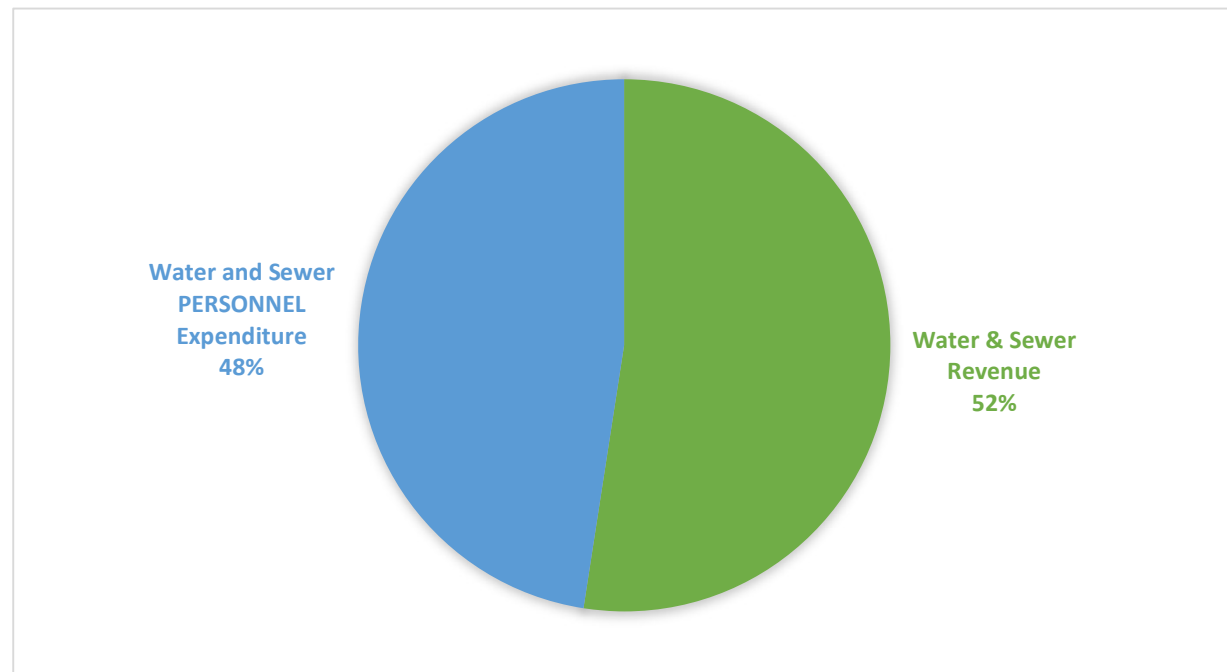
*Note: Capital Exenditures and Capital Projects have been removed from the Operational Budget as well as their calculations from prior years

WATER AND SEWER FUND SUMMARY

FY27 Expenditure by Department



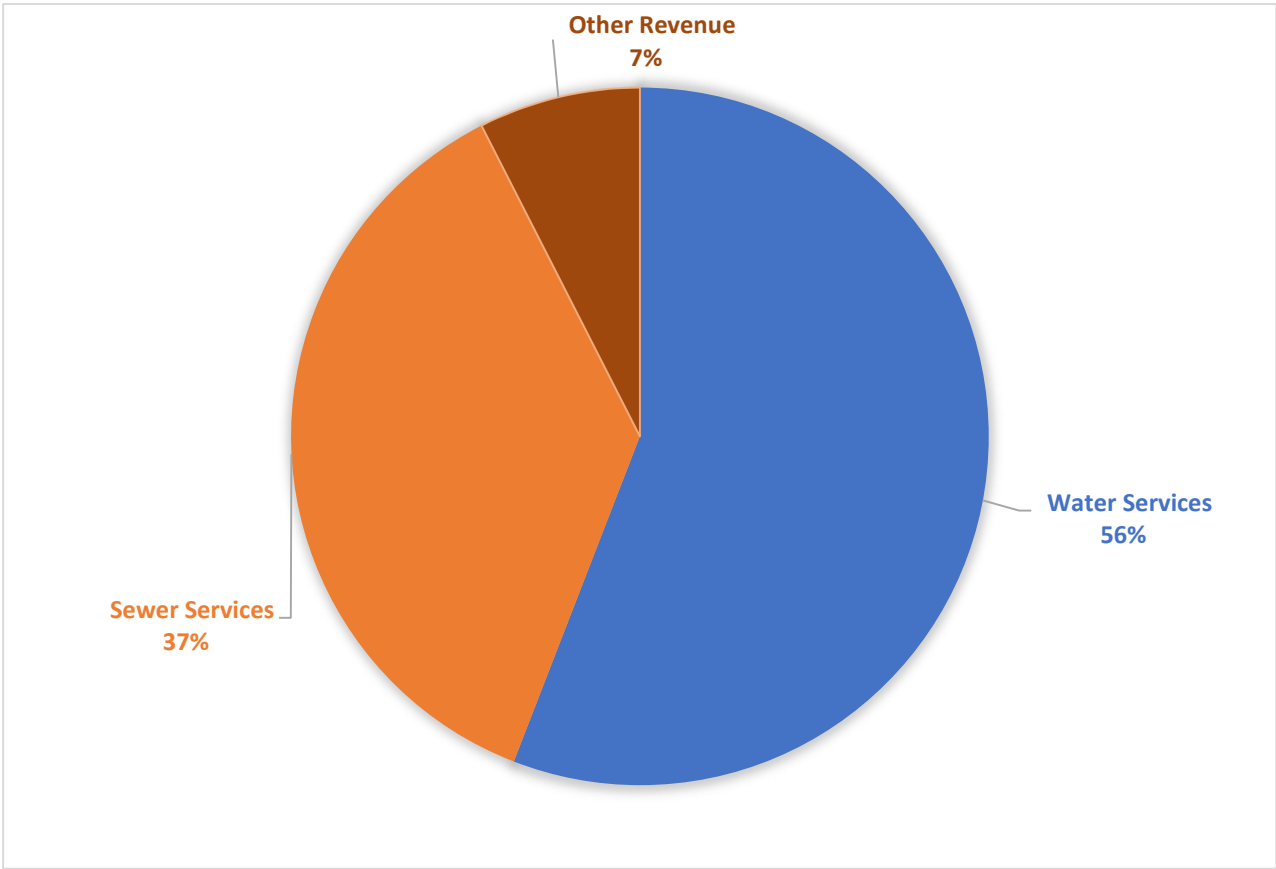
FY27 - Water and Sewer Summary Revenue vs Expenditures



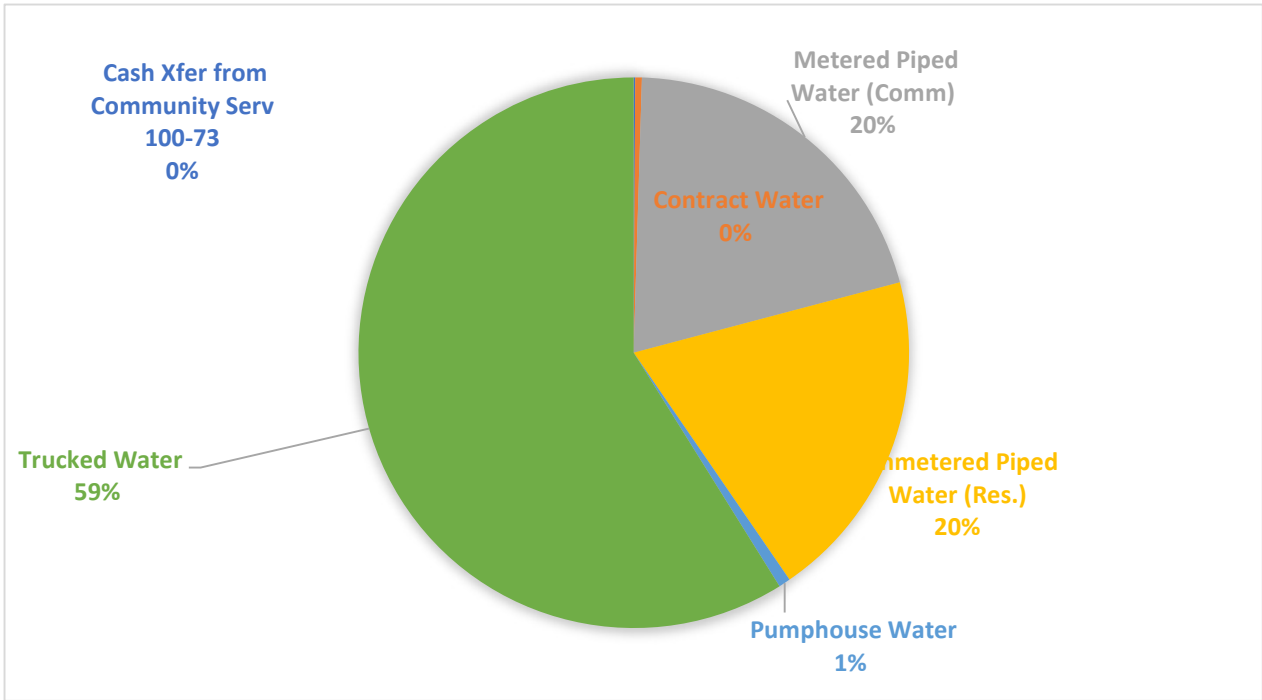
WATER & SEWER UTILITY FUND REVENUES

Enterprise Fund 510		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
100-72	Cash Xfer from Community Serv 100-73	-		50	5,000	5,000
42-4384	Contract Water	9,742	14,783	9,864	20,320	20,929
42-4386	Metered Piped Water (Comm)	1,187,983	967,773	522,439	1,076,224	1,108,511
42-4387	Unmetered Piped Water (Res.)	963,577	961,395	500,425	1,030,876	1,061,802
42-4389	Pumphouse Water	34,271	24,406	17,536	36,124	37,208
42-4390	Trucked Water	3,298,474	3,338,369	1,507,793	3,106,054	3,199,235
Total Water Services		5,494,047	5,306,726	2,558,107	5,274,597	5,432,685
43-4384	Contract Sewer & Lagoon Dump	45,712	14,474	30,369	62,560	64,437
43-4386	Metered Piped Sewer (Comm.)	702,026	583,123	306,341	631,062	649,994
43-4387	Unmetered Piped Sewer (Res.)	283,335	282,330	151,902	312,918	322,306
43-4390	Trucked Sewer (EVAC/HB)	1,937,065	1,888,920	1,188,794	2,448,916	2,522,383
Total Sewer Services		2,968,138	2,768,847	1,677,406	3,455,456	3,559,120
45-4392	Water Subscription Fees	209,802	204,946	108,653	223,825	230,540
45-4393	Sewer Subscription Fees	219,859	216,015	116,238	239,450	246,634
45-4394	Reconnect Fees	-	3,000	-	3,090	3,183
45-4429	Senior Discounts	(57,585)	(52,000)	(30,614)	(53,560)	(55,167)
45-4430	NSF Fees/Credit Card Surcharge	360	-	(30)	(60)	(62)
45-4520	Utility Inspection Fee	(251)	-	-	-	-
45-4523	Utility Penalty & Interest	72,626	70,000	35,022	72,145	74,310
45-4590	Investment Income	124,830	50,000	62,583	125,166	128,921
49-4427	Ins Claim Recovery from PY	-	-	-	-	-
49-4439	Miscellaneous Income	20,000	20,000	48,832	97,664	100,594
49-4982	Utility Collections (New for FY24)	19,278	-	13,763	-	-
49-6532	Cash Over/Short	(810)	500	(120)	515	530
Total Other Revenue		608,109	512,461	354,327	708,236	729,483
Total Revenue		9,070,294	8,588,034	4,589,840	9,438,290	9,721,288

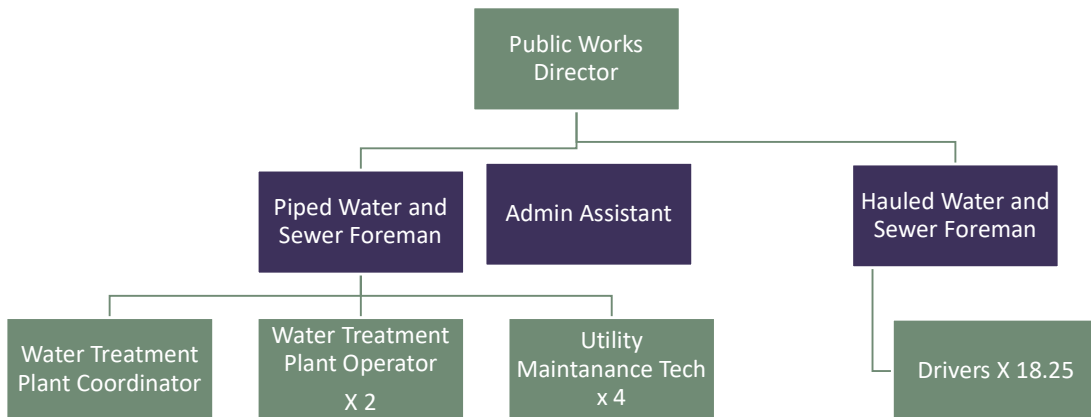
FY27 - WATER AND SEWER REVENUE BREAKDOWN



FY27 - Water Services (56% of Revenue Source) Breakdown



Water and Sewer Utility



The Water and Sewer Utility Department is responsible for delivering safe, reliable water and wastewater services through both a hauled and piped system. The utility operates two water treatment plants and manages a wastewater lagoon to ensure regulatory compliance and protect public health and the environment. Services include the delivery of treated water and the collection of wastewater from homes and businesses, whether connected to the piped network or served through the city's haul system. In a region where extreme weather and permafrost present ongoing challenges, the department remains committed to maintaining and upgrading infrastructure to ensure consistent service delivery. A top priority moving forward is to improve operational efficiencies across all systems, with the dual goals of maintaining high service standards and reducing overall operating costs. These efforts are aimed at creating long-term sustainability and potentially lowering water and sewer rates for residents in the future.

Utility Billing						
Enterprise Fund 510-80		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	52,188	136,002	16,449	136,740	135,202
6010	Overtime	465	3,000	78	3,000	300
6040	Employee Group Health	5,734	40,716	593	36,414	25,998
	Total Personnel	58,387	179,718	17,120	176,154	161,500
Materials, Supplies & Services						
6060	Travel/Training	-	4,500	-	4,500	3,000
6100	Supplies	-	3,500	944	3,500	3,000
6170	Telephone	-	-	-	80	80
6711	IT (ICR)	-	-	-	37,588	25,442
6200	Minor Equipment	-	4,000	-	4,000	2,000
6335	Outsourced Services Caselle Utility Billing	53,596	49,500	39,204	60,000	60,000
6400	Insurance	1,191	1,200	1,781	3,697	4,896
6506	Postage Nexttrust Billflash	4,818	15,000	24	18,000	10,000
6531	Bank Charges	62,061	40,000	29,212	40,000	45,000
6539	Miscellaneous	18,647	500	-	500	-
6710	Administration Overhead - (ICR)	41,329	33,808	16,968	102,782	102,233
	Total MS&S	181,642	152,008	88,133	274,647	266,675
	Total Operating Expendituress	240,029	331,726	105,253	450,801	417,175

Hauled Water						
Enterprise Fund 510-81		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	659,115	832,054	315,483	855,845	831,131
6010	Overtime	270,856	225,000	102,482	225,000	225,000
6040	Employee Group Health	30,755	169,198	21,679	190,913	118,310
Total		960,726	1,226,252	439,645	1,271,759	1,174,440
Materials, Supplies & Services						
6060	Travel/Training	-	10,000	-	-	15,000
6100	Supplies	20,862	15,000	6,958	15,000	15,000
6103	Wearing Apparel	13,692	15,000	3,755	15,000	15,000
6150	Gasoline/Diesel/Oil	154,186	110,000	27,450	150,000	195,000
6153	Heating Fuel (25% of City Shop ISF)	29,593	16,250	18,815	22,500	29,250
6155	Water/Sewer/Garbage (25% of City Shop ISF)	7,007	6,492	3,194	6,750	6,953
6160	Electric (25% of City Shop ISF)	15,192	15,875	9,650	18,540	18,540
6170	Telephone	42	50	20	-	100
6171	Staff Cellular Phones	1,195	6,500	599	598	540
6711	IT (ICR)	-	-	15,415	37,588	22,414
6200	Minor Equipment	646	5,000	20	5,000	5,000
6230	Vehicle Maint/Repair (ISF)	228,133	331,886	118,707	339,247	304,341
6231	Vehicle Parts & Tools	90,977	100,000	60,564	125,000	130,000
6232	Tires & Wheels	5,838	20,000	-	-	-
6240	Property Maintenance (ISF)	40,503	49,849	33,405	50,950	52,208
6332	Lab Tests	100	3,000	-	3,000	-
6335	Other Purchased Services	823	3,000	1,985	3,000	3,000
6400	Insurance	128,181	122,000	35,360	66,457	92,209
6539	Miscellaneous	13,623	2,000	(43)	2,000	-
6710	Administration Overhead - (ICR)	241,271	230,679	118,777	102,782	102,233
Total MS&S		991,864	1,062,581	454,631	963,412	1,006,787
Total Operating Expenditures		1,952,590	2,288,833	894,276	2,235,171	2,181,227

Piped Water						
Enterprise Fund 510-82		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	94,429	217,548	74,123	253,399	323,676
6010	Overtime	30,671	35,000	14,534	35,000	35,000
6040	Employee Group Health	45,395	49,764	12,290	52,020	33,474
	Total	170,495	302,312	100,947	340,419	392,150
Materials, Supplies & Services						
6060	Travel/Training	-	8,000	-	8,000	8,000
6100	Supplies	5,186	5,000	7,386	5,000	5,000
6103	Wearing Apparel	-	5,000	1,336	5,000	2,000
6108	Plumbing Supplies	14,855	15,000	6,902	15,000	10,000
6150	Gasoline/Diesel/Oil	16,597	15,000	6,060	15,000	19,500
6153	Heating Fuel	61,945	48,400	21,197	48,400	62,920
6155	Water/Sewer/Garbage	2,687	2,200	1,808	2,200	4,000
6160	Electricity-Util Mt. Shop	7,695	8,200	3,209	8,200	8,200
6170	Telephone	28	50	10	-	-
6171	Staff Cellular Phones	2,571	2,200	1,516	1,197	1,103
6711	IT (ICR)	-	-	15,415	37,588	22,414
6200	Minor Equipment	3,692	-	1,416	-	-
6230	Vehicle Maint/Repair (ISF)	2,207	3,211	1,066	3,293	2,945
6231	Vehicle Parts & Tools	3,053	1,500	3,246	1,500	3,000
6232	Tires & Wheels	835	500	-	500	-
6332	Lab Tests	1,195	500	-	500	-
6335	Other Purchased Services	4,955	1,500	6,381	1,500	1,500
6400	Insurance	7,970	8,100	4,416	8,209	13,835
6401	Insurance-Ded Exp & Other	-	530	-	530	-
6710	Administration Overhead - (ICR)	57,688	56,870	28,280	102,782	102,232
	Total MS&S	1,791,973	2,151,171	109,642	264,399	266,649
	Total Operating Expendituress	1,962,468	2,453,483	210,589	604,818	658,799

Bethel Heights Water Treatment Facility

Enterprise Fund 510-83		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	199,326	226,340	101,843	221,367	228,145
6010	Overtime	42,425	37,000	12,753	37,000	20,000
6040	Employee Group Health	21,256	49,764	11,091	36,414	26,528
Total Personnel		263,007	313,104	125,688	294,781	274,673
Materials, Supplies & Services						
6060	Training/Travel	-	5,000	0	5,000	5,000
6100	Supplies	1,447	4,000	2,892	4,000	4,000
6103	Wearing Apparel	237	1,500	60	1,500	1,500
6108	Plumbing Supplies	2,232	5,000	456		
6140	Chemicals	50,649	125,000	40,728	125,000	125,000
6150	Gasoline/Diesel/Oil	236	2,000	1,081		5,000
6153	Heating Fuel	245,593	207,800	79,294	190,000	247,000
6160	Electricity	117,748	130,525	44,877	130,525	130,000
6711	IT (ICR)			15,415	37,588	22,414
6200	Minor Equipment	78,718	45,000	9,796	50,000	25,000
6230	Vehicle Maint/Repair (ISF)	2,246	3,267	1,085	3,339	2,996
6240	Property Maintenance (ISF)			20,263	30,570	31,325
6332	Lab Tests	4,688	4,000	1,845	4,000	4,000
6335	Other Purchased Services	23,741	25,000	10,889	10,000	50,000
6400	Insurance	26,187	26,600	25,906	53,775	16,637
6710	Administration Overhead - (ICR)	57,362	58,900	28,280	102,782	102,232
Total MS&S		611,084	643,592	282,868	748,079	772,104
Total Operating Expendituress		874,091	956,696	408,556	1,042,859	1,046,777

City-Sub Water Treatment Facility

Enterprise Fund 510-84		FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Adopted Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	203,024	272,382	142,262	303,591	184,012
	Overtime	127,550	45,000	43,802	45,000	20,000
6040	Employee Group Health	28,701	49,764	23,186	59,303	45,138
Total Personnel		359,275	367,146	209,250	407,893	249,150
Materials, Supplies & Services						
6060	Travel/Training	-	10,000	-	10,000	5,000
6100	Supplies	9	3,000	1,759	5,000	5,000
6103	Wearing Apparel	1,067	3,000	-	3,000	2,000
6108	Plumbing Supplies	51	3,000	324		
6140	Chemicals	99,009	125,000	40,728	125,000	125,000
6150	Gasoline/Diesel/Oil	4,589	1,500	-	5,500	7,150
6153	Heating Fuel	153,260	120,000	87,447	120,000	200,000
6160	Electricity	91,557	98,900	44,972	98,900	99,000
6171	Cell Phone	1,028	50	-	1,197	1,444
6711	IT (ICR)	-	-	15,415	37,588	22,414
6200	Minor Equipment	2,137	25,000	6,625	43,000	40,000
6230	Vehicle Maint/Repair (ISF)	3,045	4,430	1,528	4,528	4,062
6240	Property Maintenance (ISF)	-	-	33,563	50,950	52,208
6332	Lab Tests	18,164	15,000	5,902	20,000	
6335	Other Purchased Services	55,648	15,000	-	15,000	50,000
6400	Insurance	16,230	16,500	33,131	62,413	59,561
6502	Advertising	-	500	-	500	500
6710	Administration Overhead - (ICR)	60,345	61,564	28,280	102,782	102,232
Total MS&S		506,139	502,444	299,674	705,357	775,571
Total Operating Expenditures		865,414	869,590	508,923	1,113,250	1,024,721

Hauled Sewer						
Enterprise Fund 510-85		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	759,581	969,689	464,833	910,381	884,660
6000	Overtime	232,713	200,000	386,866	200,000	200,000
6010	Employee Group Health	83,720	205,390	129,633	211,721	175,757
	Total Personnel	1,076,014	1,375,078	981,332	1,322,102	1,260,417
Materials, Supplies & Services						
6060	Training/Travel	-	10,000	-	-	15,000
6100	Supplies	10,308	15,000	6,584	15,000	15,000
6103	Wearing Apparel	5,836	15,000	4,655	15,000	15,000
6150	Gasoline/Diesel/Oil	162,840	110,000	42,335	110,000	143,000
6153	Heating Fuel (25% of City Shop ISF)	28,518	16,250	18,815	22,500	29,250
6155	Water/Sewer/Garbage (25% of City Shop ISF)	7,007	6,492	3,194	6,750	6,953
6160	Electricity (25% of City Shop ISF)	15,192	15,875	9,650	18,000	18,540
6171	Staff Cellular Phones	-	5,500	-	598	540
6711	IT (ICR)	-	-	15,416	37,588	22,414
6200	Minor Equipment	944	5,000	338	5,000	25,000
6230	Vehicle Maint/Repair (ISF)	224,555	326,681	116,979	333,927	299,568
6231	Vehicle Parts & Tools	97,665	100,000	46,078	125,000	130,000
6232	Tires & Wheels	2,867	20,000	-	-	-
6240	Property Maintenance (ISF)	40,503	49,849	20,044	30,570	31,325
6335	Other Purchased Services	(3,261)	3,000	42	3,000	3,000
6400	Insurance	114,824	86,600	37,119	69,775	96,067
6539	Miscellaneous	2,217	2,000	784	2,000	-
6710	Administration Overhead - (ICR)	175,308	258,676	124,433	102,782	102,232
	Total MS&S	8,730,671	10,729,929	6,360,656	897,490	952,888
	Total Operating Expenditures	9,806,685	12,105,007	7,341,988	2,219,592	2,213,305

Piped Sewer

Enterprise Fund 510-86		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6000	Salaries, Benefits & Taxes	85,614	213,228	76,485	253,771	342,228
	Overtime	30,671	35,000	57,852	35,000	30,000
6010	Employee Group Health	12,239	49,764	14,533	49,939	39,296
	Total Personnel	128,524	297,992	148,871	338,710	411,524
Materials, Supplies & Services						
6060	Travel/Training	-	5,000	-	-	4,000
6100	Supplies	5,870	3,000	3,045	3,000	5,000
6103	Wearing Apparel	5,266	4,000	404	4,000	5,000
6108	Plumbing Supplies	6,630	7,500	395	7,500	5,000
6150	Gasoline/Diesel/Oil	7,997	15,000	4,940	15,000	19,500
6153	Heating Fuel	51,924	60,000	16,125	60,000	78,000
6155	Water/Sewer/Garbage	2,687	2,200	1,808	2,200	2,266
6160	Electricity (Lift Stations & Mt. Bldg)	107,689	108,000	47,138	108,000	108,000
6171	Cell Phones	-	-	53	1,197	1,103
6711	IT (ICR)	-	-	15,415	37,588	22,414
6200	Minor Equipment	278,020	150,000	55,141	150,000	200,000
6230	Vehicle Maint/Repair (ISF)	2,740	3,987	1,324	4,075	3,656
6231	Vehicle Parts & Tools	4,199	1,500	6,463	1,500	3,000
6232	Tires & Wheels	2,140	500	-	500	-
6240	Property Maintenance (ISF)	-	-	33,496	50,950	52,208
6335	Other Purchased Services	34,069	20,000	9,127	10,000	20,000
6400	Insurance	7,872	8,000	14,980	15,284	15,284
6410	Leased Property - Lift Station	15,805	17,000	17,381	17,000	20,000
6710	Administration Overhead - (ICR)	59,259	56,057	28,280	102,782	102,232
Total MS&S		10,174,123	4,654,207	2,124,911	590,576	666,663
Total Operating Expenditures		10,302,647	4,952,199	2,273,782	929,286	1,078,187

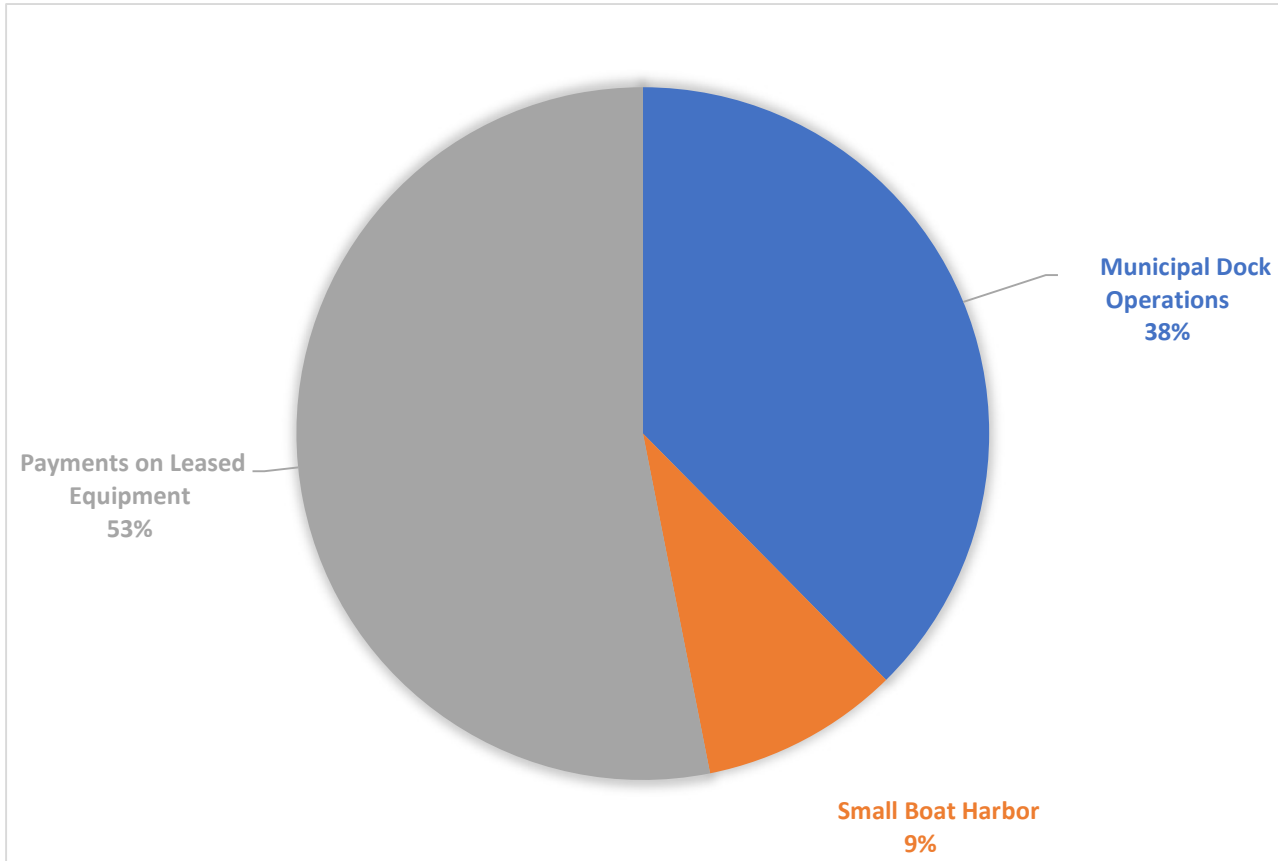
Sewer Lagoon						
Enterprise Fund 510-87		FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
502	Salaries, Benefits & Taxes	32,569	90,622	29,552	56,831	-
	Overtime	7,323	-	1,597	6,250	-
512	Employee Group Health	4,206	16,286	5,433	12,485	-
Total Personnel		44,098	106,909	36,582	75,566	-
Materials, Supplies & Services						
6060	Travel/Training	-	3,000	-	3,000	3,000
6100	Supplies	279	1,000	180	1,000	1,000
6103	Wearing Apparel	-	3,000	-	3,000	-
6108	Plumbing Supplies	1,080	3,000	-	3,000	-
6150	Gasoline/Diesel/Oil	849	38,000	12	38,000	49,400
6200	Minor Equipment	339	1,100	234	1,100	1,500
6231	Vehicle Parts & Tools	210	160	1,262	160	-
6320	Lagoon Study	25,729	-	-	-	-
6332	Lab Tests	10,617	15,000	10,614	15,000	25,000
6335	Other Purchased Services	393	500	-	500	-
6400	Insurance	481	500	802	1,664	-
6420	Interest Sewer Lagoon Bond	18,836	-	-	-	-
6503	Dues & Subscriptions (SOA Permit)	7,920	8,000	-	8,000	8,000
6710	Administration Overhead - (ICR)	27,884	20,111	5,656	102,782	102,233
Total MS&S		2,124,691	894,490	18,761	177,206	190,133
Total Operating Expendituress		2,168,789	1,001,399	55,343	252,772	190,133

MUNICIPAL DOCK FUND SUMMARY

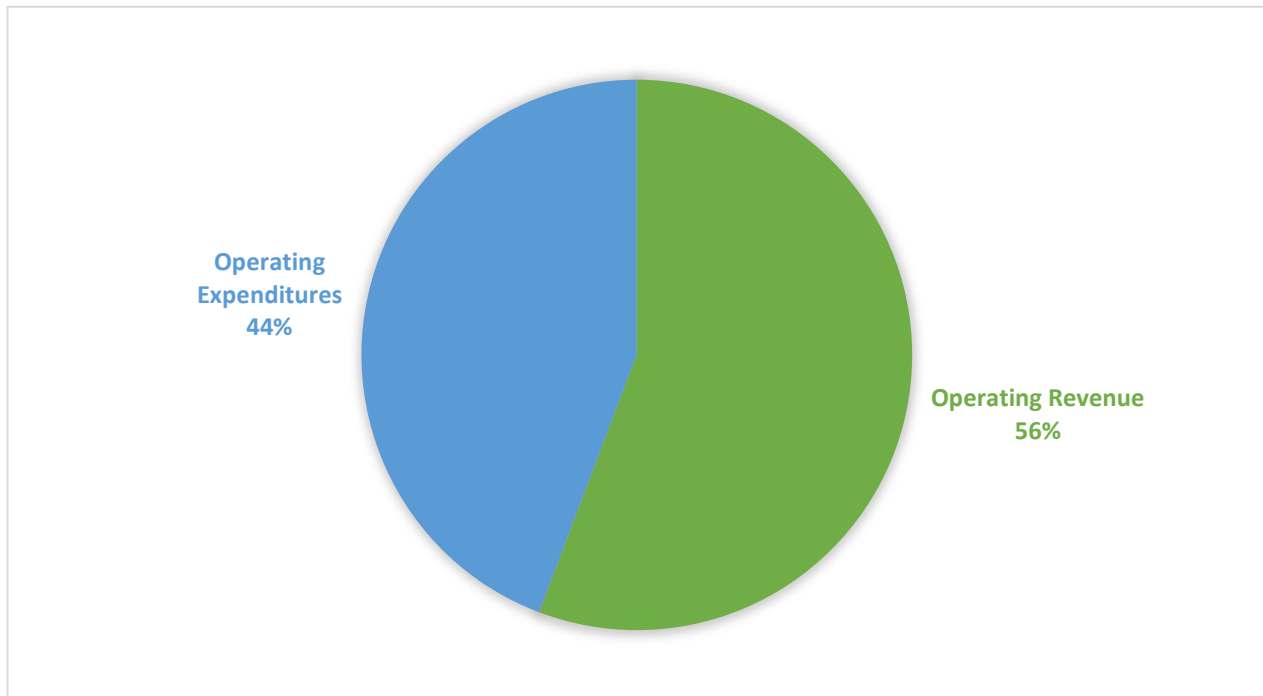
Enterprise Fund 520-50	FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Operating Revenue					
Municipal Dock Operations	1,600,210	1,089,552	974,315	1,113,288	1,396,538
Small Boat Harbor	378,192	310,500	291,991	317,876	31,852
Total	1,978,402	1,400,052	1,266,306	1,431,164	1,428,390
Operating Expenditures					
Municipal Dock Operations	629,533	879,633	256,781	891,131	908,289
Small Boat Harbor	184,161	266,753	67,682	238,100	225,116
Payments on Leased Equipment					
Port Grader Lease	-	-	150,000	150,000	150,308
Total	813,694	1,146,386	324,463	1,279,231	1,283,713
Operating Income	1,164,708	253,666	941,843	151,933	144,677

MUNICIPAL DOCK FUND SUMMARY

FY27 Expenditure by Department

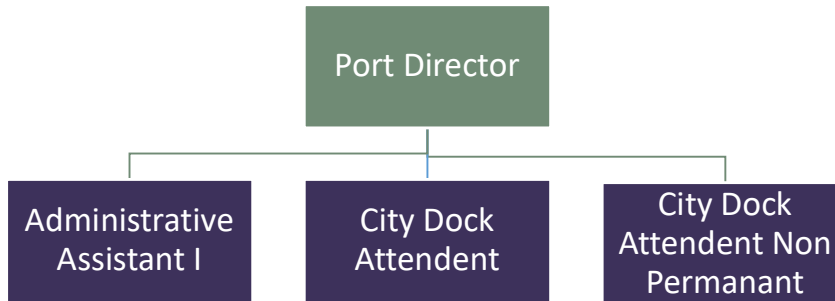


FY27 - Municipal Dock Summary Revenue vs Expenditures



Municipal Dock

3 FTEs + Non Permanent

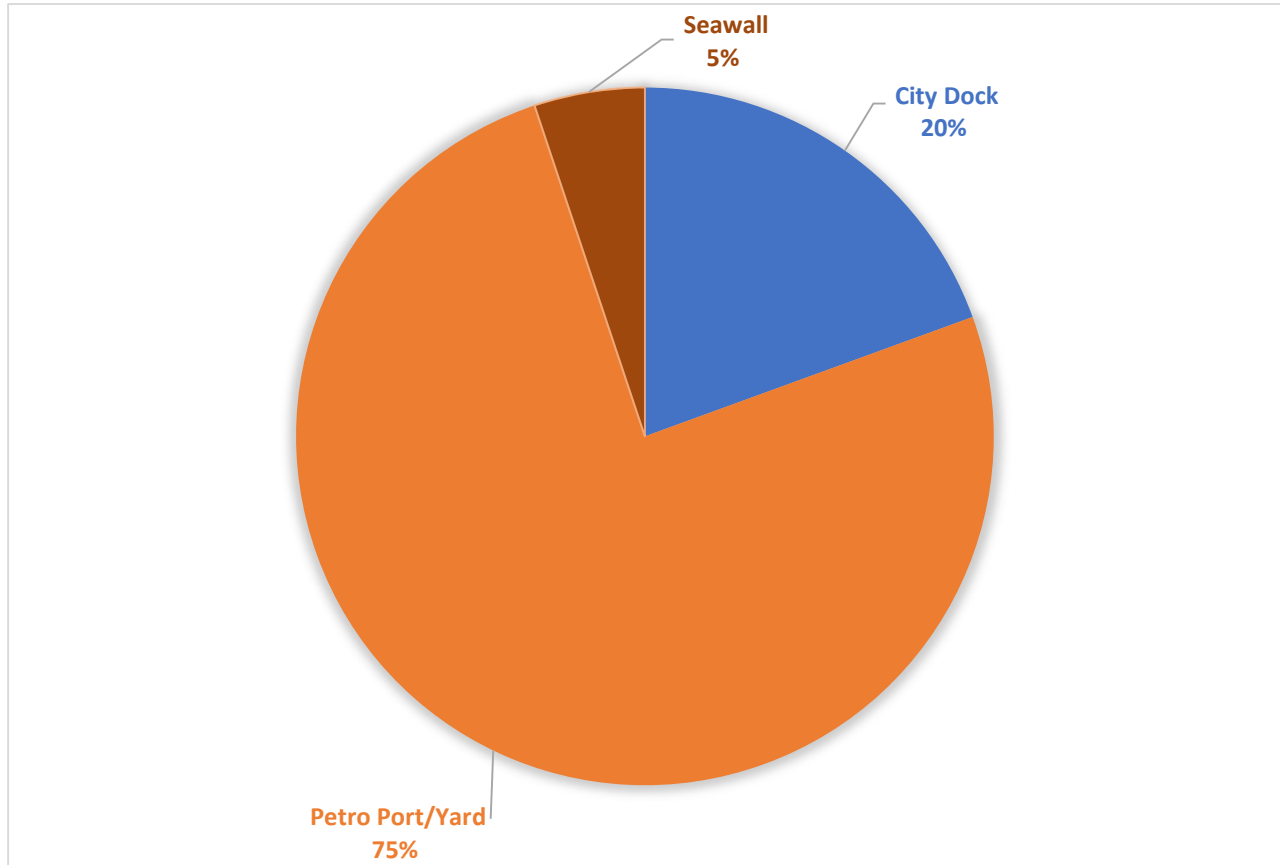


The Port of Bethel is the receiving and transshipment center for petroleum products and barged freight for the Yukon-Kuskokwim Delta. The Kuskokwim area commercial salmon industry also relies on the Port for most of its infrastructure and processing requirements. The Port Cargo Dock is a nine-acre facility that offloads, stores, and distributes cargo destined for Bethel and transshipping to other communities in western and northern Alaska. Because the Yukon-Kuskokwim Delta is not connected to any other community by road or rail, the Bethel general cargo dock and staging area are critical to the shipment of freight to the Delta.

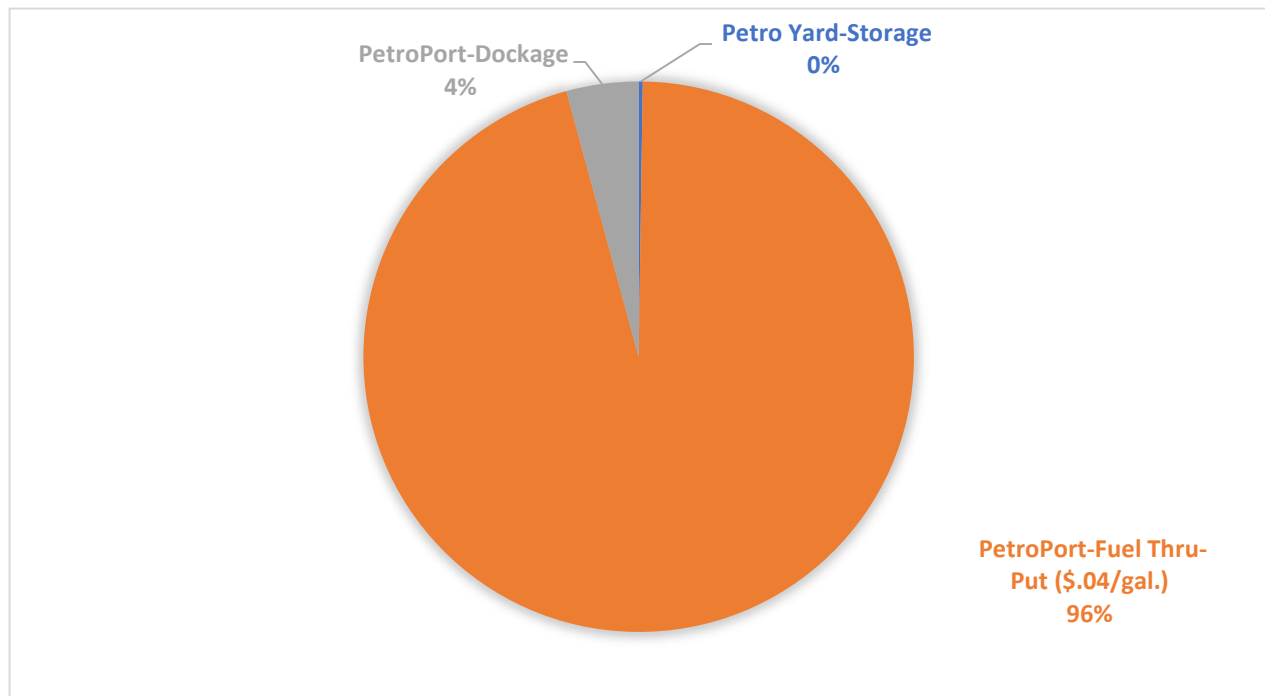
MUNICIPAL DOCK REVENUE

Enterprise Fund 520-50		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
43-4402	City Dock-Storage	112,065	90,000	25,946	75,000	72,240
43-4403	City Dock-Permits	4,950	3,000	-	3,000	3,000
43-4404	City Dock-Wharfage	235,942	140,000	64,099	140,000	120,000
43-4405	City Dock-Dockage	22,750	25,000	19,363	30,000	25,000
43-4410	Petro Yard-Storage	42,598	2,000	17,769	2,000	2,000
43-4412	PetroPort-Fuel Thru-Put (\$.04/gal.)	664,396	500,000	601,187	500,000	816,250
43-4413	PetroPort-Dockage	40,462	20,000	27,807	25,000	36,228
43-4415	Seawall-Moorage	25,168	30,000	-	30,000	24,000
43-4416	Seawall Dockage	23,661	30,000	24,029	30,000	34,000
43-4418	Beach-Storage	102,132	35,000	27,953	35,000	35,000
43-4419	Beach-Wharfage	177,839	100,000	83,069	110,000	90,000
43-4420	Beach-Dockage	26,779	35,000	33,605	35,000	30,000
44-4440	Lease Revenue - AML - \$2,701	30,554	30,552	-	32,412	36,968
45-4388	Extra Water Calls	40,348	25,000	32,550	30,000	40,000
49-4439	Miscellaneous Revenue	7,540	2,000	-	2,000	-
49-4590	Investment Income	43,026	20,000	16,938	33,876	31,852
Total Revenue		1,600,210	1,087,552	974,315	1,113,288	1,396,538

FY27 - MUNICIPAL DOCK REVENUE BREAKDOWN



FY27 - Perto Port/ Yard (75% of Revenue Source) Breakdown



Municipal Dock Expenses

Enterprise Fund 520-50		FY24 Actual	FY25 Budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
	Salaries, Benefits & Taxes	239,483	282,425	123,866	279,852	286,178
	Overtime	5,059	5,000	814	5,000	5,000
	Employee Group Health	45,736	45,602	28,744	52,436	54,642
	Total Personnel	290,278	333,027	153,424	337,289	345,820
Materials, Supplies & Services						
6060	Travel/Training	1,135	5,000	-	5,000	3,000
6100	Supplies	2,087	8,000	1,497	8,000	8,000
6103	Wearing Apparel	318	5,000	1,010	5,000	4,000
6121	Municipal Dock Gravel	130,000	130,000	-	130,000	130,000
6150	Gasoline/Diesel/Oil	14,850	15,000	8,718	15,000	19,500
6153	Heating Fuel	5,941	5,000	3,268	5,000	6,500
6155	Water/Sewer/Garbage	13,361	13,500	10,579	13,500	14,000
6156	Water for Barges	-	12,000	-	12,000	10,000
6160	Electricity	15,282	18,900	7,110	18,900	15,000
6170	Telephone	2,555	2,250	1,157	2,316	2,316
6171	Staff Cellular Phones	1,599	2,400	801	1,197	2,000
6179	IT (ICR)	-	-	-	37,588	28,470
6200	Minor Equipment	137	30,000	-	10,000	5,000
6230	Vehicle Maint/Repair (ISF)	2,468	3,544	1,177	3,622	3,250
6231	Vehicle Parts & Tools	15,022	20,000	1,828	5,000	5,000
6235	Tires & Wheels	1,932	-	-	-	-
6241	Municipal Dock Maintenance	2,891	50,000	1,533	20,000	15,000
6242	Seawall Maintenance	732	7,000	-	7,000	7,000
6244	Property Maintenance (ISF)	24,302	29,909	-	30,570	31,325
6320	Other Professional Fees	1,053	20,000	-	-	-
6321	Legal Fees	-	5,000	-	-	-
6324	Planning/Engineering Fees	-	10,000	-	-	-
6339	Other Purchased Services	8,602	30,000	278	-	20,000
6400	Insurance	14,800	15,000	35,320	44,821	51,040
6502	Advertising	275	1,000	-	1,000	1,000
6503	Dues & Subscriptions	236	2,000	153	2,000	2,000
6531	Bank Charges	1,460	3,000	588	3,000	3,000
6539	Miscellaneous	286	900	62	900	-
6710	Administration Overhead - (ICR)	77,931	63,667	28,280	172,430	176,068
	Total MS&S	339,255	508,070	103,358	553,843	562,469
	Total Operating Expenditures	629,533	841,097	256,781	891,131	908,289

SMALL BOAT HARBOR						
Enterprise Fund 520-55		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
43-4409	SBH Petro Port-Fuel Thru-Put (\$.02/gal.)	332,862	250,000	265,809	250,000	312,500
45-4424	SBH-Storage	7,375	3,500	725	5,000	1,000
43-4422	SBH-Moorage	23,166	15,000	2,892	15,000	15,000
45-4535	SBH-Permits	11,730	20,000	2,920	12,000	10,000
45-4559	Permits/Licenses/Fees	3,059	-	-	-	-
	Total Operating Revenue	378,192	288,500	272,346	282,000	338,500
49-4439	Misc Revenue	-	2,000	225	2,000	-
49-4591	Investment Income	-	20,000	19,420	33,876	31,852
	Total Revenue	378,192	310,500	291,991	317,876	31,852
Expense						
Personnel						
	Salaries, Benefits & Taxes	88,104	155,776	44,561	135,406	136,766
	Overtime	2,331	1,500	119	1,500	-
	Employee Group Health	3,169	8,686	5,038	9,988	16,494
	Total Personnel	93,604	165,962	49,718	146,894	153,260
Materials, Supplies & Services						
6100	Supplies	4,098	3,000	4,030	3,000	4,500
6103	Wearing Apparel	2,251	3,000	84	3,000	3,000
6132	Small Boat Harbor Gravel	30,075	30,000	-	30,000	30,000
6150	Gasoline/Diesel/Oil	11,481	8,000	-	12,000	15,600
6155	Water/Sewer/Garbage	-	-	-	-	4,000
6160	Electricity	-	2,000	-	-	-
6200	Minor Equipment	3,364	4,000	257	4,000	4,000
6241	Small Boat Harbor Maintenance	-	6,000	172	6,000	5,000
6400	Insurance	6,098	5,470	2,017	4,186	5,756
6539	Miscellaneous	2,343	1,000	92	1,000	-
6710	Administrative Overhead-GF	30,847	163,657	11,312	28,020	-
	Total MS&S	90,557	226,127	17,964	91,206	71,856
	Total Operating Expenditures	184,161	392,089	67,682	238,100	225,116

Leased Properties Summary

Enterprise Fund 530		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
	Total Leased Properties Revenue	875,369	972,115	457,539	879,013	1,057,254
	Total Operating Expendituress	(501,301)	(493,654)	(280,874)	(678,621)	(635,742)
	Excess of Revenues over Operating Expendituress	374,068	478,461	176,665	200,392	421,512
Debt Payments						
	Court Complex Bond Payment	255,625	250,250	227,500	249,500	253,125
	Net	118,443	228,211	(50,835)	(49,108)	168,387

Other Leased Properties

530-44		Monthly	FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue							
4440	Riverfront easement	-	-	-	-	-	-
4443	Professional Housing Units	\$ 12,000	-	-	1,976	108,000	129,600
4451	Lease-Bethel Sportsman Club	\$ 0.08	-	1	1	1	1
4452	Lease-Faulkner Walsh	\$ 1,050	12,600	12,600	-	12,600	12,600
4453	Lease-YKHC Warehouse	\$ 484	4,200	4,200	2,820	5,808	5,988
4455	Lease-State of AK DMV	\$ 1,030	12,360	12,360	6,210	12,360	12,360
4456	Lease-Lions Cub	\$ 150	-	1	-	1,800	1,800
4459	Lease-YKHC Bautista House	\$ 300	-	3,600	-	3,600	3,600
4461	Lease-AVCP Head Start	\$ 275	2,700	2,700	-	3,300	3,300
4463	Lease-Swanson's HW/BTP	\$ 2,007	22,560	21,120	11,280	24,084	24,084
4467	Lease-Bethel Korean Gospel	\$ 150	1,800	1,800	1,050	1,800	1,800
4470	Lease-GCI	\$ 1,051	11,726	12,252	6,126	12,612	12,996
4474	Lease-SOA-DOT Fish & Game	\$ 800	9,600	9,600	4,800	9,600	9,600
	Lease-Tundra Women's Coalition	\$ 0.08	-	-	-	-	1
	Lease-AlaskaMarine Lines	\$ 2,544.00	-	-	-	-	-
9455	Lease-YKHC VHC Maint Bldg	\$ 1,697	19,200	19,200	9,888	20,364	20,976
	Total Revenue	\$ 23,538	96,746	99,434	44,151	215,929	238,706
Expense							
6153	Profesional Housing Heating Fuel	1,800	-	-	-	21,600	50,000
6155	Profesional Housing Water, Sewer, Garbage	1,800	-	-	-	21,600	-
6160	Electricity	1,800	-	-	-	21,600	-
6339	Other Purchased Services	1,440	-	-	-	12,960	24,000
6400	Insurance	901	-	-	-	10,504	10,504
	Total Expenses	\$ 7,741	-	-	-	88,264	84,504

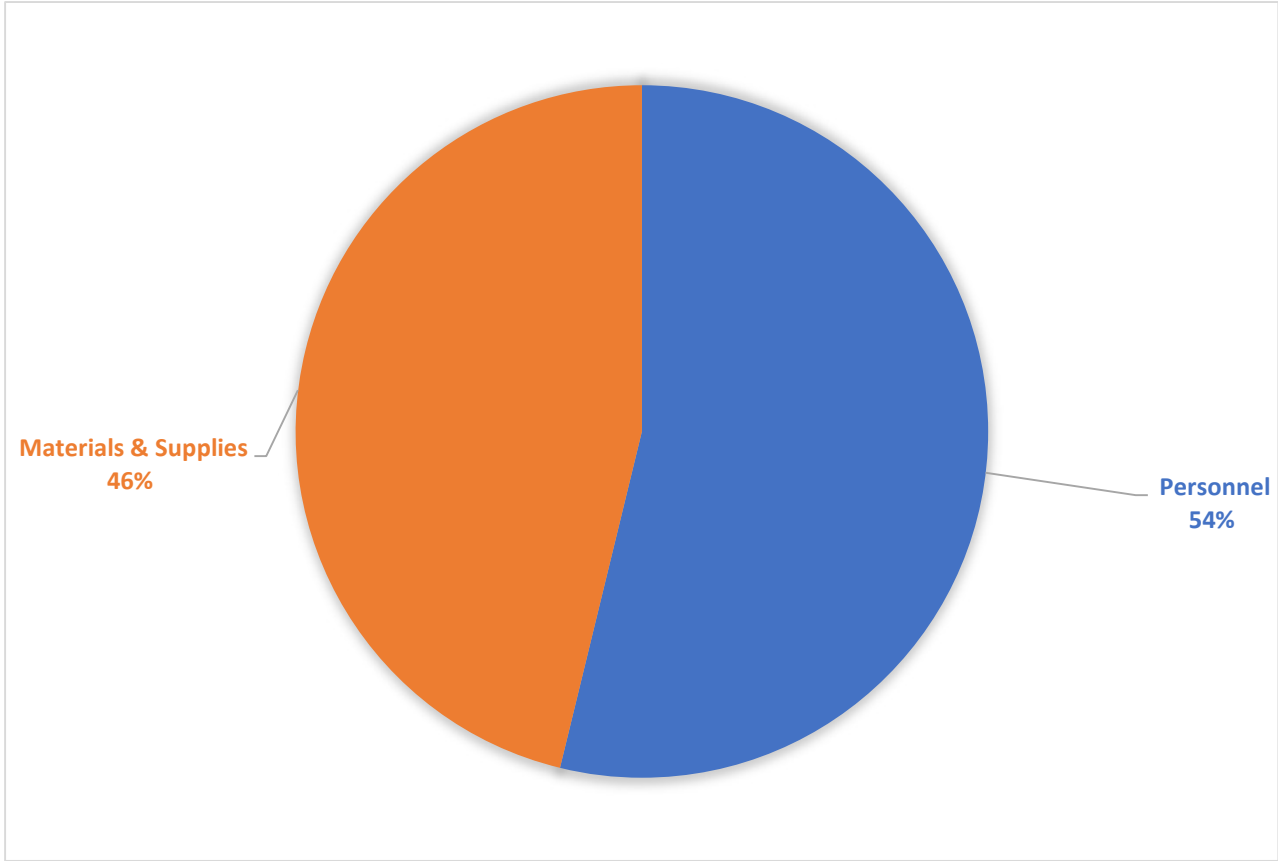
Nora Guinn Court Complex

Enterprise Fund 530-55		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Revenue						
44-4444	SoA - Alaska Court System - \$53,043	705,197	613,620	325,542	486,528	636,516
44-4447	SoA - Dept of Law - \$14,581.66	157,822	163,346	81,673	169,056	174,980
49-4590	Investment Income	12,350	7,500	6,173	7,500	7,052
Total Revenue		875,369	784,466	413,388	663,084	818,548
Expense						
6153	Heating Fuel	97,995	61,598	42,892	61,598	80,077
6155	Water, Sewer, Garbage-Court Complex	20,534	23,240	44,700	23,240	23,937
6160	Electricity - Court Complex	90,104	97,570	49,006	97,570	100,497
6170	Telephone	878	800	379	800	800
6240	Property Maintenance (ISF)	121,508	149,546	103,142	122,279	125,299
6241	Property Maintenance	37,763	25,000	1,964	25,000	20,000
6333	Janitorial - Court Complex	89,625	89,500	13,970	89,500	20,000
6339	Other Purchased Services	2,283	2,500	-	2,500	2,500
6400	Insurance	40,611	43,900	24,822	46,743	46,743
6710	Administrative Overhead- ICR	-	-	-	121,127	131,385
Total Operating Expenditures		501,301	493,654	280,874	590,357	551,238
Net Operating Income		374,068	290,812	132,514	72,727	267,310
Debt Payments						
25000	Revenue Bonds Payable	1,115,000	910,000	700,000	700,000	480,000
25100	Court Complex Bond Principal	205,000	210,000	210,000	220,000	235,000
6420	Courthouse Loan Interest	-	-	17,500	-	-
6421	Court Complex Bond Interest	50,625	40,250	-	29,500	18,125
55-6422	Amortization of Bond Premium	-	-	-	-	-
Total Debt Payments		255,625	250,250	227,500	249,500	253,125
Net Income before Depreciation		118,443	40,562	(94,986)	(176,773)	14,185

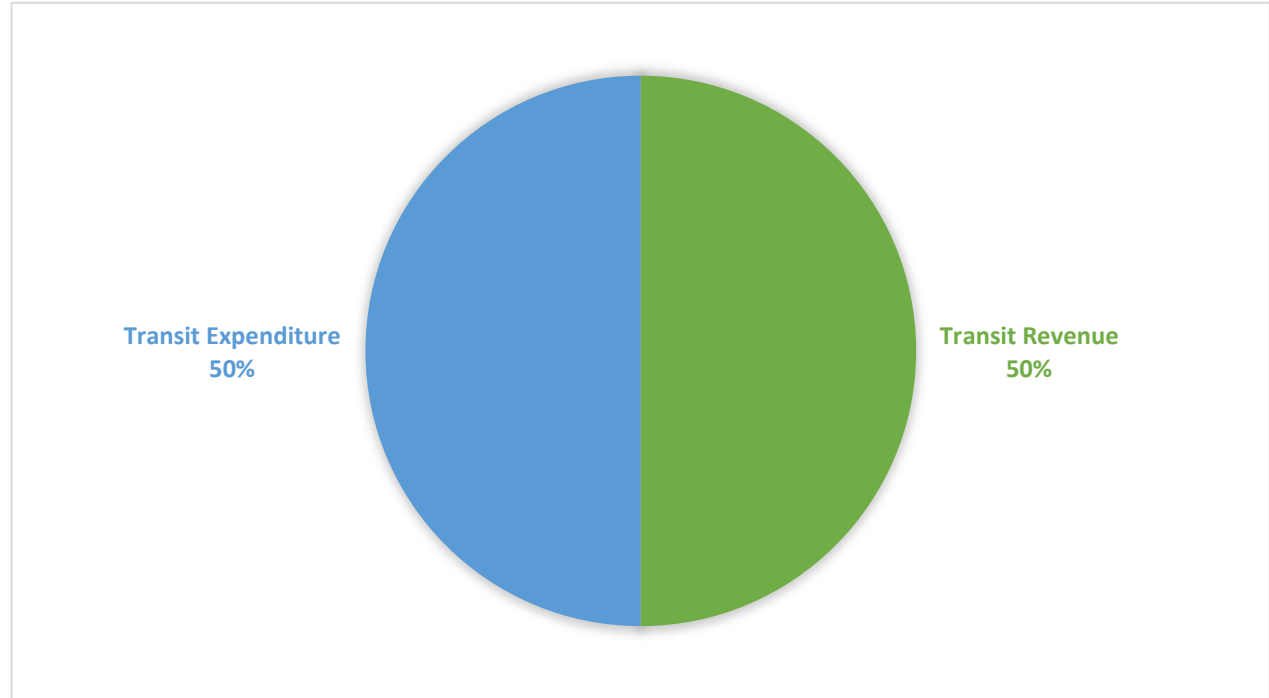
BETHEL TRANSIT SYSTEM SUMMARY

ENTERPRISE FUND 560-50	FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Budget	FY27 Adopted Budget
Operating Revenue					
Local & Federal Sources	218,631	424,209	198,789	535,730	507,609
Fares	28,422	40,000	12,639	40,000	25,000
Total	247,053	464,209	211,428	575,730	532,609
Operating Expenditures					
Personnel	257,032	245,391	135,486	263,546	286,576
Expenses	159,959	187,643	66,257	270,863	246,024
Total	416,991	433,034	201,743	534,409	532,600
Net Operating Income	(169,938)	31,175	9,685	41,321	9

BETHEL TRANSIT FUND SUMMARY
FY27 Expenditure by Type



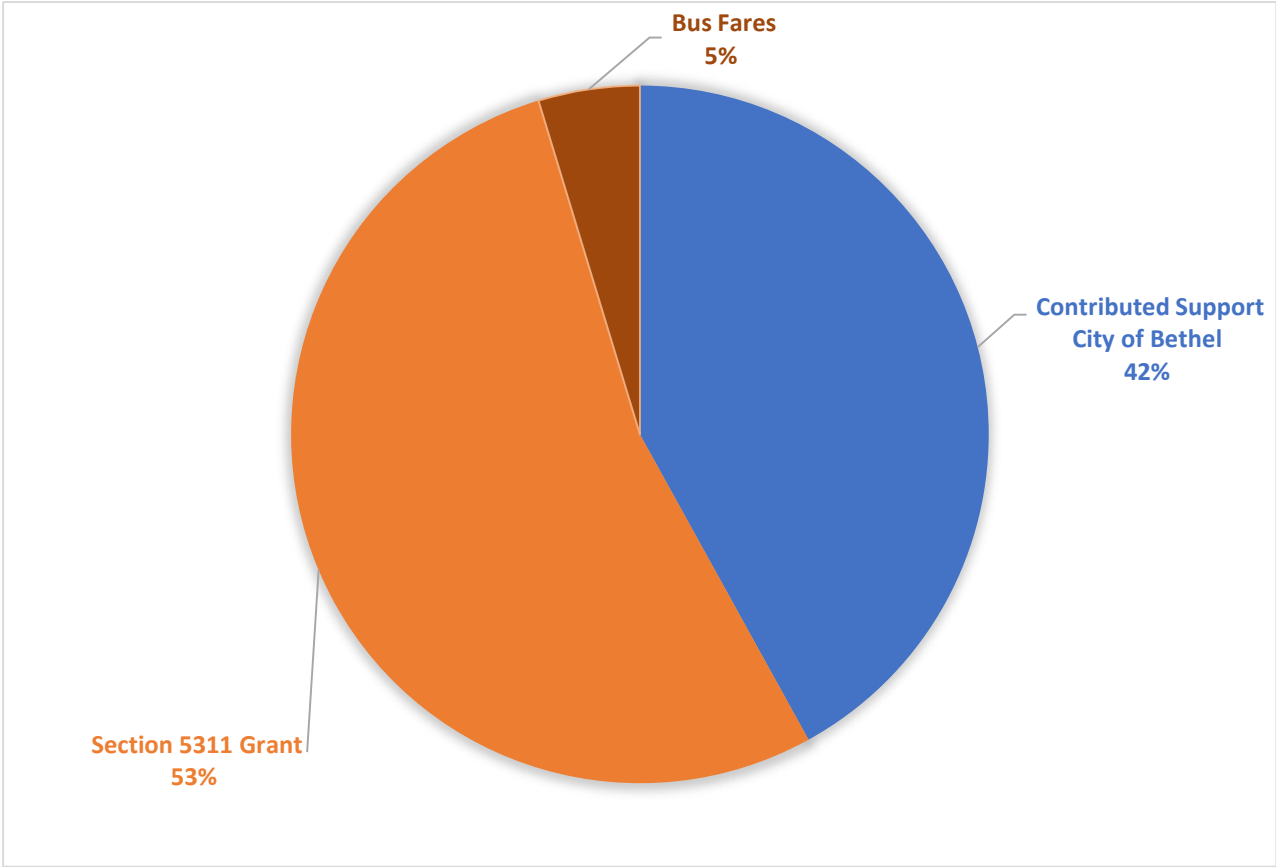
FY27 - Bethel Transit Summary Revenue vs Expenditures



BETHEL TRANSIT SYSTEM REVENUE

Enterprise Fund 560-50		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Local Sources:						
40-4600	Contributed Support City of Bethel	-	166,766	98,527	257,459	223,500
	Total	-	166,766	98,527	257,459	223,500
Federal Sources:						
41-4101	Section 5311 Grant	218,631	257,443	284,109	278,271	284,109
	Total	218,631	257,443	284,109	278,271	284,109
Charges for Services:						
43-4370	Bus Fares	851	40,000	11,321	40,000	25,000
43-4371	Bus Fares - Prepaid	2,340	-	-	-	-
	Total	3,191	40,000	40,000	40,000	25,000
	Total Revenue	221,822	464,209	422,636	575,730	532,609

FY27 - TRANSIT REVENUE BREAKDOWN



Bethel Transit System

Enterprise Fund 560-50		FY24 Actuals	FY25 Budget	FY26 Mid-Year Actuals	FY26 Budget	FY27 Adopted Budget
Personnel						
6010	Salaries, Benefits & Taxes	197,696	200,151	107,155	206,930	214,129
6010	Overtime	14,146	-	11,278	15,000	15,000
6040	Employee Group Health	45,190	45,240	26,987	41,616	57,448
	Total Personnel	257,032	245,391	145,420	263,546	286,576
Materials, Supplies & Services						
6060	Travel/Training	2,345	2,000	(87)	-	-
6100	Supplies	5,718	2,000	204	2,000	4,500
6150	Gasoline/Diesel/Oil	27,341	32,000	11,510	24,000	15,600
6153	Heating Fuel	22,127	22,000	7,480	15,000	9,750
6155	Water/Sewer/Garbage	4,063	4,200	2,419	4,200	2,100
6160	Electricity	10,640	11,100	3,425	6,000	3,000
6170	Telephone	23	700	10	-	-
6171	Staff Cellular Phones	598	-	299	598	598
6179	IT (ICR)	-	-	-	37,588	25,442
6230	Vehicle Maint./Repair (ISF)	19,791	28,792	9,561	29,431	26,403
6231	Vehicle Maint. (Parts & Tools)	6,415	20,000	4,309	5,000	5,000
6232	Tires & Wheels	1,646	3,000	-	-	-
6240	Property Maintenance (ISF)	-	-	26,724	40,833	41,762
6339	Other Purchased Services	-	-	-	-	1,500
6400	Insurance	13,372	13,889	6,430	15,100	15,100
6503	Dues & Subscriptions	32	300	-	300	300
6539	Miscellaneous	366	1,500	105	1,500	-
6710	Administrative Overhead- ICR	45,482	46,162	22,624	102,149	94,969
	Total MS&S	159,959	187,643	95,014	283,698	246,024
	Total Operating Expenditures	416,991	433,034	240,434	547,244	532,600

Internal Service Funds

570 - Vehicle & Equipment Maintenance

Employee Group Health Benefits

Vehicle & Equipment Maintenance

Internal Service Fund 570-50		FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Adopted Budget	FY27 Adopted Budget
Allocations to V&E						
4651	From General Fund-City Administration	1,111	1,111	369	2,271	1,895
4653	From General Fund-Finance	1,882	2,215	736	2,271	1,895
4654	From General Fund-Planning	1,698	1,661	552	1,703	1,421
4655	From General Fund-Fire	18,279	19,933	6,619	20,436	17,057
4656	From General Fund-Police	23,388	22,812	7,575	23,388	19,521
4657	From General Fund-PW Admin	4,882	4,762	1,581	4,882	4,075
4658	From General Fund-Streets & Roads	173,745	166,109	55,158	173,745	145,019
4661	From General Fund-Property Maintenance	7,018	6,866	2,280	7,039	5,875
4686	From General Fund-Comm Parks & Rec	-	1,104	0	1,132	945
4672	From Enterprise Fund-Hauled Water	228,133	331,886	110,206	340,266	284,007
4673	From Enterprise Fund-Hauled Sewer	224,555	326,681	108,478	334,930	279,553
4674	From Enterprise Fund-Piped Water	2,207	3,211	1,066	3,293	2,748
4664	From Enterprise Fund-Piped Sewer	2,740	3,987	1,324	4,087	3,411
4678	From Enterprise Fund-Water Trmt.-Bethel Hgts	2,246	3,267	1,085	3,349	2,796
4680	From Enterprise Fund-City Sub Water Trmt.	3,045	4,430	1,471	4,541	3,791
4676	From Enterprise Fund-Refuse Hauling	72,000	79,732	26,476	80,578	67,256
4677	From Enterprise Fund-Landfill Operations	60,896	88,592	29,418	90,828	75,811
4671	From Enterprise Fund-Port	2,468	3,544	1,177	3,633	3,032
4684	From Enterprise Fund-Bethel Transit System	19,791	28,792	9,561	29,519	24,639
Total Revenue		850,084	1,100,695	365,132	1,131,891	944,747
Personnel						
Salaries, Benefits & Taxes minus EGHB		364,821	604,433	184,170	624,659	639,498
Overtime		7,596	15,000	5,135	15,000	15,000
Employee Group Health Benefits		90,854	128,482	25,432	147,737	90,701
Total Personnel		463,271	747,915	214,737	787,396	745,199
Materials, Supplies & Services						
6060	Travel/Training	-	10,000	-	5,000	5,000
6100	Supplies	12,283	10,000	2,024	10,000	10,000
6103	Wearing Apparel	3,718	4,000	2,730	4,000	4,000
6150	Gasoline/Diesel/Oil	45,629	8,000	1,197	8,000	8,000
6153	Heating Fuel (25% of City Shop)	-	16,250	18,815	29,250	29,250
6155	Water/Sewer/Garbage (25% of City Shop)	5,970	6,492	3,194	6,953	6,953
6160	Electric (25% of City Shop ISF)	26,555	15,875	9,650	18,540	18,540
6711	IT (ICR)	-	-	15,415	37,588	22,414
6200	Minor Equipment	7,780	25,000	2,339	5,000	5,000
6230	Vehicle Main ISF	-	-	-	-	-
6231	Vehicle Parts	14,584	8,000	4,967	10,000	10,000
6232	Tires & Wheels	631	2,000	-	-	-
6240	Property Maintenance	-	-	-	-	-
6339	Other Purchased Services	1,377	15,000	583	5,000	5,000
6400	Insurance	43,200	43,900	18,642	35,001	55,391
6503	Dues & Subscriptions	17,385	20,000	4,330	20,000	20,000
6539	Miscellaneous Expenses	199	-	-	-	-
6710	Administrative Overhead - GF	136,907	138,467	67,872	154,269	-
Total MS&S		316,218	322,984	151,758	348,600	199,548
Total Operating Expenditures		779,489	1,070,899	366,496	1,135,996	944,747

Employee Health Group Benefits

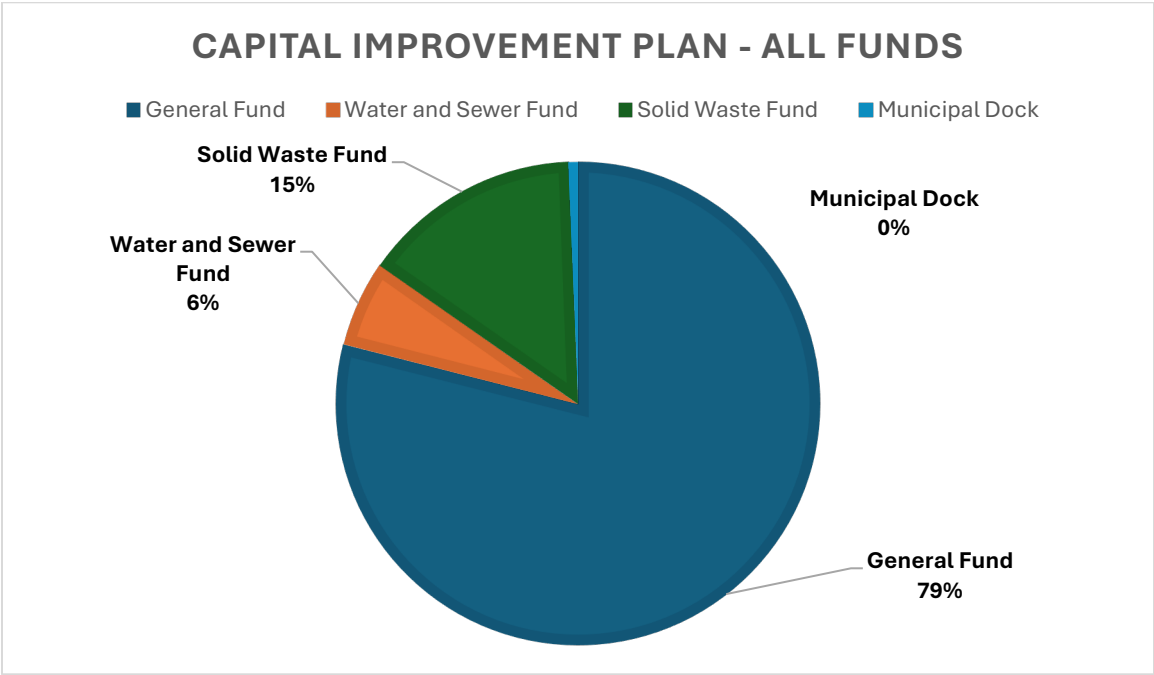
Internal Service Fund		FY24 Actuals	FY25 Budget	FY26 Mid- Year Actuals	FY26 Adopted Budget	FY27 Adopted Budget
Allocations to Employee Health Group Benefits:						
100-51	City Administration	16,526	54,288	15,502	62,424	39,687
100-52	City Clerk & Council	50,993	36,192	25,496	20,808	46,567
100-53	Finance Department	62,889	131,196	35,420	150,858	86,861
100-54	Planning Department	36,555	36,192	6,223	41,616	45,138
100-56	City Attorney	24,141	18,096	12,710	20,808	25,998
100-60	Fire Department	589,266	217,152	60,465	228,888	173,441
100-61	Police Department	316,949	504,878	147,631	601,351	379,942
100-65	Public Works - Administration	7,642	5,429	3,821	10,404	18,293
100-66	Streets & Roads	109,242	94,642	64,771	109,242	113,574
100-70	Property Maintenance	74,040	92,290	44,722	74,040	71,136
100-71	Comm Parks & Rec	-	-	-	62,424	43,101
270-50	Community Service Patrol	15,069	54,288	19,631	62,424	27,377
410-50	E-911 Services	1,837	19,906	1,846	22,889	15,057
500-70	Hauled Refuse	22,889	-	8,295	22,889	18,966
500-71	Landfill Operations	8,353	47,050	8,388	54,101	20,555
510-80	Utility Billing	5,734	40,716	-	36,414	25,998
510-81	Hauled Water	190,913	169,198	17,126	190,913	118,310
510-82	Piped Water	45,395	49,764	23,768	52,020	33,474
510-83	Bethel Heights Water Treatment Plant	18,710	49,764	11,222	36,414	26,528
510-84	City-Sub Water Treatment Plan	28,701	49,764	15,454	59,303	45,138
510-85	Hauled Sewer	83,720	205,390	44,344	211,721	175,757
510-86	Piped Sewer	12,129	49,764	6,347	49,939	39,296
510-87	Sewer Lagoon	5,433	16,286	2,153	12,485	-
520-50	Municipal Dock Department	45,736	45,602	23,376	52,436	54,642
520-55	Small Boat Harbor	5,038	8,686	1,671	9,988	16,494
560-50	Bethel Public Transit System	45,190	45,240	25,104	41,616	57,448
570-50	Vehicle & Equipment Maintenance	25,432	128,482	49,706	147,737	90,701
Total Contributions		1,848,522	2,170,253	675,192	2,446,152	1,809,476

Capital Improvement Budget

FY2027 capital appropriations — Ordinance 26-10

FY2027 Capital Improvement Budget

The FY2027 Capital Improvement Budget, adopted by Ordinance 26-10 on June 23, 2026, appropriates \$8,160,264 across four funds. The centerpiece is the expansion of the YK Fitness Community Center, the community's aquatic and recreation facility. The ordinance discloses each fund's projected beginning and ending unrestricted reserve, so the Council adopted these investments with full visibility into their effect on financial position.



General Fund Capital Projects

Project	FY27 Appropriation (\$)
YK Fitness Community Center Expansion — Community Parks & Rec	5,596,098
YK Fitness Roof Replacement — Community Parks & Rec	150,000
SCBA Fill Station Replacement — Fire	75,000
PD Vehicle Tire Replacement — Police	17,500
PD Vehicle Replacement (3 units) — Police	135,000
Internet for Streets & Roads and Animal Control Offices — IT	8,000
Caterpillar Lease — Public Works	185,357
Sand-Shed Rehab — Public Works	70,000
Grader Lease — Streets & Roads	150,309
Slider Sander — Streets & Roads	55,000

Prepared by:Npoquette
Updated on 2026-05-22

Current FY Approved Project	
DESCRIPTION	Division

General Fund

Professional Housing Development
Safe Streets Plan
YK Fitness Community Center
Animal Control Center
Police Vehicle 2024 Ford x 2
Police Department IT Upgrade
Bethel Cemetery
Akakeek, Ptarmigan, Delapp Heavy Use Road Improvement Project (STIP)
Bus Barn Improvement
Ptarmigan Culvert
Streetlights ASHA Courts
Grader Lease - S&R
Caterpillar Lease
Dust Control
Rehabilitation of Parks
Boardwalk Lighting Project
Fire Jacket and Gear
Fire Suppression/ Inspection
AC Units at City Hall & Police Department
Police Department Body Cameras
Transit Center Boiler

Admin
Planning
P&R
PS
PD
PS
S&R
S&R
S&R
S&R
S&R
PW
PW
P&R
PW
Fire
PS
Admin
PD
Transit

2027			2028			2029			2030			2031			2032		
City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense
5,596,098	10,000,000	15,596,098															
			1,095,004	7,271,462	8,366,466												
150,309		150,309															
185,357		185,357	185,357		185,357												
													</				

Current FY Approved Project
DESCRIPTION

6-YEAR CAPITAL IMPROVEMENT PROGRAM - GENERAL FUND																	
2027			2028			2029			2030			2031			2032		
City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense
6-YEAR CAPITAL IMPROVEMENT PROGRAM - GENERAL FUND																	
Beginning Fund Balance (Reserves)	\$ 5,495,828		\$ 6,027,758			\$ 4,357,038			\$ 4,928,016			\$ 5,460,833			\$ 6,012,352		
Revenue	2027 Budget																
Operating Revenue	15,163,186		15,542,266			15,930,822			16,329,093			16,737,320			17,155,753		
Transfer from Water and Sewer																	
USDA Loan (4%)	3,946,098																
Interfund Loan (Loan from Municipal Dock)	1,650,000																
Transfer from Port	13,750																
Interest Income	1,188,728		1,224,390			1,261,122			1,298,955			1,337,924			1,378,062		
Debt proceeds (placeholder for capital)			-			-			-			-			-		
Total General Fund Revenue	21,961,762		16,766,655			17,191,944			17,628,048			18,075,244			18,533,815		
Operating Expenses																	
Personnel			-			-			-			-			-		
Operating	16,997,824		17,507,759			18,032,992			18,573,981			19,131,201			19,705,137		
OH/Alloc	(2,096,474)		(2,159,369)			(2,224,150)			(2,290,874)			(2,359,601)			(2,430,389)		
General Fund Operating Expenses	14,901,350		15,348,390			15,808,842			16,283,107			16,771,600			17,274,748		
General Fund Net Operating Activity	7,060,412		1,418,265			1,383,102			1,344,941			1,303,644			1,259,066		
Other Expenses - Capital and Equipment Financing																	
Capital Expenditures	6,121,598		2,407,861			131,000			131,000			71,000			71,000		
Lease Payments	406,884																
Debt Service interest and principal			681,124			681,124			681,124			681,124			681,124		
General Fund Financing and Capital Expenses	6,528,482		3,088,985			812,124			812,124			752,124			752,124		
Total General Fund Expenditures	21,429,832		18,437,375			16,620,966			17,095,231			17,523,724			18,026,872		
TOTAL General Fund Net Activity	531,930		(1,670,720)			570,978			532,817			551,520			506,942		
Ending Balance (Reserves)	\$ 6,027,758		\$ 4,357,038			\$ 4,928,016			\$ 5,460,833			\$ 6,012,352			\$ 6,519,295		
Less Restricted Reserves	\$ (3,075,364)		\$ (3,106,117.45)			\$ (3,137,178.63)			\$ (3,168,550.42)			\$ (3,200,235.92)			\$ (3,232,238.28)		
Unrestricted reserves (>5mil)	\$ 2,952,394		\$ 1,250,921			\$ 1,790,837			\$ 2,292,282			\$ 2,812,117			\$ 3,287,056		

6-YEAR CAPITAL IMPROVEMENT PROGRAM - WATER AND SEWER FUND

Current FY Approved Project	2027			2028			2029			2030			2031			2032		
	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense
DESCRIPTION																		
Water and Sewer Fund 510																		
SCADA System Study - CSWTP/BHWTP	-	-	-			-	-		-			-			-			-
SCADA System Study - BHWTP	-	-	-			-	-		-			-			-			-
Water Truck/Freighth	-	-	-			-	-		-			-			-			-
Herman Nelson Heater	68,000	-	68,000			-			-		-				-			-
QFC Lift Station	-	-	-			-			-			-			-	\$0		-
Bethel Heights Martina Oscar Water/Sewer Ph1	-	13,860,000	13,860,000			-			-			-			-			-
Chemical Storage						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
Planned Projects						-			-			-			-			-
Bethel Heights Martina Oscar Water/Sewer Ph2	-		-			-	1,232,012		1,232,012			-			-			-
BHWTP Building Repair (Roof,Siding,Insulation)	-		-			-			-			-			-			-
Water Truck (Smaller Trucks)	400,000		400,000	400,000		400,000	400,000		400,000	400,000		400,000	400,000		400,000	400,000		400,000
						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
						-			-			-			-			-
GRAND TOTAL CAPITAL PROJECTS	\$ 468,000	\$ 13,860,000	\$ 14,328,000	\$ 400,000	\$ -	\$ 400,000	\$ 1,632,012	\$ -	\$ 1,632,012	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 400,000

Beginning Fund Balance (Reserves)	\$ 29,571,162	\$ 30,014,126	\$ 30,649,631	\$ 30,185,291	\$ 31,093,139	\$ 32,149,574
Revenue	2027 Budget					
Operating Revenue	\$9,721,288	10,110,140	10,514,545	10,935,127	11,372,532	11,827,434
Interest Income	-	-	-	-	-	-
Debt proceeds (placeholder for capital)	-	-	-	-	-	-
Total Water and Sewer Fund Revenue	9,721,288	10,110,140	10,514,545	10,935,127	11,372,532	11,827,434
Operating Expenses						
Personnel	-	-	-	-	-	-
Transfer to GF						
Operating	\$8,810,324	9,074,634	9,346,873	9,627,279	9,916,098	10,213,581
Future facilities maintenance	-	-	-	-	-	-
Water and Sewer Fund Operating Expenses	8,810,324	9,074,634	9,346,873	9,627,279	9,916,098	10,213,581
Water and Sewer Fund Net Operating Activity	910,964	1,035,506	1,167,672	1,307,848	1,456,434	1,613,853
Other Expenses - Capital and Equipment Financing						
Capital Expenditures	468,000	400,000	1,632,012	400,000	400,000	400,000
Debt Service interest and principal	-	-	-	-	-	-
Water and Sewer Fund Financing and Capital Expenses	468,000	400,000	1,632,012	400,000	400,000	400,000
Total Water and Sewer Fund Expenditures	9,278,324	9,474,634	10,978,885	10,027,279	10,316,098	10,613,581
TOTAL Water and Sewer Fund Net Activity	442,964	635,506	(464,340)	907,848	1,056,434	1,213,853
Ending Balance (Reserves)	\$ 30,014,126	\$ 30,649,631	\$ 30,185,291	\$ 31,093,139	\$ 32,149,574	\$ 33,363,426
Less Restricted Reserves:	\$ (27,116,856)	\$ (27,659,193)	\$ (28,212,377)	\$ (28,776,624)	\$ (29,352,157)	\$ (29,939,200)
Unrestricted reserves (>1mil)	\$ 2,897,270	\$ 2,990,439	\$ 1,972,915	\$ 2,316,515	\$ 2,797,417	\$ 3,424,227

Prepared by:Npoquette Updated on 2026-05-22		6-YEAR CAPITAL IMPROVEMENT PROGRAM - Solid Waste Fund												6-YEAR CAPITAL IMPROVEMENT PROGRAM - Solid Waste Fund											
FUND	Current FY Approved Project	2025			2026			2027			2028			2029			2030			2031			2032		
	DESCRIPTION	Budget	Actual	Remaining Budget FY26 Carry Forward	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense
	Solid Waste Fund 500																								
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Requested Projects																								
	Landfill Shredder	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Landfill Compactor			-	-	-	-	1,200,000		1,200,000	-		-	-	-	-	-	-	-	-	-	-	-	-	-
	Landfill Trash Vacuum			-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (Reserves)		\$ 2,169,410			\$ 2,723,125			\$ 3,332,797			\$ 2,307,601			\$ 2,517,196			\$ 2,764,101			\$ 3,050,989			\$ 3,380,686		
Revenue		2025 YE Unaudited			2026 YE Projection			2027 Budget																	
Operating Revenue		1,525,409			\$1,313,504			1,477,308			1,551,173			1,628,732			1,710,169			1,795,677			1,885,461		
Interest Income		-			-			-			-			-			-			-			-		
Debt proceeds (placeholder for capital)		-			-			-			-			-			-			-			-		
Total Solid Waste Fund Revenue		1,525,409			1,313,504			1,477,308			1,551,173			1,628,732			1,710,169			1,795,677			1,885,461		
Operating Expenses																									
Personnel		-			-			-			-			-			-			-			-		
Operating		971,694			\$703,832			\$1,302,504			1,341,579			1,381,826			1,423,281			1,465,980			1,509,959		
Future facilities maintenance		-			-			-			-			-			-			-			-		
Solid Waste Fund Operating Expenses		971,694			703,832			1,302,504			1,341,579			1,381,826			1,423,281			1,465,980			1,509,959		
Solid Waste Fund Net Operating Activity		553,715			609,672			174,804			209,594			246,906			286,888			329,698			375,502		
Other Expenses - Capital and Equipment Financing																									
Capital Expenditures		-			-			1,200,000			-			-			-			-			-		
Debt Service interest and principal		-			-			-			-			-			-			-			-		
Solid Waste Fund Financing and Capital Expenses		-			-			1,200,000			-			-			-			-			-		
Total Solid Waste Fund Expenditures		971,694			703,832			2,502,504			1,341,579			1,381,826			1,423,281			1,465,980			1,509,959		
TOTAL Solid Waste Fund Net Activity		553,715			609,672			(1,025,196)			209,594			246,906			286,888			329,698			375,502		
Ending Balance (Reserves)		\$ 2,723,125			\$ 3,332,797			\$ 2,307,601			\$ 2,517,196			\$ 2,764,101			\$ 3,050,989			\$ 3,380,686			\$ 3,756,188		
Less Restricted Reserves:		\$ (1,707,100)			\$ (1,741,242)			\$ (1,776,067)			\$ (1,811,588)			\$ (1,847,820)			\$ (1,884,776)			\$ (1,922,472)			\$ (1,960,921)		
		-			-			-			-			-			-			-			-		
Unrestricted reserves (>1mil)		\$ 1,016,025			\$ 1,591,555			\$ 531,534			\$ 705,607			\$ 916,281			\$ 1,166,213			\$ 1,458,215			\$ 1,795,267		

Current FY Approved Project				2025			2026			2027			2028			2029			2030			2031			2032		
DESCRIPTION				Budget	Actual	Remaining Budget FY26 Carry Forward	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense	City Cost	Outside Revenue	Total Expense			
FUND Port	Float	1,000,000	-	1,000,000	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Port Wall Emergency Repair Assessment	389,335	308,857	80,478	80,478	-	80,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Grader Lease	150,309		150,309	150,309		150,309		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Requested Projects																											
Dock Front Gate Automation (does not include possible gate replace				-					50,000		50,000	-		-													
Footprint Expansion				-			-				-		-														
Warehouse Replacement																											
Camera Installation (Harbor,Dock,Walking Patch accessing Seawall)										300,000	300,000																
Eastwall (feasibility study - planning, permitting and design)										3,000,000	3,000,000																
Eastwall Replacement Phase 1 of 3														3,000,000													
Eastwall Replacement Phase 2 of 3																3,000,000					3,000,000						
Eastwall Replacement Phase 3 of 3																											
										</																	

Project	FY27 Appropriation (\$)
Total — General Fund Capital	6,442,264

Enterprise Fund Capital Projects

Project	FY27 Appropriation (\$)
Water & Sewer: Herman Nelson Heater	68,000
Water & Sewer: Small Water Trucks	400,000
Water & Sewer Subtotal	468,000
Solid Waste: Landfill Compactor	1,200,000
Municipal Dock: Front Gate Automation	50,000
Total — Enterprise Fund Capital	1,718,000

Funding the YK Fitness Community Center Expansion

The \$5.75 million fitness center investment is financed through \$5,609,848 of budgeted capital revenue, comprising first-year loan proceeds and a \$1,650,000 interfund loan from the Municipal Dock Fund, together with General Fund operating surplus. Supplemental funding paths, including nonprofit partnership and grant opportunities, continue to be pursued.

Projected Effect on Fund Reserves

	General Fund	Water & Sewer	Solid Waste	Municipal Dock
Projected Beginning Balance / Unrestricted Reserve	5,495,828	2,454,306	1,556,730	6,491,296
FY27 Net Operating Activity	1,045,226	911,699	174,923	144,779
FY27 Capital Expenditures	(6,121,598)	(468,000)	(1,200,000)	(50,000)
FY27 Capital Revenue (Loan Yr-1 & Interfund Transfer)	5,609,848	—	—	—
Interfund Loan to General Fund	—	—	—	(1,650,000)
Projected Ending Balance	6,029,303	2,898,005	531,653	4,944,980
Less: Projected Restricted Reserve	(3,075,364)	—	—	—
Projected Ending Unrestricted Reserve	2,953,939	2,898,005	531,653	4,944,980

Debt and Long-Term Obligations

The City has no general obligation bonded debt. Long-term obligations consist of revenue bonds serviced by dedicated lease revenue and equipment lease-purchase agreements. The City is well within any applicable legal debt limitations for Alaska second-class cities, and debt service is a small share of the overall budget.

Obligation	Fund / Source of Repayment	FY2027 Amounts
Nora Guinn Court Complex Revenue Bonds	Leased Properties Fund (State lease revenue)	FY27 principal \$235,000 + interest \$18,125 = \$253,125; outstanding balance declines to \$480,000
Fire Ladder Truck Lease (8/1/2018–8/1/2032)	General Fund	\$71,218 annual payment
Streets & Roads Equipment Leases (Caterpillar; Grader)	General Fund	\$335,666 combined FY27 payments
Port Grader Lease	Municipal Dock Fund	\$150,308 FY27 payment
Interfund Loan — Dock Fund to General Fund (FY27)	Municipal Dock Fund	\$1,650,000 advanced for YK Fitness expansion; repayment from future General Fund resources

Staffing & Supplemental Information

Personnel summary, adopting legislation, glossary

Staffing Summary

Authorized staffing by department, as presented in the FY2027 budget document. Public safety position counts reflect the department organization charts; several departments also employ non-permanent hourly staff (noted). Information technology is a contracted service with no City FTEs.

Department / Fund	Authorized Staffing
Administration (City Manager, HR, Grants)	4.5 FTE
City Clerk	2 FTE
Finance	9 FTE
Planning	2 FTE
Information Technology	Contracted (0 FTE)
City Attorney	1 FTE
Public Safety — Fire & EMS	12 positions
Public Safety — Police & Dispatch	26 positions
Community Service Patrol (Fund 270)	3 FTE
Public Works — Administration	2 FTE
Public Works — Streets & Roads	6 FTE
Facility (Property) Maintenance	5 FTE
Community Parks & Recreation	3 FTE + non-permanent
Solid Waste (Fund 500)	3.5 FTE
Water & Sewer Utility (Fund 510)	≈30 positions incl. 18.25 driver FTEs
Port / Municipal Dock (Fund 520)	3 FTE + non-permanent
Bethel Transit System (Fund 560)	2.5 FTE
Vehicle & Equipment Maintenance (Fund 570)	Maintenance staff (ISF)

Adopting Legislation

Ordinance 26-09 — Annual Operating Budget

Introduced by City Manager Strickler on April 28, 2026; public hearings held May 12, May 26, and June 9, 2026; enacted June 9, 2026 by a vote of 6–0. In accordance with BMC 4.04, the ordinance adopts the FY2027 Annual Budget and appropriates funds for operations from July 1, 2026 through June 30, 2027, to be expended substantially by line item as shown in the budget document incorporated by reference. Adopted appropriation levels: total General Fund revenue \$16,351,914; total General Fund expenditures \$16,996,131; indirect cost recovery \$(2,096,327); expenditures after ICR \$14,899,804; payments on leased equipment \$406,884; and revenue over expenditures \$1,045,226. The ordinance also adopts appropriations for the special revenue, enterprise, and internal service funds summarized in this document. Attested by Kevin Morgan, City Clerk; signed by Rose Henderson, Mayor.

Ordinance 26-10 — Annual FY27 Capital Improvement Budget

Introduced by City Manager Lori Strickler on June 9, 2026; public hearing held June 23, 2026; enacted June 23, 2026 by a vote of 5–0. The ordinance adopts the FY2027 Capital Improvement Budget for the period July 1, 2026 through June 30, 2027 and appropriates capital expenditures from the General Fund, Water & Sewer Fund, Solid Waste Fund, and Municipal Dock Fund, together with the projected fund reserve schedules presented in the Capital Improvement Budget section of this document. Attested by Kevin Morgan, City Clerk; signed by Rose Henderson, Mayor.

Introduced by: City Manager Strickler
Introduction Date: April 28, 2026
Public Hearing: May 12, 2026
May 26, 2026
June 9, 2026
Action: Passed
Vote: 6-0

CITY OF BETHEL, ALASKA

ORDINANCE 26-09

AN ORDINANCE BY THE BETHEL CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2027, JULY 1, 2026-JUNE 30, 2027 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

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

SECTION 1. Classification. This is a noncodified ordinance establishing the City of Bethel Annual Operating Budget for Fiscal Year 2027. The document entitled "City of Bethel Annual Budget" that includes complete line-item details of revenue and expenditures for all funds, is incorporated here by reference.

SECTION 2. Purpose. In accordance with Bethel Municipal Code 4.04 the Bethel City Council hereby adopts the Annual Budget for the Fiscal Year 2027.

SECTION 3. Budget Adoption. The following sums of money are hereby appropriated for the operations of the City of Bethel for the fiscal year commencing on the first day of July 1, 2026, and ending the 30th day of June, 2027, to be expended consistent with and subject to the restrictions, procedures, and purposes set forth in the Code of the City of Bethel, and to be expended substantially by line item in the manner shown in the budget adopted by Section 1 hereof:

General Fund Revenue Sources		Revenues
Federal Sources		\$ 1,131,000
State of Alaska Sources		\$ 156,887
Taxes and Interest		\$ 12,145,221
Charges for Services		\$ 155,000
Licenses, Permits and Fees		\$ 1,393,895
Miscellaneous		\$ 1,218,718
Transfer in from Other Funds		\$ 151,193

Total General Fund Revenue	\$ 16,200,721	\$ 16,351,914
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General Fund Expenditures	Expenditures	Expenditures
Administration	\$ 1,250,034	\$ 1,225,921
City Clerk	\$ 364,351	\$ 420,909
Finance	\$ 1,469,581	\$ 1,399,320
Planning	\$ 370,269	\$ 372,618
Information Technology	\$ 686,525	\$ 686,524
City Attorney	\$ 327,172	\$ 331,779
Fire	\$ 2,202,696	\$ 2,154,664
Police	\$ 5,426,062	\$ 5,207,109
Public Works Administration	\$ 183,856	\$ 155,377
Public Works – Streets & Roads	\$ 1,618,675	\$ 1,611,835
Public Works – Property Maintenance	\$ 1,041,171	\$ 1,044,054
Community Parks & Recreation	\$ 1,800,857	\$ 1,827,422
Community Services	\$ 333,692	\$ 257,600
In -Kinds and Transfers	\$ 313,139	\$ 301,000
Total General Fund Expenditures	\$17,388,081	\$ 16,996,131
Indirect Cost Recovery (ICR)	(\$2,135,502)	(\$ 2,096,327)
GF Expenditures after ICR	\$ 15,252,579	\$ 14,899,804
GF Payments on Leased Equipment	\$ 406,884	
GF Revenue over Expenditures	\$ 541,258	\$ 1,045,226

Special Revenue Funds	Expenditures	Expenditures
Community Service Patrol	\$ 280,995	\$ 244,040
Enhanced 911 System	\$ 149,626	\$ 111,113

Enterprise Fund Summaries	Revenue	Expenditures	Net Operating Difference
Solid Waste Enterprise Fund	\$1,477,308	\$1,345,181 \$1,302,504	\$132,127 \$174,804
Water and Sewer Utility Fund	\$9,721,288	\$9,093,170 \$8,810,324	\$628,118 \$910,964
Municipal Dock Summary	\$1,428,390	\$1,274,706 \$1,283,713	\$153,684 \$144,677
Leased Properties	\$1,057,254	\$645,582 \$888,867	\$158,547 \$168,387
Public Transit System	\$544,748	\$544,748	\$0

	\$ 532,609	\$ 532,609	
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Internal Service Funds *	Expenditures	
Vehicle and Equipment	\$1,012,387—	\$ 944,747
Employee Group Health Benefits	\$2,516,117—	\$1,809,476

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

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, that the Fiscal Year 2027 operating budget is adopted for a period of one year, from July 1, 2026, through June 30, 2027.

ENACTED THIS 9th DAY OF JUNE 2026, BY A VOTE OF 6 IN FAVOR AND 0 OPPOSED.

ATTEST:


Kevin Morgan, City Clerk


Rose Henderson, Mayor



Introduced by: City Manager Lori Strickler
Introduction Date: June 9, 2026
Public Hearing: June 23, 2026
Action: Passed
Vote: 5-0

CITY OF BETHEL, ALASKA

ORDINANCE 26-10

AN ORDINANCE BY THE BETHEL CITY COUNCIL PROVIDING THE ADOPTION OF THE CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2027, JULY 1, 2026-JUNE 30, 2027 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

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

SECTION 1. Classification. This is a noncodified ordinance establishing the City of Bethel Capital Improvement Budget for Fiscal Year 2027

SECTION 2. Appropriations. That money shall be appropriated from the following associated City Funds for capital expenditures:

General Fund – Capital Expenditures	
Community Parks & Recreation	
YK Fitness Community Center Expansion	\$ 5,596,098
YK Fitness Roof Replacement	\$ 150,000
<i>Community P&R Sub- Total</i>	<i><u>\$ 5,746,098</u></i>
Public Safety – Fire Department	
Self- Contained Breathing Apparatus (SCBA) Fill Station Replacement	\$ 75,000
<i>Fire Department Sub- Total</i>	<i><u>\$ 75,000</u></i>
Public Safety – Police Department	
PD Vehicle Tire Replacement	\$ 17,500
PD Vehicle Replacement x 3	\$ 135,000
<i>Police Department Sub- Total</i>	<i><u>\$ 152,500</u></i>
Information Technology (IT) Department	
Internet for Streets & Roads and Animal Control Offices	\$ 8,000
<i>I.T Department Sub-Total</i>	<i><u>\$ 8,000</u></i>
Public Works Department	
Caterpillar Lease	\$ 185,357
Sand-Shed Rehab	\$ 70,000
Public Works Department Sub-Total	<u>\$ 255,357</u>
Steets & Roads Department	

Grader Lease	\$ 150,309
Slider Sander	\$ 55,000
Streets & Roads Sub-Total	\$ 205,309
FY27 General Fund Projected Beginning Balance	\$ 5,495,828
<i>FY27 General Fund Proposed Total Net Operating Activity (Revenue Less Expenditure – Revenue in Excess of Expenditure)</i>	<i>\$ 1,045,226</i>
<i>FY27 General Fund Total Proposed Capital Expenditures (w/o Leases)</i>	<i>(\$6,121,598)</i>
<i>FY27 General Fund Total Proposed Capital Revenue (Loan Revenue @ Yr1 and Interfund Transfer)</i>	<i>\$ 5,609,848</i>
<i>FY27 General Fund Projected Ending Balance (Includes Restricted Reserve)</i>	<i>\$ 6,029,303</i>
<i>Less Projected Restricted Reserve</i>	<i>(\$3,075,364)</i>
FY27 General Fund Projected Ending Unrestricted Reserve	2,953,939

Water and Sewer Fund – Capital Expenditures	
Herman Nelson Heater	\$ 68,000
Small Water Trucks	\$ 400,000
Water and Sewer Sub- Total	\$ 468,000
FY27 Water & Sewer Fund Projected Beginning Unrestricted Reserve	\$2,454,306
<i>FY27 Water & Sewer Fund Proposed Net Operating Activity (Revenue less Expenditure – Revenue in Excess of Expenditure)</i>	<i>\$ 911,699</i>
<i>FY27 Water & Sewer Fund Total Proposed Capital Expenditures</i>	<i>(\$ 468,000)</i>
FY27 Water & Sewer Projected Ending Unrestricted Reserve	\$ 2,898,005

Solid Waste Fund - Capital Expenditures	
Landfill Compactor	\$ 1,200,000
Solid Waste Fund Sub-Total	\$ 1,200,000
FY27 Solid Waste Fund Beginning Unrestricted Reserve	\$ 1,556,730
<i>FY27 Solid Waste Fund Net Operating Activity (Revenue less Expenditure – Revenue in Excess of Expenditure)</i>	<i>\$ 174,923</i>
<i>FY27 Solid Waste Fund Total Capital Expenditures</i>	<i>(\$ 1,200,000)</i>
FY27 Solid Waste Fund Projected Ending Unrestricted Reserve	\$ 531,653

Municipal Dock Fund - Capital Expenditures	
Dock Front Gate Automation	\$ 50,000
Municipal Dock Fund Sub-Total	\$ 50,000
FY27 Municipal Dock Fund Beginning Unrestricted Reserve	\$ 6,491,296
<i>FY27 Municipal Dock Fund Net Operating Activity (Revenue less Expenditure – Revenue in Excess of Expenditure)</i>	<i>\$144,779</i>
<i>FY27 Municipal Dock Fund Total Capital Expenditures</i>	<i>(\$ 50,000)</i>
<i>FY27 Municipal Dock Fund Loan to the General Fund</i>	<i>(\$1,650,000)</i>
FY27 Municipal Dock Fund Projected Ending Unrestricted Reserve	\$4,944,980

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

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, that the Fiscal Year 2027 Capital Improvement Budget is adopted for a period of one year, from July 1, 2026, through June 30, 2027.

ENACTED THIS 23rd DAY OF JUNE 2026, BY A VOTE OF 5 IN FAVOR AND 0 OPPOSED.

ATTEST:


Kevin Morgan, City Clerk


Rose Henderson, Mayor

