City of Bethel

P.O. Box 1388
Bethel, Alaska 99559
Phone: 907- 543-2047
Fax: 907-543-3781

Regular City Council Meeting
Tuesday, August 22, 2017
6:30 P.M.
Council Chambers; Bethel, Alaska

City Council Meeting Agenda
Regularly Scheduled Meeting
August 22, 2017 – 6:30 pm
City Hall 300 State Highway, Bethel, AK
City of Bethel Council Chambers

This Agenda has been Amended. Reference this page only for page numbers.

Rick Robb
Mayor
Term Expires 2017
rrobb@cityofbethel.net

Fred Watson
Vice-Mayor
Term Expires 2018
fwatson@cityofbethel.net

Leif Albertson
Council Member
Term Expires 2017
lalbertson@cityofbethel.net

Alisha Welch
Council Member
Term Expires 2017
arwelch@cityofbethel.net

Mark Springer
Council Member
Term Expires 2017
msprigner@cityofbethel.net

Naim Shabani
Council Member
Term Expires 2017
nshabani@cityofbethel.net

Michael Shantz
Council Member
Term Expires 2017
mshantz@cityofbethel.net

Pete Williams
Acting City Manager
543-2047
pwilliams@cityofbethel.net

Lori Strickler
City Clerk
543-1384
lstrickler@cityofbethel.net

Patty Burley
City Attorney

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

IV. PEOPLE TO BE HEARD – Five minutes per person

V. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

VI. APPROVAL OF MEETING MINUTES

a) *8-2-2017 Special Meeting Minutes **p.4**

b) *8-8-2017 Regular Meeting Minutes **p.7**

VII. REPORTS OF STANDING COMMITTEE

VIII. SPECIAL ORDER OF BUSINESS

A) Health Fitness Monthly Report On The YK Fitness Center (Mayor Robb) **p.25**

IX. UNFINISHED BUSINESS

a) Public Hearing of Ordinance 17-39: Repealing And Replacing Chapter 4.16 Of The Bethel Municipal Code, Sales And Use Tax (Finance Committee) **p.40**

b) Public Hearing Of Ordinance 17-41: Amending The Bethel Municipal Code Chapter 5.04.050(A), Additional Fees For Businesses Selling Games Of Skill And Chance (Finance Committee) **p.123**

c) Public Hearing Of Budget Ordinance 17-28 (a): Amending The Fiscal Year 2018 Budget To Include $11,900 To The University Of Alaska Consortium Library (City Manager Williams) **p.127**

d) AM 17-54: Approve The Operations Plan For The YK Fitness Center For July 1,2017 Through June 30, 2018 (City Manager Williams) **p.145**

X. NEW BUSINESS

a) *Resolution 17-15: Consenting To And Approving The Location Of The Yukon Kuskokwim Health Corporation's Primary Health Facility Contraction And Hospital Improvement Project Funded Through The Alaska Industrial Development And Export Authority (City Manager Williams) **p.164**

b) AM 17-55: Approving The Planning Commission's Resolution 2017-01, Authorizing The Vacation Of An Unimproved Right Of Way Located At 800 Chief Eddie Hoffman Highway, US Survey 4117, Lot 51 (Planning Commission) **p.166**

c) AM 17-56: Authorizing The City Manager To Negotiate A Contract With The Lowest Bidder For Installation Of The Main Line Of The Institutional Corridor, Phase II (City Manager Williams)**p.171**

d) *AM 17-57: Appointment of Thomas Oosterman to the Port Commission (Mayor Robb) **p.179**

e) *Retroactive Leave Approval For City Clerk: August 14, 2017 (Mayor Robb)

f) *Leave Request For City Attorney: Oct. 17th, and Oct.30 thru Nov.3, 2017 (Mayor Robb)

XI. MAYOR'S REPORT

XII. MANAGER'S REPORTS

XIII. CLERK'S REPORT

XIV. COUNCIL MEMBER COMMENTS

XV. EXECUTIVE SESSION

a) Alaska Statutes Title 44.62.310: Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity- Potential Litigation AVCP-RHA (Owl Park) (City Manager Williams)

XVI. ADJOURNMENT

Agenda posted on August 16, 2017, at City Hall, AC Co., Swanson's, and the Post Office.

_____
Kevin Morgan, Asst. City Clerk

(Items on the agenda noted with an asterisk (*) are considered the consent agenda.
All Resolutions noted with an asterisk (*****) will automatically be adopted on the consent agenda unless removed from the consent agenda by Council.
Ordinances introduced with an asterisk (*) on the consent agenda will automatically be introduced and set for **Public Hearing September 12, 2017**.
The Council may, after 12:00am, and only by a unanimous consent vote to Fix the Time to Which To Adjourn for the following day at 6:30 p.m.

City Council Meeting Agenda
Regularly Scheduled Meeting
August 22, 2017 – 6:30 pm
City Hall 300 State Highway, Bethel, AK
City of Bethel Council Chambers

This is the Amended Agenda.

Rick Robb
Mayor
Term Expires 2017
rrobb@cityofbethel.net

Fred Watson
Vice-Mayor
Term Expires 2018
fwatson@cityofbethel.net

Leif Albertson
Council Member
Term Expires 2017
lalbertson@cityofbethel.net

Alisha Welch
Council Member
Term Expires 2017
arwelch@cityofbethel.net

Mark Springer
Council Member
Term Expires 2017
mspringer@cityofbethel.net

Naim Shabani
Council Member
Term Expires 2017
nshabani@cityofbethel.net

Michael Shantz
Council Member
Term Expires 2017
mshantz@cityofbethel.net

Pete Williams
Acting City Manager
543-2047
pwilliams@cityofbethel.net

Lori Strickler
City Clerk
543-1384
lstrickler@cityofbethel.net

Patty Burley
City Attorney

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

IV. PEOPLE TO BE HEARD – Five minutes per person

V. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

VI. APPROVAL OF MEETING MINUTES

a) *8-2-2017 Special Meeting Minutes

b) *8-8-2017 Regular Meeting Minutes

VII. REPORTS OF STANDING COMMITTEE

VIII. SPECIAL ORDER OF BUSINESS

A) Health Fitness Monthly Report On The YK Fitness Center (Mayor Robb)

IX. UNFINISHED BUSINESS

a) Public Hearing of Ordinance 17-39: Repealing And Replacing Chapter 4.16 Of The Bethel Municipal Code, Sales And Use Tax (Finance Committee)

b) Public Hearing Of Ordinance 17-41: Amending The Bethel Municipal Code Chapter 5.04.050(A), Additional Fees For Businesses Selling Games Of Skill And Chance (Finance Committee)

c) Public Hearing Of Budget Ordinance 17-28 (a): Amending The Fiscal Year 2018 Budget To Include $11,900 To The University Of Alaska Consortium Library (City Manager Williams)

d) AM 17-54: Approve The Operations Plan For The YK Fitness Center For July 1,2017 Through June 30, 2018 (City Manager Williams)

X. NEW BUSINESS

a) *Resolution 17-15: Consenting To And Approving The Location Of The Yukon Kuskokwim Health Corporation's Primary Health Facility Contraction And Hospital Improvement Project Funded Through The Alaska Industrial Development And Export Authority (City Manager Williams)

b) AM 17-55: Approving The Planning Commission's Resolution 2017-01, Authorizing The Vacation Of An Unimproved Right Of Way Located At 800 Chief Eddie Hoffman Highway, US Survey 4117, Lot 51 (Planning Commission)

c) AM 17-56: Authorizing The City Manager To Negotiate A Contract With The Lowest Bidder For Installation Of The Main Line Of The Institutional Corridor, Phase II (City Manager Williams)

d) *AM 17-57: Appointment of Thomas Oosterman to the Port Commission (Mayor Robb)

e) *Retroactive Leave Approval For City Clerk: August 14, 2017 (Mayor Robb)

Agenda posted on August 17, 2017, at City Hall, AC Co., Swanson's, and the Post Office.

_____
Kevin Morgan, Asst. City Clerk

(Items on the agenda noted with an asterisk (*) are considered the consent agenda.
All Resolutions noted with an asterisk (*****) will automatically be adopted on the consent agenda unless removed from the consent agenda by Council.
Ordinances introduced with an asterisk (*) on the consent agenda will automatically be introduced and set for **Public Hearing September 12, 2017**.
The Council may, after 12:00am, and only by a unanimous consent vote to Fix the Time to Which To Adjourn for the following day at 6:30 p.m.

City Council Meeting Agenda
Regularly Scheduled Meeting
August 22, 2017 – 6:30 pm
City Hall 300 State Highway, Bethel, AK
City of Bethel Council Chambers

f) *Leave Request For City Attorney: Oct. 17th, and Oct.30 thru Nov.3, 2017 (Mayor Robb)

XI. MAYOR'S REPORT

XII. MANAGER'S REPORTS

XIII. CLERK'S REPORT

XIV. COUNCIL MEMBER COMMENTS

XV. EXECUTIVE SESSION

a) Alaska Statutes Title 44.62.310: Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity- Potential Litigation AVCP-RHA (Owl Park) (City Manager Williams)

b) In Accordance With AS 44.62.310 C 1 Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity- Union Negotiations (City Manager Williams)

XVI. ADJOURNMENT

Agenda posted on August 17, 2017, at City Hall, AC Co., Swanson's, and the Post Office.

_____
Kevin Morgan, Asst. City Clerk

(Items on the agenda noted with an asterisk (*) are considered the consent agenda.
All Resolutions noted with an asterisk (*****) will automatically be adopted on the consent agenda unless removed from the consent agenda by Council.
Ordinances introduced with an asterisk (*) on the consent agenda will automatically be introduced and set for **Public Hearing September 12, 2017**.
The Council may, after 12:00am, and only by a unanimous consent vote to Fix the Time to Which To Adjourn for the following day at 6:30 p.m.

Approval of the Meeting Minutes

City Council Meeting
City of Bethel, Alaska
Special Meeting
August 2, 2017

I. CALL TO ORDER

A Special Meeting of the Bethel City Council was held on August 2, 2017 at 12:00 Noon, in the council chambers, Bethel, Alaska.

Mayor Richard Robb called the meeting to order at 12:00 Noon.

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

Comprising a quorum of the Council, the following members were present:	
Mayor Rick Robb	Council Member Mark Springer
Vice-Mayor Fred Watson	Council Member Leif Albertson
Council Member Alisha Welch (Arrived after roll call 12:06pm)	Council Member Michael Shantz
Members Absent:	
Council Member Naim Shabani	
Also in attendance were the following:	
City Manager Pete Williams	Assistant City Clerk Kevin Morgan
City Attorney Patty Burley	

IV. PEOPLE TO BE HEARD

Theresa Quiner- Library Director- One of Two full time jobs are currently fully funded at the Library. Although the majority of the Library's Operating budget is funded by UAF, the City funds an employee position for Youth programs and front desk operation. The current City budget for this position in FY18 is based on last year's numbers. The current City budget did not take into account that the Library was closed for four months during FY17, so this position is currently funded for 8 months instead of the full 12 months. The Library provides many programs for the City's youth. Over 200 children participated in programs this month. Advocates that the City's budget for this position for FY18 be returned to the full $67,600 to provide 12 months of operation.

V. APPROVAL OF THE AGENDA

Main Motion:	Approve the Agenda.
Moved by:	Springer
Seconded by:	Shantz
Action:	Motion carries by a vote of 5-1
In favor:	☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	☒ Robb

Removal from Consent:	Introduction Of Budget Ordinance 17-28 (a).
Moved by:	Robb

Council Member Welsh Arrived 12:06 pm

VI. NEW BUSINESS

Item A- Introduction Of Budget Ordinance 17-28 (a): Amending The Fiscal Year 2018 Budget To Include $11,900 To The University Of Alaska Consortium Library.

Main Motion:	Introduce Budget Ordinance 17-28 (a).
Moved by:	Springer
Seconded by:	Albertson
Action:	Motion carries by a vote of 5-1
In favor:	☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	☒ Robb

Item B - AM 17-53: Approving The University Of Alaska Library Agreement July 1, 2017 Through June 30, 2018.

Main Motion:	Approve AM 17-53.
Moved by:	Springer
Seconded by:	Albertson
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Item C – AM 17-51: Direct Administration To Sign, Oversee, And Manage A Contract With Company X To Complete The Sewer Lagoon Dredging And Baffle Installation Construction Project.

Main Motion:	Approve AM 17-51.
Moved by:	Springer

Seconded by:	Shantz
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Primary Amendment:	Strike "Sign" and insert "Negotiate and Execute."
Moved by:	Albertson
Seconded by:	Welch
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

VII. ADJOURNMENT

Main Motion:	Adjournment.
Moved by:	Shantz
Seconded by:	Watson
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Council adjourned at 12:29pm

_____
Richard Robb, Mayor

ATTEST:

_____
Kevin Morgan, Assistant City Clerk

City Council Meeting
City of Bethel, Alaska
Regular Meeting
August 8, 2017

I. CALL TO ORDER

A Regular Meeting of the Bethel City Council was held on August 8, 2017 at 6:30 p.m., in the council chambers, Bethel, Alaska.

Mayor Richard Robb called the meeting to order at 6:30 p.m.

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

Comprising a quorum of the Council, the following members were present:	
Mayor Rick Robb	Council Member Mark Springer
Vice-Mayor Fred Watson	Council Member Alisha Welch
Council Member Leif Albertson	Council Member Michael Shantz
Members Absent:	
Council Member Naim Shabani	
Also in attendance were the following:	
City Manager Pete Williams	City Clerk Lori Strickler
City Attorney Patty Burley	

IV. PEOPLE TO BE HEARD

Wesley Russell- Spoke in opposition to the issuance of liquor licenses within the City of Bethel.

Bonnie Bradbury- Provided a statement on behalf of her husband Lorin Bradbury, recommending amendments to Ordinance 17-39 related to the taxation of utilities charged by landlords.

Mary Nanuwak- Provided a statement of opposition for all liquor licenses in Bethel.

David E. Trantham Jr. – Explained his water bill just went up 3%, he now pays $300.00 per month for his water. Stated that the quarter machine at the pump house doesn't work, the City should fix it.

Kevin Tressler – Spoke in favor of tax exemption for non-profits who do limited fundraising events.

V. APPROVAL OF THE CONSENT AND REGULAR AGENDA

Main Motion:	Approve the Consent and Regular Agenda.
Moved by:	Albertson
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Removal from Consent:	Resolution 17-14.
Moved by:	Watson

Removal from Consent:	Introduction of Ordinance 17-41.
Moved by:	Springer

VI. APPROVAL OF THE MEETING MINUTES

Item A – 7-25-2017 Regular Meeting Minutes.
Passed on the Consent Agenda

VII. REPORTS OF STANDING COMMITTEES

Public Safety and Transportation Commission
No one to report.

Port Commission
A meeting has not been held due to a lack of quorum of members.

Planning Commission

Parks, Recreation, Aquatic Health and Safety Center Committee -
A meeting will be held next week.

Finance Committee

A meeting has not been held since the last City Council meeting.

Energy Committee
A meeting has not been held since the last City Council meeting.

Public Works Committee
A meeting has not been held since the last City Council meeting.

VIII. UNFINISHED BUSINESS

Item A – Public Hearing of Ordinance 17-39: Repealing And Replacing Chapter 4.16 Of The Bethel Municipal Code, Sales And Use Tax.

Mayor Robb opened the Public Hearing.

Jon Cochrane, Chair of the Finance Committee – Found another reference to Bingo and skills of chance that will need to be stricken from the Ordinance.

David Trantham- Stated some concerns with regard to cost associated with implementing this ordinance.

Buck Bukowski- If the Council implements a sales tax on gaming, it will jeopardize the continued operations for nonprofit organizations who rely of gaming proceeds.

Jared Karr- Stated this Ordinance would prevent community growth.

Mayor Robb closed the Public Hearing.

Main Motion:	A motion to adopt was made at the July 25, Regular Meeting.
Moved by:	Shantz
Seconded by:	Albertson
Action:	Postponed
Main Motion:	Amend to insert under 4.16.150 Exemptions: **Services**. That portion of the selling price of a single service that exceeds $12,000. This amount will be adjusted in 2019 and every two (2) calendar years thereafter consistent with the Consumer Price Index for all urban consumers for Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest $100. For the purposes of this subsection, a single service is interrelated and interdependent function necessary to perform a specified action. For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

a) a commission paid to an agent for negotiating the sale of real property (the commission is taxed at the first $12,000 of the sale regardless of the length of time the agent has in selling the property); or
b) a written contingency fee agreement award or settlement (to be collected on the first $12,000 of the fee award regardless of the length of time taken to resolve the case).

Moved by:	Albertson
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Primary Amendment:	Amend to strike under 4.16.010 Definitions Q 1, J "Selling bingo cards or pull tabs; or"
Moved by:	Springer
Seconded by:	Albertson
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Primary Amendment:	Amend 4.16.150 Tax Exemptions to amend Rental Units to read: Cost incurred by owners/landlords for rental units, such as included fuel and electricity are exempt if: 1. The inclusion of fuel and/or electricity is clearly stated in the lease agreement and; 2. A City of Bethel business license for the rental business or exemption card is provided to the utility company and/or fuel distributor at the time of purchase.
Moved by:	Springer
Seconded by:	Watson
Action:	Postponed

After this motion was made, Council Member Albertson declared a conflict of interest due to his ownership in rental properties in the community.

Mayor Robb determined, Council Member Albertson does have a conflict of interest on this question.

Council Member Albertson returned to the council desk after this motion was voted on.

Subsidiary Motion:	Postpone the amendment to the next meeting.
Moved by:	Springer
Seconded by:	Welch
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Main Motion:	Postpone Adoption of Ordinance 17-39.
Moved by:	Shantz
Seconded by:	Welch
Action:	Does not carry by a vote of 2-4
In favor:	☒ Welch ☒ Shantz
Opposed:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer

Primary Amendment:

Insert "**4.16.170 Special Exemption for Charitable Events**

A. A special sales tax exemption may be granted no more than two (2) times in a calendar year to a<u>n</u> nonprofit organization or nonprofit institution <u>business</u> exempting the organization or <u>business</u> institution from the obligation to collect sales taxes on sales of tangible personal property or admissions sold by such organization <u>or business</u> as part of a project to raise funds for a particular charitable project, upon the filing of an application for a charitable project sales tax exemption permit filed not less than thirty (30) days prior to the date for commencement of the exemption on a form required by the City and compliance with each of the following requirements:
    1. The nonprofit organization or institution is organized exclusively for religious, educational or charitable purposes;
    2. The fundraising project must be to raise funds to be used and expended solely and exclusively for a qualified charitable project as set forth and specified in the application;
    3. All proceeds and revenues received from the sales from the project, less only the actual cost of the items sold, including shipping, must be used solely and exclusively for the specific charitable purpose that is identified and approved in the application and permit as issued;
    4. Separate accounting records as required by the finance department shall be kept as to all sales; and
    5. A tax return on such form as is required by the finance director shall be filed no later than thirty (30) days after the date specified in the application for conclusion of the fundraising project which tax return shall specify:
        (i) The total amount of gross receipts received;
        (ii) The amount actually paid to the charitable organization to be funded as specified in the application and permit; and
        (iii) Such further and additional information, data and verification as is deemed appropriate by the finance director.
    6. Sales taxes collected shall be submitted no later than the last day of the month following the month of collection along with the properly completed tax return form.

B. Requests for exemptions of $999 or less may be approved by the Finance Director. All requests for exemptions totaling $1,000 or more will require City Council approval prior to the exemption being granted.

C. In the event a tax return is not filed as herein provided, or if all of the funds are not paid in the manner and to the specific charity as required by the permit, the permittee shall be liable and responsible for payment of the entire amount of sales tax that would have been collected and remitted had the sales not been conducted as sales tax exempt, plus interest and penalties thereon as provided for in this chapter from the date the sales tax amount would have become due.

D. No applicant may be granted a permit under this subsection to exempt more than sixty (60) calendar days or more than ten-thousand ($10,000) dollars in gross sales, in any calendar year."

Moved by:	Springer
Seconded by:	Albertson
Action:	Motion does not carry by a vote of 1-5
In favor:	☒ Robb
Opposed:	☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz

Subsidiary Motion:	Suspend the rules to hear from the Chair of the Finance Committee Jon Cochrane.
Moved by:	Albertson
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Subsidiary Motion:	Amend insert under 4.16.150 Tax Exemptions "Annual and semiannual fundraising events held for charitable organizations.
Moved by:	Springer
Seconded by:	Albertson
Action:	Motion does not carry by a vote of 2-4
In favor:	☒ Robb ☒ Albertson
Opposed:	☒ Watson ☒ Springer ☒ Welch ☒ Shantz

Main Motion:	Postpone Adoption of Ordinance 17-39.
Moved by:	Shantz
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Item B – Public Hearing Of Ordinance 17-40: Amending Bethel Municipal Code Section 7.10.130 Poll Worker Pay-Election**.**

Mayor Robb opened the Public Hearing.

Mary Nanuwak- stated that she has tried to be part of the election process in the past but was turned away. When she worked elections in the past, she felt that poll workers should not be paid and those funds should be used elsewhere.

Mayor Robb closed the Public Hearing.

Main Motion:	Adopt Ordinance 17-40.
Moved by:	Springer
Seconded by:	Welch
Action:	Motion carries by a vote of 6-0

In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

IX. NEW BUSINESS

Item A– Introduction Of Ordinance 17-41: Amending The Bethel Municipal Code Chapter 5.04.050(A), Additional Fees For Businesses Selling Games Of Skill And Chance.

Main Motion:	Introduce Ordinance 17-41.
Moved by:	Springer
Seconded by:	Shantz
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Item B – Resolution 17-14: Protesting The Issuance Of A Package Store License To Swanson's Package Store.

Main Motion:	Adopt Resolution17-14.
Moved by:	Albertson
Seconded by:	Springer
Action:	Motion carries by a vote of 5-1
In favor:	☒ Robb ☒ Albertson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	☒ Watson

Swanson's Package Store Representative, Cliff Linderoth, had an opportunity to defend the Package Store License.

Primary Amendment:	Strike under the fourth whereas statement, 2. Police Chief- from January 1, 2017 to June 30, 2017 there were 133 calls for service of which 63 were for pedestrians being intoxicated; 6 vehicle related offences two of which were accidents.
Moved by:	Watson
Seconded by:	
Action:	Motion does not carry due to a lack of a second.

Item C –AM 17-54: Approve The Operations Plan For The YK Fitness Center For July 1,2017 Through June 30, 2018.

Main Motion:	Approve AM 17-54.
Moved by:	Welch
Seconded by:	Springer
Action:	Referred back to Parks Recreation Aquatic and Health Committee

Subsidiary Motion:	Suspend the rules to hear from Stacey Reardon, Health Fitness Representative and Facility Manager.
Moved by:	Watson
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Primary Amendment:	Amend the Operations Plan to reflect increases in the daily rates.
Moved by:	Albertson
Seconded by:	
Action:	Motion does not carry due to a lack of a second

Subsidiary Motion:	Refer to the Parks Recreation Aquatic and Health Committee.
Moved by:	Albertson
Seconded by:	Welch
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Item D – Rescinding Resolution 17-03: Protesting the Issuance Of A Package Store License To Kusko Liquor Store – License ID # 5533; Located At 801 Front Street, Owned by Cezary Maczynski.

Main Motion:	Rescind Resolution 17-03.
Moved by:	Watson
Seconded by:	Shantz
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Subsidiary Motion:	Suspend the rules to hear from Mr. Maczynski.
Moved by:	Albertson
Seconded by:	Springer
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

X. MAYOR'S REPORT
XI. MANAGER'S REPORT
XII. CLERK'S REPORT
XIII. COUNCIL MEMBER COMMENTS

Mayor Richard Robb –
Wished everyone the best in their hunts.

Vice-Mayor Fred Watson –
Provided condolences to the family of Vincent Moses.

Council Member Leif Albertson –
The Fire Department ISO visit went well.

Council Member Mark Springer –
Provided condolences to the family of Vincent Moses.

Council Member Alisha Welch–
No comment.

Council Member Michael Shantz–
No comment.

XIV. EXECUTIVE SESSION

Item A– Alaska Statutes Title 44.62.310: Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity- Potential Litigation AVCP-RHA.

Main Motion:	Move into Executive Session- Alaska Statutes Title 44.62.310: Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity- Potential Litigation AVCP-RHA. Those attending Item A were: City Manager, City Clerk and City Attorney.
Moved by:	Springer
Seconded by:	Shantz
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Council went back on the record at 10:31p.m.

XV. ADJOURNMENT

Main Motion:	Adjournment.
Moved by:	Springer
Seconded by:	Welch
Action:	Motion carries by a vote of 6-0
In favor:	☒ Robb ☒ Albertson ☒ Watson ☒ Springer ☒ Welch ☒ Shantz
Opposed:	~~0~~

Council adjourned at 10:32p.m.

_____
Richard Robb, Mayor

ATTEST:

_____
Lori Strickler, City Clerk

Reports of Standing Committees

City of Bethel, Alaska
Public Safety & Transportation Commission

August 2, 2017 Regular Meeting Bethel, Alaska

I. CALL TO ORDER

A regular meeting of the Public Safety and Transportation Commission was held on August 2nd, 2017 in the Bethel City Hall Council Chambers.

This meeting was called to order at 6:30 pm.

II. ROLL CALL

Present: Joan Dewey *Chair*
Eileen Henrikson *Vice Chair*
Julene Webber
Daniel Maczynski
Mary Weiss

Absent: Naim Shabani
Jared Karr *Alternate*

Ex-Officio Present: Burke Waldron *Interim Chief of Police*
William Howell *III Fire Chief*
Jesslyn McGowan *Recorder*

Other Present: Pete Williams *City Manager*
Patty Burley *City Attorney*
Joan Dewey
Shari Neth

III. PEOPLE TO BE HEARD

Shari Neth – *She supports and is excited the 15mph neighborhood limit even though it is not official. She states kids ride their bikes and people walk on the streets while cars zoom past and either get splashed with mud or covered with dust. She is personally in favor of the 15 mph neighborhood speed limit.*

IV. APPROVAL OF AGENDA

MOVED:	Weiss	Motion to approve the agenda.
SECONDED:	Webber	
VOTE ON MAIN MOTION	All in favor.	

DRAFT

V. APPROVAL OF MINUTES

MOVED:	Weiss	Motion to approve the minutes from the regular meeting of
SECONDED:	Webber	
VOTE ON MAIN MOTION	All in favor.	

VI. UNFINISHED BUSINESS

A. High Pedestrian Areas and Housing Area

Council representative Norman Ayagalria resigned.

MOVED:	Weiss	Motion to table it indefinitely
SECONDED:	Maczynski	
VOTE ON MAIN MOTION	All in favor.	

B. Update on BPD Chief and staffing issue at BPD

MOVED:	Webber	Motion to go into committee as a whole
SECONDED:	Maczynski	
VOTE ON MAIN MOTION	All in favor.	

MOVED:	Webber	Motion to come out as a committee
SECONDED:	Weiss	
VOTE ON MAIN MOTION	All in favor.	

VII. NEW BUSINESS

A. Presentation of Certificate for Andre Achee

MOVED:	Weiss	Motion to present certificate after the approval of meeting minutes
SECONDED:	Maczynski	
VOTE ON MAIN MOTION	All in favor.	

B. Ordinance for Increase Taxi Rates

Niam Shabani absent, will move to unfinished business for next meeting.

DRAFT

C. Reduce Speeds in Residential Areas

Jody Drew came in and told the committee about how she first decided to do the petition for the 15mph neighborhood speed limit. She talked about the positive comments and things people were saying through Facebook. Jody has sold and given away yard signs, bumper stickers, tshirts, etc., to help get the word out there. Also stated that there are 40% of kids in Bethel who have some type of Respiratory illness.

VIII. CHIEF's COMMENTS

Chief Waldron – *I don't have a whole lot, right now I am just trying to keep my head above the water. I look forward to the next meeting where I can actually report something to you all.*

Fire Chief Howell – *See report in commission packet.*

IX. TRANSPORTATION INSPECTOR'S REPORT

See report in commission packet.

X. COUNCIL REPRESENTATIVE's COMMENTS

Council Representative Shabani absent.

XI. COMMISSION MEMBER's COMMENTS

Daniel – I noticed with some cabs, out towards hanger lake road, bring people out there when they are chartering. I noticed they are playing loud music and drinking. I don't know if that is illegal or not. They were pulled over on the side of the road. Next time I see it, I'll make sure to report it. Also if you all are interested in starting the neighborhood watch again, we can start it up. I can talk to a friend who has started a neighborhood watch in Texas.

Mary – One of the things I heard on the radio was about the water truck and road situation and I don't know if that is our per view or what. But that sounds like a transportation thing because I heard there is more issues of having to schedule more water trucks and more trips because the road is fall apart from the trucks being so heavy. So I'm just wondering if we shouldn't have something to do with that because it is a transportation thing and the roads are getting kind of dangerous.

Julene- First I wanted to apologize to Jesslyn for any miscommunication in our emails and I apologize to Patty because I thought it was on the agenda. I also want to welcome our new Chief. I am excited because I want to be proactive and I feel like now we have new energy.

DRAFT

XII. ADJOURNMENT

MOVED:	Webber	Motion to adjourn.
SECONDED:	Henrikson	
VOTE ON MAIN MOTION	All in favor.	

Meeting adjourned at 8:10 pm.

APPROVED THIS _____ DAY OF_____, 2017.

_____ _____

Jesslyn McGowan, Recorder Joan Dewey, Chair

DRAFT

City of Bethel, Alaska
Planning Commission

August 10, 2017 Regular Meeting Bethel, Alaska

I. CALL TO ORDER

A regular meeting of the Planning Commission was held on August 10, 2017 at 6:30 pm in the City of Bethel Council Chambers room, in Bethel, Alaska. Chair Hanson called the meeting to order at 6:30. PM.

II. ROLL CALL

Compromising a quorum of the Commission, the following members were present for roll call: Kathy Hanson, John Guinn, Jon Cochrane, Alex Wasierski, and Lorin Bradbury. Also present was Ex-Officio City Planner Ted Meyer and Recorder Betsy Jumper.

Other people present were Ms. Jennifer LeMay, of LeMay Engineering, and Mr. John Sargent, Grant Manager of the City of Bethel, and Mr. Bill Howell, Fire Chief of the City of Bethel.

III. PEOPLE TO BE HEARD: *Nobody wished to be heard.*

IV. APPROVAL OF THE AGENDA

MOTION TO APPROVE THE AGENDA OF AUGUST 10, 2017

MOVED:	Jon Cochrane	To approve the agenda.
SECONDED:	Lorin Bradbury	
VOTE ON MOTION	All in favor 5 for and 0 opposed.	

V. APPROVAL OF THE MINUTES

MOTION TO APPROVE THE MINUTES OF THE JULY 13 REGULAR MEETING

MOVED:	Jon Cochrane	To approve the minutes.
SECONDED:	Lorin Bradbury	
VOTE ON MOTION	All in favor 5 yes and 0 opposed.	

VI. NEW BUSINESS

A. Hazard Mitigation Plan Update for Bethel.

MOTION TO GO INTO COMMISSION AS A WHOLE

MOVED:	Jon Cochrane	To go into commission as a whole.
SECONDED:	John Guinn	
VOTE ON MOTION	All in favor 5 yes and 0 opposed.	

Ms. Jennifer LaMay summarized the Hazard Mitigation Plan for Bethel (HMP) and gave a power point presentation. The Planning Commission as well as Mr. Sargent and Mr. Howell gave their input into identifying updates/natural hazards from the 2008 HMP and additional hazards that may occur in Bethel.

Ms. LaMay explained that after she prepares the draft with the publics' input, it will then go on to the State, and then after that, FEMA. Once that draft is finalized, it will go to the City Council and the City Council will do a resolution. Ms. LaMay estimated the time frame would be approximately November or December.

MOTION TO COME OUT OF THE COMMISSION AS A WHOLE

MOVED:	Jon Cochrane	To come out of commission as a whole.
SECONDED:	Lorin Bradbury	
VOTE ON MOTION	All in favor 5 yes and 0 opposed.	

VII. PLANNER'S REPORT: Ted went over the monthly happenings.

VIII. COMMISSIONER'S COMMENTS: Lorin: It's been a pleasure working with Ted, sorry to see you go. Thank you for all you have done. I think the water and sewer needs need to rise with development; it shouldn't be the other way around, that development is hindered by whether or not we have enough water and sewer trucks. I think the City needs to be thinking in terms of we are growing, and they need to rise to meet more development, more revenue to pay for that. The other thing we've talked about in the past was zoning. We did get one subdivision zoned, believe it was Larson; I'd like to see us get the rest of Bethel zoned, and then address land issues with abandoned buildings. What can we do? Also, abandoned cars are a concern. I'd like to see us address that as well. **John**: Thank you Ted, you did a heck of a great job, sorry to see you go. **Jon**: Thank you Ted, it was good having you while we had you, hope your replacement is at least as competent as you. **Alex**: Wish Ted wasn't leaving and also I agree with Lorin that water and sewer should not be hindering everything. **Kathy**: I already said Ted don't go because in my short time here, man, we got so much done!!! I had no idea that Planning Commission could do so much. I hope whatever the next act is will be as good as you. Good luck Ted. I also agree about the water and sewer—tail that's wagging the dog. I would encourage everyone to try to get to the public hearing about the AVEC wind turbine Wed. 23rd at 5:30 at the Cultural Center. They may want more towers--we want to make sure everything is done the right way.

VIII. ADJOURNMENT

MOVED:	Jon Cochrane	Motion to adjourn the meeting at 8.00 pm.
SECONDED:	John Guinn	
VOTE ON MOTION	5 yes and 0 opposed.	

The next meeting will be on September 14, 2017

_____, Kathy Hanson, Chairperson

ATTEST: _____, Betsy Jumper, Recorder

==========

Special Order of Business

Staffing

Operational Staff:

- Front Desk: Fully Staffed
- Facility Attendant: Fully Staffed
- Lifeguards: Looking for 3-4 certified lifeguards to start in August.
    - **Free Lifeguard training will be offered August 8th – August 12th.**

Programming Staff: We are still looking for programming staff to fill the below roles:

- Swim Instructors
- Fitness Instructors and Certified Personal Trainers
- Instructors for any activity, craft or music patrons might be interested in learning.

Anyone interested in working with us can call 543-0390 or visit ykfitness.org for information.

Operations Manager David Eastin starts as the operations manager on August 15th. David is a former Bethel resident who has just returned to the Bethel area. We are looking forward to David's contributions to the management team.

Programming

Fitness and Aquatic Classes: Summer 2 classes run July 11th – August 13th. Fall classes begin September 5th. During the week of August 29th drop in fitness classes will be FREE for fitness center members and $5 for non-members.

Youth Programs: Sport Club will ran Monday-Friday, July 10th – August 11th.

Rentals: July rentals included 1 party.

Facility Maintenance

Water Usage for July was within normal range.

Warranty Maintenance: We continue to wait on movement on warranty maintenance. The City Manager and Facilities Department have been actively working with the architect and builders to determine the cause of the leaks that we experience in the facility and to develop plans for corrections. We hope to have plans for those corrections in August.

Routine Maintenance:

- Clean hair strainers and backwash pool
- Pressurized expansion tank
- Drained and cleaned Spa

Corrective Maintenance:

- Removed family room suit spinner, need to rebuild motor
- Replace boiler release valve
- Replaced belts on pool vacuum, re-attached handle and fuse casing on power box
- Oiled and adjusted stationary bikes
- Replaced cracked hose on water dispenser

Maintenance needed:

- Overhead fans in pool area need maintenance. Working with City Facilities Department to develop a plan for safe access to trouble shoot the fans.
- Solenoid controlling the relay locking mechanism for the Family Locker room door has malfunctioned. The part was special made for that relay assembly, we are working with the company attempting to get a replacement part.
- While moving cardio machines we found that the treadmills are wearing groves into the linoleum in some places and causing the linoleum to bubble in others. Need to look into alternative flooring options for under these pieces.
- Experiencing leaking from shower handles, need to replace gaskets and seals.
- Experiencing difficulties with BIAMP Interface modules for playing music in the cardio/weight room and studio. We are reviewing system to determine whether they can be fixed or will need to be replaced.

Facility Utilization

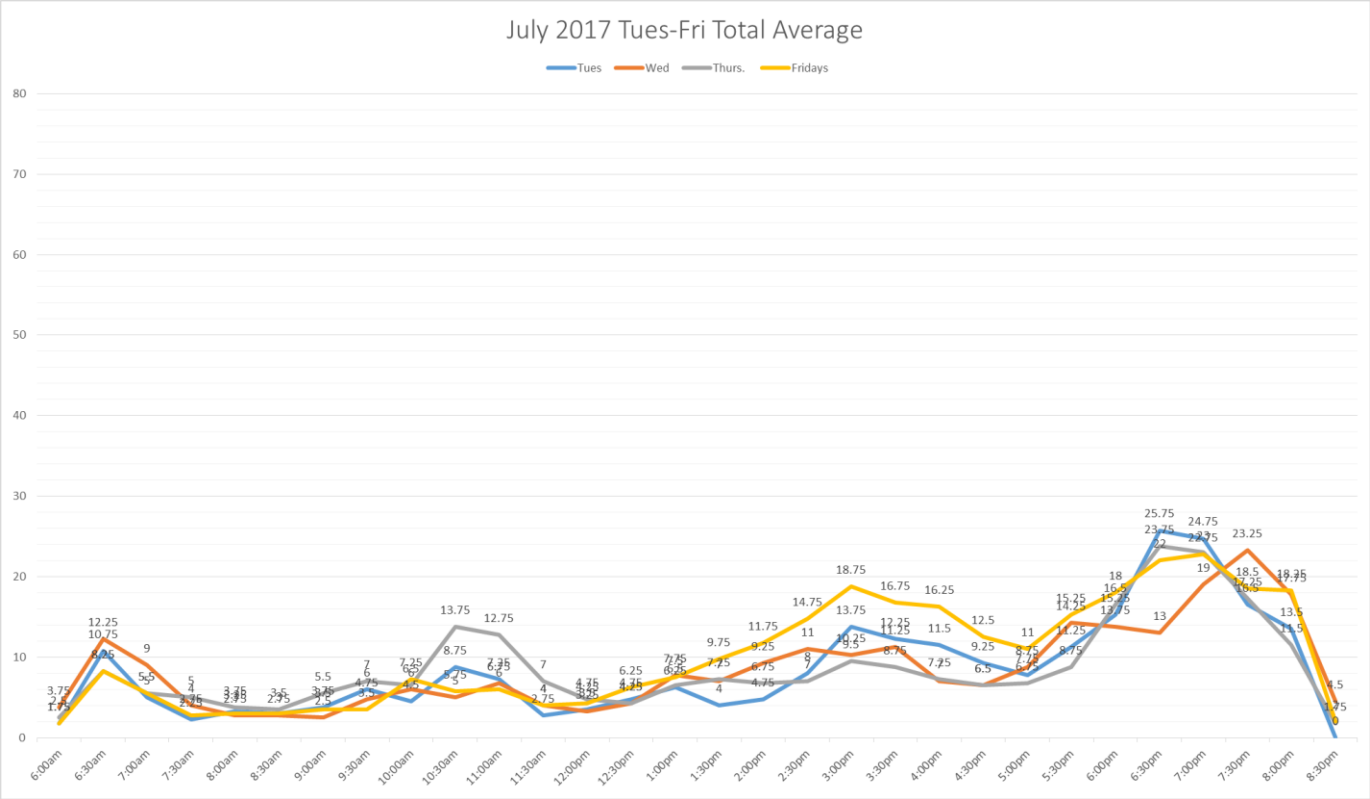
Facility Check-In: Facility Check-In numbers represent the total number of patrons who visited the facility and are based on a compilation of the number of members who checked-in, the number of daily passes sold and the number of participants in programs, activities, rentals and special events. These numbers represent facility visits, not individuals as most individuals visit the facility multiple times over the course of the month.

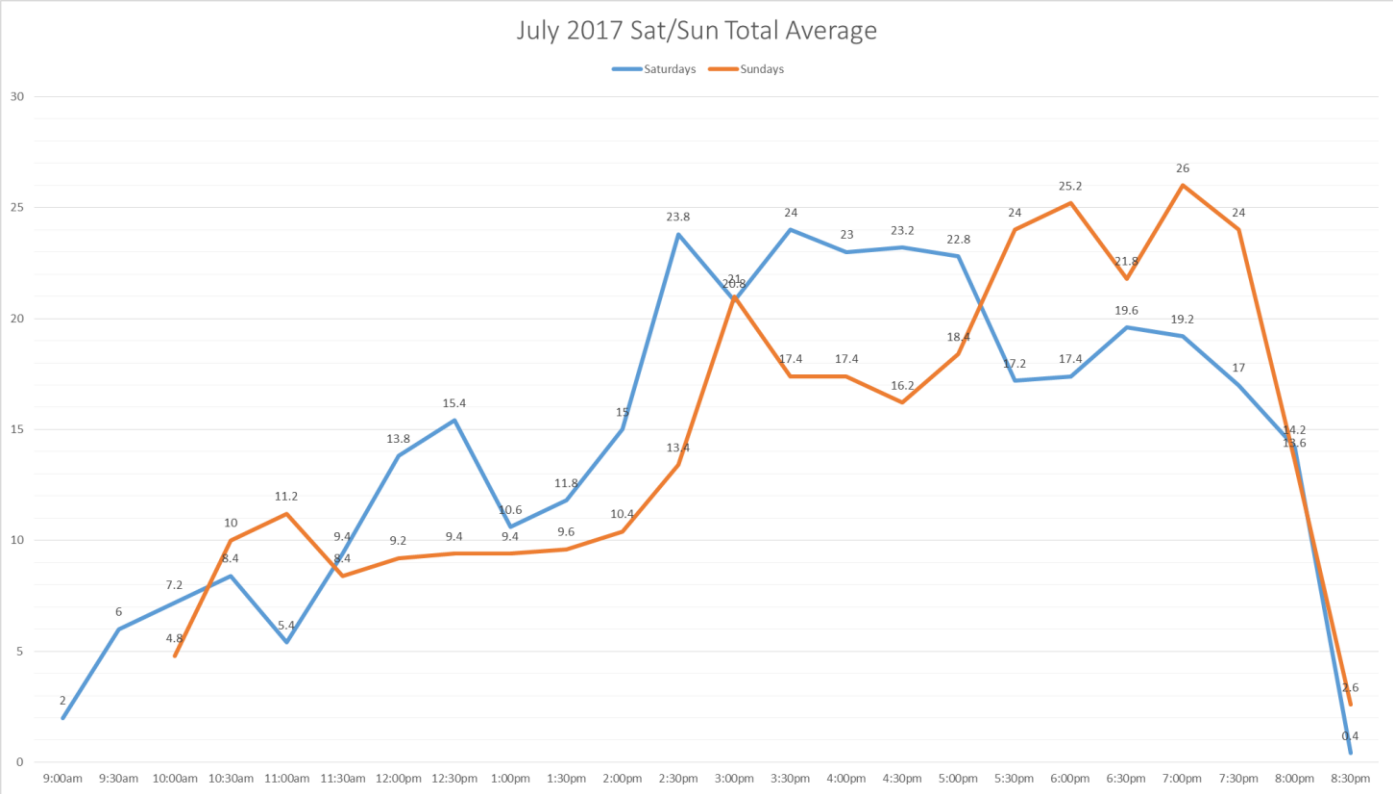
Facility Check-In	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
Member Checkins	1,983												1,983
Daily Admissions	1,258												1,258
Rentals	25												25
Events	0												0
Fitness Programming	48												48
Aquatics Programming	20												20
Youth Programs	14												14
Monthly Totals	3,334	0	0	0	0	0	0	0	0	0	0	0	3,348

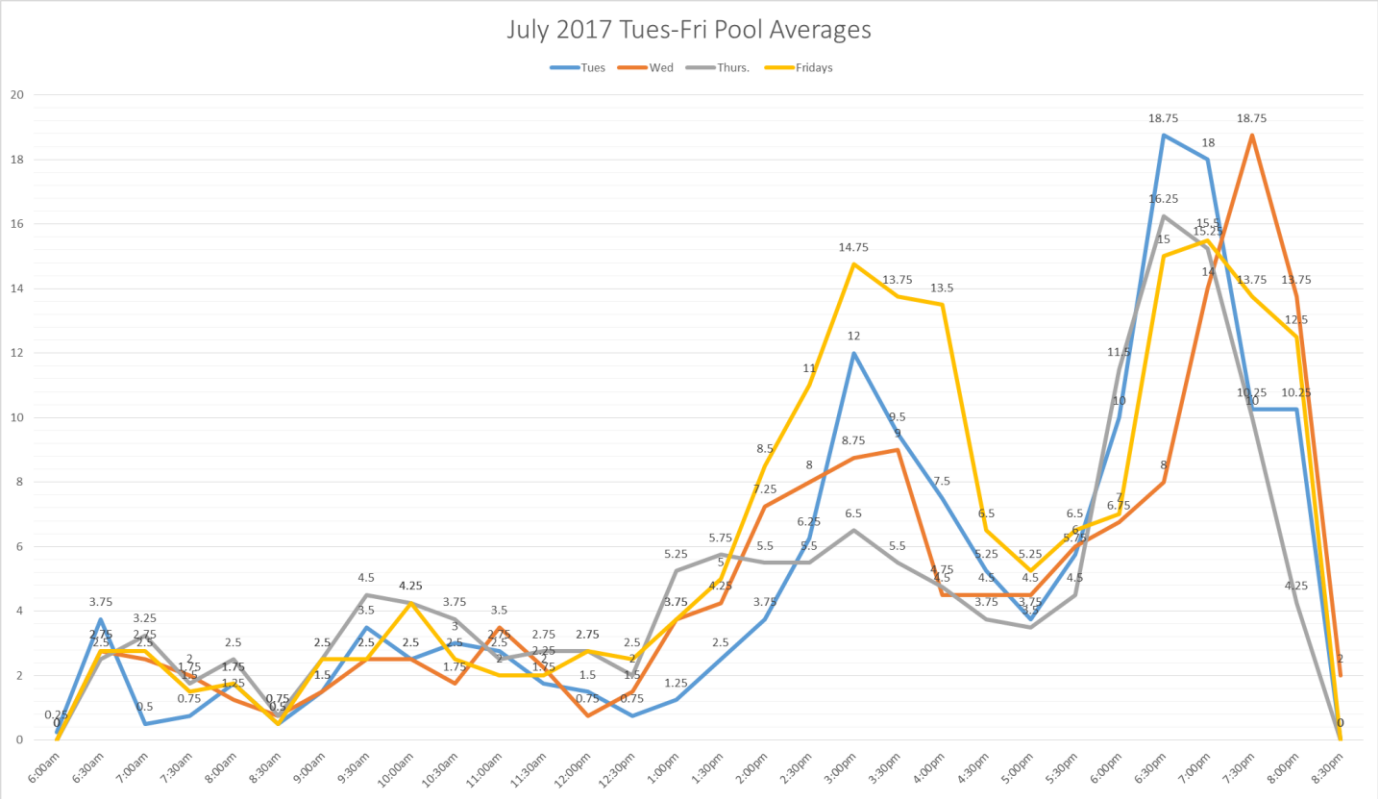
Facility Check-In	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total
Member Checkins	1,830	2,134	2,227	2,333	2,047	2,064	2,015	2,578	2,654	3,457	3,046	2,164	28,549
Daily Admissions	1,189	1,095	833	827	979	873	910	1,222	1,751	1,378	1,544	1,204	13,805
Rentals	25	105	186	150	162	130	87	125	135	146	134	91	1,476
Events	0	30	0	100	0	55	0	68	62	0	0	0	315
Fitness Programming	64	12	75	101	123	96	112	150	101	240	103	64	1,241
Aquatics Programming	0	220	258	309	283	160	231	322	303	270	133	61	2,550
Youth Programs									33	0	50	60	143
Monthly Totals	3,108	3,596	3,579	3,820	3,594	3,378	3,355	4,465	5,006	5,491	4,960	3,584	48,079

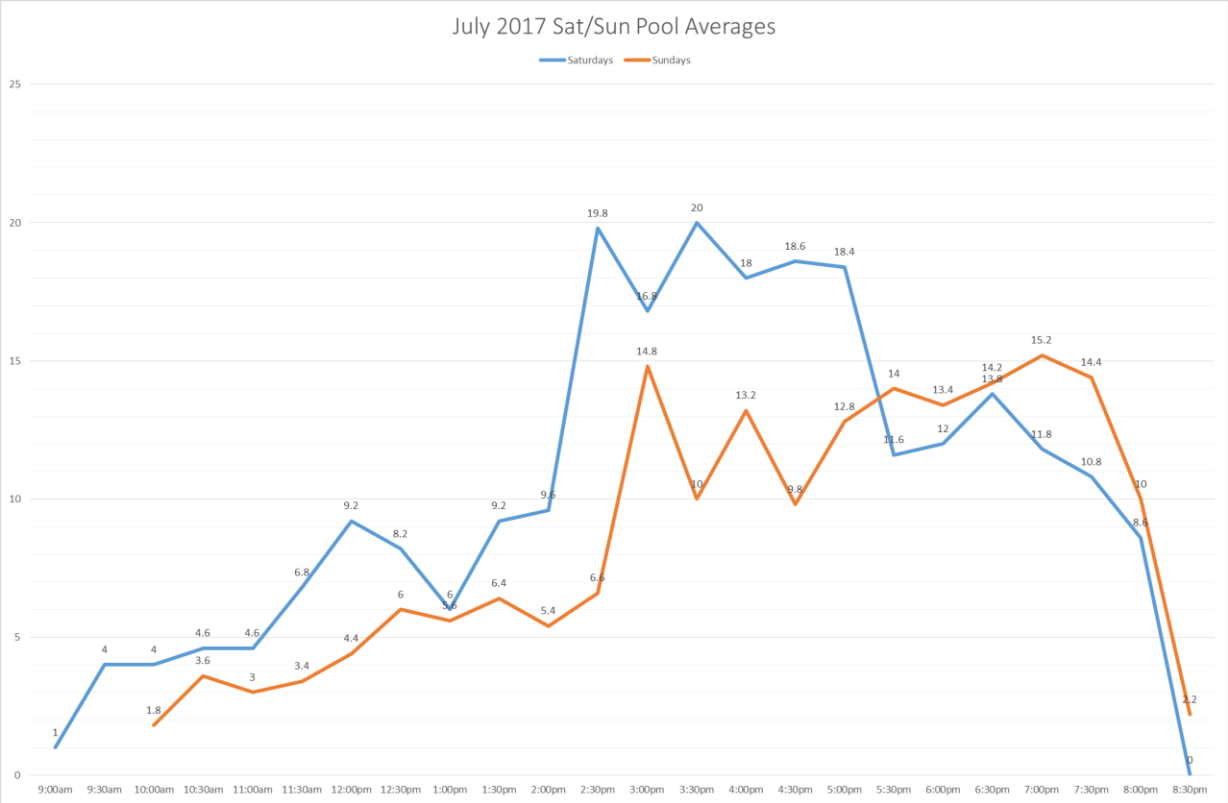
Area Usage: Count of the number of individuals in each area at the top and bottom of each hour. Showing trends and patterns of area usage, these numbers are not an accurate reporting of the overall number of patrons using the facility as patrons who remain in any area for more than 30 minutes are counted more than once. The below charts show average number of users for each area, by day of the week, per 30 minute period.

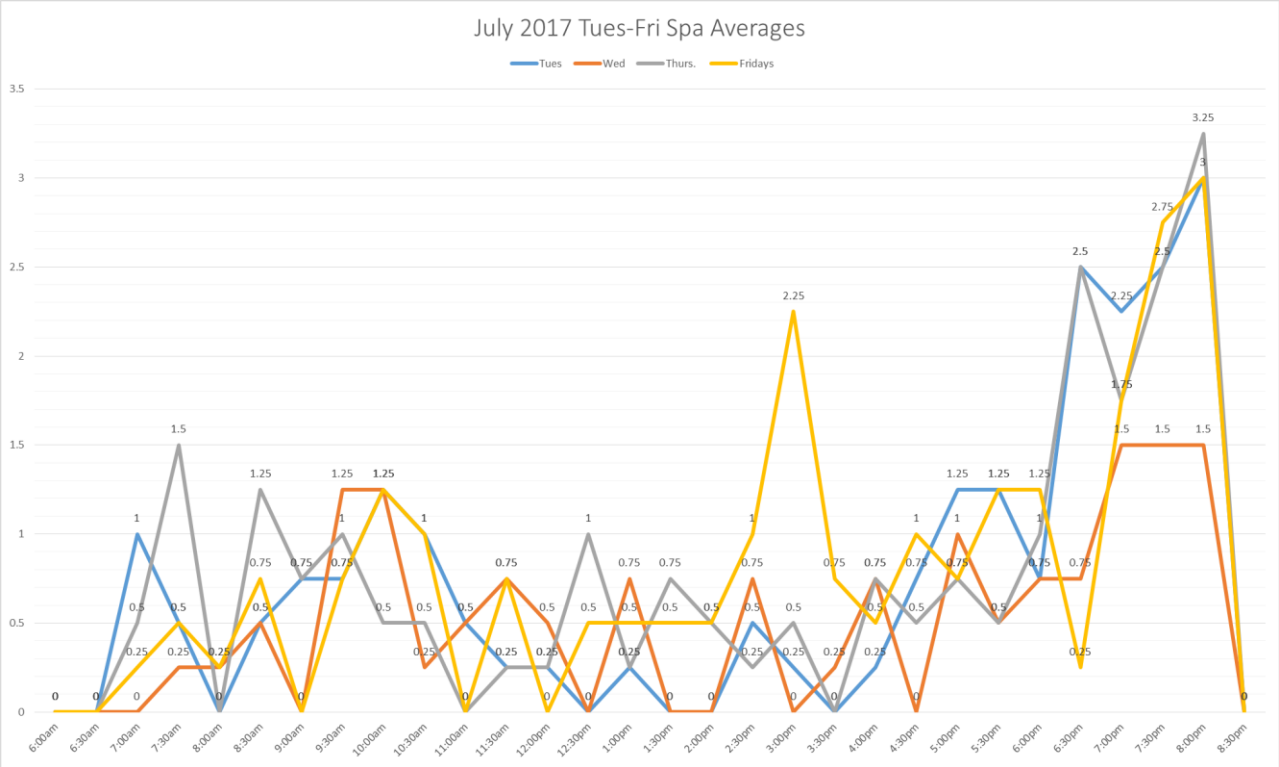
Combined Facility Totals

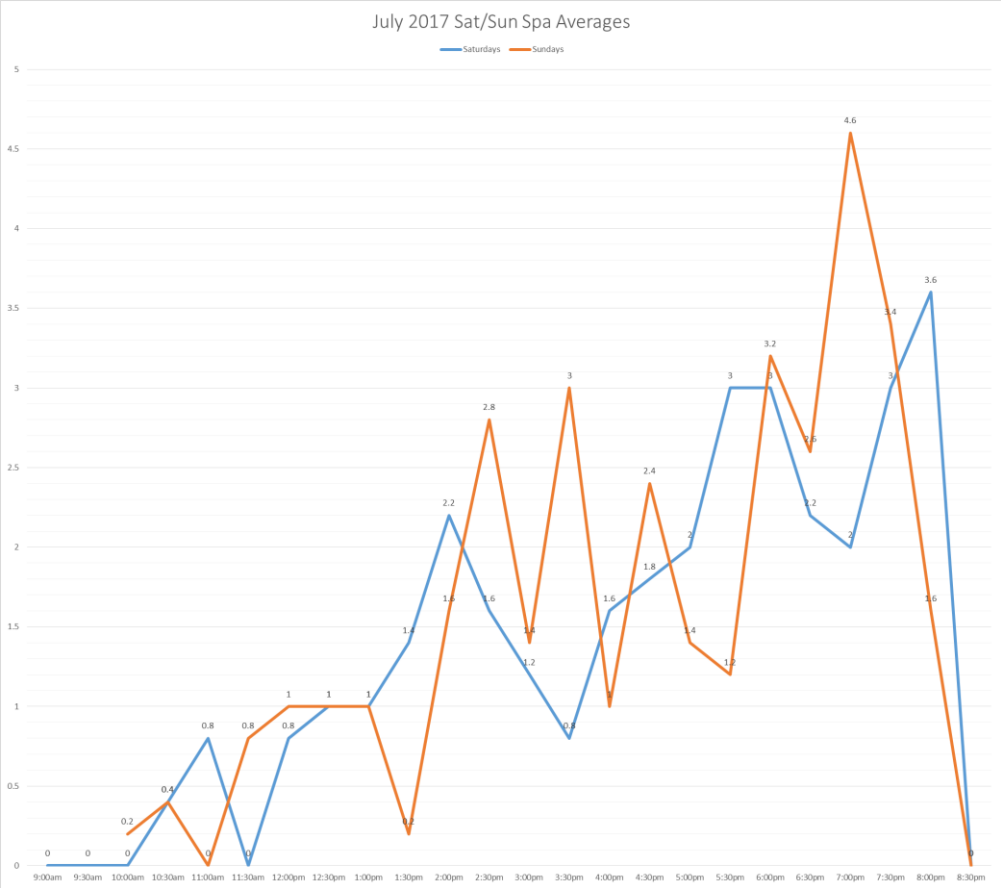


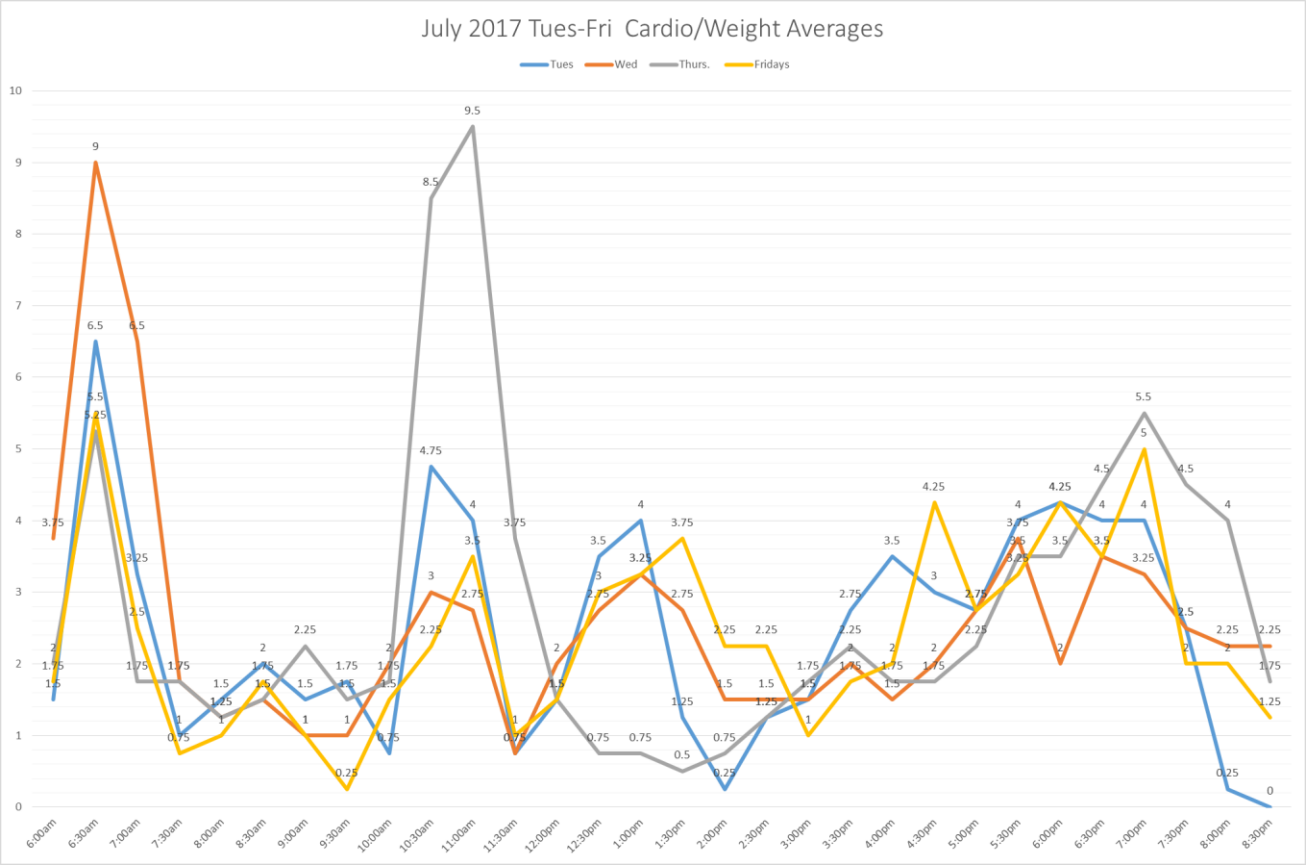


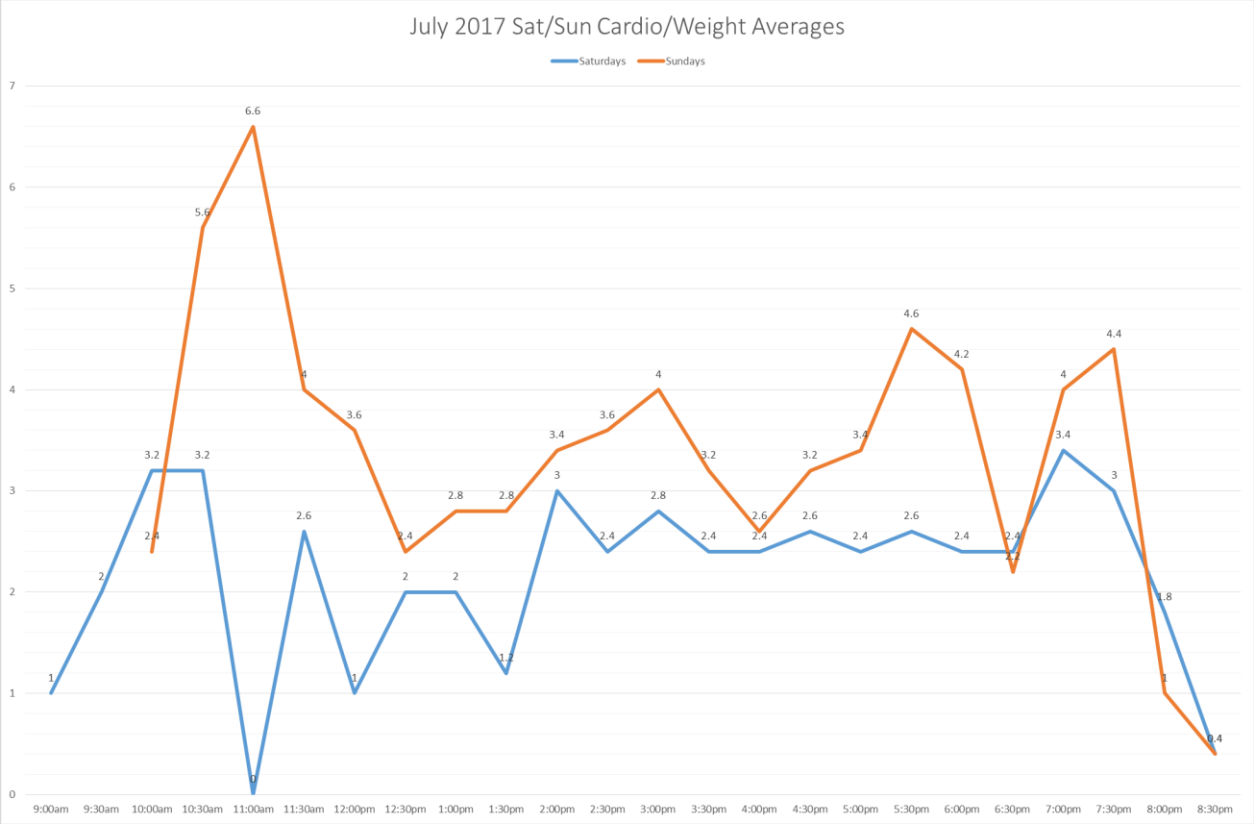

July 2017 Tues-Fri Pool Averages
Tues
Wed
Thurs.
Fridays
0
2
4
6
8
10
12
14
16
18
20
6:00am
6:30am
7:00am
7:30am
8:00am
8:30am
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm

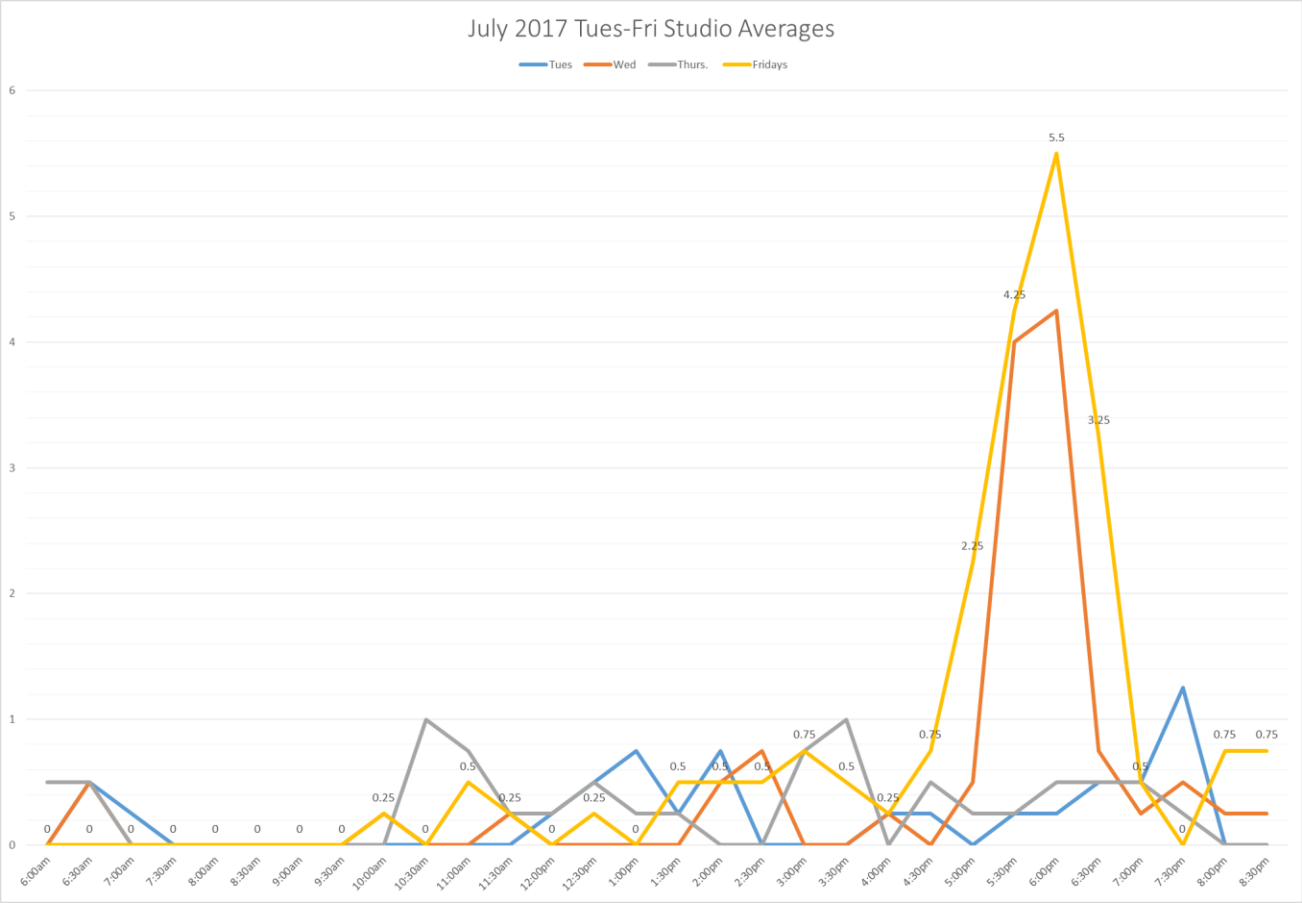

July 2017 Sat/Sun Pool Averages
Saturdays
Sundays
0
5
10
15
20
25
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm

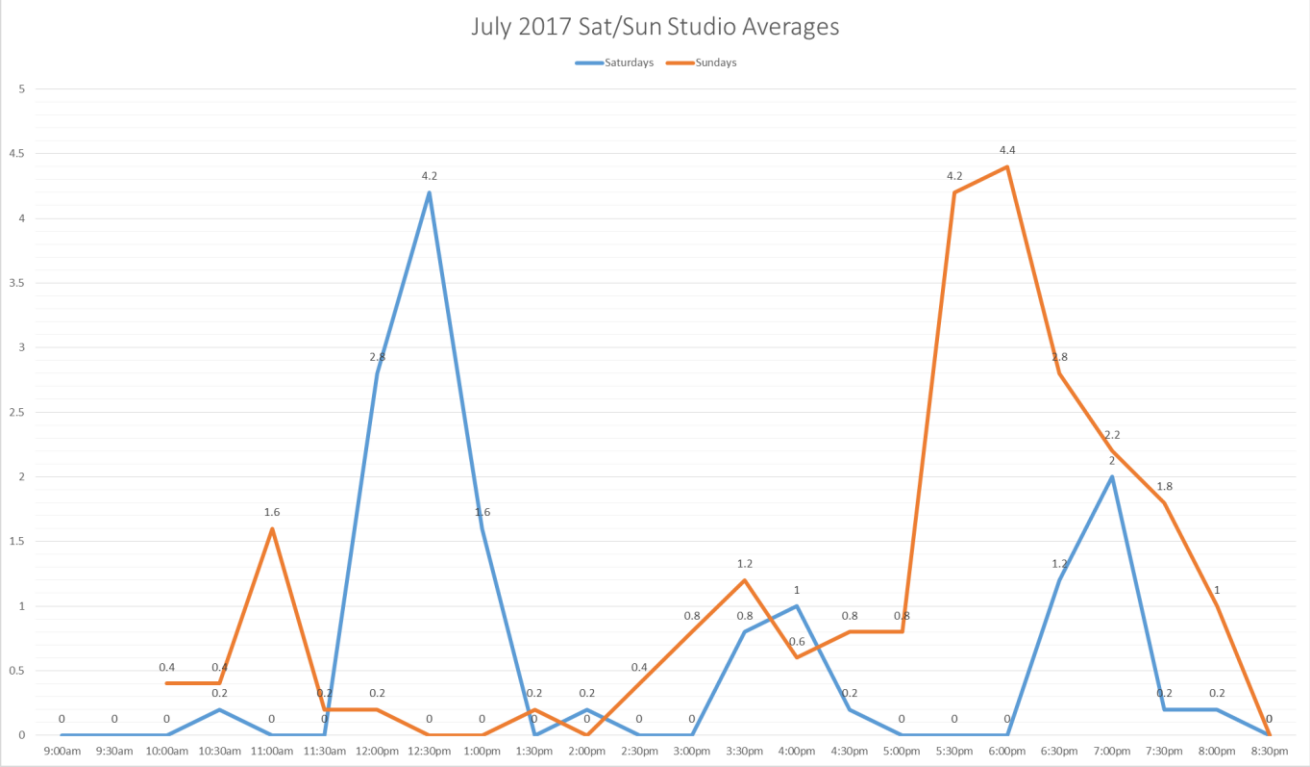

July 2017 Tues-Fri Spa Averages
Tues
Wed
Thurs.
Fridays
3.5
3
2.5
2
1.5
1
0.5
0
6:00am
6:30am
7:00am
7:30am
8:00am
8:30am
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm


July 2017 Sat/Sun Spa Averages
Saturdays
Sundays
5
4.5
4
3.5
3
2.5
2
1.5
1
0.5
0
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm


July 2017 Tues-Fri Cardio/Weight Averages
Tues
Wed
Thurs.
Fridays


July 2017 Sat/Sun Cardio/Weight Averages
Saturdays
Sundays


July 2017 Tues-Fri Studio Averages
Tues
Wed
Thurs.
Fridays
6
5
4
3
2
1
0
6:00am
6:30am
7:00am
7:30am
8:00am
8:30am
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm


July 2017 Sat/Sun Studio Averages
Saturdays
Sundays
5
4.5
4
3.5
3
2.5
2
1.5
1
0.5
0
9:00am
9:30am
10:00am
10:30am
11:00am
11:30am
12:00pm
12:30pm
1:00pm
1:30pm
2:00pm
2:30pm
3:00pm
3:30pm
4:00pm
4:30pm
5:00pm
5:30pm
6:00pm
6:30pm
7:00pm
7:30pm
8:00pm
8:30pm

YKFC Monthly Report June 2017

08/15/2017

Concessions	Number of Sales by Item												Annual Total
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
Apple Sauce	6												6
Big Pickle	0												0
Bottle Water	101												101
Burger/Rib Sandwich	23												23
Breakfast Sandwich	6												6
Burrito	5												5
canned juice 11-13oz													0
Candy	36												36
Chicken Nuggets	10												10
Chips	80												80
Corn Dog	34												34
CLIFF Bar	15												15
Cookies	20												20
Crackers	8												8
Cup of Noodles	13												13
Cupcakes-2 pack	6												6
Extra Cheese	13												13
Emergen-C	49												49
Fruit Snacks													0
fruit strip	16												16
Gatorade	107												107
Granola Bars	47												47
Halloween Candy													0
Hot Dogs	20												20
Hot Pocket	14												14
Hot Wings	13												13
Jalapeno Poppers	15												15
Jalapenos	4												4
Large Coffee	29												29
Large Hot Chocolate-2 packets	2												2
Large Juice	13												13
Mac&Cheese	0												0
mini juice	37												37
Muffin	28												28
Nachos	107												107
Nutella &Go pack	0												0
Oatmeal	16												16
Pancake/Sausage stick	0												0
Peanut butter crackers	0												0
Pizza	37												37
Popcorn	0												0
Propel Water	40												40
Pudding Cup	4												4
salsa	4												4
Razz Tea	0												0
Salted Peanuts	0												0
SanPellegrino	0												0
Small Coffee	26												26
small gatorade	29												29
Small Hot Chocolate-1 packet	13												13
Small Juice	85												85
Soft Pretzels	210												210
String Cheese	11												11
Taquito	28												28
Trail Mix	37												37
Vitamin Water	45												45
V8 Juice	4												4
Ice Cream Bars	0												0
Yogurt	1												1
Total	1467	0	0	0	0	0	0	0	0	0	0	0	1467

	Value of Sales per Item												Annual Total
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
Apple Sauce	$9.90												$9.90
Big Pickle	$0.00												$0.00
Bottle Water	$189.22												$189.22
Burger/Rib Sandwich	$0.00												$0.00
Breakfast Sandwich	$31.36												$31.36
Burrito	$16.70												$16.70
canned juice 11-13oz	$0.00												$0.00
Candy	$80.52												$80.52
Chicken Nuggets	$36.51												$36.51
Chips	$184.35												$184.35
Corn Dog	$90.67												$90.67
CLIFF Bar	$35.40												$35.40
Cookies	$42.48												$42.48
Crackers	$11.38												$11.38
Cup of Noodles	$33.46												$33.46
Cupcakes-2 pack	$16.98												$16.98
Extra Cheese	$9.23												$9.23
Emergen-C	$35.58												$35.58
Fruit Snacks	$0.00												$0.00
fruit strip	$14.10												$14.10
Gatorade	$404.80												$404.80
Granola Bars	$66.31												$66.31
Halloween Candy	$0.00												$0.00
Hot Dogs	$79.18												$79.18
Hot Pocket	$49.30												$49.30
Hot Wings	$45.26												$45.26
Jalapeno Poppers	$47.23												$47.23
Jalapenos	$2.84												$2.84
Large Coffee	$54.81												$54.81
Large Hot Chocolate-2 packets	$3.78												$3.78
Large Juice	$49.01												$49.01
Mac&Cheese	$0.00												$0.00
mini juice	$42.97												$42.97
Muffin	$71.09												$71.09
Nachos	$466.21												$466.21
Nutella &Go pack	$0.00												$0.00
Oatmeal	$21.15												$21.15
Pancake/Sausage stick	$0.00												$0.00
Peanut butter crackers	$0.00												$0.00
Pizza	$193.27												$193.27
Popcorn	$0.00												$0.00
Propel Water	$103.62												$103.62
Pudding Cup	$6.60												$6.60
salsa	$2.35												$2.35
Razz Tea	$0.00												$0.00
Salted Peanuts	$0.00												$0.00
SanPellegrino	$0.00												$0.00
Small Coffee	$30.68												$30.68
small gatorade	$72.09												$72.09
Small Hot Chocolate-1 packet	$15.55												$15.55
Small Juice	$201.02												$201.02
Soft Pretzels	$797.38												$797.38
String Cheese	$12.98												$12.98
Taquito	$35.75												$35.75
Trail Mix	$70.14												$70.14
Vitamin Water	$158.35												$158.35
V8 Juice	$10.36												$10.36
Ice Cream Bars	$0.00												$0.00
Yogurt	$2.36												$2.36
Total	$3,954.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,954.28

YKFC Monthly Report June 2017

08/15/2017

Pro-Shop	Number of Sales by Item												Annual Total
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
Adult Goggles	49												49
Adult Silicon Swim Cap	5												5
Anti fog spray	1												1
Animal Kids Goggles													0
Arm Floats	2												2
Arm band electronics													0
Beach Balls	4												4
Beach Towel	6												6
Boys Swim Trunks	13												13
Combo Set Ear/Nose Plus	8												8
Camelbak eddy Water Bottle													0
Critter Silicon Swim Cap													0
Dive Rings, Sticks or Discs	9												9
Diving Sticks													0
Ear plugs	3												3
Flip Flops	7												7
Fun Kids Kickboards													0
Girls One Piece Suit	15												15
H20 Dumbells													0
Hand Paddles													0
Head Phones													0
Junior Goggles	46												46
Lip Balm	1												1
Lock	12												12
Men's Swim Trunks	11												11
Mesh Bag	1												1
Noodles	9												9
Nose Plugs	17												17
Regular Kickboards	1												1
Retro Women Suit													0
Shammy Towel													0
Small White Towel	4												4
Summer Solutions 3 for 30													0
Swim Diapers	21												21
Water Squirts													0
Water Wings													0
Water Bottle	4												4
Water Cup	29												29
Women's Solid Color One Piece Suit	19												19
Women's Shorts/Leggings	4												4
Work out gloves	4												4
YKFC Tank Top													0
YKFC Bag													0
YKFC T-Shirt	4												4
Shorty Swim Suit	3												3
YKFC water bottle													0
Character Towel													0
Exercise Towel													0
Penguin Tube	10												10
Total	322	0	0	0	0	0	0	0	0	0	0	0	322

	Value of Sales per Item												Annual Total
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
Adult Goggles	$555.36												$555.36
Adult Silicon Swim Cap	$47.15												$47.15
Anti fog spray	$5.66												$5.66
Animal Kids Goggles	$0.00												$0.00
Arm Floats	$9.44												$9.44
Arm band electronics	$0.00												$0.00
Beach Balls	$7.56												$7.56
Beach Towel	$57.15												$57.15
Boys Swim Trunks	$245.31												$245.31
Combo Set Ear/Nose Plus	$38.04												$38.04
Camelbak eddy Water Bottle	$0.00												$0.00
Critter Silicon Swim Cap	$0.00												$0.00
Dive Rings, Sticks or Discs	$42.76												$42.76
Diving Sticks	$0.00												$0.00
Ear plugs	$8.49												$8.49
Flip Flops	$26.39												$26.39
Fun Kids Kickboards	$0.00												$0.00
Girls One Piece Suit	$283.05												$283.05
H20 Dumbells	$0.00												$0.00
Hand Paddles	$0.00												$0.00
Head Phones	$0.00												$0.00
Junior Goggles	$436.06												$436.06
Lip Balm	$1.89												$1.89
Lock	$56.64												$56.64
Men's Swim Trunks	$235.89												$235.89
Mesh Bag	$9.43												$9.43
Noodles	$23.59												$23.59
Nose Plugs	$48.28												$48.28
Regular Kickboards	$9.43												$9.43
Retro Women Suit	$0.00												$0.00
Shammy Towel	$0.00												$0.00
Small White Towel	$18.87												$18.87
Summer Solutions 3 for 30	$0.00												$0.00
Swim Diapers	$39.79												$39.79
Water Squirts	$0.00												$0.00
Water Wings	$0.00												$0.00
Water Bottle	$37.72												$37.72
Water Cup	$6.97												$6.97
Women's Solid Color One Piece Suit	$629.36												$629.36
Women's Shorts/Leggings	$90.56												$90.56
Work out gloves	$37.72												$37.72
YKFC Tank Top	$0.00												$0.00
YKFC Bag	$0.00												$0.00
YKFC T-Shirt	$94.34												$94.34
Shorty Swim Suit	$129.90												$129.90
YKFC water bottle	$0.00												$0.00
Character Towel	0												$0.00
Exercise Towel	0												$0.00
Penguin Tube	56.94												$56.94
													$0.00
Total	$3,289.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,289.74

FY18 Revenue

Code	Facility Revenue	Jul-17	Total	FY18 Budge	%attained
414	Memberships	$94,430	$94,430	$372,000	25.38%
430	Pro Shop	$3,283	$3,283	$39,675	8.27%
435	Concessions	$4,078	$4,078	$49,200	8.29%
460	Entry Fees	$6,162	$6,162	$78,480	7.85%
463	Facility Rental	$661	$661	$12,750	5.19%
465	Program Fees	$2,741	$2,741	$90,500	3.03%
	Facility Revenue Total		$0	$642,605	0.00%

- July Membership Revenue includes payment for LKSD FY18 Contract.

FY18 Expenses

	Expenses	**Jul-17**	Total	Budgeted	% used
	Full Time Wages	$10,000	$10,000	$233,050	4.29%
	Part TimeWages	$17,300	$17,300	$331,500	5.22%
	Benefits	$5,527	$5,527	$117,310	4.71%
521	Housing	$3,000	$3,000	$37,080	8.09%
545	Travel/Training	$0	$0	$5,731	0.00%
561	Supplies	$2,520	$2,520	$95,696	2.63%
580	Boiler	$0	$0	$5,250	0.00%
646	Contractors	$11,667	$11,667	$144,200	8.09%
661	Vehicle Maintenance/Repair	$0	$0	$750	0.00%
663	Janitorial Supplies/Services	$219	$219	$20,400	1.08%
668	Software Licenses	$405	$405	$6,869	5.90%
683	Minor Equipment	$0	$0	$10,500	0.00%
684	Donations and Awards	$90	$90	$500	18.00%
721	Insurance	$0	$0	$15,515	0.00%
724	Dues/Subscriptions	$169	$169	$1,965	8.62%
727	Advertising	$203	$203	$10,000	2.03%
733	Postage	$0	$0	$500	0.00%
736	Bank Charges	$0	$0	$14,060	0.00%
790	Allowance for Special Events	$0	$0	$800	0.00%
799	Miscellaneous	$0	$0	$5,058	0.00%
	TOTAL	**$51,102**	**$51,102**	**$374,875**	13.63%

Daily Patron Counts Total for Facility

	7/1/17	7/2/17	7/4/17	7/5/17	7/6/17	7/7/17	7/8/17	7/9/17	7/11/17	7/12/17	7/13/17	7/14/17	7/15/17	7/16/17	7/18/17	7/19/17	7/20/17	7/21/17	7/22/17	7/23/17	7/25/17	7/26/17	7/27/17	7/28/17	7/29/17	7/30/17	
Time	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Time
Total:																											**Total**
6:00am				2	3	2			2	2	1	2			2	6	2	1			3	5	4	2			6:00am
6:30am				12	9	11			9	13	4	5			20	16	8	10			14	8	12	7			6:30am
7:00am				6	3	7			6	13	7	1			4	9	3	7			10	8	9	7			7:00am
7:30am				4	2	2			3	7	3	1			4	3	6	3			2	2	9	5			7:30am
8:00am				4	2	2			3	3	1	3			3	2	4	2			7	2	8	5			8:00am
8:30am				4	3	3			3	3	2	1			3	1	5	5			6	3	4	3			8:30am
9:00am	1			1	7	1	0		4	4	7	2	5		3	1	5	7	1		8	4	3	4	3		9:00am
9:30am	4			3	5	2	7		6	2	6	2	7		7	4	10	7	8		11	10	7	3	4		9:30am
10:00am	4	13		3	4	3	7	2	1	1	5	6	9	1	9	13	9	13	15	2	8	7	8	7	1	6	10:00am
10:30am	9	18		0	8	2	3	11	3	2	4	2	3	4	14	9	18	11	20	5	18	9	25	8	7	12	10:30am
11:00am	2	15		3	13	2	4	6	4	4	1	6	2	12	11	10	19	12	10	8	14	10	18	4	9	15	11:00am
11:30am	11	4		3	9	3	11	6	3	3	1	0	2	12	3	4	11	7	11	10	5	6	7	6	12	10	11:30am
12:00pm	8	11		0	1	4	12	5	5	3	2	3	11	10	5	6	6	8	28	9	4	4	10	2	10	11	12:00pm
12:30pm	7	11		2	6	8	8	4	2	5	1	3	14	10	12	4	4	8	23	8	5	6	6	6	25	14	12:30pm
1:00pm	3	15		4	9	12	6	7	6	9	3	6	10	10	10	9	6	7	12	4	9	9	8	5	22	11	1:00pm
1:30pm	5	11		6	11	8	4	14	6	4	4	7	19	8	0	10	4	10	7	7	10	8	10	14	24	8	1:30pm
2:00pm	6	11	0	11	12	6	20	19	9	0	4	8	23	5	0	18	4	17	21	8	10	8	7	16	5	9	2:00pm
2:30pm	29	13	8	18	12	6	29	24	8	1	4	8	27	8	1	14	6	23	15	12	15	11	6	22	19	10	2:30pm
3:00pm	21	22	17	9	8	18	31	18	19	0	8	8	18	16	7	23	13	32	14	26	12	9	9	17	20	23	3:00pm
3:30pm	18	19	16	7	5	15	34	10	18	2	18	4	14	8	9	22	5	39	19	28	6	14	7	9	35	22	3:30pm
4:00pm	19	17	13	7	2	21	34	15	5	6	16	2	13	7	17	5	3	30	28	26	11	10	8	12	21	22	4:00pm
4:30pm	16	26	6	2	3	9	30	15	9	11	15	2	19	6	12	8	5	22	27	19	10	5	3	17	24	15	4:30pm
5:00pm	11	24	4	3	6	14	26	17	7	15	11	4	18	17	9	7	4	10	28	19	11	10	6	16	31	15	5:00pm
5:30pm	11	26	6	5	15	13	18	12	10	17	8	10	15	30	12	11	7	19	20	31	17	24	5	19	22	21	5:30pm
6:00pm	9	24	6	11	25	19	19	17	17	14	15	16	16	35	10	15	15	23	20	30	28	15	11	14	23	20	6:00pm
6:30pm	12	20	6	17	28	18	26	15	25	7	28	12	17	27	37	14	23	43	18	25	35	14	16	15	25	22	6:30pm
7:00pm	11	24	11	21	28	29	27	24	18	14	24	10	12	31	40	13	26	38	23	29	30	28	14	14	23	22	7:00pm
7:30pm	10	27	10	21	18	18	11	28	9	13	20	5	9	16	22	25	22	31	22	27	25	34	9	20	33	22	7:30pm
8:00pm	10	18	13	12	11	13	6	11	10	17	11	8	9	15	11	12	20	28	12	9	20	30	4	24	34	15	8:00pm
8:30pm	0	0	0	0	0	0	0	11	0	8	2	4	2	0	0	3	5	2	0	2	0	7	0	2	0	0	8:30pm
Total:	237	369	116	201	268	271	373	291	230	203	236	151	294	288	297	297	278	475	402	344	364	320	253	305	432	325	:Total

Daily Patron Counts By Area:

	7/1/17	7/2/17	7/4/17	7/5/17	7/6/17	7/7/17	7/8/17	7/9/17	7/11/17	7/12/17	7/13/17	7/14/17	7/15/17	7/16/17	7/18/17	7/19/17	7/20/17	7/21/17	7/22/17	7/23/17	7/25/17	7/26/17	7/27/17	7/28/17	7/29/17	7/30/17	
Time	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Time
Studio																											**Studio**
6:00am				0	0	0			0	0	0	0			0	0	0	0			0	0	2	0			6:00am
6:30am				0	0	0			0	0	0	0			1	1	1	0			1	1	1	0			6:30am
7:00am				0	0	0			0	0	0	0			0	0	0	0			1	0	0	0			7:00am
7:30am				0	0	0			0	0	0	0			0	0	0	0			0	0	0	0			7:30am
8:00am				0	0	0			0	0	0	0			0	0	0	0			0	0	0	0			8:00am
8:30am				0	0	0			0	0	0	0			0	0	0	0			0	0	0	0			8:30am
9:00am	0			0	0	0	0		0	0	0	0	0		0	0	0	0	0		0	0	0	0	0		9:00am
9:30am	0			0	0	0	0		0	0	0	0	0		0	0	0	0	0		0	0	0	0	0		9:30am
10:00am	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	2	10:00am
10:30am	1	0		0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	2	10:30am
11:00am	0	0		0	0	0	0	0	0	0	0	2	0	1	0	0	1	0	0	0	0	0	2	0	0	7	11:00am
11:30am	0	0		0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	1	1	0	0	11:30am
12:00pm	0	0		0	0	0	0	1	0	0	0	0	7	0	0	0	0	0	7	0	1	0	1	0	0	0	12:00pm
12:30pm	0	0		0	0	0	0	0	0	0	0	0	7	0	2	0	0	1	7	0	0	0	2	0	7	0	12:30pm
1:00pm	0	0		0	0	0	0	0	0	0	0	0	1	0	2	0	1	0	0	0	1	0	0	0	7	0	1:00pm
1:30pm	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	1	0	0	2	0	0	1:30pm
2:00pm	0	0	0	0	0	0	0	0	2	0	0	0	1	0	0	2	0	0	0	0	1	0	0	2	0	0	2:00pm
2:30pm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	2	0	0	2:30pm
3:00pm	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	2	2	0	1	0	0	1	1	0	1	3:00pm
3:30pm	0	1	0	0	0	0	0	3	0	0	0	0	2	0	0	0	2	2	1	1	0	0	2	0	1	1	3:30pm
4:00pm	0	0	0	0	0	0	0	3	0	0	0	0	1	0	0	0	0	1	4	0	1	1	0	0	0	0	4:00pm
4:30pm	0	1	0	0	0	0	0	1	0	0	2	0	1	2	1	0	0	2	0	0	0	0	0	1	0	0	4:30pm
5:00pm	0	0	0	0	0	1	0	1	0	0	0	1	0	3	0	1	0	1	0	0	0	1	1	6	0	0	5:00pm
5:30pm	0	1	0	0	1	0	0	0	0	4	0	3	0	6	0	5	0	8	0	10	1	7	0	6	0	4	5:30pm
6:00pm	0	0	0	0	0	4	0	0	0	4	2	4	0	7	0	6	0	8	0	10	1	7	0	6	0	5	6:00pm
6:30pm	0	1	0	0	1	3	6	0	0	0	1	3	0	7	1	2	0	6	0	2	1	1	0	1	0	4	6:30pm
7:00pm	1	8	0	0	0	2	8	0	0	0	2	0	1	3	0	0	0	0	0	0	2	1	0	0	0	0	7:00pm
7:30pm	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	5	1	0	0	1	1	7:30pm
8:00pm	1	3	0	0	0	0	0	2	0	0	0	3	0	0	0	0	0	0	0	0	0	1	0	0	0	0	8:00pm
8:30pm	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	1	0	0	0	0	8:30pm
Total:	3	23	0	0	3	10	14	12	2	8	7	19	21	31	7	18	9	32	19	25	17	27	16	28	16	29	Total

	7/1/17	7/2/17	7/4/17	7/5/17	7/6/17	7/7/17	7/8/17	7/9/17	7/11/17	7/12/17	7/13/17	7/14/17	7/15/17	7/16/17	7/18/17	7/19/17	7/20/17	7/21/17	7/22/17	7/23/17	7/25/17	7/26/17	7/27/17	7/28/17	7/29/17	7/30/17	
Time	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Time
Fitness																											**Fitness**
6:00am				2	3	2			2	2	1	2			2	6	2	1			2	5	2	2			6:00am
6:30am				8	8	8			8	9	1	4			11	12	5	6			7	7	7	4			6:30am
7:00am				5	2	5			2	8	0	0			3	8	1	2			8	5	4	3			7:00am
7:30am				3	2	1			2	3	1	0			1	1	1	1			1	0	3	1			7:30am
8:00am				2	1	1			2	1	0	0			1	1	1	1			3	1	3	2			8:00am
8:30am				2	0	2			2	1	1	0			2	1	3	3			4	2	2	2			8:30am
9:00am	0			0	0	1	0		1	1	4	0	3		2	0	4	0	0		3	3	1	3	2		9:00am
9:30am	2			1	0	1	2		4	0	3	0	4		0	1	3	0	0		3	2	0	0	2		9:30am
10:00am	0	6		0	0	1	3	1	0	1	1	0	7	1	3	5	3	2	6	1	0	2	3	3	0	3	10:00am
10:30am	6	10		0	4	1	0	5	0	2	0	0	3	4	9	4	14	2	7	2	10	6	16	6	0	7	10:30am
11:00am	0	9		0	13	0	0	4	1	4	0	4	0	11	8	2	9	6	0	4	7	5	16	4	0	5	11:00am
11:30am	5	2		0	9	0	0	4	0	2	0	0	1	9	0	0	1	2	4	2	3	1	5	2	3	3	11:30am
12:00pm	2	2		0	0	2	0	3	0	1	0	0	1	8	3	4	2	2	2	1	3	3	4	2	0	4	12:00pm
12:30pm	1	2		0	2	4	1	4	2	3	0	0	4	3	7	3	1	4	3	1	5	5	0	4	1	2	12:30pm
1:00pm	0	2		0	0	8	0	5	5	6	0	0	4	3	6	3	2	2	3	2	5	4	1	3	3	2	1:00pm
1:30pm	2	2		0	0	8	0	4	3	4	0	0	0	3	0	2	0	2	0	4	2	5	2	5	4	1	1:30pm
2:00pm	1	3		0	1	1	2	5	1	0	0	0	4	4	0	2	0	3	5	3	0	4	2	5	3	2	2:00pm
2:30pm	2	5	4	0	3	2	2	4	0	0	0	0	3	3	1	3	1	3	1	3	0	3	1	4	4	3	2:30pm
3:00pm	2	5	6	0	0	1	3	8	0	0	2	0	3	2	0	5	2	1	2	2	0	1	3	2	4	3	3:00pm
3:30pm	2	5	3	0	0	2	3	2	5	2	3	0	2	1	0	4	3	4	1	6	3	2	3	1	4	2	3:30pm
4:00pm	3	4	3	0	0	1	2	1	0	4	1	0	1	1	7	1	3	4	2	3	4	1	3	3	4	4	4:00pm
4:30pm	3	5	2	0	0	1	3	3	4	2	1	0	1	2	3	3	5	11	2	3	3	3	1	5	4	3	4:30pm
5:00pm	3	5	0	0	1	3	2	3	0	6	5	3	2	2	3	2	3	3	2	4	8	3	0	2	3	3	5:00pm
5:30pm	4	9	2	0	1	4	3	2	0	5	7	3	1	3	4	1	2	5	3	5	10	9	4	1	2	4	5:30pm
6:00pm	4	6	2	0	6	6	3	5	0	5	4	2	1	2	3	3	1	7	2	4	12	0	3	2	2	4	6:00pm
6:30pm	4	1	1	0	6	2	2	3	0	2	5	1	1	1	3	6	4	9	4	4	12	6	3	2	1	2	6:30pm
7:00pm	5	2	3	0	9	7	3	6	0	0	6	1	4	1	3	7	5	8	4	6	10	6	2	4	1	5	7:00pm
7:30pm	4	4	1	0	5	0	4	10	0	0	6	1	4	0	0	6	5	4	0	5	9	4	2	3	3	3	7:30pm
8:00pm	0	0	1	0	7	0	2	1	0	0	4	2	3	0	0	3	4	4	0	2	0	6	1	2	4	2	8:00pm
8:30pm	0	0	0	0	0	0	0	0	0	0	2	1	2	0	0	3	5	2	0	2	0	6	0	2	0	0	8:30pm
Total:	55	89	28	23	83	75	40	83	44	74	58	24	59	64	85	102	95	104	53	69	137	110	97	84	54	67	Total

	7/1/17	7/2/17	7/4/17	7/5/17	7/6/17	7/7/17	7/8/17	7/9/17	7/11/17	7/12/17	7/13/17	7/14/17	7/15/17	7/16/17	7/18/17	7/19/17	7/20/17	7/21/17	7/22/17	7/23/17	7/25/17	7/26/17	7/27/17	7/28/17	7/29/17	7/30/17	
Time	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Time
Pool																											**Pool**
6:00am				0	0	0			0	0	0	0			0	0	0	0			1	0	0	0			6:00am
6:30am				4	1	3			1	4	3	1			8	3	2	4			6	0	4	3			6:30am
7:00am				1	1	1			1	5	7	1			0	1	2	5			1	3	3	4			7:00am
7:30am				0	0	1			1	4	1	1			1	2	2	0			1	2	4	4			7:30am
8:00am				2	1	1			1	2	1	3			2	0	3	1			4	1	5	2			8:00am
8:30am				2	2	0			1	1	0	0			0	0	0	1			1	0	1	1			8:30am
9:00am	1			1	6	0	0		2	3	2	2	2		0	1	1	7	1		4	1	1	1	1		9:00am
9:30am	2			1	3	1	5		2	1	1	1	3		6	2	7	6	8		6	6	7	2	2		9:30am
10:00am	4	7		2	4	2	4	0	0	0	4	4	2	0	4	6	4	9	9	1	6	2	5	2	1	1	10:00am
10:30am	2	8		0	3	1	3	4	2	0	3	2	0	0	5	4	4	7	11	3	5	3	5	0	7	3	10:30am
11:00am	2	6		3	0	2	4	2	3	0	1	0	1	0	3	6	9	6	9	4	5	5	0	0	7	3	11:00am
11:30am	6	2		2	0	3	11	1	3	1	1	0	1	2	3	3	9	3	7	7	1	3	1	2	9	5	11:30am
12:00pm	4	9		0	1	2	12	0	5	1	2	3	3	1	1	2	4	6	17	7	0	0	4	0	10	5	12:00pm
12:30pm	5	7		2	4	4	3	0	0	2	1	3	3	6	3	1	1	3	13	7	0	1	2	0	17	10	12:30pm
1:00pm	3	12		4	9	4	3	0	1	3	3	6	3	5	1	6	2	5	9	2	3	2	7	0	12	9	1:00pm
1:30pm	0	9		6	11	0	4	10	3	0	4	7	17	4	0	8	3	8	7	2	7	3	5	5	18	7	1:30pm
2:00pm	5	5	0	11	11	5	16	11	6	0	4	6	13	1	0	14	4	14	14	3	9	4	3	9	0	7	2:00pm
2:30pm	27	6	4	16	9	4	26	13	8	0	4	6	19	4	0	11	4	18	12	7	13	5	5	16	15	3	2:30pm
3:00pm	18	16	11	9	7	13	26	9	19	0	5	6	13	12	7	18	9	28	12	21	11	8	5	12	15	16	3:00pm
3:30pm	16	12	13	7	5	12	30	0	13	0	15	4	9	4	9	18	0	31	17	17	3	11	2	8	28	17	3:30pm
4:00pm	15	13	10	5	2	18	29	8	4	2	14	2	10	6	10	4	0	25	21	22	6	7	3	9	15	17	4:00pm
4:30pm	13	16	4	2	1	8	27	7	4	9	12	2	14	2	8	5	0	7	21	16	5	2	2	9	18	8	4:30pm
5:00pm	8	15	4	1	5	9	23	12	5	9	5	0	14	11	3	4	1	5	25	15	3	4	3	7	22	11	5:00pm
5:30pm	7	15	4	5	11	9	12	10	10	8	1	4	12	21	4	5	5	3	9	15	5	6	1	10	18	9	5:30pm
6:00pm	3	13	4	11	16	9	14	9	16	5	9	7	10	23	6	5	13	7	13	15	14	6	8	5	20	7	6:00pm
6:30pm	5	16	4	16	19	13	14	11	22	4	19	8	15	17	32	5	16	28	13	16	17	7	11	11	22	11	6:30pm
7:00pm	4	4	6	19	16	16	14	16	16	12	14	9	5	25	36	5	21	29	18	16	14	20	10	8	18	15	7:00pm
7:30pm	5	12	4	16	9	17	7	14	8	13	12	4	4	14	19	17	14	19	18	16	10	29	5	15	20	16	7:30pm
8:00pm	9	13	9	9	0	11	4	7	7	17	3	2	4	14	7	7	14	19	11	3	18	22	0	18	15	13	8:00pm
8:30pm	0	0	0	0	0	0	0	11	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8:30pm
Total:	164	216	77	157	157	169	291	155	164	114	151	94	177	172	178	163	154	304	295	215	179	163	112	163	310	193	Total

	7/1/17	7/2/17	7/4/17	7/5/17	7/6/17	7/7/17	7/8/17	7/9/17	7/11/17	7/12/17	7/13/17	7/14/17	7/15/17	7/16/17	7/18/17	7/19/17	7/20/17	7/21/17	7/22/17	7/23/17	7/25/17	7/26/17	7/27/17	7/28/17	7/29/17	7/30/17	
Time	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Tuesday	Wed	Thursday	Friday	Saturday	Sunday	Time
Spa																											**Spa**
6:00am				0	0	0			0	0	0	0			0	0	0	0			0	0	0	0			6:00am
6:30am				0	0	0			0	0	0	0			0	0	0	0			0	0	0	0			6:30am
7:00am				0	0	1			3	0	0	0			1	0	0	0			0	0	2	0			7:00am
7:30am				1	0	0			0	0	1	0			2	0	3	2			0	0	2	0			7:30am
8:00am				0	0	0			0	0	0	0			0	1	0	0			0	0	0	1			8:00am
8:30am				0	1	1			0	1	1	1			1	0	2	1			1	1	1	0			8:30am
9:00am	0			0	1	0	0		1	0	1	0	0		1	0	0	0	0		1	0	1	0	0		9:00am
9:30am	0			1	2	0	0		0	1	2	1	0		1	1	0	1	0		2	2	0	1	0		9:30am
10:00am	0	0		1	0	0	0	1	1	0	0	2	0	0	2	2	2	1	0	0	2	2	0	2	0	0	10:00am
10:30am	0	0		0	0	0	0	2	1	0	1	0	0	0	0	1	0	2	2	0	3	0	1	2	0	0	10:30am
11:00am	0	0		0	0	0	0	0	0	0	0	0	1	0	0	2	0	0	1	0	2	0	0	0	2	0	11:00am
11:30am	0	0		1	0	0	0	1	0	0	0	0	0	0	0	1	1	2	0	1	1	1	0	1	0	2	11:30am
12:00pm	2	0		0	0	0	0	1	0	1	0	0	0	1	1	0	0	0	2	1	0	1	1	0	0	2	12:00pm
12:30pm	1	2		0	0	0	4	0	0	0	0	0	0	1	0	0	2	0	0	0	0	0	2	2	0	2	12:30pm
1:00pm	0	1		0	0	0	3	2	0	0	0	0	2	2	1	0	1	0	0	0	0	3	0	2	0	0	1:00pm
1:30pm	3	0		0	0	0	0	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	3	2	2	0	1:30pm
2:00pm	0	3	0	0	0	0	2	3	0	0	0	0	5	0	0	0	0	0	2	2	0	0	2	0	2	0	2:00pm
2:30pm	0	2	0	2	0	0	1	7	0	1	0	2	5	1	0	0	1	2	2	2	2	0	0	0	0	2	2:30pm
3:00pm	1	1	0	0	1	4	2	0	0	0	1	2	2	1	0	0	0	1	0	2	1	0	0	2	1	3	3:00pm
3:30pm	0	1	0	0	0	1	1	5	0	0	0	0	1	3	0	0	0	2	0	4	0	1	0	0	2	2	3:30pm
4:00pm	1	0	0	2	0	2	3	3	1	0	1	0	1	0	0	0	0	0	1	1	0	1	2	0	2	1	4:00pm
4:30pm	0	4	0	0	2	0	0	4	1	0	0	0	3	0	0	0	0	2	4	0	2	0	0	2	2	4	4:30pm
5:00pm	0	4	0	2	0	1	1	1	2	0	1	0	2	1	3	0	0	1	1	0	0	2	2	1	6	1	5:00pm
5:30pm	0	1	0	0	2	0	3	0	0	0	0	0	2	0	4	0	0	3	8	1	1	2	0	2	2	4	5:30pm
6:00pm	2	5	0	0	3	0	2	3	1	0	0	3	5	3	1	1	1	1	5	1	1	2	0	1	1	4	6:00pm
6:30pm	3	2	1	1	2	0	4	1	3	1	3	0	1	2	1	1	3	0	1	3	5	0	2	1	2	5	6:30pm
7:00pm	1	10	2	2	3	4	2	2	2	2	2	0	2	2	1	1	0	1	1	7	4	1	2	2	4	2	7:00pm
7:30pm	1	3	5	5	4	1	0	4	1	0	2	0	1	2	3	1	2	8	4	6	1	0	2	2	9	2	7:30pm
8:00pm	0	2	3	3	4	2	0	1	3	0	4	1	2	1	4	2	2	5	1	4	2	1	3	4	15	0	8:00pm
8:30pm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8:30pm
Total:	15	41	11	21	25	17	28	41	20	7	20	14	37	21	27	14	20	35	35	35	31	20	28	30	52	36	Total

July 2017 Monthly Facility Averages

Total	Tue	Wed	Thur	Fri	Total	Sat	Sun
6:00am	1.75	3.75	2.5	1.75	6:00am		
6:30am	10.75	12.25	8.25	8.25	6:30am		
7:00am	5	9	5.5	5.5	7:00am		
7:30am	2.25	4	5	2.75	7:30am		
8:00am	3.25	2.75	3.75	3	8:00am		
8:30am	3	2.75	3.5	3	8:30am		
9:00am	3.75	2.5	5.5	3.5	9:00am	2	
9:30am	6	4.75	7	3.5	9:30am	6	
10:00am	4.5	6	6.5	7.25	10:00am	7.2	4.8
10:30am	8.75	5	13.75	5.75	10:30am	8.4	10
11:00am	7.25	6.75	12.75	6	11:00am	5.4	11.2
11:30am	2.75	4	7	4	11:30am	9.4	8.4
12:00pm	3.5	3.25	4.75	4.25	12:00pm	13.8	9.2
12:30pm	4.75	4.25	4.25	6.25	12:30pm	15.4	9.4
1:00pm	6.25	7.75	6.5	7.5	1:00pm	10.6	9.4
1:30pm	4	7	7.25	9.75	1:30pm	11.8	9.6
2:00pm	4.75	9.25	6.75	11.75	2:00pm	15	10.4
2:30pm	8	11	7	14.75	2:30pm	23.8	13.4
3:00pm	13.75	10.25	9.5	18.75	3:00pm	20.8	21
3:30pm	12.25	11.25	8.75	16.75	3:30pm	24	17.4
4:00pm	11.5	7	7.25	16.25	4:00pm	23	17.4
4:30pm	9.25	6.5	6.5	12.5	4:30pm	23.2	16.2
5:00pm	7.75	8.75	6.75	11	5:00pm	22.8	18.4
5:30pm	11.25	14.25	8.75	15.25	5:30pm	17.2	24
6:00pm	15.25	13.75	16.5	18	6:00pm	17.4	25.2
6:30pm	25.75	13	23.75	22	6:30pm	19.6	21.8
7:00pm	24.75	19	23	22.75	7:00pm	19.2	26
7:30pm	16.5	23.25	17.25	18.5	7:30pm	17	24
8:00pm	13.5	17.75	11.5	18.25	8:00pm	14.2	13.6
8:30pm	0	4.5	1.75	2	8:30pm	0.4	2.6

July 2017 Monthly Area Averages

Studio	Tues	Wed	Thurs.	Fridays	Studio	Saturdays	Sundays
6:00am	0	0	0.5	0	6:00am		
6:30am	0.5	0.5	0.5	0	6:30am		
7:00am	0.25	0	0	0	7:00am		
7:30am	0	0	0	0	7:30am		
8:00am	0	0	0	0	8:00am		
8:30am	0	0	0	0	8:30am		
9:00am	0	0	0	0	9:00am	0	
9:30am	0	0	0	0	9:30am	0	
10:00am	0	0.25	0	0.25	10:00am	0	0.4
10:30am	0	0	1	0	10:30am	0.2	0.4
11:00am	0	0	0.75	0.5	11:00am	0	1.6
11:30am	0	0.25	0.25	0.25	11:30am	0	0.2
12:00pm	0.25	0	0.25	0	12:00pm	2.8	0.2
12:30pm	0.5	0	0.5	0.25	12:30pm	4.2	0
1:00pm	0.75	0	0.25	0	1:00pm	1.6	0
1:30pm	0.25	0	0.25	0.5	1:30pm	0	0.2
2:00pm	0.75	0.5	0	0.5	2:00pm	0.2	0
2:30pm	0	0.75	0	0.5	2:30pm	0	0.4
3:00pm	0	0	0.75	0.75	3:00pm	0	0.8
3:30pm	0	0	1	0.5	3:30pm	0.8	1.2
4:00pm	0.25	0.25	0	0.25	4:00pm	1	0.6
4:30pm	0.25	0	0.5	0.75	4:30pm	0.2	0.8
5:00pm	0	0.5	0.25	2.25	5:00pm	0	0.8
5:30pm	0.25	4	0.25	4.25	5:30pm	0	4.2
6:00pm	0.25	4.25	0.5	5.5	6:00pm	0	4.4
6:30pm	0.5	0.75	0.5	3.25	6:30pm	1.2	2.8
7:00pm	0.5	0.25	0.5	0.5	7:00pm	2	2.2
7:30pm	1.25	0.5	0.25	0	7:30pm	0.2	1.8
8:00pm	0	0.25	0	0.75	8:00pm	0.2	1
8:30pm	0	0.25	0	0.75	8:30pm	0	0

Fitness	Tues	Wed	Thurs.	Fridays	Fitness	Saturdays	Sundays
6:00am	1.5	3.75	2	1.75	6:00am		
6:30am	6.5	9	5.25	5.5	6:30am		
7:00am	3.25	6.5	1.75	2.5	7:00am		
7:30am	1	1.75	1.75	0.75	7:30am		
8:00am	1.5	1.25	1.25	1	8:00am		
8:30am	2	1.5	1.5	1.75	8:30am		
9:00am	1.5	1	2.25	1	9:00am	1	
9:30am	1.75	1	1.5	0.25	9:30am	2	
10:00am	0.75	2	1.75	1.5	10:00am	3.2	2.4
10:30am	4.75	3	8.5	2.25	10:30am	3.2	5.6
11:00am	4	2.75	9.5	3.5	11:00am	0	6.6
11:30am	0.75	0.75	3.75	1	11:30am	2.6	4
12:00pm	1.5	2	1.5	1.5	12:00pm	1	3.6
12:30pm	3.5	2.75	0.75	3	12:30pm	2	2.4
1:00pm	4	3.25	0.75	3.25	1:00pm	2	2.8
1:30pm	1.25	2.75	0.5	3.75	1:30pm	1.2	2.8
2:00pm	0.25	1.5	0.75	2.25	2:00pm	3	3.4
2:30pm	1.25	1.5	1.25	2.25	2:30pm	2.4	3.6
3:00pm	1.5	1.5	1.75	1	3:00pm	2.8	4
3:30pm	2.75	2	2.25	1.75	3:30pm	2.4	3.2
4:00pm	3.5	1.5	1.75	2	4:00pm	2.4	2.6
4:30pm	3	2	1.75	4.25	4:30pm	2.6	3.2
5:00pm	2.75	2.75	2.25	2.75	5:00pm	2.4	3.4
5:30pm	4	3.75	3.5	3.25	5:30pm	2.6	4.6
6:00pm	4.25	2	3.5	4.25	6:00pm	2.4	4.2
6:30pm	4	3.5	4.5	3.5	6:30pm	2.4	2.2
7:00pm	4	3.25	5.5	5	7:00pm	3.4	4
7:30pm	2.5	2.5	4.5	2	7:30pm	3	4.4
8:00pm	0.25	2.25	4	2	8:00pm	1.8	1
8:30pm	0	2.25	1.75	1.25	8:30pm	0.4	0.4

Pool	Tues	Wed	Thurs.	Fridays	Pool	Saturdays	Sundays
6:00am	0.25	0	0	0	6:00am		
6:30am	3.75	2.75	2.5	2.75	6:30am		
7:00am	0.5	2.5	3.25	2.75	7:00am		
7:30am	0.75	2	1.75	1.5	7:30am		
8:00am	1.75	1.25	2.5	1.75	8:00am		
8:30am	0.5	0.75	0.75	0.5	8:30am		
9:00am	1.5	1.5	2.5	2.5	9:00am	1	
9:30am	3.5	2.5	4.5	2.5	9:30am	4	
10:00am	2.5	2.5	4.25	4.25	10:00am	4	1.8
10:30am	3	1.75	3.75	2.5	10:30am	4.6	3.6
11:00am	2.75	3.5	2.5	2	11:00am	4.6	3
11:30am	1.75	2.25	2.75	2	11:30am	6.8	3.4
12:00pm	1.5	0.75	2.75	2.75	12:00pm	9.2	4.4
12:30pm	0.75	1.5	2	2.5	12:30pm	8.2	6
1:00pm	1.25	3.75	5.25	3.75	1:00pm	6	5.6
1:30pm	2.5	4.25	5.75	5	1:30pm	9.2	6.4
2:00pm	3.75	7.25	5.5	8.5	2:00pm	9.6	5.4
2:30pm	6.25	8	5.5	11	2:30pm	19.8	6.6
3:00pm	12	8.75	6.5	14.75	3:00pm	16.8	14.8
3:30pm	9.5	9	5.5	13.75	3:30pm	20	10
4:00pm	7.5	4.5	4.75	13.5	4:00pm	18	13.2
4:30pm	5.25	4.5	3.75	6.5	4:30pm	18.6	9.8
5:00pm	3.75	4.5	3.5	5.25	5:00pm	18.4	12.8
5:30pm	5.75	6	4.5	6.5	5:30pm	11.6	14
6:00pm	10	6.75	11.5	7	6:00pm	12	13.4
6:30pm	18.75	8	16.25	15	6:30pm	13.8	14.2
7:00pm	18	14	15.25	15.5	7:00pm	11.8	15.2
7:30pm	10.25	18.75	10	13.75	7:30pm	10.8	14.4
8:00pm	10.25	13.75	4.25	12.5	8:00pm	8.6	10
8:30pm	0	2	0	0	8:30pm	0	2.2

Spa	Tues	Wed	Thurs.	Fridays	Spa	Saturdays	Sundays
6:00am	0	0	0	0	6:00am		
6:30am	0	0	0	0	6:30am		
7:00am	1	0	0.5	0.25	7:00am		
7:30am	0.5	0.25	1.5	0.5	7:30am		
8:00am	0	0.25	0	0.25	8:00am		
8:30am	0.5	0.5	1.25	0.75	8:30am		
9:00am	0.75	0	0.75	0	9:00am	0	
9:30am	0.75	1.25	1	0.75	9:30am	0	
10:00am	1.25	1.25	0.5	1.25	10:00am	0	0.2
10:30am	1	0.25	0.5	1	10:30am	0.4	0.4
11:00am	0.5	0.5	0	0	11:00am	0.8	0
11:30am	0.25	0.75	0.25	0.75	11:30am	0	0.8
12:00pm	0.25	0.5	0.25	0	12:00pm	0.8	1
12:30pm	0	0	1	0.5	12:30pm	1	1
1:00pm	0.25	0.75	0.25	0.5	1:00pm	1	1
1:30pm	0	0	0.75	0.5	1:30pm	1.4	0.2
2:00pm	0	0	0.5	0.5	2:00pm	2.2	1.6
2:30pm	0.5	0.75	0.25	1	2:30pm	1.6	2.8
3:00pm	0.25	0	0.5	2.25	3:00pm	1.2	1.4
3:30pm	0	0.25	0	0.75	3:30pm	0.8	3
4:00pm	0.25	0.75	0.75	0.5	4:00pm	1.6	1
4:30pm	0.75	0	0.5	1	4:30pm	1.8	2.4
5:00pm	1.25	1	0.75	0.75	5:00pm	2	1.4
5:30pm	1.25	0.5	0.5	1.25	5:30pm	3	1.2
6:00pm	0.75	0.75	1	1.25	6:00pm	3	3.2
6:30pm	2.5	0.75	2.5	0.25	6:30pm	2.2	2.6
7:00pm	2.25	1.5	1.75	1.75	7:00pm	2	4.6
7:30pm	2.5	1.5	2.5	2.75	7:30pm	3	3.4
8:00pm	3	1.5	3.25	3	8:00pm	3.6	1.6
8:30pm	0	0	0	0	8:30pm	0	0

Unfinished Business

Introduced by: Finance Committee
Introduction Date July 11, 2017
Public Hearing: July 25, 2017
August 8, 2017
August 22, 2017
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #17-39

AN ORDINANCE REPEALING AND REPLACING CHAPTER 4.16 OF THE BETHEL MUNICIPAL CODE, SALES AND USE TAX

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

SECTION 2. Amendments. Bethel Municipal Code Chapter 04.16 Sales and Use Tax, is amended as follows (old language is stricken, new language is underlined):

~~*Chapter 4.16*~~
~~*SALES AND USE TAX*~~

~~Sections:~~

~~4.16.010 Definitions.~~
~~4.16.020 Interpretation.~~
~~4.16.030 Imposition – Rate.~~
~~4.16.040 Exemptions.~~
~~4.16.050 Exemption certificates – Applications.~~
~~4.16.060 Tax added to sales price.~~
~~4.16.070 Bracket collection schedule.~~
~~4.16.080 Situs of taxable transaction.~~
~~4.16.090 Record of sale.~~
~~4.16.095 Receipts – Posting of signs.~~
~~4.16.100 Books, records and accounts.~~
~~4.16.110 Returns and remittances.~~
~~4.16.120 Termination, sale or transfer of retail business.~~
~~4.16.130 Sales tax trust fund.~~
~~4.16.140 Interest for delinquency.~~
~~4.16.150 Estimated tax.~~
~~4.16.160 Accelerated returns.~~
~~4.16.170 Investigation and audits.~~
~~4.16.180 Penalties.~~
~~4.16.190 Protest of tax and appeal by buyer.~~
~~4.16.200 Protest and appeal by seller.~~
~~4.16.210 Refund of excess remittance.~~
~~4.16.220 Review by finance committee.~~
~~4.16.230 Appeal to city manager.~~
~~4.16.240 Rulings and regulations.~~
~~4.16.250 Time extensions.~~

~~4.16.260 Disposition of tax information.~~
~~4.16.270 Civil enforcement remedies.~~
~~4.16.280 Liens.~~
~~4.16.290 Liability of responsible individuals.~~
~~4.16.300 Repealed.~~
~~4.16.310 Tax evasion.~~
~~4.16.320 Use tax.~~

~~**4.16.010 Definitions.**~~

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

~~A. "City" means the city of Bethel.~~

~~B. "Common carrier" means a person engaged in transporting passengers or goods or both for valuable consideration in the normal course of the business of that person, or a seller engaged in transporting directly to a common carrier goods sold by him or her in a retail sales transaction directly to a buyer residing outside the city.~~

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

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

~~E. "Marijuana" means all parts of the plant (genus) Cannabis, whether growing or not, the seed thereof, the resin extracted from any part of the plant, and any compound, manufacture, derivative, mixture, or preparation of the plant, its seeds, or its resin, including marijuana concentrate. Marijuana does not include fiber products from the stalks, oil or cake made from the seeds of the plant, sterilized seed of the plant that is incapable of germination, or the weight of any other ingredient combined with marijuana to prepare topical or oral administrations, food, drink, or other products.~~

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

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

~~1. Collect the tax levied under this chapter;~~

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

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

~~4. Determine which creditors of the seller are to be paid; and may include, but is not limited to, such officers and employees of a seller as the chief executive officer, president, vice president for finance, controller, comptroller, treasurer, bookkeeper,~~

~~majority shareholder, finance director, manager, partner, managing partner, chief fiscal or financial officer and accountant if they possess any of the authority, responsibility or duties described in this definition.~~

~~H. "Sale" and "sales transaction" mean any sale, lease, rental, transfer or assignment of any right, title or interest in any goods, fixtures, real property, things in action, investment securities, future goods, goods to be severed from realty, admission privilege, right of participation or attendance, general intangibles, accounts, chattel paper, documents, instruments or money, and any sale, provision or performance of services, for valuable consideration.~~

~~I. "Seller" means every person making a sales transaction to a buyer or consumer, every person renting goods, real or personal property and every person performing services, for valuable consideration.~~

~~J. "Selling price" means the present fair market value of all detriment incurred by the buyer in the sales transaction, including cash payments, debt obligations and the present value of goods, personal property, realty or service that form part of the consideration for the sale without deduction for the value of trade-ins, markups, taxes on, collected or paid by the seller or a prior owner or holder of the subject of the sale, invoice prompt payment discounts or discounts not available to all purchasers.~~

~~K. "Services" means and includes all species of acts, activities, labor, advise, consultation, advertising, brokering, retainers, representation and intercession but does not include services rendered to an employer by an employee.~~

~~L. "Single-sale unit" means that sale of a separate, single item or service which is customarily sold, advertised, contracted for sale or sold in the normal course of business as a separate and single item or unit or by a single unit of measurement (i.e., per gallon, ton, hour, day, week, month, foot, sack, yard, pound, piece, group, each, box, set, package, or other common unit of measurement). A single-sale unit shall include a sale by contract, quote, bid or other lump sum amount only if the sale is based on and computed as a single bid, quote, sum or package price rather than as an accumulation, sum or aggregation of prices of separately identifiable or separate unit prices as defined above.~~

~~M. "Storage, use or consumption" means the storage, use or consumption in, or the importation into, the city of an alcoholic beverage purchased or acquired from a source outside the city.~~

~~4.16.020 Interpretation.~~

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

~~B. The exemptions from the tax levied under this chapter shall be narrowly construed against the claimant and in favor of taxation.~~

~~4.16.030 Imposition — Rate.~~

~~A. There is levied and shall be collected a sales tax on all sales transactions in the city unless specifically exempted under this chapter. The tax is six (6) percent of the selling price.~~

~~B. The tax to be added to the sale price shall be twelve (12) percent for alcohol and transient lodging.~~

~~C. The tax to be added to the sale price shall be fifteen (15) percent for marijuana retail sales.~~

~~4.16.040 Exemptions.~~

~~The following sales are exempt from the tax levied under this chapter only in accordance with the limitations provided for in this section:~~

~~A. Casual and isolated sales, services or rentals by a seller who does not regularly engage in the business of selling such goods, services or rentals are only exempt if such sales, services or rentals do not occur for more than five (5) days in a calendar year, and are not made through a dealer, broker, agent or consignee. A casual and isolated rental of real property by a seller who does not regularly engage in the business of renting real property is not exempt except as provided in subsection C of this section. A casual and isolated sale of real property by a seller who does not regularly engage in the business of selling real property is not exempt except as provided in subsection X of this section;~~

~~B. Sales and rentals of goods and the sale or performance of services resulting from orders received from outside the city by mail, telephone or other public modes of communication if delivery of the goods ordered or rented is made outside the city by mail or common carrier, or if the performance of the services ordered occurs outside the city. The portion of the services ordered from outside the city that are performed inside the city are not covered under this exemption, and shall be fully taxable;~~

~~C. Except as provided in this subsection, that portion of the selling price of a single-sale unit in excess of ten thousand dollars ($10,000) and that part of a periodic rental price of all types of property in excess of ten thousand dollars ($10,000) are exempt. A periodic rental price is the amount owed on a monthly or more frequent period. Rentals with a payment period exceeding one (1) month are commuted for sales tax purposes as though payment were to be made on a monthly basis.~~

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

~~That portion of the periodic rental price of single sale unit of real property in excess of fifty thousand dollars ($50,000) is exempt;~~

~~D. Dues paid to clubs and other organizations solely for the privilege of membership;~~

~~E. A sale of goods made to a person in a foreign country for shipment out of the United States except where the goods or products sold are exported in bond for reentry into the United States;~~

~~F. A sale the city is prohibited from taxing under the Constitution and laws of the United States or the Constitution and the laws of the state of Alaska is exempt. A sale made directly to the state, its political subdivisions, or the U.S. government is exempt. A~~

~~sale to a federal, state or city contractor is not exempt even if the government pays directly for the purchase;~~

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

~~H. Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt. Warehouse and storage services are not exempt. Transportation of goods, equipment, or other property from one (1) point to another within the city limits by commercial movers is not exempt;~~

~~I. The sale of insurance policies, guaranty bonds and fidelity bonds;~~

~~J. The lending of money and interest charged for loans, and other services provided by banks, savings and loans institutions, credit unions, and investment banks are exempt, except for ATM charges, safety deposit box charges, and cashier's and traveler's check charges;~~

~~K. The sale of food and beverages to students and staff in primary or secondary schools or college cafeterias or lunchrooms that are operated by the school primarily for teachers and students are exempt as long as such sales are made during regular school hours and such sales are not sold for profit. The sale of food and beverages to patients and staff as part of the services provided by local, state, and federal government agencies, hospitals and nonprofit organizations licensed to provide patient services by the state of Alaska are exempt as long as such sales are made during regular operating hours of the government agency, hospital, or nonprofit organization, and are not sold for profit;~~

~~L. The sale of goods to a wholesaler, retailer or other purchaser will only be exempt if such purchaser resells the same goods, in the same or altered form, and the resold goods will not be exempt from the tax levied under this chapter. In order to obtain the exemption provided for in this subsection, the purchaser shall display or provide to the seller at the time of the sale a copy of the purchaser's current Bethel business license. The Bethel business license must be for the class of activities involving the resale of the type of goods for which the exemption is sought. If the purchaser buys goods for resale in accordance with this subsection and for personal or other use at the same time, only the goods that are sold for resale in accordance with this subsection shall be exempt. Supplies, services, tools, repair services, equipment or any other goods or services purchased to support a business but not for resale in accordance with this subsection are not exempt;~~

~~M. The sale of goods to a purchaser that will be transferred to another person in a sale or performance of a service is exempt only if the purchaser displays or provides to the seller at the time of the sale a copy of the purchaser's current Bethel business license. The Bethel business license must be for the class of activities involving the resale of the type of goods for which the exemption is sought. If a purchaser buys~~

~~goods for transfer in accordance with this subsection and for personal or other use at the same time, only the goods that are sold for transfer in accordance with this subsection shall be exempt. Labor, tools, supplies, equipment rentals or any other goods or services purchased to prepare goods for transfer or in support of business operations but not for transfer in accordance with this subsection are not exempt;~~

~~N. The service of transporting students to and from a school in vehicles;~~

~~O. The sale of labor and materials for a single-family residence in which a private individual resides full-time without leasing for compensation any portion of the residence to another person, including labor and materials for the improvement, renovation, or remodel of such a single-family residence, is exempt only if (1) the sale of such labor and materials is to the private individual who resides in the residence; (2) the private individual is acting as his or her own general contractor in constructing, improving, renovating, or remodeling the residence; and (3) the private individual displays at the time of sale an exemption certificate issued under BMC 4.16.050;~~

~~P. Purchases made with food coupons, food stamps, or other types of certificates issued under 7 USC Sections 2011 through 2025 (Food Stamp Act);~~

~~Q. Ambulance, dental, hospital and medical services, including the sale of hearing aids, physical therapy services, prosthetic devices and medicinal preparations, when prescribed by a licensed health care provider. Ambulance, dental, hospital and medical services do not include services rendered by chiropodists, barbers, cosmeticians, masseurs or veterinarians;~~

~~R. The sale of services of transporting passengers by river taxi, taxicab, bus, commercial airline, air charter, air taxi, hovercraft or limousine is exempt. The lease of vehicle for hire permits is not exempt;~~

~~S. The sale to a senior citizen of food intended for consumption by the senior citizen, his or her spouse living in the same household, or the un-emancipated minor children of either the senior citizen or his or her spouse who live in the same household. The senior citizen shall display at the time of the sale a current and valid senior citizen exemption certificate issued to the person under BMC 4.16.050(C). For purposes of this subsection, "food" is defined in accordance with 7 USC Section 2012(g) (definition of "food" for purposes of the Food Stamp Act);~~

~~T. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode. The senior citizen shall provide proof at the time of payment of a current and valid senior citizen exemption certificate issued to the person under BMC 4.16.050(C);~~

~~U. Payment for telephone, electric, water and sewer utility services by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode. The senior citizen shall provide proof at the time of payment of a current and valid senior citizen exemption certificate issued to the person under BMC 4.16.050(C);~~

~~V. The payment of rent by residents of Bethel community services and the payment of rent by Bethel community services clients who reside in Bethel at places other than the Bethel community services assisted living and supported living residences;~~

~~W. A sale of goods or services to any entity that, at the time of the sale, is legally constituted and legitimately acting in accordance with a duly authorized federal tax exempt status pursuant to IRS Regulations, Section 501(c)(3), (4) or (19), and if the same goods or services are used exclusively in the fulfillment of activities within the federal tax exempt status;~~

~~X. A sale of goods is exempt if a credit union organized under state or federal law is the purchaser of the goods;~~

~~Y. That portion of the selling price of real property in excess of twenty (20) percent of the first (1st) two hundred seventy-five thousand dollars ($275,000) of the selling price is exempt. This exemption does not apply to rentals of real property. This exemption applies to all sales of real property, including casual and isolated sales;~~

~~Z. The payment for No. 1 stove oil used as heating fuel by a senior citizen for a single dwelling occupied as the senior citizen's primary residence and permanent place of abode. The senior citizen shall provide proof at the time of payment of a current and valid senior citizen exemption certificate issued to the person under BMC 4.16.050(C);~~

~~AA. Payment for water and sewer utility services by any and all persons or entities;~~

~~BB. Sales made by operators of a transient lodging business for the rental of rooms that are subject to the transient lodging business tax listed under BMC 4.14.020.~~

~~4.16.050 Exemption certificates – Applications.~~

~~A. Persons desiring an exemption certificate for exemptions under BMC 4.16.040(N), (R), (S), (T), (U) or (W) must make written application for the certificate on a form supplied by the finance director, pay the application fee and meet the other requirements of this section. The finance director may at any time require proof that the original grounds for the exemption still exist and the claimant shall have the burden of establishing his or her qualifications for the exemption.~~

~~B. An exemption certificate for exemptions under BMC 4.16.040(O) may be issued only upon:~~

~~1. Submission of a complete application to the finance director;~~

~~2. Payment of the certificate fee of two hundred fifty dollars ($250);~~

~~3. Proof that the applicant owns or has a substantial ownership interest in the land upon which the home is to be built;~~

~~4. Proof that all building, zoning and other permits and approvals have been obtained and that the home will meet all requirements of the Bethel sewer and water codes.~~

~~A certificate issued under this subsection shall be numbered, identify the applicant property owner, be signed by the finance director, and shall expire on the last day of the twelfth (12th) month following the issuance of the permit. The expiration date shall be prominently displayed on the certificate.~~

~~C.1. An exemption certificate or a renewal or replacement of an exemption certificate for a senior citizen exemption under BMC 4.16.040(S), (T) or (U) may be issued only upon the submission to the finance director of a complete application and the payment of any required fee. The certificate shall be in the form of a card which contains the name and residence address of the applicant, the applicant's signature, a picture of the applicant, the expiration date of the certificate, and may contain codes and other information required by the finance director. The certificate shall expire two (2) years from the date of issuance. The finance director may establish and implement a system of staggered expiration dates. A certificate issued or renewed during the first (1st) two (2) years after the implementation of a system of staggered expiration dates may be given an expiration date that exceeds two (2) years as may be necessary to implement the system of staggered expiration dates. The finance director may issue temporary certificates under conditions determined by the finance director to be appropriate. The finance director shall conduct such investigation of the facts set out in an application as the director determines to be appropriate to verify the qualifications of the applicant for the certificate and shall issue the certificate within thirty (30) days of the submission of the application if the applicant is determined to be qualified.~~

~~2. A replacement certificate may be issued upon request, payment of any applicable replacement fee, proof of the loss of the original certificate and submission of a complete replacement certificate application.~~

~~3. If the applicant is physically or mentally disabled so that the applicant has unusual difficulty in shopping or other buying activities, the applicant may designate in the application up to two (2) persons who may act as proxy shoppers for the applicant. The names and signatures of the proxy shoppers shall be set out on the certificate.~~

~~4.a. Except for a proxy shopper whose name appears on the certificate, a person may not use in any way a certificate issued to another person.~~

~~b. A person to whom a certificate is issued may not give the certificate to another person for use by that other person unless the other person is a proxy shopper named on the certificate. Sales to a person acting as a proxy shopper are exempt only when the sale of the goods or services would be exempt if the sale had been made directly to the person to whom the certificate is issued.~~

~~5. To qualify for a certificate under this subsection, the applicant must be at least sixty-five (65) years of age; provided, any person who will be at least sixty (60) years of age on December 31, 1999, and was registered with the city for the senior citizen sales tax exemption that existed on March 31, 1999, or who applies for a certificate under this subsection C on or prior to December 31, 1999, shall be treated as if they were sixty-five (65) years of age and will be entitled to a certificate under this subsection if the person is sixty (60) years of age and meets all the other qualifications for a certificate except the age requirement.~~

~~6. The domicile of the applicant must be in the state.~~

~~D. An exemption certificate for persons applying for an exemption under BMC 4.16.040(V) for the payment of rent by a Bethel community service client who resides~~

~~in Bethel at a place other than the Bethel community services assisted living and supported living residences may be issued only upon:~~

~~1. Submission of a complete application to the finance director;~~

~~2. Proof satisfactory to the finance director that the applicant is a Bethel community services client;~~

~~3. Address of residence along with name, address and phone number of property owner; and~~

~~4. Proof satisfactory to the finance director that the property owner has a current Bethel business license and a current state of Alaska business license.~~

~~A certificate issued under this subsection shall be numbered, identify the applicant, be signed by the finance director, and shall expire on the last day of the twenty-fourth (24th) month following the issuance of the certificate. The expiration date shall be prominently displayed on the certificate. The finance director shall conduct such investigation of the facts set out in an application as the director determines to be appropriate to verify the qualifications of the applicant for the certificate and shall issue the certificate within thirty (30) days of the submission of the application if the applicant is determined to be qualified.~~

~~E. An exemption certificate or a renewal or replacement of an exemption certificate for a nonprofit organization under BMC 4.16.040(W) may be issued only upon:~~

~~1. Submission of a complete application to the finance director;~~

~~2. Proof that the claimant is a 501(c)(3), (4) or (19) organization;~~

~~3. Submission of the previous year's federal tax filing (if applicable).~~

~~A certificate issued under this subsection shall be numbered, identify the organization, be signed by the finance director, and shall expire within one (1) year following the issuance of the certificate. The expiration date shall be prominently displayed on the certificate. No more than three (3) certificates may be issued to any nonprofit organization~~

~~**4.16.060 Tax added to sales price.**~~

~~A. Seller shall add the sales tax to the selling price and, except as provided in subsection D of this section, shall collect the sales tax at the time of the sale. Such sales tax is a debt from the buyer or consumer to the seller until paid, and the same is recoverable at law in the same manner as other debts.~~

~~B. The tax levied under the provisions of this chapter is upon the buyer of goods, rentals or services, but the tax is remittable to the city by the seller regardless of whether the seller has collected the same from the buyer. It is the duty of each seller to collect from the buyer or consumer the full amount of the sales tax payable on each taxable sales transaction at the earliest of the time goods are sold, delivered or paid for, the time rent is due, or the time services are performed or paid for, provided the provisions of this and the preceding sentence do not apply to the extent they are inconsistent with the provisions of subsection D of this section. Every sale which is made within the city, unless explicitly exempted by this chapter or a subsequent~~

~~ordinance, shall be presumed to be subject to the tax imposed hereunder in any action to enforce the provisions of this chapter.~~

~~C. In cases of payment of the sale price by consideration other than cash or an agreement to deferred payments under subsection D of this section, the seller shall collect the entire sales tax due on the noncash part of the sale at the time of the sale. The seller who fails to collect the sales tax due at the time of sale is immediately liable for the uncollected part of the sales tax due and shall segregate from the seller's own funds the amount of such uncollected part and shall deposit such amount as the sales tax due in the Bethel sales tax trust fund or account required to be maintained for the holding of Bethel sales tax collected by the seller.~~

~~D. In cases of payment of all or a part of the sale price by installment or deferred payment, the seller may collect the sales tax as if the down payment and each installment or deferred payment were separate, individual sales, with the sales tax computed and paid on the entire principal and interest payment at the time of each payment. If the payment invoice for a deferred sales tax payment does not set out the amount of the sales tax due with the payment, the payment received shall be deemed to include the sales tax which shall be computed by multiplying the total principal and interest payment amount by 0.0566. Upon the sale or transfer by the seller of an account from which deferred sales tax payments are still due, the seller shall pay over to the city the amount of the sales tax still due from future payments on the account.~~

~~4.16.070 Bracket collection schedule.~~

~~A. Except as provided in subsections B and C of this section, the sales tax shall be stated separately on all invoices, receipts and other documents of the sale. The tax shall be charged in accordance with the following schedule:~~

~~Selling Price (inclusive)~~	~~Amount of Sales Tax~~
~~$0.01 – 0.09~~	~~$ 0 tax~~
~~0.10 – 0.16~~	~~0.01~~
~~0.17 – 0.33~~	~~0.02~~
~~0.34 – 0.50~~	~~0.03~~
~~0.51 – 0.66~~	~~0.04~~
~~0.67 – 0.83~~	~~0.05~~
~~0.84 – 1.09~~	~~0.06~~
~~amounts over $1.09~~	~~6% of selling price rounded up to the nearest whole cent for each fraction of one-half cent or more.~~

~~B. When sales are made through devices such as service station fuel pumps that compute the amount due as the product is delivered, the seller may set the device to~~

~~add the sales tax as the product sold is delivered. In doing so, the seller may set the device to add the tax in one-cent ($0.01) increments in accordance with the schedule in subsection A of this section or may set the device to add the tax as exactly six (6) percent of the price of the product as it is delivered. In either case where the tax is added as the product is delivered and the price of the sale, including the sales tax, is displayed on the device as the delivery is being made, the seller is not required to state the amount of the tax separately in an invoice or receipt, but shall place a notice on the device that the price shown includes the city sales tax.~~

~~C. When a coin- or bill-operated device dispenses goods, permits one (1) or more plays of a game or other entertainment, or permits a predetermined use of a device, equipment or place, the sales tax levied under this chapter shall be deemed to be included in the amount required to be deposited and shall be computed for purposes of collection, holding in trust, and paying over to the city by multiplying 0.0566 by the gross proceeds of each collection removed from the device by the seller. If the seller sells tokens or cards that are used to operate the devices, the gross proceeds shall be the sum of the cash removed from the devices plus the receipts from the sale of the tokens and cards.~~

~~4.16.080 Situs of taxable transaction.~~

~~A. A sale occurs in the city when:~~

~~1. The sale agreement is reached between a buyer and seller in the city;~~

~~2. Goods, property or rights sold by or through a seller or seller's agent in the city are delivered to the buyer in the city;~~

~~3. Property within the city is leased or rented;~~

~~4. Services are sold and performed within the city;~~

~~5. Services are performed in the city, without regard to where the services were sold; or~~

~~6. Any other activities related to the sale of goods, services or rentals occur within the city with a sufficient connection and relationship to the city to permit the imposition of the tax under this chapter.~~

~~B. Whenever a seller with a Bethel outlet consummates a mail order sale sent directly to a Bethel buyer, the transaction shall be construed as occurring in the city for tax purposes unless the seller meets the burden of proving that the direct mail order sale is wholly disassociated from any assistance by its Bethel operations.~~

~~C. In cases where services or goods subject to a sales transaction outside the city are delivered both inside and outside the city, the tax shall be due on that portion of the services and goods delivered inside the city.~~

~~4.16.090 Record of sale.~~

~~A. Except for a person who has been certified by the finance director as a seller who engages solely in tax exempt sales, each person making sales within the city shall provide to the buyer and shall retain a copy of, a receipt or invoice documenting the details of the sale.~~

~~B. Each receipt or invoice shall:~~

~~1. Be dated;~~

~~2. Be sequentially prenumbered, but may be sequentially machine-numbered if the number printed on the receipt or invoice is machine-generated;~~

~~3. Show the quantity, description and price of the goods sold, services rendered or sold or rentals made;~~

~~4. Show the amount of the sales tax on the sale; and~~

~~5. If any part of the sale is exempt, set out in detail on the receipt or invoice:~~
~~a. Each item and the amount of the sale that is tax exempt,~~
~~b. The reason for the exemption,~~
~~c. The name of the entity and the name of the person actually making the purchase, and~~
~~d. If the exemption may be given only upon the display of an exemption certificate or business license or upon the provision of a business license number, the seller shall record on the receipt or invoice the number and expiration date of the certificate or business license and the name of the person to whom issued.~~

~~**4.16.095 Receipts – Posting of signs.**~~

~~A. The city finance department will create and distribute a poster designated by administration. The posters must be shown to the city council prior to being sent to businesses but do not require approval from council. The minimum requirements for the posters are as follows:~~

~~1. A request to patrons of the business to ask for a receipt; and~~

~~2. An explanation that the requirements of a receipt are date of sale, amount of sale, amount of tax collected and a sequence number of the receipt or invoice.~~

~~B. Businesses that are open to the public are required to post the signs.~~

~~C. Exempt businesses are those for which one hundred (100) percent of their business is nontaxable.~~

~~D. Failure to comply will result in a one hundred dollar ($100) fine per occurrence.~~

~~**4.16.100 Books, records and accounts.**~~

~~A. Sellers shall keep complete, adequate and accurate business records from which the city may determine sales tax liabilities. Failure to maintain such records of business transactions is evidence intent to evade the tax and may result in penalties. A person who fails to comply with the requirements of this section may not challenge or attack in any court action or proceedings the correctness of any assessment of sales taxes based upon any period for which such books, records, and invoices have not been so maintained, preserved, or when requested, presented to the city.~~

~~B. Each seller shall prepare and preserve business records in a systematic manner conforming to accepted accounting methods and procedures. Such records include:~~

~~1. The books of account ordinarily maintained by a prudent business person. Records and accounting information stored on computers or microfilm must be provided to the city in readable form when requested by the city;~~

~~2. Documents of original entry such as original source documents, pre-numbered sequential receipts, cash register tapes, sales journals, invoices, job orders,~~

~~contracts, or other documents of original entry that support the entries in the books of accounts;~~

~~3. All schedules or working papers used to prepare gross and taxable sales results, including receipts or invoices showing exempt sales.~~

~~C. Records must show:~~

~~1. Gross receipts and amounts due from all taxable and exempt sales;~~

~~2. All exemptions or deductions from gross sales, including the customer name and Bethel business license or exemption certificate number and expiration date, date of transaction, receipt number, and amount exempted;~~

~~3. The total purchase price of all goods and other property purchased for sale, resale, consumption, or lease.~~

~~D. All records that pertain to transactions involving sales tax liability shall be kept for three (3) years following the end of the calendar year during which the transactions took place, unless the finance director grants written permission for earlier destruction. Records or copies of evidence presented as certification or proof of claimed sales tax exemption by the buyer are required when sales tax is not collected. If the seller is unable to provide the documentation required to validate the seller's treatment of the sale as exempt, or if the city determines that a sale was subject to tax, and the seller failed to collect the tax, the seller becomes liable for the tax, plus interest, penalty, costs and charges due the city.~~

~~E. Amounts received with the return shall be applied in the following order:~~

~~1. Miscellaneous costs and charges and disallowed deductions or retentions;~~

~~2. Penalties due, beginning with the oldest penalty;~~

~~3. Interest due, beginning with the interest due on the oldest month; and~~

~~4.16.110 Returns and remittances.~~

~~A. For each separate business entity and location, a seller shall complete a city sales tax return, reporting accurately and completely all information required on the form for all sales transactions occurring during the preceding month, quarter or year. Each sales tax return shall:~~

~~1. Set forth the gross receipts of the business for the reporting period: month, quarter or year;~~

~~2. Include all taxable and nontaxable transactions;~~

~~3. Itemize nontaxable transactions on the exemption form;~~

~~4. Include the amount of tax thereon; and~~

~~5. Include such other information as the finance director may require.~~

~~Each return shall be signed by a responsible individual who shall swear as to the completeness and accuracy of the information on the tax return.~~

~~B. Any seller who filed or should have filed a sales tax return for the reporting period shall file a return even though no tax may be due. This return shall show why no tax is allegedly due, and, if the business is sold, foreclosed upon or otherwise transferred to another person, the person to whom it was sold or transferred, the date it was sold or~~

~~transferred and the address and telephone number of the person to whom it was sold or transferred. A seller who files a return for a reporting period when no tax is due is not required to file returns thereafter until it has one (1) or more taxable sales during a subsequent reporting period.~~

~~C. Each sales tax return for a reporting period must be received at the office of the finance director or, if mailed with sufficient postage, be postmarked by the U.S. Postal Service with a readable postmark date, on or before the last day of the month following the period for which the return is required to be submitted. In the event the due date is a Saturday, Sunday or state legal holiday, the sales tax return shall be received or postmarked on or before the next following business day. All taxes required to be collected, interest, penalty, costs and charges due shall be remitted with the sales tax return, whether or not the tax has been collected from the buyer.~~

~~D. Upon approval of the finance director, a seller that anticipates that it will have less than twenty-four thousand dollars ($24,000) in taxable sales during the current or coming calendar year may file its sales tax return and remittance of taxes on an annual basis for the current or coming year only if:~~

~~1. The seller had less than twenty-four thousand dollars ($24,000) in taxable sales during the preceding calendar year;~~

~~2. The seller executes an affidavit in a form satisfactory to the finance director stating that the seller anticipates that it will have less than twenty-four thousand dollars ($24,000) in taxable sales during the current or coming calendar year; and~~

~~3. The seller applies in advance for annual filing status on a form provided by the finance department and receives written approval from the finance director.~~

~~Returns and taxes filed and paid on an annual basis must be received or postmarked not later than the last day of the month following the calendar year for which the tax return is required to be submitted. Penalties for the late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from July first (1st) of the preceding year. If the seller was in business during the preceding year, the finance director may approve an annual filing for a seller at any time during the current calendar year, but such approval is prospective only and may be given only upon remittance by the seller of all taxes, penalties and interest due to the date of the approval.~~

~~E. Upon approval of the finance director, a seller that anticipates that it will have less than two hundred fifty thousand dollars ($250,000) in taxable sales during the current or coming calendar year may file its sales tax return and remittance of taxes on a quarterly basis for the current or coming year only if:~~

~~1. The seller had less than two hundred fifty thousand dollars ($250,000) in taxable sales during the preceding calendar year;~~

~~2. The seller executes an affidavit in a form satisfactory to the finance director stating that the seller anticipates that it will have more than twenty-four thousand~~

~~dollars ($24,000) and less than two hundred fifty thousand dollars ($250,000) in taxable sales during the current or coming calendar years; and~~

~~3. The seller applies in advance for quarterly filing status on a form provided by the finance department and receives written approval from the finance director.~~

~~Returns and taxes filed and paid on a quarterly basis must be received or postmarked not later than the last day of the month following the quarter in which the tax return is required to be submitted. Penalties for the late filing of a quarterly return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late remittances as if monthly filing was required.~~

~~F. If a complete return from a person reporting on a monthly, quarterly or annual basis is accompanied by the entire tax due and is received by the city within the time allowed, the person collecting the tax may deduct and retain up to one (1) percent of the tax due for the entire reporting period as compensation for its costs of administration of the tax; however, the amount deducted and retained may not exceed one hundred dollars ($100) for any reporting period.~~

~~4.16.120 Termination, sale or transfer of retail business.~~

~~A. A seller who sells, transfers or assigns a substantial portion of his retail business interest to another person shall make a final sales tax return within thirty (30) days after the date of such conveyance. At least ten (10) business days before any such sale is completed, the seller shall send to the finance director, by registered first-class mail, postage prepaid, a notice that the seller's interest is to be conveyed to another person and shall include the name, address and telephone number of the person to whom the interest is to be conveyed. Following receipt of said notice, the city shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the city shall have twelve (12) months from the later of the completion of the sale or the city's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The city may also initiate an estimated assessment if the requirements for such an assessment exist.~~

~~B. A person acquiring any interest of a seller in a business required to collect the tax under this chapter assumes the liability of the seller for all taxes due the city, whether current or delinquent, whether known to the city or discovered later, and for all interest, penalties, costs and charges on such taxes. The finance director, upon authorization of the seller, may disclose the sales tax remittances, delinquencies and the status of the seller's sales tax account to any person designated by the seller.~~

~~C. A seller who terminates his or her business without the benefit of a purchaser, successor or assign, shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the seller shall pay a penalty of one hundred dollars ($100), plus an additional penalty of twenty-five dollars ($25) for each~~

~~additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods. A new or renewed business license may not be issued to a seller who has failed to make the return and settlement under this section until the return and settlement required have been made and the penalty imposed has been paid.~~

~~4.16.130 Sales tax trust fund.~~

~~A. Upon collection by the seller or the segregation from the seller's own funds of the tax levied and required to be collected under this chapter, title to the collected or segregated tax funds vests immediately in the city. The seller shall establish and maintain separate from all other funds and accounts of the seller a Bethel sales tax trust fund or account into which all sales tax collected or required to be collected shall be deposited or accounted for until paid over to the city.~~

~~B. Upon request of the finance director, a seller shall prove to the finance director that the seller has established and uses the trust fund or account required under this section.~~

~~C. A seller or any person with access to a trust fund or account required under this section or with access to funds required to be deposited in the trust fund who uses, diverts, or withdraws for any other use the tax funds collected and deposited or required to be deposited in the trust fund or account is guilty of a misdemeanor and may be punished upon conviction by a fine not to exceed one thousand dollars ($1,000) or by imprisonment not to exceed ninety (90) days or both fine and imprisonment for each such other use, diversion or withdrawal.~~

~~4.16.140 Interest for delinquency.~~

~~Interest shall accrue on the principal amount of the delinquent tax and other costs and charges, but not on penalties, at the rate of fifteen (15) percent per annum from the date of the delinquency until paid. Interest shall be assessed and collected in the same manner as the sales tax is assessed and collected. The date of delinquency for the payment of costs and charges is the thirtieth (30th) day following the date of the notice of the amount of the cost or charge due. Interest due on delinquent taxes, costs or charges may not be waived or forgiven except to the extent the underlying principal amount has been determined not to have been due.~~

~~4.16.150 Estimated tax.~~

~~A. On or after the fifth (5th) day of delinquency in the filing of the required sales tax return or the failure to remit all taxes, interest and penalty due, or upon a determination of a delinquency based upon an audit, the finance director shall assess against the delinquent seller a sales tax for the delinquent period or periods based on a reasonable estimate of the gross taxable sales computed from an audit or the tax returns submitted by the delinquent seller. If the finance director determines that information from prior tax returns is not adequate for computing a reasonable estimate~~

~~of the gross taxable sales, other sources of information, including but not limited to information derived from similar businesses, may be used. Notice of the estimated assessment shall be provided to the seller by certified mail. Such assessment shall be due and owing retroactively from the first (1st) day of delinquency and shall be subject to the interest, penalty and other costs and charges as provided in this chapter.~~

~~B. The estimated assessment of sales tax and other amounts due and owing, as provided in subsection A of this section, shall be deemed to be admitted to be the amount due and owing to the city unless the finance director receives, within twenty (20) days of the date of the certified mailing of notice of the estimated assessment, an accurate and complete sales tax return for the delinquent periods together with full remittance of all taxes, interest, penalty, costs and other charges due, or the seller remits the amount due under protest under the provisions of BMC 4.16.190.~~

~~4.16.160 Accelerated returns.~~

~~A seller who is required to file a return and remit taxes to the city, who fails for more than thirty (30) days to file a return or remit the taxes due or who has, within a twelve-(12-) month period, filed or paid taxes late on two (2) or more occasions may be required by the finance director to file and remit on a weekly basis; provided, the finance director shall provide to the seller a hearing after reasonable notice of the finance director's intention to require more frequent filing and remittance. Unless otherwise required or authorized by the finance director, a seller required to file on a weekly basis shall file a complete return and full remittance for the weekly period not later than the fifth (5th) business day following the last day of the weekly period. The seller required to file and remit on a weekly basis who fails to file and remit the full amount due within two (2) business days of the date required for such filing and remittance or such a seller who files late two (2) or more times during a three- (3-) month period may be required by the finance director to file on a basis more frequent than weekly after written notice of intent and a hearing as provided in this section. The day by which more frequent filings are due shall be established by the finance director.~~

~~4.16.170 Investigation and audits.~~

~~A. The finance director is not bound to accept a sales tax return as correct and may conduct an investigation to determine the correctness of a return. A person shall, upon request, furnish to the finance director every facility and assistance for the purpose of the investigation.~~

~~B. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the finance director may conduct investigations, hearings and audits and to that end may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any seller at any reasonable hour on the premises of the seller and may require the attendance and sworn testimony of any seller or any officer or employee of the seller at a hearing. Upon written demand by the finance director, the seller shall present for examination in~~

~~the office of the finance director such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the finance director and the person upon whom the demand is made agree to presentation of such materials at a different place.~~

~~C. The finance director may issue subpoenas for the appearance of persons and for the production of records. The finance director may have enforcement of subpoenas in the Superior Court.~~

~~4.16.180 Penalties.~~

~~A. A seller who fails to timely file a return as required under this chapter shall pay a penalty of three and one-half (3 1/2) percent of the taxes due. The penalty shall be imposed for each month or part of a month during which the delinquency or failure to file exists up to a maximum of seventeen and one-half (17 1/2) percent of the initial delinquency. The filing of an incomplete return shall be treated as the filing of no return.~~

~~B. A seller who fails to timely pay an amount shown on a return as required under this chapter shall pay a penalty of one and one-half (1 1/2) percent of the taxes not paid. The penalty shall be imposed for each month or part of a month during which the delinquency or failure to pay exists up to a maximum of seven and one-half (7 1/2) percent of the initial delinquency.~~

~~C. A person required to collect a tax under this chapter, who fails to provide a written receipt or invoice setting out the amount of the tax due on the transaction when the amount of the tax is required to be shown on the receipt or invoice, shall pay a penalty to the city equal to twice the amount of the tax due on the sale. The minimum penalty is five hundred dollars ($500).~~

~~D. A person required to collect a tax under this chapter, who fails or refuses to produce records demanded or allow inspection at such reasonable time as requested or demanded by the finance director, shall pay to the city a penalty equal to three (3) times any deficiency found or estimated by the finance director to have occurred; provided, the minimum penalty is two thousand five hundred dollars ($2,500). In addition to penalties, violators may be assessed administrative and/or legal costs associated with the city's obtaining the necessary records to complete the audit or investigation.~~

~~E. A person required to maintain records under the provisions of this chapter shall immediately notify the city of any fire, theft or other casualty that would prevent the person from complying with the provisions of this chapter. Such casualty may be a defense to a civil penalty levied under this section, but does not excuse the person from the liability for payment to the city of taxes required to be collected. The unexplained or accidental loss of records, except by fire, theft or casualty, does not excuse a person from the performance of any of the requirements under this chapter.~~

~~F. A penalty imposed under any part of this chapter except subsection C or D of this section may not be waived or reduced except upon a clear showing of reasons beyond~~

~~the control of the person upon whom the penalty is imposed or a similar strong justification and approval by the city manager of the waiver or reduction.~~

~~G. A penalty imposed under subsection C or D of this section may be waived or reduced upon a showing of reasons upon whom the penalty is imposed or a similar justification. Discretion by the city manager upon appeal shall determine the waiver or reduction.~~

~~4.16.190 Protest of tax and appeal by buyer.~~

~~A. The seller shall determine whether a sale is taxable under this chapter. If the seller fails to collect the tax due on a sale transaction because of an incorrect determination of taxability by the seller, except when the seller has been misled by the buyer, or fails for any other reason to collect the tax due on the sale, the seller becomes liable to the city for the tax in the same manner as if the tax had been collected.~~

~~B. If a buyer believes that a transaction is exempt or otherwise not subject to the tax imposed under this chapter, the buyer shall pay the tax to the seller under protest. A tax is paid under protest by stating to the seller that the tax is paid under protest and requesting the seller mark any receipts, invoices or other evidence of the sale to indicate that the tax is paid under protest. The buyer shall file with the finance director a statement of protest on a form provided to the buyer by the finance director. Failure to file a complete statement of protest with the financial director within ten (10) days of the date of the sale or to pay the tax at the time of the sale constitutes a waiver of the protest and of any other right of the buyer to challenge the tax in any other forum. The buyer shall clearly set out on the form the terms and conditions of the sale, the amount of the sale, the goods, rental or services involved, the location of the sale and all other information necessary to support the buyer's claim that the tax does not apply.~~

~~C. The buyer shall file the completed form, including the copy of the receipt or invoice, with the finance director within ten (10) days of the date of the sale. The seller shall include a copy of the receipt protested with the seller's sales tax return for the tax reporting period in which the protested tax was paid. The protested tax shall be paid over to the city with all other sales tax amounts due for the reported period.~~

~~D. The finance director shall issue a written ruling on the buyer's protest within thirty (30) days of the timely filing by the buyer. The burden of proof is on the buyer. The finance director may make inquiry of any person who may have information of the facts relevant to the taxability of the protested tax and may seek the advice of the city attorney on any protest. The ruling will be in writing and must set forth the reason for the grant or denial of the protest. The ruling will be mailed to the buyer and the seller at the addresses given on the protest.~~

~~E. If a protest is granted, the finance director shall determine whether the tax protested has been received by the city from the seller. If the tax has been received, the finance director shall refund directly to the buyer the amount of the tax to be~~

~~refunded. If the tax has not been received by the city, the finance director shall pay the refund to the buyer upon receipt of the sales tax from the seller.~~

~~F. In the event the protest is denied, the buyer may, within twenty (20) days of the date of mailing of the notice of denial, either request a finance committee review of the decision pursuant to BMC 4.16.220 or may file an appeal to the city manager pursuant to BMC 4.16.230. The request for finance committee review shall be filed with the finance director who shall immediately forward the request to the chair of the finance committee. An appeal to the city manager shall be filed with the finance director who shall immediately forward the appeal to the city manager.~~

~~4.16.200 Protest and appeal by seller.~~

~~A. A seller may appeal a decision of the finance director if the seller believes that:~~

~~1. A transaction is exempt or otherwise not subject to the tax imposed under this chapter but has been informed by the city that such transaction is subject to the tax imposed under this chapter;~~

~~2. The tax, a penalty, interest or other charge imposed or demanded by the city is not owing;~~

~~3. An application for a refund of an excess payment was incorrectly denied;~~

~~4. An estimated tax filing by the finance director is incorrect or erroneous; or~~

~~5. Any other notice or demand of any amount claimed by the city to be due under this chapter is incorrect or erroneous, but only if such notice or demand is not the result of a prior appeal of the same matter and is not a subsequent notice or demand for which a timely appeal or protest of the earlier notice or demand was not timely filed.~~

~~B. The seller may appeal the determination of the tax, interest, penalty, charge or other claimed amount by the city by remitting the amount to the city under protest and filing with the finance director at the time of remittance a statement of protest setting out all relevant facts and clearly explaining why the transaction, or the amount, is exempt or not otherwise subject to the tax levied under this chapter or why the amount determined by the city is incorrect, erroneous, or otherwise not owing. The remittance and statement of protest must be received by the city not later than the twentieth (20th) day following the date the notice or determination is mailed to the seller. Failure to file a statement of protest and to remit the amount claimed by the city as owing within the time permitted under this subsection constitutes a waiver of the right to protest and to appeal the tax, disallowance, charge, interpretation or other city determination under this chapter and is a waiver of the right to appeal the determination to the city manager or to appeal or otherwise challenge the tax, disallowance, charge or interpretation or other determination in any judicial or other proceeding. If a seller shows that remittance under protest of the amount demanded would create an extreme hardship for the seller, the finance director may waive the remittance of part or all of the amount required to be paid; provided, the amount determined to be due by the finance director in the written decision of the appeal must~~

~~be paid prior to filing with the city manager an appeal of the finance director's decision. Upon the request of the seller and a determination by the finance director that the seller has not been late or deficient in the remittance of its sales taxes to the city for the immediately preceding three (3) years, exclusive of the remittances for the period under protest, and that he has a history of prompt remittance of all its other accounts with the city, the finance director may waive the remittance of part or all of the amount required to be paid; provided, the amount determined to be due by the finance director in the written decision of the appeal must be paid prior to filing with the city manager an appeal of the finance director's decision.~~

~~C. The finance director shall issue a written ruling on a seller's protest within thirty (30) days of receipt of the protest and remittance if timely filed. The seller has the burden of proof. The finance director shall permit or may require the seller to provide additional information relevant to the protest and appeal. The finance director may seek the advice of the city attorney on a seller protest and appeal. The ruling will be in writing and must set forth the reason for the grant or denial of the protest and appeal. The ruling will be sent to the seller at the address given in the protest.~~

~~D. If a protest is granted in part or in whole, the finance director shall refund to the seller the amount paid over to the city under protest that was in excess of the amount found owing. The seller shall immediately refund to each buyer from whom the tax was collected the amount of the tax improperly collected; if the seller did not collect the tax but has paid the tax to the city from its own account, the seller may retain the tax refunded.~~

~~E. In the event the protest is denied, the buyer may, within twenty (20) days of the date of mailing of the notice of denial, either request a finance committee review of the decision pursuant to BMC 4.16.220 or may file an appeal to the city manager pursuant to BMC 4.16.230. The request for finance committee review shall be filed with the finance director who shall immediately forward the request to the chair of the finance committee. An appeal to the city manager shall be filed with the finance director who shall immediately forward the appeal to the city manager.~~

~~4.16.210 Refund of excess remittance.~~

~~A. A seller who, through a clerical or similar error, remits a tax under this chapter that exceeds the amount actually due may receive a refund of the excess remittance upon meeting the conditions set out in this section.~~

~~B. A seller who has made an excess tax remittance as set out in subsection A of this section shall be given a refund of the excess if the city receives written notice from the seller of the amount claimed as an excess remittance accompanied by satisfactory proof of the excess remittance in the form required by the finance director. The claim and proof must be received not later than the last day of the twenty-fourth (24th) month following the month for which the excess remittance was made, without regard to the month during which the remittance to the city was actually made.~~

~~C. Upon approval of a refund to a seller, the city may pay the refund to the seller or authorize the seller to take the refund as a credit against future monthly tax remittances; provided, the amount taken as a credit in any one (1) month may not exceed twenty (20) percent of the amount otherwise due for the month. No interest may be paid on the excess remittance.~~

~~D. In the event the protest is denied, the buyer may, within twenty (20) days of the date of mailing of the notice of denial, either request a finance committee review of the decision pursuant to BMC 4.16.220 or may file an appeal to the city manager pursuant to BMC 4.16.230. The request for finance committee review shall be filed with the finance director who shall immediately forward the request to the chair of the finance committee. An appeal to the city manager shall be filed with the finance director who shall immediately forward the appeal to the city manager.~~

~~E. A claim for a refund of an excess remittance to which this section applies is forever barred if notice and proof of the excess remittance are not given within the time required.~~

~~4.16.220 Review by finance committee.~~

~~A. Upon receipt of a request for finance committee review, the chair of the committee shall determine the earliest dates the finance director, the finance committee and the person requesting review can meet. The chair of the committee shall select a date, time and place for a meeting and shall notify the committee members, the person requesting review and the finance director of the meeting.~~

~~B. The finance director and the person requesting review shall provide to each other and to the committee chair all documents upon which each intends to rely in the review of the matter. Such documents should be provided within three (3) business days of the date notice of the meeting is mailed. The chair of the committee shall distribute to the committee members documents received in the matter.~~

~~C. The procedures at the meeting on the matter under review shall be informal. The person requesting review and the finance director shall each have a reasonable opportunity to explain their position. At the conclusion of the meeting on the matter, the committee shall determine what recommendation it will make to the finance director and shall set out its reasons for the recommendation. The finance committee recommendation is advisory only and is not appealable.~~

~~D. The recommendation and reasons shall be reduced to writing and mailed or delivered to the person requesting review, the finance director, and the city manager. The finance director shall give consideration to the arguments raised by the person requesting review, the recommendations of the committee, the scope of discretion of the finance director in the matter and other relevant factors. The finance director may consult with the city manager on the matter. The finance director shall promptly decide the position of the finance department and inform the person requesting review and the committee in writing of the final decision of the finance director. The finance director shall undertake such action as may be appropriate to implement the final decision.~~

~~E. A person who is dissatisfied with the final decision of the finance director may, within twenty (20) days of the date of mailing of the decision, file with the finance director an appeal of the decision to the city manager pursuant to BMC 4.16.230. The finance director shall immediately forward the appeal to the city manager.~~

~~4.16.230 Appeal to city manager.~~

~~A. An appeal to the city manager of a finance director's decision must be in writing and must set out with specificity the errors claimed to have been made by the finance director.~~

~~B. An appeal to the city manager of a finance director's decision shall be scheduled for a hearing and be heard by the city manager or a hearing officer appointed by the city manager. The city manager or the hearing officer shall receive such relevant documents, information and testimony as the appellant and the finance director may desire to present at a hearing. The burden of proof is on the appellant. Unless the city manager specifically delegates to the hearing officer the authority to hear and decide the appeal, the hearing officer shall hear the appeal and provide to the city manager a proposed decision setting out findings, conclusions and orders which the city manager may accept, modify or reject and refer back to the hearing officer for reconsideration. If the hearing officer is specifically authorized to decide the appeal, the hearing officer's decision is the final decision. If the city manager hears the appeal or if the city manager accepts and signs a hearing officer's proposed decision, whether or not modified by the city manager, such decision is the city manager's decision and is the final decision. A final decision shall be in writing and shall set out findings of fact, conclusions, and such orders as may be appropriate. A final decision may be appealed to the Superior Court pursuant to the rules of appellate procedure. A final decision shall state that it is a final decision and shall contain any notice of the limitations on and the right to appeal required by Rule 602(a)(2) of the Alaska Rules of Appellate Procedure or other applicable rule. A copy of the final decision shall be promptly mailed or delivered to the appellant and to the finance director.~~

~~4.16.240 Rulings and regulations.~~

~~A. The finance director may promulgate and amend regulations and may prescribe the content and use of forms appropriate to the implementation of this chapter. Regulations promulgated by the finance director are effective on the date they are promulgated unless a different date is indicated in the regulations; provided, all regulations are subject to amendment and repeal at any time by the city council by ordinance. At least seven (7) calendar days prior to promulgation, a proposed regulation or amendment shall be submitted to the city attorney and the city manager for review and comment. Upon promulgating a regulation or any amendment to an existing regulation, the finance director shall submit the regulation or amendment to the city council at its next regular meeting.~~

~~B. If any person who is or may be required to remit or collect the tax under this chapter questions the application of this chapter to a transaction or other situation in which that person is involved or may become involved, the person may apply to the finance director for a ruling on the question. The finance director may rule on the question and may seek the advice of the city attorney on the question. Before a ruling of the finance director is effective or binding on the city, it must be signed by the city manager. Rulings having general applicability shall be considered by the finance director for promulgation as a regulation.~~

~~4.16.250 Time extensions.~~

~~For good cause shown, the finance director may grant an extension of the time required for the performance of any act under this chapter. The extension shall be subject to such terms and conditions as the finance director finds appropriate. An application for an extension must be filed in writing before the date required for performance.~~

~~4.16.260 Disposition of tax information.~~

~~Information in the possession of the city which was obtained by the city in the administration or enforcement of the provisions of this chapter and which discloses the particulars of the business or affairs of a seller or other person from whom the information is obtained is not a matter of public record, but may be disclosed to other municipalities, the state or the United States for purposes of investigations and law enforcement. The information shall be kept confidential except when its production is required in an official investigation or an administrative or court proceeding. These restrictions do not prohibit the publication of general sales tax statistics and information or prohibit the publication of tax lists showing the names of sellers who are delinquent in the remittance of taxes, the amount of the delinquency plus penalties and interest owed by the delinquent sellers. Information otherwise protected by this section may be furnished on a reciprocal basis to other municipalities, agencies of the state or the United States concerned with the enforcement of tax laws, and may be furnished to any person authorized in writing by the seller to receive or view the information.~~

~~4.16.270 Civil enforcement remedies.~~

~~A. If sales tax is not paid when due, the city may enforce the remittance of the tax, interest, penalty, costs and charges by any method available in law, including but not limited to the lien, foreclosure and sale of real and personal property or a civil action against the delinquent taxpayer or responsible individual.~~

~~B. The city may institute a civil action against any person who violates a provision of this chapter. In addition to injunctive and compensatory relief, a civil penalty not to exceed one thousand dollars ($1,000) may be imposed for each violation. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy. On application for injunctive relief and a finding of a violation or a threatened violation,~~

~~the Superior Court shall grant the injunction. Each day that a violation of this chapter continues constitutes a separate violation.~~

~~4.16.280 Liens.~~

~~A. The tax, interest, penalty and other costs due and owing the city by a seller under this chapter constitute a lien in favor of the city upon the assets and property of all persons liable for the remittance of the tax, interest, penalty and other costs.~~

~~B. The lien imposed by this section arises and attaches at the time that remittance becomes delinquent and continues until the entire amount due has been paid.~~

~~C. If delinquent sales taxes, interest, penalties and other costs are not paid within ten (10) days from the mailing of notice and demand for remittance thereof, a notice of lien may be recorded in the office of the district recorder in any recording district where the person liable has assets or property, and upon recordation a lien arising under this section has priority over any other liens except those for special assessments or those granted priority by state or federal law.~~

~~D. An action to foreclose the lien created by this section shall be commenced and pursued in the manner provided for the foreclosure of liens in AS 09.45.170 through 09.45.220.~~

~~E. The remedy provided in this section is not exclusive and shall be in addition to all other remedies available to the city to collect the sales taxes, interest, penalty and costs due under this chapter.~~

~~F. The failure to record a lien does not constitute as a waiver or abrogation of any priorities, rights or interests of the city at law or in equity.~~

~~G. Fees for the administrative costs of filing notices of liens and releasing of liens shall be:~~

~~1. Filing of notices of lien: Twenty five dollars ($25), plus recorder's office filing fee;~~

~~2. Release of liens: Twenty five dollars ($25), plus recorder's office filing fee;~~

~~3. Upon full satisfaction of remittance of all taxes, interest and costs, including the administrative costs for the filing and release of the liens, due and owing to the city, the finance director shall file a certificate discharging the lien.~~

~~4.16.290 Liability of responsible individuals.~~

~~Each responsible individual as defined under BMC 4.16.010 is liable to the city for the remittance of sales taxes that are delinquent and which were collected or required to be collected or required to be paid over to the city while such individual was a responsible individual with respect to such taxes. Such individual is liable to the city for penalties, interest on the delinquent taxes, costs and other charges accrued to the date of remittance. Upon written demand for remittance of delinquent taxes, penalty, interest, costs and charges sent by registered mail to a responsible individual, the responsible individual shall remit over to the city the amount of the delinquent taxes, interest, penalty, costs and charges due within twenty (20) days of the date of mailing of the~~

~~written demand or file a written appeal to the finance director setting out with specificity the amounts for which he or she is not liable and the reasons there is no liability for such amounts. The appeal shall be filed as a protest under BMC 4.16.190 except that remittance under protest is not required to be made as a condition of filing the appeal to the finance director; however, if the protest decision of the finance director is appealed to the city manager, the amount set out as due in the finance director's decision must be paid with the filing of the appeal to the city manager. If the responsible individual upon whom demand for remittance has been made fails to file an appeal or to remit the taxes, penalty, interest, costs and charges due within twenty (20) days of the date of mailing of the demand, the amount due is deemed admitted to be due from the responsible individual and may not thereafter be made the subject of an appeal or otherwise challenged in any judicial proceeding. The amount due may be collected in a civil action against the responsible individual.~~

~~4.16.300 Seller education.~~

~~Repealed by Ord. 09-04.~~

~~4.16.310 Tax evasion.~~

~~A. A person commits the misdemeanor crime of tax evasion if the person:~~

~~1. Fails to file a statement or return required by this chapter;~~

~~2. Makes a false statement or affidavit of occurrence, existence, amount, location, or value of a sales transaction or of property or service subject to tax under this chapter;~~

~~3. Uses a tax exemption certificate or claims an exemption when an exemption is not applicable;~~

~~4. Remits or rebates to a buyer or consumer, whether directly or indirectly, by any means, all or any part of the tax levied hereunder;~~

~~5. Makes in any form of advertising, whether in writing, verbally or otherwise, any statement which implies that the person is absorbing the tax, paying the tax for the buyer or consumer or user by an adjustment of prices or by any other means; or is guilty of a misdemeanor; provided, however, a seller may advertise that the purchase price includes the sales tax when authorized under BMC 4.16.070(B) or (C) to include the tax in the sale price;~~

~~6. Falsifies or changes the content of a record of any nature required to be kept under this chapter so as to misrepresent the facts or information contained therein;~~

~~7. Submits to the city or the finance director any information or record that has been falsified or changed to create a misrepresentation;~~

~~8. Fails, neglects or refuses to comply with any provision of this chapter; or~~

~~9. Refuses as a buyer to pay to the seller the tax due under this chapter.~~

~~B. Each day upon which a violation of this chapter continues is a separate violation.~~

~~C. Upon the conviction of tax evasion under this chapter, the court may impose a fine of not more than three hundred dollars ($300) for each violation unless a greater punishment is authorized for the violation of a particular provision of this chapter.~~

~~4.16.320 Use tax.~~

~~A. There is levied and shall be collected a tax on the storage, use, or consumption of alcoholic beverages in the city. The tax shall be at the same rate as the sales tax levied under this chapter, but there shall be deducted from the tax levied under this section an amount equal to any sales tax paid by the buyer that was levied and collected on the sale of the alcoholic beverage.~~

~~B. The buyer shall pay the tax. A person outside the city who receives an order for alcoholic beverages to be shipped by the seller or seller's agent or employee to an address or person in the city shall collect the tax and remit the tax collected or required to be collected to the city in the same manner as required for sales taxes levied by the city. Such seller shall be liable for the remittance of the use tax in the same manner as a person who is required to collect the city sales tax on the sale of other goods. The buyer shall be liable to the city for all use taxes not collected by a seller.~~

~~C. The provisions of the chapter applicable to sales tax shall apply to the use tax levied under this section, including, but not limited to, provisions regarding computation, collection, holding, reporting, record keeping, remittance to the city, interest, penalties, enforcement, remedies, assessment of delinquent taxes, liability, audit, appeal and refund. When the sales tax provisions are applied to the use tax, the phrase "sales tax" shall be read as "use tax" where appropriate.~~

***EDITOR'S NOTE*
The numbering of the sections and subsections will be corrected following the passage of the ordinance.

Chapter 4.16: Sales Taxes

4.16.010 Definitions

4.16.020 Declaration and Policy
4.16.030 Interpretation
4.16.040 Presumption of Taxability
4.16.050 Rules Applicable to Particular Businesses or Occupations
4.16.060 Title to Collected Sales Tax
4.16.070 Imposition – Rate
4.16.080 Payment and Collection
4.16.090 Sales Tax Collection – Registration Requirement
4.16.100 Certificate to be Displayed
4.16.110 Certificate Non-Transferable/Non-Assignable
4.16.120 Injunction Prohibiting Operation of Business for Failure to Register or Failure to Remit Returns
4.16.130 Limits of Liability
4.16.140 Tax Receipts
4.16.150 Tax Exemptions
4.16.160 Exemption Cards
4.16.180 Revocation of Exemption Status
4.16.190 Seller's Liability for Incorrect Determination
4.16.200 Buyer's Protest of Imposed Taxes
4.16.210 Refunds – In General
4.16.220 Refunds for Construction Materials and Services
4.16.230 Tax Filing Schedule
4.16.240 Contents of Tax Return
4.16.250 Security Deposits/Bonds
4.16.260 Extension of Time to File Tax Return
4.16.270 Penalties and Interest for Late Filings
4.16.280 Repayment Plans
4.16.290 Forgiveness of Uncollected Taxes, Penalties and Interest
4.16.300 Application of Payments
4.16.310 Application of Overpayments
4.16.320 Amended Returns
4.16.330 Recordkeeping Required of All Sellers
4.16.340 Loss of Records
4.16.350 Audits
4.16.360 Estimated Taxes
4.16.370 Accelerated Returns
4.16.380 Cessation or Transfer of Business
4.16.390 Use of Information on Tax Returns
4.16.400 Publication of Delinquent Sellers
4.16.410 Liens
4.16.420 Violations
4.16.430 Penalties for Violations

4.16.440 Appeals
4.16.450 Transition Period

4.16.010 Definitions

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

A. "Buyer" means and includes persons who acquire interest in real or personal property, or the right to use or occupy property, or who receives a service for consideration.
B. "City" means the City of Bethel.
C. "Coin-Operated Machine" means a slot machine, juke box, merchandise vending machine, laundry and any other service dispensing machine or amusement device of any kind which requires the insertion of currency to make it operative.
D. "Consumer" means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for consideration.
E. "Engaging in Business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit;
F. "Federally Recognized Indian Tribe" means an Indian or Alaska Native tribe, band, nation, pueblo, village or community that the Secretary of the Interior has acknowledged to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, Public Law 103-454, 25 USC 479a.
G. "Finance Director" means the finance director of the City or the designee of the finance director, the City Manager or the City Council; the designee may be an employee of the City, an accountant or other person who is not an employee of the City, a certified public accounting firm or other type of firm.
H. "Goods," "fixtures," "investment securities," "general intangibles," "accounts," "chattel paper," "documents," "instruments" and "money" and their singulars, have the meanings given the terms by the Alaska Uniform Commercial Code, AS 45.01 et seq., as amended.
I. "Lease", "Leasing" or "Rental" regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, means a transfer of possession or control of tangible personal property or real estate of a fixed or indeterminate term for consideration; a lease or rental may include future option to purchase or extend. The provisions of 26 U.S.C. (Internal Revenue Code), AS 45.01 through AS 45.08, AS 415.12, AS 45.14 and AS 45.29 (Uniform Commercial Code) shall apply.
J. "Person" means an individual, partnership, cooperative, association, joint venture, corporation, estate trust, business, receiver, or any entity, group or combination acting as a unit.
K. "Political Subdivision" means a local government created by the State of Alaska to help fulfill its obligations. Political subdivisions include counties, cities, towns, villages, and special districts such as school districts, water districts, park districts, and airport districts.

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

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

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

1. Collect the tax levied under this chapter;
2. Segregate funds in lieu of the direct collection of the tax under this chapter;
3. Remit over to the City taxes required to be collected under this chapter; or
4. Determine which creditors of the seller are to be paid; and may include, but is not limited to, such officers and employees of a seller as the chief executive officer, president, vice president for finance, controller, comptroller, treasurer, bookkeeper, majority shareholder, finance director, manager, partner, managing partner, chief fiscal or financial officer and accountant if they possess any of the authority, responsibility or duties described in this definition.

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

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

1. A "sale," "retail sale," or "sale at retail" includes, but is not limited to the following transactions:
   a. Selling property; or
   b. Renting, leasing, or letting of real or personal property, accommodations, facilities, or services of any nature whatsoever; or
   c. Storing for use or consumption any item or article of personal property; or
   d. Rendering occupational or professional services of any nature whatsoever; or
   e. Furnishing materials and rendering services in connection therewith to accomplish the installation, construction, repair or completion of a specific end product or project; or
   f. Selling real estate comprising parcels of land and buildings or improvements thereto, either separately or conjunctively; or
   g. Transfer of the product of a manufacture or construction process to the user of the product; or
   h. Importing, or causing to be imported, property from outside the city for sale or for rent, storage, distribution, use or consumption within the city; or

i. Selling or furnishing, preparing and serving food or beverages, alcoholic or nonalcoholic, for consumption on or off the premises of the seller; or
j. ~~Selling bingo cards or pull tabs; or~~
k. Every use or play of a coin-operated machine; or
l. Transacting or engaging in any type of business not enumerated herein

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

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

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

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

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

U. "Time of Sale" for installment sales is the time at which the initial payment is made.

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

W. "Wholesaler" means a merchant who sells goods, in the regular course of business, to retailers who sell to consumers, or sell goods in the regular course of business to

dealers or other wholesalers, for the purpose of taxable resale in the City. To qualify as a wholesaler, a merchant must be regularly recognized as such, and known to the trade as such.

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

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

4.16.020 Declaration and Policy

A. It is the policy of the City of Bethel to recognize that:
   1. The voters of the City of Bethel have granted to the City government the power to levy sales taxes and, by doing so, have entrusted the City to administer those taxes fairly, effectively, efficiently, and in full compliance with State and City laws.
   2. State law imposes a fiduciary duty upon the City of Bethel to collect sales taxes levied within the City.
   3. Proceeds from the sales taxes levied by the City of Bethel constitute, by far, the principal sources of municipal tax revenues.
   4. A substantial portion of the proceeds of the sales taxes levied by the City are used to fund essential services and facilities provided by the City.
   5. Any sales taxes levied by the City that are not properly collected and remitted diminish the fiscal resources available to fund core local governmental services.
   6. Any sales taxes that are not properly collected and remitted shift the financial burden of funding local governmental facilities and services to other taxpayers, citizens and businesses.
   7. To the extent, if any, that businesses do not collect and remit taxes on taxable sales, those businesses have a distinct and unfair competitive advantage over businesses that are properly collecting and remitting sales taxes.
   8. Sales taxes are paid by purchasers of goods and services, not the businesses that collect those taxes. To the extent, if any, that sales taxes are collected but not remitted by businesses, the trust obligations of those businesses are not being fulfilled, and the interests of the greater community of Bethel suffer.
   9. Bethel area businesses perform a valuable service to the residents and visitors of Bethel by collecting and remitting sales taxes. While not compensated directly for that service, those businesses and other property owners in Bethel enjoy the benefits provided by those taxes.

10. It is the duty, function, and responsibility of the City to collect City sales taxes, along with penalties and interest on those taxes when due, to issue citations for violations of the City code regarding collection of sales taxes, and otherwise administer the collection of sales taxes.

B. Within the constraints outlined in the City code, the city manager shall keep the city council regularly informed regarding the collection of City sales taxes.

4.16.030 Interpretation

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

B. The exemptions from the tax levied under this chapter shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this chapter.

4.16.040 Presumption of Taxability

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

B. There is levied by the City a sales tax on all retail sales, services and rentals which either commence or terminate within the City, or which are in any part rendered, supplied or provided within the City, except as expressly provided otherwise in this chapter.

C. A sales tax applies to all real property within the City that is either rented or sold. The tax applies to commissions on the sale or rental of real property, on the rental of real property, and as limited in section 4.16.150, on the sale of real property. The tax applies regardless of whether the seller, buyer, renter, lessee or tenant reside within or outside the City of Bethel.

D. For the purposes of this section, any building or other place of business shall be considered to be within the City if any part thereof or any substantial part of a contiguous parking area or other supporting facility is within the City.

E. For purposes of this chapter, the sales price or purchase price of property must be determined as of the time of acquisition.

F. For purposes of this chapter, a sale of services occurs at the time the services are provided.

4.16.050 Rules Applicable to Particular Businesses or Occupations

A. Commissions / Fees

1. Commissions on sales of real property located in the City are subject to sales tax, regardless of the location of the person to whom the commission is payable.
2. Commissions/Fees received as a result of professional services performed within the City, are subject to sales tax regardless of the location of the person to

whom the commission is payable when the subject of the services occurred within the City.

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

~~C. Gaming.~~

~~1. Each operator or permittee conducting games of chance within the City must file with the finance director a Gaming Sales Tax Report quarterly on the same schedule as the filing of the State of Alaska Operator Quarterly Report for gaming is filed. A copy of the quarterly and annual reports that are required to be filed with the State of Alaska must also be filed with the quarterly report filed with the City. These copies must be filed simultaneous to the filing of the quarterly City Gaming Tax Report.~~

~~2. For Bingo games, the operator, vendor or permittee shall pay to the City the sum of six (6%) [3.9% 6%]of the gross sales as demonstrated on the daily "Z" tape.~~

~~3. For Pull-Tab games, the operator, vendor or permittee shall pay to the City the sum of six (6%) [3.9% 6%]of the gross sales. "Gross sales" is to be calculated based on the number of cards in the box to be sold times the sale price x the tax. For example: 1000 cards x $1.00/card = $1,000 x 6% tax = $60 tax.~~

~~4. For all other games of chance, the operator, vendor or permittee shall pay the City the sum of six (6%) of the gross sales.~~

4.16.060 Title to Collected Sales Tax

Upon collection by the seller, title to sales tax vests in the City. The seller holds collected sales tax in trust for the City, and is accountable to the City therefore.

4.16.070 Imposition – Rate

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

B. The tax rate added to the sale price, shall be:
   1. Twelve (12%) Percent for transient lodging (see chapter 4.14)
   2. Twelve (12%) Percent for Alcohol sales (see chapter 5.08)
   3. Fifteen (15%) Percent for marijuana sales (see chapter 5.10)
   4. Six (6%) Percent for all other sales/services, including, delivery charges.

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

D. When a sale is made on an installment basis, the sales tax shall be collected at the time of the sale, calculated at the sales tax rate in effect at the time of the sale.

4.16.080 Payment and Collection

Taxes imposed by this chapter shall be due and paid by the buyer to the seller at the time of sale or service, or with respect to credit transactions, at the time of collection. It shall be the duty of each seller making sales taxable under this chapter to collect the

taxes imposed by this chapter from the buyer at the time of each sale, or with respect to a credit transaction, at the time of collection of sales, and to hold those taxes in trust for the City. Failure by the seller to collect the tax shall not affect the seller's responsibility for payment therefore to the City.

4.16.090 Sales Tax Collection – Registration Requirement

A. No person may engage in any taxable transactions within the City without first procuring an annual sales tax collection license from the City finance department.
B. A new business shall apply for a sales tax collection license not later than ten (10) days after the date of commencing business or opening additional places of business.
C. Existing businesses shall apply for a sales tax collection license concurrent with their business license renewal. All existing businesses must be compliant with this section no later than December 31, 2019
D. A person, firm, partnership, corporation or other business entity shall file an application for registration with the finance department, on a form provided by the City, prior to conducting business within the City. The complete application shall be returned to the finance department along with a copy of the business entity's Alaska state business license and City of Bethel business license. Registration will not be complete until all of these requirements have been met.
E. Each business entity shall be registered under the advertised name and each separate business shall be registered under its own account.
F. No sales tax collection license shall be issued to or renewed for:
    1. A person who does not meet the licensing requirements set out in chapter 5.04 (Business licenses); or
    2. A person who has failed to pay any necessary fees due to the City; or
    3. A person owing a judgment, delinquent taxes or a utility bill to the City, unless the person is in a satisfactory repayment plan.
G. Where the application or City records indicate that applicant is currently in violation of filing and/or remittance requirements of the City's sales tax provisions, the finance director may deny the application registration until such time as applicant enters a binding agreement setting out a method by which full compliance will be attained.
H. The sales tax collection license of any seller will be suspended when such seller fails to pay delinquent taxes, penalties and interest within thirty (30) days after notice of delinquency is given or mailed provided such seller shall be afforded due process before the license suspension.

4.16.100 Certificate to be Displayed

A. Upon receipt of a properly executed application, the finance director shall issue to the seller a certificate of authority to collect City sales tax. The certificate shall state

the name of the business as well the address of the place of business to which it is applicable, and shall authorize the seller to collect the tax.

B. The certificate must be prominently displayed at the place of business named in the certificate. A seller who has no regular place of business shall attach such certificate to his stand, truck or other merchandising device.

C. Upon notification, the finance director shall issue a duplicate sales tax certificate to any seller whose certificate has been lost or destroyed.

4.16.110 Certificate Non-Transferable/Non-Assignable

The certificate of authorization to collect sales taxes is non-assignable and non-transferable and must be surrendered to the finance director by the seller to whom it was issued upon its ceasing to do business at the location named therein or upon its revocation or suspension. If there is a change in the form of organization such as from a single proprietorship to a partnership or a corporation, the seller making such change shall surrender the old certificate to the finance director for cancelation. The successor seller is required to file a new application for a certificate of registration. Upon receipt of such application, properly executed, as provided in this chapter, a new certificate may issue to such successor seller.

4.16.120 Injunction Prohibiting Operation of Business for Failure to Register or Failure to Remit Returns

A. A proceeding requesting the issuance of an injunction prohibiting a business from continuing to conduct business within the City may be filed by the City in the superior court fifteen (15) days after providing notice either by hand delivery or by regular mail to any business which has failed to file a sales tax return or has failed to pay the sales taxes due even if a sales tax return has been filed.

B. A proceeding requesting the issuance of an injunction prohibiting a business from continuing to conduct business within the City may be filed by the City in the superior court fifteen (15) days after providing notice either by hand delivery or by regular mail to any business which has failed to file a sales tax return or filed a sales tax return without remitting the payment due.

4.16.125 Revocation Hearing

A. A hearing shall be conducted before a hearing officer within fifteen (15) calendar days of receipt of a written demand therefore from the person seeking the hearing unless such person waives the right to a speedy hearing.

B. The hearing officer shall conduct the hearing in an informal manner and shall not be bound by technical rules of evidence.

C. The person demanding the hearing shall carry the burden of establishing that such person has the right to represent the business (is an owner, agent or attorney hired for the proceeding).

D. The Finance Director shall carry the burden by clear and convincing evidence.

E. At the conclusion of the hearing, the hearing officer shall prepare a written decision. A copy of such decision and the reasons therefore shall be provided to the person demanding the hearing and the owner of the business if such owner is not the person requesting the hearing.
F. The hearing officer's decision in no way affects any civil proceeding in connection with the matter in question and any civil charges involved in such proceeding may only be challenged in the appropriate court. The decision of the hearing officer is final.
G. Failure of the owner, operator, master, or managing agent to request or attend a scheduled hearing shall be deemed a waiver of the right to such hearing.

4.16.135 Limit of Liability

A. Questions regarding the applicability of this Code, its interpretation, forms or any other matter relating to sales taxes shall be submitted in writing to the Finance Director or an appointed designee. Oral statements are not binding on the City. Only written interpretations, properly requested may be relied upon. The authority granted to the Finance Director shall not create an obligation or duty requiring the Finance Director to take any action to protect or notify any seller or buyer within the City regarding their tax rights. The City assumes no liability for loss or damage caused by individual interpretation and application of this Code or forms related thereto. Sellers are encouraged to work with their accountants and/or attorneys.
B. Electronic Transactions. To the extent that the City of Bethel sends and accepts electronic records and electronic signatures, those electronic records and electronic signatures are governed by the Uniform Electronic Transactions Act, AS 09.80.10., et. seq.

4.16.140 Tax Receipts

The following types of businesses shall provide a cash register receipt for all sales transactions, including those that are wholly exempt from taxes:

1. Retail Sellers – to include, but not be limited to, supermarkets, sellers of fuel, boutiques, stores,
2. Restaurant/Eating Establishments
3. Movie Theaters
4. Coffee Stands

B. The following types of businesses shall provide either a receipt or an invoice for all sales transactions, including those that are wholly exempt from taxes:

1. Construction;
2. Trades – For example, plumbing, electrical, carpet installation, etc.
3. Professional Services – For example, accounting, tax preparation, veterinary care,
4. Transient Lodging

C. Receipt Exceptions: The following types of businesses are exempt from the receipt/invoice requirements as outlined below:
    1. Lessors – When a valid ~~lease~~ Rental Agreement exists covering the period for which the rent amount was received;
    2. Vending machine sales;
    3. Insurance Sales;
    4. Legal Services – when such services are performed under a contract or other agreement for services;
    5. Vehicles for Hire – Provided registration and licensing is up to date with the City;

D. Each receipt or invoice shall:
    1. Be dated; and
    2. Be sequentially pre-numbered, but may be sequentially machine-numbered if the number printed on the receipt or invoice is machine generated; and
    3. Show the quantity, description and price of the goods sold, services rendered or sold or rentals made; and
    4. Show the amount of the sales tax on the sale.

E. The seller shall, whenever feasible, separately state the tax to the buyer on each taxable transaction. When not feasible to state separately, the seller shall prominently display a sign indicating the imposition of the tax.

F. Exempt Sales: If any part of the sale is exempt, it must be shown on the sales receipt. Exempt sales can only be made upon showing of a valid exemption card or certificate. For each such sale, the seller shall:
    1. Record the date of the sale; and
    2. Record the exempt card/certificate number presented (when applicable); and
    3. Record the expiration date for the exempt card/certificate presented (when applicable); and
    4. Record the name of the person making the exempt sale; and
    5. Record the name of the entity/business claiming the exemption; and
    6. Record the receipt number for the sale.

4.16.150 Tax Exemptions

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

A. Admissions: Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations. This exemption does not apply to sales of gaming property.

B. ATVs/Boats: That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of Three Thousand Five Hundred ($3,500) Dollars is exempt regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

C. Banking: The following fees, sales and services charged by banks, savings and loan associations, credit unions and investment banks:
   1. Fees for the sale, exchange or transfer of currency, stocks, bonds and other securities
   2. Loans: The principal amount of the loan, the interest charged for loaning of money, ~~and~~ escrow collection services, and any fees associated with the loaning of money are exempt.
   3. Services associated with the sale, exchange or transfer of currency, stocks, bonds and other securities;
   4. Pass-through charges on loan transactions which include sales tax;
   5. Sale of insurance policies, bonds of guaranty and fidelity (AS 21.09.210).

D. Casual and isolated sales, services or rentals: Proceeds from casual, occasional or isolated sales which are easily identified as the sale of personal goods or property at such private functions as moving, garage, yard, food and bake sales, sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting provided the seller does not regularly engage in the business of selling such goods or services or rentals but only if:
   1. The sales of goods and services do not occur for more than five (5) days in a calendar year, and are not made through a dealer, broker, agent or consignee; or
   2. The rental of personal tangible property that does not exceed sixty (60) days in a calendar year, whether or not consecutive. The rental of real estate is not exempt.
   3. Sales or rentals made pursuant to a business license or by sellers representing themselves to be in the business of making sure sales, rentals or services are not exempt.

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

F. Commerce: Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce are exempt. Warehouse and storage services are not exempt. Transportation of goods, equipment, or other property from one point to another within the City limits by commercial movers is not exempt.

G. Compliance with Laws:
   1. Gross receipts or proceeds derived from sales or services which the City is prohibited from taxing under the laws of the state or under the laws and the Constitution of the United States, including, but not limited to:
      a. Sales by the U.S. Postal Service;
      b. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 U.S.C. Sections 1771-1789 (Child Nutrition Act of 1966);
      c. Interstate Sales;
      d. Air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation;

e. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof. However, the exemption shall not apply to the sale of materials and supplies to contractors for the manufacture or production of property or rendering services for sale to such government units or agencies on a contract bid award, in which event the contractor shall be deemed the buyer, subject to the payment of the tax;

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

H. Credit Unions: Sales to or by federally chartered credit unions or credit unions organized under AS 06.45;

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

J. Freight and Wharfage: Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt. Warehouse, storage services, and delivery services that begin and end within the City of Bethel are taxable, unless such delivery services are included in a through bill of lading in conjunction with interstate commerce.

K. Maximum Tax: That portion of the selling price for a single piece of equipment or tangible personal property by an individual unit price in excess of Ten Thousand ($10,000) Dollars is exempt. A single sales unit is any retail merchandise sale where the selling price is totaled on one invoice or on any sales slip, although this exemption does not apply if any portion of the invoice or sales slip refers to more than one calendar day.

L. Medical Services:

1. Services of a person licensed or certified by the State of Alaska as a doctor of medicine and surgery, a doctor of osteopath and surgery, a chiropractor, a dentist, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate;
2. Services of a person licensed or certified by the State of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol or drug counselor,

~~or~~ a marital and family therapist <u>or a licensed professional councilor</u>; provided, that the service is within the scope of the state license or certificate;

3. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment, including laboratory and x-ray services;
4. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the State;
5. Gross receipts or proceeds of the retail sale of prescription drugs;
6. Services rendered by masseurs, even those working for a hospital, chiropractor or other medical provider, are not exempt.

M. Newspapers: Sales of newspapers are exempt.

N. Non-Profits: A sale of goods or services to any entity that, at the time of the sale, is: (1) legally constituted and legitimately acting in accordance with a duly authorized federal tax exempt status pursuant to IRS Regulations, Section 501(c)(3)(4) or (19); (2) provided any income from the exempt sale is exempt from federal taxation and (3) provided the non-profit produces a sales tax exemption card.

Exceptions: ~~The sale of bingo, pull tabs or other gaming activities is not exempt.~~ Activities provided by the entity where such organization is engaged in business for profit OR is competing with other persons engaged in the same manner or in a similar business is not exempt.

O. Public Assistance: Purchases made with food coupons, food stamps, or other type of certificate issued under 7 USC Sections 2011 – 2025 (Food Stamp Act) or other certificates issued under 42 U.S.C 1786 (Special Supplemental Food Program for Women, Infants and Children).

P. Real Estate Sales:

Only the first twenty (20%) percent of the sale price of real property is subject to City sales tax*.

Example: Home selling for $275,000
$275,000 x 20% = $55,000 (first 20% of the sale price)
$55,000 x 6% (Sales Tax) = $3,300 Sales Tax due to city

Home selling for $450,000
$450,000 x 20% = $90,000 (first 20% of the sale price)
$90,000 x 6% = $5,400 Sales Tax due to City

*This exemption does not apply to rentals of real property. This exemption applies to all sales of real property, including casual and isolated sales

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

R. Rental Units: Costs incurred by owners/landlords for rental units, such as included utilities, fuel, or any other expenses, are not exempt.

S. Retail Sales of Foods: Are exempt in the following circumstances:
   1. When served in cafeterias or lunchrooms of elementary, secondary, post-secondary schools, colleges or universities which are operated primarily for students and staff, and are not operated for the public or for profit;
   2. When served to clients and staff, and not to the public or for profit, as part of services provided by a nonprofit hospital or other nonprofit government organization licensed by the State of Alaska for the care of humans;
   3. Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit to senior citizens or the homeless or disadvantaged provided that the sale price of such meals does not exceed the cost of delivery or service of such meals;

T. Sales to Retailers: Are exempt only if the buyer presents to the seller a valid exemption card, issued by the City pursuant to this section, and
   1. The sale of goods, wares or merchandise to a retail dealer, manufacturer or contractor is for resale within the City as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the City, if the subsequent sale is subject to the City sales tax; and
   2. The product is an item sold as part of the reseller's primary business and must be of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service.
   3. The exemption card must be for the class of activities involving the resale of the type of goods for which the exemption is sought.
   4. Food products that are purchased for resale must be purchased and sold as is or prepared in a commercial kitchen. If a purchaser buys goods for resale in accordance with this subsection and for personal or other use at the same time, only the goods that are to be sold for resale in accordance with this subsection shall be exempt.
   5. Supplies, services, tools, repair services, equipment or any other goods or services purchased to support a business but not for resale in accordance with this subsection are not exempt.

U. School:
   1. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations;
   2. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed;
   3. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed;

4. Sales of food and beverages at educational lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit;
5. The service of transporting students to and from a schools in vehicles when in the regular course of that business.

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

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

1. The sale to a senior citizen of food intended for consumption by the senior citizen, his or her spouse or same sex partner living in the same household, or the un-emancipated minor children of either the senior citizen or his or her spouse or same sex partner, who live in the same household. For purposes of this subsection, "food" is defined in accordance with 7 USC Section 2012(g) (definition of "food" for purposes of the Food Stamp Act);
2. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
3. Payment for telephone, electric, water and sewer utility services by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
4. The payment for heating fuel used by a senior citizen for a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
5. The sale of alcohol, tobacco, bingo cards, raffle tickets, pull-tabs, other games of chance and/or marijuana to a senior citizen is not exempt.

X. <u>Services. That portion of the selling price of a single service that exceeds $12,000. This amount will be adjusted in 2019 and every two (2) calendar years thereafter consistent with the Consumer Price Index for all urban consumers for Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest $100. For the purposes of this subsection, a single service is interrelated and interdependent function necessary to perform a specified action. For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:</u>

6. <u>a) a commission paid to an agent for negotiating the sale of real property (the commission is taxed at the first $12,000 of the sale regardless of the length of time the agent has in selling the property); or</u>

7. b) a written contingency fee agreement award or settlement (to be collected on the first $12,000 of the fee award regardless of the length of time taken to resolve the case).

Y. Transportation:
1. The following types of transportation services are exempt:
a. The sale of services for transporting passengers by river taxi, taxicab, bus, commercial airline, air charter, air taxi, hover craft; or
b. The sale of passenger seat tickets by a commercial airline is exempt; or
c. The service of transporting disabled or handicapped individuals when in the regular course of that business.
2. The following are not exempt:
a. The lease of vehicle for hire permits are not exempt;
b. The portions of a sale of flight seeing or air/water/shore excursion travel or adventure services which are not charges for transportation of persons on a federal airway;
c. The lease or rental of vehicles is not exempt.

Z. Utilities: Payment for City water, sewer and refuse utility services by any and all persons or entities.

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

4.16.160 Exemption Cards

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

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

C. Cost: The annual charge for an exemption card are as follows:
(i) Retailer/Wholesaler: $100 (Maximum 2 cards)
(ii) Senior Citizens: $~~15~~ Initial Card - Free (maximum 1 card)
(iii) Senior Proxy Card: Initial Proxies – Free; Replacement/Substitute Proxies ($15/each)

(iv) Replacement Cards: $30 each (1st card); $45 (all subsequent replacement cards)

D. With the exception of non-profit organizations which are covered in section 4.16.165 of this ordinance, any person, corporation or other organization claiming an exemption under BMC 4.16.150 shall apply to the City for an exemption authorization card within one (1) month of operating or conducting business or sales or performing services within the City in the first year in which sales are made, and thereafter shall apply by November 15th of each year for the following calendar year. Numbered exemption authorization cards will be issued by the City. The exemption authorization card must be shown to all sellers and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under section 4.16.150 or are purchased by persons, agencies and organizations that are exempted by City, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at his place of business may refuse to accept the exemption card.

E. The following require an exemption card in order to qualify for the exemption:
   1. Exemptions for Sales for Resale (Sales to Retailers);
   2. Exemptions for Sales to Wholesalers; and
   3. Exemptions for Senior Citizens.

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

G. The exemption card will include, at a minimum:
   1. For Resale or Wholesale:
      (i) General character of property or service sold by the purchaser in the regular course of business intended for resale;
      (ii) Name and address of the purchaser;
      (iii) Signature of the purchaser;
      (iv) Expiration date; and
      (v) City of Bethel authorization exemption number.
   2. For senior citizen:
      (i) Name and address of the qualified senior citizen or proxy;
      (ii) Signature of qualified senior citizen or proxy;
      (iii) Expiration date;
      (iv) City of Bethel authorization exemption number.
   3. For all others:
      (i) Name and address of the exempt entity;
      (ii) Name and address of the qualified purchaser(s);
      (iii) Expiration date; and
      (iv) City of Bethel authorized exemption number.

H. Timeframe:
   1. For Resale or Wholesale: An exemption card is issued for two (2) years and expires on December 31st.
   2. For Seniors Citizen: An exemption card expires five (5) years from the date of issuance.
   3. For Senior Proxies: An exemption card expires two (2) years from the date of issuance.

I. Proof: The finance director may require, at a minimum, the following proof before issuance of an exemption card:
   1. Retailer Exemption Cards:
   (i) City of Bethel business license;
   (ii) State of Alaska business license
   (iii) If tobacco is to be purchased, must also present proof of State and City tobacco licenses
   2. Senior Citizen Exemption Cards:
   (i) Proof of meeting the age requirement (must be at least sixty-five (65) years of age on January 1st of the year for which the exemption card is applied for); and
   (ii) Proof of residence within the City of Bethel;

J. Residency Requirement for Senior Citizen Exemption Cards: Only bona fide residents of the City of Bethel are eligible to hold and use a senior citizen sales tax exemption card. In the event the person ceases to be a bona fide resident of the City, entitlement to the sales tax exemption shall automatically terminate, and the card shall be void as to that sales tax exemption.
   1. For the purposes of this section, "resident of the City of Bethel" means a person who has established a residence in the City and has the intent to remain in the City indefinitely and makes his or her home in the City. A person demonstrates the intent required under this subsection by maintaining a principal place of abode in the City for at least one hundred eight (180) consecutive days immediately preceding the date of application for the exemption card.
   2. The one hundred eighty (180) day consecutive day period provided for in this section may be reduced to thirty (30) days if:
      (i) The person has not been absent from the City of Bethel for more than twelve (12) months; and
      (ii) The person establishes to the satisfaction of the finance director that either: (a) the absence was for medical treatment of the person or an immediate family member, or (b) the absence was due to circumstances beyond their control.

K. Proxy for Senior Citizen Exemption Cards: If a person who is authorized to receive a senior citizen exemption authorization card is physically or mentally disabled so that the applicant is physically unable to use the card, the applicant may designate up to two (2) proxies on their exemption application. Proxy cards are non-transferable.

Only those purchases on behalf of the senior citizen are exempted from the sales tax. Before a proxy card can be issued, the finance director shall require:

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

L. Non-Transferable: An exemption authorization card is non-transferable and must be surrendered to the City finance office upon disqualification for use for any reason.

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

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

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

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

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

4.16.165 Non-Profit Exemption Certificates

A. No sales to a Non-Profit Organization shall be exempted from sales tax unless and until the non-profit organization has applied for and received an exemption certificate from the Finance Director.

B. There shall be no cost for a non-profit exemption certificate.

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

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

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

F. Non-Profit exemption certificates shall include, at a minimum, the following information:

1. Type of 501 designation;
2. General Character of Services Performed;
3. Expiration Date

G. Proof. The Finance Director may require, at a minimum, the following proof before issuance of the exemption certificate:
1. Proof of a City of Bethel business license;
2. Copy of a State of Alaska business license;
4. Proof of Federal 501(c) status;

H. Non-Transferable. The exemption authorization certificate is non-transferable and must be surrendered to the Finance Director upon disqualification for use by any reason.

I. The Finance Director may revoke an exemption authorization card after notice to the holder of the certificate and after a hearing, if the director finds that the holder:
1. Gave materially false information when applying for the exemption authorization certificate;
2. Used the exemption authorization certificate in a transaction that was not exempt from sales;
3. Permitted the use of the exemption certificate by a person other than an authorized agent or employee of the holder of the exemption certificate; or
4. Ceased to be entitled to exemption from sales tax.

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

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

4.16.180 Revocation of Exemption Status

A. The finance director may revoke any exemption authorization card, or other authority to obtain an exemption, if the person holding the exemption has been found to have used the exemption authorization card to obtain an exemption to which the holder or any other person is not entitled. The burden of proving an exemption shall be on the person claiming an exemption.

B. Upon a determination by the finance director that an exemption holder has misused or permitted another to misuse the sales tax exemption authorization issued to the holder, the finance director may revoke the sales tax exemption authorization of such person by sending written notice via certified mail to the exemption holder. Before such action, the finance director shall send written notice to the exemption holder, via certified mail, advising the holder of the violation and that the holder has the right to request a meeting with the finance director to discuss and resolve the issue without revocation of the sales tax exemption authorization. Should the holder

not respond within ten (10) calendar days of receipt of the certified letter or should the holder refuse service of the certified letter, the finance director may revoke the sales tax exemption authorization of the holder without further action.

C. The revocation shall be permanent unless the finance director provides for a shorter period in the revocation order. In no event, however, shall a revocation be for a period of less than one (1) year.

4.16.190 Seller's Liability for Incorrect Determination

A seller shall determine in the first instance whether a sale is exempt under this chapter. However, if a seller incorrectly determines that a sale is exempt, and does not collect the tax from the buyer, then the seller is liable to the City for the uncollected tax.

4.16.200 Buyer's Protest of Imposed Taxes

A. If a seller determines that a transaction is not exempt, but the buyer believes the transaction to be exempt, then the buyer may protest but only after paying the tax deemed due by the seller.

B. A buyer who has remitted sales tax under protest in accordance with subsection A of this section shall file with the finance director a statement of protest on a form provided by the finance director accompanied by a copy of the receipt or invoice for the sale within thirty (30) calendar days after the date of the sale. The buyer shall state on the form the terms of the sale, the amount of the sale, the goods, rental or service purchased, the location from which the seller fulfilled the order, and all other information necessary to support the exemption of the transaction from taxation. A buyer who fails to make a timely filing of a completed statement of protest waives the right to protest the tax or otherwise to challenge the imposition of the tax.

C. A buyer who files a statement of protest under subsection B of this section bears the burden of proving that a transaction is exempt from taxation. In addition, the finance director may investigate facts related to the claim of exemption, and seek the advice of the city attorney on the claim. The finance director shall issue a written decision within forty-five (45) calendar days after the filing, stating the reasons for granting or denying the protest. The ruling will be mailed to the buyer and the seller at the addresses given on the protest.

D. If a protest is granted, the City shall refund the protested tax amount to the buyer along with the written decision of the finance director.

E. If a protest is denied, the buyer may appeal the denial by filing an appeal to the city manager pursuant to the appeal procedure set out in section 4.16.440.

4.16.210 Refunds – In General

A. A claim for refund of payment of sales tax which is made more than six (6) months from the date on which the tax was paid or became due and payable is forever

barred, except for a refund for construction materials and services as set forth in BMC 4.16.220.

B. A claim for refund of payment shall be made by filing with the finance director a statement of claim, specifying the date the tax was imposed, the amount of protest or refund claimed and the basis upon which the protest or claim for refund is made.

C. The finance director shall respond, in writing, within forty-five (45) calendar days. If the finance director does not respond within forty-five (45), the claim of refund or protest shall be deemed to be approved.

4.16.230 Tax Filing Schedule

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

1. Quarterly. Unless as otherwise provided for in this section, sellers shall file on or before 3:00 pm local time on the last day of the month following the end of each quarter year ending March 31st, June 30th, September 30th and December 31st.
2. Monthly. If a seller fails to file or is late in filing returns for two (2) of the last four (4) quarters, the finance director may require the seller to submit returns and payments each month. The finance director may also require a seller to submit returns and payments monthly for other good cause, including, but not limited, to a lack of sales history, seasonal sales, etc.
3. Yearly. Upon approval of the finance director, a seller that has a documented history of less than twenty-four thousand ($24,000) dollars in taxable sales annually as well as a documented history of on-time filings and payments, may file its sales tax return and remittance of taxes on an annual basis. Returns and taxes filed and paid on an annual basis must be received no later than July 15th following the calendar year for which the tax return is required to be submitted. Penalties for late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from July 1st of the preceding year.
4. Filing to be continuous. A person who has filed a sales tax return will be presumed to be making sales in successive quarters unless the person files a return showing a termination or sale of their business in accordance with section 4.16.380.

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

C. It is the duty and responsibility of every seller liable for the collection of any tax imposed herein, unless otherwise provided herein, to file with the City upon forms prescribed and furnished by the City, a return, prepared under oath, setting forth

the amount of all sales, taxable and nontaxable, the amount of tax thereon and other information the City may require on the form or forms.

D. The completed and executed return, together with the remittance in full for the amount of the tax due, shall be transmitted to and must be received (not merely postmarked) by the finance department on or before 3:00 pm local time on:
   1. Quarterly Filers: The last day of the month following the end of each quarter.
   2. Monthly Filers: The last day of the following month.
   3. Annual Filers: February 15th of the following year.
   4. Seasonal Filers: The 5th business day following the event.

Failure of the United States Postal Service or any private delivery service to make timely delivery of a sales tax return or the related remittance of sales tax shall not excuse an untimely filing or remittance.

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday or federal, state or city holiday, the due date will be extended until the next business day immediately following. Exceptions will be made for proper proof of remittance (such as certified mail receipt, weigh bill, etc) showing timely submittal.

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

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

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

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

J. The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases and be able to produce the documentation if requested by the City. Documentation for exempted sales should include the number of the City exemption authorization card presented

by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase and the amount of sales taxes exempted. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

04.16.240 Contents of Tax Returns

A. Every seller required by this chapter to collect sales tax shall file with the City, upon forms furnished by the City, a return setting forth the following information with totals rounded to the nearest cent:
   1. Gross Receipts, divided into the following categories:
      (i) Sales – both retail and wholesale, including materials;
      (ii) Rentals of property or equipment;
      (iii) Services
   2. Exemptions – by exemption category with a detailed explanation as to buyer, amount of sale, sale date, class of exemption;
   3. Computation of taxes to be remitted;
   4. Such other information as may be required by the City.

B. Each tax return remitted by a seller shall be signed by a responsible individual who shall attest as to the completeness and accuracy of the information on the tax return.

C. Seller's operating within the City of Bethel for even one day of the month shall file a tax return for that reporting period even if no tax may be due.

D. The City reserves the right to reject a filed return for failure to comply with the requirements of this chapter for up to three (3) months from the date of filing. The City shall give written notice to a seller, via certified mail, that a return has been rejected, including the reason for the rejection.

4.16.250 Security Deposits/Bonds

A. The City may require a seller to deposit with the City security in the form and amount that the City determines is appropriate. The deposit may not be more than twice the estimated average liability for the period for which the return is required to be filed or ten thousand ($10,000) dollars, whichever is less. The amount of security may be increased or decreased by the City subject to the limitations provided in this section.

B. If necessary, the City may apply the security to recover a sales tax amount required to be collected, including interest and penalties. Notice of the intent to apply the security shall be sent to the person who deposited the security.

C. In lieu of a security, the City will require a seller to file a bond issued by a surety company authorized to transact business in the State of Alaska to guarantee the solvency and responsibility if such seller failed to remit sales tax on a previous business to the City.

D. In addition to the other requirements of this section, the City will require the corporate officers or directors of a corporation to provide a personal guaranty and assumption of liability for the payment of the tax due under this chapter.

4.16.260 Extension of Time to File Tax Return

A. Upon written application of a seller, stating the reasons therefore, the finance director may extend the time to file a sales tax return but only if the finance director finds each of the following:
   1. For reasons beyond the seller's control, the seller has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
   2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the seller;
   3. The seller has a plan to cure the problem that caused the seller to apply for an extension and the seller agrees to proceed with diligence to cure the problem.
   4. At the time of the application, the seller is not delinquent in filing any other sales tax return, in remitting sales tax to the City or otherwise in violation of this chapter
   5. No such extension shall be made retroactively to cover existing delinquencies.

4.16.270 Penalties and Interest for Late Filing

A. A late filing fee of Twenty-Five ($25) dollars per month or partial month shall be added to all late-filed sales tax reports in addition to interest and penalties.
B. Delinquent sales tax bears interest at the rate of fifteen (15%) percent per annum until paid.
C. In addition, delinquent sales tax shall be subject to ~~a late payment~~ an additional penalty as follows:

If payment made:	**Additional Penalty (Percentage of Tax)**
Within seven (7) calendar days after delinquency date	One (1%) percent
More than seven (7) calendar days but less than thirty (30) calendar days after delinquency date	Seven (7%) percent
Thirty (30) calendar days or more but less than sixty (60) calendar days	Fifteen (15%) percent

Sixty calendar days or more	Twenty (20%) percent

The penalty does not bear interest.

Penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected.

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

E. A penalty assessed under this section for the delinquent remittance of sales tax for failure to file a sales tax return may be waived by the finance director, upon written application of the seller accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the seller to the City, within forty-five (45) business days after the date of delinquency. A seller may not be granted more than one waiver of penalty under this subsection in any period of twenty-four (24) consecutive months. The finance director shall report all such waivers of penalty to the council in writing, at least once each calendar quarter.

4.16.280 Repayment Plans

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

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

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

1. The seller agrees to pay a minimum of ten (10%) percent down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
2. The seller agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
3. Interest at a rate of fifteen (15%) percent per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
4. If the seller is a corporation or a limited liability entity the seller agrees to provide a personal guarantee of the obligations under the repayment plan.
5. The seller agrees to pay all future tax bills in accordance with the provisions of this chapter.
6. The seller agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the City at the time the repayment plan is signed. The seller shall be responsible for the cost of recording the tax lien.

C. If a seller fails to pay two (2) or more payments as required by the repayment plan agreement, the seller shall be in default and the entire amount owed at the time of default shall become immediately due. The City will send the seller a notice of default. The City may immediately foreclose on the sales tax lien or take any other remedy available under the law including placing the seller on the City's denied vendor list.

4.16.290 Forgiveness of Uncollected Taxes, Penalties and Interest

A. The city manager, with the concurrence of the city council, may forgive the payment of uncollected sales taxes, interest and penalties owed by a seller to the City upon a determination by the city manager, with confirmation by the city attorney, that:
   1. Such uncollected taxes have never been collected by a substantial portion of a clearly definable class of sellers; or
   2. Such uncollected taxes have never been collected on a clearly defined type of transaction or service.

B. The city manager may, upon recommendation of the city attorney, and with the concurrence of the city council, authorize forgiveness of uncollected sales taxes, interest and penalty thereon and penalties for failure to file, as part of the compromise and settlement of a disputed claim in an action for collection of such funds.

C. Except as provided in subsections A and B, the City may not forgive or waive any amount of uncollected sales tax, interest or penalty. This section shall not prevent the Finance Director, with the concurrence of the City Manager, from discharging debts determined to cost more to collect than what is owed. Such discharges shall occur quarterly and a report shall be provided to the Council of all such discharges at the next regularly scheduled meeting following said discharge.

4.16.300 Application of Sales Tax Payments.

A. Payments on sales tax accounts shall be applied to the oldest balance due, by sales tax period, in the following order: (1) first to accrued fees and costs, (2) then accrued interest, (3) then accrued penalty, (4) then to the tax principal; and (5) then the next oldest balance due, in the above order, and so forth, until the payment is applied in full; except as otherwise provided in this section.

B. Payment on sales taxes submitted with sales tax returns shall be applied to the most current return period, in the following order: (1) first to accrued interest, (2) then to accrued penalty, and (3) then to the tax principal. Any remaining moneys shall be applied as in subsection A above.

C. Payments on sales tax accounts where sales tax liens have been recorded to secure payment on the accounts shall be applied to the oldest balance due, by sales tax period, in the order listed in subsection A above.

4.16.310 Application of Overpayments

A. A seller in good standing who, through clerical or similar error, remits a tax that exceeds the amount actually due or to which the City is not entitled by law, may, within one (1) calendar year from the due date of the tax or the collection of the tax, whichever is earlier, apply in writing to the finance director for a refund.
B. A claim for refund is barred unless:
   1. The claimant files an amended tax return within one (1) calendar year of the due date of the return, on the form prescribed by the City;
   2. Made timely (the failure to file a claim for refund within the time allowed shall forever bar the claim); and
   3. The claimant files an amended return pursuant to the requirements of section 4.16.320.
C. When the City initiates an audit or estimate pursuant to BMC 4.16.350, .360, the period for claiming a refund under subsections A, above, is the same as the period under audit, but in no case more than three (3) years from the date of sale.
D. The City shall not be liable for interest on any refund claimed or paid, or for any costs incurred by a buyer or seller in claiming or obtaining a refund.
E. If the finance director determines, in writing, a refund is not due or is not due in the amount claimed, then the taxpayer may appeal pursuant to the provisions set out in BMC 4.16.440.
F. The procedure set forth in this section is the recognized procedure whereby a refund may be made; and the taxpayer must first duly comply with this section and BMC 4.16.440 [appeals] as conditions precedent to bringing a suit to recover said taxes. Any person who has not timely availed themselves of these procedures shall be deemed to have waived any right to such refund as well as the right to recover said tax and interest.

4.16.320 Amended returns.

A. A seller may file an amended sales tax return, with supporting documentation, and the City may accept the amended return, but only in the following circumstances:
   1. The amended return is filed within one (1) year of the original due date for the return; and
   2. The seller provides a written justification for requesting approval of the amended return; and
   3. The seller held a current City business license for the period for which the amended return was filed and filed an original return for that period; and
   4. The seller agrees to submit to an audit upon request of the City.
C. The City shall notify the seller in writing whether it accepts or rejects an amended return, including the reasons for any rejection.
D. The City may adjust a return for a seller if, after investigation, the City determines the figure included in the original returns are incorrect, and that additional sales taxes are due; and the City adjusts the return within two (2) years of the original due date for the return.

4.16.330 Recordkeeping Required of all Sellers

A. Every seller engaged in activity subject to this chapter shall keep and preserve suitable records of all sales made by the seller and such other books or accounts as may be necessary to determine the amount of tax which it is obliged to collect, including records of the gross daily sales, together with invoices of purchases and sales, bills of lading, bills of sale or other pertinent records and documents as will substantiate and prove the accuracy of a tax return.

B. It shall also be the duty of every seller who makes exempt sales to keep records of such sales, which shall be subject to examination by the City, or any authorized agent thereof, while engaged in checking or auditing the records of any seller required to make a report under the terms of this chapter.

C. "Suitable records of all sales made" as used in subsection A of this section shall mean at a minimum a daily "Z" or "Z-total" report or equivalent, for all businesses with a cash register (A "Z" or "Z-total" report is the report generated by the cash register at the end of each business day, which calculates, at least, the totals for each department key, total sales and total receipts – although some cash registers have more detailed "Z" or "Z-total" reports). All sales made at businesses with cash registers must be rung on the cash registers. Businesses that do not have cash registers shall use another method, such as sequentially numbered invoices or sequentially numbered cash receipt books, for recording daily sales. Summaries of invoices are suitable records of all sales made, provided that copies of all back-up invoices are preserved as required under this chapter. Whatever records are kept must reflect the total daily purchases of taxable items. If no taxable sales are made on a business day, the records kept shall so reflect "zero" sales on that day. Records must also be kept to substantiate any claimed deductions or exclusions authorized by law. Records may be written, stored on data processing equipment or may be in any form that the City may readily examine.

D. Unless a specific, written exception has been granted by the finance director, with the approval of the city manager, all sellers within the City required to provide receipts as per section 4.16.140(A) must have a cash register and must record each retail sale on a cash register that provides, at a minimum, a daily "Z" or "Z-total" report, or equivalent, as set forth in subsection C of this section.

E. Records shall be kept in a systematic manner conforming to accepted accounting methods and procedures. Such records include:

1. The books of accounts ordinarily maintained by a prudent business person. Records and accounting information stored on computers or in an electronic format must be provided to the City in a readable form when requested by the City.
2. Documents of original entry such as original source documents, pre-numbered sequential source documents, pre-numbered sequential receipts, cash register

tapes, sales journals, invoices, job orders, contracts, or other documents of original entry that support the entries in the books of accounts;

3. All schedules or working papers used to prepare gross and taxable sales results, including receipts or invoices showing exempt sales.

F. Records must show:
   1. Gross receipts and amounts due from all taxable and exempt sales; and
   2. All exemptions or deductions from gross sales, as set out in section 4.16.150; and
   3. The total purchase price of all goods and other property purchased for sale, resale, consumption, or lease.

G. Every seller shall preserve suitable records of sales for a period of three (3) years from the date of the return reporting such sales, and shall preserve for a period of three (3) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the seller was obliged to collect under this chapter.

H. The City finance department may examine and audit any relevant books, papers, records, returns or memoranda of any seller, may require the attendance of any seller, or any officer or employee of a seller, at a meeting or hearing, and may require production of all relevant business records, in order to determine whether the seller has complied with this chapter.

I. The burden of proving that a sale, rental or service was not taxable shall be upon the seller.

4.16.340 Loss of Records

A seller shall immediately notify the City of any fire, theft or other casualty which prevents their compliance with this chapter. The casualty constitutes a defense to any penalty provided in this chapter if determined to be the proximate cause of the failure to comply for a given reporting period, but does not excuse the seller from liability for taxes due. Accidental loss of funds or records is not a defense against penalties of this chapter.

4.16.350 Audits.

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

B. The City is not bound to accept a sales tax return as correct. The finance director may make an independent investigation of all retail sales or transactions conducted within the City.

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

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

E. The City may adjust a return for a seller if, after investigation or audit, the City determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the City adjusts the return within three (3) years of the original due date for the return.

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

G. The city manager may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any person refuses to obey any such subpoena, the city manager may refer the matter to the city attorney for an application to the superior court for an order requiring the person to comply therewith.

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

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

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

4.16.360 Estimated Tax.

A. In the event the finance director is unable to ascertain the tax due from a seller by reason of the failure of the seller to keep accurate books, allow inspection, or file a return, or by reason of the seller filing a false or inaccurate return, the finance director may make an estimate of the tax due based on any evidence in their possession.
B. Sales taxes may also be estimated, based on any information available, whenever the finance director has reasonable cause to believe that any information on a sales tax return is not accurate.
C. A seller's tax liability under this chapter may be determined and assessed for a period of three (3) years after the date the return was filed or due to be filed with the City. No civil action for the collection of such tax may be commenced after the expiration of the three (3) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the three (3) year period, unless the seller waives the protection of this section.
D. The City shall notify the seller, in writing, that the City has estimated the amount of sales tax that is due from the seller, stating the estimated amount. The City shall serve the notice on the seller by delivering the notice to the seller's place of business, or by mailing the notice by certified mail, return receipt requested, to the seller's last known mailing address. A seller who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
E. The City's estimate of the amount of sales tax that is due from a seller shall become a final determination of the amount that is due unless the seller, within fifteen (15) calendar days after service of notice of the estimated tax:
    1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
    2. Files a written notice with the finance director appealing the estimated tax amount in accordance with the appeal procedures set out in section 4.16.440 of this chapter.
    3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
        (i) The identity of the seller is in error;
        (ii) The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
        (iii) The seller disputes the denial of exemption(s) for certain sales.
F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty as provided in Section 04.16.270, from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars ($50.00) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

4.16.370 Accelerated Returns

A. A seller who is required to file a return and remit taxes to the City, who fails for more than sixty (60) days to file a return or remit the taxes due or who has, within a twelve (12) month period, filed or paid taxes late on two (2) or more occasions, may be required to file and remit on an accelerated basis.

B. The timeframe for filing on an accelerated basis will be determined by the finance director and will be communicated in writing prior to implementation.

4.16.380 Cessation or Transfer of Business.

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

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

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

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

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

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

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

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

interest due from the seller as of the date of transfer, and the amount that the transferee was required to withhold.

I. In this section, the term "transfer" includes the following:
   1. A change in voting control, or in more than fifty (50%) percent of the ownership interest in a seller that is a corporation, limited liability company or partnership; or
   2. A sale of substantially all of the assets used in the business of the seller; or
   3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the seller's gross receipts from sales, rentals or services.

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

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

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

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

4.16.390 Use of Information on Tax Returns

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the City under this chapter, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
   1. Employees and agents of the City whose job responsibilities are directly related to such returns, reports and information;

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

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

C. Notwithstanding subsection A of this section, the following information is available for public inspection:
1. The name and address of a person who holds a current City business license;
2. The name and address of sellers, whether or not the business is registered to collect taxes;
3. Whether a business is registered to collect taxes under this chapter;
4. The name and address of businesses that are sixty (60) days or more delinquent in filing returns and/or in remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed;

D. The City may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular seller is disclosed.

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

F. Nothing in this section shall be construed to prohibit the disclosure through the enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any seller or agent of any seller required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within sixty (60) days after the required date for that business. Entry into an agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that seller as otherwise provided in this chapter.

G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the finance director a release of tax information request signed by the registered owner of the business.

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

4.16.400 Publication of Delinquent Sellers

A. As soon as practicable after the expiration of sixty (60) days following the end of each calendar quarter, the City shall publish in a newspaper of general or customary circulation in the appropriate area of the City, as well as on the City's website, a list of every seller, including the "doing business as" name under which the seller is doing business who:
   1. Was conducting business in the City and was required to file a return during the quarter, but who has not filed the required returns, unless the seller has paid any balance due for that period in full; and
   2. Did not pay all balances due, as long as the balance is greater than Five-Hundred ($500) Dollars.
B. Notwithstanding subsection (A) above, the City is not required to include in the quarterly publication a closed business which has been published in the preceding four (4) publications.
C. The names of sellers who have entered into and are satisfactorily complying with a payment agreement with the City will not be published.
D. The publication of such delinquent sales tax accounts shall not be considered a disclosure within the provisions of this chapter.

4.16.410 Lien

A. The tax, penalty and interest as imposed by this chapter, together with all administrative and legal costs incurred, shall constitute a lien in favor of the City upon all of the seller's real and personal property. The lien arises upon the delinquency, and continues until the liability for the amount is satisfied, or the property is sold at a foreclosure sale.
B. The lien imposed by this section arises and attaches at the time that payment becomes delinquent and continues until the entire amount has been paid.
C. If delinquent sales taxes, interest, penalties and other costs are not paid within ten (10) calendar days from the mailing of notice and demand for payment thereof, a notice of lien may be recorded in the office of the district recorder in any recording district where the person liable has assets or property, and upon recordation, a lien arising under this section has priority over any other liens except those for special assessments or those granted priority by state and federal law (the lien has priority as allowed by AS 29.45.650(e)).
D. The City may record subsequent notices of lien of amount due after the recording of a previous notice of lien. The City may also record amended notices of lien to correct any errors or to provide notice of the then current amount owing.
E. Within ten (10) calendar days of receiving the conformed, filed notice of lien, or amended notice of lien from the recorder's office, the City shall mail a copy of the notice by certified mail, return receipt requested, to the last known address of seller; provided failure to so mail the copy shall not void the lien or lessen its priority.
F. The city attorney, at the request and consent of the city council, may file an action to foreclose the lien of the City for the tax upon property and rights to property, real

or personal, and sell the same, applying the proceeds thereof to the payment of the tax, interest, penalty, fees and costs. The action shall be commenced and pursued in the manner provided for the foreclosure of liens by applicable Alaska Statutes (currently AS 09.45.170 through 9.45.220); provided, however, upon commencement, the City shall provide written notice of the action to all reasonably known persons having an interest of record in the property being foreclosed, including persons in possession of the property. The action may be commenced within six (6) years after the lien arises.

G. The remedy provided in this section is not exclusive and shall be in addition to all other remedies available to the City to collect the sales taxes, interest, penalties and costs due under this chapter.

H. The failure to record a lien does not constitute a waiver or abrogation of any priorities, rights or interest of the City at law or in equity.

I. Fees for the filing and releasing of liens shall be as set out in the Bethel Fee and Rate Schedule.

J. Upon full satisfaction of payment of all taxes, interest and costs, including the administrative costs for the filing and release of the liens due and owing to the City, the finance director shall file a certificate discharging the lien.

4.16.420 Violations

A. Failure to comply with any of the provisions of this chapter shall be a violation and will be considered an~~d~~ infraction.

B. Each act or omission in violation of this chapter, and each day in which the act or omission occurs, is a separate violation of this chapter.

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

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

E. In addition to issuing citations for violation of this chapter, the City may bring a civil action to:

1. Enjoin a violation of this chapter. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due under Section 4.16.360.

3. Recover a civil penalty of up to five hundred dollars ($500.00) for each violation of this chapter.
4. Foreclose a recorded sales tax lien as provided by law.

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

4.16.430 Penalties for Violations

A. A person, who is convicted of a violation of this chapter, where a fine is not otherwise specifically described in this section, shall be subject to a fine of not more than five hundred dollars ($500.00) plus any surcharge required to be imposed by AS 29.25.074.

B. A buyer or seller who knowingly or negligently submits false information in a document filed with the City pursuant to this Chapter is subject to a fine of Five Hundred ($500) Dollars.

C. A seller who knowingly or negligently falsifies or conceals information related to its business activities within the City is subject to a fine of Five Hundred ($500) Dollars.

D. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a fine of Three Hundred ($300) Dollars.

E. Any seller who fails to file a return required under this chapter within fifteen (15) days of written notification by regular mail, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five ($25) dollars for the first sales tax return not timely filed, and fifty ($50) dollars for each subsequent sales tax return not timely filed within a one (1) year period thereafter. The filing of an incomplete return shall be treated as the filing of no return.

F. Sellers who have not filed returns for two (2) consecutive reporting periods shall be assumed to have ceased conducting business and shall be removed from the roll of active businesses. Reinstatement of a business removed from the active role by this section shall require the payment of a mandatory reinstatement fee.

G. A person subject to the requirements of BMC 4.16.140, who fails to provide a written receipt or invoice setting out the amount of tax due on the transaction when the amount of the tax is required to be shown on the receipt or invoice, shall pay a penalty to the City equal to twice the amount of the tax due on the sale, however the minimum penalty is twenty-five ($25) dollars.

H. A seller who fails or refuses to produce requested records or to allow inspection of their books and records, shall pay to the City a penalty equal to three (3) times any deficiency found or estimated by the finance department with a minimum penalty of five hundred ($500) dollars. [penalty equal to 10% of any deficiency or estimate..]

I. A seller who falsifies or misrepresents any record filed with the City is guilty of an infraction and subject to a penalty of five hundred ($500) dollars per document.

J. Misuse of an exemption card is an infraction and subject to a penalty of:

1. Fifty ($50) Dollars for a first occurrence and a one (1) month suspension of the privilege to use an exemption card;
2. One Hundred Dollars ($100) for a second occurrence and a one year suspension of the privilege to use an exemption card; and
3. Five Hundred Dollars ($500) for a third occurrence and the potential lifetime revocation of the privilege to use an exemption card issued by the City.

K. A penalty imposed under any part of this section may not be waived or reduced except upon a clear showing of reasons beyond the control of the person upon whom the penalty is imposed and only with the written consent of the City Attorney. Any other waiver or reduction of penalties shall only occur with the consent of the City Council.

L. All remedies for violations of this chapter are cumulative and are in addition to any others existing at law or in equity.

M. Nothing in this chapter shall be construed as preventing the City from filing and maintaining an action at law to recover any taxes, penalties, interest and fees due from a seller. The City may also recover full actual reasonable attorney's fees in any action against a delinquent seller.

N. If the City Manager or finance director have reason to believe that a seller who has been removed from the roll of active businesses pursuant to this section is in fact continuing to conduct business, the City Manager may cause a proceeding to be filed in the Superior Court requesting the issuance of an injunction prohibiting that business from continuing to conduct business.

4.16.440 Appeals

A. Unless a different timeframe is specified, a seller aggrieved by an action of the finance director in fixing the amount of tax or in imposing a penalty or interest shall appeal to the City Manager within thirty (30) calendar days from the date of the postmark on the finance director's written notification. A tax payer who has a cause of action, grievance or protest concerning the legality, collection or payment of the sales tax shall appeal in this manner and within the same timeframe. All right to an appeal shall be deemed waived if not timely requested as set forth in this subsection.

B. All appeals shall be filed in writing addressed to the City Manager, must be signed by the seller/taxpayer (or counsel therefore) and shall contain the following information:
   1. Name, address and telephone number of aggrieved seller/taxpayer;
   2. A specific and detailed statement of the amount of tax, interest or penalty contested, the basis and grounds upon which the appeal is made, and all pertinent records, documents or other evidence substantiating the grounds as stated; and
   3. A statement of the relief sought.

C. Failure to file an ~~timely~~ appeal within the time and manner provided shall be deemed a waiver of that right and to any appellate review to which the aggrieved party might have otherwise been entitled.

D. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting any appeal are limited to:
   1. The identity of the seller is in error;
   2. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for a hearing);
   3. The seller disputes the denial of exemption(s) for certain sales;
   4. Taxes have been levied and forgiven; or
   5. The Bethel Municipal Code has been misinterpreted, misapplied or not followed.

E. A request for appeal is filed on the date it is personally delivered or, if delivered to the City Manager by United States mail, the date of the United States Postal Service postmark stamped on the properly addressed cover in which the request is mailed.

F. A current mailing address must be provided to the City Manager with the request for appeal, and any change in mailing address after the request for appeal is filed must be reported to the City Manager.

G. Upon notice of the filing of a written appeal, the finance director shall immediately send a copy of their decision and any information or documents utilized in reaching their decision, to the City Manager with a copy to the City Attorney and the party filing the appeal.

H. The City Manager shall decide the appeal based upon the pertinent records provided by the parties involved.

I. The taxpayer must prove by a preponderance of the evidence the factual basis upon which he or she is relying.

J. The City Manager's determination shall be based upon the evidence received and any written materials submitted by the parties. The determination need not make formal findings of fact or conclusions of law, but the written determination shall state the reasons for the decision and indicate the evidence relied upon. Such determination shall be issued no later than fifteen (15) calendar days after the appeal is filed. Such determination shall be final.

K. The City Manager may retain the services of the City Attorney to assist him/her in making their decision.

L. A seller who is not satisfied with a final written ruling of the City Manager may appeal the decision by requesting an appellate hearing before the Hearing Officer. The process for seeking appellate review of the City Manager's decision is as follows:
   1. Completing a written request for appeal;
   2. Submitting the appropriate appeal fee;
   3. Filing both with the City Clerk no later than twenty (20) calendar days from the date of the City Manager's written decision.

M. Appeals of the City Manager's decision shall contain the following information:
   1. Name of appellant, Name of business (if different than appellant), address and telephone number of aggrieved tax payer;
   2. A specific and detailed statement outlining the procedural, factual or legal error on which the appeal is based; and
   3. A statement of the relief sought.

N. Upon a properly filed appealed, the City Clerk shall request a full copy of the record used by the City Manager. That record will be forwarded to the Hearing Officer with a copy to the party filing the appeal.

O. An appeal of the City Manager's decision shall be limited solely to the information previously provided. No new evidence will be permitted during the appeal. The parties will be allowed an opportunity to argue their case before the Hearing Officer.

P. The order of presentation will be:
   1. Brief opening statement by the City's representative (optional);
   2. Brief opening statement by the taxpayer/appellant (optional);
   3. Argument and presentation of evidence by the City's representative;
   4. Argument and presentation of evidence by the taxpayer/appellant;
   5. Rebuttal as necessary;

Q. All testimony shall be under oath. The proceedings shall be recorded. Upon written request, the appellant is entitled to a copy of the recording at no charge. The appellant or their legal counsel and the City may examine and cross-examine witnesses. Exhibits may be introduced. The rules of evidence need not be strictly followed; however, irrelevant or unduly repetitious evidence may be excluded.

R. The factual record is closed at the close of the hearing. The Hearing Officer may continue the hearing for good cause.

S. The Hearing Officer may choose to rule orally on the record or may choose to take the matter under advisement and issue a written decision at a later time. In either scenario, no later than twenty (20) calendar days from the date of the appeal hearing, a written decision will be issued. This decision will be final and may be appealed to the superior court as provided in the Alaska Rules of Appellate Procedure.

T. Contested taxes, penalties and interest that have been paid and are found to be overpaid shall be refunded with interest at the rate of five (5%) percent from the date of the payment.

U. Contested taxes, penalties and interest that remain unpaid shall continue to accrue penalty and interest as provided by this chapter until paid.

4.16.450 Transition Period

A. Sellers already licensed to do business at the time of the passage of this chapter shall be provided the following timelines for compliance:

1. Equipment – Sellers shall have six (6) months from the date of the passage of this chapter to implement all of the requirements for compliance with the necessary equipment, hardware and/or software requirements.
   (i) Except as set forth herein, no additional implementation or preparation time may be granted to sellers except for those who have taken timely, verifiable, good faith steps to comply with the provisions of this chapter and yet, through extraordinary circumstances beyond the control of seller, need additional time to comply.
   (ii) In such cases, the finance director may grant no more than ninety (90) additional calendar days.
   (iii) Requests for such additional time to comply shall be in writing, setting out the specific, extraordinary circumstances, which merit consideration for additional time.
   (iv) Inadvertence, neglect or delay on the part of a seller is not grounds for an extension of time.
   (v) Only one (1) extension may be granted to any given seller.
2. Sales Tax Collection License Registration – Existing businesses shall register upon renewal of their sales tax license but in no event shall application for a sales tax collection license occur later than December 31, 2019.
3. Filing Status Changes – Sellers already licensed to do business within the City of Bethel who are filing other than as now prescribed in this chapter, shall have six (6) months from the date of passage of this chapter to change their filing status to meet the new requirements as set out herewith. This change will not apply to those sellers specifically notified by the finance director to remain monthly due to poor sales tax payment history.
4. Seasonal Businesses – Sellers who wish to change their status to a seasonal business may do so any time after the passage of this chapter.

B. This section does not apply to the obligations of sellers under this chapter to collect and remit applicable sales taxes mandated by this chapter. The collection and remission of the City's sales tax must be done in a timely manner, regardless of any extensions of time sought for other obligations imposed by this chapter. Likewise, all the remedies, penalties and interest assessed for failure to properly collect and remit the City's sales tax obligations are applicable to sellers who fail to do so, as required by this chapter.

SECTION 3. Effective Date. This ordinance shall become effective ninety (90) days from the passage of this Ordinance.

ENACTED THIS _____ DAY OF JULY 2017, BY A VOTE OF _____ IN FAVOR AND _____ OPPOSED.

Introduced by:	Finance Committee
Introduction Date	July 11, 2017
Public Hearing:	July 25, 2017
	August 8, 2017
	August 22, 2017
Action:	
Vote:	

ATTEST:

_____
Richard Robb, Mayor

_____
Lori Strickler, City Clerk

City of Bethel

Committees and Commissions

Recommendation to City Council

Committees and Commissions that wish to make a recommendation to City Council should turn this form in to the City Clerk or to the City Council representative on the committee or commission.

Committee/Commission: Finance Committee	**Chairman:** Jon Cochrane
Date Submitted: July 11, 2017	**Council Rep:** Leif Albertson

Issue: *Sales Tax.* The City has struggled over the years to adequately collect sales taxes from businesses. While a majority of the problem has been internal, part of the issue has been the Code itself.

Recommendation: To pass, by Ordinance, proposed Sales Tax Code

The Finance Committee met **19 times** over a **one year period of time** to review and put together a comprehensive re-write of the Sales Tax Code. The Committee received and considered input from **13** community members who attended the meeting as well as several others who provided their input via email or one-on-one dialog with members of the committee. What is presented to the council is a culmination of a tremendous amount of dedication and hard work by not just the finance committee, but several interested members of the community who showed up time and time again to express their concerns. While not everyone got the legislation they hoped for, what is presented to council is a fair and well-reasoned piece of legislation aimed at simplifying the sales tax process for businesses while also making the process of collection and enforcement easier for the City. The Finance Committee urges the City Council to adopt the proposed Code as presented.

Other: Passed unanimously (6-0) by the Finance Committee on June 28, 2017

Received by: _____

Date: _____

City of Bethel

Committees and Commissions

Recommendation to City Council

Committees and Commissions that wish to make a recommendation to City Council should turn this form in to the City Clerk or to the City Council representative on the committee or commission.

Committee/Commission: Finance Committee	**Chairman:** Jon Cochrane
Date Submitted: July 25, 2017	**Council Rep:** Leif Albertson

4.16.150 Tax Exemptions

Non-Profits: A sale of goods or services to any entity that, at the time of the sale, is: (1) legally constituted and legitimately acting in accordance with a duly authorized federal tax exempt status pursuant to IRS Regulations, Section 501(c)(3)(4) or (19); ~~and if the same goods or services are used exclusively in the fulfillment of activities within the federal tax exempt status~~ (2) provided any income from the exempt sale is exempt from federal taxation and (3) provided the non-profit produces a sales tax exemption card.

~~Exceptions: The sale of bingo, pull tabs or other gaming activities is not exempt. Activities provided by the entity where such organization is engaged in business for profit OR is competing with other persons engaged in the same manner or in a similar business is not exempt.~~

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

A. Each business selling games of skill and chance shall pay an additional fee equal to ~~six (6) percent~~ three (3%) percent of the gross revenues from sales of games of skill and chance. Gross revenues from a sale is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.

Other: Passed unanimously (6-0) by the Finance Committee on July 17, 2017

Received by: _____

Date: _____

Suggestion by City Attorney

4.16.040 Presumption of Taxability

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

B. There is levied by the City a sales tax on all retail sales, services and rentals which either commence or terminate within the City, ~~or~~ and for which a substantial portion of the sale, service or rental, is ~~are in any part rendered~~, supplied or provided within the City~~, except as expressly provided otherwise in this chapter~~.

C. A sales tax applies to all real property within the City that is either rented or sold. The tax applies to commissions on the sale or rental of real property, on the rental of real property, and as limited in section 4.16.150, on the sale of real property. The tax applies regardless of whether the seller, buyer, renter, lessee or tenant reside within or outside the City of Bethel.

D. For the purposes of this section, any building or other place of business shall be considered to be within the City if any part thereof or any substantial part of a contiguous parking area or other supporting facility is within the City.

E. For purposes of this chapter, the sales price or purchase price of property must be determined as of the time of acquisition.

F. For purposes of this chapter, a sale of services occurs at the time the services are provided.

City Attorney Recommendation

4.16.150 Exemptions

V. Services. That portion of the selling price of a single service that exceeds $12,000. This amount will be adjusted in 2019 and every two (2) calendar years thereafter consistent with the Consumer Price Index for all urban consumers for Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest $100. For the purposes of this subsection, a single service is interrelated and interdependent function necessary to perform a specified action. For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

a) a commission paid to an agent for negotiating the sale of real property (the commission is taxed at the first $12,000 of the sale regardless of the length of time the agent has in selling the property); or
b) a written contingency fee agreement award or settlement (to be collected on the first $12,000 of the fee award regardless of the length of time taken to resolve the case).

Bethel City Council

RE: Status of General Retail Sales tax @ 6.30.17

From: Jim Chevigny

I have reviewed and analyzed the Retail Sales Tax aging report as of 6.30.17 and following are my observations:

Total 6.17 Retail Sales Tax: $631,210 (Alcohol is not included)

After removing the accounts that have agreements in place (1), are in litigation (1) and are a current pay yet are now past due (2), the aging report in days late, follows:

31-60 $2,493 .04% (.004)

61-90 $2,199 .03% (.003)

91-120 $2,599 .04%

121-150 $1,871 .03%

These are excellent figures.

The 151 days and over column, after removing bankruptcies (1), those in litigation (3) and those who are out of business with little chance of collection (5), the balance is $36,843, which over the life of these delinquencies, when using the minimum period which is 5 months (150+ days), the percentage is 1% (.01).

Presently the COB has a penalty and interest system that applies a 3-1/2% penalty to each late account balance each month for 5 months, plus daily interest at an annual rate of 15% until collected.

There is a proposal to modify the penalty schedule, which I do not agree with, as it appears to be a case of a solution in search of a problem. The COB does not have a Retail Sales Tax delinquency problem.

I do recommend the 3-1/2% per month penalty have no time limit, replacing the (5) months currently.

Summary of Changes in Sales Tax Code

Section 0.10 Definitions
The main section that has changed is an expansion on the definitions of "Sale" and "Services" to make those clearer and more consistent with statewide definitions.

Section 0.20 Policy
New Section to make it clear that the City has been entrusted by the voters with the fair, effective, efficient an fair administration of their tax dollars.

Section 0.30 Interpretation
No change

Section 0.40 Presumption of Taxability [Previously Section .080]
Re-worked to make it more readable and easier to understand.

Basically, any sale, rental or service that occurs within the City is taxable. If it happens in Bethel, it is taxed in Bethel.

Section 0.50 Rules Applicable to Particular Businesses
Previously spread out throughout the old version of the Code
Consolidated for ease and to address areas that were often contentious

Commissions – clarified (previously hidden in services)
Coin Operated Machines – previously in section .070
Gaming – previously one had to go between sales taxes and business licenses to get all the information

Biggest Change – Significant decrease in how Gaming is taxed and in amount of taxes on gaming.

Section 0.60 Title to Collected Taxes
Formerly buried in section .130

Section .070 Imposition Rate
Formerly section .030

Section .080 Payment and Collection
Previously buried in the language of section .060

Sections .090-110 Sales Tax Collection – Registration
New language; Common in nearly ALL municipalities in Alaska that collect Sales Taxes. This makes enforcement easier. An administrative revocation of the right to collect is quicker, cheaper and easier than a court injunction.

Section 120 Injunction
New – Retaining this right for the City

Section .135 Limits of Liability
New – protection for the City
New form and procedures instituted as well to go with this

Section .140 Tax Receipts Previously 0.95
Clarified and also strengthened the language
Previously – requirement was that they post a poster provided by the City (no expiration date on it). DIDN'T ACTUALLY REQUIRE THAT THEY PROVIDE A RECEIPT, JUST HAVE THE POSTER TELLING PEOPLE THEY HAD THE RIGHT TO DEMAND A RECEIPT!

New Version – Mandates **Cash Register** receipts (no more adding machine tapes);
Allows flexibility for those businesses that would not normally have cash registers (such as landlords) while still having a way to track sales;

Section .150 Tax Exemptions Previously .040
Alphabetized List for ease in finding exemptions

Clarifies the maximum tax on a large item (cannot combine receipts to get to the maximum tax)

Removes maximum tax for services: Review of actual filings found it was used predominantly during large construction projects, the majority of which are tax exempt anyways

Removes exemption for periodic rental – Review of actual filings found only 1 per year

Removes home improvement exemption (O) – review of actual filings found an average of 2 per year and both were applied incorrectly. Moreover, the section was being exploited and misapplied by contractors rather than actual homeowners.

Real Estate Sales (Y) – remained the same but language cleaned up for ease of use by public

Non Profits (W) – changes to prohibit competition with local businesses

Section .160 Exemption Cards Previously .050
Cards instead of Certificates (city has ability to print photo cards now to cut down on fraud)

Reiterate that State, Federal, Tribal and Municipal Entities do NOT need exemption cards

Set costs

Set out requirements and information needed for the card;
Expand senior cards from 2 years to 5 years

Clarify residency requirements for senior ID cards

Make the cards not transferrable

Provide a process to revoke the cards in cases of abuse.

Section .165 Non-Profit Exemption Certificates Previously .050
Took policy created with amendment of Old Section .050 and cleaned it up

Keeps it at a "Certificate" instead of a photo card for ease of use

Card has no charge

Expiration Timeframe of 4 years

Provides procedure for revocation if exemption abused

Section .180 Revocation
Completely New
Procedure for Revoking Exemption Status

Section .190 Seller's Liability
Previously section .290

Section .200 Buyer's Protest
Previously section .190
Similar but attempts to make the process clearer

Section .210 Refunds
Previously section .210 as well
BUT – previously only applied to sellers who overpaid
Now also allows for buyers who overpaid

Section .230 Filing Schedule Previously section .110
Goes from monthly to quarterly

Must file every quarter even if ZERO income

Allows City to put businesses with bad pay history on monthly or more frequent schedule

Allows for seasonal or special events

Makes it clearer that sellers must be able to substantiate exemptions

Section .240 Contents of Tax Return
New section

Separates types of sale inside one business umbrella: retail sales vs. rentals vs. services

Separates Exemptions by class: senior; governmental; etc.,

Section .250 Security Deposits/Bonds
New Section

Allows the City to demand a deposit or some type of security of some sellers

Section .260 Extension of Time to File Return
Previously .250

Rather than an ambiguous "for good cause shown" – states how and when extensions may be granted

Section .270 Penalties and Interest
Previously .180

Penalties now graduated instead of a flat rate no matter how late. The faster it is filed, the smaller the % of penalty. [Previously 3.5% no matter if 1 day late or 100 days late]

Penalties do not max out like before

Adds a late filing fee of $25 (in addition to the penalty and interest)

Waiver of penalties can only occur ONCE in a 24 month period and Council must be notified

Section .280 Repayment Plans
New Section

Puts informal policy into ordinance form and sets out procedure.

Section .290 Forgiveness of Uncollected Taxes, Penalties & Interest
New Section

Puts more accountability into when and how forgiveness can occur.

Council must be notified.

Section .300 Application of Sales Tax Payments
Previously buried deep within section .100 Now separate & easy to find

Section .310 Application of Overpayments
Previously Section .210 and .100
Technically buried between the 2 old sections
By putting it into a separate section and all together, the hope was to make it easy to find and understand

Section .320 Amended Returns
New Section

Captures the reality of errors that sellers sometimes catch and what does/should happen in those circumstances

Section .330 Recordkeeping of All Sellers
Previously Section .100

MUCH TOUGHER – much more detailed recordkeeping now required
Very detailed requirements: "Z" Tapes; sequentially numbered invoices;

Makes it clear that the burden of proving that something is not taxable is on the seller.

Section .340 Loss of Records
Previously buried in the "Penalties" section of the Old Code (Section .180)

Sellers no longer have to dig to find the information

Section .350 Audits
Previously Section .170

More detailed – makes it clear that if you do business in Bethel, your records are subject to audit.

Allows for subpoenas to be issued (if necessary)

Provides a remedy when a business if outside the City and refuses to comply

Provides financial incentive for businesses to be accurate (if an audit is performed finds $500 or more in sales taxes due, seller pays the full cost of the audit in addition to interest, penalties, etc.)

Section .360 Estimated Tax
Previously Section .150

Clarifies how far back the City can go in estimating taxes (3 years) – simultaneously puts a limit on how far back the City can reach to bring a suit (3 years)

Adds language that refusal of certified mail = acceptance of the certified mail

No longer requires full payment in order to appeal the correctness of the estimate; BUT – limits the excuses for late filing

Penalty fee is higher than for late payments ($50/month as opposed to $25/month)

Section .370 Accelerated Returns
Previously Section .160

Section .380 Cessation or Transfer of Business Previously Section .120

CHANGED DRASTICALLY

Puts clear timelines for notices to City

Automatic authorization for the City to disclose to known purchaser of a business the current sales tax status of the business.

Requires finance department to send all pertinent information to the new buyer about the obligations they take on when purchasing the business: **they are responsible for all sales taxes from the business even if incurred by the prior owner** [this was in the prior code but without the required notice]

Instructs the potential new owner to contact the City and get a clear understanding of any tax liability for the new business they are purchasing. Instructs the new owner to withhold this amount from the purchase and remit it to the City. [**Puts brokers, real estate agents, banks, etc., on notice]**

Puts in provisions for corporations and the responsibility of corporate officers who has control or supervision of sales tax funds collected.

Seller who owes us money on one business, prohibited from opening a new business until accounts from the old business are settled in full.

Section .390 Use of Information on Tax Returns
Previously Section .260

Section .400 Publication of Delinquent Sellers
Previously buried in Section .260

Makes it clearer when and how delinquent seller information can be made public.

Section .410 Lien
Previously Section .280

Section .420 Violations (the general rules for the violations)
Portions of this were previously buried throughout the old Code and in Section .180 of the Old Code.

What is new are sections pertaining to newly added portions

Makes each day that a violation occurs a separate violation

Puts the cost of an audit on the seller if the City is forced to do an audit to determine how much they owe (due to lack of filing sales tax returns)

Section .430 Penalties
Previously .180

The actual $ amounts for the various violations

Actually puts a fine amount on the failure to provide a receipt

Section .440 Appeals
Previously Sections .220 & .230

Clarifies and streamlines the appeal process. Before someone who had an issue could choose where to appeal. This caused confusion for everyone. Additionally, one of the options was the finance committee but they are a committee, not a commission.

Section .450 Transition Period
New Section
Reasonable Timeframe for all to come into compliance with the new code

Introduced by: Finance Committee
Introduction Date: August 8, 2017
Public Hearing Date: August 22, 2017
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #17-41

AMENDING THE BETHEL MUNICIPAL CODE CHAPTER 5.04.050(A), ADDITIONAL FEES FOR BUSINESSES SELLING GAMES OF SKILL AND CHANCE

Whereas, the Finance Committee has been working on the updated sales tax code for nearly a full year;

Whereas, prior to the updated sales tax code, the local charitable organizations have come to the Finance Committee seeking relief from the high fees imposed on gaming;

Whereas, attendance at gaming events has decreased significantly over the years while costs have increased;

Whereas, as a result, the charitable organizations are finding it difficult to break even;

Whereas, the difficult financial situation has forced some gaming operations to close their doors permanently;

Whereas, pursuant to Alaska law, all profits earned from gaming operations within the City are used to provide charitable donations to persons in need;

Whereas, in order to continue providing the much needed services, the charitable organizations desperately need a reduction in the fees collected by the City so that there are sufficient monies left over to distribute to those who need it the most;

Now, Therefore Be It enacted by the City Council of Bethel Alaska as follows:

Section 1. Classification. This ordinance is of permanent nature and shall be codified within the Bethel Municipal Code.

Section 2. Amendment: Bethel Municipal Code 5.04.040 is amended, new language is underlined, removed language is stricken.

Introduced by: Finance Committee
Introduction Date: August 8, 2017
Public Hearing Date: August 22, 2017
Action:
Vote:

5.04.050(A) ADDITIONAL FEES FOR BUSINESSES SELLING GAMES OF SKILL AND CHANCE

Each business selling games of skill and chance shall pay an additional fee equal to ~~six~~ three (~~6~~ 3%) percent of the gross revenues from sales of games of skill and chance. Gross revenues from a sale is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.

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

ENACTED THIS __ DAY OF AUGUST, 2017, BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

ATTEST:

_____
Richard Robb, Mayor

_____
Lori Strickler, City Clerk

CITY OF BETHEL

Memorandum

To: City Council
From: Peter A. Williams, City Manager
Date; August 2, 2017

Re: Gaming Fees

GAMING TAX

The administration strongly disagrees that we should lower the current fee for gaming from 6% to 3%. This would decrease the Revenues to the General Fund by $274,000. Every 1% increase or decrease equals $91,000.

Currently the General Fund is supporting the Transit system, Library, UAF 4H program, Community Services. The total costs to the general fund for these programs is approximately $324,500. This amount does not include the funds of the pool, $595,395. Excluding the pool funds, the total of the proposed Gaming Fee reduction and the other aforementioned funds equals $598,500 ($274.000 plus $324,000). Adding the pool brings the total to $1,193,895.

The effect of these funds not being available for the Police, Fire Depts., Property Maintenance, V&E, and Administration and Streets and Roads is having an effect to our core services the City is task with performing.

For instance, when we approved the FY-18 Budget we looked at Community Services, Fire and Police Depts. first. We then we reviewed Property Maint., V&E and Streets and Roads. Both V&E and Streets & Roads have substantial mantentanice issues but there was not enough funds left to make any substantial improvements for rebuilding the heavy equipment and re-building the roads. V&E has an assessment to rebuild our heavy equipment for approximately $ 85,000 that will save the City the cost of buying new equipment. Administrations biggest concerns is how are we going to fund the gravel needed for the city's roads. This fiscal year the budget, too purchase gravel is $144,000, of which 30% has been used this year alrerady. This is barely enough to fill the potholes in the next coming year. Streets and Roads requested an additional $308,400 to re-build three roads which wasn't funded. The amount requested does not include work that needs accomplishing in the Kasayuli sub-division.

I understand that with the budget process was confusing and that may be why some items were not approved. What I am trying relate is that we hardly can afford to give up revenues. We are having trouble as it is funding areas that have serious problems.

Introduced by: Peter Williams, City Manager
Introduction Date: August 2, 2017
Public Hearing: August 22, 2017

Action:
Vote:

CITY OF BETHEL, ALASKA

ORDINANCE # 17-28 (a)

An Ordinance of the Bethel City Council Amending the Adopted Annual FY 2018 Budget

Be it Enacted by the Bethel City Council that the FY 2018 Annual Budget be amended as follows:

Section 1. That the following sums of money as may be needed or deemed necessary to provide for increased expenses and liabilities of the City of Bethel are hereby appropriated for the corporate purposes and objects of the City hereinafter specified for Fiscal Year 2018, July 1, 2017 to June 30, 2018.

Section 2. The following is a summary of the changes by fund and department:

Fire Dept / Community Services

Change to GENERAL FUND FIRE DEPT AND COMMUNITY SERVICES DEPT BUDGETS

	Increases	
10-72-745	Kusko Consortium Library Agreement	11,900
	Total Increases	**11,900**
	Decreases	
10-60-662	Fire Dept - Property Maintenance	11,900
	Total Decreases	**(11,900)**
TOTAL	**Net Change to General Fund Appropriations**	**0**

	TOTAL CHANGE TO GENERAL FUND REVENUES	
	Total Increases	0
	Total Decreases	0
	Cumulative Change to General Fund Revenues	**0**

	TOTAL CHANGE TO GENERAL FUND APPROPRIATIONS	
	Total Increases	0
	Total Decreases	0
	Cumulative Change to GENERAL FUND APPROPRIATIONS	**0**

	TOTAL CHANGE TO GENERAL FUND BALANCE	
	Change to General Fund Revenues	0
	Change to General Fund Appropriations	0
	Cumulative Increase/Decrease to Fund Balance	**0**

TOTAL CHANGE TO OVERALL CITY BUDGET

	Change to Revenues Increase/(Decrease)	***0***
	Change to Appropriations Increase/(Decrease)	***0***
	These changes affect the overall expenditures of the City by	**0**

Section 3. Effective Date. This ordinance becomes effective immediately upon adoption.

PASSED AND APPROVED THIS __ DAY OF JULY 2017 BY A VOTE OF __ IN FAVOR AND __ OPPOSED.

ATTEST:

_____
Richard Robb, Mayor

_____
Lori Strickler, City Clerk

City of Bethel Action Memorandum

Action memorandum No.	17-53		
Date action introduced:	8-2-2017	Introduced by:	Peter Williams, City Manager
Date action taken:	8-2-2017	X Approved	Denied
Confirmed by:	KM		

Action Title: Approval of the Library Agreement between the COB & UAF; an Library Budget Modification

Attachment(s): Library Agreements- FY-16; FY-17; FY-18
Budget Modification ;

Department/Individual:	Initials:	Remarks:
Finance/Purchasing Agent		Expenditure Neutral
City Manager/Administration	PW	Recommend
Public Works/Director	N/A	

Amount of fiscal impact:		Account information:
	No fiscal impact at this time.	
	Funds in City Budget.	
$11,900	Funds not in City Budget.	10-60-662

Summary Statement : For FY-16 the agreement with UAF was for the City to contribute $67,800 for 50hrs. of library services per week for twelve months.

For FY-17 the agreement between UAF was for the City to contribute $ 50,700 for eight months of service. And 50 hrs. of service.

For FY-18 the library is budgeted for $55,700. Administration is asking to fund UAF's library services at the same level as FY-16 in the amount of $67,800. UAF's request was for the City to contribute $91,186 for FY-18.

A budget modification of $11,900 from general fund is needed to accomplish year around library services at 50hrs. a week for FY-18.

	Fire Department (10-60)	FY14 Actuals	FY15 Actuals	FY16 Actuals (Pre-Audit)	FY17 Approved Budget	FY17 Budget Modification	FY18 Approved Budget
PERSONNEL:							6.15
	Total Personnel	960,517	743,130	816,381	870,726	833,724	1,045,741
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	6,925	8,362	9,997	10,750	10,750	10,750
561	Supplies	25,379	21,257	29,535	22,500	22,500	22,500
563	Wearing Apparel	5,136	6,216	4,771	8,266	8,266	8,266
567	Fire Prevention Program	4,184	5,721	3,910	4,950	4,950	5,200
600	Tires & Wheels	3,879	1,173	2,184	3,200	3,200	3,200
601	Vehicle Maint. (parts & tools)	18,660	17,245	16,201	19,250	19,250	19,250
602	Gasoline	14,165	11,435	11,833	12,000	12,000	12,000
621	Electricity	13,737	11,884	12,318	12,355	12,355	12,355
622	Telephone	6,086	4,679	3,610	6,000	6,000	6,000
623	Heating Fuel	40,239	28,984	17,063	25,000	25,000	25,000
626	Water/Sewer/Garbage	6,867	7,563	9,132	6,875	6,875	6,875
627	Cell Phone						3,088
647	Billing/Collection Service ($2,600*12)	31,266	31,266	28,756	32,400		31,200
660	Vehicle Maint Services	4,000	1,486	1,532	16,440	16,440	16,440
661	Vehicle Maint/Repair (Int. Svc. Fund 57)*	6,050	8,157	6,943	10,125	2,922	10,125
662	Property Maintenance	21,282	49,325	58,933	31,500	31,500	31,500
669	Other Purchased Services	21,160	15,313	30,532	4,000	4,000	22,500
683	Minor Equipment	9,109	4,186	11,426	5,800	5,800	5,800
685	Equipment			8,844			
721	Insurance	21,379	23,765	25,453	16,290	16,290	16,290
724	Dues/Subscriptions	1,766	1,406	2,205	2,965	2,965	2,965
727	Advertising	307	1,521	696	1,250	1,250	1,500
799	Miscellaneous Expense	538	532	410	1,000	1,000	1,000
996	Administrative Overhead - IT						22,374
	Total MS&S	262,114	261,472	296,283	252,916	213,313	296,178
	Total Operating Expenditures	1,222,631	1,004,602	1,112,665	1,123,642	1,047,037	1,341,918
CAPITAL EXPENDITURES (10-60-69X)							
	Tanker Lease						-
	Ladder truck lease						75,000
699	Xfer To Fleet Replacement Fund	-	-	40,000	25,000	25,000	
	Total Capex	-	-	40,000	25,000	25,000	75,000
	Total Operating, Debt, Proj. & Capex	1,222,631	1,004,602	1,152,665	1,148,642	1,072,037	1,416,918

Community Services (10-72)		FY 2014 Actuals	FY 2015 Actuals	FY16 Actuals (Pre-Audit)	FY17 Approved Budget	FY17 Revised Budget	FY18 Approved Budget
MATERIALS, SUPPLIES, & SERVICES							6.15
620	Cash Subsidy To ONC Center	50,000	-		-		
626	Senior Ctr - W/S/G ONC	33,367	3,230	1,767	-		
657	Senior Ctr Bus-Vehicle Maint/Repair (Int. Svc. Fund 57)	3,562	3,256	1,192	-		
744	Kusko 300 Race Sponsorship	-	-		1,000		
745	Kusko Consortium Library Agreement	67,600	67,600	67,600	50,700		55,700
746	ONC Bus Senior Donation			4,220	4,220		
747	Camai Donation	3,550	4,296		3,400		
755	Bethel Search & Rescue					5,000	
760	Community Action Grant						10,000
798	UAF 4-H Contribution	-	-	112,000	112,000		112,000
799	Misc. Donation	500	-		-		
		158,579	78,382	186,779	171,320	5,000	177,700
	Total Operating Expenditures	158,579	78,382	186,779	171,320	5,000	177,700
PROJECT EXPENDITURES (10-72-77X)							
771	Cemetery Improvements	6,778	3,838		5,000		-
	Total Project Expenditures	6,778	3,838	-	5,000	-	-
CAPITAL EXPENDITURES (10-72-69X)							
	Total Capital Expenditures	-	-	-	-	-	-
	Total Operating & Project Expenditures	165,357	82,220	186,779	176,320	5,000	177,700

FY-16

CITY OF BETHEL

P.O. Box 1388
Bethel, Alaska 99559
Office: (907) 543-2047
Fax: (907) 543-3817

CONSORTIUM LIBRARY AGREEMENT
CITY OF BETHEL AND THE
UNIVERSITY OF ALASKA FAIRBANKS
KUSKOKWIM CAMPUS

An Agreement made by and between the University of Alaska, hereinafter referred to as "University," and the City of Bethel, a municipal corporation, hereinafter referred to as "City."

Whereas, the University acting by and through its local affiliate, Kuskokwim Campus, and the City have determined that it is in the public interest to share library collections and facility in the operation of a library in Bethel and;

Whereas, a cooperative effort of the University and the City in serving residents of Bethel is cost-effective and mutually advantageous;

The parties hereto do mutually agree as follows:

Article I

The University shall:

A. Manage the library facility to accommodate and include:

   1. Public access to Kuskokwim Consortium Library and its collection:

   2. Public access to reference and inter-library loan services;

   3. Public access to library assistance in the form of a trained personnel;

   4. Provide a year-end report of grant expenses to the City of Bethel;

   5. Provide entire multipurpose room for annual Christmas party during December including set up and break down of equipment on December 12, 2015 at no cost to the City;

B. Provide physical maintenance and utilities.

C. Appoint, employ and compensate a full-time professional librarian during the College Academic Year who meets the appropriate standards of the American Library Association and whose duties shall include, but not be limited to, supervision of all operational services offered by the library, and responsibility for all acquisitions;

D. Employ other personnel as deemed necessary;

E. Maintain separate accounting of financial records;

F. Catalog and shelve all materials as a single collection;

G. Provide hours of service and acquisitions budget as negotiated annually by both parties:

H. Provide public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session;

I. Materials traditional to public libraries and the Kuskokwim Consortium library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community;

J. Provide library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

K. Provide electronic lending library which allows users to borrow books on Kindle, Nook or other similar devices at no charge.

The City Shall:

A. Pay Kuskokwim Campus for services as negotiated annually. Payment for these services will be made by the City of Bethel in two (2) equal payments of $33,800.00. one prior to November 1, 2015 and the other prior to March 31, 2016;

B. Provide snow removal for the Library parking lot;

C. Provide a dumpster and garbage removal:

Article II.

It is further mutually agreed that:

A. Equipment, furnishing, and literary holdings shall remain the property of the respective owner;

B. Each party shall indemnify, protect and hold the other harmless from and against any and all claims. suits, causes of action and judgments arising in favor of any person or corporation, including but not limited to the employees, agents, representatives, and subcontractors of each party, or any third party, on account of any injury, death, or damage to property resulting from the actions, negligence, misfeasance, omissions or errors of said party, its employees, servants, agents, representatives, subcontractors or independent contractors during the term of this Agreement;

C. This agreement is subject to renegotiation and amendment at any time upon mutual consent of the parties. This agreement may be terminated by either party upon the filing of written notice of such intent sixty days prior to July 1, 2015 with date of termination being July 1, 2016 or upon shorter notice by mutual consent of both parties;

D. Each party shall participate in a joint University/City Library Advisory Board which will provide advice to the City and University relative to the operation of the consortium library:

E. The library facility shall be known as the KUSKOKWIM CONSORTIUM LIBRARY.

Fiscal Year 2016

The following list reflects the library services to be provided by Kuskokwim Campus and their related costs to the City of Bethel during the period of July 1, 2015 through June 30, 2016;

1. All services described in the Consortium Agreement, with public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session.

2. Materials traditional to public libraries and the Kuskokwim Consortium Library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community.

3. Library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

4. Payment for these services will be made by the City of Bethel in two (2) equal payments of $33,800.00, one prior to November 1, 2015 and the other prior to March 31, 2016.

for Mary C. Pete
Director
Kuskokwim Campus
University of Alaska Fairbanks

8-25-15
Date

Evon Peter
Vice Chancellor for Rural, Community and Native Education
College of Rural and Community Development
University of Alaska Fairbanks

8/27/15
Date

Rosemary Madnick
Executive Director
Grants and Contract Services
University of Alaska Fairbanks

Digitally signed by Rosemary Madnick
DN: cn=Rosemary Madnick, o=University of Alaska Fairbanks, ou=Office of Grants and Contracts Administration, email=rmadnick@alaska.edu, c=US
Date: 2015.08.31 15:41:24 -08'00'
Adobe Reader version: 11.0.12

Date

~~Greg Meyer~~ ANN K. CABELA
~~Interim~~ City Manager
City of Bethel

08.31.15
Date

FY-17

CITY OF BETHEL

P.O. Box 1388
Bethel, Alaska 99559
Office: (907) 543-2047
Fax: (907) 543-3817

CONSORTIUM LIBRARY AGREEMENT
CITY OF BETHEL AND THE
UNIVERSITY OF ALASKA FAIRBANKS
KUSKOKWIM CAMPUS

An Agreement made by and between the University of Alaska, hereinafter referred to as "University," and the City of Bethel, a municipal corporation, hereinafter referred to as "City."

Whereas, the University acting by and through its local affiliate, Kuskokwim Campus, and the City have determined that it is in the public interest to share library collections and facility in the operation of a library in Bethel and;

Whereas, a cooperative effort of the University and the City in serving residents of Bethel is cost-effective and mutually advantageous;

The parties hereto do mutually agree as follows:

ARTICLE I

The University shall:

A. Manage the library facility to accommodate and include:

1. Public access to Kuskokwim Consortium Library and its collection;

2. Public access to reference and inter-library loan services;

3. Public access to library assistance in the form of trained personnel;

4. Provide a year-end report of grant expenses to the City of Bethel;

5. Provide entire multipurpose room for annual Christmas party during December including set up and break down of equipment in December on a date to be mutually determined and at no cost to the City;

B. Provide physical maintenance and utilities.

C. Appoint, employ and compensate a full-time professional librarian during the College Academic Year who meets the appropriate standards of the American Library Association and whose duties shall include, but not be limited to, supervision of all operational services offered by the library, and responsibility for all acquisitions;

D. Employ other personnel as deemed necessary;

E. Maintain separate accounting of financial records;

F. Catalog and shelve all materials as a single collection;

G. Provide hours of service and acquisitions budget as negotiated annually by both parties;

H. Provide public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session;

I. Materials traditional to public libraries and the Kuskokwim Consortium library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community;

J. Provide library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

K. Provide electronic lending library which allows users to borrow books on Kindle, Nook or other similar devices at no charge.

The City Shall:

A. Pay Kuskokwim Campus for services a total annual sum of $50,700. Payment for these services will be made by the City of Bethel in two (2) equal payments of $25,350.00, one prior to November 1, 2016 and the other prior to March 31, 2017;

B. Provide snow removal for the Library parking lot as needed;

C. Provide a dumpster and garbage removal;

ARTICLE II

It is further mutually agreed that:

A. Equipment, furnishing, and literary holdings shall remain the property of the respective owner;

B. Each party shall indemnify, protect and hold the other harmless from and against any and all claims, suits, causes of action and judgments arising in favor of any person or corporation, including but not limited to the employees, agents, representatives, and subcontractors of each party, or any third party, on account of any injury, death, or damage to property resulting from the actions, negligence, misfeasance, omissions or errors of said party, its employees, servants, agents, representatives, subcontractors or independent contractors during the term of this Agreement;

C. This agreement is subject to renegotiation and amendment at any time upon mutual consent of the parties. This agreement may be terminated by either party upon the filing of written notice of such intent sixty (60) days prior to October 1, 2017 with date of termination being November 1, 2017 or upon shorter notice by mutual consent of both parties;

D. Each party shall participate in a joint University/City Library Advisory Board which will provide advice to the City and University relative to the operation of the consortium library;

E. The library facility shall be known as the KUSKOKWIM CONSORTIUM LIBRARY.

FISCAL YEAR 2017

The following list reflects the library services to be provided by Kuskokwim Campus and their related costs to the City of Bethel during the period of July 1, 2016 through June 30, 2017;

1. All services described in the Consortium Agreement, with public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session.

2. Materials traditional to public libraries and the Kuskokwim Consortium Library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community.

3. Library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

4. The library will be closed for four (4) months this fiscal year to accommodate a previously scheduled remodeling project. As a result, this Agreement reflects a one-time reduction of ¼ funding from the previous fiscal year's Agreement.

for Mary Russell — 12-21-16

Mary C. Peter, or designee — Date
Director
Kuskokwim Campus
University of Alaska Fairbanks

12/23/16

Evon Peter — Date
Vice Chancellor for Rural, Community and Native Education
College of Rural and Community Development
University of Alaska Fairbanks

Digitally signed by Samantha Aleshire
Date: 2017.01.09 15:42:51 -09'00'

FOR: Rosemary Madnick
Executive Director
Office of Grants and Contracts Administration
University of Alaska Fairbanks

01.09.17
Date

Peter A Williams

Peter A. Williams
Acting City Manager
City of Bethel

12/20/16
Date

FY-18

CITY OF BETHEL

P.O. Box 1388
Bethel, Alaska 99559
Office: (907) 543-2047
Fax: (907) 543-3817

CONSORTIUM LIBRARY AGREEMENT
CITY OF BETHEL AND THE
UNIVERSITY OF ALASKA FAIRBANKS
KUSKOKWIM CAMPUS

An Agreement made by and between the University of Alaska, hereinafter referred to as "University," and the City of Bethel, a municipal corporation, hereinafter referred to as "City."

Whereas, the University acting by and through its local affiliate, Kuskokwim Campus, and the City have determined that it is in the public interest to share library collections and facility in the operation of a library in Bethel and;

Whereas, a cooperative effort of the University and the City in serving residents of Bethel is cost-effective and mutually advantageous;

The parties hereto do mutually agree as follows:

ARTICLE I

The University shall:

A. Manage the library facility to accommodate and include:

   1. Public access to Kuskokwim Consortium Library and its collection;

   2. Public access to reference and inter-library loan services;

   3. Public access to library assistance in the form of trained personnel;

   4. Provide a year-end report of grant expenses to the City of Bethel;

   5. Provide entire multipurpose room for annual Christmas party during December including set up and break down of equipment in December on a date to be mutually determined and at no cost to the City;

B. Provide physical maintenance and utilities.

C. Appoint, employ and compensate a full-time professional librarian during the College Academic Year who meets the appropriate standards of the American Library Association and whose duties shall include, but not be limited to, supervision of all operational services offered by the library, and responsibility for all acquisitions;

D. Employ other personnel as deemed necessary;

E. Maintain separate accounting of financial records;

F. Catalog and shelve all materials as a single collection;

G. Provide hours of service and acquisitions budget as negotiated annually by both parties;

H. Provide public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session;

I. Materials traditional to public libraries and the Kuskokwim Consortium library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community;

J. Provide library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

K. Provide electronic lending library which allows users to borrow books on Kindle, Nook or other similar devices at no charge.

The City Shall:

A. Pay Kuskokwim Campus for services a total annual sum of $67,600. Payment for these services will be made by the City of Bethel in two (2) equal payments of $33,800, one prior to November 1, 2017 and the other prior to March 31, 2018;

B. Provide snow removal for the Library parking lot as needed;

C. Provide a dumpster and garbage removal;

ARTICLE II

It is further mutually agreed that:

A. Equipment, furnishing, and literary holdings shall remain the property of the respective owner;

B. Each party shall indemnify, protect and hold the other harmless from and against any and all claims, suits, causes of action and judgments arising in favor of any person or corporation, including but not limited to the employees, agents, representatives, and subcontractors of each party, or any third party, on account of any injury, death, or damage to property resulting from the actions, negligence, misfeasance, omissions or errors of said party, its employees, servants, agents, representatives, subcontractors or independent contractors during the term of this Agreement;

C. This agreement is subject to renegotiation and amendment at any time upon mutual consent of the parties. This agreement may be terminated by either party upon the filing of written notice of such intent at least sixty (60) days prior to March 1, 2018 with date of termination being June 30, 2018 or upon shorter notice by mutual consent of both parties;

D. Each party shall participate in a joint University/City Library Advisory Board which will provide advice to the City and University relative to the operation of the consortium library;

E. The library facility shall be known as the KUSKOKWIM CONSORTIUM LIBRARY.

FISCAL YEAR 2018

The following list reflects the library services to be provided by Kuskokwim Campus and their related costs to the City of Bethel during the period of July 1, 2017 through June 30, 2018;

1. All services described in the Consortium Agreement, with public access to the library for a minimum of 50 hours of library service per week during the University academic year and a minimum of 30 hours of library service per week during the time public schools are not in session.

2. Materials traditional to public libraries and the Kuskokwim Consortium Library in quantity and quality sufficient to maintain the collection to meet the informational and recreational needs of the community.

3. Library programs to meet the informational and recreational needs of the community as possible with existing library staff and Friends of the Library volunteers.

4. The library will be closed for four (4) months this fiscal year to accommodate a previously scheduled remodeling project. As a result, this Agreement reflects a one-time reduction of ¼ funding from the previous fiscal year's Agreement.

_____ _____

Mary C. Pete, or designee Date
Director
Kuskokwim Campus
University of Alaska Fairbanks

_____ _____

Evon Peter Date
Vice Chancellor for Rural, Community and Native Education
College of Rural and Community Development
University of Alaska Fairbanks

_____ _____

Rosemary Madnick
Executive Director
Office of Grants and Contracts Administration
University of Alaska Fairbanks

Date

_____ _____

Peter A. Williams
City Manager
City of Bethel

Date

Kuskokwim Campus
College of Rural and Community Development
P.O. Box 368 Bethel, Alaska 99559
Your Success is Our Success

UAF
UNIVERSITY OF ALASKA FAIRBANKS

July 7, 2017

City of Bethel
PO Box 1388
Bethel, AK 99559

Subject: FY18 library MOA

Dear City of Bethel Council Members and Administration,

Recently the city council approved a $50,750 grant to the Kuskokwim Consortium library for FY18. The contribution to the library has historically been $67,600, which covers salary and benefits for one full time position for the year. This position is responsible for planning children's programs and enables us to be open for 40 hours a week including weekend hours.

An error was made with our funding for FY18. The library was closed for four months in FY17 while undergoing renovation, and the city temporarily reduced the contribution to the library due to the four-month closure. This reduced amount of $50,750 was then put in the budget for FY 18 which was an error based on the temporary reduction in FY17.

This reduced amount covers the position for only eight months. This will impact both operating hours and our ability to provide youth programming during this time. We are seeking a budget modification in order to bring the city's contribution back up to $67,600. Please contact Theresa Quiner, Library Director directly at 543-4517 with any questions. Thank you.

Sincerely,

Mary C. Pete
KUC Campus Director

cc:
Theresa Quiner
Library Director

TEL: 1-800-478-5822 TEL: (907) 543-4500 FAX: (907) 543-4572

City of Bethel Action Memorandum

Action memorandum No.	16-80		
Date action introduced:	December 13, 2016	Introduced by:	Council Member Albertson
Date action taken:		▒ Approved	▒ Denied
Confirmed by:			

Confirming the allocation of an additional $5,000 in the Fiscal Year 2018 Operating Budget to be included in the 2017 Memorandum of Agreement between the City of Bethel and the University of Alaska, not to be a reoccurring allocation.

Route to:	Department/Individual:	Initials:	Remarks:
	Finance Director		
	City Manager		

Attachment(s): *"I am not a Social Worker": An Information Service Model for Working with Patrons in Crises.*

Amount of fiscal impact		Account information:
$5,000	Fiscal Year 2018 Contribution	10-72-745

The City of Bethel and University of Alaska enter into a Memorandum of Agreement (Agreement) on an annual basis which identifies the obligations of each organization in the continued operation and maintenance of the Consortium Library. The University has requested the Council include an additional $5,000 in the 2017 Agreement (July 2017-June 2018) which could be used to hire additional staff. This is a one-time provision; the Council will not be obligated to continue the funding the additional $5,000 following the Fiscal Year 2018 allocation.

The University of Alaska, Consortium Library is deficient in maintaining the effective operation of a 30 hours a week public library with only two full time employees. The responsibilities in operating the facility and providing the basic needs to the community require additional support in the form of personnel. The most financially responsible option for the University, is to take advantage of the Jesuit Volunteer Program which would provide an additional 40 hours of staff time per week. With financial contributions from various organizations, this option can become a cost effective reality to ensure safe and contributable services to the community for minimal costs to every party involved.

The objective of the position will be to improve library services to the unemployed, low income, and homeless residents of Bethel, with the following outlined duties:

- Act as the library's liaison between underserved residents of Bethel and the agencies in Bethel and throughout the state who provide services to unemployed, low income, and homeless residents. Matchup residents to appropriate agencies and services and assist patrons with applying for public assistance.
- Research and develop comprehensive reference materials for library staff and patrons regarding all aspects of public services available to underserved library patrons. Market these services to the public.

Action memorandum No.	16-80		
Date action introduced:	December 13, 2016	Introduced by:	Council Member Albertson
Date action taken:		☐ Approved	☐ Denied
Confirmed by:			

- Work on the service desk at the library 15-20 hours a week providing reference services, assistance on the public access computers, and helping patrons find library materials. Assist library patrons on the public computers who are filling out job applications and applying for public benefits.
- Organize a coalition of interested organizations in Bethel who provide services to homeless, low income and unemployed residents. Organize a monthly meeting to discuss services and brainstorm on ideas for organizing volunteers. Work to identify the needs of various organizations in town and find ways to streamline services across organizations.
- Develop, market, and teach two or more trainings a month covering topics that benefit residents looking for jobs. Examples are topics such as resume writing and basic computer skills classes.
- Spend 8 hours a week assisting other service organizations. For example, working at the Winter House, Friday Night Supper Club, or the Tundra Women's Coalition.

Percent of Duty Total: **100%**

50%: Library services: Work on the service desk at the library 15 hours a week providing reference services, assistance on the public access computers, and helping patrons find library materials. Assist library patrons on the public computers who are filling out job applications and applying for public benefits. Act as the library's liaison between underserved residents of Bethel and the agencies in Bethel and throughout the state who provide services to unemployed, low income, and homeless residents. Matchup residents to appropriate agencies and services and assist patrons with applying for public assistance. Research and develop comprehensive reference materials for library staff and patrons regarding all aspects of public services available to underserved library patrons. Market these services to the public.

20%: Develop, market, and teach two or more trainings a month covering topics that will benefit residents looking for jobs. Examples are topics such as resume writing and basic computer skills classes.

20%: Assist other service organizations. For example, work one shift a week at the Winter House, Friday Night Supper Club, or the Tundra Women's Coalition.

10%: Organize a coalition of interested organizations in Bethel who provide services to homeless, low income and unemployed residents. Organize a monthly meeting to discuss services, brainstorm ideas for organizing volunteers, and organizing fundraising events. Work to identify the needs of various organizations in town and find ways to streamline services across organizations.

City of Bethel Action Memorandum

Action memorandum No.	17-54		
Date action introduced:	8-8-2017	Introduced by:	City Manager Williams
Date action taken:		Approved	Denied
Confirmed by:			

Approve the Operations plan for the YK Fitness Center for July 1, 2017 through June 30, 2018.

Attachment(s): Proposed Operations Plan.

Route to:	**Department/Individual:**	**Initials:**	**Remarks:**
X	City Manager		
X	City Attorney		
X	Finance Director		

Amount of fiscal impact:		**Account information:**
X	Funds are budgeted. If adopted, the proposed increased rates should produce more revenue than what is currently listed in the Budget.	

The contract between the City of Bethel and Health Fitness requires Health Fitness to present for the Council's consideration an Operations and Maintenance Plan (Section 7a of the contract).

The summary of changes to be implemented at the Yukon Kuskokwim Regional Aquatic Health and Safety Center (YK Fitness Center) effective September 2017 are as follows:

- expanding the facility hours of operations to include being 5:30am-9pm and Saturdays and Sundays from 10am-9pm open Monday – Friday from
- Adjusting membership rates to account for the increased access the additional operational hours will provide. This increase includes 10% more hours per week and 14.5% more days per year.
- adjusting the structure of the family membership to equitably accommodate both small and large families.
- the inclusion of Full time positions for a Maintenance Technician and an Operations Manager.

HealthFitness is dedicated to operating the Yukon Kuskokwim Fitness Center to the highest possible standards. To that effect this operations plan will be under regular review and will be updated as best practices for maintaining the facility and meeting the specific needs of the community of Bethel are identified and put into practice.

Sections:

Facility Management

1. **Operational Hours**
   a. **Regular Hours**
   b. **Holidays**
   c. **Operational Exceptions**
2. **Usage Policies**
   a. **Access**
   b. **Age Restrictions**
   c. **Availability**
3. **Fees**
4. **Programs**
5. **Concessions & Pro Shop**
6. **Advertising and Marketing**

Risk Management

1. **Rules & Regulations**
2. **Emergency Procedures**

Personnel Management

1. **Personnel Needs**
2. **Employment Procedures**

Attachments

A. **FY18 Rates Proposal**
B. **Natatorium Emergency Action Plans**

Days and Hours of Operation

Normal Operations will be as listed below. With council approval, days/hours may be subject to change if utilization rates show a need for change.

Regular Operational Hours:

- Facility doors will open at the times specified below.
- Sales and admittance will end 30 minutes prior to the end of operational hours to allow desk staff to close, count register tills and to clean and sanitize concessions equipment.
- The Natatorium Area will close 30 minutes before building closure to allow swimmers to utilize locker rooms within building operational hours.
- All patrons are expected to vacate the building by the end of operational hours.

Operational Hours: Through September 1, 2017
Monday: CLOSED
Tuesday – Friday: 6:00 am – 9:00pm
Saturday: 9:00 am – 9:00pm
Sunday: 10:00 am – 9:00pm

Operational Hours: Beginning September 2, 2017
Monday – Friday: 5:30am – 9:00pm
Saturday - Sunday: 10:00 am – 9:00pm

Holiday Hours FY18
July 4th: 2pm-9pm
Labor Day: 9/3/17; 2pm-9pm
Thanksgiving Day: 11/23/17 Closed
Christmas Day: 12/25/17 Closed
New Year's Eve: 12/31/17 Open 9am-4pm
New Year's Day: 1/1/18 Open 2pm-9pm
Easter: 4/1/18 Open 2pm-9pm
Memorial Day: 5/28/18 2pm-9pm

Operational Exceptions:
As listed above the pool deck closes 30 minutes prior to building closure to allow swimmers to utilize locker rooms within building operational hours.
The Natatorium will be closed without notice in the event of any of the following:

- Any condition which disables the pool filtration system, including but not limited to power outages or mechanical failures.
- Any condition which results in unsafe water chemistry, including but not limited to:
    - Bodily fluid contamination
    - Unsafe chlorine levels
    - Unsafe pH levels
    - Poor clarity causing obstruction of view of pool drains

- Any incident or accident which requires the lifeguard to clear the pools in order to provide care to a patron.

Additionally, capacity control measures may be implemented in the occurrence of any of the below situations:

- If aquatic patron numbers exceed the maximum allowable capacity of 111;
- If staffing levels are not able to match user limits.

Facility Use - Access

All patrons entering the facility will be required to check in at the member services desk. In order to be admitted to the facility patrons will need one of the following:

- An active membership
- A day pass (includes bundle passes)
- Be registered for a class or activity
- Be on the guest list for a party or rental group
- Be the attending guardian of a youth falling into one of the above categories.

Facility Use – Age Restrictions

Children under age 11 years MUST be attended by a parent/guardian over age 18 at all times.

- Programs: Excluding Sports Camps/Clubs, if a child under age 11 years is in a program with an instructor, parent must remain in the facility, but may leave the activity area. Parent must let instructor know where to find them in the event of an emergency.

Children age 11-15 years old may use the pool without a parent/guardian as long as the child has passed the swim test and parent/guardian has signed a parent release.
Patrons age 16 years or older may use all public areas of the facility.

Natatorium Specific Age Restrictions

- Age: 5 years or less: Parent/Guardian must accompany their child in the water and remain within an arm's length distance or closer to their child.
- Ages 6 to 11 years: Parent/Guardian must remain in the pool area to supervise their child.
- Ages 11 to 15 years are allowed in the pool area without adult supervision if they have passed the swim test and parent/guardian has signed a parent release.

Studio is for use by patrons over the age of 16 unless patron is participating in a Facility program under the supervision of facility staff or instructor.

Spa and Cardio/Weight Room may be used only by patrons aged 16 years or older.

Facility Use - Availability

Cardio/Weight Room: Open to patrons during all hours of operation.
Available for use by patrons age 16 years or older who have a fitness membership or who purchase a fitness area pass.
Patrons are expected to adhere to all facility rules and regulations and to comply with all directions and requests from Facility Staff. Staff are also required to follow appropriate gym etiquette, to share equipment and rotate use of equipment of which there are only single options. In the event of overcrowding during peak hours, user time limits will be implemented.

Studio:
During hours that programs, events or rentals are scheduled, the Studio will be closed to patrons not enrolled or registered for those programs, events or rentals.
During hours that programs, events or rentals are not scheduled, the Studio will be available for use by patrons who have a fitness membership or who purchase a fitness area pass.

Use of the Studio will be prioritized as follows.

1. First priority of studio use goes to Facility programming.
2. Second priority of studio use goes to Facility scheduled Events.
3. Third Priority of Studio use goes to rentals schedule with Facility Management.
4. The Studio will be open for use by patrons who have a fitness membership or who purchase a fitness area pass during any operational hours that do not have programs, events or rentals scheduled.

Natatorium: On all operational days the Natatorium area closes 30 minutes before building closure to allow swimmers to utilize locker rooms within building operational hours.

The Pool is available for use by patrons holding a pool membership or who purchase a pool area pass. During most operational hours space will be made available for a variety of activities including, but not limited to lap swimming, recreation and instruction. Lifeguards will direct patrons to available spaces based on their participation needs. All patrons will be expected to share space appropriately. Pool capacity is limited to no more than 108 patrons at any time.

The Spa is available for use by patrons age 16 years or older holding a pool membership or who purchase a pool area pass. Patrons are expected to follow all posted rules for utilizing the spa. Spa capacity is limited to no more than 17 patrons at a time.

The Slide will be operated at the discretion of management and lifeguards based on patron numbers and lifeguard availability.

The Starting blocks are available for use only by participants being directly supervised by Facility approved coaches or instructors.

Facility Usage Fees

Admission categories as listed below will be utilized to determine facility usage fees.

- Adults: age 18 through 59 years
- Military: with a valid ID card (can only be purchased on site)
- Senior: age 60 years and above (with proof of age)
- Youth: age 3 through 17
- Kids: age 2 & under

Fees Approach: The facility will offer a variety of fee options for utilizing either the Fitness areas or the Natatorium areas as well as options for utilizing both the Fitness and Natatorium areas. Options include but are not limited to:

- Individual, Family or Corporate memberships
- Day passes and bundled day passes
- Group rentals

Pricing of memberships and admissions fees will be set by council approval and will be reviewed annually. See Attachment A for FY18 pricing proposal.
The Facility Director will have the option of establishing discounted member or admission rates for corporate accounts, rentals and special events.

Facility Rental: All efforts will be made by facility staff to assure that rentals have minimal impact on regular facility operations. Rental requests for exclusive use of the facility will be considered only if the request is for times outside of operational hours or with approval from the City Manager.

The following rental options will be standard options available. Additional rental options may be developed at the discretion of the Facility Director as needed.

- Studio
- Conference Room
- Party Packages
- Locker Rental
- Pool Lane rental

Programs

The Program Manager will be responsible for developing program offerings at the facility. Offerings will be based on availability of qualified staff and on patron interest.

Registration for program offerings will be open to all and pricing will include a discounted rate for facility members with active memberships. Some classes may have age restrictions or eligibility requirements. Class registration will be offered in a variety of formats including but not limited to:

- Classes on a set session schedule that require registration in advance for the session.
- Classes on a set session schedule that allow both registration for the entire session or drop in registration.
- Classes occurring on a rolling basis that allow registration for a specific number of classes or drop in registration.
- One time classes or clinics that will be available for advanced registration or drop in registration.

Concessions and Pro-Shop

The Concessions area and Pro shop will be operated by the desk staff on duty. Procurement and pricing of items for sale will be the responsibility of the Facility Director. Selection of items for sale will be based on patron interest and regular review of sales. Pricing will be set based on market value of items purchased. Every effort will be made to assure essential items are reasonably priced.

Advertising and Marketing

The Facility Director and Program Manager will share responsibility for the ongoing advertising and marketing of the facility. Quarterly Marketing Plans will be submitted to the City Manager prior to the beginning of each quarter.

Website: The website domain ykfitness.org was purchased by Bethel Community Services Foundation (BCSF) for the duration of one year effective August 2016-August 2017. BCSF contracted with Katie Basil for initial design of a webpage. Responsibility for ongoing maintenance and updating of the website are the responsibility of the Facility Director and Program Manager. Ownership of and fiscal responsibility for the page has been assumed by the facility as part of the FY18 budget.

Social media: The City of Bethel holds the rights to the Yukon Kuskokwim Fitness Center Facebook page. Responsibility for managing and updating the page fall to the Facility Director and Program Manager.

Radio: It is the responsibility of the Program Manager to communicate with KYUK and KYKD to broadcast up to date facility information.

Facility Newsletter: Effective July 2017 the Program Manager will send a monthly newsletter to facility members with facility updates and information.

The Facility Director and Program Manager will work with the city Marketing Committee to identify and maximize additional advertising opportunities.

Rules and Regulations

The following rules and regulations have been established to assure the safe operation of the facility and to provide enjoyable recreational opportunities for all. Staff and patrons are expected to observe facility rules and regulations, both posted and unposted. Staff or patrons violating rules and regulations or failing to follow directions or requests from facility staff or management are subject to the revocation of privileges.

General Rules and Expectations

Alcohol, tobacco, and drugs are not permitted on Fitness Center property. This includes the parking area and all walkways leading to the facility entrances/exits.

- All tobacco products, including chew, should be put away before entering the facility grounds.
- Patrons wishing to use tobacco products are required to exit facility grounds.
- Patrons found with alcohol or drugs in the facility or showing signs of being under the influence of drugs or alcohol will be required to leave the property and may be subject to suspension of privileges.
- Patrons found actively ingesting or otherwise using alcohol or drugs while on Fitness Center Property will be required to leave the property and will be subject to revocation of privileges.

- Glass containers are not allowed in the facility.
- Pets are not permitted in the facility. Service animals are permitted but are not allowed in the water of the pool or spa and are not allowed on fitness equipment. Owner must make service registration paperwork available to Fitness Center Management.
- Age Restrictions:
  - Patrons Age 16 years and older may utilize all areas of the facility.
  - Patrons Age 11-15 years of age
    - May attend programs without adult supervision after legal guardian signs program waiver.
    - May use the pool without adult supervision if they are able to pass the facility swim test. Parent or Guardian over the age of 18 must accompany the swimmer to take the swim test.
  - **Patrons under the age of 11 years must be accompanied by an adult at all times unless otherwise stated.**
- Patrons are expected to remain in the public areas of the facility. Patrons are not allowed in staff rooms, filter/boiler rooms, chemical storage areas or offices unless accompanied by Fitness Center Staff.
- Food or refreshments may be consumed in the below designated public areas only.
  - Food may be consumed in the concessions area only.
  - Water in a covered container is allowed in all areas of the facility.
  - Beverages other than water may be consumed only in the concessions area or in the viewing area of the Natatorium.
- Patrons with communicable disease(s) should not use the facility.
- Violence of any kind is not allowed on Fitness Center Property. Any staff or patron expressing physical or verbal violence will be required to leave the property and will be subject to revocation of privileges.

Cardio and Weight Room may be used only by patrons age 16 years old or older.

- YK Fitness Center Management believes in safety first and encourages patrons to contact their health care physician prior to beginning a fitness or weight training regimen.
- Patrons utilizing the cardio and weight area are required to follow all posted rules and policies as well as any requests by facility staff or management.
- Patrons should place personal items in locked lockers and should not create hazards by bringing bags or other items into the Cardio/Weight Room.
- Patrons are asked to disinfect equipment after each use.
- Patrons are required to follow all safety guidelines posted on equipment and to use the equipment only as it is intended.
- We appreciate patrons informing our desk staff if they see any issues with equipment, cleanliness or patron behavior.

Cardiovascular Equipment Guidelines

During peak hours, patrons are requested to limit time on cardio equipment to 30 minutes to allow other patrons the opportunity to use the equipment.

- For patron safety hand weights or dumbbells should not be used while on cardio equipment.
- Wear the safety lanyard when using the treadmills.
- Turn off TVs when done using cardio equipment.
- Please report any equipment issues to the front desk.

Weight Equipment Guidelines

During peak hours, patrons are required to share equipment by allowing other patrons to work in between sets and/or by limiting time with any piece of equipment to 10 minutes.

- Patrons are expected to use controlled lifting techniques of weight appropriate to their strength.
- Patrons should be able to maintain healthy form and return weights to start positions without dropping or slamming them. This applies to all weights and all patrons.
- Plates and bars should returned to their racks after use and should not be left on the floor or leaning against racks or mirrors.
- Patrons should not place feet or rest bars or weights on upholstered benches.
- Patrons should not wear jeans or any clothing that might damage or mar the upholstered benches.
- Chalk and/or chalk-like substances are not permitted.

Studio: When not in use by programs or rental groups the Studio is open for use by patrons over the age of 16 years.

- Fitness equipment should be used only for its intended purpose.
- Fitness equipment should not be removed from the Studio.
- Patrons must use caution near mirrors.
- Patrons should clean equipment with disinfectant spray after use.
- Audio and video equipment is for use by Fitness Center staff or instructors ONLY.

Natatorium

- Patrons are expected to follow all rules and regulations. **Lifeguards and Facility Staff have the authority to enforce all facility rules, including those not posted.** Patrons who repeatedly violate facility rules or refuse to follow reasonable requests from staff may have their facility use privileges revoked.
- Patrons are not allowed in the Natatorium unless the pool is officially open and a lifeguard is on duty. Entering the pool area when it is not open for public use is prohibited and may result in revocation of privileges.
- All patrons utilizing the pool or spa must be attired in **clean swimming apparel**. Reasonable accommodations will be made for modesty and religious concerns, but all swimming apparel must be made of approved materials. Specifically, s**wimwear must be of a colorfast and lightweight material suitable for swimwear, such as Lycra, Spandex or nylon**. All swimwear must be clean of dirt, sweat and any chemicals that might interfere with the water chemistry of the pool or spa. Cottons and other linens that impact the pool filtration system will not be allowed.
- Any patron who is not fully toilet trained and/or who is incontinent, must wear a clean diaper designed for swimming covered by separate rubber/vinyl cover, all of which must fit snugly around the legs and waist. If the diaper becomes soiled, this person must exit the pool immediately and may not return until being completely cleaned and putting on a clean diaper with clean rubber/vinyl pants.
- All patrons must take a cleansing soap shower before entering the water of the pool or spa.
- Any person having a communicable disease, open wound, inflammation or discharge will not be permitted in the pool or spa.
- Any patron experiencing even a mild case of diarrhea may not use the pool or spa. Persons with diarrhea should wait two weeks after symptoms end before returning to the pool.
- Patrons should always walk when in the pool area.
- Prolonged underwater swimming for time and/or distance is not allowed. Competitive or repetitive breath holding can be deadly and is not permitted. Hyperventilation is not permitted.
- Waste is not allowed in the pool. If your swim shorts have pockets, please empty them before entering to pool.
- Food, Drink, Gum, or Tobacco products are not allowed on the pool deck. Water in plastic containers is allowed.
- Pushing, back dives, flips, or spins off the side of the pool are not allowed.
- Patrons may not sit or hang on lane lines unless experiencing difficulty swimming.
- Starting blocks are for use only when under the supervision of Center approved coach or instructor.
- Patrons shall not climb, sit or walk on dividing wall between shallow area and slide area.
- Diving is allowed only in the 7' end of the pool.
- Lifeguards will designate lanes for swimming and lanes for recreation. Recreational swimmers are asked to stay out of lap lanes. Lap swimmer are expected to share lap lanes with other swimmers by circle swimming.
- In order to use the slide patrons must:
    - Be at least four-foot-tall or be able to pass the swim test
    - Go down slide feet first.
- Patrons may not sit or stand on the outside of the slide
- Patrons should not dunk, hang or pull on the basketball hoop.

YK Fitness Center Pool Rules (cont.)

Natatorium Behavior

No person within the Natatorium shall behave in such a manner as to jeopardize the safety and health of himself/herself and others. Such behavior, including but not limited to the below, may result in revocation of privileges and/or expulsion from the premises.

- Failure to follow the directions of Lifeguards or Facility Staff.
- Use of abusive or profane language.
- Use of or being under the influence of alcohol, tobacco or any other drug
- Loitering
- Running, boisterous or rough play, pushing, acrobatics, dunking, wrestling, offensive or disruptive splashing or yelling, diving or jumping without care and caution, snapping of towels, improper conduct causing undue disturbances on or about the pool area.
- Spitting, spouting water, blowing nose, urinating or defecating in the pool.

Emergency Procedures

In the event of an emergency patrons are expected to remain calm and to follow the below basic guidelines as well as directions of Fitness Center Staff.

Fire: In the event of a fire all patrons should exit the facility by the nearest exit. For safety, patrons should not go to locker rooms or other rooms in the interior of the facility, but should exit quickly and calmly at the nearest exit.

Power Outage: In the event of a power outage, patrons should remain in place until the generator starts up and provides backup lighting. Under normal circumstances the fitness center will remain operational and patrons are encouraged to return to their activities once lighting has been restored. If any issues occur with lighting, HVAC or filtration systems for the pool/spa patrons will be asked to leave the affected areas until systems can be restored.

Natatorium Incident: In the event of an incident in the Natatorium area, patrons may be asked to exit the pool and/or Natatorium area. Patrons will be expected to follow all requests by Lifeguards, Managers or Staff immediately.

Personnel Needs

Personnel needs fall into 2 categories, operational and programming.

Operational Positions: include those positions required to manage and maintain the facility overall and to provide patron safety and customer service during operational hours. Operational personnel are scheduled based on facility utilization.

Facility Director: Full Time, 40 hours per week
The Facility Director (FD) is responsible for the overall operations and maintenance of the facility and oversees all staff. The FD serves as the primary liaison between HealthFitness and the City of Bethel.

Programs Manager: Full Time. 40 hours per week
The Program Manager (PM) is responsible for the development, planning and implementation of facility programs and events. The PM assists and supports the Facility Director in operations and maintenance of the facility and serves as primary supervisor over part time programming staff and secondary supervisor over operational staff. The PM is responsible for hiring, training and maintaining employee records for all programming staff. The PM is responsible for facility and program marketing.

Operations Manager: Full Time, 40 hours per week
The Operations Manager (OM) assists and supports the Facility Director in operations and maintenance of the facility. The OM serves as primary supervisor over part time operational staff, and is responsible for hiring, training, scheduling and supervising part time operational staff. The OM is responsible for all customer service operations including all front desk operations and with assisting FD with pro shop and concessions inventory and sales. OM is responsible for assuring cleanliness of the facility.

Maintenance Technician: Full Time, 40 hours per week
Responsible for daily maintenance and facility operations. Works directly with Facility Director to keep facility in good working order.

Certified Pool Operators (CPO): Responsible for maintaining chemical balance and filtration systems for the pool and spa. At least 2 operational staff should be Certified Pool Operators. At least one of these roles should be filled by a full time manager, the other may be filled by a part time staff member.

Lifeguards: Part Time, no more than 29 hours per week
Primary responsibility is patron surveillance and assuring the safety of all patrons in the Natatorium. Secondary duties include arranging the pool for programs and events, testing pool chemicals, and maintaining cleanliness of the Natatorium. Lifeguards must maintain up to date Lifeguarding, CPR/AED and First Aid Certificates.

Customer Service Representatives (CSR): Part Time, no more than 29 hours per week
Primary responsibilities include customer service, sales and concessions. Secondary Responsibilities include administrative, cleaning and other tasks as assigned by Management. Must be ServeSafe certified within 30 days of employment.

Facility Attendant: Part Time, no more than 29 hours per week
Responsible for cleanliness of facility.

Maintenance Personnel: Part Time, no more than 29 hours per week
Responsible for assisting Maintenance Technician and Facility Director with maintenance and facility operations.

Programming Positions: include those positions needed to provide programming options and are scheduled based on availability and programming need/interest from patrons.

Instructors: Part Time, no more than 29 hours per week
Includes any staff hired to instruct programs offered by YKFC. Responsible for maintaining any required certifications for assigned programs, utilizing best practices for the assigned program including assuring safety and providing appropriate modifications to allow maximum safe participation.

Youth Programming Attendants: Part Time, no more than 29 hours per week
Includes staff responsible for programs developed to provide youth activities at the facility.

Additional positions may be added to meet specific programming needs as programs are developed and diversified.

Employment Procedures

All employees working at the Facility are hired as employees of Health Fitness. Health Fitness employees are not City of Bethel employees. Health Fitness is responsible for administering all employee:

- Wages;
- Income Tax withholding;
- Social Security Withholding;
- Medicare withholding;
- State unemployment insurance;
- Workman's Compensation Insurance;
- Any additional State of Alaska or Federal requirements applicable to the employee.

Employee candidates apply through the Health Fitness employment website. All applications are reviewed by the Health Fitness Human Resources Department. Applications meeting minimum qualifications as set out in the job description will be sent to the appropriate manager at the YK Fitness Center. The manager responsible for hiring for the position will conduct interviews and reference checks and make hiring determinations. All hiring decisions will be based on the ability shown by the applicant to fulfill the job duties and contribute to the team they will work on. Race, national origin, color, age, creed, religion, sex, sexual orientation, gender identity, political affiliation, marital status, ancestry, disability or status as a disabled veteran are not factors considered in hiring decisions.

Once a determination is made to hire, the applicant will receive an offer letter stating wage rate, start date, requirement to provide proof of eligibility to work in the United States and requirements for background check. The signed offer letter is sent to the Health Fitness Human Resources Department who initiates the background check process. Applicants must successfully complete and pass the background check and provide proof of right to work before beginning work.

Once cleared for work new employees will meet with their immediate supervisor for orientation and training including but not limited to:

- Review of Personnel Policy Manual (includes payroll orientation)
- Review of Position Policy Manual
- Orientation and training in the position specifics
- Establishment of scheduled hours

Additional Employment details are available in the Personnel Policy Manual and Employee Position Manuals.

Attachment A:
FY18 Membership Rates Recommendations – 7/18/17

As discussed during FY18 budget meetings, we recommend the following changes to the facility rates to coincide with the change of facility hours from 6 days per week to 7 days per week. If adopted these rate changes would take effect with the start of the new 7 day per week schedule on September 2nd, 2017.

In reviewing these recommendations please keep in mind that the move to 7 day per week operations is an increase in availability of:

- 16.5 more hours per week, or 10% more hours per week
- 51 more days per year, or 14.5% more days per year

Additionally, rates have not been changed since the facility opened. Industry average rate changes tend to be 3% per year. Therefore, going into year 4, rates should have changed by at least 9%.

Individual Monthly and Annual Fitness **OR** Pool packages

These packages include those where the individual chooses between using only fitness areas or only pool areas. These packages are the most utilized packages and the recommended change is 10% across all packages.

Monthly	FY17 Price	FY18 Price	Change
Adult - Fitness or Pool	$60	$66	$6
Youth - Fitness or Pool	$30	$33	$3
Senior - Fitness or Pool	$25	$28	$3
Military - Fitness or Pool	$40	$44	$4

Annual	FY17 Price	FY18 Price	Change	Per Month
Adult - Fitness or Pool	$600	$660	$60	$55
Senior - Fitness or Pool	$250	$275	$25	$23
Youth - Fitness or Pool	$300	$330	$30	$28
Military - Fitness or Pool	$400	$440	$40	$37

Monthly and Annual Fitness **AND** Pool for Individuals

These packages represent 36% of regular package purchases but 59% of purchases when discounts are available. If we assume there is a desire for these packages, but that the higher rate is a challenge, then it seems best that the increase on these packages be a small as reasonably possible to encourage more purchases of the AND packages and ideally more use of the facility. Consequently, we recommend a rate increase of 7%, which results in a change similar in dollar amount to the changes to the Fitness OR Pool packages.

Monthly	FY17 Rate	FY18 Rate	Change
Adult - Pool&Fitness	$85	$90	$5
Youth - Pool&Fitness	$50	$55	$5
Senior - Pool&Fitness	$45	$50	$5
Military Pool&Fitness	$50	$55	$5

Attachment A:
FY18 Membership Rates Recommendations – 7/18/17

Annual	FY17 Rate	FY18 Rate	Change	Per Month
Adult - Fitness&Pool	$850	$905	$55	$55
Senior - Fitness&Pool	$450	$480	$29	$40
Youth - Pool&Fitness	$500	$530	$33	$44
Military - Fitness&Pool	$600	$640	$39	$53

Family Memberships

Family memberships make up the smallest number of membership purchases. Based on conversations we have had with community members, we believe this is primarily because the current structuring of Family Memberships to include 6 people is cost prohibitive to smaller families. To provide a more cost effective membership option for all families, we recommend changing the structure of the family membership to start with 3 individuals included in the base price, then include the option to add up to 5 additional family members at a discounted rate.

This restructured rate would be based on the current per person rate plus a 10% increase.

Family Annual	FY17 (6 people)	FY18 (3 people)
Fitness or Pool	$2,250	$1,240
Pool & Fitness	$2,950	$1,625

Family Monthly	FY17 (6 people)	FY18 (3 people)
Fitness or Pool	$225	$125
Pool & Fitness	$295	$165

The add on rate for family members will be calculated as a 10% discount off the regular rate for that individual. Add on type will be required to match the family membership type (monthly v. annual/OR v. AND).

Monthly	Family Add On
Adult - Fitness or Pool	$60
Youth - Fitness or Pool	$30
Senior - Fitness or Pool	$25
Military - Fitness or Pool	$40

Annual	Family Add On
Adult - Fitness or Pool	$600
Senior - Fitness or Pool	$250
Youth - Fitness or Pool	$300
Military - Fitness or Pool	$400

Daily Rate: It is the recommendation that daily rates remain the same. The current per person cost is reasonable, and anyone who wishes to use the facility more than 2 times per week benefits from purchasing a membership.

Bundle Passes: the bundle packages of 10 passes are currently priced at a rate that is 10% off of the cost of 10 individual day passes, with the exception of the Adult Pool & Fitness pass which is priced at a 21% discount. It is our recommendation that the bundle pass rate remain at the 10% discount, with the rate for the Adult Pool & Fitness pass being adjusted to align with the 10% discount. This change would move the Adult Fitness and Pool bundle from $87 to $99.

Emergency Action Procedure – 1 Lifeguard on Duty

All Staff MUST have WORKING RADIOS turned ON and tuned to Frequency 3.

- Lifeguard on Pool Deck (Guard 1)
- Lifeguard Certified Manager in the building (Guard 2)
- Front Desk employee

Lifeguard 1

- Recognize Emergency
- Activate EAP:
  - **Two Long Whistle Blasts**
  - **Radio** Manager and Desk.
- Perform appropriate rescue
- Provide Appropriate Care
- Complete Incident Report
- Debrief if needed
- Reset Equipment

Lifeguard Certified Manager

- Report to the location given by the Lifeguard
- Assist the Lifeguard with rescue or care as needed.
  - Clear pool of all patrons.
  - Brings AED if needed
  - Calls EMS or communicate with Desk staff to call EMS
  - Brings Backboard, and/or first aid supplies.
- Assist in completion of incident report
- Interview witnesses if appropriate
- Debrief if needed
- Assist in resetting equipment and any necessary cleanup.

Front Desk

- Assist Lifeguard in alerting manager to emergency.
- Provide Support as needed:
  - Bring AED
  - Call EMS
  - Direct EMS to incident
- Provide Patron Control

All involved staff should help to ensure that an incident report is completed and witness statements are collected.

The Manager on Duty should receive the final report which should ultimately go to the Facility Director.

Emergency Action Procedure – 2 Lifeguards on Duty

All Staff MUST have WORKING RADIOS turned ON and tuned to Frequency 3.

- Lifeguard on Pool Deck (Guard 1)
- Additional Lifeguard on Pool Deck (Guard 2)
- Manager on Duty
- Front Desk employee

Lifeguard 1

- Recognize Emergency
- Activate EAP:
  - **Two Long Whistle Blasts**
  - **Radio** Manager and Desk.
- Perform appropriate rescue.
- Provide Appropriate Care.
- Complete Incident Report.
- Debrief if needed.
- Reset Equipment.

Lifeguard 2

- Provide Backup Zone Coverage or Clear the Pool.
- Assist Lifeguard 1 with rescue or care as needed.
  - Bring AED if needed
  - Call EMS or communicate with Desk staff to call EMS
  - Bring Backboard, and/or first aid supplies.
- Assist in completion of incident report.
- Interview witnesses if applicable.
- Assist in resetting equipment and any necessary cleanup.

Manager

- Report to the location of the incident
- Provide Assistance as needed:
  - Clear pool of all patrons.
  - Bring AED
  - Call EMS or communicate with Desk staff to call EMS
  - Bring Backboard, and/or first aid supplies.
- Assist in completion of incident report
- Interview witnesses if applicable
- Debrief if needed
- Assist in resetting equipment and any necessary cleanup.

Front Desk

- Assist lifeguard in alerting manager to emergency.
- Provide Support as needed:
  - Bring AED
  - Call EMS
  - Direct EMS to incident
- Provide Patron Control
- Assist with Incident Report Completion

All involved staff should help to ensure that an incident report is completed and witness statements are collected.

The Manager on Duty should receive the final report which should ultimately go to the Facility Director.

New Business

Introduced by: City Manager Williams
Date: August 22, 2017
Action:
Vote:

CITY OF BETHEL, ALASKA

Resolution # 17-15

A RESOLUTION CONSENTING TO AND APPROVING THE LOCATION OF THE YUKON KUSKOKWIM HEALTH CORPORATION'S (YKHC's) PRIMARY HEALTH FACILITY CONSTRUCTION AND HOSPITAL IMPROVEMENT PROJECT FUNDED THROUGH THE ALASKA INDUSTRIAL DEVELOPMENT AND EXPORT AUTHORITY (AIDEA)

WHEREAS, the Alaska Industrial Development and Export Authority (the "Authority") proposes to issue its revenue bonds in a principal amount in excess of $10,000,000 to provide funds to Yukon Kuskokwim Health Corporation (the "Borrower") to finance the costs of (a) constructing an approximately 180,000 square foot primary care clinic (the "Clinic") to be located adjacent to the Yukon Kuskokwim Delta Regional Hospital located at 829 Chief Eddy Hoffman Highway, Bethel, Alaska (the "Hospital") and (b) providing a major renovation of the Hospital (the renovation of the Hospital together with the construction of the Clinic together, the "Project");

WHEREAS, under AS 44.88.095(c), the Authority must obtain a certified copy of a resolution of the governing body of the political subdivision of the state in which the Project is located consenting to the location of the Project;

WHEREAS, the Borrower has requested that the City Council of the City of Bethel, Alaska, adopt a resolution meeting the requirements of AS 44.88.095(c);

WHEREAS, the City Council considers it to be in the interest of the City of Bethel to adopt this resolution for the purpose of satisfying the requirements of AS44.88.095(c);

Introduced by: City Manager Williams
Date: August 22, 2017
Action:
Vote:

NOW, THEREFORE, BE IT RESOLVED the Bethel City Council hereby consents to the location of the proposed Project within the City of Bethel as such consent is required by AS 44.88.095(c).

ENACTED THIS 22nd DAY OF AUGUST 2017 BY A VOTE OF _____ IN FAVOR AND _____ OPPOSED.

_____
Richard Robb, Mayor

ATTEST:

_____
Lori Strickler, City Clerk

City of Bethel Action Memorandum

Action memorandum No.	17-55		
Date action introduced:	August 22, 2017	Introduced by:	Planning Commission
Date action taken:		Approved	Denied
Confirmed by:			

Action Title: Approving the Planning Commission's Resolution 2017-01, authorizing the vacation of an unimproved Right of Way located at 800 Chief Eddie Hoffman Highway, US Survey 4117, Lot 51

Attachment(s): Planning Commission Resolution 2017-01

Department/Individual:	Initials:	Remarks:
Ted Meyer, Planner	TM	Recommend Approval

Amount of fiscal impact:		Account information:
xx	No fiscal impact at this time.	n/a
	Funds in City Budget.	
	Funds not in City Budget.	

Summary Statement

The Yukon Kuskokwim Health Corporation (YKHC) is the owner of the property identified as a public Right of Way (ROW) easement. YKHC contacted the City of Bethel requesting a vacation of the unimproved ROW easement which, if approved, would provide public access to the new hospital expansion facilities and services.

The Planning Commission approved the vacation on March 9, 2017 by a vote of 5 in favor and 0 opposed. Bethel Municipal Code 17.32.045 requires council's consent or veto of the Planning Commission's recommendation.

RESOLUTION
Bethel Planning Commission
Resolution No. 2017 – 01

A RESOLUTION OF THE PLANNING COMMISSION TO THE CITY COUNCIL RECOMMENDING THE CITY COUNCIL ADOPT THIS APPROVING RESOLUTION FOR THE PETITION SUBMITTED BY THE YUKON KUSKOKWIM HEALTH CORPORATION (YKHC) TO VACATE AN UNIMPROVED RIGHT OF WAY (ROW) LOCATED AT 800 CHIEF EDDIE HOFFMAN HIGHWAY, US SURVEY 4117, LOT 51.

WHEREAS, Bethel Municipal Code Section 17.32.020 states no platted street, section line easement, access easement or similar right-of-way shall be vacated except upon petition by the City, State, a public utility, or owners of the majority of the land fronting the part of the right-of-way sought to be vacated, and

WHEREAS, YKHC is the only land owner fronting the ROW to be vacated, and therefore the only petitioner required on the petition, and

WHEREAS, the Right-of-Way (ROW) easement is a 40'X 733' unimproved strip of land that divides the hospital campus in front of the hospital entrance, and

WHEREAS, the YKHC hospital is undergoing a major development including support services, roads, and parking which would require the land under the easement. If vacated, the unimproved access easement would provide alternate public access to new hospital expansion facilities and services, and

WHEREAS, the ROW is entirely on the hospital campus and the vacation of this ROW would not take a ROW out of the City's road stock, and

NOW, THEREFORE BE IT RESOLVED, the Planning Commission recommends to the City Council to adopt this approving resolution for YKHC to vacate the 40-foot by 733-foot ROW located on USS 4117, lot 51, with the following two (2) conditions: **1: Condition for final plat approval requested from City of Bethel Public Works Department.** YKHC will provide a 10-foot easement to be shown on the final plat to cover the waste heat line and water and sewer lines located adjacent to the North boundary of Lot 51. **2: Condition for final plat approval requested from Alaska Villages Electric Cooperative (AVEC).** Regarding the existing AVEC utilities in the ROW to be vacated, conditions for final plat approval shall be the final plat revised to show new easements, agreed to by AVEC and YKHC for AVEC to construct and maintain the existing and proposed AVEC facilities.

PASSED AND APPROVED BY THE BETHEL PLANNING COMMISSION by a duly constituted quorum on this 9th day of March, 2017. City of Bethel City Planning Commission

Action: Vote: In Favor: 5 Opposed: Ø Abstained: Ø

ATTEST:

Kathy Hanson, Chairman
City of Bethel Planning Commission

Betsy Jumper - 3-10-17
Betsy Jumper, Recorder

Bethel Recording District:
After recording please return to:
City of Bethel Planning Department
PO Box 1388
Bethel, Alaska 99559

PLATTING OFFICERS CERTIFICATE

CERTIFICATE OF OWNERSHIP AND DEDICATION

NOTES

NOTARY ACKNOWLEDGEMENT

BENEFICIARY

LEGEND

NOTARY ACKNOWLEDGEMENT

SURVEYOR'S CERTIFICATE

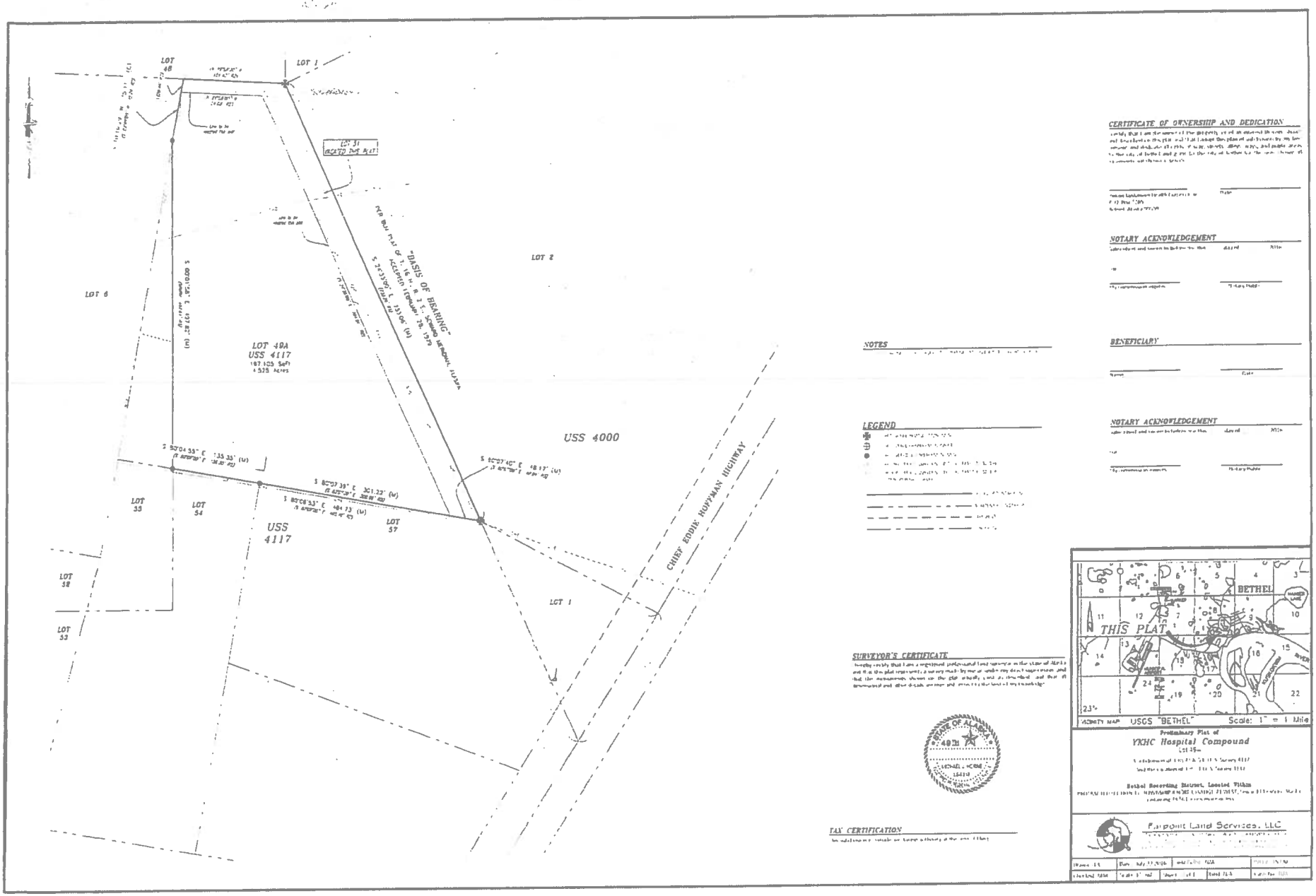
STATE OF ALASKA 49TH

TAX CERTIFICATION

THIS PLAT

Preliminary Plat of
Lot 49A

Parpoint Land Services, LLC


LOT 48
LOT 1
LOT 31
"BASIS OF BEARING"
LOT 2
LOT 6
LOT 49A
USS 4117
USS 4000
LOT 35
LOT 54
USS 4117
LOT 57
LOT 58
LOT 53
LOT 1
CHIEF EDDIE HOFFMAN HIGHWAY
CERTIFICATE OF OWNERSHIP AND DEDICATION
NOTARY ACKNOWLEDGEMENT
BENEFICIARY
NOTARY ACKNOWLEDGEMENT
NOTES
LEGEND
SURVEYOR'S CERTIFICATE
STATE OF ALASKA
TAX CERTIFICATION
BETHEL
THIS PLAT
VICINITY MAP USGS "BETHEL" Scale: 1" = 1 Mile
Preliminary Plat of
YKHC Hospital Compound
Bethel Recording District, Located Within
Fairpoint Land Services, LLC

No pres

CITY OF BETHEL ACTION MEMORANDUM

Action Memorandum No.	17-56		
Date Action Introduced:	August 22, 2017	Introduced By:	City Manager Williams
Date Action Taken:	August 22, 2017	☐ Approved	☐ Denied
Confirmed By:			

Authorizing the City Manager to negotiate a contract with the lowest bidder for installation of the main line of the Institutional Corridor, Phase II.

Route To:	Department/Individual	Initials	Remarks
☒	Purchasing Agent		
☒	City Manager		
☒	City Attorney	PB	Contract Reviewed & Recommended
☒	Affected Dept. Director		
☐	Procurement Facilitator		

Attachment(s): Draft contract; bid document not included due to size (122 pages)

Amount of Fiscal Impact		Account Information
	No fiscal impact	
xx	Funds are Budgeted for	Institutional Corridor Grant
	Funds are not budged for Budget modification required	

In July of this year a Request for Bids was released seeking bids for installation of the main line for the Institutional Corridor. During the time the bid was open, two Addenda were issued. No protests as to form or content of the bid were filed.

Despite 23 companies showing an interest in the project, on the due date of August 8th, there were only three (3) companies that submitted a bid. The bids were all read publicly with people from the public present.

The bids were as follows:

Bethel Builders, LLC	$4,903,246
Ridge Contracting	$5,228,700
Denali General Cont.	$5,420,750

All bids were found responsive. No protests were received.

SECTION 00 52 13

AGREEMENT
BETWEEN OWNER AND CONTRACTOR
FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)

THIS AGREEMENT is by and between **City of Bethel P.O. Box 1388 Bethel, AK 99559** ("Owner") and **Bethel Builders, LLC, PO Box 719 Bethel, AK 99559** ("Contractor").

Owner and Contractor hereby agree as follows:

ARTICLE 1 – WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

ARTICLE 2 – THE PROJECT

2.01 *The Project, of which the Work under the Contract Documents is a part, is generally described as follows: All materials, equipment, labor, and related services to construct the Bethel Institutional Corridor Piped Water System: DCCED Grant #14-DC-042.* **This project scope includes installation of 7,300LF of arctic water main to the Institutional Corridor area of Bethel. The work also includes installation of pipeline supports along approximately 5,800LF of the water main, and electrical and mechanical improvements to the City Subdivision Water Treatment Plant on Akiak Street.**

ARTICLE 3 – ENGINEER

3.01 The Project has been designed by DOWL 4041 B Street, Anchorage, AK 99503

3.02 The Owner has retained DOWL ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 – CONTRACT TIMES

4.01 *Time of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 *Contract Times: Dates*

A. The Work will be substantially completed on or before September 30, 2018, and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before December 31, 2018.

4.03 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

achieved within the times specified in Paragraph 4.02 above, plus any extensions thereof allowed in accordance with the Contract. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

1. Substantial Completion: Contractor shall pay Owner $___1,500____ for each day that expires after the time (as duly adjusted pursuant to the Contract) specified in Paragraph 4.02.A above for Substantial Completion until the Work is substantially complete.

2. Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner $___500____ for each day that expires after such time until the Work is completed and ready for final payment.

3. Liquidated damages for failing to timely attain Substantial Completion and final completion are not additive and will not be imposed concurrently.

~~4. Milestones: Contractor shall pay Owner $_____ for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for achievement of Milestone 1, until Milestone 1 is achieved.~~

~~B. *Bonus*: Contractor and Owner further recognize the Owner will realize financial and other benefits if the Work is completed prior to the time specified for Substantial Completion. Accordingly, Owner and Contractor agree that as a bonus for early completion, Owner shall pay Contractor $_____ for each day prior to the time specified in Paragraph 4.02 for Substantial Completion (as duly adjusted pursuant to the Contract) that the Work is substantially complete. The maximum value of the bonus shall be limited to $_____.~~

ARTICLE 5 – CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents the amounts that follow, subject to adjustment under the Contract: **Four Million, Nine Hundred Three Thousand, Two Hundred Forty-Six ($4,903,246) Dollars**

A. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

ARTICLE 6 – PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the _1st (first)_ day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract

   a. Ninety (90) percent of Work completed (with the balance being retainage), and

   b. Ninety (90) percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

B. Upon Substantial Completion of the entire Work to be provided under the Contact Documents, Owner shall pay an amount sufficient to increase total payments to Contractor to **Ninety-eight (98)** percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less **Two Hundred (200)** percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Final Payment*

A. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 15.06.

ARTICLE 7 – INTEREST

7.01 All amounts not paid when due shall bear interest at the rate of **Eight (8)** percent per annum.

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Contract, Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents, and any data and reference items identified in the Contract Documents.

B. Contractor has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or adjacent to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings, and (2) reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings.

E. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (3) Contractor's safety precautions and programs.

F. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

J. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

ARTICLE 9 – CONTRACT DOCUMENTS

9.01 *Contents*

A. The Contract Documents consist of the following:

1. This Agreement (EJCDC C-520 pages 1 to _7___, inclusive).
2. Performance bond (EJCDC C-610 pages __1__ to __3__, inclusive).
3. Payment bond (EJCDC C-615 pages __1__ to _3___, inclusive).
4. Other bonds.
   a. __ _ (pages __ _ to __ _, inclusive).
5. General Conditions (EJCDC C-700 pages __1__ to _68__, inclusive).
6. Supplementary Conditions (EJCDC C-800 pages __1___ to __7_, inclusive).
7. Specifications as listed in the table of contents of the Project Manual.
8. Drawings (not attached but incorporated by reference) consisting of _47__ sheets with each sheet bearing the following general title: _Institutional Corridor Piped Water System___
9. Addenda (numbers __1_ to __2__, inclusive).
10. Exhibits to this Agreement (enumerated as follows):
    a. Contractor's Bid (pages _1___ to _23__, inclusive).
11. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

a. Notice to Proceed.

b. Work Change Directives.

c. Change Orders.

d. Field Orders.

B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as provided in the General Conditions.

ARTICLE 10 – MISCELLANEOUS

10.01 *Terms*

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 *Assignment of Contract*

A. Unless expressly agreed to elsewhere in the Contract, no assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, money that may become due and money that is due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 *Successors and Assigns*

A. Owner and Contractor each binds itself, its successors, assigns, and legal representatives to the other party hereto, its successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 *Severability*

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 *Contractor's Certifications*

A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 10.05:

1. "corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the bidding process or in the Contract execution;

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;

3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and

4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

10.06 *Other Provisions*

A. Owner stipulates that if the General Conditions that are made a part of this Contract are based on EJCDC® C-700, Standard General Conditions for the Construction Contract, published by the Engineers Joint Contract Documents Committee®, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or "track changes" (redline/strikeout), or in the Supplementary Conditions.

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on August 23, 2017 (which is the Effective Date of the Contract).

OWNER:	CONTRACTOR:
City of Bethel	
By: Peter A. Williams	By: Anastasia Hoffman
Title: City Manager	Title: President
	(If Contractor is a corporation, a partnership, or a joint venture, attaches evidence of authority to sign.)
Attest: Lori Strickler	Attest:
Title: City Clerk	Title:
Address for giving notices:	Address for giving notices:
City of Bethel – Legal Department	Bethel Builders, LLC
PO Box 1388	PO Box 719
Bethel, AK 99559-1388	Bethel, AK 99559-0719
	License or Registration No.:
	(where applicable)

Copyright © 2013 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

City of Bethel Action Memorandum

Action memorandum No.	17-57		
Date action introduced:	August 22, 2017	Introduced by:	Mayor Robb
Date action taken:		Approved	Denied
Confirmed by:			

Action Title:
Approving the appointment of Thomas Oosterman to the Port Commission for a term of three years.

Attachment(s):None

Department/Individual:	Initials:	Remarks:
Al Wold, Port Director	AW	

Amount of fiscal impact:		Account information:
X	No fiscal impact at this time.	

Summary Statement
Thomas Oosterman has applied for the Port Commission and if appointed will fill one of four vacancies with a term length of three years.

Thomas Oosterman meets the qualifications for appointment to the Port Commission.

Mayor’s Report

City Manager’s Report

CITY MANAGERS REPORT

August 8 to August 15

Intuitional Corridor- Received three bids on August 8th and arranged a meeting with DOWL Inc. and the winning bidder for August 14th. 8/14- tele-conference with DOWL In., BETHEL CONTRACTORS and the COB about reducing the costs. One item is $360,000 to allow the pipe to cross under the highway. Another is the Circulation Pumps need to be reversed in the houses that are part the system. PW's felt they could do that work ourselves. A reduction in the number of fire hydrants was another item at $44,000 ea. and we felt they were worth looking at.

Sewer Lagoon/Jetty Project-8/2- Signed contract with the Merrill Bros. to dredge the lagoon. The equipment has been loaded on a barge and has departed from Seattle, which should arrive in Bethel at the end of August.

Finance Dept.- 8/4&7 Finance Director and myself work on accounts that are delinquent with paying their sales tax accounts. Sales taxes owed that are 30-60 days overdue amount to $3,900. 8/8- reviewed the City's bank accounts 8/11 worked with FD to cut down the number of gas and purchase cards that are issued to departments.

Public Works- 8/3 We are working with the DOT for an exemption from the weight requirements on the State Highway for the water and sewer trucks. We will work on a plan in the meantime for a long-term solution. If we cannot receive a permeant exemption, we will have to buy 15 new water and sewer trucks. If we had the funding in place by February 2018 we might be able to satisfy the DOT requirements by the fall of 2018. Realistically I think the fall of 2019 would be 8/8 Received the paperwork from the DOT for permits to exempt the water and sewer trucks from weight restrictions. 8/11 W&S truck permits sent to DOT 8/14- exemptions were received for the W&S trucks for 3mos. 8/15 received bill for the waivers of $5,200 for 3 mos.

Port Ops. Ctr.- 8/4 Meet with Pro –Dev at the job site and compared invoiced items and tasks that were completed. 8/14- physically inspected the building.

Bethel Bank Stabilization Project – 8/3 Meet with USACE, Jeff Hezog, and the Port Director at the job site on the East Addition. Bethel is the only civil engineering project that is going to construction in Alaska so the project will receive a lot of attention from the USACE.

Courthouse Lease – 8/4 Lease sent to the Facility Mangers. 8/8- Facilities Mangers wished to discuss the rental fees sometime after Aug 14. 8/11- sent response to a telephone call wondering if we were serious about the offer to rent.

ATG Memorial Park- 8/4 requested the site plans for extending the cemetery from PW.

ONC – 8/4 received full payment from ONC for the gravel the city purchased from ONC grant for gravel. 8/7- ONC signed a Co-op Project Agreement to support funding through the DEC for controls of five lift stations and to replace or update the Bethel Heights Main Lift Station. The Grant is for $900K.

Union Neg.- meet with Union reps. on June 21 and 22. We have started to discuss raises, PTO, etc. that will affect the City FY-18 Budget. 8/14- FD, HR and myself reviewed proposals that were sent to the union on the same day. 8/16 &17-is the next scheduled meeting with the Union.

Vehicle Tracking-8/2-4 gathered information for service agreement with Accurpoint 8/6**-**Worked with Accupoint to ensure that the tracking program for the water and sewer will serve our purposes. 8/15- discussed the service agreement and the ability to install meters in the trucks. Still waiting their IT Dept. to present a program that will help with routing of the trucks.

YKFC-- 8/6 the mechanical room was inspected by Long Inc. Zone valves were located and tested, some are in the floor and had items stored on top of them. Sensors to control the humidity were found to be deficient and were adjusted the logic in some of the computer programing. 8/10 - received a verbal report from the builder's rep regarding the leaks and damage. We are working on a solution to fix the problems.

Planning Dept. – 8/3 - worked with Blue Sky reps and city personnel to resolve the sub-division agreement. Hired DOWL Inc. to review he sub-division agreement. DOWL INC is the city engineers in this matter.

8/14 – City Attorney, PW & Plan. Directors interviewed a candidate for the city planner's position.

Management Team Reports

City Clerk’s Report

City of Bethel, Alaska

City Clerk's Office

Council Meetings and Events

September 12, 2017 Regular Meeting
September 26, 2017 Regular Meeting

Website

The website redesign is complete. The design changes should be applied August 18. We are continuing to work on section structures and content updates.

Election

With the new election equipment voters will have an opportunity to listen to an audio version of the ballot in both English and Yupik. The City Clerk's Office has completed the audio recording of the English prompts and is working with KYUK to complete the Yupik prompts for the programing of the election file.

The Office has the election notices translated in Yupik on the City's website, this is new this year.

Other Projects

Organizing the processes and documents related to the Community Action Grant.

Cemetery management -this summer the office will establish a mapping of the Ridgecrest Cemetery which is long overdue. The City didn't being requiring permits for the cemetery until 2002 and even then wasn't strictly enforced. This has left much of the cemetery without records. Within the coming month, the office will be going to the Cemetery to document and map the graves.

2020 Census

The Office hopes to be able to coordinate with Administration and the Planning Department to conduct an update to the census records related to geocoded residential and group quarter addresses. On July 17, the City Clerk met with Liz Brooks and Eddie Hunsinger with the Alaska Department of Labor and Workforce Development to go over Local Update of Census Address (LUCA), and what they hope the City will be able to work on in the coming months. We are now in the learning stage but hope that we can collaboratively ensure our local information is accurate.

cityclerk@cityofbethel.net
907-543-1384

Executive Session

Additional Information