City Council Regular Meeting Agenda

October 20, 2026 at 7:00 PM

City Council Chambers, Whittier Alaska

Mayor: Victor Shen

City Manager: Jackie C. Wilde

City Clerk: Shelby Carlson

City Attorney: Holly Wells

Council Members: Tom Wagner, Seat B, Jamie Loan, Seat C, Renner Macaltao, Seat D, David Pinquoch, Seat E, Peter Denmark, Seat F, Lorianne Borg, Seat G

Call to Order

Opening Ceremony

Swear-In Ceremony for Newly Elected Officials

1. Oath of Office

Roll Call

Election of Mayor and Vice Mayor

2. Adoption of Election Process

Citizen Comments on Any Agenda Item Except Those Items Scheduled For Public Hearing: Those who have signed in will be given the first opportunity to speak on any agenda item except those scheduled for Public Hearing. Time is limited to two (2) minutes per speaker and thirty (30) minutes total time for this agenda item.

Approval of Agenda and Consent Agenda: Approval of Consent Agenda passes all routine items indicated by asterisk (*). Consent Agenda items are not considered separately unless a council member requests. In the event of such a request, the item is returned to the Regular Agenda

Conflict of Interest: Immediately after the Council approves the agenda at a regular or special meeting, each Council member shall declare any financial interest in a matter appearing on the agenda. Any Council member or member of the public present at the meeting may question whether another Council member has a financial interest in a matter appearing on the agenda.

Presentations and Reports

3. 2027-2028 Budget Presentation
4. Mayor's Report
5. Vice Mayor's Report
6. City Manager Report – City Manager's Report includes, among other things, the Finance Director Report and the Water/Wastewater Manager Report

Ordinances for Introduction

7. *Introduce Non-Code Ordinance 2026-007 Approving the 2027 Operating Budget and Related Revenues, Expenditures/Expenses and Interfund Transfers, Amending the Pay Scale, and Appropriating Funds and set for public hearing

8. *Introduce Non-Code Ordinance 2026-008 Approving the 2028 Operating Budget and Related Revenues, Expenditures/Expenses and Interfund Transfers, Amending the Pay Scale, and Appropriating Funds and set for public hearing

9. *Non-Code Ordinance 2026-009 Approving the Updated Whittier Fee Schedule to Include a Fee for Certified Mailings

10. *Introduce Non-Code Ordinance 2026-010 Authorizing the Sale of, and Setting a Hidden Reserve for, Surplus Public Works Heavy Equipment by Competitive Sealed Bid in Accordance with Whittier Municipal Code 3.36.410(C) and set for public hearing at the next regular meeting

Public Hearings

11. Non-Code Ordinance 2026-007 Approving the 2027 Operating Budget and Related Revenues, Expenditures/Expenses and Interfund Transfers, Amending the Pay Scale, and Appropriating Funds

12. Non-Code Ordinance 2026-008 Approving the 2028 Operating Budget and Related Revenues, Expenditures/Expenses and Interfund Transfers, Amending the Pay Scale, and Appropriating Funds

13. Community Development Block Grant

Resolutions

14. *Resolution 2026-042 A Resolution Adopting the Whittier City Council Operations Manual

15. Resolution 2026-046 A Resolution Amending the Contract with CRW Engineering to Include Planning, Engineering, Surveying/Platting, Sub-Contract Management and Construction Administration on Multiple Capital Projects

16. Resolution 2026-047 A Resolution Amending the 2026 Budget to Amend or De-Obligate 2026 Funds not Expected to be Spent by Year-End and Appropriating Funds

17. Resolution 2026-048 A Resolution Approving the 2027-2036 Capital Improvement Plan

18. Resolution 2026-049 A Resolution Authorizing the City Manager to Accept and Administer United States Environmental Protection Agency Congressionally Mandated Project Funds for Buckner Building Remediation: Abatement and Demolition of Prioritized Sections, Appropriating the Initial Award of $600,000, Authorizing Project Spending Consistent with the Grant Agreement, and Authorizing Amendment No. 1 to the Qualified Environmental Professional & Project Management Services Agreement with NORTECH, Inc.

19. Resolution 2026-050 A Resolution Approving the Use of a Multi-Parcel Appraisal Method for Certain Harbor Uplands Lease Parcels Pursuant to WMC 3.38.450(F)

20. *Resolution 2026-051 A Resolution Authorizing the City Manager to Sell Surplus City Personal Property Valued at Less Than $25,000 to the Highest Bidder By Sealed Bid

Other New Business

21. *Approval of the August 4, 2026 Special Meeting Minutes

22. *Approval of the August 19, 2026 Rescheduled Regular Meeting Minutes

23. *Approval of the September 22, 2026 Rescheduled Regular Meeting Minutes

24. *Commissioner Appointments

A. Jamie Loan, Port & Harbor Advisory Commission, Seat D
B. David Goldstein, Port & Harbor Advisory Commission, Seat G
C. Jamie Loan, Planning & Zoning Commission, Seat E

25. City Manager Evaluation

26. Memorandum of Destruction of 2025 Regular Election Ballots

Informational Items and Reports (No Action Required)

27. August 2026 City Financial Reports: Please see City Council packet which contains monthly Financial Statements

28. Parks & Recreation Committee Minutes - September 9, 2026

29. Council Attendance Report - 2026 Q3

30. Whittier Fire Department Open House - October 23, 2026

Council Comments

Citizen Discussion: Those signed-in will be given the first opportunity to speak on any subject over which the Council has control. Time is limited to five (5) minutes per speaker.

Council and Administration Response to Citizen Comments

Executive Session

Adjournment

CITY OF WHITTIER

OATH OF OFFICE

I, _____, do solemnly swear that I will support and defend the Constitutions of the United States and State of Alaska, and the laws and ordinances of the City of Whittier, State of Alaska, and that I will faithfully and honestly perform the duties of the office of Whittier City Council Member, so help me God.

Signed this 20th day of October, 2026.

_____

Whittier City Council, Seat __
October 2026 – October 2029

ATTEST:

_____

Shelby Carlson
Acting City Clerk

CITY OF WHITTIER

Gateway to Western Prince William Sound

P.O. Box 608 Whittier, Alaska 99693 | (907) 472-2327 | Fax (907) 472-2404

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, City Clerk

Date: October 20, 2026

Subject: Election of Mayor and Vice Mayor

As per AS 29.20.230(b), the Mayor of a second class city is elected by and from the Council. Procedures for nominations and elections are described in *Robert's Rules of Order, Newly Revised*, 12th edition, Chapter XIV.

The following steps outline the process the Council has customarily followed for electing the Mayor and Vice Mayor. Please note that this procedure applies to this election only and must be re-established by motion for future Councils unless the Council adopts it as a permanent procedure via Ordinance.

1. **Adoption of the Election Procedure**
    - **Action**: The Council must first adopt, by motion, the procedure for nominations and voting for the election of the Mayor and Vice Mayor.
        - **Suggested Motion**: "I move that the Council adopt the procedure as outlined for the election of Mayor and Vice Mayor."
    - Once seconded and voted on, the Clerk can proceed with the next step.
2. **Nominations**
    - **Action**: The Clerk calls for nominations from the floor.
        - **Clerk**: "Nominations are now open for the office of Mayor. Each Council member may nominate one candidate."
        - **Council Member**: "I nominate [Name] for Mayor."
        - **Clerk**: "Does [Name] accept the nomination?"
    - If there are no further nominations, the Clerk will close the nominations.
        - **Clerk**: "Are there any further nominations for Mayor? (Pause) Hearing none, I declare the nominations closed."

3. **Voting**
    - **Action**: Council members cast their votes via secret ballot.
        - **Clerk**: "I will now distribute the ballots. Please write the name of the person you wish to elect as Mayor. You may vote for a nominee or write in another Council member's name."
    - After collecting and counting the ballots, the Clerk announces the result.
        - **Clerk**: "[Name] has received a majority of the votes and is elected as Mayor. Congratulations."
    - If no majority is reached:
        - **Clerk**: "No candidate has received a majority. We will proceed with another round of voting."
4. **Election of Vice Mayor**
    - **Action**: The same process is repeated for the election of the Vice Mayor.
        - **Clerk**: "Nominations are now open for the office of Vice Mayor. Each Council member may nominate one candidate."
        - **Council Member**: "I nominate [Name] for Vice Mayor."
        - **Clerk**: "Does [Name] accept the nomination?"
        - **Clerk**: "Are there any further nominations? (Pause) Hearing none, nominations are closed."
    - The Council then proceeds to vote by ballot, and the Clerk announces the results.
5. **Uncontested Elections**
    - **Action**: If there is only one nominee for Mayor or Vice Mayor, the Council may elect the nominee by unanimous consent.
        - **Clerk**: "There is only one nominee. Does the Council wish to elect [Name] by unanimous consent?"
        - **Suggested Response from Council**: "I move that we elect [Name] by unanimous consent."
    - The Clerk declares the nominee elected without a ballot vote.

City of Whittier, Alaska



2027/2028
Biennial
Operating Budget

January 1, 2027 – December 31, 2028

CITY OF WHITTIER

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CITY OF WHITTIER

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CITY OF WHITTIER

LIST OF PRINCIPAL OFFICIALS

	COUNCIL MEMBERS	Term Expires
Victor Shen	Mayor	2027
Peter Denmark	Vice Mayor	2029
David Pinquoch	Council Member	2029
Renner Macaltao	Council Member	2027
Tom Wagner	Council Member	2028
Jamie Loan	Council Member	2028
Lorianne Borg	Council Member	2028

	ADMINISTRATION
Jackie Wilde	City Manager
Shelby Carlson	Assistant City Manager
Vacant	City Clerk
Andre Achee	Public Safety Director
Scott Korbe	Public Works Director
Dave Borg	Harbormaster
Kris Erchinger	Finance Director
Rob Mathis	Fire/EMS Chief

CITY ATTORNEY

Birch, Horton, Bittner

The City of Whittier is a second-class city with a council-manager form of government. Legislative powers of the City are vested in a council consisting of seven council members. Council members are elected from the city at large. The term of office is three years. The mayor and vice-mayor are elected by and from the Council. The appointed officers of the city include the city manager and the city attorney. The city council generally meets at 7:00 p.m. on the third Tuesday of each month in the City Council Chambers located in the Public Safety Building at 660 Whittier Street in Whittier, Alaska.

City of Whittier
2027/2028 Biennial Budget Calendar

August 14, 2026	Finance Transmits CIP Budget to Department Heads
August 22, 2026	Finance Transmits Personnel Budget Info to Department Heads
August 24, 2026	Finance Transmits Operating Budget Info to Department Heads
September 8 (Tuesday)	Department Heads Submit Budget Requests to Finance
September 11 (Friday)	Department Heads Submit Capital Improvement Plan Requests and Updates (10-Year Plan)
August 31 – Sept 11	Finance department develops personnel budget, revenue projections and determines estimated costs of insurance, administrative fees, cost allocations, debt service, vehicle leases, etc.
September 14 - 18	City manager and finance director meet with Department Heads to discuss budget requests
October 1 (Thursday)	Harbor and Delong Dock Budget to Port & Harbor Commission for Approval
October 7 (Wednesday)	City Council Budget Work Session
October 8 (Thursday)	City Council Budget & CIP Work Session
October 9 (Friday)	Open for additional Budget Work Session, if needed
October 16 (Friday)	Alaska Day – City Holiday
October 20 (Tuesday)	Harbor Fee Schedule for City Council Approval, if needed
October 20 (Tuesday)	City Council Regular Meeting – Introduction of Budget Ordinance, with Public Hearing
November 17 (Tuesday)	City Council Regular Meeting – Public Hearing and Adoption of Budget

Please note: Alaska Municipal League Conference will be held in Anchorage December 7 - 11

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET HIGHLIGHTS

This budget reflects the City of Whittier's biennial budget covering a two-year period (January 1, 2027 to December 31, 2028). The budget is presented to Council in two single-year budget Ordinances; 2027 and 2028. A separate Capital Improvement Plan covers the ten-year period from 2027 to 2036. Annual pay scales are forwarded to Council for approval, as is a resolution accepting changes to budget policies.

Summary Highlights affecting both 2027 and 2028:

-. Enterprise Fund tariffs change based on three-year average consumer price index increase; 4% in 2027 and 2.7% in 2028.

-. Staffing: Cost of living increases impacting personnel are 2.2% in 2027 (based on 2024 cpi) and 2.1% in 2028 (based on 2025 cpi). Harbor Finance Officer will cross-train with Finance Director as Deputy FD; Parks and Rec position funded in 2026 to be filled; Increased fire/ems volunteer funding for training, calls, standby

-. General Fund Use of Reserves ($269,483 in 2027 and $4,588 in 2028, mostly for MRRF)

-. Water/Sewer Fund Use of Reserves ($83K 2027 and $12K 2028) due to contributions to MRRF

-. Harbor Fund has a balanced budget for 2027 and $3K surplus for 2028

-. 2026 Budget Adjustment resolution pending October 20

Initiatives to Strengthen Financial Resiliency:

-. Permanent Fund created using 100% of both cruise parcel uplands and tidelands
Through 2028, accumulated balance in Permanent Fund is $958,543

-. Continues funding Revenue Stabilization Fund. Through 2028 balance is $99,408. Meets 21% of overall goal of 10% of General Fund revenue.

-. New Ground Fee used to addresses impacts of visitors on capital assets and infrastructure (i.e. construct new harbor restroom, Fire and EMS, utility extensions, park improvements, local roads and parking lots).

Initiatives to Strengthen Housing Security:

-. Assumes completion of land transfer from Alaska Railroad. Budget assumes 2028 begins payment for land $4.5 million over approx. five years. Funding source: cruise terminal property taxes.

-. Shotgun Cove Road Phase III complete. Final Phase IV grant application submitted, represents final 1.5 mile to Trinity Point. Completion will allow 486.01 acres of City land to be surveyed/subdivided and parcels sold for residential and other development.

-. Existing housing security includes continuing to set aside 100% of property tax from BTI | Whittier Manor to be used for major building repairs, infrastructure. Through 2028 equals $413,960 BTI and $68,088 Manor.

Budget Assumptions – GF Revenue:

-. Property Taxes:
    -. Mill rate remains unchanged at 8 mills
    -. New cruise parcel 2026 and 2027 Real Property Tax deferred to 2028/2029 per lease.
    -. Assumes 2027 Real Property Tax for fire-damaged dock is $0 reflecting loss of $764,100
    -. 2028 through 2031/2032 Tax revenues repay ARRC land purchase
-. New Ground Fee ($5/person) is in effect in General Fund
    -. Assumes 150K passengers x $5. Collections through 9/30 $326,024 or 65,204 passengers versus > 300,000 actual cruise passengers which does not include other commercial passengers subject to the fee
    -. 2026 focused on implementation; 2027 focus on compliance
-. Lease Revenues
    -. Lease revenues rise 2% annually for Princess, direct to Permanent Fund
    -. Lease revenues rise minimum 15% based on new appraisals
    -. Does not consider impact of potential ARRC Land Transfer on lease revenues
-. Ambulance billing beginning 2028 assumes 50% to EMS Motor Pool for ambulance replacement

Budget Assumptions – GF Expenditures:

-. Continues contributions to PW Equipment Fund ($25K), Revenue Stabilization Fund ($20K), Permanent Fund ($286K annually), GF MRRF ($236K 2027 and $89.5K 2028)
-. Motor Pool contributions are beginning for some departments (EMS, Public Works, Harbor, Water/Sewer), increasing for Police and Fire
-. Retains community support for weather service, fireworks, community barbeque, Winfluence assistance through June ($30K) for ARRC land transfer
-. Assumes City does not provide Police support to the Tunnel
-. Girdwood Police Contract – no increase for 2027 as 8% increase was implemented in 2026/2027. Assumes 2.1% increase for 2028 but subject to negotiation.
-. First payment to ARRC in 2028 of $1.4 million (from Property Tax revenue)
-. Legal fees to pursue Ground Fee compliance
-. Increased funding for Fire/EMS volunteers for calls, training, standby
-. New Fire/EMS third-party physician services
-. Contribute 50% of ambulance revenue to Motor Pool for ambulance replacements; begins 2028
-. Continues museum funding ($30K)

Budget Assumptions – Enterprise Funds:

-. Water/Sewer revenues – Assumes seafood plant resumes operations
-. Harbor receives CPV funding for seasonal staff for restroom cleaning, trash disposal and restroom supplies, trash removal
-. Water-borne Transportation Fee is used 100% to pay harbor float replacement debt service
-. Harbor passes along convenience fees for payment by credit card
-. Delong Dock reduced utilization plus transfer of $1.02 million to match MARAD grant for engineering/design replacement Dock

Capital Expenditures/Expenses for purchase of Capital Assets and Infrastructure:

-. Capital expense items > $20,000 are reflected in MRRF Funds rather than operating funds (General, Harbor, Water/Sewer) to maintain budget comparability within operating funds
-. Engineering/cost estimating BTI asbestos mitigation and $310K grant project
-. One ambulance to be replaced in 2027 using State grant funding ($750K)
-. Take advantage of State paving for road/sidewalk repairs/improvements in 2027/2028 ($150K
-. Postponed window/door repairs, baby changing stations to 2027
-. Continues trail maintenance ($35K)
-. Recreation equipment/tools ($15K)
-. Strategic Plan ($80K)
-. Continue annual funding for Fire/EMS (fire hose, SBCA, turnouts) plus AEDs
-. Continue annual funding Police (body cameras, tasers, body armor, AEDs)
-. Lu Young Park engineering/design park improvements and safety enhancements
-. Whittier Core engineering/design/permitting ($250K)
-. Public Safety ALMR radios ($55K)
-. Connect Whittier Street to Harbor ($75K) plus $410K grant
-. Trash receptacles/dumpsters ($85K)
-. PSB windows/door repairs 2027/2028 ($42K)
-. Harbor rate study ($30K), Water/Sewer classification study ($50K), W/S Master Plan ($200K)
-. Harbor Loop restroom construction ($900K) grant funded
-. Delong Dock engineering/design for replacement dock ($1.02 million MARAD grant match)
-. Motor Pool purchase of patrol vehicles in 2027/2028 ($90K fully outfitted)
-. Motor Pool ambulance replacement ($750K) 2027
-. Whittier Falls Park ($1.7 million) 2027/2028

Debt Service:

-. Harbor includes 2017 and 2025 Harbor Bonds
-. Water/Sewer includes Lift Station No 5 Project loan $48K/yr x 20 (see Debt Service Schedule)
-. General Fund has paid off loan to purchase Loader
-. Motor Pool is repaying loan for new Motor Grader $89K/year x 7
-. General Fund payments for ARRC Land

This budget was prepared during a period of expansive growth in cruise tourism and in anticipation of resumed seafood processing. Significant capital investment will improve public restroom, water, sewer, harbor, road, docks, parks and other infrastructure. Funds are set aside for future financial resiliency. Local property tax revenues are earmarked for housing security and to allow Whittier residents to benefit from the growth of the visitor industry for decades to come. Focus on visitor enhancements (water system expansion, restroom construction, park amenities, beautification, road improvements) will improve the quality of life for residents and enhance Whittier's attractiveness to visitors.

CITY OF WHITTER - GENERAL FUND

2027/2028 BUDGETED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	ACTUAL			Thru 9/30	BUDGET			
	2023	2024	2025	2026	2026	2027	2028	
GENERAL FUND REVENUE:								
Taxes	$ 1,962,512	$ 1,868,325	$ 1,577,690	$ 1,675,348	$ 2,597,821	$ 2,566,560	$ 4,137,721	
Licenses & Permits	5,885	17,787	84,775	52,103	74,928	82,000	84,115	
Intergovernmental	223,706	408,777	347,427	213,010	282,635	163,500	165,000	
Leases	257,444	272,738	714,906	561,798	553,928	629,608	719,586	
Fines and Citations	525	4,434	2,587	1,498	1,525	2,000	2,038	
Miscellaneous	1,264,933	1,221,967	1,191,608	730,250	1,135,576	1,116,738	1,135,412	
TOTAL REVENUE	$ 3,715,005	$ 3,794,028	$ 3,918,993	$ 3,234,006	$ 4,646,413	$ 4,560,406	$ 6,243,872	
TRANSFERS-IN:								
T/F from CPV (for Public Safety Response)	319,421	374,759	552,434	613,888	$ 613,888	778,110	$ 815,265	
T/F from CPV (for Parks & Rec)	60,000	25,000	39,000	41,900	41,900	39,000	41,900	
T/F from CPV for Public Works | HOB	-	-	100,000	59,366	59,366	59,366	59,366	
T/F -In from Harbor MRRF	-	-	33,417	-	-	-	-	
T/F-In from W/WW (10% PILT)	40,761	41,657	36,050	43,650	43,650	48,168	49,079	
T/F-In from Harbor (10% PILT)	155,454	157,061	133,554	170,481	170,481	183,050	187,658	
T/F-In From Delong Dock (10% PILT)	9,789	1,966	5,544	14,300	14,300	9,800	14,591	
TOTAL TRANSFERS-IN:	$ 585,425	$ 600,443	$ 899,999	$ 943,585	$ 943,585	$ 1,117,494	$ 1,167,860	
TOTAL REVENUE AND TRANSFERS-IN:	$ 4,300,430	$ 4,394,471	$ 4,818,992	$ 4,177,591	$ 5,589,998	$ 5,677,899	$ 7,411,731	
GENERAL FUND EXPENDITURES:								
Administration	$ 1,020,401	$ 937,762	$ 1,032,212	$ 921,790	$ 1,176,741	$ 1,080,573	$ 1,125,991	
City Council and City Clerk	276,885	387,248	441,836	420,827	772,478	628,291	584,906	
Elections	2,343	2,187	2,424	-	2,400	2,500	2,600	
Police	1,434,913	1,431,340	1,468,103	1,049,221	1,744,569	1,968,841	2,025,944	
Fire	149,001	290,722	232,500	159,904	222,853	255,706	269,815	
EMS	316,937	367,425	312,035	230,696	540,457	579,179	646,598	
Public Works	495,236	556,025	603,233	382,053	756,436	721,293	762,655	
Property & Facilities	193,357	163,748	195,757	255,208	513,696	237,835	234,845	
Parks & Recreation	58,585	69,729	50,013	50,954	199,375	192,165	228,466	
General Fund Capital Outlay (undesignated)	25,359	101,602	-	-	-	-	1,400,000	(a)
TOTAL EXPENDITURES:	$ 3,973,018	$ 4,307,788	$ 4,338,113	$ 3,470,653	$ 5,929,005	$ 5,666,383	$ 7,281,820	
TRANSFERS-OUT:								
T/F to Equipment Replacement Fund (F14)	25,000	25,000	-	25,000	25,000	25,000	25,000	
T/F to W/WW Fund- Loader loan	23,341	23,341	23,341	23,341	-	-	-	(b)
T/F to New Revenue Stabilization Fund	16,908	17,880	-	24,620	24,620	20,000	20,000	(c)
T/F to Shotgun Cove Road 9.3% match	248,160	-	356,500	-	-	-	-	
T/F to new Permanent Fund	-	-	-	-	384,480	286,170	287,893	(d)
T/F to General Fund MRRF / Other	294,500	68,390	177,778	330,000	245,000	236,000	89,500	(e)
TOTAL TRANSFERS-OUT:	$ 607,909	$ 134,611	$ 557,619	$ 402,961	679,100	567,170	422,393	
TOTAL EXPENDITURES AND TRANSFERS-OUT:	$ 4,580,927	$ 4,442,399	$ 4,895,732	$ 3,873,614	$ 6,608,105	$ 6,233,553	$ 7,704,213	
Add Back T/F to new Permanent Fund (d)					384,480	286,170	287,893	(d)
NET SURPLUS / (DEFICIT)	$ (280,497)	$ (47,928)	$ (76,740)	$ 303,978	$ (633,627)	$ (269,483)	$ (4,588)	(f)
Use of Reserves	$ 280,497	$ 47,928	$ 76,740		633,627	269,483	4,588	
Ending Budget Surplus/(Deficit)	$ 0	$ 0	$ -	$ 303,978	$ -	$ -	(0)	

(a) 2028 payment of $1.4 million represents payment 1/5 for Alaska Railroad land purchase.

(b) GF Loan fully repaid to Water/Wastewater Fund for loader loan in 2026.

(c) Establish hedge against unforeseen fluctuations in major revenue sources. Goal is 10% of GF Revenue; $422K to $593K. Balance F62 @ 12/31/26 = $59,408

(d) New Permanent Fund seeded with 100% of cruise terminal lease revenues. Reported as Assigned F/B in General Fund, will be transferred to separate Fund in future when GF reserves fall within policy band. See Pro Forma Permanent Fund Schedule in this document.

(e) Transfers to General Fund Major Repair & Replacement Fund to pay for capital budget items. See GF MRRF Schedule for details

(f) The source of the 2027 and 2028 "Use of Reserves" reflects investments in Capital Projects, Permanent Fund reserves, and Revenue Stabilization.

CITY OF WHITTIER
GENERAL FUND
BUDGETED CASH FLOW - 2027 and 2028

	2026 Budget	2027 Budget	2028 Budget
Beginning Cash Balance at 1/1:	$ 2,422,843	$ 1,789,216	$ 1,519,733
2026 Budgeted Cash Surplus (Deficit)	(633,627)		
2027 Budgeted Cash Surplus (Deficit)	-	(269,483)	
2028 Budgeted Cash Surplus (Deficit)	-		(4,588)
Estimated Ending Cash Balance:	$ 1,789,216	$ 1,519,733	$ 1,515,145

CITY OF WHITTIER
GENERAL FUND
BUDGETED FUND BALANCE ANALYSIS - 2027 and 2028

	2026 Budget	2027 Budget	2028 Budget
Beginning Fund Balance at 1/1/2026:			
Non-spendable (prepaid items)	254,225	-	-
Assigned (a)	1,080,464	1,487,146	1,895,551
Unassigned	2,564,361	1,800,479	1,244,825
	$ 3,899,050	$ 3,287,625	$ 3,140,376
ESTIMATED Financial Activity:			
Plus Revenue	4,646,413	4,560,406	6,243,872
Plus Transfers-In	943,585	1,117,494	1,167,860
Minus Expenditures	(5,929,005)	(5,666,383)	(7,281,820)
Minus Transfers-Out	(679,100)	(567,170)	(422,393)
Estimated Fund Balance at 12/31:	$ 2,880,943	$ 2,731,971	$ 2,847,895
Non-spendable (prepaid items)	254,225	-	-
Assigned: (a)			
Operating Reserve	326,832	326,832	326,832
Parks and Recreation	43,701	43,701	43,701
Exxon Settlement	84,428	84,428	84,428
Local Housing Capital Repairs BTI	206,980	310,470	413,960
Local Housing Capital Repairs WM	34,044	51,066	68,088
Permanent Fund - from cruise parcel leases	384,480	670,650	958,543
	1,334,689	1,487,146	1,895,551
Unassigned	1,546,254	1,244,825	952,344
Estimated Fund Balance 12/31:	$ 2,880,943	$ 2,731,971	$ 2,847,895

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUES

Account:	Description:	ACTUAL 2023	2024	2025	2026 thru 9/30	BUDGET 2026	2027	2028	
TAXES:									
01-310-4005	Shared Fisheries Business Tax	$ 189,996	$ 83,902	$ 8,895	$ 7,073	$ 10,000	$ 40,000	$ 80,000	(a)
01-310-4006	Motor Vehicle Registration	4,457	2,953	4,977	2,108	4,250	4,500	4,500	
01-310-4007	Liquor Tax	3,400	-	4,625	3,750	6,500	4,500	4,500	
01-310-4008	Fuel Excise Tax	13,658	11,639	7,682	1,885	15,000	15,000	15,000	
01-310-4009	Electric & Telephone Co-Op Tax	3,498	13,622	3,140	3,208	8,500	4,000	4,500	
01-310-4200	Sales Tax	652,795	653,116	814,736	486,465	722,571	830,000	850,750	(b)
01-310-4201	Property Tax - Real	431,774	440,401	427,562	474,957	528,000	538,560	2,001,471	(c)
01-310-4202	Property Tax - Personal	289,652	291,014	295,582	369,878	328,000	380,000	389,500	
01-310-4205	Passenger Transit Business Tax	373,282	371,678	10,491	-	-	-	-	
01-310-4206	Ground Passenger Fee	-	-	-	326,024	975,000	750,000	787,500	(d)
	Total Taxes:	$ 1,962,512	$ 1,868,325	$ 1,577,690	$ 1,675,348	$ 2,597,821	$ 2,566,560	$ 4,137,721	
LICENSE & PERMITS:									
01-320-4250	Business Licenses	$ 5,600	$ 4,800	$ 5,788	$ 4,093	$ 5,740	$ 5,500	$ 5,740	
01-320-4251	User Fees and Permits	285	2,096	5,620	408	1,500	1,500	1,500	
01-320-4312	Ambulance Fees	-	10,891	73,367	47,602	67,688	75,000	76,875	
	Total License and Permits:	$ 5,885	$ 17,787	$ 84,775	$ 52,103	$ 74,928	$ 82,000	$ 84,115	
INTERGOVERNMENTAL REVENUE:									
01-330-4000	Miscellaneous Grant Revenue	$ -	$ 4,196	$ 3,500	$ 10,000	$ 10,000	$ -	$ -	
01-330-4002	Revenue Sharing	78,269	78,078	76,077	78,420	80,000	78,500	80,000	
01-330-4003	Payments in Lieu of Tax	48,882	53,315	57,540	56,810	55,000	57,000	57,000	
01-330-4006	State DCCED Grant	-	152,972	19,115	4,802	28,035	-	-	
01-330-4012	Federal Misc Grant Funds	28,695	40,926	117,450	-	81,600	-	-	
01-330-4025	National Forest Receipts	28,731	26,802	671	62,978	28,000	28,000	28,000	
01-360-4020	PERS Relief - Non-Cash/Offset by Expense	39,129	52,489	73,074	-	-	-	-	
01-370-4050	FEMA Fire Department Funds	-	-	-	-	-	-	-	
	Total Intergovernmental Revenue:	$ 223,706	$ 408,777	$ 347,427	$ 213,010	$ 282,635	$ 163,500	$ 165,000	
LEASES:									
01-345-4515	Lease Income - City	196,254	203,734	686,904	519,050	525,778	596,908	686,444	(e)
01-345-4517	Lease Income - ARRC	39,477	42,261	-	10,588	-	-	-	
01-345-4520	Lease Income - Condo	8,200	11,950	12,820	14,600	13,800	15,000	15,000	
01-345-4525	Land Use Rent	13,513	14,793	15,182	17,560	14,350	17,700	18,143	
	Total Leases:	$ 257,444	$ 272,738	$ 714,906	$ 561,798	$ 553,928	$ 629,608	$ 719,586	
FINES & CITATIONS:									
01-350-4261	Public Safety Fines & Citations	$ 300	$ 1,192	$ 100	$ 50	$ 500	$ 500	$ 500	
01-350-4262	Public Safety Parking Tickets	225	3,242	2,487	1,448	1,025	1,500	1,538	
	Total Fines & Citations:	$ 525	$ 4,434	$ 2,587	$ 1,498	$ 1,525	$ 2,000	$ 2,038	
MISCELLANEOUS:									
01-360-4099	Miscellaneous Revenue	$ 2,904	$ 963	$ 15,749	$ 2,636	$ 2,500	$ 2,500	$ 2,500	
01-360-4204	Interest & Penalties	1,316	4,295	12,542	6,056	2,050	5,000	5,000	
01-360-4271	Donations - EMS	200	2,700	60	1,175	-	-	-	
01-360-4275	Legal/Insurance Settlement	-	5,353	45,945	24,303	-	-	-	
01-360-4902	Investment Interest	269,935	283,447	201,475	29,152	81,600	100,000	100,000	
01-360-4903	Lease Interest Revenue	159,393	132,165	119,393	-	160,188	120,000	120,000	(e)
01-360-4914	Tunnel Contract	38,142	-	-	-	-	-	-	
01-360-4915	Girdwood Police Contract	793,044	793,044	793,044	666,928	889,238	889,238	907,912	(f)
01-390-4855	Surplus sales	-	-	3,400	-	-	-	-	
01-390-4959	Gain on Sale of Fixed Assets	-	-	-	-	-	-	-	
	Total Miscellaneous:	$ 1,264,933	$ 1,221,967	$ 1,191,608	$ 730,250	$ 1,135,576	$ 1,116,738	$ 1,135,412	
TOTAL GENERAL FUND REVENUE:		$ 3,715,005	$ 3,794,028	$ 3,918,993	$ 3,234,006	$ 4,646,413	$ 4,560,406	$ 6,243,872	

a) Anticipates ramp-up of new seafood processor ; **b)** Assumes 2.5% annual increase in sales tax; **c)** Glacier Creek Prop Tax begins 2028 and includes 2028 Taxes plus one-half of each 2026/2027 which were deferred per lease agreement; **d)** New fee assumes 150K passengers @ $5/ea) reflects GASB Statement 87 accounting for leases; **f**) assumes 2028 contract increases 2.1% based on 2025 CPI as placeholder only, subject to contract negotiation.

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - ADMINISTRATION DEPARTMENT

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
01-400-6000	Salaries and Wages	$ 361,490	$ 306,997	$ 305,665	$ 451,930	$ 477,975	$ 507,409	
01-400-6030	FICA Taxes	5,066	5,345	5,380	5,202	6,614	6,926	
01-400-6040	Workers' Comp	1,120	8,283	7,573	1,657	1,384	1,558	
01-400-6050	ESC Taxes	4,547	3,999	1,884	3,588	4,664	4,834	
01-400-6060	Health & Life Insurance	52,631	44,848	32,734	79,545	62,272	62,080	
01-400-6070	PERS Retirement	80,101	65,746	38,881	76,094	66,614	70,103	
01-400-6205	Advertising	-	93	-	2,500	400	400	
01-400-6220	Bank Service Fees	9,800	12,517	6,359	7,500	7,500	7,500	
01-400-6240	Community Support	2,975	356	442	1,500	1,500	1,500	
01-400-6260	Bad Debt Expense	33,537	26,060	26,576	-	-	-	(a)
01-400-6280	Dues and Subscriptions	11,623	7,182	7,720	8,058	9,000	9,000	
01-400-6410	Insurance - Liability	26,920	26,366	22,652	27,143	27,500	28,325	
01-400-6440	Insurance - Property	1,369	1,754	2,044	800	2,100	2,163	
01-400-6540	Licenses and Permits	9,080	9,003	8,713	200	9,000	9,000	
01-400-6565	Contracted Services - Outside	31,333	108,329	76,545	122,900	95,000	97,850	(b)
01-400-6580	Postage	3,072	4,870	3,500	3,774	4,500	4,725	
01-400-6610	Prof. Fees - Accounting	7,350	6,547	28,593	27,783	28,000	28,840	
01-400-6620	Prof. Fees - Appraisal/Assessments	15,095	22,500	7,500	25,523	25,000	26,250	(c)
01-400-6625	Prof. Fees - Financial Software	37,425	41,061	7,344	25,918	27,600	28,428	
01-400-6635	Prof. Fees - Computer Support	671	1,523	4,295	1,250	5,000	5,150	
01-400-6636	Prof. Fees - Website Support	2,940	664	-	3,241	3,000	3,000	
01-400-6640	Prof. Fees - Engineering	-	26,791	59,963	102,000	25,000	25,000	(d)
01-400-6645	Prof. Fees - Vessel Appraisal RFP	-	-	-	30,000	-	-	(e)
01-400-6650	Prof. Fees - Legal	159,676	135,385	206,985	88,000	95,000	100,000	
01-400-6700	Publications and Subscriptions	233	3,460	-	630	650	650	
01-400-6735	Equipment, Furnishings	-	1,278	220	6,000	3,000	3,000	(f)
01-400-6770	Travel, Training and Development	26,995	44,689	32,224	21,000	35,000	35,000	(g)
01-400-7351	Equipment Maintenance	691	298	-	-	-	-	
01-400-8150	Supplies - Consumables	2,879	6,410	5,991	4,000	6,000	6,000	
01-400-8550	Supplies - Office	8,620	10,132	1,586	7,000	6,500	6,500	
01-400-8750	Supplies - Printing	2,312	1,409	-	2,310	2,500	2,500	
01-400-9000	Utilities - Internet Service	24,446	32,461	10,939	27,195	28,000	28,000	
01-400-9070	Utilities - Telephone	8,471	8,819	5,600	7,000	8,800	8,800	
01-400-9100	Miscellaneous Expense	2,782	172	1,258	500	500	500	
01-400-9200	Grant Expenditures	-	50,000	-	-	-	-	
01-400-9520	Capital Outlay - Equipment	-	4,019	330	-	-	-	
01-400-9530	Capital Outlay - Computer Equip.	2,514	2,846	2,294	5,000	5,000	5,000	
01-400-9540	Capital Outlay - Land & Improvements	-		-	-	-	-	
	TOTAL ADMINISTRATION EXPENSE:	$ 937,762	$ 1,032,212	$ 921,790	$ 1,176,741	$ 1,080,573	$ 1,125,991	

(a) PY reflected Alyeska Pipeline property tax appeal through State of Alaska for personal property.
(b) Ramos HR $48K; MSDS $2K; Beacon/Cobra TPA $1K; Grant assistance $35K; $9K Caselle payment portal/other
(c) Property Tax Assessment services $15K; Property Tax software CAMA $10K; historic prop records scan $2K
(d) Engineering/cost estimating BTI asbestos project, museum, other
(e) Postponed property tax appraisal of vessels
(f) Computer replacement per ACS road map
(g) Training for ACM; taxes/payroll/utilities

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - CITY COUNCIL, CITY CLERK and ELECTIONS

GENERAL FUND - CITY COUNCIL AND CITY CLERK		ACTUAL			BUDGET			
Account No.	Description:	2024	2025	Thru 9/30 2026	2026	2027	2028	
01-401-6000	Salaries and Wages	$ -	$ 59,574	$ 23,670	$ 70,730	$ 83,074	$ 89,049	(a)
01-401-6030	FICA Taxes	27	685	54	1,012	1,185	1,271	
01-401-6040	Workers' Comp	-	-	-	322	258	276	
01-401-6050	ESC Taxes	-	669	-	698	818	876	
01-401-6060	Insurance: Health/Life/Disab.	-	8,193	376	16,680	23,872	23,872	
01-401-6070	PERS Retirement	2,400	10,863	822	15,403	17,054	19,296	
01-401-6240	Community Support	12,920	20,390	82,826	162,512	144,538	148,874	(b)
01-401-6241	Website, Code Updates, MuniCode	4,319	12,933	12,998	23,509	19,225	19,225	(c)
01-401-6280	Dues and Subscriptions	2,663	1,932	1,995	3,150	1,800	1,800	
01-401-6325	Fireworks	17,000	19,999	15,000	15,000	20,000	20,000	
01-401-6565	Outside Contractors	94,158	77,500	52,210	152,987	32,940	2,940	(d)
01-401-6580	Postage	-	415	-	500	500	500	
01-401-6600	Prof. Fees - Audit	41,624	48,624	49,895	47,380	53,327	54,927	(e)
01-401-6650	Prof. Fees - Legal	70,374	43,116	82,333	45,000	80,000	50,000	(f)
01-401-6770	Travel, Training and Development	9,964	6,859	10,576	14,500	14,500	14,750	(g)
01-401-6800	Council Chambers Improvements	4,270	-	-	6,000	6,000	6,000	(h)
01-401-8550	Supplies - Office	2,278	1,288	72	1,300	1,200	1,250	
01-401-9000	Internet	-	-	-	5,880	-	-	
01-401-9070	Utilities - Telephone	-	-	-	1,000	-	-	
01-401-9100	Miscellaneous Expense	-	-	-	50,000	-	-	
01-401-9500	Lobbyist Fees	125,250	126,250	88,000	138,915	128,000	130,000	
01-401-9520	Capital Outlay - Equipment	-	2,546	-	-	-	-	
	TOTAL CITY COUNCIL EXPENSE:	$ 387,248	$ 441,836	$ 420,827	$ 772,478	$ 628,291	$ 584,906	

GENERAL FUND -ELECTIONS		ACTUAL			BUDGET		
Account No.	Description:	2024	2025	Thru 9/30 2026	2026	2027	2028
01-420-6000	Salaries - Election volunteers	$ 1,493	$ 1,688	$ -	$ 1,600	$ 1,700	$ 1,800
01-420-8150	Supplies - Consumables	694	736	-	800	800	800
	TOTAL ELECTIONS EXPENSE:	$ 2,187	$ 2,424	$ -	$ 2,400	$ 2,500	$ 2,600

(a) Reflects 100% of City Clerk position. Position has been vacant and only partial time charged here in 2025/2026.
(b) Reflects 100% of BTI & Manor property tax payments set aside for residential housing security; weather service contract $15K; community bbq and support
(c) City Code (MuniCode and MuniDocs updates and printed supplements; Municode website upgrades. Social media archive
(d) Winfluence thru 6/2027; website support $2940
(e) Reflects approved audit contract
(f) Addtl legal fees to pursue Ground Fee collection
(g) DC $8K; AML $1K; Clerk AAMC $1,500; Clerk ARMA $3,000
(h) Maintain/upgrade Council meeting technologies (microphones, TV, meeting broadcasting)

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - POLICE

		ACTUAL			BUDGET			
				Thru 9/30				
Account No.	Description:	2024	2025	2026	2026	2027	2028	
01-510-6000	Salaries and Wages	$ 835,730	$ 871,101	$ 577,027	$ 955,847	$ 1,160,394	$ 1,223,158	
01-510-6030	FICA Taxes	12,316	17,047	12,516	14,490	20,927	21,914	
01-510-6040	Workers' Comp	18,674	30,940	17,941	39,786	27,740	29,556	
01-510-6050	ESC Taxes	6,956	8,215	6,773	9,422	11,408	12,026	
01-510-6060	Health & Life Insurance	98,935	88,637	67,896	170,729	192,507	192,507	
01-510-6070	PERS Retirement	179,986	143,387	84,480	168,253	200,000	200,000	
01-510-6091	Uniform Allowance	2,800	2,320	1,120	3,150	2,880	2,880	
01-510-6205	Advertising	275	275	-	-	300	300	
01-510-6280	Dues and Subscriptions	340	528	339	788	995	995	
01-510-6410	Insurance - Liability	34,892	29,692	26,778	37,928	33,000	33,000	
01-510-6420	Insurance - Auto	3,335	3,825	4,122	10,080	5,600	5,768	
01-510-6540	Licenses and Permits	-	-	-	105	-	-	
01-510-6565	Contracted Services - Outside	76,920	94,806	106,998	150,500	160,000	160,000	(a)
01-510-6570	Physical Exams	1,036	763	1,369	1,050	2,000	2,000	
01-510-6580	Postage	200	-	-	210	-	-	
01-510-6635	Prof. Fees - Computer Support	952	2,255	10,018	525	8,740	8,740	
01-510-6735	Equipment Purchase	9,296	4,436	9,126	5,250	6,000	6,000	
01-510-6740	Small tools and equipment	7,370	6,430	1,512	5,250	10,250	5,000	(b)
01-510-6770	Travel, Training and Development	4,017	11,943	7,283	6,300	8,000	8,000	
01-510-7100	Repairs - Building	105	1,126	-	2,625	-	-	
01-510-7350	Repairs - Equipment	2,302	2,904	606	3,150	3,150	3,150	
01-510-7400	Repairs - Vehicles	11,978	18,898	7,011	5,250	8,250	8,250	(c)
01-510-7750	Gas & Oil - Vehicles	22,364	23,131	15,618	17,850	18,000	18,000	
01-510-8150	Supplies - Consumables	9,055	17,668	7,482	15,120	10,000	1,000	
01-510-8950	Supplies - Uniforms	5,685	4,586	2,495	4,200	4,000	4,000	
01-510-9000	Utilities - Internet Service	21,292	28,118	7,877	29,550	25,000	25,000	(d)
01-510-9070	Utilities - Telephone	13,586	14,178	10,324	14,700	14,700	14,700	
01-510-9200	Grant Expenditures	25,943	38,348	36,431	35,044	-	-	
01-510-9525	Capital Outlay - Equipment	-	2,546	330	11,667	-	-	
01-510-9525	Motor Pool Contribution	25,000	-	25,750	25,750	35,000	40,000	(e)
	TOTAL POLICE EXPENSE:	$ 1,431,340	$ 1,468,103	$ 1,049,221	$ 1,744,569	$ 1,968,841	$ 2,025,944	

(a) For example: Nixle $4K; Fire inspections $3K; Dispatch $93K; Intellichoice $11K; Everbridge $4K; AXON $29K; Barnacles $3K; towing, investigations

(b) Computer replacements per schedule

(c) Increase vehicle maintenance; aging fleet

(d) Increased cost of IT services

(e) Increase Motor Pool contributions to accumulate funding for future replacement of patrol vehicles

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - FIRE

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
01-520-6000	Salaries and Wages	$ 156,143	$ 130,883	$ 86,806	$ 102,735	$ 111,220	$ 118,950	
01-520-6030	FICA Taxes	3,605	2,164	1,429	1,470	1,588	1,689	
01-520-6040	Workers' Comp	-	5,999	2,630	6,058	5,333	5,703	
01-520-6050	ESC Taxes	2,221	1,345	683	1,014	1,095	111	
01-520-6060	Health & Life Insurance	20,828	20,887	16,178	23,829	23,872	23,872	
01-520-6070	PERS Retirement	35,747	28,333	13,624	22,381	24,112	25,788	
01-520-6091	Uniforms	720	480	200	500	1,000	1,000	
01-520-6100	Volunteer Support	2,028	4,063	2,899	6,000	13,620	13,620	(a)
01-520-6280	Dues and Subscriptions	-	240	-	600	800	800	(b)
01-520-6410	Insurance - Liability	4,120	3,821	2,978	4,000	4,000	4,120	
01-520-6420	Insurance - Auto	4,153	3,677	2,789	3,500	3,200	3,296	
01-520-6540	Licenses and Permits	68	330	25	100	1,300	1,300	(c)
01-520-6565	Contracted Services - Outside	-	990	296	-	2,400	2,400	(d)
01-520-6570	Physical Exams	53	116	-	300	300	300	
01-520-6580	Postage	-	-	-	500	500	500	
01-520-6735	Equipment Purchase	14,159	9,812	4,758	5,000	6,000	6,000	
01-520-6750	Testing	717	-	822	2,500	2,500	2,500	
01-520-6770	Travel, Training and Development	1,502	1,755	683	8,000	8,000	8,000	
01-520-7350	Repairs - Equipment	1,588	3,241	2,000	3,500	4,000	4,000	
01-520-7400	Repairs - Vehicles	3,304	4,219	10,268	3,000	5,000	5,000	(e)
01-520-7750	Gas & Oil - Vehicles	863	505	506	2,000	2,000	2,000	
01-520-8550	Supplies - Office	1,024	131	247	1,250	1,250	1,250	
01-520-8950	Supplies - Uniforms	18,863	1,741	845	5,000	5,000	5,000	
01-520-8970	Supplies - Safety	3,984	1,900	1,212	1,000	4,000	4,000	
01-520-9000	Utilities - Internet	3,710	2,556	1,150	4,116	4,116	4,116	
01-520-9070	Utilities - Telephone	4,254	3,312	1,546	4,500	4,500	4,500	
01-520-9520	Capital Outlay - Equipment	2,068	-	330	5,000	5,000	5,000	
01-520-9525	Capital Outlay - Motor Pool	5,000	-	5,000	5,000	10,000	15,000	(f)
	TOTAL FIRE EXPENSE:	$ 290,722	$ 232,500	$ 159,904	$ 222,853	$ 255,706	$ 269,815	

(a) Increase volunteer support $40 per call x 6 (40 calls) $9600; $20/training x 6 (6 trainings); Fire standby $150 (2 x 11 periods)
(b) IAFC, AFSC, AFSA, AK arson investigations
(c) E-Force CAD system, Secondary communications system
(d) Quarterly breathing apparatus air testing
(e) Vehicle repairs, hose and ladder testing
(f) Build contributions to Motor Pool for future apparatus replacement

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - EMS

		ACTUAL			BUDGET			
				Thru 9/30				
Account No.	Description:	2024	2025	2026	2026	2027	2028	
01-530-6000	Salaries and Wages	$ 184,320	$ 147,647	$ 121,019	$ 285,158	$ 318,263	$ 340,917	(a)
01-530-6030	FICA / Medicare	5,721	3,267	3,330	9,848	11,319	12,131	
01-530-6040	Workers' Comp	13,202	6,973	3,604	23,456	15,259	16,346	
01-530-6050	ESC/SUTA	2,549	1,326	1,015	2,824	3,153	3,377	
01-530-6060	Insurance: Health/Life/Disab.	17,910	20,619	16,980	47,658	47,744	47,744	
01-530-6070	PERS Retirement	33,880	28,258	16,469	41,867	45,460	48,674	
01-530-6091	Uniform Allowance	600	480	200	1,000	1,000	1,000	
01-530-6100	Volunteer Support	2,881	6,594	6,119	4,000	19,140	19,140	(b)
01-530-6410	Insurance - Liability	14,060	25,421	6,772	12,100	10,500	10,815	
01-530-6420	Insurance - Auto	4,773	4,779	4,677	4,840	7,500	7,725	(c)
01-530-6490	EMS Medical Insurance	893	-	-	11,256	5,000	5,000	
01-530-6540	Licenses and Permits	125	880	255	200	1,400	1,400	
01-530-6565	Contracted Services - Outside	2,386	1,802	2,500	24,000	15,000	15,450	(d)
01-530-6570	Physical Exams	189	132	274	400	400	400	
01-530-6635	Prof Fees - Computer Support	476	1,015	5,041	-	5,041	5,041	
01-530-6735	Equipment Purchase	2,749	1,002	-	3,000	3,000	3,000	
01-530-6750	Testing	79	75	-	350	500	500	
01-530-6761	Training - EMS Supvsg MD	14,920	12,429	18,000	12,000	20,000	20,000	(e)
01-530-6770	Travel, Training and Development	3,942	1,815	2,143	5,000	5,000	5,000	
01-530-7350	Repairs - Equipment	1,245	2,332	4,368	5,000	5,000	5,000	
01-530-7400	Repairs - Vehicles	19,873	4,026	3,611	2,000	2,500	2,500	
01-530-7750	Gas & Oil - Vehicles	632	1,529	2,087	4,000	4,500	4,500	
01-530-8150	Supplies - Consumables	16,435	22,450	3,882	15,000	10,000	10,000	
01-530-8550	Supplies - Office	2,403	694	524	2,500	2,000	2,000	
01-530-8650	Supplies and Drugs - Billable	5,202	2,040	3,254	5,000	5,000	5,000	
01-530-8950	Supplies - Uniforms	2,182	267	183	2,500	3,000	3,000	
01-530-8970	Supplies - Safety	1,191	494	1,285	1,000	4,500	4,500	
01-530-9000	Utilities - Internet	9,805	12,163	2,388	12,000	5,000	5,000	
01-530-9070	Utilities - Telephone	1,595	1,526	386	2,500	2,500	2,500	
01-530-9520	Capital Outlay - Equipment	1,207	-	330	-	500	500	(f)
01-530-9525	Motor Pool Rent (1/2 ambulance revenue)	-	-	-	-	-	38,438	(g)
	TOTAL EMS EXPENSE:	$ 367,425	$ 312,035	$ 230,696	$ 540,457	$ 579,179	$ 646,598	

(a) Includes 40 hrs/wk Fire/EMS for 5.5 months (880 hours) temporary time
(b) Includes $40/call x 6 (60 calls); $20/training x 6 (6 trainings); $150 Standby (2) x 11 pe
(c) Add coverage (new) replacement ambulance
(d) Agency assist response to Whittier calls
(e) Third-party physician coverage of EMS
(f) Capital equipment included in Major Repair and Replacement Fund
(g) Begin contributing one-half of ambulance revenues to Motor Pool in 2028 to replace ambulances

Note: One (or two) ambulance to be replaced in 2027 utilizing State grant funding.

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - PUBLIC WORKS

		ACTUAL			BUDGET			
Account No.	Description:	2024	2025	Thru 9/30 2026	2026	2027	2028	
01-600-6000	Salaries and Wages	$ 311,779	$ 336,283	$ 227,819	$ 392,169	$ 394,173	$ 422,297	
01-600-6030	FICA / Medicare	6,214	5,290	3,581	5,604	5,624	6,026	
01-600-6040	Workers' Comp	6,171	13,875	6,990	27,789	11,873	12,720	
01-600-6050	ESC/SUTA	3,363	3,220	1,763	3,865	3,879	4,156	
01-600-6060	Insurance: Health/Life/Disab.	49,967	63,468	57,192	97,677	97,875	97,875	
01-600-6070	PERS Retirement	75,989	73,001	51,854	85,348	85,409	91,502	
01-600-6410	Insurance - Liability	14,945	13,437	11,376	15,400	15,200	15,656	
01-600-6420	Insurance - Auto	2,584	2,804	2,765	5,225	4,200	4,326	
01-600-6430	Insurance - Mobile Equipment	2,109	2,529	5,766	4,950	5,974	5,974	
01-600-6440	Insurance - Property	670	967	1,191	660	1,236	1,273	
01-600-6540	Licenses and Fees	-	-	-	250	250	250	
01-600-6565	Contracted Services - Outside	-	12,357	-	5,000	5,000	5,000	
01-600-6570	Physical Exams	590	139	72	800	500	500	
01-600-6635	Prof Fees - Computer Support	-	1,015	6,375	2,400	2,400	2,400	
01-600-6740	Small tools and equipment	-	2,554	1,351	5,000	5,000	5,000	
01-600-6770	Travel, training	1,022	1,703	181	2,000	2,000	2,000	
01-600-7100	Repairs - Building	-	-	-	5,000	5,000	5,000	
01-600-7210	Repairs - Roads	2,933	7,188	12,143	3,000	5,000	5,000	(a)
01-600-7350	Repairs - Equipment	39,262	43,772	9,032	50,000	40,000	40,000	(b)
01-600-7750	Gas and Oil - Vehicles	29,855	15,023	6,188	28,000	18,000	18,000	
01-600-8150	Supplies - Consumables	342	496	3,036	1,500	1,500	1,500	
01-600-8550	Supplies - Office	513	608	-	1,500	1,000	1,000	
01-600-8950	Supplies - Uniforms	1,446	-	-	1,200	1,200	1,200	
01-600-8970	Supplies - Safety	1,460	2,927	565	3,000	2,500	2,500	
01-600-8995	Supplies and Materials	7,966	7,482	3,858	8,000	8,000	8,000	
01-600-9000	Utilities - Internet Service	9,930	13,909	4,503	13,965	10,000	10,000	
01-600-9010	Utilities - Electricity	24,725	12,460	5,551	14,000	12,000	12,000	
01-600-9070	Utilities - Telephone	2,190	1,021	517	1,750	1,500	1,500	
01-600-9525	Contributions to Motor Pool	-	-	-	-	10,000	15,000	(c)
	TOTAL PUBLIC WORKS EXPENSE:	$ 596,025	$ 637,528	$ 423,669	$ 785,052	$ 756,293	$ 797,655	
01-600-9900	Less Interdepartment Support	(40,000)	(40,800)	(41,616)	(41,616)	(45,000)	(45,000)	(d)
	TOTAL NET PUBLIC WORKS EXPENSE	$ 556,025	$ 596,728	$ 382,053	$ 743,436	$ 711,293	$ 752,655	
01-600-9520	Capital Outlay - Equipment	-	6,505	-	13,000	10,000	10,000	
	TOTAL PUBLIC WORKS EXPENSE:	$ 556,025	$ 603,233	$ 382,053	$ 756,436	$ 721,293	$ 762,655	

(a) Moved paving and road repairs to MRRF; utilize State paving contract for local roads, plus SCR/HOB.
(b) Repairs on road equipment (loader, snowblower, grader), tires loader/grader. Larger unanticipated repairs may require addtl appropriation request.
(c) Begin contributing to Motor Pool for future vehicle/mobile equipment replacement.
(d) Payment by Harbor for snow removal

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - PROPERTY AND FACILITIES; PARKS & RECREATION

GENERAL FUND - PROPERTY AND FACILITIES

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
01-700-6210	Condo Fees	$ 25,260	$ 18,422	$ 16,313	$ 23,932	$ 22,800	$ 25,080	
01-700-6225	Refund Oil Taxes from Prior Years	-	-	11,696	-	-	-	
01-700-6280	Dues & Subscriptions	-	-	-	-	-	-	
01-700-6410	Insurance (Liability)	3,904	2,728	2,141	4,620	4,620	4,620	
01-700-6440	Insurance (Property)	37,163	32,852	31,078	35,200	35,200	35,200	
01-700-6565	Contracted Services	32,219	53,574	81,557	101,072	80,000	80,000	(a)
01-700-7100	Repairs - Buildings	9,175	6,284	2,994	6,050	15,000	10,000	(b)
01-700-7350	Repair & Maintenance - Equipment	2,356	1,120	1,233	1,500	1,500	1,500	
01-700-8150	Supplies - Consumable	124	1,498	3,615	3,152	5,000	5,000	
01-700-8550	Janitorial Supplies	566	368	248	500	700	700	
01-700-8970	Supplies - Safety	340	1,290	-	1,500	1,500	1,500	
01-700-9010	Utilities - Electric	29,284	40,777	29,113	37,823	41,605	41,605	
01-700-9040	Utilities - Heating Fuel	20,357	18,090	14,995	23,100	25,410	25,140	
01-700-9050	Utilities - Garbage	883	4,239	903	1,638	2,000	2,000	
01-700-9095	Utilities - Water/Sewer	2,117	2,265	1,710	1,757	2,500	2,500	
01-700-9520	Capital Outlay - Equipment	-	12,250	57,612	271,852	-	-	(c)
	TOTAL PROPERTY AND FACILITIES EXPENSE:	$ 163,748	$ 195,757	$ 255,208	$ 513,696	$ 237,835	$ 234,845	

GENERAL FUND - PARKS AND RECREATION

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
01-800-6000	Salaries and Wages	$ 2,196	$ 3,894	$ 788	$ 63,876	$ 68,501	$ 73,445	(d)
01-800-6030	FICA / Medicare	168	298	60	911	975	1,046	
01-800-6040	Workers' Comp	11	-	-	290	2,333	2,502	
01-800-6050	ESC	34	39	8	629	673	721	
01-800-6060	Health Insurance	-	-	-	23,829	23,872	53,872	
01-800-6070	Retirement	-	-	-	13,887	14,811	15,880	
01-800-6565	Outside Contractors	33,750	38,100	36,850	42,350	40,000	40,000	(e)
01-800-6740	Small Tools and Equipment	-	597	3,958	10,000	10,000	10,000	(f)
01-800-7340	Professional Services	13,660	200	-	-	-	-	
01-800-7350	Repairs - Equipment	689	-	9	500	-	-	
01-800-8950	Supplies and Materials	9,258	2,361	4,893	10,000	10,000	10,000	(g)
01-800-9050	Solid waste	6,696	4,524	4,388	8,103	6,000	6,000	(h)
01-800-9200	Grant Expenditures	-	-	-	10,000	-	-	
01-800-9520	Capital Outlay - Equipment - Parks and Rec	3,267	-	-	15,000	15,000	15,000	(i)
01-800-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-	
	TOTAL PARKS AND RECREATION EXPENSE:	$ 69,729	$ 50,013	$ 50,954	$ 199,375	$ 192,165	$ 228,466	

GENERAL FUND - CAPITAL OUTLAY

		ACTUAL 2024	ACTUAL 2025	ACTUAL 2026 Thru 9/30	BUDGET 2026	BUDGET 2027	BUDGET 2028	
01-900-6265	Debt Interest Expense	$ -	$ -	$ -	$ -	$ -	$ 455,361	(j)
01-900-9575	Debt Principal	-	-	-	-	-	944,639	(j)
01-900-9993	GASB 87 Lease Principal	-	-	-	-	-	-	
01-900-9994	GASB 87 Lease Interest	-	-	-	-	-	-	
01-910-9530	Capital Outlay - BTI condo windows	101,602	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY:	$ 101,602	$ -	$ -	$ -	$ -	$ 1,400,000	

(a) Land Use Permit application reviews; $25K (janitorial, elevator contract, fire inspections) $55K other contracted services (Plumbers, Electricians, Garage Doors repairs and services)
(b) Boiler repairs, fire safety, Tayco circulating pump purchase
(c) Moved Capital expenses to MRRF - Baby changing station in public restrooms; water fountain; window and door repairs
(d) ALPAR, 2026 added but unfilled P&R staff for trail work, campgrounds, kids programming, grant writing
(e) Trail maintenance $35K; LWCF grant $5K for Lu Young Park, other
(f) Recreation equipment purchases (ex: archery, roller skating, games, movie nights)
(g) Trail maintenance material/supplies (gravel, weed control, shovels, chainsaw, etc)
(h) Port-a-potties at trailheads
(i) Parks & Rec equipment (kayak racks, recreation equipment, outdoor parks equip, BBQ/picnic tables, etc.)
(j) Payment 1/5 toward purchase of land from ARRC

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENDITURES - GENERAL FUND MRRF (F72)

	2026 Budget	2027 Budget	2028 Budget	
Estimated Cash Balance in MRRF @ 1/1:	$ 866,163	$ 969,163	$ 331,163	
Sources of Funds:				
USDA BTI Asbestos Migitation Grant	$ -	$ 310,000	$ -	(a)
Transfer-In from General Fund (72-390-4990) for:				
Admin - Eng/Design new museum	$ -	$ -	$ -	(b)
Admin - Strategic Plan	-	80,000	-	(c)
Police - body cameras (50% of annual contribution)	1,750	1,750	1,750	
Police - tasers (50% of annual contribution)	1,000	1,000	1,000	
Police body armor (50% of annual contribution)	750	750	750	
Police - AEDs (50% of annual contribution)	1,000	1,000	1,000	
EMS - AED for ambulance (50% of annual contribution)	3,000	3,000	3,000	
EMS - Gurney	-	12,000	-	
EMS - Vehicle repairs	23,000	10,000	-	
Fire - SCBA Breathing apparatus (50% of annual contribution)	2,000	2,000	2,000	
Fire - Fire hose (50% of annual contribution)	1,000	1,000	1,000	
Fire - Paratech inline relief valves, etc.	9,000	9,000	9,000	
Fire - Vehicle repairs	32,000	-	-	
Fire - Turnout gear	16,000	15,000	15,000	
PW - Road repairs	19,000	30,000	30,000	(d)
PW - Major equipment repairs	25,000	25,000	25,000	
Facilities - Baby changing station, water bottle station, Public wi-fi	30,500	4,500	-	(e)
Parks & Rec - Lu Young Park	80,000	40,000	-	(f)
From General Fund to MRRF Reserves	-	-	-	
	$ 245,000	$ 236,000	$ 89,500	
Transfer-In from CPV Fund (F20):				
Public Safety - Police body cameras (50% of annual contribution)	$ 1,750	$ 1,750	$ 1,750	
Public Safety - Police tasers (50% of annual contribution)	1,000	1,000	1,000	
Public Safety - Police body armor (50% of annual contribution)	750	750	750	
Public Safety - Police AEDs (50% of annual contribution)	1,000	1,000	1,000	
Public Safety - EMS AED for ambulance (50% of annual contribution)	3,000	3,000	3,000	
Public Safety - EMS - Defibrillator for ambulance	9,000	9,000	9,000	
Public Safety - SCBA Breathing apparatus (50% of annual contribution)	2,000	2,000	2,000	
Public Safety - Fire Turnout gear (50% of annual contribution)	1,000	1,000	1,000	
Public Safety - Fire hose (50% of annual contribution)	1,000	1,000	1,000	
	$ 20,500	$ 20,500	$ 20,500	
Total Sources of Funds:	$ 265,500	$ 566,500	$ 110,000	
Uses of Funds: 72-900-9200				
BTI Asbestos Mitigation Project	-	310,000	-	(a)
Admin - Strategic Plan	-	80,000	-	
EMS - Gurney	-	12,000	-	
EMS - Vehicle repairs	23,000	18,000	23,000	
EMS - Defibrillator	9,000	63,000	9,000	
Fire - Paratech inline relief valves, etc.	9,000	7,000	9,000	
Fire - Vehicle repairs	32,000	27,000	32,000	
Fire - Turnout gear	15,000	15,000	15,000	
Fire- ALMR Radios	-	55,000	-	
Public Works - Training room, secure file room, security upgrades	-	8,000	-	(e)
Public Works - Whittier Core design/permitting	-	250,000	-	(f)
Public Works - Road repairs; take advantage of SOA paving contract	19,000	100,000	50,000	(g)
Public Works - Major equipment repairs	25,000	15,000	25,000	
Public Works - Connect Whittier Street to Harbor	-	75,000	-	
Parks & Rec - Planning/Design Lu Young Park	-	120,000	-	(e)
Public Facilities - Dumpsters/bear-resistant cans; ROI is < 4 years	-	30,000	-	
Facilities - Baby changing station, water bottle station, Public wi-fi	30,500	4,500	-	(e)
Public Safety - Repair doors to PSB due to wind damage x 4	-	15,000	-	(h)
Public Facilities - Replace Failed Insulated Glass in curtainwall x 4	-	-	15,000	(h)
Public Facilities - Repair Aluminum Awning and Casement windows x 6	-	-	12,000	(h)
Total Uses of Funds:	$ 162,500	$ 1,204,500	$ 190,000	
Estimated Ending Balance in MRRF at 12/31:	$ 969,163	$ 331,163	$ 251,163	

(a) USDA Grant for BTI asbestos mitigation to be deployed in 2027
(b) Assumes Resolution to de-obligate $85K in design work being performed by USFS in 2026
(c) Strategic Plan pushed to 2027
(d) Minor/routine road maintenance and repairs
(e) Work slated for 2025 delayed to 2027.Funds transferred in 2026 will be used in 2027.
(f) Work originally slated for 2025 delayed to 2027. Will focus on Whittier Core (across railroad tracks), and includes the design/replacement of storm system drainage, extending utilities (water and wastewater, communications) to allow for development of land to the west of Glacier Avenue, repaving, sidewalk ADA.
(g) Take advantage of economies of scale to perform paving when State has local paving projects underway
(h) Projects delayed since 2025

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUE AND EXPENSE - WATER/WASTEWATER

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
REVENUE:								
50-340-4300	Water Service Charges	$ 247,703	$ 256,779	$ 248,173	$ 310,000	$ 337,920	$ 344,678	(a)
50-340-4350	Sewer Service Charges	98,905	102,156	88,841	96,000	117,760	120,115	(a)
50-360-4006	State Grant Revenue	-	10,000	71,523	-	-	-	
50-360-4020	PERS On-Behalf	4,263	7,056	-	-	-	-	
50-360-4902	Investment Interest	49,299	40,101	23,619	30,000	25,000	25,000	
50-360-4905	Collection of Doubtful Accounts	-	-	1,064	-	-	-	
50-360-4910	Miscellaneous Income	7,157	1,350	1,484	500	1,000	1,000	
50-390-4959	Gain on Sales of Fixed Assets	-	-	-	-	-	-	
	TOTAL WATER AND WASTEWATER REVEN	$ 407,327	$ 417,442	$ 434,704	$ 436,500	$ 481,680	$ 490,794	
TRANSFERS-IN:								
50-390-4990	From Gen Fund for Loader Loan	$ 23,341	$ 23,341	$ 23,341	$ 23,341	$ -	$ -	
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 430,668	$ 440,783	$ 458,045	$ 459,841	$ 481,680	$ 490,794	
EXPENSE:								
50-800-6000	Salaries and Wages	$ 149,126	$ 186,325	$ 93,015	$ 162,793	$ 172,318	$ 180,587	
50-800-6030	FICA Taxes	1,775	2,581	1,726	2,322	2,452	2,570	
50-800-6040	Workers' Comp	2,736	4,714	3,108	7,040	2,963	3,161	
50-800-6050	ESC Taxes	1,298	1,213	341	1,601	1,691	1,772	
50-800-6060	Health & Life Insurance	18,251	27,800	19,493	33,369	27,459	27,459	
50-800-6070	PERS Retirement	28,748	32,295	22,566	33,570	36,561	32,577	
50-800-6091	Uniform Allowance	-	-	-	1,000	1,000	1,000	
50-800-6220	Bank Service Charges	-	78	164	1,000	1,000	1,000	
50-800-6260	Bad Debt Expense	12,024	31,768	-	-	-	-	
50-800-6265	Debt Service - Interest Expense	-	-	-	19,399	15,662	14,838	(b)
50-800-6270	Depreciation	350,087	351,911	351,911	470,087	351,911	419,094	(c)
50-800-6271	Grant Expenses	-	-	71,523	-	-	-	
50-800-6280	Dues and Subscriptions	1,850	200	-	500	200	200	
50-800-6410	Insurance - Liability	7,879	6,885	5,427	8,030	8,030	8,271	
50-800-6440	Insurance - Property	7,459	7,876	8,743	6,050	10,929	11,475	(c)
50-800-6540	Licenses and Permits	1,202	1,105	805	1,200	1,200	1,200	
50-800-6565	Contracted Services - Outside	-	-	-	10,000	2,500	2,500	
50-800-6570	Physical Exams	-	155	-	500	250	250	
50-800-6580	Postage	-	-	-	1,300	800	800	
50-800-6635	Prof Fees - Computer Support	476	1,523	3,931	1,200	4,500	4,500	
50-800-6740	Small Tools	65	1,695	-	2,500	2,500	2,500	
50-800-6750	Testing Water/Sewer	8,161	10,225	5,375	10,000	11,000	11,000	
50-800-6770	Travel, Training and Development	3,454	3,948	121	5,000	2,000	2,000	
50-800-7100	Repairs - Building	-	1,710	-	5,000	2,500	2,500	
50-800-7350	Repairs - Equipment	31,755	15,624	4,446	5,000	5,000	5,000	
50-800-7650	Repairs - System	365	2,002	-	5,000	2,500	2,500	
50-800-7750	Gas and Oil - Vehicles	6,280	5,284	4,265	5,000	6,250	6,250	
50-800-8550	Supplies - Office	273	510	-	500	500	500	
50-800-8950	Uniforms	-	-	-	500	500	500	
50-800-8970	Supplies - Safety	657	1,944	720	1,500	1,500	1,500	
50-800-8995	Supplies and Materials	683	3,121	258	5,000	5,000	5,000	
50-800-9000	Utilities - Internet Service	10,707	13,987	3,512	13,230	13,230	13,230	
50-800-9010	Utilities - Electricity	29,726	37,579	29,620	32,000	35,000	37,000	
50-800-9040	Utilities - Heating Fuel	4,440	2,572	1,951	3,200	2,700	2,700	
50-800-9070	Utilities - Telephone	1,617	2,036	1,031	1,000	1,000	1,000	
50-800-9525	Contributions to Motor Pool	-	-	-	-	5,000	5,000	(d)
50-800-9575	Debt Principal	-	-	33,475	33,475	33,475	33,475	(b)
50-800-9580	Capital Outlay - Water and Wastewater	-	5,520	14,960	33,015	-	-	(e)
	TOTAL WATER/WASTEWATER EXPENSES:	$ 681,095	$ 764,186	$ 682,487	$ 921,881	$ 771,081	$ 844,909	
TRANSFERS-OUT:								
50-800-9900	T/F-Out to General Fund	$ 34,675	$ 36,050	$ 43,650	$ 43,650	$ 45,668	$ 46,579	(f)
50-800-9901	T/F-Out to W/WW MRRF Major Repair/Rep	13,000	-	9,000	9,000	100,000	30,000	(g)
	TOTAL WATER/WASTEWATER TRANSFERS-	$ 47,675	$ 36,050	$ 52,650	$ 52,650	$ 145,668	$ 76,579	
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	$ 728,770	$ 800,236	$ 735,137	$ 974,531	$ 916,749	$ 921,488	
WATER/WASTEWATER REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:		$ (298,102)	$ (359,453)	$ (277,092)	$ (514,690)	$ (435,069)	$ (430,695)	
Adjust for Non-Cash Items:								
	Add-back Depreciation	350,087	351,911	351,911	470,087	351,911	419,094	
Net Surplus/(Deficit)		$ 51,985	$ (7,542)	$ 74,819	$ (44,603)	$ (83,158)	$ (11,601)	(h)
Use of Reserves			$ 7,542		$ 44,603	83,158	11,601	
Ending Budget Surplus (Deficit)		$ 51,985	$ -	$ 74,819	$ -	$ -	$ -	

(a) Reflects conservative estimate; uncertainty re: Great Whittier resumption of seafood processing operations. Estimated based on 2026 actuals
(b) New ADEC Loan for Lift Station No. 5 Project; assumes 2026 Budget is amended to include $33,475 loan principal.
(c) Increased property insurance & depreciation based on replacement cost of new infrastructure (Water System, Lift Stations)
(d) Water/Sewer Fund will begin contributing annually to Motor Pool to build reserves to replace vehicles and mobile equipment
(e) Capital expenses moved out of Operating Fund and into MRRF
(f) Standard PILT reflects 10% operating revenue
(g) Contributions to Major Repair & Replacement Fund for Master Planning and HOB Water System.
(h) This "use of reserves" is caused by transfer from Water/Sewer Fund to Major Repair and Replacement Fund, of $130K for 2027/2028.

CITY OF WHITTER

WATER/WASTEWATER ENTERPRISE FUND (F50)

2027/2028 Biennial Budgeted Statement of Cash Flow

	2026 Budget	2027 Budget	2028 Budget	
Beginning Cash Balance at 1/1:	$ 709,116	$ 784,513	701,355	
Cash is provided by (used for):				
Change in net position	(514,690)	(435,069)	(430,695)	
Add expense items not affecting Cash				
Depreciation	470,087	351,911	419,094	
Net Cash provided by (used for) operations	$ (44,603)	$ (83,158)	(11,601)	
Other sources (uses) of Cash:				
Estimated 2026 Revenue Over (Under) Budget	100,000	-	-	(a)
Estimated 2026 Expenses (Over) Under Budget	20,000	-	-	(b)
Net Increase (Decrease) in Cash	$ 75,397	$ (83,158)	(11,601)	
Estimated Ending Cash Balance	$ 784,513	$ 701,355	$ 689,754	

(a) 2026 Charges for services plus grant revenues result in revenues anticipated to exceed annual budget by $100K
(b) 2026 Expenses estimated to come in under budget by a minimum of $20K

CITY OF WHITTER

WATER/WASTEWATER MAJOR REPAIR AND REPLACEMENT (MRRF) FUND (F75)

2027/2028 Biennial Budgeted Statement of Cash Flow

	2026 Budget	2027 Budget	2028 Budget	
Beginning Cash Balance at 1/1:	$ 1,369,927	$ 1,378,927	$ 1,328,927	
Cash is provided by (used for):				
Transfers-In from Water/Wastewater Enterprise Fund	9,000	100,000	30,000	(a)
Transfer-In from CPV for Water/Sewer Improvements	-	100,000	-	(b)
Whittier Street Water Line extend to Harbor (engineering)	-	410,000	-	
Net Cash provided by (used for) operations	$ 9,000	$ 610,000	$ 30,000	
Expenses:				
Rate Study	-	50,000	-	(c)
Water/Sewer Master Plan	-	200,000	-	
Whittier Street Water & Sewer Line extend to Harbor (engineering)		410,000		(d)
Total sources (uses) of Cash	$ -	$ 660,000	$ -	
Net Increase (Decrease) in Cash	$ 9,000	$ (50,000)	$ 30,000	
Estimated Ending Cash Balance	$ 1,378,927	$ 1,328,927	$ 1,358,927	

(a) Master Plan (last updated 2014) and Rate Study
(b) Master Plan efforts for Head of Bay, including cruise facility and future development
(c) Rate Classification Study to focus on allocation of costs based on cost-causer/cost-payer
(d) City received State ADEC SRF Loan with forgiveness of $410,000, July 2026

Note: Prior budget anticipated funding Water Well Project from reserves; project largely being funded with grants.
Wastewater Sludge Disposal to be carried out in 2027 utilizing remaining Lift Station No 5 grant funding; may require appropriation.

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUE AND TRANSFERS-IN - HARBOR ENTERPRISE FUND (F51)

		ACTUAL			BUDGET			
Account No.	Description:	2024	2025	Thru 8/31 2026	2026	2027	2028	
REVENUE:								
CHARGES FOR SERVICES:								
51-340-4251	User Fees and Permits	$ 3,000	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	
51-340-4399	Moorage - Transient Winter	54,301	34,969	5,899	35,000	54,000	54,000	(a)
51-340-4401	Moorage - Preferential	515,579	585,128	526,929	550,000	655,000	682,000	(b)
51-340-4402	Moorage - Transient	516,897	486,907	459,819	535,000	535,000	540,350	
51-340-4403	Boat Lift Fees	4,462	3,057	2,511	-	-	-	
51-340-4404	Utility Fees	66,290	63,503	54,303	63,000	65,000	68,000	
51-340-4406	Wharfage Fees (includes hoist)	77,068	-	2,519	5,000	6,800	7,000	
51-340-4409	Waiting List Fees	19,450	27,800	6,300	20,000	15,000	15,000	
51-340-4410	Pump Out Fees	1,275	2,175	975	1,000	1,500	1,500	
51-340-4411	Launch Fees	118,515	83,046	78,825	125,000	135,000	135,000	(d)
51-340-4412	Shower Fees	2,525	2,230	3,065	3,700	3,100	3,100	
51-340-4413	Grid	2,130	1,515	966	3,000	3,000	3,000	
51-340-4414	Vessel Maintenance	325	475	525	1,000	1,000	1,000	
51-340-4415	Dry Storage Fees	7,566	3,895	1,155	5,300	7,500	7,500	(e)
51-340-4416	Parking - Annual	51,696	31,250	37,750	48,000	48,000	48,000	
51-340-4426	Parking - Daily	126,291	151,956	99,834	129,000	125,000	125,000	
51-340-4427	Kayak Launch Fees	-	-	-	2,500	2,500	2,500	(f)
51-340-4428	Environmental Fee	-	138	493	2,205	2,000	2,000	(g)
51-340-4445	Miscellaneous Services	3,051	11,445	3,477	6,000	5,000	5,000	
	TOTAL CHARGES FOR SERVICES:	$ 1,570,421	$ 1,489,489	$ 1,285,345	$ 1,537,705	$ 1,667,400	$ 1,702,950	
LEASES:								
51-345-4512	Lease Principal	$ 112,949	$ 117,302	$ 79,207	59,787	87,128	95,840	(h)
51-345-4513	Lease Credits (contra)	(79,200)	(97,319)	(14,780)	(55,571)	(16,258)	(17,884)	(h)
51-360-4900	Interest & Late Fees	73,586	2,337	516	8,000	8,000	8,000	
51-360-4903	GASB87 Lease Interest	-	-	-	79,141	-	-	
51-345-4515	Garbage Revenue	11,405	13,680	14,770	8,750	17,232	20,678	
	TOTAL LEASES:	$ 118,740	$ 36,000	$ 79,713	$ 100,107	$ 96,101	$ 106,635	
MISCELLANEOUS:								
51-360-4000	Grant Revenue	$ -	$ 38,819	$ -	$ -	$ -	$ -	
51-360-4020	PERS On-Behalf paid by State	17,402	23,956	-	-	-	-	
51-360-4275	Insurance/Legal Settlement	18,787			-	-	-	
51-360-4416	Storage fees in lieu of lease .25	-	-	-	2,500	2,500	2,500	
51-360-4417	Fuel Float Income	36,189	41,259	979	38,000	38,000	38,000	
51-360-4430	Camping	29,762	5,307	5,215	25,000	25,000	25,000	
51-360-4902	Investment Income	71,315	58,627	16,409	40,000	20,000	20,000	
51-360-4905	Collection of Bad Debts	-	-	-	-	-	-	
51-360-4910	Miscellaneous Revenue	-	-	-	1,500	1,500	1,500	
51-360-4955	Surplus sales	-	-	-	-	-	-	
51-360-4957	Amortize Bond Premium	8,843	8,843	-	8,843	8,843	8,843	
51-360-4959	Gain on sale of fixed assets	-	-	-	-	-	-	
	TOTAL MISCELLANEOUS:	$ 182,298	$ 176,811	$ 22,603	$ 115,843	$ 95,843	$ 95,843	
TOTAL HARBOR REVENUE:		$ 1,871,459	$ 1,702,300	$ 1,387,661	$ 1,753,655	$ 1,859,344	$ 1,905,428	
	TRANSFERS-IN:							
51-390-4991	From CPV for Harbor Bonds	$ 156,275	$ -	$ -	$ -	-	-	(i)
51-390-4991	From CPV for staffing, trash, restrooms	-	17,500	17,938	17,938	107,250	108,853	(j)
51-390-4993	From F73 Harbor MRRF	-	894,983	487,208	487,208	470,475	470,600	(k)
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 2,027,734	$ 2,614,783	$ 1,892,807	$ 2,258,801	$ 2,437,069	$ 2,484,881	

a) PY Transient revenues low due to relocation of boats for Harbor rebuild | Fewer annual to monthly winter transient; b) Special (lower) rates phasing ou
d) includes Smittys Cove freight, daily & annual launch
e) PY low numbers as dry storage was free due to making way for boats during Harbor rebuild; f) New $5 kayak launch fee; g) New $0.25/transaction fee
h) Does not yet reflect ARRC land sale to City of Whittier, which will change revenues and percentage paid to ARRC
i) CPV not used for Harbor bonds; j) CPV funds contribute to seasonal staff, public trash and restroom supplies
k) TF from Water-borne passenger fee in MRRF, sufficient to cover bonds

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENSES AND TRANSFERS-OUT - HARBOR ENTERPRISE FUND (F51)

		ACTUAL			BUDGET			
				Thru 9/30				
Account No.	Description:	2024	2025	2026	2026	2027	2028	
EXPENSE:								
51-800-6000	Salaries and Wages	$ 624,700	$ 610,913	$ 392,416	$ 661,689	$ 675,754	$ 704,443	
51-800-6030	FICA Taxes	13,100	12,154	9,711	11,858	12,059	12,724	
51-800-6040	Workers' Comp	16,072	22,778	13,198	3,047	9,400	10,071	
51-800-6050	ESC Taxes	6,453	4,073	1,663	6,597	6,701	6,986	
51-800-6060	Heath & Life Insurance	113,556	103,034	84,545	193,619	166,766	166,809	
51-800-6070	PERS Retirement	157,920	107,423	78,107	135,296	128,172	127,342	
51-800-6220	Bank Service Charges	103,087	90,993	82,879	20,000	20,000	20,000	(a)
51-800-6265	Debt Service - Interest Expense	74,509	230,224	143,550	306,343	275,475	265,600	(b)
51-800-6270	Depreciation	925,307	898,518	917,024	1,280,000	1,280,000	1,280,000	(c)
51-800-6275	Amortization Expense	23,760	23,760	-	23,760	23,760	23,760	(d)
51-800-6280	Dues and Subscriptions	365	365	605	250	400	400	
51-800-6410	Insurance - Liability	60,784	59,128	38,430	58,425	58,000	59,740	
51-800-6420	Insurance - Auto	751	764	757	1,500	850	876	
51-800-6430	Insurance - Mobile Equipment	379	290	577	815	800	824	
51-800-6440	Insurance - Property	72,678	98,398	111,092	72,000	133,310	137,310	(e)
51-800-6565	Contracted Services - Outside	12,373	99,192	11,322	89,722	128,539	132,395	(f)
51-800-6570	Physical Exams	-	-	72	150	150	150	
51-800-6580	Postage	1,740	2,041	1,200	3,500	3,500	3,500	
51-800-6635	Prof. Fees - Computer Support	7,075	4,512	15,223	3,200	3,200	3,200	
51-800-6650	Prof. Fees - Legal	-	-	525	2,000	2,000	2,000	
51-800-6700	Publications and Subscriptions	1,110	179	-	200	200	200	
51-800-6730	Equipment Rental	316	519	-	2,000	1,000	1,000	
51-800-6740	Small Tools	3,480	3,462	330	2,500	2,500	2,500	
51-800-6770	Travel, Training and Development	3,463	5,744	2,025	6,000	7,000	7,000	
51-800-6780	Waste Disposal - EVOS	-	-	807	500	1,000	1,000	
51-800-7100	Repairs - Buildings	2,355	431	243	5,000	4,500	4,500	
51-800-7350	Repairs - Equipment	1,498	1,345	3,089	3,500	4,000	4,000	
51-800-7400	Repairs - Vehicles	1,659	516	1,305	1,000	1,500	1,500	
51-800-7500	Parking Lot Maintenance	566	-	-	500	500	500	
51-800-7610	Repairs - Utilities	-	-	6,824	5,000	4,000	4,000	
51-800-7750	Gas and Oil - Vehicles	3,170	3,439	3,835	5,000	5,000	5,000	
51-800-7800	Repairs - Facilities	-	762	1,569	3,000	3,000	3,000	
51-800-7820	Repairs - Docks	3,142	3,038	3,419	5,000	3,500	3,500	
51-800-8150	Supplies - Consumables	12,145	18,786	13,369	19,475	15,000	15,000	
51-800-8200	Supplies - Parking	509	3,901	-	1,000	5,000	5,000	(g)
51-800-8400	Supplies - Fire Suppression	-	999	-	1,000	1,000	1,000	
51-800-8550	Supplies - Office	3,734	5,057	2,337	5,500	6,000	6,000	
51-800-8950	Uniforms	1,065	-	130	2,500	2,000	2,000	
51-800-8970	Supplies - Safety	2,540	1,423	1,246	2,500	3,000	3,000	
51-800-9000	Utilities - Internet Service	18,696	22,067	8,534	26,460	10,000	10,000	(h)
51-800-9010	Utilities - Electricity	92,216	96,276	59,791	79,000	80,000	82,000	(i)
51-800-9040	Utilities - Heating Fuel	4,481	4,083	3,774	4,000	4,200	4,200	
51-800-9050	Utilities - Solid Waste	140,507	160,559	156,674	165,000	180,000	185,000	
51-800-9070	Utilities - Telephone	2,623	3,308	2,492	2,000	2,200	2,200	
51-800-9095	Utilities - Water and Wastewater	18,272	17,803	15,860	24,000	18,000	18,000	
51-800-9510	Snow Removal	40,000	40,800	41,616	41,616	45,000	45,000	(j)
51-800-9525	Contributions to Motor Pool	-	-	-	-	10,000	10,000	(k)
51-900-9520	Capital - Equipment	-	-	-	29,667	6,000	-	(l)
51-900-9575	Debt Principal	80,000	145,000	90,000	180,864	195,000	205,000	(m)
51-900-9600	Loss on Sale of Fixed Asset	-	-	-	-	-		
	TOTAL HARBOR EXPENSES:	$ 2,652,156	$ 2,908,057	$ 2,322,165	$ 3,497,553	$ 3,548,936	$ 3,589,229	

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED EXPENSES AND TRANSFERS-OUT - HARBOR ENTERPRISE FUND (F51)

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
TRANSFERS-OUT:								
51-800-9900	Transfers-Out to General Fund	$ 164,043	$ 133,554	$ 170,481	170,481	183,050	187,658	(n)
51-800-9901	Transfers-Out to Other Funds	455,000	4,500,000	-	-	-	-	
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	$ 3,271,199	$ 7,541,611	$ 2,492,646	$ 3,668,034	$ 3,731,987	$ 3,776,888	
Change in Net Position:								
HARBOR REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:		$ (1,243,465)	$ (4,926,828)	$ (599,839)	$ (1,409,233)	$ (1,294,917)	$ (1,292,007)	
Adjust for Non-Cash Items:								
	Add-back Depreciation	925,307	898,518	917,024	1,280,000	1,280,000	1,280,000	
	Add-back non-cash Amortization Expense 6275	23,760	23,760	-	23,760	23,760	23,760	
	Subtract Amortization of Bond Premium 4957	(8,843)	(8,843)	(8,843)	(8,843)	(8,843)	(8,843)	
	Subtract State PERS Payment	(17,402)	(23,956)	-	-	-	-	
	Net Non-Cash Adjustments	$ 907,905	$ 874,562	$ 917,024	$ 1,271,157	$ 1,294,917	$ 1,294,917	
Net increase (decrease) in cash:		$ (335,560)	$ (4,052,266)	$ 317,185	$ (138,076)	$ (0)	$ 2,910	

(a)Staff is investigating customer convenience fees to reduce costs

b) Reflects debt on 2017 bonds and new 2025 $4.5 million Phase 3 debt; c) depreciation higher on upgraded infrastructure; d) amortize lease/bond costs;

e) Property insurance increase based on higher replacement cost; f) electrical/plumbing services, harbor rate study;g) parking signage

h) Switched to Starlink for reduced service and cost savings; i) cost savings from LED lights; j) snow removal by PW 10% PILT.

k) Begin contributing to Motor Pool to replace vehicles in future; l) replace snowblower; m) principal on 2017 and new 2025 Bonds

n) Payment-in-lieu-of-tax to General Fund based on 10% of operating revenue

CITY OF WHITTIER

2027/2028 HARBOR ENTERPRISE FUND (Fund 51)

BUDGETED STATEMENT OF CASH FLOW

	2026 Budget	2027 Budget	2028 Budget
Beginning Cash Balance at 1/1:	$ 999,364	$ 911,288	$ 911,288
Cash is provided by (used for):			
Change in net position	(1,409,233)	(1,294,917)	(1,292,007)
Add expense items not affecting Cash			
Depreciation	1,280,000	1,280,000	1,280,000
Lease Amortization	-	23,760	23,760
Subtract revenue items not affecting Cash			
Amortized bond issue costs	(8,843)	(8,843)	(8,843)
Net Cash provided by (used for) operations	$ (138,076)	$ (0)	$ 2,910
Other sources (uses) of Cash:			
Estimated 2026 Revenue Over (Under) Budget	-	0	0
Estimated 2026 Increase (Reduction) in Transfers	-	0	0
Estimated 2026 Expenses Under (Over) Budget	50,000	0	0
Net Increase (Decrease) in Cash	$ (88,076)	$ (0)	$ 2,910
Estimated Ending Cash Balance	$ 911,288	$ 911,288	$ 914,198

a) Includes only Harbor Enterprise Fund; excludes Harbor MRRF Fund.

b) Assumes new $9.0 million Harbor Replacement Project depreciated over 25 years.

CITY OF WHITTIER

2027/2028 HARBOR MAJOR REPAIR AND REPLACEMENT (MRRF) FUND (Fund 73)

BUDGETED STATEMENT OF CASH FLOW

	2026 Budget	2027 Budget	2028 Budget	
Beginning Cash Balance at 1/1:	$ 673,261	$ 706,064	$ 706,064	
Cash is provided by (used for):				
T/F-In from CPV Fund for harbor restrooms	-	150,000	-	(a)
State Grant funds for harbor restrooms	-	750,000	-	(a)
Add expense items not affecting Cash				
Depreciation	-	-	-	
Net Cash provided by (used for) operations	$ -	$ 900,000	$ -	
Other Sources of Cash:				
Water-borne Passenger Fee	$ 520,000	$ 470,475	$ 470,600	(b)
Other Uses of Cash:				
Transfer of Waterborne Passenger Fees to Harbor for Bonds				
2017 Bond Principal	90,000	95,000	100,000	
2017 Bond Interest	63,765	59,150	54,275	
2025 Bond Principal	90,864	100,000	105,000	
2025 Bond Interest	242,568	216,325	211,325	
Harbor Loop Restroom Replacement	-	900,000	-	(c)
Total Use of Cash	$ 487,197	$ 1,370,475	$ 470,600	
Net Increase (Decrease) in Cash	$ 32,803	$ -	$ -	
Estimated Ending Cash Balance	$ 706,064	$ 706,064	$ 706,064	

Note: Major Capital Assets for Harbor will be covered by Water-borne Passenger Fee. Harbor will not transfer into MRRF in 2027/2028.

a) Funding for new harbor restroom in Harbor Loop anticipated to come from State Grant and CPV funding.

b) $8 water-borne passenger fee on passengers of water tours, charters, kayak trips, etc. funds Harbor capital replacement

c) Assumes Resolution eliminates $466,400 2026 Harbor MRRF contribution to restroom project and utilize other funding sources

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUE AND EXPENSE - DELONG DOCK (F53)

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
REVENUE:								
CHARGES FOR SERVICES:								
53-341-4251	User Fees and Permits	9,000	-	3,000	3,000	6,000	6,000	(a)
53-341-4402	Moorage - Transient	5,418	3,113	1,035	5,000	5,000	5,000	
53-341-4404	Utility Fees	6,844	15,695	6,920	15,000	12,000	12,000	
53-341-4406	Wharfage Fees (includes hoist)	1,600	72,537	-	100,000	75,000	122,908	
	TOTAL CHARGES FOR SERVICES:	$ 22,862	$ 91,345	$ 10,955	$ 123,000	$ 98,000	$ 145,908	
53-360-4901	Investment Interest	50,534	47,010	17,342	20,000	-	-	(b)
53-360-4020	PERS On-behalf paid by State	1,237	1,709	-	-	-	-	
	TOTAL REVENUE:	$ 74,633	$ 140,064	$ 28,297	$ 143,000	$ 98,000	$ 145,908	
TRANSFERS-IN:								
53-390-4994	Transfers-In from Other Funds	$ -			$ -	$ -	$ -	
	TOTAL REVENUE PLUS T/F-IN:	$ 74,633	$ 140,064	$ 28,297	$ 143,000	$ 98,000	$ 145,908	
EXPENSES:								
53-800-6070	PERS On-behalf paid by State	$ 1,237	$ -	$ -	$ -	$ -	$ -	
53-801-6000	Salaries & Wages	41,836	42,552	46,224	57,204	59,025	62,283	
53-801-6030	FICA Taxes	823	486	650	950	979	1,035	
53-801-6040	Workers' Comp	-	-	-	264	846	904	
53-801-6050	ESC Taxes	279	215	39	572	590	623	
53-801-6060	Health & Life Insurance	6,034	7,643	7,945	16,085	14,323	14,323	
53-801-6070	PERS Retirement	6,875	10,305	9,686	12,157	11,700	12,325	
53-801-6260	Bad debt expense	-	-	-	-	-	-	
53-801-6270	Depreciation	556,069	556,069	556,069	554,000	556,069	556,069	
53-801-6410	Insurance - Liability	10,672	10,570	6,205	12,000	10,700	11,021	
53-801-6440	Insurance - Property	17,561	34,358	45,388	16,200	47,657	49,087	
53-801-6565	Outside Contractors	-	-	20,177	52,956	-	-	
53-801-6730	Equipment Rental	-	-	-	1,000	500	500	
53-801-6740	Small Tools	-	-	-	1,000	1,000	1,000	
53-801-6780	Waste Disposal	4,017	10,913	5,001	12,000	15,000	16,000	
53-801-7350	Equipment Repairs	1,100	-	-	1,000	1,000	1,000	
53-801-7750	Gas & Oil - Vehicles	-	-	-	500	500	500	
53-801-7820	Repairs - Docks	-	-	-	45,000	25,000	25,000	
53-801-8150	Supplies - Consumables	-	-	-	5,000	5,000	5,000	
53-801-8400	Supplies - Fire Suppression	887	40	-	1,000	500	500	
53-801-8950	Supplies - Uniforms	-	-	-	500	500	500	
53-801-8970	Supplies - Safety	-	-	-	2,000	2,000	2,000	
53-801-9010	Utilities - Electricity	7,196	15,368	10,269	10,000	10,000	10,000	
53-801-9050	Utilities - Solid Waste	-	-	-	2,000	3,000	3,000	
53-801-9095	Utilities - Water/Wastewater	-	-	-	1,000	1,000	1,000	
53-801-9100	Miscellaneous Expense	8,553	5,693	-	-	-	-	
53-900-9540	Capital - Emergency Repairs	-	-	-	10,000	10,000	10,000	
	TOTAL EXPENSES:	$ 663,139	$ 694,212	$ 707,653	$ 814,388	$ 776,889	$ 783,670	
TRANSFERS-OUT:								
53-801-9900	Transfers-Out to General Fund	$ 1,966	$ 5,544	$ 14,300	$ 14,300	$ 9,800	$ 14,591	
53-801-99XX	Transfers-Out to MARAD Grant	-	-	-	-	1,028,640	-	(b)
		$ 1,966	$ 5,544	$ 14,300	$ 14,300	$ 1,038,440	$ 14,591	
	TOTAL EXPENSE PLUS T/F-OUT:	$ 665,105	$ 699,756	$ 721,953	$ 828,688	$ 1,815,329	$ 798,261	
	DELONG DOCK REVENUE LESS EXPENSE:	$ (590,472)	$ (559,692)	$ (693,656)	$ (685,688)	$ (1,717,329)	$ (652,353)	
Adjust for Non-Cash Items:								
	Add-back Depreciation	556,069	556,069	556,069	554,000	556,069	556,069	
Net increase (decrease) in cash:		$ (34,403)	$ (3,623)	$ (137,587)	$ (131,688)	$ (1,161,260)	$ (96,284)	

Cash Projection:	
Beginning Balance 1/1/2026:	1,507,450
2026 Budgeted Net Increase (decrease) in cash	(131,688)
2027 Budgeted Net Increase (decrease) in cash	(1,161,260)
2028 Budgeted Net Increase (decrease) in cash	(96,284)
Estimated Ending Cash Balance 12/31/28:	$ 118,218

(a) Assumes Great Whittier seafood operations start-up.
(b) Conservative investment income projections due to use of reserves to match grant funds for replacement of Delong Dock project.

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUE AND EXPENSE - MOTOR POOL (F60)

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 9/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
REVENUE:								
CHARGES FOR SERVICES:								
60-360-4910	Vehicle Rent - Police	30,000	-	25,750	25,750	35,000	40,000	
60-360-4915	Vehicle Rent - Fire	-	-	5,000	5,000	10,000	15,000	
60-360-4920	Vehicle Rent - EMS	-	-	-	-	-	38,438	(a)
60-360-4925	Vehicle Rent - Public Works	-	-	-	-	10,000	15,000	(a)
60-360-4935	Vehicle Rent - Water/Sewer	-	-	-	-	5,000	5,000	(a)
60-360-4940	Vehicle Rent - Harbor	8,500	-	-	-	10,000	10,000	(a)
60-390-4855	Surplus Sale - Police	-	-	-	-	-	-	
60-390-4855	Surplus Sale - Fire	1,002						
	TOTAL CHARGES FOR SERVICES:	$ 38,500	$ -	$ 30,750	$ 30,750	$ 70,000	$ 123,438	
OTHER SOURCES:								
	State LDS Grant - Ambulance	$ -	$ -	$ -	$ -	$ 750,000	$ -	
	TOTAL OTHER SOURCES:	$ -	$ -	$ -	$ -	$ 750,000	$ -	
TRANSFERS-IN:								
60-390-4990	From Harbor - Surplus equipment sale	-	-	-	-	-	-	
60-390-4990	From GF - Motor Grader			89,487	89,487			
60-390-4990	From CPV - Ambulances	-	-	-	-	100,000	-	(b)
60-390-4990	From CPV - Police vehicles	-	-	-	-	30,000	30,000	
	TOTAL TRANSFERS-IN:	$ -	$ -	$ 89,487	$ 89,487	$ 130,000	$ 30,000	
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 38,500	$ -	$ 120,237	$ 120,237	$ 950,000	$ 153,438	
EXPENSES:								
60-800-6265	Debt Interest	-	-	-	-	19,338	15,838	(c)
60-800-6270	Depreciation	28,805	28,805	69,151	34,805	69,151	79,151	
60-800-9575	Debt Principal	-	-	-	-	70,149	73,649	(c)
60-900-9520	Capital Equip - Police patrol vehicles	-	60,000	-	-	90,000	90,000	(d)
60-900-9520	Capital Equip - Public Works		476,627					
60-900-9520	Capital Equip - Ambulance	-	-	-	-	750,000	-	(b)
	TOTAL EXPENSES:	$ 28,805	$ 565,432	$ 69,151	$ 34,805	$ 979,300	$ 242,800	
TRANSFERS-OUT:								
60-990-9990					-	-	-	
	TOTAL TRANSFERS-OUT:	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	28,805	565,432	69,151	34,805	979,300	242,800	
CHANGE IN NET POSITION:								
REVENUE AND TRANSFERS-IN								
LESS EXPENSE AND TRANSFERS-OUT:		$ 9,695	$ (565,432)	$ 51,086	$ 85,432	$ (29,300)	$ (89,363)	
Adjust for Non-Cash Items:								
Add-back Depreciation		$ 28,805	$ 28,805	$ 69,151	$ 34,805	$ 69,151	$ 79,151	
Net Increase (Decrease) in Cash:		$ 38,500	$ (536,627)	$ 120,237	$ 120,237	$ 39,851	$ (10,212)	

Cash Projection:	
Beginning Balance 1/1/2026:	$ 114,151
2026 Budgeted Net Increase (decrease) in Cash	120,237
2027 Budgeted Net Increase (decrease in Cash	39,851
2028 Budgeted Net Increase (decrease in Cash	(10,212)
Estimated Ending Cash Balance 12/31/28:	$ 264,028

The Motor Pool Internal Service Fund was established via Resolution #39-2019 passed on November 25, 2019. As funding for new vehicles or equipment becomes available, new items may be placed into the Motor Pool Fund. It is expected that as new assets are placed into the fund, the operating budgets will be adjusted to contribute annual payments into the Motor Pool in order to forward-fund replacement of the items in the Fund so that in the future, there will be sufficient cash in the Motor Pool Fund to replace the existing vehicles/equipment without significant adverse impacts to operating budgets. This allows the City to spread the cost of replacing capital assets over a period approximately equivalent to the useful life of the assets.

(a) New departments now contributing to Motor Pool for the first time; forward fund replacement of existing vehicles and equipment
(b) City plans to purchase new ambulance in 2027 partially funded with grants/CPV funds due to high cruise visitor call volume
(c) New debt for Motor Grader purchased in 2025 for HOB and SCR plowing
(d) Replace one patrol vehicle each in 2027 and 2028, fully equipped

CITY OF WHITTIER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUE AND EXPENSE - CPV FUND (F20)

Account No.	Description:	ACTUAL 2024	ACTUAL 2025	ACTUAL Thru 09/30 2026	BUDGET 2026	BUDGET 2027	BUDGET 2028	
REVENUE:								
20-310-4008	CPV Grant Revenue	1,052,310	1,156,735	1,445,005	$ 1,445,005	$ 1,625,000	$ 1,625,000	(a)
20-360-4900	Investment Earnings	4,922	4,733	2,371	2,000	-	-	
	TOTAL CPV Revenue:	$ 1,057,232	$ 1,161,468	$ 1,447,376	$ 1,447,005	$ 1,625,000	$ 1,625,000	
TRANSFERS-IN:								
20-390-4990	From Other Funds	$ 31,890	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUE AND TRANSFERS-IN:	$ 1,089,122	$ 1,161,468	$ 1,447,376	$ 1,447,005	$ 1,625,000	$ 1,625,000	
EXPENSES:								
20-400-6565	Contract Svcs - TBMP	-		3,836	8,100	5,000	5,000	
20-400-6565	Girdwood Fire/EMS contribution	-		-	20,000	20,000	20,000	(b)
20-400-6565	Contracted Services	36,752	114,252	-	3,069	45,000	45,000	(c)
20-400-6240	Museum Contribution	30,000	20,000	20,000	20,000	30,000	30,000	
20-400-6650	Legal	9,246	1,818	-	-	-	-	
20-400-8150	Supplies	61,888		5,103	-	-	-	
20-400-9070	Utilities - Telephone	440	512	219	-	-	-	
20-400-9520	Capital Equipment; dumpsters	-	18,144	-	58,000	50,000	-	(d)
20-990-9200	Projects - beautification	-	-	193,973	25,000	25,000	25,000	(e)
	TOTAL CPV Expense:	$ 138,326	$ 154,726	$ 223,131	$ 134,169	$ 175,000	$ 125,000	
TRANSFERS-OUT:								
20-990-9990	General Fund - Public Safety police	352,773	593,068	613,888	613,888	215,000	224,000	(f)
20-990-9990	General Fund - Fire and EMS staffing	21,986	74,500	-	-	405,938	426,235	(f)
20-990-9990	General Fund - Fire and EMS operating costs	-	-	-	-	157,172	165,030	(f)
20-990-9990	General Fund - P&R trails and porta potties	25,000	39,000	41,900	41,900	39,000	41,900	(f)
20-990-9990	General Fund - PW plowing, weather service	100,000	59,366	59,366	59,366	59,366	59,366	(f)
20-990-9990	General Fund MRRF - PS Equipment	-	-	20,500	20,500	20,500	20,500	(f)
20-990-9992	Harbor debt and cameras/wifi	155,519		-	-	-	-	
20-990-9992	Harbor bear-proof trash cans, restroom supply		17,500	17,938	17,938	85,000	85,000	
20-990-9992	Harbor seasonal staffing - restrooms, trash, etc	-	-	-	-	22,250	23,853	
20-990-999X	Harbor new waterfront restrooms	-	-	-	-	150,000	-	(g)
20-990-9990	Water/Sewer- HOB Water System|Master Plan	185,000	-	-	-	100,000	-	(h)
20-990-999X	Whittier Falls Park w restrooms, pavilion	-	-	-	-	900,000	800,000	
20-990-999X	Motor Pool - Ambulance	-	-	-	-	100,000	-	(i)
20-990-999X	Motor Pool - Police vehicles	-	-	-	-	30,000	30,000	(j)
	TOTAL TRANSFERS-OUT:	$ 840,278	$ 783,434	$ 753,592	$ 753,592	$ 2,284,226	$ 1,875,884	
	TOTAL EXPENSES AND TRANSFERS-OUT:	$ 978,603	$ 938,160	$ 976,723	$ 887,761	$ 2,459,226	$ 2,000,884	
	Net Revenue over Expenses and T/F-Out:	$ 110,519	$ 223,308	$ 470,653	$ 559,244	$ (834,226)	$ (375,884)	

Cash Projection:	
Beginning Balance 1/1/2026:	$ 1,685,600
2026 Budgeted Net Increase (decrease) in Cash	559,244
2027 Budgeted Net Increase (decrease) in Cash	(834,226)
2028 Budgeted Net Increase (decrease) in Cash	(375,884)
Estimated Ending Cash Balance	$ 1,034,734

(a) Assumes 2026 Budget will be reduced to equal actual CPV tax collections in 2026, from $1,625,000 to $1,445,005
(b) Purchase of equipment for Girdwood Fire/EMS to reply to Cruise Ship emergency calls
(c) Contracted services for road work, parks maintenance
(d) Dumpsters and bear-proof trash containment
(e) Beautification/junk clean-up
(f) See CPV transfers detail
(g) Grant matching for construction of new restroom along waterfront, nearest cruise facilities
(h) Head of Bay water system planning/design to serve cruise facility, including Water/Sewer Master Plan
(i) Grant match for purchase of new ambulance to replace second existing ambulance serving cruise passengers
(j) Covers 1/3 cost of new patrol vehicle with all accessories

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
Commercial Passenger Vessel Tax Uses

	2027 BUDGET	2028 BUDGET
EXPENSES:		
TBMP Program	5,000	5,000
Girdwood Fire & EMS	20,000	20,000
Museum Contribution	30,000	30,000
Dumpsters and bear-proof containers	50,000	-
Parks and roads	45,000	45,000
Beautification	25,000	25,000
TOTAL EXPENSES:	$ 175,000	$ 125,000
TRANSFERS TO GENERAL FUND:		
PUBLIC SAFETY:		
Police - one equivalent Police position	180,000	189,000
Police - operating costs	35,000	35,000
Fire/EMS - One-half Chief position	85,177	89,436
Fire/EMS - One-half Captain position	82,043	86,145
Fire/EMS - One-half Lieutenant position	75,261	79,024
EMS seasonal costs	123,457	129,630
EMS First-responder Stipends	20,000	21,000
EMS specific call-outs	20,000	21,000
Fire and EMS operating costs	157,172	165,030
	778,110	815,265
PUBLIC WORKS:		
Plowing to Head of Bay	44,366	44,366
PWS weather service	15,000	15,000
	59,366	59,366
PARKS AND RECREATION:		
Trail maintenance - P&R	25,000	27,500
Bear-proof trash receptacles	10,000	10,000
Port-a-potty service at trailheads	4,000	4,400
	39,000	41,900
Total T/F-out to GF:	876,476	916,531
TRANSFERS TO GEN FUND MRRF:		
Public Safety recurring equipment	20,500	20,500
Total T/F-out to GF MRRF:	20,500	20,500
TRANSFERS TO MOTOR POOL:		
Police vehicle equipped - contribution	30,000	30,000
EMS ambulance - contribution	100,000	-
Total T/F-out to Motor Pool:	130,000	30,000
TRANSFERS TO HARBOR:		
Common waterfront district trash	70,000	70,000
Harbor seasonal staffing for trash, restrooms	22,250	23,853
Waterfront restroom supplies	15,000	15,000
Total T/F-out to Harbor:	107,250	108,853
TRANSFERS TO HARBOR CAPITAL PROJECT:		
Waterfront new restroom	150,000	-
Total T/F-out to Harb Capital Project:	150,000	-
TRANSFERS TO WATER/WASTEWATER MRRF:		
HOB Water System | Water/Sewer Master Plan	100,000	-
Total T/F-out to Water/Wastewater:	100,000	-
TRANSFERS TO OTHER CAPITAL FUNDS (Fund 24):		
Whittier Falls Park w restrooms, pavilion	900,000	800,000
Total T/F-out to Other Capital Projects:	900,000	800,000
TOTAL TRANSFERS-OUT:	$ 2,284,226	$ 1,875,884
TOTAL FUNDING USES:	$ 2,459,226	$ 2,000,884

CITY OF WHITTER
2027/2028 BUDGET
BUDGETED REVENUE AND EXPENSE - PUBLIC WORKS EQUIPMENT FUND (F14)

Account No.	Description:	Thru 9/30 2026 Actual	BUDGET 2026	2027	2028
REVENUE:					
14-360-4902	From General Fund	$ 4,776	$ -	$ 4,000	$ 3,500
TRANSFERS-IN:					
14-390-4990	From General Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000
TRANSFERS-OUT TO MOTOR POOL:					
14-390-4990	Motor Grader Pmt #1 of 6	$ 89,487	$ 89,487	$ -	$ -
	Principal:				
	Payment #2/7 - Motor Grader	-	-	$ 70,149	
	Payment #3/7 - Motor Grader				$ 73,649
	Interest:				
	Payment #2/7 - Motor Grader			$ 19,338	
	Payment #3/7 - Motor Grader				$ 15,838
		$ 89,487	$ 89,487	$ 89,487	$ 89,487
NET SURPLUS:		$ (59,711)	$ (64,487)	$ (60,487)	$ (60,987)

Cash Projection:	
Cash Balance at 1/1/2026:	$ 468,219
Estimated Surplus (Deficit) in 2026	(59,711)
Budgeted Surplus (Deficit) in 2027	(60,487)
Budgeted Surplus (Deficit) in 2028	(60,987)
Estimated Cash Balance at 12/31/2026:	$ 287,034

The City contributes to the Public Works Equipment Fund through the annual budget process. Funding comes from the General Fund annual surplus, in addition to proceeds from the sale of public works equipment in surplus sales. The goal of this Fund is to eventually establish a major public works heavy equipment (loaders, snowblowers, road graders, dump trucks, etc.) replacement fund such that there is sufficient recurring funding to replace equipment as it reaches the end of useful life, without having to burden the annual General Fund budget with unanticipated significant expenditures.

CITY OF WHITTER
2027/2028 BUDGET
BUDGETED REVENUE AND EXPENSE - REVENUE STABILIZATION FUND (F62)

Account No.	Description:	BUDGET 2026	2027	2028
TRANSFERS-IN:				
62-390-4990	From General Fund	$ 24,620	$ 20,000	$ 20,000
		$ 24,620	$ 20,000	$ 20,000
EXPENSES:				
	None	-	-	-
	TOTAL EXPENSES:	$ -	$ -	$ -
NET SURPLUS:		$ 24,620	$ 20,000	$ 20,000

Cash Projection:	
Cash Balance at 1/1/2026:	$ 34,788
Budgeted Surplus (Deficit) in 2026	24,620
Budgeted Surplus (Deficit) in 2027	20,000
Budgeted Surplus (Deficit) in 2028	20,000
Estimated Cash Balance at 12/31/2028:	$ 99,408
Policy Goal of 10% of "typical" General Fund Revenues:	471,442
% of Goal estimated as of 12/31/2028:	21%

The City's Budget Policy includes a goal of establishing a Revenue Stabilization Fund to mitigate unanticipated downturns in annual revenues. More than one-third of General Fund revenues rely on tourism (sales tax, property tax, passenger fees) which are easily affected by fuel prices, pandemic circumstances, weather and other events. To mitigate the adverse impacts on the City's budget of a major 'hit' to General Fund revenues in a single year, the goal is to set aside 10% of General Fund standard operating revenues (excluding non-operating and unusual or one-time revenues) in a Stabilization Fund which can be drawn on in the event of unforeseen impacts to revenues, in order to avoid the need to raise taxes or fees or to make cuts to critical services such as public safety, public works, etc. In 2028 the goal of 10% GF revenues is equal to approximately $471,442. When combined with prior contributions, the balance in this Fund is at 21% of the goal.

CITY OF WHITTER
2027/2028 BUDGET
BUDGETED REVENUE AND EXPENSE - PERMANENT FUND (F63)

Account No.	Description:	BUDGET 2026	2027	2028
TRANSFERS-IN:				
63-390-4990	From General Fund	$ 384,480	$ 286,170	$ 287,893
		$ 384,480	$ 286,170	$ 287,893
EXPENSES:				
	None	-	-	-
	TOTAL EXPENSES:	$ -		
NET SURPLUS:		$ 384,480	$ 286,170	$ 287,893

Cash Projection:	
Cash Balance at 1/1/2026:	$ -
Budgeted Surplus (Deficit) in 2026	384,480
Budgeted Surplus (Deficit) in 2027	286,170
Budgeted Surplus (Deficit) in 2028	287,893
Estimated Cash Balance at 12/31/2028:	$ 958,543

The newly-established Permanent Fund is funded by 100% of Cruise Terminal lease revenues from the HAP Cruise Terminal Lease and the Glacier Creek Cruise Parcel Lease. Until such time as the General Fund Unassigned Fund Balance falls within the desired Policy Band (estimated to occur 2034 after payoff of loan to purchase land from ARRC), these funds will remain within the General Fund as a category of "Assigned Fund Balance". Once the General Fund reaches its Fund Balance goal, Permanent Fund balance will be transferred to the separate Permanent Fund (F63). By 2034, estimated Permanent Fund balance will be $2.8 million, or higher if interest earnings are applied to the Fund and no withdrawals are made.

The City Council will establish the legal authority for the Fund, including the appropriate mechanism for utilizing proceeds from the Fund, via Ordinance. The Council could decide that the principal of the fund "shall not be spent, but shall be held perpetually in trust for the benefit of the present and future generations of Whittier residents." When the Fund achieves are certain yet-to-be-defined threshold, the City will consider establishing a Permanent Fund Investment Committee to review the fund's asset allocation in order to maximize the investment yields on the Fund.

City of Whittier

New Permanent Fund (F73) - 50-Year Pro Forma

Sample: Assumes after 2034, 5% investment earnings annually, 4% draw, 2% CPI increase on lease revenues every 5 years

** To be recorded in General Fund as Assigned Fund Balance 01-000-3206 until GF Reserves within Policy bands*

		Glacier Creek Lease	HAP Lease	Annual Leases Combined	Begin. Year Permanent Fund Balance	Investment Earnings est. at 5%	EOY Balance with Earnings 5%	EOY 4% Draw	Ending Permanent Fund Balance after Draw
*	2026	300,000	84,480	384,480	-	-	-	-	384,480
*	2027	200,000	86,170	286,170	384,480	-	670,650	-	670,650
*	2028	200,000	87,893	287,893	670,650	-	958,543	-	958,543
*	2029	200,000	89,651	289,651	958,543	-	1,248,193	-	1,248,193
*	2030	200,000	91,444	291,444	1,248,193	-	1,539,637	-	1,539,637
*	2031	220,000	93,273	313,273	1,539,637	-	1,852,910	-	1,852,910
*	2032	220,000	95,138	315,138	1,852,910	-	2,168,048	-	2,168,048
*	2033	220,000	97,041	317,041	2,168,048	-	2,485,089	-	2,485,089
*	2034	220,000	98,982	318,982	2,485,089	-	2,804,071	-	2,804,071
	2035	220,000	100,961	320,961	2,804,071	140,204	3,265,236	130,609	3,134,627
	2036	220,000	102,981	322,981	3,134,627	156,731	3,614,339	144,574	3,469,765
	2037	242,000	105,040	347,040	3,469,765	173,488	3,990,293	159,612	3,830,682
	2038	242,000	107,141	349,141	3,830,682	191,534	4,371,357	174,854	4,196,503
	2039	242,000	109,284	351,284	4,196,503	209,825	4,757,612	190,304	4,567,307
	2040	242,000	111,470	353,470	4,567,307	228,365	5,149,142	205,966	4,943,176
	2041	242,000	113,699	355,699	4,943,176	247,159	5,546,034	221,841	5,324,193
	2042	266,200	115,973	382,173	5,324,193	266,210	5,972,575	238,903	5,733,672
	2043	266,200	118,292	384,492	5,733,672	286,684	6,404,848	256,194	6,148,654
	2044	266,200	120,658	386,858	6,148,654	307,433	6,842,945	273,718	6,569,228
	2045	266,200	123,071	389,271	6,569,228	328,461	7,286,960	291,478	6,995,482
	2046	266,200	125,533	391,733	6,995,482	349,774	7,736,989	309,480	7,427,509
	2047	292,820	128,043	420,863	7,427,509	371,375	8,219,748	328,790	7,890,958
	2048	292,820	130,604	423,424	7,890,958	394,548	8,708,931	348,357	8,360,573
	2049	292,820	133,216	426,036	8,360,573	418,029	9,204,639	368,186	8,836,453
	2050	292,820	135,881	428,701	8,836,453	441,823	9,706,976	388,279	9,318,697
	2051	292,820	138,598	431,418	9,318,697	465,935	10,216,051	408,642	9,807,409
	2052	322,102	141,370	463,472	9,807,409	490,370	10,761,251	430,450	10,330,801
	2053	322,102	144,198	466,300	10,330,801	516,540	11,313,641	452,546	10,861,096
	2054	322,102	147,082	469,184	10,861,096	543,055	11,873,334	474,933	11,398,401
	2055	322,102	150,023	472,125	11,398,401	569,920	12,440,446	497,618	11,942,828
	2056	322,102	153,024	475,126	11,942,828	597,141	13,015,096	520,604	12,494,492
	2057	354,312	156,084	510,397	12,494,492	624,725	13,629,613	545,185	13,084,428
	2058	354,312	159,206	513,518	13,084,428	654,221	14,252,168	570,087	13,682,081
	2059	354,312	162,390	516,702	13,682,081	684,104	14,882,888	595,316	14,287,572
	2060	354,312	165,638	519,950	14,287,572	714,379	15,521,901	620,876	14,901,025
	2061	354,312	168,951	523,263	14,901,025	745,051	16,169,339	646,774	15,522,565
	2062	389,743	172,330	562,073	15,522,565	776,128	16,860,767	674,431	16,186,336
	2063	389,743	175,776	565,520	16,186,336	809,317	17,561,172	702,447	16,858,726
	2064	389,743	179,292	569,035	16,858,726	842,936	18,270,697	730,828	17,539,869
	2065	389,743	182,878	572,621	17,539,869	876,993	18,989,484	759,579	18,229,904
	2066	389,743	186,535	576,279	18,229,904	911,495	19,717,678	788,707	18,928,971
	2067	428,718	190,266	618,984	18,928,971	946,449	20,494,403	819,776	19,674,627
	2068	428,718	194,071	622,789	19,674,627	983,731	21,281,147	851,246	20,429,902
	2069	428,718	197,953	626,670	20,429,902	1,021,495	22,078,067	883,123	21,194,944
	2070	428,718	201,912	630,629	21,194,944	1,059,747	22,885,321	915,413	21,969,908
	2071	428,718	205,950	634,668	21,969,908	1,098,495	23,703,071	948,123	22,754,948
	2072	471,590	210,069	681,658	22,754,948	1,137,747	24,574,354	982,974	23,591,380
	2073	471,590	214,270	685,860	23,591,380	1,179,569	25,456,809	1,018,272	24,438,537
	2074	471,590	218,556	690,145	24,438,537	1,221,927	26,350,609	1,054,024	25,296,584
	2075	471,590	222,927	694,516	25,296,584	1,264,829	27,255,930	1,090,237	26,165,693
		Cumulative Lease Revenues:		$ 22,931,103			*Cumulative Draw from Fund:*	$ 22,013,354	

These contributions will be recorded in the General Fund as Assigned Fund Balance until 2034 at which time they will be moved to Permanent Fund.

Interest earnings through 2033 will accrue to the benefit of the General Fund.

CITY OF WHITTER
2027/2028 BUDGET
BUDGETED CASH AND INVESTMENTS ALL FUNDS

	Actual 1/1/2026	Projected 12/31/2028
General Fund	$ 2,422,843	2,847,895
GF MRRF	866,163	251,163
PW Equipment Fund	468,219	287,034
City Park Fund	88,760	0
CPV Fund	1,685,600	1,034,734
Grant Funds	6,918	-
Water/Sewer Fund	709,116	689,754
Water/Sewer MRRF	1,369,927	1,358,927
Water/Sewer Capital Projects	(44,875)	-
Harbor Fund	999,364	914,198
Harbor MRRF	673,261	706,064
Harbor Capital Projects	980,540	-
Delong Dock Fund	1,507,450	118,218
Motor Pool Fund	114,151	264,028
Compensated Absences Fund	161,086	161,086
Revenue Stabilization Fund	34,788	99,408
* New Permanent Fund	-	958,543
	12,043,311	$ 9,691,052
SUMMARY:		
General Fund-Related	3,845,986	3,386,093
Harbor Fund-Related	2,653,164	1,620,262
Water/Sewer Related	2,034,168	2,048,681
CPV Fund	1,685,600	1,034,734
Delong Dock	1,507,450	118,218
Other	316,943	1,483,065
	12,043,311	$ 9,691,052

* Note: Funds will be recorded in General Fund as Assigned Fund Balance until 2034.

CITY OF WHITTER
2027/2028 BUDGET
BUDGETED REVENUE AND EXPENSE - WHITTIER FALLS PARK FUND (F24)

Account No.	Description:	BUDGET 2026	2027	2028
FUNDING SOURCES:				
	Transfer-In from CPV	$ -	$ 900,000	$ 800,000
		$ -	$ 900,000	$ 800,000
EXPENSES:				
	Whittier Falls Park Capital Project costs	-	900,000	888,760
	TOTAL EXPENSES:	$ -	$ 900,000	$ 888,760
NET SURPLUS:		$ -	$ -	$ (88,760)

Cash Projection:	
Cash Balance at 1/1/2026:	$ 88,760
Budgeted Surplus (Deficit) in 2026	-
Budgeted Surplus (Deficit) in 2027	-
Budgeted Surplus (Deficit) in 2028	(88,760)
Estimated Cash Balance at 12/31/2026:	$ 0

CITY OF WHITTER

2027 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE

(Effective January 1, 2027 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

Between steps: 5.0%
Between steps: 2.5%

Cola: 2.20%

HOURLY PAY RATE

Dept.	Job Title	Level with **5.0%** increase between steps				Level with **2.5%** increase between steps							
		A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	16.11	16.92	17.76	18.65	19.12	19.59	20.08	20.59	21.10	21.63	22.17	22.72
01-400	Receptionist/Office Assistant	19.33	20.29	21.31	22.37	22.93	23.50	24.09	24.69	25.31	25.94	26.59	27.26
01-400	Accounting Technicians	30.78	32.32	33.93	35.63	36.52	37.43	38.37	39.33	40.31	41.32	42.35	43.41
01-510	Police Officer	31.42	32.99	34.64	36.37	37.28	38.21	39.17	40.15	41.15	42.18	43.24	44.32
01-600	Laborer I	17.71	18.59	19.52	20.50	21.01	21.54	22.07	22.63	23.19	23.77	24.37	24.98
01-600	Laborer II	24.65	25.88	27.17	28.53	29.25	29.98	30.73	31.49	32.28	33.09	33.92	34.76
01-600	Laborer III	32.96	34.60	36.33	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.35	46.48
01-600	Water/Wastewater Operator	32.96	34.60	36.33	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.35	46.48
01-600	Mechanic Operator	32.33	33.95	35.65	37.43	38.37	39.33	40.31	41.32	42.35	43.41	44.49	45.61
01-800	Parks & Rec Operations Manager	32.34	33.95	35.65	37.43	38.37	39.33	40.31	41.32	42.35	43.41	44.50	45.61
51-800	Harbor Technician	16.11	16.92	17.76	18.65	19.12	19.59	20.08	20.59	21.10	21.63	22.17	22.72
51-800	Harbor Office Assistant I	19.33	20.29	21.31	22.37	22.93	23.50	24.09	24.69	25.31	25.94	26.59	27.26
51-800	Harbor Office Assistant II	21.90	22.99	24.14	25.35	25.98	26.63	27.30	27.98	28.68	29.40	30.13	30.89
51-800	Harbor Officer I	17.71	18.59	19.52	20.50	21.01	21.54	22.07	22.63	23.19	23.77	24.37	24.98
51-800	Harbor Officer II	23.49	24.66	25.89	27.19	27.87	28.56	29.28	30.01	30.76	31.53	32.32	33.12
51-800	Harbor Finance - Deputy F/D	36.33	38.15	40.05	42.06	43.11	44.19	45.29	46.42	47.58	48.77	49.99	51.24

ANNUAL PAY

Dept.	Job Title												
	Work Student	33,508	35,184	36,943	38,790	39,760	40,754	41,773	42,817	43,887	44,984	46,109	47,262
01-400	Receptionist/Office Assistant	40,197	42,207	44,317	46,533	47,696	48,889	50,111	51,364	52,648	53,964	55,313	56,696
01-400	Accounting Technicians	64,017	67,218	70,579	74,108	75,961	77,860	79,806	81,801	83,847	85,943	88,091	90,294
01-510	Police Officer	65,355	68,623	72,054	75,657	77,548	79,487	81,474	83,511	85,599	87,739	89,932	92,180
01-600	Laborer I	36,831	38,673	40,606	42,637	43,702	44,795	45,915	47,063	48,239	49,445	50,681	51,948
01-600	Laborer II	51,266	53,829	56,520	59,346	60,830	62,351	63,910	65,507	67,145	68,824	70,544	72,308
01-600	Laborer III	68,548	71,976	75,575	79,353	81,337	83,371	85,455	87,591	89,781	92,026	94,326	96,684
01-600	Water/Wastewater Operator	68,548	71,976	75,575	79,353	81,337	83,371	85,455	87,591	89,781	92,026	94,326	96,684
01-600	Mechanic Operator	67,254	70,617	74,147	77,855	79,801	81,796	83,841	85,937	88,085	90,288	92,545	94,858
01-800	Parks & Rec Operations Manager	67,259	70,622	74,153	77,861	79,807	81,802	83,848	85,944	88,092	90,295	92,552	94,866
51-800	Harbor Technician	33,508	35,184	36,943	38,790	39,760	40,754	41,773	42,817	43,887	44,984	46,109	47,262
51-800	Harbor Office Assistant I	40,197	42,207	44,317	46,533	47,696	48,889	50,111	51,364	52,648	53,964	55,313	56,696
51-800	Harbor Office Assistant II	45,548	47,825	50,217	52,727	54,046	55,397	56,782	58,201	59,656	61,148	62,676	64,243
51-800	Harbor Officer I	36,831	38,673	40,606	42,637	43,702	44,795	45,915	47,063	48,239	49,445	50,681	51,948
51-800	Harbor Officer II	48,849	51,292	53,856	56,549	57,963	59,412	60,897	62,419	63,980	65,579	67,219	68,899
51-800	Harbor Finance - Deputy FD	75,566	79,345	83,312	87,478	89,664	91,906	94,204	96,559	98,973	101,447	103,983	106,583

Initial hire pay Level is determined based on qualifications and experience. Increases in Level are to be awarded on the basis of merit for above-average job performance.
All pay increases must be approved by the city manager.

Cola: 2.20%

SALARIED (exempt) POSITIONS:

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L	Contracts
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	45.32	47.59	49.97	52.46	55.09	56.47	57.88	59.32	60.81	62.33	63.89	65.48	
01-400	Finance Director	45.32	47.59	49.97	52.46	55.09	56.47	57.88	59.32	60.81	62.33	63.89	65.48	76.92
01-510	Public Safety Director	45.32	47.59	49.97	52.46	55.09	56.47	57.88	59.32	60.81	62.33	63.89	65.48	76.92
01-600	Public Works Director	43.16	45.32	47.59	49.97	52.47	53.78	55.12	56.50	57.91	59.36	60.84	62.36	
51-800	Harbormaster	43.16	45.32	47.59	49.97	52.47	53.78	55.12	56.50	57.91	59.36	60.84	62.36	74.79
01-520	Fire/EMS Chief	43.16	45.32	47.59	49.97	52.47	53.78	55.12	56.50	57.91	59.36	60.84	62.36	
01-400	City Clerk	39.30	41.27	43.33	45.50	47.77	48.97	50.19	51.45	52.73	54.05	55.40	56.79	
01-510	Police Lieutenant	39.30	41.27	43.33	45.50	47.77	48.97	50.19	51.45	52.73	54.05	55.40	56.79	
01-530	Fire/EMS Captain	39.30	41.27	43.33	45.50	47.77	48.97	50.19	51.45	52.73	54.05	55.40	56.79	
51-800	Deputy Harbormaster	39.30	41.27	43.33	45.50	47.77	48.97	50.19	51.45	52.73	54.05	55.40	56.79	
01-530	EMT I	22.55	23.68	24.86	26.11	26.76	27.43	28.11	28.82	29.54	30.28	31.03	31.81	
01-530	EMT II	29.80	31.29	32.86	34.50	35.36	36.25	37.15	38.08	39.03	40.01	41.01	42.04	
01-530	Fire/EMS Lieutenant	37.44	39.31	41.27	43.34	44.42	45.53	46.67	47.84	49.03	50.26	51.52	52.80	

Dept.	Job Title													
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	94,268	98,981	103,930	109,126	114,583	117,447	120,384	123,393	126,478	129,640	132,881	136,203	
01-400	Finance Director	94,268	98,981	103,930	109,126	114,583	117,447	120,384	123,393	126,478	129,640	132,881	136,203	159,989
01-510	Public Safety Director	94,268	98,981	103,930	109,126	114,583	117,447	120,384	123,393	126,478	129,640	132,881	136,203	159,989
01-600	Public Works Director	89,780	94,269	98,982	103,931	109,128	111,856	114,652	117,519	120,457	123,468	126,555	129,719	
51-800	Harbormaster	89,780	94,269	98,982	103,931	109,128	111,856	114,652	117,519	120,457	123,468	126,555	129,719	155,566
01-520	Fire/EMS Chief	89,780	94,269	98,982	103,931	109,128	111,856	114,652	117,519	120,457	123,468	126,555	129,719	
01-400	City Clerk	81,753	85,841	90,133	94,640	99,372	101,856	104,402	107,012	109,688	112,430	115,241	118,122	
01-510	Police Lieutenant	81,753	85,841	90,133	94,640	99,372	101,856	104,402	107,012	109,688	112,430	115,241	118,122	
01-530	Fire/EMS Captain	81,753	85,841	90,133	94,640	99,372	101,856	104,402	107,012	109,688	112,430	115,241	118,122	
51-800	Deputy Harbormaster	81,753	85,841	90,133	94,640	99,372	101,856	104,402	107,012	109,688	112,430	115,241	118,122	
01-530	EMT I	46,907	49,253	51,715	54,301	55,659	57,050	58,476	59,938	61,437	62,972	64,547	66,160	
01-530	EMT II	61,989	65,089	68,343	71,760	73,554	75,393	77,278	79,210	81,190	83,220	85,300	87,433	
01-530	Fire/EMS Lieutenant	77,869	81,763	85,851	90,144	92,397	94,707	97,075	99,502	101,989	104,539	107,152	109,831	

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in Level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager. Contracts can be based on higher salary due to foregoing certain benefits (for example, retirement|health insurance|social security).

CITY OF WHITTER

2028 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE

(Effective January 1, 2028 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

Between steps: 5.0%
Between steps: 2.5%

Cola: 2.10%

HOURLY PAY RATE

Dept.	Job Title	Level with **5.0%** increase between steps				Level with **2.5%** increase between steps							
		A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
01-400	Receptionist/Office Assistant	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
01-400	Accounting Technicians	31.43	33.00	34.65	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.33
01-510	Police Officer	32.08	33.68	35.37	37.14	38.06	39.02	39.99	40.99	42.02	43.07	44.14	45.25
01-600	Laborer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
01-600	Laborer II	25.17	26.43	27.75	29.13	29.86	30.61	31.37	32.16	32.96	33.79	34.63	35.50
01-600	Laborer III	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Water/Wastewater Operator	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Mechanic Operator	33.01	34.66	36.39	38.21	39.17	40.15	41.15	42.18	43.23	44.31	45.42	46.56
01-800	Parks & Rec Operations Manager	33.02	34.67	36.40	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.44	46.57
51-800	Harbor Technician	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
51-800	Harbor Office Assistant I	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
51-800	Harbor Office Assistant II	22.36	23.48	24.65	25.88	26.53	27.19	27.87	28.57	29.29	30.02	30.77	31.54
51-800	Harbor Officer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
51-800	Harbor Officer II	23.98	25.18	26.44	27.76	28.46	29.17	29.90	30.65	31.41	32.20	33.00	33.83
51-800	Harbor Finance - Deputy F/D	37.09	38.95	40.89	42.94	44.01	45.11	46.24	47.40	48.58	49.80	51.04	52.32

ANNUAL PAY

Dept.	Job Title												
	Work Student	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
01-400	Receptionist/Office Assistant	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
01-400	Accounting Technicians	65,367	68,635	72,067	75,670	77,562	79,501	81,489	83,526	85,614	87,754	89,948	92,197
01-510	Police Officer	66,726	70,062	73,565	77,244	79,175	81,154	83,183	85,263	87,394	89,579	91,819	94,114
01-600	Laborer I	37,610	39,491	41,465	43,539	44,627	45,743	46,886	48,059	49,260	50,492	51,754	53,048
01-600	Laborer II	52,349	54,966	57,714	60,600	62,115	63,668	65,260	66,891	68,564	70,278	72,035	73,835
01-600	Laborer III	69,996	73,496	77,171	81,030	83,055	85,132	87,260	89,442	91,678	93,970	96,319	98,727
01-600	Water/Wastewater Operator	69,996	73,496	77,171	81,030	83,055	85,132	87,260	89,442	91,678	93,970	96,319	98,727
01-600	Mechanic Operator	68,659	72,092	75,696	79,481	81,468	83,505	85,592	87,732	89,925	92,173	94,478	96,840
01-800	Parks & Rec Operations Manager	68,680	72,114	75,719	79,505	81,493	83,530	85,619	87,759	89,953	92,202	94,507	96,870
51-800	Harbor Technician	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
51-800	Harbor Office Assistant I	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
51-800	Harbor Office Assistant II	46,509	48,834	51,276	53,840	55,185	56,565	57,979	59,429	60,914	62,437	63,998	65,598
51-800	Harbor Officer I	37,610	39,491	41,465	43,539	44,627	45,743	46,886	48,059	49,260	50,492	51,754	53,048
51-800	Harbor Officer II	49,885	52,380	54,998	57,748	59,192	60,672	62,189	63,743	65,337	66,970	68,645	70,361
51-800	Harbor Finance - Deputy FD	77,153	81,011	85,062	89,315	91,547	93,836	96,182	98,587	101,051	103,578	106,167	108,821

Initial hire pay Level is determined based on qualifications and experience. Increases in Level are to be awarded on the basis of merit for above-average job performance.
All pay increases must be approved by the city manager.

Cola: 2.10%

SALARIED (exempt) POSITIONS:

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L	Contracts
		Level with 5.0% increase between steps							Level with 2.5**%** increase between steps					
01-400	Assistant City Manager	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	
01-400	Finance Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-510	Public Safety Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-600	Public Works Director	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
51-800	Harbormaster	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	76.36
01-520	Fire/EMS Chief	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
01-400	City Clerk	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-510	Police Lieutenant	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	Fire/EMS Captain	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
51-800	Deputy Harbormaster	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	EMT I	23.02	24.17	25.38	26.65	27.32	28.00	28.70	29.42	30.16	30.91	31.68	32.47	
01-530	EMT II	30.43	31.95	33.54	35.22	36.10	37.00	37.93	38.88	39.85	40.85	41.87	42.91	
01-530	Fire/EMS Lieutenant	38.23	40.14	42.14	44.25	45.36	46.49	47.65	48.85	50.07	51.32	52.60	53.92	

Dept.	Job Title													
		Level with 5.0% increase between steps							Level with 2.5**%** increase between steps					
01-400	Assistant City Manager	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	
01-400	Finance Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-510	Public Safety Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-600	Public Works Director	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
51-800	Harbormaster	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	158,830
01-520	Fire/EMS Chief	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
01-400	City Clerk	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-510	Police Lieutenant	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	Fire/EMS Captain	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
51-800	Deputy Harbormaster	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	EMT I	47,889	50,283	52,798	55,437	56,823	58,244	59,700	61,193	62,722	64,290	65,898	67,545	
01-530	EMT II	63,286	66,450	69,772	73,261	75,093	76,970	78,894	80,867	82,888	84,960	87,084	89,261	
01-530	Fire/EMS Lieutenant	79,511	83,486	87,660	92,043	94,345	96,703	99,121	101,599	104,139	106,742	109,411	112,146	

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in Level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager. Contracts can be based on higher salary due to foregoing certain benefits (for example, retirement|health insurance|social security).

General Fund Administrative Fee Allocations to Enterprise Funds

Allocation of General Fund Employee Costs to Harbor

	BUDGET				
	2028	2027	2026	2025	2024
City Manager	52,361	51,384	45,088	45,088	43,889
Asst City Manager	39,888	39,922	39,124	39,124	39,845
City Clerk	-	-	14,707	14,404	13,009
Finance Director	31,690	31,056	37,422	37,422	37,428
Payroll	28,370	33,428			
Accounts Payable	19,241	18,188			
HR	-	-	27,324	27,324	30,024
	$ 171,550	$ 173,978	$ 163,665	$ 163,362	$ 164,195

	Percent of GF Salary/Benefits Allocated to Harbor				
	2028	2027	2026	2025	2024
City Manager	20%	20%	20%	20%	20%
Asst City Manager	20%	20%	20%	20%	20%
City Clerk	0%	0%	10%	10%	10%
Finance Director	15%	15%	20%	20%	20%
Payroll	25%	25%	0%	0%	0%
Accounts Payable	15%	15%	0%	0%	0%
HR	0%	0%	25%	25%	25%

Allocation of General Fund Employee Costs to Water and Sewer

	BUDGET				
	2028	2027	2026	2025	2024
City Manager	13,090	12,846	11,272	11,272	10,972
Asst City Manager	9,972	9,980	9,781	9,781	9,961
City Clerk	-	-	14,707	14,404	13,009
Finance Director	42,253	41,408	37,422	37,422	37,428
Payroll	28,370	27,041	-	-	-
Accounts Payable	12,827	12,125	-	-	-
HR	-	-	27,324	27,324	30,024
	$ 106,512	$ 103,400	$ 100,506	$ 100,203	$ 101,394

	Percent of Salary/Benefits Allocated to Water/Sewer				
	2028	2027	2026	2025	2024
City Manager	5%	5%	20%	20%	5%
Asst City Manager	5%	5%	20%	20%	5%
City Clerk	0%	0%	10%	10%	10%
Finance	20%	20%	20%	20%	20%
Payroll	25%	25%	0%	0%	0%
Accounts Payable	10%	10%	0%	0%	0%
HR	0%	0%	25%	25%	25%

CITY OF WHITTIER
DEBT SERVICE SCHEDULE - 2027 and 2028

	2027		2028	
	Principal	Interest	Principal	Interest
HARBOR DEBT SERVICE				
2017 Harbor Revenue Bonds	95,000	59,150	100,000	54,275
2025 Harbor Revenue Bonds	100,000	216,325	105,000	211,325
	$ 195,000	**$ 275,475**	**$ 205,000**	**$ 265,600**

2017 Bonds:		
Beginning of Year Bond Balance	1,325,000	1,230,000
End of Year Bond Balance	1,230,000	1,130,000
2025 Bonds:		
Beginning of Year Bond Balance	4,160,000	4,060,000
End of Year Bond Balance	4,060,000	3,955,000
Total Bond Balance 12/31:	$ 5,290,000	$ 5,085,000

	2027		2028	
	Principal	Interest	Principal	Interest
WATER/WASTEWATER DEBT SERVICE:				
2024 SRF Loan- Lift Station No. 5	**$ 33,475**	**$ 15,662**	**$ 33,475**	**$ 14,838**

Beginning of Year Loan Balance	636,019	602,544
End of Year Loan Balance	$ 602,544	$ 569,069

	2027		2028	
	Principal	Interest	Principal	Interest
MOTOR POOL FUND:				
CAT Motor Grader	**$ 70,149**	**$ 19,338**	**$ 73,649**	**$ 15,838**

Beginning of Year Loan Balance	387,540	317,391
End of Year Loan Balance	$ 317,391	$ 243,742

Total City of Whittier Debt Balance End-of-Year:			
	2026	2027	2028
2017 Harbor Bonds	$ 1,325,000	$ 1,230,000	$ 1,130,000
2025 Harbor Bonds	4,160,000	4,060,000	3,955,000
2024 Wastewater Lift Station #5 Loan	636,019	602,544	569,069
2026 Motor Grader Loan	387,540	317,391	243,742
	$ 6,508,559	$ 6,209,935	$ 5,897,812

CITY OF WHITTIER, ALASKA
2027/2028 BUDGET POLICIES

1. General Fund – Fund Balance Policy

The City should maintain a level of unassigned fund balance equal to at least 9-12 months of expenditures and transfers-out[1]. A sufficient level of reserves is considered that which can cover unanticipated revenue shortfalls, unforeseen needs, and emergencies, contribute to replacing existing infrastructure, and cover the potential shortfall of all other City funds.

A. When the level of Unassigned Fund Balance is not within the desired range, a plan should be developed to bring fund balance to within the desired range within three years.
B. When the level of Unassigned Fund Balance is below the desired range, withdrawals from Unassigned Fund Balance should be limited to emergency purposes.
C. For the period from 2027 through 2033, Unassigned Fund Balance is not expected to fall within the desired range due to the City's purchase of land from the Alaska Railroad at an expected cost > $4.5 million. During this period, the City will place 100% of lease revenues from Glacier Creek lease and Princess cruise facility lease into a separate account within Assigned Fund Balance in the General Fund. In 2034 it is expected the Unassigned Fund Balance will fall within policy band due to property tax revenues on Glacier Creek lease, at which time the Permanent Fund Assigned Fund Balance will be transferred out of the General Fund and into its own Permanent Fund.

Fund Balance Considerations: The predictability of revenues (i.e. sales tax, property tax, ground-based passenger fee, visitor numbers); Vulnerability to single-source economic drivers (tourism, seafood industry); Volatility of expenditures; Exposure to one-time outlays (natural disasters, immediate capital outlays, state budget cuts); Drain on General Fund reserves from shortfalls in other Funds; Availability of resources in other Funds

2. One-Time Revenue Policy

One-time revenues (such as grant administration fees, sales of fixed assets, legal settlements, etc.) should *not* be utilized to fund ongoing expenditures but should be used to fund capital repairs and replacement. The use of one-time revenues to fund annual budgets promotes structural budget deficits in future years. To the extent that the General Fund Unassigned Fund Balance has reached 9 months of expenditures and transfers-out, *one-time revenues* will be allocated annually to a Capital Replacement Fund.

3. Revenue Stabilization Account Policy

The City has established a Revenue Stabilization Fund to maintain financial resources to protect against the need to reduce service levels or raise taxes or fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City will accumulate sufficient reserves in this Fund equal to ten percent of the General Fund's annual revenues[2]. This level of reserve is based on the City's increasing dependence on the visitor and seafood industries for the generation of sales tax, fish taxes, CPV funds, camping fees, Ground Fee, and cruise-related lease reenues, etc.

4. Compensated Absences Fund Policy

The City should has established an internal service fund for the purpose of accumulating cash to pay for accrued but unused portion of annual leave for General Fund employees. This account is designated solely for the payment of accumulated leave.

[1] In 2028 the Policy requires Unassigned Fund Balance equal to between $4,400,310 (9 mos) and $5,867,080 (12 mos). The Unassigned Fund Balance is estimated at $981,824 or representing 2.0 months' reserves. However, including the Permanent Fund contributions within Assigned Fund Balance in the GF, balance is $1,940,367 or 4 months' reserves.
[2] Current goal $471K. By the end of 2028 the Fund will be at 21% of its 100% funding target.

5. Capital Replacement Fund Policy

The City should consider designating 50% of the prior year's annual surplus[3] into a Capital Replacement Fund for the purpose of financing major capital maintenance and repairs (defined as items exceeding $20,000) in any year where the General Fund Unassigned Fund Balance is within the band of established policy levels[4]. Expenditures from this Fund require specific appropriation from the City Council before being spent.

6. Sales of General Fixed Assets

Revenue from the sales of general fixed assets should be added to the Capital Replacement Fund or, in the case where surplus sales reflect the sale of vehicles and/or heavy equipment, General Fund surplus sales revenues should be placed in the Motor Pool for the benefit of the department which owned the assets being sold. In the case where surplus sales represent the sale of vehicles and/or heavy equipment from other Funds (Harbor, Water/Sewer), revenues should be placed in the Motor Pool for the benefit of that Fund's purchase of future vehicles/heavy equipment.

7. Recurring Fund Source for Capital

The City should seek recurring funding sources to fund capital needs so that capital spending is not given last priority in competing for limited financial resources.[5] Beginning 2034 and thereafter, the City will utilize the majority of Property Taxes generated from the Glacier Creek cruise parcel for the purpose of funding the General Fund Major Repair and Replacement Fund to ensure a stable source of funding for general government capital assets and infrastructure.

8. Motor Pool Appropriation Control

Motor Pool reserves should be preserved for the sole intended purpose of replacing City heavy equipment and vehicles, based on the established goals of minimizing fluctuations to annual operating budgets and exercising fiscal prudence in saving for replacement of the City's fleet.

A. Loans issued from the Motor Pool to the other City Funds (if any) will be repaid with interest to the Motor Pool to safeguard the viability of the long-range vehicle and heavy equipment replacement plan.
B. The City will establish a Fleet Replacement Plan to be approved by the City Council. The Plan will allow for the routine and timely replacement of City vehicles and equipment at certain mileage or hour intervals per unit type, with the primary goals of maximizing safety, minimizing repair costs and achieving reasonable trade-in value.

9. Enterprise Fund Rate Reviews

Utility and Harbor rates should be reviewed annually to determine if they are adequate to cover annual operating and capital costs, plus the annual cost of depreciation. Tariffs should be adjusted to rise based on, at a minimum, CPI annually, to reduce rate shock. Recommendations for rate adjustments beyond CPI should be made annually to the City Council.

10. Enterprise Fund Depreciation (MRRF) Funds

The City has established a major repair and replacement fund (MRRF) for the Harbor and the Water/Wastewater utilities. The purpose of the MRRF is to forward-fund replacement of major components of an enterprise fund's

[3] Defined as the difference between revenues plus transfers-in versus expenditures plus transfers-out.

[4] Limit on Allocation of Surplus: The allocation of surplus funds from the General Fund to the Capital Replacement Fund should occur only when the General Fund Unassigned Fund Balance exceeds 6 months' reserves and should not draw the unassigned fund balance below 6 months' reserves.

[5] The City has identified a recurring source of funds to fund capital needs in the General Fund (beginning 2034, utilizing Real Property Tax revenues from Glacier Creek terminal and tidelands parcels. However, a recurring source of funds should be identified for the replacement of Water/Wastewater Enterprise Fund capital assets and infrastructure.

infrastructure and capital assets as a means of essentially "funding depreciation", or setting aside sufficient monies to replace the assets that are being "used up" each year. This ensures generational equity in that all users of these enterprise funds are helping to pay for the infrastructure and capital assets that they are benefitting from, rather than to assess only the generation that has to pay for the initial bonds to fund major assets. As the operational capacity of the Delong Dock matures, the City should consider establishing a MRRF Fund for the Delong Dock.

11. Depreciation Funding Policy

    The policy of the City shall be to work toward funding a minimum of 100% of the annual rate of depreciation, recognizing that failure to establish adequate reserves for the replacement of plant and equipment shifts the financial burden of such major repairs and replacement, to future generations, creating an imbalance of inter-generational equity.

    "Funding depreciation" is defined as either placing equivalent cash into the MRRF Fund or spending on capital repairs valued greater than $20,000 such that the total amount invested in major maintenance and repair is at least 100% of the annual depreciation. Investments in new infrastructure are not considered investments in capital for the purposes of depreciation funding since they do not replace existing infrastructure.
    Exception: Where Council determines that a specific enterprise fund asset will not be replaced at ratepayer or taxpayer cost, but will only be replaced through grants, or not be replaced at all, it may be prudent not to fund depreciation on that item.

    Due to the deteriorated condition of assets in the City's Enterprise Funds, an asset condition study should be prepared and updated no less than every five years to determine the estimated replacement cost of all major assets in each Fund. The estimated life and estimated remaining life of each asset should be calculated. The value of depreciation should be computed not on the historic cost of assets but on the estimated replacement cost. This will adjust the value of depreciation by inflation, giving a more realistic estimate of the true value of reserves to be set aside to replace existing assets.

12. Tax Cap Policy

    Periodically review the City's tax cap on sales of items exceeding the cap to ensure that the cap does not erode the City's funding availability over time.

13. Cash Flow Projections Policy

    When presenting the budget to the City Council for each Fund, the budget should include current cash flow data as well as the expected impact on Cash as a result of the proposed budget. Cash flow data should be current and should include the impact of any appropriations made in the year prior to the proposed Budget, so Council and the public are fully aware of the impact on cash of budget projections for each Fund.

14. Pay Schedule Policy

    The proposed budget document should include the proposed Pay Plan Schedule listing the pay ranges for each position, plus indicate whether the proposed budget includes a cost-of-living adjustment. The City Council will annually consider whether to authorize a cost-of-living adjustment to the Pay Plan to avoid wages falling below competitive market rates.

15. Enterprise Fund Reserve Policy[6]

    Due to the deteriorated condition of assets in the City's Enterprise Funds, the City should maintain a level of Enterprise Fund Reserves of between 9 and 12 months total expenses plus routine transfers-out, subtracting out depreciation. In this case, "reserves" is considered to be Cash and Investments, excluding bond reserves.

16. Permanent Fund Policy

[6] For 2026, Reserves needed in each fund are as follows: Water/Wastewater EF = $324K to $465K; Harbor EF = $1.67 million to $2.27 million; Delong Dock EF = $145K to $199K.

Beginning 2026, the City will begin funding a newly-established Permanent Fund to be funded through the transfer of 100% of Cruise Terminal lease revenues from the HAP Cruise Terminal Lease and the Huna-Totem Lease. Until 2034, these monies will be set aside as General Fund Assigned Balance; thereafter, the accumulated balance will be transferred out of the General Fund to the Permanent Fund where it will remain in perpetuity. The City Council will establish the legal authority for the Fund, including the appropriate mechanism for utilizing proceeds from the Fund, via Ordinance. The Council could decide that the principal of the fund "shall not be spent but shall be held perpetually in trust for the benefit of the present and future generations of Whittier residents." The Policy should include the means by which investments are managed, as well as the amount of investment earnings that may be drawn from the Fund annually (for example, no more than 4% of the corpus, or a percent of the annual investment earnings). When the Fund achieves are certain yet-to-be-defined threshold, the City will consider establishing a Permanent Fund Investment Committee to review the fund's asset allocation to maximize the investment yields on the Fund.

17. Water-Borne Passenger Fee Policy

    Effective January 1, 2025, the City implemented a water-borne passenger fee of $8 per passenger, as approved via Ordinance 2024-004 on May 21, 2024, the purpose of which is to create a sustainable funding source to replace Harbor District and Harbor Basin infrastructure and capital assets. Funds from this Fee are initially deposited into the Harbor Major Repair and Replacement Fund (MRRF). The first priority for use of these funds is to pay for Harbor-related debt service costs. The second priority use is to replace capital infrastructure and capital assets which are part of the Harbor Enterprise Fund. The use of these fees will be approved only by Resolution or Ordinance of the City Council, including via amounts budgeted in the Harbor MRRF.

18. Ground Passenger Fee Policy

    Effective January 1, 2026, the City Council implemented a ground-based passenger fee of $5 per passenger assessed to passengers utilizing ground-transportation in Whittier (train, bus, shuttle, etc.). Funds from this fee will mitigate the impact of increased utilization of city services by commercial recreational businesses and their passengers. Proceeds of this fee can be used for, but are not limited to: upsizing and constructing local roads (but are expressly prohibited from being used for state or federal roads), sidewalks, bike paths; paving, sealing, striping parking lots; signage, addressing traffic bottlenecks, covered visitor waiting areas, water and sewer infrastructure to address capacity constraints; ensuring adequate public safety services (police, fire, EMS); museum services; parks and recreation services; visitor services; economic development; and public works projects that improve the state of capital assets and infrastructure.

CITY OF WHITTIER

To: Whittier City Council
From: City Manager Jackie C. Wilde
Re: City Manager Report for October Council Meeting

This month's report captures significant progress and critical updates across multiple departments, showcasing the City's continued commitment to infrastructure development, financial accountability, and community engagement.

City Manager Office

Since our September 22 meeting, staff have balanced daily operations and project work with hosting the USS Ted Stevens commissioning festivities. This period also brought recognition of Whittier's military history and progress toward community improvements.

USS Ted Stevens Commissioning

Whittier hosted the commissioning of the USS Ted Stevens on October 3 at the Princess Cruise Terminal. Preparations and the week's activities required coordination among City departments, the Commissioning Committee, military representatives, terminal partners, businesses, and volunteers.

Thank you to everyone who contributed their time, resources, and work to welcome the crew, their families, and our visitors. Our staff handled responsibilities beyond their daily assignments while continuing to serve the community.

Whittier was built by and for the military, making this commissioning especially meaningful. To the crew of the USS Ted Stevens: you will always have a home in Whittier.

American World War II Heritage City Designation

Whittier's American World War II Heritage City designation was celebrated during the commissioning festivities. This recognition honors our community's military origins and its role in the nation's World War II history.

Securing this designation has been a project I have worked toward with support from partners who helped bring it to completion. I want to recognize our federal delegation—Senator Dan Sullivan, Senator Lisa Murkowski, and Congressman Nick Begich—for their support in achieving this designation. I also especially appreciate Kara Moriarty's work in helping make it a reality.

Whittier's history deserves recognition, and this designation provides an opportunity to preserve and share that history with residents and visitors.

Whittier Falls Park

The previously purchased playground equipment has been placed at Whittier Falls Park. The next planned improvements include adding topsoil and hydroseeding an area for a soccer field.

Additional park features are anticipated for 2027, subject to funding and final decisions. These improvements will continue building a place for children, families, and residents to gather and enjoy the community.

Community Memorials and Historic Preservation
The Chamber has renewed discussions about commemorative plaques on City benches honoring longtime Whittier businesses, including Bread n Butter Charters and Fee's Custom Seafood. Staff are also looking into plaques for the memorial wall. Further discussion will help establish a consistent approach to recognizing people and businesses with lasting connections to Whittier.

Whittier Community School also proposed a USS Ted Stevens commissioning time capsule. I expressed support for the idea and suggested that the planned World War II park may be a fitting location. The contents, placement, and arrangements remain to be developed.

Lease Administration
Administration continues working on lease matters, including application review, appraisal coordination, and proposed updates to lease procedures. Further information will be brought forward as this work progresses.

Upcoming Community Activities
Whittier Fire & EMS is planning its Fire Prevention Month open house and barbecue for **October 23, from 4–9 p.m. at the fire station**, along with participation in Halloween "Truck or Treat." On October 31st

Finance Department Report

This report reflects an abbreviated look at finance-related activities through the end of September, 2026, with financial statements through August, 2026, where 66.7% of the fiscal year has elapsed.

FINANCE ACTIVITIES:

2027/2028 Biennial Budget

Staff completed preparation of the 2027/2028 Biennial Operating Budget and the Ten-Year Capital Improvement Plan for the period 2027-2036. The budget was presented in work sessions on October 7 and 8, with public hearings set for Council meetings on October 20 and November 17. The budget sets the City on a positive financial footing into the future, with the goal of 2034 being a pivotal turning point where General Fund reserves are expected to fall within policy bands for the first time, and the newly-created Permanent Fund will have a balance of $2.8 million. Long-term financial stability has been the theme of this budget process, with contributions to the Revenue Stabilization Fund (at 22% of target), increased Motor Pool Fund to forward-fund replacement of police, EMS, public works, harbor and water/sewer vehicles, additions to the Permanent Fund, and significant contributions to City-wide capital improvements.

Capital Improvement Funding

Funding has been identified for 2027/2028 capital improvements, including a new year-round harbor restroom in the Harbor Loop, BTI asbestos mitigation, housing infrastructure improvements, completion of the Whittier City Park, engineering and design of Lu Young Park improvements, replacement of ambulance(s), road paving, engineering and design on Whittier Core street/sidewalk/stormwater improvements, completion of the Water Well Replacement Project and the current phase of Shotgun Cove Road extension, Fire/EMS ALMR radios for inter-agency interoperability, Public Safety Building window and door repairs, new trash receptacles/dumpsters, Delong Dock engineering/design, and numerous other capital projects. Funding has also been identified for the purchase of Alaska Railroad lands in the Whittier harbor, the parking/campground area, and other parcels approved for purchase by the City Council.

Permanent Fund

A new Permanent Fund will fund “something for us”; essentially a Fund to help offset impacts to the residents of Whittier, of offering cherished waterfront land, for economic development. The Fund is seeded with 100% of lease revenues associated with the cruise ship facilities in Whittier; Princess Cruises and the Glacier Creek tidelands and upland cruise facilities. The first year of funding was in 2026 and contributions through 2033 will remain in the General Fund, segregated as Assigned Fund Balance. In approximately 2034 when the General Fund reserves - excluding the Permanent Fund holdings - falls within the City’s General Fund reserves policy bands, the funding will be transferred into the newly-created standalone Permanent Fund, at an expected balance of $2.8 million. Thereafter, interest earnings and/or a draw of the corpus can be used to ensure the focus remains on improvements to Whittier’s quality of life for local residents. It is expected that in the off-budget year, Council and Administration will seek to memorialize the intent of the Permanent Fund, define authorized uses of funds and the process by which expenditures are identified and approved, and whether and how to invest funds to maximize longer-term stable returns.

GRANTS:

The City is wrapping up grant-related capital projects for the season including ALPAR, Shotgun Cove Road extension, police vehicle electronic upgrades, the Water Well replacement project and Harbor Phase III. Work continues on the Safety Action Plan, Buckner Building, BTI asbestos mitigation, Waste Disposal Plan (301H waiver), Harbor restrooms, West Whittier Street water and sewer lines, additional utilities along Glacier Street, expansions of the Whittier City Park, and Delong Dock engineering and design. The City is currently preparing grant applications for a water tanker truck and fire equipment.

FINANCIAL HIGHLIGHTS THROUGH AUGUST

GENERAL FUND: The Cash Balance in the General Fund at August 31 is $2,148,720. Based on 2026 Budgeted expenditures of $5,136,920 that level of cash is sufficient to cover 5.0 months of operations. The City’s budget policy reflects the goal of establishing a reserve of between nine (9) and twelve (12) months, or between $3,852,690 and $5,136,920. The current level of cash is lower than the 9-month goal by $1,703,970. This figure assumes that the contributions to the future

Permanent Fund which were budgeted for 2026, are reported in the General Fund as Assigned Fund Balance, rather transferred out to the Permanent Fund. Once the General Fund reserves reach the lower level of the policy band goal, the Permanent Fund contributions within Assigned Fund Balance will be transferred out of the General Fund into the new Permanent Fund. With the passage of the 2027/2028 Budget, the estimated date on which the General Fund Reserves can be expected to meet the target goal is 2034. This will allow the City to pay for the Alaska Railroad land with its own revenues and without borrowing, explaining the reason the reserve balances are expected to take until 2034 to reach target, after which time the City's finances will be strong, to include an initial Permanent Fund Balance at that time, of $2.8 million.

Revenues through August are at 69%, or actual of $3,859,000 versus budget of $5,589,998, including transfers-in from other Funds. This level of revenue is higher than the previous year through August, by $317,170 due almost entirely to the new Ground Passenger Fee which was not in place in 2025 and which through August, has brought in $301,819 Tax revenues are at 63.2%. Real Property Tax is under budget by $53,043 and Personal Property Tax is over budget by $41,878. Compared with the prior year, Real Property Tax is down by <$8,086> and Personal Property Tax is up by $41,095. The new Ground Passenger Fees took effect January 1, 2026 and are at only 31% of the $975,000 budget at $301,819. Sales Tax revenues are at 66.5% of the annual budget and are higher by $78,370 through August 2026 compared with prior year.

License and Permits are at 69.5% largely reflecting collection of $47,602 in ambulance fees, or $3,594 higher than the prior year through August. Intergovernmental Revenues (from state and federal sources) are at 75.4% of budget, or $213,009 largely due to the receipt of National Forest Receipts and State Revenue Sharing. Federal Grant Funds of $81,600 will be recorded based on the level of expenditures related to the Safety Action Plan grant. This years' receipts are higher by $104,798 than the prior year through August due to the timing of the earlier collection this year for State Revenue Sharing.

Lease revenues are at 103.2% of budget, with land use rent being higher than the annual budget by $3,105, largely reflecting a short-term land use permit related to oil spill drill activities, plus a standard CPI increase on the Alaska Marine Highway System's parking area to the north of the AMHS building and parking area. Overall lease revenues are expected to decline in October when payments are made to the Alaska Railroad for their 40% share of second and third quarter master lease revenues.

The City has received $20,885 in insurance settlements during the year related to the closure of the former APEI insurance pool and the return of equity to the City, as well as awards related to loss control incentive program and safety grants received by the City due to staff participation in training and other loss control measures. The Lease Interest Revenue account is budgeted at $370,188 with zero recorded through August; interest will be recorded at year-end when GASB87 lease allocation entries are confirmed. The delay in recording is based, in part, on the uncertainty related to the timing of the City's purchase of master lease lands from the Alaska Railroad. All budgeted Transfers-In to the General Fund have been recorded.

General Fund expenditures and transfers-out are at 54.8% of budget through August, with 66.7% of the year having elapsed. Transfers between Funds have all been recorded through August. All General Fund

departments are under budget through August except for Administration (76.8%). The Administration department includes a large bad debt expense of $26,576 and legal fees exceed the annual budget by $118,985 largely related to recent legal activities surrounding Council focus on the city manager's contract, expired leases, activities related to the new Ground Fee, disputed driveway permit issues, and other legal matters.

GENERAL FUND MAJOR REPAIR & REPLACEMENT FUND – F72: Cash Balance in the General Fund's Major Repair and Replacement Fund at August 31 is $1,161,018. The purpose of this Fund is to replace capital assets and infrastructure that are not components of the City's enterprise funds (Harbor, Delong Dock, Water/Sewer). This includes things such as land, streets, sidewalks, public restrooms, City-owned condos, stormwater systems, culverts, Public Safety Building, Fire and EMS rescue vehicles and fire trucks, snow removal equipment, vehicles, dispatch equipment, generators, EMS defibrillators and breathing apparatus, dispatch equipment, police equipment, boilers, IT equipment and networks, etc.

WATER AND SEWER FUND: The Cash balance in the Water and Sewer Fund (the "operating fund", Fund 50) is $638,326 in addition to cash available in the Water and Sewer Major Maintenance and Repair Fund (the "capital fund", Fund 75) of $1,361,427. Based on 2026 Budgeted Expenses (excluding depreciation) of $418,309, cash reserves available in the operating fund are sufficient to cover 18.3 months of expenses. Cash reserves available in both the operating and capital funds, are sufficient to cover 57 months of operations.

Water and Sewer Fund revenues through August are at 99.6% of budget, including inter-fund transfers. Compared with the same period in the prior year, revenues are up a total of $124,557 with $60,253 being related to standard operating revenues, and the remainder due primarily to additional grant revenue in 2026 compared with prior year. Water and Sewer Fund revenues are largely seasonal and increased during the busier summer months. Although Great Whittier (the new local seafood processor) did not open in 2026, the impact on revenues was anticipated and budgeted accordingly. Investment income has not been recorded for August. Excluding depreciation, expenses through August are at 79%. This largely reflects $71,522.82 in grant expenses for the Backup Generator; this project was budgeted in 2025 but the project was delayed to 2026 due to constraints in availability of generator equipment. Excluding this item, expenses through August are at 63.8%, or slightly under budget. Compared with the prior year, expenses through August are up by $85,583 which is related to $71,522 in 2026 grant expenses, plus $33,475 in new principal payments for the Lift Station loan for which payments are just beginning in 2026.

WATER/SEWER MRRF: The Cash balance in the Water/Sewer MRRF Fund, as mentioned above, is $1,361,427 to be used for the repair and replacement of major Water and Sewer capital assets. This includes infrastructure such as the City's wastewater lift stations and pumps, automated controls, generators, wellhouses, buildings/plant, vac truck, loader, underground water and sewer lines, other system improvements, water wells, etc. The City is currently undertaking to replace the legacy Water Well System which will increase capacity and water flow to better meet increased demand, plus

improve water pressure needed for firefighting. The project has largely wrapped up for the season, with the well building nearly complete, and all underground piping in place. Electric and natural gas utilities are expected to be installed mid-October, with focus in the Spring 2027 on installation of automated electronic control components and the remainder of plumbing for the project. The 301H waiver and wastewater disposal plan preliminary report is complete and alternatives for safe disposal of sludge will be discussed with Council and included in the 2027/2028 Capital Improvement Plan.

HARBOR FUND: The Cash balance in the Harbor Fund (the "operating fund", Fund 51) is $1,135,860, in addition to cash available in the Harbor Major Repair and Replacement Fund (the "capital fund", Fund 73) of $386,952. Proceeds from the City's Water-Borne Passenger Fee are initially recorded in the MRRF Fund to accumulate resources to pay for repair and replacement of major harbor capital infrastructure and assets. Then, the lion's share of the Fee is transferred to the Harbor Operating Fund to pay the bonded debt on harbor float projects. Based on 2026 Budgeted Expenses (excluding depreciation) of $2,026,967, cash

reserves available in the operating fund are sufficient to cover 6.7 months of expenses. Cash reserves available in both the operating and capital funds (total $1,522,812), are sufficient to cover 9.0 months of operations.

Harbor Fund Revenues through August are at 79% of budget. Transfers-In and Transfers-Out have been fully recorded, increasing cash in the operating Fund. Overall, Charges for Services (includes moorage, utilities, wharfage, launch, parking, etc) are at 77.2%; Lease revenues exceed the annual budget largely because the portion of the lease that is payable to the Railroad, is pending. Garbage revenues were budgeted in 2024 for 2026, prior to Council's increase in the monthly trash fee assessed to leaseholders, so garbage revenues are at 142% of budget, or $12,460 versus a budget of $8,750. Investment income is at 41% of budget with interest allocations not yet posted for August. GASB87 Lease Interest will not be recorded until year-end, and the amount of the lease interest will largely depend on the timing of the sale, if any, of the Alaska Railroad master lease land to the City.

Harbor Fund Expenses through August are at 67.4% despite two large budget-to-actual variances. Finance had expected to transition the Harbor to a convenience fee model, passing along the cost of credit card fees directly to the customer. That project was delayed, causing the harbor to come in over budget on that line item by $62,679, with actual credit card charges of $82,679 versus a budget of $20,000. During the year, the statewide municipal insurance pool transitioned to a new model whereby property is covered for replacement cost versus scheduled value. As a result of risk cost estimators visiting Whittier and valuing the cost to replace Harbor facilities, insurance premiums rise approximately $39,000. This is largely due to the increased value of Whittier's harbor facilities after completion of $8 million in upgrades, but on the positive side, the City will be better covered for property losses in the event of a major adverse event.

HARBOR MRRF (Fund 73): The Cash balance in the Harbor MRRF Fund is $386,952 to be used for the repair and replacement of major Harbor capital assets. This Fund accounts for the Water-Borne Passenger Fee which was implemented in January, 2026, and which accounts for per-passenger fees of $8 set aside entirely to pay for capital asset and infrastructure replacement in the Harbor, to benefit payers of the fee. Revenues through August are entirely related to the Water-Borne Passenger Fee collections of $179,838; these revenues are initially used to cover harbor bond debt (through a

transfer-out to the Harbor Enterprise Fund for debt payments), and then for capital assets and infrastructure. This includes harbor floats, electrical system, harbormaster building and boilers/furnace, harbor water/sewer systems, breakwater, boat ramps, passenger, sheetpiles, grid, fuel float, Ocean Dock, Passenger Dock, City Dock, harbor restrooms, boardwalk, computer systems, cameras, parking meters, pay stations, vehicles, pumpout carts, skiff, crane, backup generator, snowblowers, and other harbor capital assets and infrastructure.

DELONG DOCK (Fund 53): The Cash balance in the Delong Dock Fund is $1,382,778. These reserves are intended for future use as matching funds for the replacement of the dock. The City was recently awarded a PIDP grant in the amount of $4,074,520 for engineering and design of the dock replacement, and the City has applied for a MARAD construction grant to replace the dock. We expect to determine the success of our application in the coming months. The City will commit the reserves from the Delong Dock Fund toward the City's match to replace the dock. Delong Dock actual revenues reflect only a single permit for the use of the dock in the coming year, plus utility fees. Revenues for wharfage related to seafood crossing the dock, are not expected to materialize as a result of very little, if any, product coming across the dock in 2026. This was not anticipated at the start of the season. Interest revenues are $17,342 or 87% of budget, with interest recorded through July. Expenses through August excluding depreciation are at 56% and total $155,108, largely related to insurance, utilities, staffing cost allocations, and outside contractors performing grant-writing. Insurance costs reflect a transition to the new insurance pool which bases property insurance on the replacement cost of assets rather than on stated value. In our case, we have not valued the dock at replacement cost due to the extensive deterioration, but higher premiums result from an increase in the covered stated value compared with the prior year.

City Clerk/Assistant City Manager Report

Brownfields Program

Staff continued coordinating with the Environmental Protection Agency (EPA) and NORTECH as planning moves forward for a Phase II Environmental Site Assessment of the Buckner Building. Check out the updates at https://www.whittieralaska.gov/projects/page/whittier-brownfields-project.

Appraisals

Work continued on the citywide lease appraisal project approved by Council in August. The appraisal effort will provide updated information to support future lease administration decisions and ongoing discussions regarding the City's lease portfolio.

Elections and Council Support

The October 6, 2026 Municipal Election went smoothly, with two council members elected to new three-year terms. A huge thank-you to the Election Board—Alexandra Matsumiya and her crew—for their continued dedication. Without their hard work, there would not be an election at all, and we are grateful for their reliability year after year.

Registration is now open for the **Alaska Municipal League Annual Local Government Conference**, scheduled for **December 7-11, 2026**. Council members interested in attending are

encouraged to notify Administration as soon as possible so travel and registration arrangements can be made.

Police Department Report

Whittier Police Department
Monthly Activity Report – September 2026

Calls by Service Area

Service Area	Calls
Whittier	146
Girdwood Service Area	243
Other	9
Total	398

Narrative Summary

In September 2026, WPD handled 398 calls for service. Excluding Security Checks, Whittier accounted for 100 and Girdwood 105 calls. Serious incidents stood out, including Alarm (5), MVA/Accident (5), Welfare Check (3), Assault (2). Additionally, there were 1 death-related call this month (Cruise Ship). Jurisdictional mix: Whittier 36.7%, Girdwood 61.1%, Other 2.3%.

Bullet-Point Summary

- Whittier: 146 calls. Top types: Traffic (55), EMS/Fire (7), Parking Problem (5).
- Girdwood: 243 calls. Top types: Traffic (61), Disturbance (9), Agency Assist (4).
- Other: 9 calls. Top types: Unspecified in CAD (3), Traffic (2), EMS/Fire (1).

Call Types by Jurisdiction

Call Type	Whittier	Girdwood	Other	Total
Security Check	46	138	1	185
Traffic	55	61	2	118
Disturbance	2	9	0	11
EMS/Fire	7	0	1	8
Agency Assist	3	4	0	7
Parking Problem	5	2	0	7
Phone Call Request	2	4	0	6
Alarm	2	3	0	5
Citizen Assist	3	2	0	5
Information	4	1	0	5
MVA/Accident	1	3	1	5
Unspecified in CAD	0	0	3	3
Welfare Check	0	3	0	3
Animal	2	0	0	2
Assault	1	1	0	2
Dwlr	0	2	0	2
Pd Community Relations	2	0	0	2
Smoke Investigation	2	0	0	2

Suspicious	1	1	0	2
Trespassing	2	0	0	2
911 Abandoned Call	0	1	0	1
Deceased Person	1	0	0	1
Dui	0	1	0	1
Follow Up	0	1	0	1
Foot Patrol	0	0	1	1
Found Property	0	1	0	1
Lost Property	1	0	0	1
Parking Enforcement	1	0	0	1
Pd Training	1	0	0	1
Protective Order	0	1	0	1
Public Assist	0	1	0	1
Public Contact	1	0	0	1
Reddi	0	1	0	1
Stolen Vehicle	0	1	0	1
Theft/Burglary	1	0	0	1
Vehicle Check	0	1	0	1

Citation Information

Service Area	Citations Issued
Whittier	35
Girdwood Service Area	58
Total	93

Unknown address needs to be manually set — see Validation Document.

Fire Department Report

Supported the Ted Stevens Commission Ceremony; several hours spent helping to decorate various venues throughout the city, as well as providing Fire and EMS support to the event. With 2 Temp hires and assistance to WFD from Girdwood FD we were able to fully staff both Medic units and the Engine for the event, ensuring the safety of all the city residents, dignitaries, visitors and Ted Stevens crew during a period of maximum influx to the city.

Whittier Fire and EMS Physician Sponsor have been updated.

Standard Operating Procedures for the department were completed.
Updated and submitted the Whittier Fire and EMS Training Accreditation Manual to the AK State Fire Marshals Office.

All Self-Contained Breathing Apparatus (SCBA's) are now in full compliance.

Fire department is in the process of starting an auxiliary. If anyone is interested in helping please contact the FD.

All the Career staff are now CPR Instructors.

Currently working on RHTP Grant with AML/JIA for EMS vehicle/equipment

FD has received 5 new Volunteer FF applications (several are certified and 2 are Paramedics)

During Sepetember, the Fire Department responded to 35 calls for service, including 22 medical calls, 4 fire calls, 3 citizen assists, and 6 other calls.

October is Fire Prevention Month, and the department has several opportunities planned to connect with the community. The Fire Department will host an Open House and BBQ on October 23 from 4:00–9:00 p.m. at the Fire Station. Stop by, grab a burger or hot dog, meet the crew, and spend some time with our firefighters.

The department will also join in Whittier's Halloween festivities with “Truck or Treat,” giving our firefighters another opportunity to have some fun with the community while promoting fire safety.



WFD crew team event during week of Ted Stevens



Advance Life Support Training



WFD Crew onboard USS Ted Stevens

Public Works Monthly Report

Public Works continued advancing capital improvement projects while preparing City infrastructure, vehicles, and equipment for winter operations. The Whittier Well Field Improvement Project is progressing with interior mechanical, electrical, and manifold piping work underway. Shotgun Cove Road construction is complete, with project closeout and right-of-way platting preparations in progress. Public Works also completed site preparation at the Head of the Bay Tank Farm property to accommodate storage containers and improve organization of City materials and equipment.

Capital Projects

Whittier Well Field Improvement Project

Interior construction is progressing, including mechanical, electrical, and manifold piping installation. The contractor plans to continue working through the winter season.

Chugach Electric is scheduled to install electrical power in late October or early November. Enstar Natural Gas is also expected to complete its installation in early November. Coordination with both utility providers continues as construction advances.

Shotgun Cove Road

Construction of the Shotgun Cove Road project is complete. Project closeout documentation and final quantities are being developed. Work is also underway to develop and prepare the road right-of-way documentation for platting.

Public Works

Public Works crews are transitioning seasonal operations to winter readiness. Summer equipment and materials are being removed from service and placed into storage. Crews are also installing winter road markers and signage throughout the community in preparation for snow and reduced visibility.

Head of the Bay – Tank Farm Property

Public Works prepared an area at the Head of the Bay Tank Farm property to accommodate approximately ten 20-foot shipping containers and ten 40-foot shipping containers.

The work included vegetation removal, relocation of gravel and sand piles, and organizing and relocating Public Works and Water Department materials and summer equipment. The Parks and Recreation Department's 40-foot container has been relocated to the new area. The Harbor Department plans to relocate its 40-foot container later this month.

Fleet and Maintenance

Fleet staff continued preventive maintenance on City vehicles and equipment. Work also included changing vehicles over to winter tires and preparing the fleet for winter operating conditions.

Water

Water Department staff continued seasonal system maintenance, including removal of seasonal water meters, hydrant inspections, and installation or verification of hydrant identification markings. These activities support winter readiness and help ensure hydrants remain identifiable and accessible during snow conditions.

Wastewater

Wastewater staff continued routine maintenance of the collection system, all five wastewater lift stations, and the wastewater treatment plant.

Section 301(h) and Sludge Management

The City continues working with CRW to develop bidding documents for sludge removal and construction administration. This work supports the ongoing planning and implementation of the City's wastewater treatment and sludge management improvements.

Surplus Auction

The surplus equipment auction has been rescheduled to November 2027. All equipment identified for surplus disposal has been relocated to the wastewater treatment plant area in preparation for the auction.

Closing

Public Works and Water/Wastewater staff continue maintaining essential City services while advancing capital projects and preparing for winter operations. With Shotgun Cove Road construction complete and the Well Field Improvement Project progressing into interior work, staff remain focused on project closeout, utility coordination, seasonal maintenance, and the continued organization of City equipment and materials.

Harbor Department

Admin:

Waitlist renewals for the 2027 season have been mailed out and are slowing starting to come back in. Preferential and Annual Moorage ageements are being finalized for mailing for the 2027 season. The Capitol Improvment plan and budgets have been completed for years 2027 and 2028. 2027 will see a 4.0% CPI increase and 2028 will see a 2.7% CPI increase to those affected fees. Admin staff was a huge help with USS Ted Stevens preperations and activities. Rusty departed on the 25th of September and as always our harbor ambassodor will be missed. Rusty plans on returning for the 2027 season. MEE sent their rep to help train and fine tune our digital electrical meters that have been installed in the pedistals. After software, firmware and antenna adjustents we are seeing excellent results. We are confinedent that we have accurate information being recorded and will be billing for the use that is recorded vice the percentage of power being used as we have the past few months. We thank you for your patience as we work through the process, we too feel the frustration it has caused. Starting in October electrical billing will be based on the numbers recorded. We are in preperations to impound two vessels for lack of payment

Operations:

Operations staff are busy with winter preperations. All restrooms have been secured and winterized for the winter. Water to the harbor/City/Ocean/DeLong/Passanger docks and the grid have all been secured and blown down as required. Snowblowers are being serviced and ready for service. Seasonal staff have all completed their work affective 11 October. The heat-traced waterline has been installed and placed in service. It is located in the same area as last season.

Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Kristin Erchinger, Finance Director

Agenda Item: 2027 Operating Budget

CITY OF WHITTIER

BACKGROUND, JUSTIFICATION, & INTENT:
This action seeks to approve Whittier's Biennial Budget covering the period January 1, 2027 through December 31, 2028. To comply with State Statute, this action approves the budget for the calendar year 2027 with a separate Ordinance to approve the 2028 budget.

The City Council held budget work sessions on October 7 and 8, after which the Preliminary Budget was amended to increase the stipends for volunteer fire and EMS crew. This budget includes a list of the major budget highlights on pages V to VII. Of particular note, the budget includes a tariff increase of 4% in 2027 for Harbor and Water/Sewer, and a 2.2% cost-of-living increase for all employees. The budget focuses on strengthening financial resiliency by continuing to set aside 100% of cruise parcel/tideland lease revenues into the Permanent Fund, adding funding to a Revenue Stabilization Fund, and utilizing Ground Fee funds to address visitor impacts on capital assets and infrastructure. Another primary focus of this two-year budget is strengthening housing security by developing a funding plan for the transfer of land from the Alaska Railroad to the City, allowing for residential housing development; continued focus on Shotgun Cove Road which will also allow for expansion and housing development; and the continued set-aside of 100% of property tax from BTI/Whittier Manor to be used for major building repairs and infrastructure aimed at housing security. Property and Sales Tax rates remain unchanged. This budget will take effect January 1, 2027.

CONSISTENCY CHECKLIST:		Yes	No	N/A
1.	Comprehensive Plan: *1.1.1 kayak launch; 1.3 parks/trails; 3.1.1.2 sea walk; 3.1.2.1 parking/camping registration; 3.1.3.1 new harbor lights; 5.1.1.1/2 acquire ARRC land;*	☒	☐	☐
2.	Whittier Code: *WMC 3.16.010 Submittal; 3.16.020 Report; 3.16.030 Approval.*	☒	☐	☐
3.	Other: *see also 2027-2036 Capital Improvement Plan*	☒	☐	☐

FISCAL NOTE: This budget reduces reserves in the General Fund by <$269,483> due almost entirely to transfers to the Major Repair and Replacement Fund for $1.2 million in capital asset and infrastructure investments in 2027. The Water/Sewer budget utilizes $83K in reserves which is entirely related to $100K in transfers to the MRRF for capital repairs. The Harbor budget is balanced and includes $900K in grant funding to build a new public restroom in the harbor.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: City Council approves the 2027 Operating Budget contained in the 2027/2028 Biennial Budget.

Sponsored by: Wilde
Introduction Date/1st Public Hearing: October 20, 2026
2nd Public Hearing/Enactment Date: November 17, 2026

CITY OF WHITTIER, ALASKA
NON-CODE ORDINANCE 2026-007

AN ORDINANCE OF THE CITY COUNCIL OF WHITTIER, ALASKA, APPROVING THE 2027 OPERATING BUDGET AND RELATED REVENUES, EXPENDITURES/ EXPENSES AND INTERFUND TRANSFERS, AMENDING THE PAY SCALE, SETTING THE MILL RATE, AND APPROPRIATING FUNDS

WHEREAS, the City of Whittier 2027 and 2028 Biennial Operating Budget was presented to the public and discussed in budget work sessions on October 7 and October 8, 2026, reflecting the City of Whittier's biennial budget; and

WHEREAS, the 2027 Budget was introduced and first heard at the October 20, 2026 Regular City Council Meeting with a second Public Hearing and adoption at the November 17, 2026 Regular City Council Meeting; and

WHEREAS, Whittier Municipal Code 3.16 requires the annual adoption of an operating budget, recommending appropriations, anticipated expenditures, and estimated revenues in support of the budget request; and

WHEREAS, the City Council will separately adopt annual budgets for 2027 and 2028 in November 2026 and will combine the resulting budgets into a single 2027/2028 Biennial Operating Budget.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

Section 1. This is a non-Code ordinance.

Section 2. The Pay Scale attached as Exhibit A is hereby amended to include a 2.2% cost-of-living increase for all positions and is to take effect beginning the first day of the first full pay period of 2027. The title change shall also take effect for the Parks Operations Manager and Harbor Deputy Finance Director.

Section 3. The figures in the table below reflect estimated revenues, expenditures/ expenses, and interfund transfers and are hereby adopted, appropriated and established as the budget for the fiscal year beginning on January 1, 2027 and ending on December 31, 2027.

Operating Funds - Revenues and Transfers-In and Expenditures/Expenses and Transfers-Out Note: Excludes non-cash amortization (revenue) and depreciation (expense)	Revenue and Transfers-In	Expense + Transfers-Out	Annual Surplus/ (Deficit)	Beginning Reserves	Ending Reserves
General Fund Revenue:	$ 4,560,406				
Operating Transfers from Other Funds	1,117,494				
Total General Fund Revenue	**5,677,900**				
General Fund Expenditures:					
Administration		1,080,573			
City Council and City Clerk		628,291			
Elections		2,500			
Police		1,968,841			
Fire		255,706			
Emergency Medical Services		579,179			
Public Works		721,293			
Property and Facilities		237,835			
Parks and Recreation		192,165			
Transfers to Other Funds		567,170			
Total General Fund Expenditures		**6,233,553**	**(269,483)**	**2,880,943**	**$ 2,731,971**
General Major Repair/Replacement (MRRF) Fund	566,500	1,204,500	**(638,000)**	**969,163**	**331,163**
General Equipment Replacement Fund	29,000	89,487	**(60,487)**	**408,508**	**348,021**
Revenue Stabilization Fund	20,000	-	**20,000**	**59,408**	**79,408**
Permanent Fund (included in GF Assigned FB)	286,170	-	**286,170**	**384,480**	**670,650**
WATER-SEWER-RELATED:					
Water and Wastewater Fund	481,680	916,749	**(83,158)**	**784,513**	**701,355**
Water/Wastewater Major Repair/Replace Fund	610,000	660,000	**(50,000)**	**1,378,927**	**1,328,927**
HARBOR-RELATED:					
Small Boat Harbor Fund	2,437,069	3,731,987	-	**911,288**	**911,288**
Harbor Major Repair/Replacement (MRRF) Fund	1,370,475	1,370,475	-	**706,064**	**706,064**
Delong Dock Fund	98,000	1,815,329	**(1,161,260)**	**1,375,762**	**214,502**
Motor Pool Fund	950,000	979,300	**39,851**	**234,388**	**274,239**
CPV Fund	1,625,000	2,459,226	**(834,226)**	**2,244,844**	**1,410,618**
					$ 9,708,206

Section 4. The 2027 Mill Rate is hereby set, unchanged, at 8.00 mills.

Section 5. This Ordinance shall take effect on January 1, 2027.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 17th day of November, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

CITY OF WHITTER

2028 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE

(Effective January 1, 2028 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

Between steps: 5.0%
Between steps: 2.5%

Cola: 2.10%

HOURLY PAY RATE

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L
		Level with **5.0%** increase between steps				Level with **2.5%** increase between steps							
	Work Student	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
01-400	Receptionist/Office Assistant	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
01-400	Accounting Technicians	31.43	33.00	34.65	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.33
01-510	Police Officer	32.08	33.68	35.37	37.14	38.06	39.02	39.99	40.99	42.02	43.07	44.14	45.25
01-600	Laborer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
01-600	Laborer II	25.17	26.43	27.75	29.13	29.86	30.61	31.37	32.16	32.96	33.79	34.63	35.50
01-600	Laborer III	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Water/Wastewater Operator	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Mechanic Operator	33.01	34.66	36.39	38.21	39.17	40.15	41.15	42.18	43.23	44.31	45.42	46.56
01-800	Parks & Rec Operations Manager	33.02	34.67	36.40	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.44	46.57
51-800	Harbor Technician	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
51-800	Harbor Office Assistant I	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
51-800	Harbor Office Assistant II	22.36	23.48	24.65	25.88	26.53	27.19	27.87	28.57	29.29	30.02	30.77	31.54
51-800	Harbor Officer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
51-800	Harbor Officer II	23.98	25.18	26.44	27.76	28.46	29.17	29.90	30.65	31.41	32.20	33.00	33.83
51-800	Harbor Finance - Deputy F/D	37.09	38.95	40.89	42.94	44.01	45.11	46.24	47.40	48.58	49.80	51.04	52.32

ANNUAL PAY

Dept.	Job Title												
	Work Student	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
01-400	Receptionist/Office Assistant	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
01-400	Accounting Technicians	65,367	68,635	72,067	75,670	77,562	79,501	81,489	83,526	85,614	87,754	89,948	92,197
01-510	Police Officer	66,726	70,062	73,565	77,244	79,175	81,154	83,183	85,263	87,394	89,579	91,819	94,114
01-600	Laborer I	37,610	39,491	41,465	43,539	44,627	45,743	46,886	48,059	49,260	50,492	51,754	53,048
01-600	Laborer II	52,349	54,966	57,714	60,600	62,115	63,668	65,260	66,891	68,564	70,278	72,035	73,835
01-600	Laborer III	69,996	73,496	77,171	81,030	83,055	85,132	87,260	89,442	91,678	93,970	96,319	98,727
01-600	Water/Wastewater Operator	69,996	73,496	77,171	81,030	83,055	85,132	87,260	89,442	91,678	93,970	96,319	98,727
01-600	Mechanic Operator	68,659	72,092	75,696	79,481	81,468	83,505	85,592	87,732	89,925	92,173	94,478	96,840
01-800	Parks & Rec Operations Manager	68,680	72,114	75,719	79,505	81,493	83,530	85,619	87,759	89,953	92,202	94,507	96,870
51-800	Harbor Technician	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
51-800	Harbor Office Assistant I	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
51-800	Harbor Office Assistant II	46,509	48,834	51,276	53,840	55,185	56,565	57,979	59,429	60,914	62,437	63,998	65,598
51-800	Harbor Officer I	37,610	39,491	41,465	43,539	44,627	45,743	46,886	48,059	49,260	50,492	51,754	53,048
51-800	Harbor Officer II	49,885	52,380	54,998	57,748	59,192	60,672	62,189	63,743	65,337	66,970	68,645	70,361
51-800	Harbor Finance - Deputy FD	77,153	81,011	85,062	89,315	91,547	93,836	96,182	98,587	101,051	103,578	106,167	108,821

Initial hire pay Level is determined based on qualifications and experience. Increases in Level are to be awarded on the basis of merit for above-average job performance.
All pay increases must be approved by the city manager.

Cola: 2.10%

SALARIED (exempt) POSITIONS:

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L	Contracts
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	
01-400	Finance Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-510	Public Safety Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-600	Public Works Director	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
51-800	Harbormaster	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	76.36
01-520	Fire/EMS Chief	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
01-400	City Clerk	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-510	Police Lieutenant	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	Fire/EMS Captain	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
51-800	Deputy Harbormaster	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	EMT I	23.02	24.17	25.38	26.65	27.32	28.00	28.70	29.42	30.16	30.91	31.68	32.47	
01-530	EMT II	30.43	31.95	33.54	35.22	36.10	37.00	37.93	38.88	39.85	40.85	41.87	42.91	
01-530	Fire/EMS Lieutenant	38.23	40.14	42.14	44.25	45.36	46.49	47.65	48.85	50.07	51.32	52.60	53.92	

Dept.	Job Title													
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	
01-400	Finance Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-510	Public Safety Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-600	Public Works Director	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
51-800	Harbormaster	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	158,830
01-520	Fire/EMS Chief	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
01-400	City Clerk	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-510	Police Lieutenant	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	Fire/EMS Captain	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
51-800	Deputy Harbormaster	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	EMT I	47,889	50,283	52,798	55,437	56,823	58,244	59,700	61,193	62,722	64,290	65,898	67,545	
01-530	EMT II	63,286	66,450	69,772	73,261	75,093	76,970	78,894	80,867	82,888	84,960	87,084	89,261	
01-530	Fire/EMS Lieutenant	79,511	83,486	87,660	92,043	94,345	96,703	99,121	101,599	104,139	106,742	109,411	112,146	

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in Level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager. Contracts can be based on higher salary due to foregoing certain benefits (for example, retirement|health insurance|social security).

Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Kristin Erchinger, Finance Director

Agenda Item: 2028 Operating Budget

CITY OF WHITTIER

BACKGROUND, JUSTIFICATION, & INTENT:
This action seeks to approve Whittier's Biennial Budget covering the period January 1, 2027 through December 31, 2028. To comply with State Statute, this action approves the budget for the calendar year 2028 with a separate Ordinance to approve the 2027 budget.

The City Council held budget work sessions on October 7 and 8, after which the Preliminary Budget was amended to increase the stipends for volunteer fire and EMS crew. This budget includes a list of the major budget highlights on pages V to VII. Of particular note, the budget includes a tariff increase of 2.7% in 2027 for Harbor and Water/Sewer, and a 2.1% cost-of-living increase for all employees. The budget focuses on strengthening financial resiliency by continuing to set aside 100% of cruise parcel/tideland lease revenues into the Permanent Fund, adding funding to a Revenue Stabilization Fund, and utilizing Ground Fee funds to address visitor impacts on capital assets and infrastructure. Another primary focus of this two-year budget is strengthening housing security by developing a funding plan for the transfer of land from the Alaska Railroad to the City, allowing for residential housing development; continued focus on Shotgun Cove Road which will also allow for expansion and housing development; and the continued set-aside of 100% of property tax from BTI/Whittier Manor to be used for major building repairs and infrastructure aimed at housing security. Property and Sales Tax rates remain unchanged. This budget will take effect January 1, 2028.

CONSISTENCY CHECKLIST:		Yes	No	N/A
1.	Comprehensive Plan: *1.1.1 kayak launch; 1.3 parks/trails; 3.1.1.2 sea walk; 3.1.2.1 parking/camping registration; 3.1.3.1 new harbor lights; 5.1.1.1/2 acquire ARRC land;*	☒	☐	☐
2.	Whittier Code: *WMC 3.16.010 Submittal; 3.16.020 Report; 3.16.030 Approval.*	☒	☐	☐
3.	Other: *see also 2027-2036 Capital Improvement Plan*	☒	☐	☐

FISCAL NOTE: This budget reduces reserves in the General Fund by <$4,588> due entirely to contributions to the Major Repair and Replacement Fund for capital asset and infrastructure investments in 2028. The Water/Sewer budget utilizes $11K in reserves which is entirely related to $30K in transfers to the MRRF for capital. The Harbor budget has a $2,910 surplus.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: City Council approves the 2028 Operating Budget contained in the 2027/2028 Biennial Budget.

Sponsored by: Wilde
Introduction Date/1st Public Hearing: October 20, 2026
2nd Public Hearing/Enactment Date: November 17, 2026

CITY OF WHITTIER, ALASKA
NON-CODE ORDINANCE 2026-008

AN ORDINANCE OF THE CITY COUNCIL OF WHITTIER, ALASKA, APPROVING THE 2028 OPERATING BUDGET AND RELATED REVENUES, EXPENDITURES/ EXPENSES AND INTERFUND TRANSFERS, AMENDING THE PAY SCALE, AND APPROPRIATING FUNDS

WHEREAS, the City of Whittier 2027 and 2028 Biennial Operating Budget was presented to the public and discussed in budget work sessions on October 7, 2026 and October 8, 2026, reflecting the City of Whittier's biennial budget; and

WHEREAS, the 2028 Budget was introduced and first heard at the October 20, 2026 Regular City Council Meeting with a second Public Hearing and adoption at the November 17, 2026 Regular City Council Meeting; and

WHEREAS, Whittier Municipal Code 3.16 requires the annual adoption of an operating budget, recommending appropriations, anticipated expenditures, and estimated revenues in support of the budget request; and

WHEREAS, the City Council will separately adopt annual budgets for 2027 and 2028 in November 2026 and will combine the resulting budgets into a single Biennial Budget, and the 2028 Mill Rate will be set by the City Council prior to January 1, 2028.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

Section 1. This is a non-Code ordinance.

Section 2. The Pay Scale attached as Exhibit B is hereby amended to include a 2.1% cost-of-living increase for all positions and is to take effect beginning the first day of the first full pay period of 2028.

Section 3. The figures in the table below reflect estimated revenues, expenditures/ expenses, and interfund transfers and are hereby adopted, appropriated and established as the budget for the fiscal year beginning on January 1, 2028 and ending on December 31, 2028.

Operating Funds - Revenues and Transfers-In and Expenditures/Expenses and Transfers-Out Note: Excludes non-cash amortization (revenue) and depreciation (expense)	Revenue and Transfers-In	Expense + Transfers-Out	Annual Surplus/ (Deficit)	Beginning Reserves	Ending Reserves
General Fund Revenue:	$ 6,243,872				
Operating Transfers from Other Funds	1,167,860				
Total General Fund Revenue	**7,411,732**				
General Fund Expenditures:					
Administration		1,125,991			
City Council and City Clerk		584,906			
Elections		2,600			
Police		2,025,944			
Fire		269,815			
Emergency Medical Services		646,598			
Public Works		762,655			
Property and Facilities		234,845			
Parks and Recreation		228,466			
Capital Outlay		1,400,000			
Transfers to Other Funds		422,393			
Total General Fund Expenditures		**7,704,213**	**(4,588)**	**2,731,971**	**$ 2,847,895**
General Major Repair/Replacement (MRRF) Fund	110,000	190,000	**(80,000)**	**331,163**	**251,163**
General Equipment Replacement Fund	28,500	89,487	**(60,987)**	**468,219**	**287,034**
Revenue Stabilization Fund	20,000	-	**20,000**	**34,788**	**99,408**
Permanent Fund (new)	287,893	-	**287,893**	**670,650**	**958,543**
WATER-SEWER-RELATED:					
Water and Wastewater Fund	490,794	921,488	**(11,601)**	**701,355**	**689,754**
Water/Wastewater Major Repair/Replace Fund	30,000	-	**30,000**	**1,328,927**	**1,358,927**
HARBOR-RELATED:					
Small Boat Harbor Fund	2,484,881	3,776,888	**2,910**	**911,288**	**914,198**
Harbor Major Repair/Replacement (MRRF) Fund	470,600	470,600	-	**706,064**	**706,064**
Delong Dock Fund	145,908	242,192	**(96,284)**	**214,502**	**118,218**
Motor Pool Fund	153,438	242,800	**(10,211)**	**274,239**	**264,028**
CPV Fund	1,625,000	2,000,884	**(375,884)**	**1,410,618**	**1,034,734**
					$ 9,529,966

Section 4. Effective Date. This Ordinance shall take effect on January 1, 2028.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 17th day of November, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

CITY OF WHITTER

2028 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE

(Effective January 1, 2028 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

Between steps: 5.0%
Between steps: 2.5%

Cola: 2.10%

HOURLY PAY RATE

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L
		Level with **5.0%** increase between steps				Level with **2.5%** increase between steps							
	Work Student	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
01-400	Receptionist/Office Assistant	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
01-400	Accounting Technicians	31.43	33.00	34.65	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.33
01-510	Police Officer	32.08	33.68	35.37	37.14	38.06	39.02	39.99	40.99	42.02	43.07	44.14	45.25
01-600	Laborer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
01-600	Laborer II	25.17	26.43	27.75	29.13	29.86	30.61	31.37	32.16	32.96	33.79	34.63	35.50
01-600	Laborer III	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Water/Wastewater Operator	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Mechanic Operator	33.01	34.66	36.39	38.21	39.17	40.15	41.15	42.18	43.23	44.31	45.42	46.56
01-800	Parks & Rec Operations Manager	33.02	34.67	36.40	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.44	46.57
51-800	Harbor Technician	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
51-800	Harbor Office Assistant I	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
51-800	Harbor Office Assistant II	22.36	23.48	24.65	25.88	26.53	27.19	27.87	28.57	29.29	30.02	30.77	31.54
51-800	Harbor Officer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
51-800	Harbor Officer II	23.98	25.18	26.44	27.76	28.46	29.17	29.90	30.65	31.41	32.20	33.00	33.83
51-800	Harbor Finance - Deputy F/D	37.09	38.95	40.89	42.94	44.01	45.11	46.24	47.40	48.58	49.80	51.04	52.32

ANNUAL PAY

Dept.	Job Title												
	Work Student	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
01-400	Receptionist/Office Assistant	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
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01-600	Laborer I	37,610	39,491	41,465	43,539	44,627	45,743	46,886	48,059	49,260	50,492	51,754	53,048
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01-600	Water/Wastewater Operator	69,996	73,496	77,171	81,030	83,055	85,132	87,260	89,442	91,678	93,970	96,319	98,727
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51-800	Harbor Technician	34,212	35,923	37,719	39,605	40,595	41,610	42,650	43,717	44,810	45,930	47,078	48,255
51-800	Harbor Office Assistant I	41,051	43,103	45,258	47,521	48,709	49,927	51,175	52,455	53,766	55,110	56,488	57,900
51-800	Harbor Office Assistant II	46,509	48,834	51,276	53,840	55,185	56,565	57,979	59,429	60,914	62,437	63,998	65,598
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51-800	Harbor Officer II	49,885	52,380	54,998	57,748	59,192	60,672	62,189	63,743	65,337	66,970	68,645	70,361
51-800	Harbor Finance - Deputy FD	77,153	81,011	85,062	89,315	91,547	93,836	96,182	98,587	101,051	103,578	106,167	108,821

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All pay increases must be approved by the city manager.

Cola: 2.10%

SALARIED (exempt) POSITIONS:

Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L	Contracts
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	
01-400	Finance Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-510	Public Safety Director	46.27	48.59	51.01	53.57	56.24	57.65	59.09	60.57	62.08	63.63	65.23	66.86	78.54
01-600	Public Works Director	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
51-800	Harbormaster	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	76.36
01-520	Fire/EMS Chief	44.07	46.27	48.58	51.01	53.56	54.90	56.27	57.68	59.12	60.60	62.12	63.67	
01-400	City Clerk	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-510	Police Lieutenant	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	Fire/EMS Captain	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
51-800	Deputy Harbormaster	40.13	42.13	44.24	46.45	48.77	49.99	51.24	52.52	53.84	55.18	56.56	57.98	
01-530	EMT I	23.02	24.17	25.38	26.65	27.32	28.00	28.70	29.42	30.16	30.91	31.68	32.47	
01-530	EMT II	30.43	31.95	33.54	35.22	36.10	37.00	37.93	38.88	39.85	40.85	41.87	42.91	
01-530	Fire/EMS Lieutenant	38.23	40.14	42.14	44.25	45.36	46.49	47.65	48.85	50.07	51.32	52.60	53.92	

Dept.	Job Title													
		Level with 5.0% increase between steps					Level with 2.5**%** increase between steps							
01-400	Assistant City Manager	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	
01-400	Finance Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-510	Public Safety Director	96,245	101,057	106,110	111,416	116,987	119,911	122,909	125,982	129,131	132,360	135,669	139,060	163,353
01-600	Public Works Director	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
51-800	Harbormaster	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	158,830
01-520	Fire/EMS Chief	91,658	96,241	101,053	106,106	111,411	114,196	117,051	119,977	122,977	126,051	129,202	132,433	
01-400	City Clerk	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-510	Police Lieutenant	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	Fire/EMS Captain	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
51-800	Deputy Harbormaster	83,461	87,634	92,015	96,616	101,447	103,983	106,583	109,247	111,978	114,778	117,647	120,588	
01-530	EMT I	47,889	50,283	52,798	55,437	56,823	58,244	59,700	61,193	62,722	64,290	65,898	67,545	
01-530	EMT II	63,286	66,450	69,772	73,261	75,093	76,970	78,894	80,867	82,888	84,960	87,084	89,261	
01-530	Fire/EMS Lieutenant	79,511	83,486	87,660	92,043	94,345	96,703	99,121	101,599	104,139	106,742	109,411	112,146	

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in Level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager. Contracts can be based on higher salary due to foregoing certain benefits (for example, retirement|health insurance|social security).

Council Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Agenda Item: Non-Code Ordinance 2026-009—Approving the Updated Whittier Fee Schedule to Include a Fee for Certified Mailings

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BACKGROUND, JUSTIFICATION, & INTENT:
The City Council regularly reviews the Whittier Fee Schedule to ensure that charges fairly reflect the cost of providing City services. Non-Code Ordinance 2026-009 approves the updated Fee Schedule, attached as Exhibit A, and adds a fee for documents and notices sent by certified mail.

In plain language, the change allows the City to recover the actual costs of certified mail—including postage, return-receipt service, and the staff time needed to prepare and process the mailing—rather than covering those costs with general City funds.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Comprehensive Plan	☐	☐	☒
2. Whittier Code: *WMC 12.30.005*	☒	☐	☐
3. Other	☐	☐	☒

FISCAL NOTE: The updated Fee Schedule adds a certified-mailing fee intended to recover postage, return-receipt, and related administrative costs. The amount charged will be established in the attached Fee Schedule. This change shifts those mailing costs to the person or matter requiring certified delivery and is not intended to generate revenue beyond cost recovery.

ATTORNEY REVIEW: ☒ Yes ☐ No ☐ Not Applicable

RECOMMENDATION: Administration recommends that the City Council introduce Non-Code Ordinance 2026-009, approving the updated Whittier Fee Schedule and adding a fee for certified mailings, with a public hearing and enactment scheduled for November 17, 2026, and an effective date of January 1, 2027.

Sponsored by: Wilde
Introduction Date: October 20, 2026
Public Hearing/Enactment Date: November 17, 2026

CITY OF WHITTIER, ALASKA
NON-CODE ORDINANCE 2026-009

A NON-CODE ORDINANCE OF THE CITY COUNCIL OF WHITTIER, ALASKA APPROVING THE UPDATED WHITTIER FEE SCHEDULE TO INCLUDE A FEE FOR CERTIFIED MAILINGS

WHEREAS, the City of Whittier, Alaska (the "City") is the municipal government for Whittier, Alaska providing a variety of services for customers utilizing City facilities and assesses fees for various services provided by the City; and

WHEREAS, the City Council regularly reviews the fee schedule to ensure that fees are sufficient and that they fairly and appropriately apportion costs; and

WHEREAS, the City incurs postage, return-receipt, and administrative costs when documents or notices are sent by certified mail, and it is appropriate to recover those costs through a fee established in the Whittier Fee Schedule.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

Section 1. This is a non-code ordinance.

Section 2. The Whittier Fee Schedule is hereby approved as attached hereto as Exhibit A, including the addition of a fee for documents and notices sent by certified mail.

Section 3. Other Fees. All other fees and charges are as identified on the Fee Schedule and do not include sales tax unless otherwise indicated.

Section 4. Effective Date. This ordinance shall become effective January 1, 2027.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 17th day of November, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:

ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

2027 WHITTIER FEE SCHEDULE

ALL DEPARTMENTS

*** means any applicable taxes are included Non-Code Ord:**

SERVICE	DESCRIPTION	RATE	PER
Bad Check (NSF)		$ 39.00	Each NSF *
Late Interest	.875%/mo. or 10.5%/annum	0.875%	
Late Fee	$4.99 per month for billing	$ 4.95	
Copies 8.5" x 11"	per page / per side	$ 0.25	Each Page *
Color Copies 8.5" x 11"	per page / per side	$ 1.00	Each Page *
Copies 8.5" x 14"	per page / per side	$ 0.35	Each Page *
Color Copies 11" x 17"	per page / per side	$ 1.50	Each Page *
CDs	Electronic files provided on CD	$ 5.00	Each CD *
DVDs	Electronic files provided on DVD	$ 10.00	Each DVD *
Emailed electronic records	electronic files provided by email	$ 5.00	Each email *
Certified Mail Costs	Postage requiring Certified Mailing	Actual Cost + 25%	Each mailing
Fax 1st Page	First page	$ 1.50	Each *
Fax Each Additional Page	Additional Pages	$ 0.50	Each Page *
Labor Fee	1 hr Per Staff min.	$ 75.00	Hour
Labor Overtime fee (or after Hours)	2 hr Per Staff min. (if call out)	$ 112.50	Hour
Labor Holiday Pay	2 hr Per Staff min. (if call out)	$ 150.00	Hour
Penalty for storage on City property (non-leased land)	$0.25 per sq ft per month	$ 0.25	Per month
Platting and recording fees per WMC 16.04.080			
Notary	per document	$ 10.00	Each Stamp *

HARBOR

SERVICE	DESCRIPTION	Current RATE	PER
Preferential Moorage	JAN through DEC	$ 87.84	ft./year
ATMA (No longer offered)	JAN through DEC	$ 87.84	ft./year
Transient Moorage (Summer Rate)	Daily	$ 1.39	ft./day
Transient Moorage (Summer Rate)	Monthly (Eff. Apr 1 - Sept. 30)	$ 19.86	ft./monthy
Transient Moorage (Winter)	Eff Oct 1 - March 31	$ 58.88	ft./season
Launch Ramp (Rec/Comm Fishing)	Round Trip	$ 25.00	Each
Launch Ramp (Rec/Comm Fishing)	Annual Launch Permit	$ 160.00	Year
Launch Ramp Commercial Use	Annual Permit	$ 500.00	Year
Launch Ramp Freight Landing Fee	Each Use	$ 125.00	Each Time
All City Docks Wharfage - Freight	Freight (Per pounds)	$ 0.03	LBS
All City Docks Wharfage - Raw Fish	Raw Fish (Per pounds)	$ 0.02	LBS
Hoist/Crane	30 Minute Minimum	$ 24.87	30 Minutes
Grid	Per Foot per Tide	$ 3.02	ft./tide
STORAGE / MAINTENACE			
Dry Storage -- Winter, Per Ft/Month	Vessel (Oct 1-April 1)	$ 4.99	ft./Month
Dry Storage -- Winter, Per Day	Vessel (Oct 1-April 1)	$ 7.47	Day
Enviromental Fee		$ 0.25	Per CC tx
Penalty for storage on City property (non-leased land)	$0.25 per sq ft per month	$ 0.25	Per month
Boat Maintenance (5 hours) **	Vessel	$ 25.00	5 Hour Max

** Boat must remain on trailer. Work limited

PARKING (daily rates are midnight-midnight) [Kiosk or Passport Pay App]			
Single Vehicle Parking (up to 24ft.) No campers	Daily - flat rate per day	$ 11.00	Day
Parking (January Through December) Per Car	Annual - Flat rate per year (a)	$ 250.00	Year
Parking - Truck & Trailer (when available)	Daily - flat rate per day	$ 22.00	Day

KWH Whittier Harbor		$ 0.22	Per KWH
KWH DeLong Dock		$ 0.38	Per KWH
Monthly Service Charge - Whittier Harbor	Only if elec. Used	$ 13.20	Monthly
Monthly Service Charge - Delong Dock	Only if elec. Used	$ 36.50	
Unmetered Electric		$ 12.00	Day
USED OIL AND WATER COLLECTION FEES			
Absorbent Pads	Each	$ 2.25	Each
CAMPING (rates are noon-noon) [Kiosk or PassPort App]			
Tent Site + Vehicle	Primitive w/fire ring	$ 11.00	Day
Tent Site + Vehicle (Week)	Primitive w/fire ring	$ 65.00	Week (7days)
RV/Trailer/Motorhome	Primitive w/fire ring	$ 20.00	Day
RV/Trailer/Motorhome (Week)	Primitive w/fire ring	$ 120.00	Week (7days)
MISCELLANEOUS			
Owner/Agent Assist		$ 75.00	Hour
Bilge Pump Out	Min. 1 hour	$ 75.00	Hour
Emergency snow removal	Each occurrence	$ 250.00	Each
Bilge Pump Rental	Min. 1 hour	$ 40.00	Hour
Shower		$ 5.00	Time*
Tow (boat rate)(plus labor charged per hour)	min. 1 hour, Plus labor	$ 75.00	Hour
Harbor Wait List		$ 50.00	Year

a) Effective 1/1/22 special parking arrangements no longer allowed. Stall holders, business owners, individuals will pay for each individual parking permit with no additional free parking passes allowed, and each parking space that is used will require a parking permit if not paid at the daily rate.

PUBLIC WORKS

All Equipment and Vehicles will be billed at current Blue Book Rates.
All Labor will be billed at applicable City rates (see All Departments).

PUBLIC SAFETY

SERVICE	DESCRIPTION	RATE	PER
Requests for Police Records on paper		$ 20.00	Each
Request for accident report on paper		$ 20.00	Each
Civil Paper Service		$ 50.00	Each
Records or reports on CD		$ 20.00	Each
Records or reports on DVD		$ 25.00	Each
Burn Permit - One Time		$ 25.00	Each
Burn Permit - Commercial		$ 100.00	Each
First Aid/CPR Class		$ 50.00	Each
Ambulance fees	see WMC 13.16.010; based on actual costs + O/H		
Towing and storage fees	see WMC 10.24.200		
Civil penalties for parking violations	See WMC 10.24.230		
Fire fees	See WMC 2.27.200; based on actual costs + O/H		
All Equipment and Vehicles will be billed at current Blue Book Rates.			
All Labor will be billed at applicable City rates (see All Departments).			

Council Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Assistant City Manager

CITY OF WHITTIER

Agenda Item: Authorizing the Sale of Surplus Equipment by Competitive Bid per WMC 3.36.410(C)

BACKGROUND, JUSTIFICATION, & INTENT:
The Public Works Department has identified heavy equipment that is surplus to the City's needs and therefore candidates to be disposed. Whittier Municipal Code 3.36.410(C) requires that personal property items valued in excess of $25,000 be disposed of by Ordinance. The City intends to solicit competitive sealed bids for the sale of three surplus items with values in excess of $25,000. The sale of these items will take place concurrently with the sale of City equipment disposed of via Resolution.

The Administration recommends use of a Reserve amount for the sale of these items due to the potential range of bids. The Reserve amount will not be published in order to avoid limiting the range of potential bids to a lower bid. If the reserve price is not met, the City is not required to sell the item, even to the highest bidder. The rationale for establishing a hidden Reserve rather than a minimum bid, is that by listing a minimum bid, the City may encourage unnecessarily low bids, whereas someone interested in purchasing an item may consider offering a higher bid if they are not influenced by a lower published minimum bid.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Comprehensive Plan: *p. 84 encourages the clean-up of boats, equipment, tires, and junk from City property to enhance beautification efforts and reduce blight.*	☒	☐	☐
2. Whittier Code: *3.36.410(C) "The city council shall, by ordinance, determine which method or methods specified in this section shall be used for disposal of personal property valued at more than $25,000." (e.g. public outcry to highest bidder; public sealed bid to highest bidder; best qualified response to RFP; educational, religious, charitable or nonprofit association or corporation providing services to residents of Whittier; or other government.*	☒	☐	☐
3. Other	☐	☐	☒

FISCAL NOTE: Proceeds from the sale of the heavy equipment will be placed in the Public Works equipment Fund (F14).

ATTORNEY REVIEW: ☐ Yes ☒ No ☐ Not Applicable

RECOMMENDATION: The Administration recommends the Council authorize the disposal of the surplus equipment by sealed bid.

Sponsored by: Wilde
Introduction Date: October 20, 2026
Public Hearing/Enactment Date: November 17, 2026

CITY OF WHITTIER, ALASKA
NON-CODE ORDINANCE 2026-010

A NON-CODE ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA AUTHORIZING THE SALE OF, AND SETTING A HIDDEN RESERVE FOR, SURPLUS PUBLIC WORKS HEAVY EQUIPMENT BY COMPETITIVE SEALED BID IN ACCORDANCE WITH WHITTIER MUNICIPAL CODE 3.36.410(C)

WHEREAS, the City administration has identified a list of heavy equipment that is deemed surplus to the City's needs and recommend the disposal by public competitive sealed bids, of surplus property, with three items valued in excess of $25,000; and

WHEREAS, WMC 3.36.410(B) allows for the disposal of personal property valued at less than $25,000 to be by City Council Resolution, and WMC 3.36.410(C) requires the disposal of personal property valued in excess of $25,000 to be by Ordinance; and

WHEREAS, the City will solicit competitive sealed bids through local advertising, social media, direct to interested parties, and other means of distribution to attract competitive bids to meet the minimum bid requirements for items with estimated values above $25,000; and

WHEREAS, for items with values exceeding $25,000, the Administration recommends use of a hidden bid amount (aka "hidden reserve") to encourage higher bids and not artificially target lower bids based on a published minimum bid.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

Section 1. This is a non-code ordinance.

Section 2. The Whittier City Council finds it to be in the public interest to dispose of the personal property identified in Exhibit A deemed surplus to the City's needs and finds the sale of the property by competitive bid and with a hidden reserve, to be in the public interest.

Section 3. The City Manager is hereby authorized to dispose of, by competitive sealed bid, the personal property identified in Exhibit A.

Section 4. Proceeds from the sale of the Public Works heavy equipment will be placed into the Public Works Equipment Fund (F14).

Section 5. Effective Date. This ordinance shall take effect upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 17th day of November, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

Year	Make	Model	VIN/ID No.	Condition	Hours	Disposal	Estimated Valu	Location	Other Information
2000	Champion	720A VHP	X030146X	Fair	8310	Auction	$35,000	Sewer Plant	Used City snow removal, Strong running machine. Owned since 2007 stored inside
1997	John Deere Crawler Dozer	450C Ser IV	T0450GF831149	Excellent	1775	Auction	$45,000	PSB	Open Cab, Excellent Condition Open Cab, 6 way blade, Stored inside.
1986	Case	580E Construction King	17035729	Fair	4133	Auction	$25,000	PSB	Extend a Hoe, 1' Tooth Bucket, 2' Tooth Bucket, Stored inside

Council Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Agenda Item: **Resolution 2026-042** Adopting the Whittier City Council Operations Manual

---

BACKGROUND, JUSTIFICATION, & INTENT:
The City Council has expressed interest in adopting a formal Council Policy and Procedure Manual for several years. A draft Council operations manual was first introduced by legal counsel in 2018 in response to a councilmember request. Subsequent discussions regarding the development of a Council manual occurred in 2021, resulting in the creation of an ad hoc committee through Resolution 2021-012. Although the committee was established, no draft manual was ultimately presented to the Council for adoption.

On April 4, 2023, the Council again directed the formation of a Council Policy and Procedure Manual Committee. On May 9, 2023, the Council adopted Resolution 2023-016, re-establishing the Ad Hoc Committee and tasking it with working collaboratively with Administration and legal counsel to develop a draft manual for Council consideration.

Between June 2023 and July 2024, the Committee met on multiple occasions to review and refine draft language, establish priorities, and provide direction regarding the content and organization of the manual. Following completion of the Committee's review, the draft manual was presented to the City Council during a work session on November 19, 2024. Council feedback received during that work session was incorporated into the document, resulting in only minor revisions.

The revised draft was subsequently reviewed with the Council during a second work session on December 16, 2025. During that work session, the manual was reviewed section-by-section and Council Members were provided the opportunity to discuss, modify, or request additional changes to any provision. Following that review, only minor revisions were requested and incorporated into the draft.

The proposed Whittier City Council Operations Manual was presented for adoption on September 22, 2026. At that meeting, the Council elected to postpone action to allow additional review of the document. The manual is now being presented for Council consideration and adoption.

The purpose of the proposed Whittier City Council Operations Manual is to establish a single, comprehensive reference document describing Council procedures, expectations, and operating practices. The manual is intended to promote consistency, transparency, institutional knowledge, and efficiency in the conduct of municipal business while providing guidance to elected officials, staff, and members of the public regarding Council processes.

The proposed manual is the result of several years of Council discussion, committee review, legal review, and public meetings. Adoption of the manual will provide a clear framework for Council operations while preserving the Council's ability to amend policies and procedures as needed through future Council action.

CONSISTENCY CHECKLIST:		Yes	No	N/A
1.	Comprehensive Plan: *N/A*	☐	☐	☒
2.	Whittier Code: *Whittier Municipal Code 2.08.070 entitled "Rules of procedure-Adoption"*	☒	☐	☐
3.	Other: *Legislative history, as noted above.*	☒	☐	☐

FISCAL NOTE: Not Applicable.

ATTORNEY REVIEW: ☒ Yes ☐ No ☐ Not Applicable

RECOMMENDATION: The Administration recommends adoption of Resolution 2026-042.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-042

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, ADOPTING THE WHITTIER CITY COUNCIL OPERATIONS MANUAL

WHEREAS, pursuant to Whittier Municipal Code 2.08.070, the City Council is authorized to adopt rules of procedure governing the conduct of Council meetings and operations; and

WHEREAS, on May 9, 2023, the City Council adopted Resolution 2023-016, establishing a Council Policy and Procedure Manual Ad Hoc Committee to review, update, and develop a comprehensive Council policies and procedures manual; and

WHEREAS, the Ad Hoc Committee, with support from City Administration and legal counsel, prepared a draft Whittier City Council Operations Manual, incorporating applicable provisions of the Whittier Municipal Code, Robert's Rules of Order, Newly Revised (12th Edition), and current best practices for transparent and effective governance; and

WHEREAS, the draft Whittier City Council Operations Manual has been reviewed by the City Council and is intended to serve as a consolidated reference for Council rules of procedure, standing rules, and standards of conduct; and

WHEREAS, adoption of the Manual will promote consistency, clarity, transparency, and continuity in Council operations while preserving the Council's authority to amend its procedures as needed;

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. Adoption of Manual. The City Council hereby adopts the Whittier City Council Operations Manual as the official rules of procedure and standing policies governing the operations of the Whittier City Council.

Section 2. Relationship to Law. The Manual is intended to supplement, and not supersede, the Alaska Statutes, the Whittier Municipal Code, or other applicable law. In the event of a conflict, controlling law shall prevail.

Section 3. Amendments. The City Clerk is authorized to make non-substantive updates to the Manual to reflect amendments to the Whittier Municipal Code adopted by ordinance. All other amendments to the Manual shall be made by resolution of the City Council, consistent with the procedures set forth in the Manual.

Section 4. Distribution and Availability. The City Clerk shall maintain the adopted Manual and ensure it is made available to Council members, City staff, and the public.

Section 5. Effective Date. This resolution shall be effective immediately upon adoption.

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-042

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this _____day of _____, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

2026

WHITTIER CITY COUNCIL OPERATIONS MANUAL: City Council Rules of Procedure

DRAFT

City of Whittier

9/22/2026

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DRAFT

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DRAFT

INTRODUCTION

The purpose of this Manual is to provide Whittier City Council and the public it serves with standard policies and procedures for conducting City Council business. This manual is a reference point for directives not appropriately placed elsewhere. The policies and procedures adopted in this Manual are designed to ensure the City Council operates openly, efficiently, and productively. These policies and procedures were adopted by Whittier City Council in compliance with Whittier Municipal Code 2.08.070 entitled “Rules of procedure-Adoption.”

DRAFT

THE CITY OF WHITTIER

The City of Whittier is a second-class general law city incorporated on July 15, 1969. In 1974, the Whittier voters adopted a manager plan of government.

The Alaska Constitution and its statutes both afford broad powers to municipal governments. Under Alaska law, municipalities and their governing bodies have the power to raise revenues, provide services, and regulate activities within the municipality. These powers are extended to second-class cities, such as Whittier[1].

Limits on these powers and how they are executed (such as, by ordinance or with voter approval) are put in place by the Alaska legislature and the Whittier Municipal Code. In addition, there are federal and state laws that further affect how the City exercises its powers.

DRAFT

[1] AS 29.35, Municipal Powers and Duties

SPECIAL RULES OF ORDER

Whittier Municipal Code (WMC) adopted Robert's Rules of Order, Newly Revised (12th Edition) as the parliamentary authority of the City Council and commissions. In addition, the following are special rules of order that supplement the WMC or modify Robert's Rules:

Rule 1. Absences

Every effort should be made to give advance notice of absences. All requests for an excused absence must be made in writing to the City Clerk. In the event of the absence of a Council or commission member from a meeting, after establishing a quorum through roll call, the Clerk, or the Clerk's designee, will state any automatically excused absences or excused absence requests for the record. In the event an absence is not automatically excused, the presiding officer will then request a motion from the Council or commission to excuse the member. Absences are discussed in more detail in WMC 2.04.070.

Rule 2. Consent Agenda

The following business items are appropriate for the consent calendar. These items are acted upon by one motion for approval of the Consent Agenda. If discussion is requested on an item by a Council member, that item will be removed from the Consent Agenda and placed on the Regular Agenda.

A. Minutes approval
B. Alcohol license renewals and transfers
C. Any gaming permit requiring approval of the City, City Council or any City board or commission.
D. Confirmation of City commission & board appointments
E. Resolutions (of a general nature required for normal business operations of the City)
F. Change Orders
G. Travel Authorization
H. Introduction of ordinances

In order to ensure that the public understands the "consent calendar" process, the following notice should be printed directly on the agenda:

Note to the Public: The items contained under this section are approved by Council through a single motion and a single vote after the reading of the titles only by the City Clerk. However, a Council member may request to remove an item(s) for discussion and separate vote.

Rule 3. Teleconference or Virtual Attendance

All Council members, including the Mayor, should be physically present and on time for all scheduled meetings. Council members may attend a maximum of four regular meetings virtually during the 12-month period commencing November 1st of each year unless attendance of additional meetings virtually is approved by City Council. Council

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members must attend the first three meetings of their first term as a Council member in person. Virtual attendance limits may be waived by Council.

All rules regarding virtual participation are as follows:

1. **Login Information**. The City Clerk shall send by email to every Council member requesting to attend virtually, as soon as practicable after receiving the request, the time and the telephone number or virtual meeting link and any access code needed to connect to the meeting. The City Clerk shall also include a copy of, or a link to, these rules.
2. **Call-in Time**. The City Clerk shall open the telephone conference call or virtual meeting five minutes before the start of each meeting.
3. **Meeting-room Equipment**. The City shall provide appropriate equipment to enable virtual participation in the meeting room at each meeting.
4. **Location of the Chair**. The chair of the meeting must be physically present in the meeting room.
5. **Arrival Announcements**. Members who participate in the meeting telephonically or virtually shall announce themselves at the first opportunity after joining the telephone conference call or virtual meeting, but should not interrupt a speaker at the meeting to do so.
6. **Departure Announcements**. Members who leave the telephone conference call, virtual meeting, or the meeting room before adjournment shall announce their departure, but should not interrupt a speaker to do so.
7. **Quorum Calls**. The presence of a quorum shall be established by roll call at the beginning of the meeting and on the demand of any Council member. Such a demand may be made following the departure of any member or following the taking of any vote for which the announced totals add to less than a quorum.
8. **Obtaining the Floor**. To seek recognition by the Mayor or presiding officer of the Council, a member shall address the Mayor or presiding officer and state that person's name.
9. **Voting Methods**. The final vote on ordinances, resolutions, and substantive motions shall be taken by roll call. Other business may be conducted by unanimous consent.
10. **Loss of Meeting-Room Connection**. Any business transacted while the meeting-room speakerphone is disconnected from the telephone conference call or virtual meeting is null and void if there is no longer sufficient Council members present virtually or in-person to make a quorum.
11. **Other Technical Malfunctions and Requirements**. Each member is responsible for that member's connection to the telephone conference call or virtual meeting; no action shall be invalidated on the grounds that the loss of, or poor quality of, a member's individual connection prevented participation in the meeting. If a Council member is participating virtually, the City shall presume for all purposes that the Council member can hear the other meeting participants and be heard by them.
12. **Forced Disconnections**. The Mayor or presiding officer may order the City Clerk to disconnect or mute a member's connection if it is causing undue interference

with the telephone conference call or virtual meeting. The Mayor or presiding officer's decision to do so shall be announced during the meeting and recorded in the minutes.

Electronic attendance is discussed in more detail in WMC 2.04.075.

Rule 4. Motions Must Have a Second

Motions must have a second and must have been stated by the presiding officer before debate or discussion unless otherwise provided by special rule.

Rule 5. Prohibiting Voting by Secret Ballot

No secret ballot shall be utilized to determine any decision at any meeting except the selection of the Mayor and Vice-Mayor[2].

Rule 6. Order of Business

The order of business for regular meetings of the city council shall be as follows:

1. Call to Order
2. Opening Ceremony
3. Roll Call
4. Public Comments on Any Agenda Item Except Those Items Scheduled for Public Hearing
5. Approval of Agenda and Consent Agenda
6. Conflict of Interest
7. Presentations and Reports
8. Public Hearings
9. Unfinished Business
10. New Business
    a) Ordinances for Introduction
    b) Resolutions
    c) Other New Business
11. Informational Items and Reports
12. Council Comments/Discussion
13. Public Discussion
14. Council and Administration Response to Public Comments
15. Adjournment

The certification of any election shall be made under that portion of the agenda entitled "new business." Under appropriate circumstances, the City Manager may invite directors or other staff members to make reports under that portion of the agenda entitled "City Manager's Report."

[2] AS 44.62. 310(a)

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The order of business for special meetings shall be as follows:

1. Call to Order
2. Opening Ceremony
3. Roll Call
4. Approval of Special Meeting Agenda
5. Public Comments on Agenda Items not Scheduled for Public Hearing
6. Public Hearings
7. Special Meeting Business Item(s)
8. Council Discussion
9. Public Discussion
10. Council and Administration Response to Public Comments
11. Adjournment

Rule 7. Action Required
All council members present must vote on all matters before the Council for which they are present, virtually or in person, except for matters in which they are found by Council to have a conflict of interest or they are prohibited from voting under law.

Rule 8. Violation of Rules
If any Council member violates these rules, the Mayor or presiding officer shall, or any Council member may, identify the violation of the rules and request that the violation stop immediately. When a Council member violates these rules and is called to order, that member shall immediately cease discussion on the matter unless permitted by the Mayor or presiding officer to continue. City Council has the sole discretion to determine if there is a violation of these rules and to interpret these rules. A Council member shall not proceed after Council determines that the Council member violated these rules without first obtaining leave of Council to do so.

Rule 9. Violation of Confidentiality
In compliance with the Code of Ethics[3], if any member, in speaking or otherwise, divulges facts or discussions of a confidential nature discussed, written or otherwise presented at an executive session, that member shall be called to order by any member and shall explain the release of said information.

Rule 10. Withdrawal of a Motion
After a motion is stated or read by the Mayor or presiding officer, it shall be deemed to be in the possession of the Council and shall be disposed of by vote, but the mover may withdraw it at any time before the decision or amendment, by consent of the second.

Rule 11. Motion to Reconsider
A motion to reconsider may be made at the same meeting or at the next succeeding meeting but only by a Council member who voted on the prevailing side of an action and only when the subject matter has not passed out of the control of the Council. All

[3] WMC 2.10.130 – Prohibited Acts

other conditions and procedures related to the motion to reconsider, as set forth in Robert's Rules of Order, Newly Revised, 12th Edition, shall apply, except as otherwise provided in this code.

Rule 12. Public Comments

A person desiring to address the Council may do so at the times identified on the agenda at regular, special, and in some cases emergency meetings. Members of the public may also submit written correspondence for distribution to Council. Public comment should be directed at the Council as a body and no individual person. The Mayor or the Mayor's designee may remove any person from a City meeting if the Mayor or the Mayor's designee determines that the person is disruptive and that person does not stop being disruptive after receiving a warning on the record.

A. In a public hearing on a legislative matter, persons or their authorized legal representatives may address the Council on matters under discussion. Each person testifying shall limit their presentation to five minutes unless the Mayor or presiding officer grants further time.

B. Quasi-judicial hearings before Council, the Board of Adjustment, the Board of Equalization or any other quasi-judicial body comprised of City Council members shall be conducted in compliance with the Code and any procedural orders adopted and applicable to that body and the action before it.

C. For an agenda item not scheduled for public hearing, individual comments may be made during Citizen's Comments and shall be limited to two minutes unless further time is granted by the presiding officer.

D. For a matter not appearing on the agenda over which the council has control, individual comments may be made during Citizen's Discussion and shall be limited to five minutes per person unless the presiding officer grants further time.

Rule 13. Formal Presentations

Formal presentations on items not on the agenda require prior written notice to the clerk by noon on the Wednesday preceding the meeting. This notice must include the presenter's name, mailing address, telephone number, and the nature of the communication. Supporting documents must be provided in nine sets to the clerk before the item is called on the agenda. Presentations are limited to fifteen minutes unless further time is granted by the presiding officer and no more than four presentations per meeting.

STANDING RULES

Whittier Municipal Code (WMC) and Alaska State Statues (AS) govern powers and operations of the Council. The following are additional **standing rules** that address the administration of the Council.

Rule 1. All Communications May be Public
Council members should remember that letters, emails, media posts, voicemail messages, text messages, and all other forms of communications may be subject to public disclosure. All communication should reflect the oath of office taken by Council members and full compliance with the City's Code of Ethics.

Rule 2. Agenda Items
It is the goal of City Administration and City Council to foster open and transparent communication of the people's business. In order to do so, it is important to City Council that the agenda reflect the matters before it for discussion and action, providing the public proper notice so it may actively participate in the meeting. To this end, City Council has adopted specific time periods in which items must be submitted to the City Clerk for inclusion in the agenda for an upcoming meeting.

Adding a Discussion Item to the Agenda

Any Council member wishing to add an item to a future regular meeting agenda that is not an ordinance, resolution or action memorandum may request the addition of such an item to the next regularly scheduled meeting during "Council Comments". Alternatively, two Council members may jointly request the addition of a discussion item on the agenda. The item will be added to the agenda for the regularly scheduled meeting scheduled 14 or more days after the request for addition is filed with the City Clerk and if the request is received from both Council members.

Addition of Resolutions

A resolution may be added to the agenda by the Mayor or two Council members. The requested resolution shall be included on the agenda for the regularly scheduled meeting scheduled 14 or more days after the request for the addition of the resolution is filed with the City Clerk.

Addition of Ordinances to the Agenda

Council members may introduce ordinances following the guidelines of AS 29.25.020(b)(1) and WMC 2.08.300(A). Non-emergency ordinances properly requested under these rules shall be placed on the agenda within 30 days after the final ordinance has been received, attorney review has been completed, and the Finance Director has reviewed and approved the ordinance when a fiscal note is required if the ordinance is adopted. For emergency ordinances meeting the criteria in WMC 2.08.310(A), procedures will differ according to the nature of the emergency and the best interest of the community.

Council members may utilize "Council Comments" during any meeting to bring up topics upon which Council is authorized to act. Council members may request the addition of a discussion item upon which no action shall be taken during the "Approval of Agenda and Consent Agenda" portion of a regular meeting.

Rule 3. Tentative Agendas and Packet Deadlines
To support timely public notice and packet preparation, agenda items should be submitted to the City Clerk by 5:00 p.m. on the Tuesday one week before a regular meeting. Submissions should identify the type of item, a working title, and any available draft materials. Agenda packets are posted on the City's website and available for downloading at least 72 hours before the scheduled meeting.

Rule 4. Amendments to the Council Manual
Amendments to City Code that are adopted by Ordinance and are referenced in this manual will be updated by the City Clerk and will not require approval by resolution. All other amendments to the Council Manual must be approved by resolution. This Manual will be reviewed every two years.

Rule 5. Complaints and Suggestions to Council
Complaints against the Administration shall be provided to the Mayor for consideration. Complaints addressed to the Council as a whole shall be provided to City Council as a whole within 14 days of receipt by the Administration.

Rule 6. Council Vacancy
Alaska Statute 29.20.180 delegates responsibility for the appointment to a vacated Council seat exclusively to the City Council. Upon the Council's acceptance of a vacancy, the City Clerk shall prepare an advertisement soliciting applications for candidates for appointment to the vacated seat to be submitted within a time certain. Applications, which are a public record, shall be submitted on a form approved by Council who shall meet in a regular or special meeting within 30 days of the vacancy occurring and cast a vote for a successor. A Council Member appointed in accordance with WMC 2.04.150 shall serve until the next regular election, when a successor shall be elected to serve the balance of the term.

Rule 7. Evaluation Process
The evaluation process for the City Manager and City Attorney employees is as follows:

1. Two regular Council meetings before an evaluation, the City Council will be provided the currently adopted evaluation form(s) via Microsoft Forms for the Officer being evaluated and appoint a Council member to serve as "evaluation chairperson" for that specific evaluation.
2. Each City Council Member will fill out the evaluation form(s) individually.
3. One regular Council meeting before the evaluation, the City Council will meet in Executive Session (without the Officer being evaluated*) with legal counsel (if applicable) to discuss the performance and reach consensus regarding final disposition of the evaluation form(s).

4. The evaluation chairperson will compile the final version of the evaluation form(s) and provide a copy to the full Council and the Officer being evaluated, not less than seven calendar days prior to the evaluation.
5. The evaluation will occur at the next regular City Council meeting in open session and/or Executive Session*.
6. All evaluation forms will be considered confidential and will not be released without the express written permission of the Officer. However, Council members should keep in mind that draft and final evaluations may be released publicly by consent of the Officer.

*AS 44.62.310 (c) (2) allows a governing body to meet in executive session on matters which tend to prejudice the reputation and character of any person, except that the person to be discussed is entitled to notice and may insist upon open discussion.

Rule 8. Fiscal Notes
Every action item on Council's Agenda is to include both negative and/or positive financial impact. If a fiscal note is not required or not applicable the action item is to be so marked.

Rule 9. Lobbying Activities
The City Council annually adopts by Resolution the City's Capital Improvement Plan (CIP) and Legislative Priorities for the upcoming fiscal year.

When working with a contract lobbyist or lobbying on behalf of the City, the City Council will adopt resolutions in support of capital projects or legislation which will direct Council's position. Questions from the Council for the contract lobbyist can be brought forward during Council Discussion at a regular or special meeting.

When opportunities arise for Mayor and Council Members to lobby on behalf of the City, City staff and/or the contract lobbyist will prepare a schedule of meetings with legislators and other State officials to address specific matters related to Council supported capital projects or legislation. If a Council Member chooses to address non-city related legislative issues or positions, they should make separate appointments outside of and so as not to conflict with the staff/lobbyist prepared schedule.

Upon returning from travel on City business, including lobbying trips or other trips made on behalf of the City, the Council Members and Mayor will provide verbal or written reports for inclusion in the next Council meeting.

Rule 10. Orientation
A general orientation to municipal government, Council conduct and expectations will take place in close proximity to being sworn into office. The City Manager, City Clerk, and Mayor (unless newly elected) are responsible for providing orientation for newly elected officials.

Rule 11. Requests of Administration

Requests for information that is readily available or for tasks of an incidental nature may be made by any individual Council member, any time, without notification of or approval by Council. Requests that will result in the use of staff time for the development of new documents, or to conduct activities that would not occur in the normal course of business, as determined by the City Manager, or that would require expenditure of legal fees or outside costs shall require verbal consent by Council.

Rule 12. Statements on Behalf of the City

Statements of the Mayor and Council on behalf of the City are based on actions taken by the Council as a body. Council Members should not distribute letters independently on City letterhead or use City email accounts to share or disseminate personal viewpoints or positions. Letters sent on behalf of City Council shall be executed by the Mayor unless otherwise directed by Council. All correspondence from the "City of Whittier" must be approved by City Council or must fall within the authority of and be executed by the City Manager in the administrator arena.

Rule 14. Student Representative

It is important to seek out and consider student ideas, viewpoints and reaction to City decisions and policies affecting students. In order to provide student input and involvement, the City Council may appoint a Student Representative and an Alternate Student Representative to the various governmental bodies of the City, including the Council, as it deems necessary.

Rule 13. Travel

Any Council member who intends to travel outside the City, on behalf of the City, must apply for and obtain approval in advance of such travel if such travel was not previously included in the adopted budget. The Council, by motion, approves all travel in or outside the State of Alaska, except the Mayor may approve travel if time does not allow for Council approval and the Mayor submits the Mayor's basis for approving the travel to City Council at its next regularly scheduled meeting.

Any Mayor or Council Member who travels at the City's expense will be required to submit a report of their activities verbally or in writing at the next meeting attended following said travel.

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Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Kristin Erchinger, Finance Director

Agenda Item: CRW Contract Amendment to Expand Scope of Work

BACKGROUND, JUSTIFICATION, & INTENT:
The City utilizes CRW Engineering (CRW) to provide independent third-party engineering, GIS, surveying, contract administration and construction management services for various projects. CRW was hired as the result of a competitive procurement process. The current contract with CRW was extended to December 31, 2028 via Resolution 2025-045.

The City is in the process of advertising a Request for Proposals for Engineering Services for these same types of services, in order to ensure a fair and competitive environment for third-party services. However, pending the results of that process, the City desires to continue working with CRW on projects that are already on the City's plate and which we are requesting their continued assistance. These additional projects will be added to the scope of the current contract with CRW to include: harbor restrooms with utility connections; arctic entry and capital repairs to City Hall; West Whittier Street to include water/sewer lines; BTI asbestos mitigation project; harborview uplands with breakwall; conceptual market between launch ramp and gangway; Glacier Street water and sewer utilities near campground/parking to serve future residential development; water/sewer/paving to Whittier Falls Park; mountain goat court surveying/platting; tideland matters assistance; GIS and surveying; and property surveying/platting on Shotgun Cove Road.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Comprehensive Plan: Click or tap here to enter text.	☐	☐	☒
2. Whittier Code:	☐	☐	☒
3. Other: *Resolution 2025-045*	☒	☐	☐

FISCAL NOTE: This action does not increase the budget for engineering services. Those services have been included in the budget and/or within the capital project budget for each separate project.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: City Council authorize an amendment to the CRW contract to expand the scope of work.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-046

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AMENDING THE CONTRACT WITH CRW ENGINEERING TO INCLUDE PLANNING, ENGINEERING, SURVEYING/PLATTING, SUB-CONTRACT MANAGEMENT AND CONSTRUCTION ADMINISTRATION ON MULTIPLE CAPITAL PROJECTS

WHEREAS, the Whittier City Council passed Resolution 2025-045 extending the contract with CRW Engineering for professional engineering services on identified capital projects through December 31, 2028; and

WHEREAS, the City is in the process of letting a competitive Request for Proposals for engineering services but recognizes the value in both time and cost of continuing to work with CRW on projects that they have already been engaged in by the City which shall be excluded from the scope of work on the upcoming Engineering Request for Proposals; and

WHEREAS, the City desires to add current capital projects to CRW's contract to include: harbor restrooms (Harbor Loop, Harborview, Harbor Triangle) with connection to utilities; arctic entry and capital repairs to the Public Safety Building; West Whittier Street connection to the harbor area including water and sewer lines; BTI asbestos mitigation project; Harborview uplands with breakwall; conceptual market between launch ramp and gangway with covered retail; the addition of water and sewer utilities on Glacier Street near the campground/parking area to serve future residential development; water/sewer/paving to Whittier Falls Park; continued work on mountain goat court to include property surveying and platting; assistance with general tidelands, GIS and surveying matters; and property surveying and platting on Shotgun Cove Road.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The City Manager is hereby authorized to amend the contract with CRW to include the above projects which are incorporated herein.

Section 2. This resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 20th day of October, 2026.

_____
Victor Shen
Mayor

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-046

AYES:
NOES:
ABSENT:
ABSTAIN:
ATTEST:

_____

Shelby Carlson
Acting City Clerk (City Seal)

Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Kristin Erchinger, Finance Director

Agenda Item: 2026 Budget Amendment

BACKGROUND, JUSTIFICATION, & INTENT:
The 2026 Budget includes planned expenditures for a number of grants, capital and special projects, interfund transfers and other items which will not be completed in 2026 and which therefore can be de-obligated from 2026 previously authorized appropriations. In addition, funds authorized to be transferred to a new Permanent Fund will instead, be reflected going forward through 2033, as Assigned Fund Balance in the General Fund and beginning 2034, are expected to be transferred to the new Permanent Fund. Similarly, funding appropriated for residential housing improvements at BTI and Whittier Manor will be reflected as Assigned Fund Balance and not as expenditures until payments are remitted for specific authorized projects.

The City's lease agreement with Glacier Creek Development authorizes taxes for 2026 and 2027 to be deferred to 2028 and 2029. In accordance with Generally Accepted Accounting Principles related to the expected timing of receipt, those taxes cannot be reflected as revenues and instead will be recorded as Deferred Inflows until such time as the taxes are due in 2028 and 2029.

The City has identified grant funding for the construction of a new year-round harbor restroom; thus, the Harbor MRRF budget is amended to remove anticipated expenses from that source.

Actual CPV grant revenues came in at $1,445,005 rather than the budgeted $1,625,000 necessitating a budget change in order to avoid over-estimating funding available for projects that serve cruise ships and their passengers.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Comprehensive Plan:	☐	☐	☒
2. Whittier Code:	☐	☐	☒
3. Other:	☐	☐	☒

FISCAL NOTE: This action amends the 2026 Budget as cited above, and also results in certain General Fund reserves being reclassified as Assigned Fund Balance for both Permanent Fund contributions and Residential Housing Capital Repairs for BTI/Whittier Manor.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: City Council authorize an amendment to the 2026 Budget to de-obligate funding for certain projects not intended to be completed by year-end, and to reclassify certain expenditures instead as Assigned Fund Balance.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-047

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AMENDING THE 2026 BUDGET TO AMEND OR DE-OBLIGATE 2026 FUNDS NOT EXPECTED TO BE SPENT BY YEAR-END AND APPROPRIATING FUNDS

WHEREAS, the 2026 Budget includes planned spending for a number of grant, capital and special projects, as well as interfund transfers which have not been completed by the end of 2026 and which may or may not be separately added to the subsequent two-year budget; and

WHEREAS, failure to de-obligate these funds will skew the budget projections for the subsequent biennial budget.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The Council hereby authorizes the planned inter-fund transfer of $384,480 from the General Fund to the Permanent Fund, to instead be reflected as Assigned Fund Balance in the General Fund and to remain there until such time as the General Fund fund balance falls within the Council's Fund Balance Policy bands, at which time funding will be transferred to the newly-created Permanent Fund, estimated in approximately 2034.

Section 2. The budget includes Glacier Creek Property Taxes to be deferred to 2028/2029 and according to Generally Accepted Accounting Principles, will be properly recorded as Deferred Inflows rather than Real Property Tax Revenue in 2026 and 2027.

Section 3. The budget includes funding from residential property taxes paid by BTI and Whittier Manor residents, set aside for future capital improvements at those residential housing facilities. These funding set-asides will be recorded as Assigned Fund Balance in the General Fund until such time as they are deployed for capital improvements authorized by the City Council.

Section 4. Budgeted Transfers-Out of the Harbor MRRF for planned Harbor Restrooms in the amount of $466,400 from account 73-901-9205 are hereby cancelled as the project will be paid by grant funding.

Section 5. The 2026 Budget is hereby amended to reduce estimated CPV grant revenue account no. 20-310-4008 by <$179,995> from estimated $1,625,000 to actual grant revenues in the amount of $1,445,005.

Section 6. This resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 20th day of October, 2026.

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-047

_____

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk

(City Seal)

Agenda Statement

Meeting Date: November 17, 2026

To: City Council

Through: Jackie C. Wilde, Acting City Manager

From: Kristin Erchinger, Finance Director

Agenda Item: Adoption of 2027-2036 Capital Improvement Plan

BACKGROUND, JUSTIFICATION, & INTENT:
The City Council passed the City's first Capital Improvement Plan (CIP) in 2023 which was a five-year plan and which included City assets, infrastructure, and capital projects with costs estimated in excess of $20,000. The City Council is now approving the revised CIP which identifies $22 million in projects completed in 2025/2026, and $4.9 million in new projects added to the Plan for the 10-year period 2027-2036. The purpose of a Capital Improvement Plan is to identify the City's long-term capital asset and infrastructure needs in order to prioritize the investment of scarce public resources, develop revenue streams sufficient to prepare for replacement of critical assets and infrastructure. The CIP can assist the City in securing grant and outside funding to minimize the burden of capital investment on Whittier's small population of 270 souls, to secure funding to replace infrastructure that is utilized by hundreds of thousands of visitors to our seaside community. This Plan will allow the City to showcase its capital priorities when requesting legislative aid and to plan and phase projects to allocate scarce resources to maximize effectiveness and minimize cost.

CONSISTENCY CHECKLIST:		Yes	No	N/A
1.	Comprehensive Plan: 1.3.1-1.3.3; *3.1.4; 4.1.2; 4.1.3.*	☒	☐	☐
2.	Whittier Code: *list chapter*	☐	☐	☐
3.	Other: *Legislative Priorities (City/State/Federal) Resolution 2026-01; Resolution 2026-02; Resolution 2026-03*	☒	☐	☐

FISCAL NOTE: Council does not appropriate funds by accepting the Capital Improvement Plan. Each capital project will be either included in the annual budget with funds appropriated with passage of the budget, or by separate Resolution of the Council at the time the project comes forward for approval to purchase or construct.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: That Council adopt the 2027-2036 City of Whittier Capital Improvement Plan.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-048

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, APPROVING THE 2027-2036 CAPITAL IMPROVEMENT PLAN

WHEREAS, the Whittier City Council held 2027/2028 Biennial Budget work sessions on October 7 and 8, 2026 and introduced and adopted the Budget at public hearings held on October 20 and November 17, 2026; and

WHEREAS, the City Council and public discussed the proposed additions and deletions to the ten-year Capital Improvement Plan (CIP), and staff subsequently added projects related to the completion of the recent Safety Action Plan; and

WHEREAS, this year's Capital Improvement Plan includes the removal of $22 million in completed projects, including most of Harbor Phase III Project, Safety Action Plan, Playground Equipment, Trail Maintenance, Lift Station #5 Replacement, Shotgun Cove Road to Mile 3.0, Police ALMR Radios, part of the new Water Wells and Automation, Harbor Boardwalk and Launch Ramp lighting, and other smaller projects; and

WHEREAS, new capital improvement projects added for the coming two years includes, among other projects, Water Tender Truck, Vehicle and Equipment Repairs, Road Work and Paving, Water/Sewer Master Plan and Classification Study, Harbor Rate Study, Strategic Plan, and other projects; and

WHEREAS, the CIP will inform the City's efforts to apply for grants in the future, to prioritize public resource spending, and will form the basis for developing a long-range financial plan ensuring sufficient future resources to replace and repair capital assets reaching the end of life.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The City Council hereby approves and adopts the 2027-2036 Capital Improvement Plan.

Section 2. This Resolution does not appropriate funds. Funding for projects in the Capital Improvement Plan will be appropriated by Council and either included in each year's approved Budget or adopted by separate City Council resolution.

Section 3. This resolution shall be effective January 1, 2027.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 20th day of October, 2026.

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-048

_____

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk

(City Seal)

CITY OF WHITTIER

CITY OF WHITTIER
TEN-YEAR (2027 – 2036)
CAPITAL IMPROVEMENT PLAN

SUMMARY 2027/2028 CAPITAL COSTS BY FUNCTION:	Two-Year	Ten-Year
Council and Admin (#1 -2; Pages 4-5)	$ 115,000	$ 115,000
Economic Development (#3-13; Pages 6-16)	21,400,000	143,488,000
Parks (#14-33; Pages 17-29)	1,981,260	6,537,567
EMS (#34-38; Pages 30-32)	852,000	1,037,400
Fire (#39-46; Pages 33-35)	160,000	1,823,970
Police (#47-52; Pages 36-39)	180,000	803,394
Public Works (#53-71; Pages 40-52)	1,000,000	51,916,749
Water and Sewer (#72-81; Pages 53-63)	660,000	54,678,028
Harbor (#82-100; Pages 64-82)	900,000	131,258,717
Delong Dock (#101-102; Pages 83-84)	56,168,008	56,168,008
Safety Action Plan (#103-115; Pages 85-90)	362,584	10,439,364
	$ 83,778,852	$ 458,266,197

TOTAL TEN-YEAR PROJECT COSTS BY YEAR FROM 2027-2036	
2027	$ 14,139,520
2028	$ 69,639,332
2029	49,347,455
2030	42,356,140
2031	75,846,301
2032	21,360,744
2033	85,340,548
2034	66,985,032
2035	4,245,565
2036	29,005,562
	$ 458,266,197

Updated: 10/14/2026

The following projects were COMPLETED in 2025/2026:

Admin Projects:

Cyber Security Upgrades	$ 64,693
Safety Action Plan	$ 102,000

Harbor Projects:

Float/Piling Replacement (A|G|H) and Other	$ 8,000,000
Parking/campground pay stations	$ 21,000
Harbor Boardwalk lighting upgrades	$ 150,000
Launch Ramp LED lighting replacement	$ 65,000

Water:

New water wells and automation	$ 3,130,000
Lead line inventory	$ 10,000

Parks and Recreation:

Playground equipment	$ 50,000
Local trail maintenance 2025 / 2026	$ 67,500
Trailhead bear-resistant trash cans	$ 10,000
Kayak racks	$

Public Safety:

Police ALMR radios	$ 92,791
Relocate tsunami warning equipment	$ 40,000

Public Works:

Lift Station #5 Replacement	$ 2,410,000
Relocate tsunami warning equipment	$ 49,380
Road grader	$ 477,027
Shotgun Cove Road construction to Mile 3.0 2025	$ 3,974,486
Shotgun Cove Road construction to Mile 3.0 2026	$ 3,287,267
Total value of 2025/2026 completed projects:	**$22,001,144**

The following projects are ADDED to the CIP in 2027/2028:

Council and Admin:

Strategic/Comprehensive Plan (2027)	$ 80,000

Harbor Projects:

Rate Study (not in CIP; in Operating Budget)	$ 30,000

Water/Sewer Projects:

Water/Sewer Classification Plan/Rate Study	$ 50,000
Water/Sewer Master Plan	$ 200,000
Water/Sewer dup lines on Glacier to residential housing, plus Water/Sewer lines to new Whittier City Park	$ 2,880,000

EMS Department:

Ambulance gurney	$ 12,000
Vehicle repairs	$ 18,000

Fire Department:

Water Tanker Truck (timing depending on grant funding)	$ 850,000
Vehicle repairs	$ 59,000
ALMR radios	$ 55,000
Paratech inline relief valves, etc.	$ 16,000

Public Works:

Equipment Repairs	$ 40,000
Road work related to W Whittier Street utility connection to Harbor	$ 75,000
Local road work; economies of scale with SOA paving	$ 150,000

Parks and Recreation:

Ice Rink and Sledding Hill (per Legislative Priorities list)	$ not determined

Safety Action Plan:

Various Projects (see pages 85-90)	$ 362,584

Approx. total value of 2027/2028 added projects: $4,877,584

CITY OF WHITTIER
COUNCIL AND ADMIN
2027 – 2036 CAPITAL IMPROVEMENT PLAN

1.	PSB baby changing station, water fountain	$ 35,000	2027
2.	Strategic/Comprehensive Plan	80,000	2027
	10-Year Total:	$ 115,000	

1. COUNCIL & ADMIN: PSB Restroom Baby Changing Stations, Water Fountain

Certain members of Council requested additional improvements to the Public Safety Building on the 3rd floor where City Council meetings are held. These improvements include the addition of baby changing stations to restrooms, and installation of a water bottle refill station which is an environmentally friendly alternative to reduce waste.

Estimated Cost: ROM estimate is $35,000

Recommended Funding: General Fund

2. COUNCIL & ADMIN: Strategic/Comprehensive Plan

The City last updated the Comprehensive Plan in 2019. An update to the Strategic Plan is necessary to address the addition of a new cruise ship dock and terminal, the possible transfer of the Alaska Railroad Lands to the City, recent completion of the Waterfront and Economic Development Plan, the Safety Action Plan and the Whittier Transportation Plan, eand other major initiatives that can materially impact the City's direction and priorities.

Estimated Cost: ROM estimate is $80,000

Recommended Funding: General Fund

CITY OF WHITTIER
ECONOMIC DEVELOPMENT
2027 – 2036 CAPITAL IMPROVEMENT PLAN

3. Funding to remove Junk	$	120,000	various
4. Purchase 6 dumpsters		110,000	various
5. Purchase ARRC Lands		4,500,000	2027
6. Buckner Building Contamination Mitigation		34,820,000	various
7. Military Museum/Multi-Agency Facility		16,000,000	2028
8. Head of Bay Access Road		4,320,000	2029
9. Head of Bay Parking/Launch Ramp		4,024,800	2030
10. GIS & Survey Shogun Cove Parcels		1,482,000	2031
11. Develop EE/Resident Housing		37,200,000	2031
12. Shakespeare Creek Fish Viewing		911,200	2032
10-Year Total:		$103,488,000	

3. ECON DEVELOPMENT– Beautification - Remove Derelict Vessels, Clean-up Abandoned Equip, Tires,

A primary goal of the Whittier Comprehensive Plan is to clean up both public and private property to beautify Whittier and better enforce City land and lease regulations. In anticipation of near-term growth, City staff will focus on identifying areas for potential clean-up, develop options for clean-up and disposal of junk, derelict vessels and autos and investigate the advisability of an amnesty program to incentivize property clean-up earlier rather than later.

Estimated Cost: $120,000 or ≈ $25K - $35K annually over a 4-year period

Recommended Funding: General Fund and CPV

Status of the project: 2023 saw removal of junk from City harbor property and clean-up of the boneyard with surplus sale of old City equipment. During 2026, the City has cleared land at Tank Farm Property to allow lessees (only) to lease land to relocate connex trailers and items currently stored on leased properties (in conflict with lease provisions). This effort enhances beautification as well as compliance with City lease agreements.









4. ECON DEVELOPMENT– Purchase dumpsters and trash receptacles

The City spends more than $140,000 on disposal of solid waste from the harbor district annually. This includes dumpster rental fees. A cost analysis shows the City will recover investments in dumpsters in less than four years when it no longer pays dumpster rental fees. By owning its own dumpsters, the City can also paint or beautify them to enhance visual appeal.

Estimated Cost: $110,000 over ten years (with $50,000 in 2027)
Recommended Funding: General Fund and CPV

Status of the project: Staff have solicited price quotes and freight charges

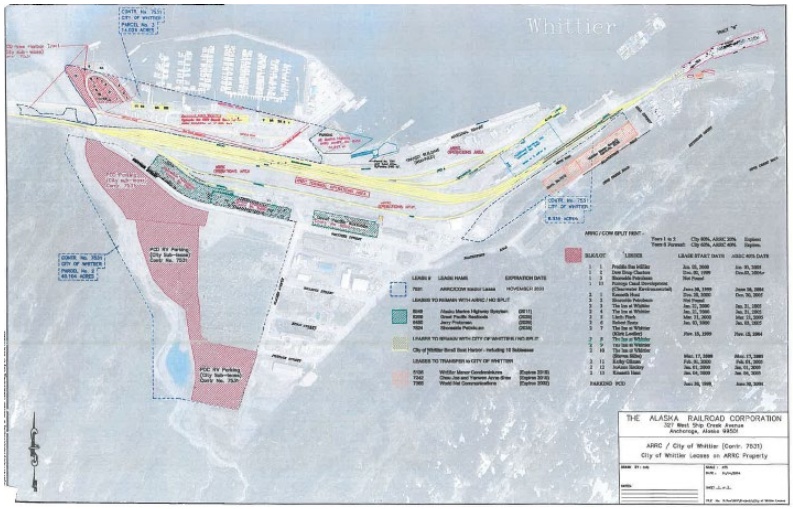
5. ECON DEVELOPMENT– Acquisition of Non-Essential Lands from ARRC

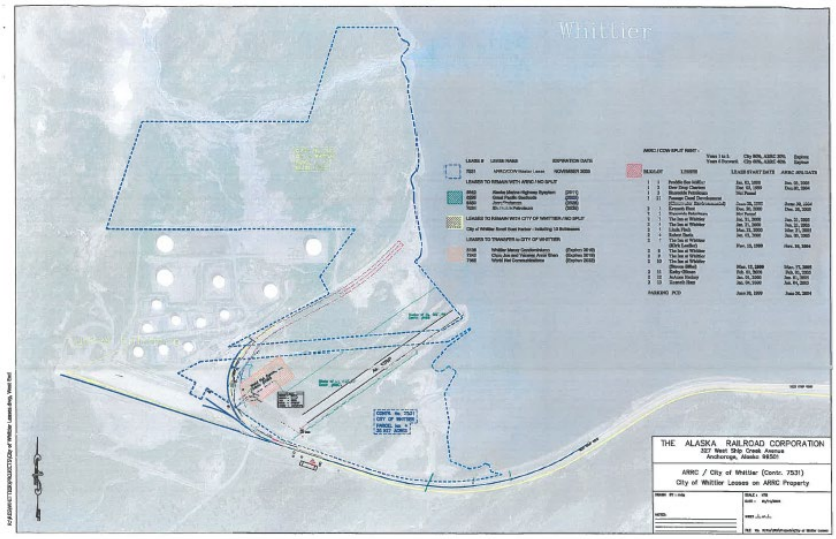
The US Army departed Whittier in 1960. The City of Whittier was incorporated in 1969. In 1985 the federal government transferred the Railroad to the state-owned Alaska Railroad Corporation (ARRC), including not only the rail and dock facilities, but also undeveloped land surrounding these properties, unrelated to operating a Railroad. These valuable Whittier lands serve primarily to generate lease revenues for ARRC. Due to the Railroad's substantial land holdings in Whittier, all of which is operated on a tax-exempt basis and generates no tax base to the community, Whittier has no self-determination. Railroad land ownership results in little to no tax base, no payment of fees or revenue sharing to the City, and imposes burdens on the community because of the Railroad's tax-exempt status.

Estimated Cost: up to $4.5 million Recommended Funding: City / Other

Status of the project: The Alaska State Legislature unanimously passed House Bill 216 which became law on July 3, 2026, authorizing the sale of land from the Alaska Railroad to the City of Whittier. This effort followed the Whittier City Council passage of Resolution 2024-022 on July 23, 2024. The Alaska Railroad legal department is reviewing the initial draft of a Memorandum of Agreement to solidify the details of the sale between the City and the Railroad. In October 2026, the City is undergoing a third-party appraisal of Whittier land. The Alaska Railroad performed a previous appraisal which determined the parcels currently slated for sale, at a value of approximately $4.5 million.

The Whittier City Council has deemed this as the most significant issue facing the community of Whittier since the start of the Master Lease. See the following related Resolutions: 2024-22; 2024-17; 2022-007; 2021-08; 2018-16A; 2016-18; 2016-13; 693-03.





6. ECON DEVELOPMENT– Buckner Building Demolition/Remediation

The Buckner Building is considered a mega-Brownfield contaminated site which requires a multi-layered approach to assess and mitigate hazardous materials, remove and dispose of PCBs, asbestos, mercury, demolition materials, clean-up site and repurpose and reuse the site.

Estimated Cost: $34,820,000 Recommended Funding: ADEC, EPA, Other Grants

Status of the project: The City has authorized a contract with Nortech Inc to provide qualified environmental professional and project management services. This contract will support an EPA-approved work plan including site assessment, cleanup planning, regulatory coordination and related activities. Previously, the City completed: Property Assessment and Cleanup Plan (April 2015), Structural Assessment for Remedial Design (January 2016), Brownfield Assessment and Cleanup Plan (December 2017) and UST Closure Assessment (December 2017). The City has been awarded grants of $820,000 (assessment and cleanup grant) and a $5 million CDS grant.



7. ECON DEVELOPMENT– Military Museum/Multi-Agency Facility

The Prince Willliam Sound Museum is currently located in a 1200 square foot space donated by the Shen family at the Anchor Inn. The museum is considered one of the top 10 “must see” Alaskan museums by Alaska Magazine and “an outstanding museum experience” by the Milepost. The museum includes more than 30 exhibits telling the story of Whittier’s unique Alaskan history as a military port and rail terminal, and includes reflections on Alaska’s military heritage during World War II and the Cold War.

The City has held charettes with USFS and others, to identify opportunity for a multi-agency facility that would serve the City’s needs and the Forest Service’s needs in Whittier. The City has been working with our federal delegation to secure funding for a multi-agency facility to ensure the continuation into the future, of Whittier’s museum which is currently housed in a private building with very little public support.

In October 2026, the City of Whittier was designated as a World War II heritage community and was honored to welcome and host the commissioning of the USS Ted Stevens warship. This multi-agency facility will allow the City to secure the preservation of Whittier’s unique military and railroad history.

Estimated Cost: $16 million

Recommended Funding: Federal Funding

Status of the project: This project has gained support of the USFS which provided 2026 funding to initiate planning and design of the multi-agency facility followed by joint meetings to identify each agency’s needs and options for the facility.

8. ECON DEVELOPMENT– HOB Gateway Road

The access road to the beach at the Head of the Bay is in need of a design and upgrade to accommodate a more robust roadbed to serve the new cruise ship terminal, the campground, and the waterfront and shoreline.

Estimated Cost: $4,320,000

Recommended Funding: Cruise line and operator to jointly seek State funding with the City. May involve use of Ground-Based Passenger Fee and/or CPV funding.

Status of the project: City has worked with engineering firm to examine road specifications to address high-volume passenger bus traffic serving the new cruise ship terminal. Exact road location to be determined in discussions with stakeholders. In May 2026 the City of Whittier paved the majority of the roadway which is intended to be a short-term solution until a long-term solution and funding source can be identified.



Note: Above drawing is a concept drawing only..

9. ECON DEVELOPMENT– Head of Bay Parking/Launch Ramp

Pursue boat and trailer parking at the Head of the Bay as part of the project to construct a new breakwall which would also allow for construction of new launch ramps. The City has worked with the US Army Corps on feasibility options Consider options to expand opportunities for kayak and jet ski businesses to have dedicated areas for their customers to launch. Consider whether to expand the sea walk and/or create additional uplands for expansion. Consider whether some parking can be relocated to the head of the bay to free up additional areas in the harbor business district to better accommodate public restrooms, etc.

Estimated Cost: $4,024,800 Recommended Funding: ADF&G Sportfish / City/ Other

Status of the project: As recent as February 2024, the City requested the US Army Corps perform a reevaluation of the feasibility of constructing a breakwall at the Head of Passage Canal which could support infrastructure including launch ramps and possibly a new harbor. The City will undergo a Strategic Plan initiative in 2027 which should help to inform community priorities, especially taking into account the impact of recent Head of Bay development, on future community needs and goals. This project can be pursued when the City Council identifies it as a priority.





10. ECON DEVELOPMENT– GIS and Survey Shotgun Cove Road for Sale of Private Parcels

The City continues to construct Shotgun Cove Road from Whittier to Trinity Point with the first 3.0 miles complete as of October 2026. Preliminary parcel identification was performed during the process of planning and design of the project, but the City cannot perform final survey and identification of legal property boundaries until the roadway has been completed. Once complete, the City Council will determine the method of disposition, to include the sale of parcels through competitive sale. The City may also pursue legislative action to request allocation of an additional approximately 100 acres of land since original legislative intent language expressed the City was to receive 480+ acres of land *excluding* easements, whereas the final allocation of 486.01 acres includes easements. The City will work with DNR and DOT to consider expansion of right-of-way to facilitate DOT standards. The State's conveyance further required the City to sell the properties after public notice and by competitive sales method. Legal advice suggests the City investigate whether State allotted lands should come with such restrictions, or whether cities in general, receiving state land allotments, receive land free of any State impositions.

Estimated Cost: $1,482,000

Recommended Funding: General Fund, Federal Funds

Status of the project: The City has completed construction of the project through approximately Mile 3. as of October 2026. The City submitted a Nationally Significant Federal Tribal Lands Transportation Project grant application in the summer of 2026 which would allow construction of an additional approximately one mile of roadway.

Figure 6 - Conceptual Parcel Configuration

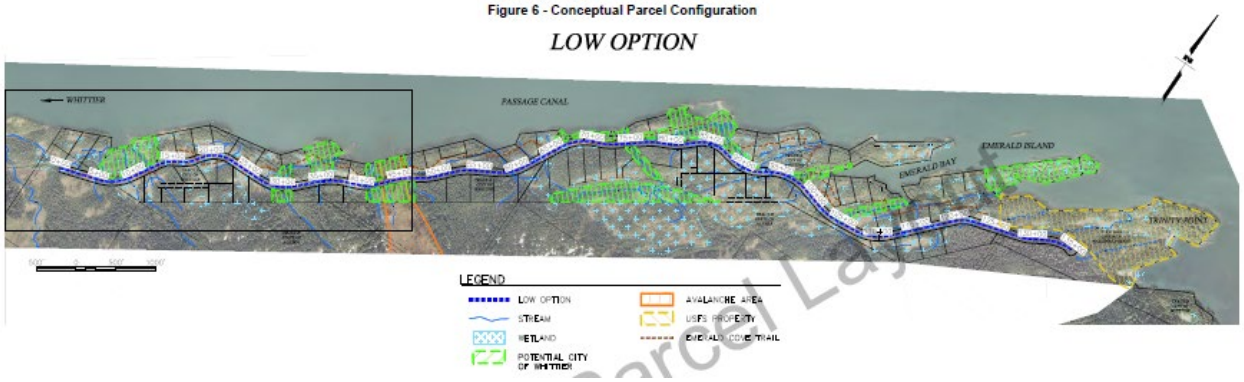


Figure 8 - Conceptual Parcel Configuration Analysis



11. ECON DEVELOPMENT– Develop Employee and Resident Housing

Whittier is a community with few privately-owned and developable parcels. Most developable land within the City of Whittier municipal boundaries is owned by federal or state government entities, with 109 of the 212 acres in the Whittier core area, owned by the Alaska Railroad Corporation. While the City leases some land from the Alaska Railroad, the parties have experienced diverging interests, with the Railroad aiming to maximize lease revenues, while the City seeks to provide much-needed public infrastructure and to incentivize private ownership of land in certain areas of town, to promote affordable development and economic growth. The City suffers from a severe shortage of land needed for residential housing and seasonal employee housing, with two primary residential structures housing more than 90% of the local population. The lack of housing alternatives is likely to further constrain the local business employment pool caused by lack of housing, as well as to further constrain opportunities for economic growth, until additional housing units are developed. The City and the Railroad are currently in discussions for the City to purchase non-essential lands from the Alaska Railroad, with the parties working to develop an MOA for approval by the Alaska State Legislature, seeking to authorize disposal by the Railroad, to the City.

Estimated Cost: $37,200,000 for development plan, land purchase and exploration of public/private partnership opportunities

Funding Source: Federal USDA Housing Grants and/or Public/private partnership

Status of the project: The City and the Alaska Railroad successfully negotiated a potential land transfer allowing the City to purchase property from the Railroad. The Alaska Legislature passed House Bill 216 in 2026 and the parties are finalizing the details of a Memorandum of Agreement to allow the City to purchase land by mid-2027 from the Railroad. A portion of this land has been previously identified by City Council as an ideal location for residential housing expansion, given its proximity to utilities and other local housing.



12. ECON DEVELOPMENT– Shakespeare Creek Fish Viewing Platform & Improvements

The City desires to complete restoration of Shakespeare Creek and construct a fish viewing platform that will serve both to protect native beach areas and a sensitive creek location, while offering people the opportunity to view salmon and other species as they migrate in the area of Shakespeare Creek. The project may include dealing with issues of erosion, removal of invasive plant species and debris, stream bank improvements, culvert repair, road drainage improvements, improving spawning habitat, creation of pools.

Estimated Cost: $911,200 Funding Source: AD&G Grant

Status of the project: This project has not moved up the priority list due to focus on other development at the Head of the Bay (new cruise facility). The City will perform a Strategic Plan /Comprehensive Plan update in 2027 which is expected to determine the priority level of this project as well as the future timing.



CITY OF WHITTIER
PARKS AND RECREATION
2027 – 2036 CAPITAL IMPROVEMENT PLAN

14. Lou Young Park Engineering	$ 120,000	2027
15. Local Trail Maintenance	173,949	Annual work
16. Trash Cans at Trailheads	20,000	2027-2028
17. Whittier Falls Park	1,988,760	2027-2029
18. Kayak Launch and Racks	30,000	2029
19. Playground Improvements	75,000	2029
20. Trails Master Plan	80,000	2030
21. Horsetail Falls Trail Improvements	169,859	Annual work
22. Existing City Park Upgrades	50,000	2030
23. Restrooms @ parks/trailheads	400,000	2030-2031
24. Lou Young Park Improvements	1,600,000	2030
25. Covered Pavilion/Barbeque	1,800,000	2031
26. Winter Trail Improvements	30,000	2032
27. Ice Rink and Sledding Hill	Unknown	Unknown
28. HOB Coastal/Marine Park	Unknown	Unknown
29. Salmon Viewing Trail 2nd Salmon Run	Unknown	Unknown
30. Coastal Trail at Shotgun Cove Road	Unknown	Unknown
31. Public Use Cabins HTF/SCR	Unknown	Unknown
32. Mountain Bike Trails	Unknown	Unknow
33. Portage Pass Trailhead Campground	Unknown	Unknown
10-Year Total:	$6,537,567	

14. and 24. PARKS – Lou Young Park Engineering/Design

Lou Young Park is a serene waterfront park with a small beach that is ideal for bear-viewing in the summer salmon season. The cove itself is used by many locals to launch sea kayaks, although the path from the park to the water requires a steep 20-30 feet descent. The park included a fish-viewing platform that was torn down in summer 2026 because it reached the end of life and was no longer safe. The City just completed the construction of a portion of Shotgun Cove Road, and some of the trail work that was completed is informing creative options for how to address the issue of avoiding erosion and damage to vegetation, while allowing the public safe access to the water. Discussions on planning and design of this park may consider the ability to tie in the park with a potential day-use picnic area on the bluff above the cove. Next step is to develop a 35% design that can serve as the basis for a City grant application for Land Water Conservation Funds funding for improvements to the park.

Estimated Cost: $120K Design (2027); $1.6 million Construct (2030)

Recommended Funding: General Fund and LWCF Grants





15. PARKS – Local Trail Maintenance

Estimated Cost: $173,949 spread out each year with a minimum $25K funding annually until local trails and trailhead conditions are improved. Trail maintenance and improvements include removal of hazardous trees, installation of gravel to improve safety, construction of small foot bridges, creation of trail switchbacks to eliminate steep walking slopes, removal of brush from the walking path, and other safety improvements. The increase in cruise traffic is expected to result in a significant increase in visitation to Whittier's local trails.

Recommended Funding: General Fund and CPV

Status of the project: Annual trail maintenance at this level has been occurring for the past five years. As the community prepares for the expansion of sustainable tourism opportunities, the City is investing in improvements to local trails, trailheads, safety such as improved signage, bear-proof garbage containers, D-1 to fill and grade parking lots, and specific trail improvements to improve safety for hikers.

16. PARKS – Locate Bear-Resistant Garbage Cans at Trailheads

Purchase self-compacting and bear-resistant trash cans to locate at trailheads to encourage visitors to leave no trace and to avoid bear-human interactions caused by easy access to trash/litter. Prioritize local trailheads and park facilities at which to locate these cans. Consider expanding the program over time to reduce bear/human trash interactions throughout town, not only at trailheads.

Estimated Cost: $20,000

Recommended Funding: CPV

Status: Planning phase

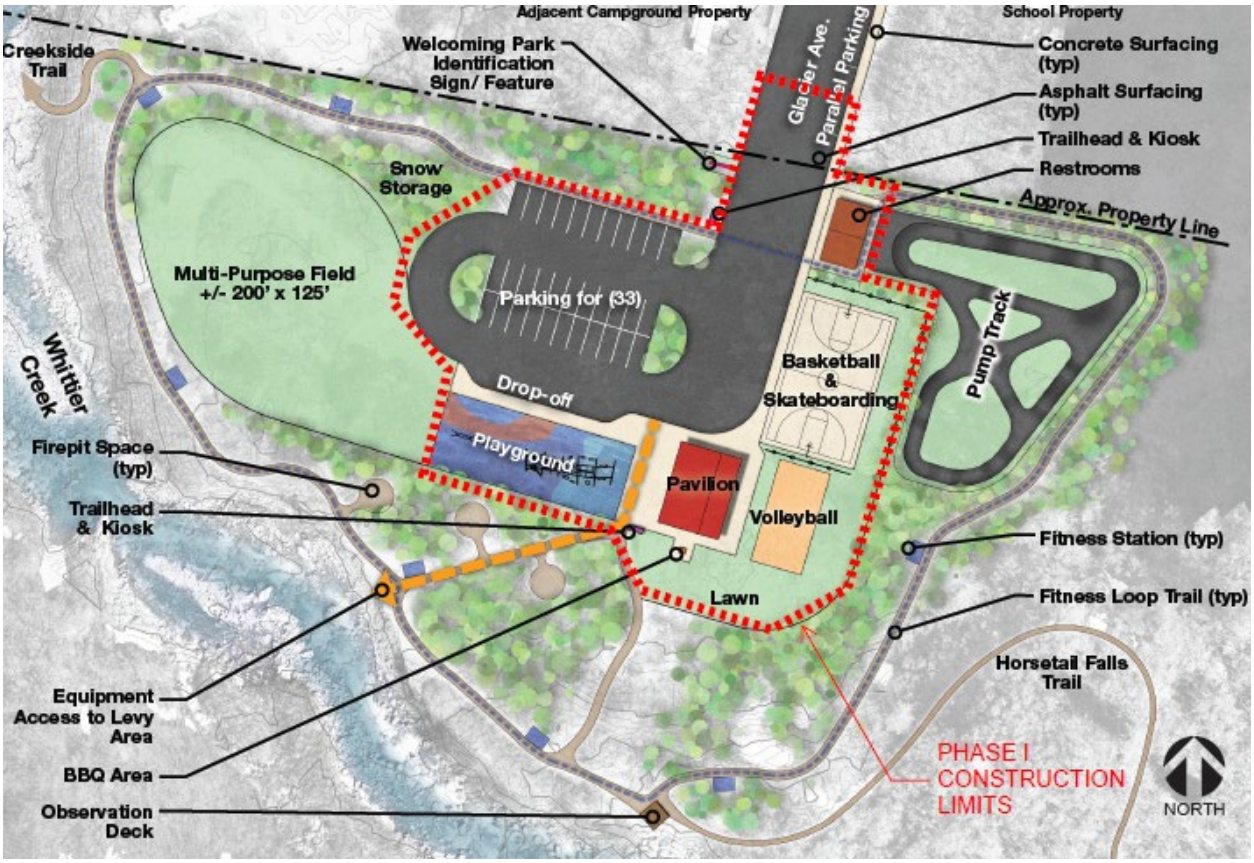


17. PARKS –Whittier Falls City Park

The Whittier Falls City Park at the south end of Glacier Avenue near Whittier Creek has undergone an initial transformation in September/October 2026 with the initial clearing and grubbing of trees and piles of debris left over from previous construction projects. The below June 2018 Park Master Plan includes parking lot (33 spaces), restrooms, basketball and skateboarding court, volleyball court, pavilion/bbq area, fire pits, playground, multi-purpose field, pump trail, trails and fitness stations, observation deck at Whittier Creek. This prk will provide opportunities for visitors and locals to exercise, play, and enjoy family and community outdoor gatherings and activities.

Estimated Cost: $1,988,760 Design/Build Contract Recommended Funding: CPV and GF

Status of the project: Design partially complete. Recent clearing of land, bringing clean fill onto the site and spreading the fill. Installation of playground swings and equipment. Placing of large rocks along park boundary. Planned hydro-seeding by end of Spring 2027.



18. PARKS –Kayak Racks

This project is in conjunction with the Harbor's efforts to Identify locations to site kayak launches since so few local residents have a place to locally store their kayaks. The City installed its first kayak racks in 2025. These racks will enhance the kayaker's accessibility to kayaking in Whittier and Prince William Sound. The City Council established a kayak launch fee of $5 in 2026 which is intended to pay to maintain and replace kayak racks.

Estimated Cost: $30,000 (2029)

Recommended Funding: General Fund

Status of the project: Planning phase. The Port and Harbor Commission recommended a primary kayak launch facility be located at Smitty's Cove, which was approved by the City Council and installed in 2026. The Parks and Recreation Committee finalized their preferred location for a kayak launch at Passenger Dock.





19. PARKS – Playground Improvements / Outdoor soccer / Basketball court

Consider partnering with the school to expand playground improvements. There is interest in making improvements to the current basketball court in addition to the newly developing Whittier Creek Park. The City will consider other healthy activity and recreation options for families desiring to recreate adjacent to one another near the basketball court.

Once the City and the Alaska Railroad finalize the land transfer project, the City Council can consider additional improvements that consider alternative desired locations for other improvements.

Estimated Cost: $75,000

Recommended Funding: General Fund

Status: Awaiting City Council direction

20. PARKS – Trails Master Plan

The City is experiencing significant visitor growth and the Parks and Recreation Committee desires to create a plan to identify the scope of improvements needed to local trails and trailheads, including amenities such as restrooms, trash bins, etc. The Plan should also consider coordinating with Prince William Sound Economic Development District's project which seeks to create a connected trail system within Prince William Sound.

Estimated Cost: $80,000 (2030)

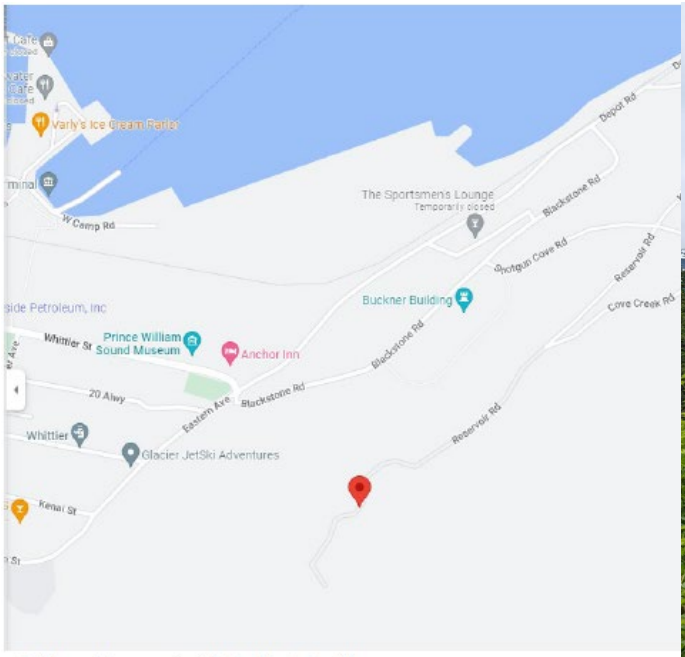
Recommended Funding: General Fund and CPV Status: Planning phase

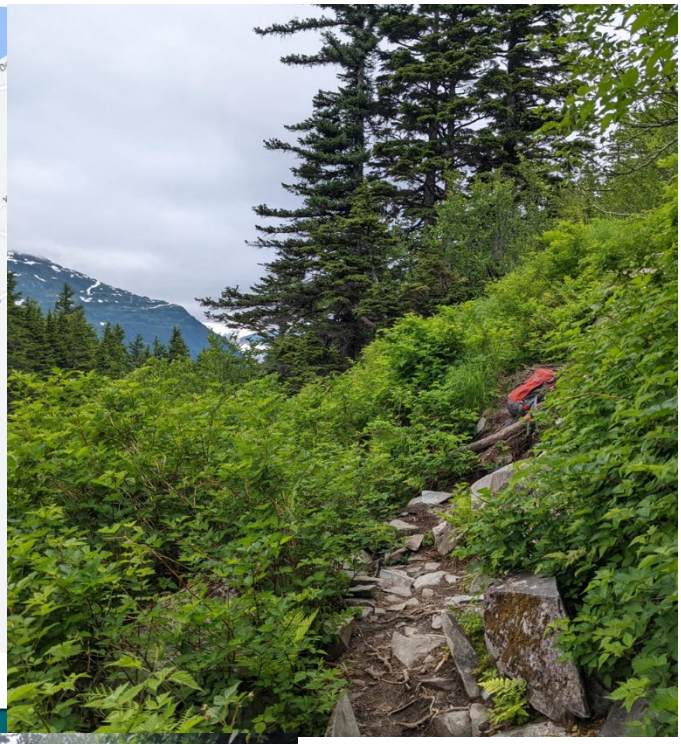
21. PARKS – Horsetail Falls (and Other) Trail Improvements

Annual trail improvements have been completed each year since 2022, with the City hiring the master trails team from Alaska Trails and the local members of Parks and Recreation. Since that time, the City has supported annual funding of approximately $25,000 to $30,000 for local trail improvements to popular trails, to better prepare for the rising number of visitors to Whittier.

Estimated Cost: $169,859 (10 years) Recommended Funding: GF and CPV

Status of the project: Repairs to the Horsetail Falls Trail have been prioritized each year by Parks and Recreation. Pictures or recent improvements are shown below. This project will include improvements to other local trails in addition to Horsetail Falls, as identified and prioritized by Parks and Recreation.





Hike Horsetail Falls Trail

Trail Summary

Traditional Land: Alutiiq *(Visit Native-Land.ca to ide*
Distance: 2 miles roundtrip
Time: 1.5 hours
Elevation Gain: 400 feet
Difficulty: Easy
Dogs: Yes



22. PARKS – Existing City Park/Playground Upgrades

Given potential changes in land use, consider what improvements can be made to existing parks and/or available recreation equipment options to expand utilization by local families for playgrounds, play fields, recreation equipment and other efforts to encourage families and youth to participate in outdoor recreation activities. It was originally anticipated that the community would be able to utilize the new cruise terminal facility to expand recreation options during the winter. Due to the high cost of heating the facility and the status of utilities, the facility is not yet available for winter use. It is hoped that in the future, the Parks and Recreation Committee will identify winter-time activities that can utilize the terminal facility and offer opportunities for safe and indoor winter recreation. Activities such as archery, roller skating, arts and crafts and music fairs, movie nights, and other such opportunities are under consideration and are expected to improve the quality of life for Whittier youth who are otherwise limited in their recreation options due to Whittier's harsh winds and significant snowfall in the winter.

Estimated Cost: $50,000

Recommended Funding: General Fund

Status of the project: Awaiting availability of facility for public access

23. PARKS – Restrooms at parks and trailheads

After experiencing growing evidence of human waste along local trails and at trailheads and popular hiking/visiting areas such as Shotgun Cove Road, Horsetail Falls Trail, the waterfall behind the BTI, Whittier Creek Trail, Smitty's Cove, etc., the City has made a strategic effort to add porta-potties at these locations. In the short-term, the City will continue to provide portable toilets at trailheads. The Parks & Recreation Committee further supports adding new restroom facilities (port-a-potties, vault toilets and/or flushing facilities) to address the anticipated influx of visitors to the area. Once new permanent restroom facilities are installed in the Harbor, the City intends to relocate current mobile restrooms from the Harbor Triangle and Harbor Waterfront to popular trailhead locations.

Consider a long-term plan for restrooms at the end of Shotgun Cove Road and various popular pull-outs along the road. Consider restroom facilities at Horsetail Falls Trailhead which has increased in popularity. While the trail is one mile, many people use this trail to access the alpine area and participate in all day or overnight adventures. Smitty's Cove serves as a popular water access point with beach use, paddle craft, boating, diving, swimming, etc. with no current restroom facilities. Consider including a restroom at the Horsetail Falls Connector Trailhead in conjunction with the future City Park (behind BTI).

Estimated Cost: $400,000 Recommended Funding: Recreational trails grants

Status of the project: The City began placing portable toilets at trailheads in 2022 and has incrementally increased the number of port-a-potties available for public use. The City still intends to pursue additional portable toilets to keep up with the growing demand of users to the local trails system.

24. PARKS – Lou Young Park Improvements

Consider improvements to Lou Young Park to minimize human and bear encounters, allow for ADA-accessibility improvements, and construct an expanded and elevated boardwalk and possible trail and picnic improvements to the west of the park as funding allows. Consider removing existing overlook/boardwalk and replace with something more durable, safe, and handicapped accessible. Improve access to the water for kayak put-ins. Consider seeking Land and Water Conservation Grant funding which could significantly enhance the functionality and safety of the park for the significant influx of visitors that has been seen in the Park in the past year.

Estimated Cost: $1.6 million Recommended Funding: CPV and state/federal trail grants
Status of the project: Planning and design expected to take place in 2027.

25. PARKS – Covered Community Pavilion / Barbeque

Build a covered community pavilion /barbeque that can withstand heavy wind environment, with views of the water and surrounding mountains, with safe ventilation of grills to allow for year-round family and community use to encourage healthy social interactions during dark winter months, and to be available in anticipation of high-utilization during the summer months.

Estimated Cost: $1.8 million Recommended Funding: GF, CPV Status: Planning phase



26. PARKS – Winter Trail Improvements

Consider improving local trails, including Shotgun Cove Road, to enhance opportunities for winter and shoulder-season tourism. Improvements to include necessary equipment for grooming ski/snowshoe/fat bike trails. The City did invest in purchase of a snowmobile for trail grooming in 2025 and local residents have developed trail grooming equipment and provide volunteer labor for trail grooming.

Estimated Cost: $30,000 Recommended Funding: GF, CPV, Trails grants

Status of the project: The Parks and Recreation Committee will work with the newly-created Parks Operations Manager position to prioritize winter trail improvement needs.

27. PARKS – Ice Rink and Sledding Hill

The City Council amended the City's local legislative priority listing to build an ice rink and sledding hill to encourage winter outdoor recreational opportunities. The type of ice rink, potential location, etc. has not been determined, although the recreation committee has created temporary ice rinks in parking lots during ideal weather conditions. The cost of a future ice rink will be determined based on a number of as-yet unknown variables including size, temporary versus more permanent structure, maintenance needs, etc.

Estimated Cost: Unknown Recommended Funding: City and private funding

Status of the project: Awaiting recommendations from Parks and Recreation Committee

28. PARKS – Head of Bay Coastal/Marine Park

Consider necessary steps to restore and preserve local streams, salmon impacted areas, and local beaches.

Estimated Cost: Unknown Recommended Funding: NOAA, Private, PWSSF, Grants

Status of the project: Planning phase

29. PARKS – Salmon Viewing Trail – Second Salmon Run

Consider improvements to trails to allow for salmon viewing at Second Salmon Run, in anticipation of the influx of additional visitors to Whittier, to enhance the visitor and resident viewing experience, while protecting habitat and minimizing human-bear interactions.

Estimated Cost: Scope of Work yet to be determined; cost Unknown
Recommended Funding: Trail and Other Grants

Status of the project: Planning phase



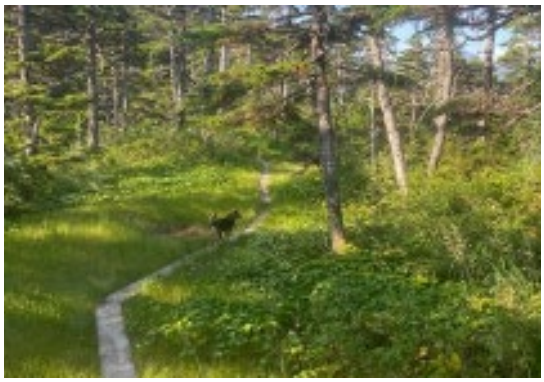
30. PARKS – Coastal Trail along Shotgun Cove Road

The construction of Shotgun Cove Road has both impacted the legacy Emerald Cove Trail, and constructed a beautiful section of trail from the road down to the shoreline. The project includes an offshoot trail to a beautiful waterfall, and artistic use of natural stone to create a crushed stone walking path (replaces a prior narrow and deteriorating wooden walk), a beautiful stone stairway down to the shoreline, and drainage culverts designed to blend in with the natural setting. In the last 1.4+ miles of Shotgun Cove design and construction (ultimately terminating at Trinity Point), the City will follow the current design to offset losses to components of this popular trail, and support incorporating a long coastal trail in the Shotgun Cove road recreation area. Include opportunities for camping and possible public use cabins.

Estimated Cost: Unknown

Recommended Funding: Trail and Other Grants, CPV, GF, RTP, Pittman Roberson

Status of the project: Planning phase



31. PARKS – Public Use Cabins on Horsetail Falls and Shotgun Cove Road

The influx of visitors is expected to increase demand for amenities to serve them. Improving access to local trails and backcountry offers increased opportunities for kayakers, hikers, hunters and others wishing to recreate in Whittier and the surrounding Prince William Sound. These visitors are uniquely interested in public use cabin opportunities to access and overnight in the Sound.

Estimated Cost: Unknown Recommended Funding: Trail and Other Grants, RTP

Status of the project: Planning phase by USFS; included in the USFS Recreation Plan for Shotgun Cove Road. Support USFS expansion of public use cabins in PWS.



32. PARKS – Mountain Bike Trails

There is growing interest in developing local mountain biking trails similar to opportunities currently existing in Girdwood. As a result of an increasing number of visitors to Whittier and the Prince William Sound, adding improvements to local trails to invite mountain biking enthusiasts will create new eco-tourism opportunities.

Estimated Cost: Unknown Recommended Funding: Recreational trails grants

Status of the project: Planning phase

33. PARKS – Portage Pass Trailhead Campground Collaboration with USFS

The City previously discussed working with the US Forest Service to plan future improvements to the Portage Pass Trailhead, including the potential for a new forest service campground in the area surrounding the trailhead. Continue to collaborate with the USFS to determine the appropriate role for the City to play in facilitating Campground that might address existing deficiencies such as lack of RV sewer dump station. The Forest Service completed their Portage Pass Trailhead improvements in 2026 which have expanded parking, created a very large gravel parking area large enough for large motor homes, lots of traffic, etc. The park includes public restrooms. The City should consider how to incorporate with the community, the RV sewer dump station, and overall amenities that will attract visitors wishing to overnight in Whittier.

Estimated Cost: Unknown

Recommended Funding: USFS and other grants

Status of the project: Planning phase

CITY OF WHITTIER
EMS and FIRE
2027 – 2036 CAPITAL IMPROVEMENT PLAN

34. EMS Gurney	$	70,500	2027and 2033
35. EMS Vehicle Repairs		76,500	2027 and 2033
36. EMS Defibrillator		81,900	Various
37. EMS Ambulance purchase		750,000	2027
38. EMS Extrication Equipment		58,500	2033
39. Fire inline relief valves		16,000	Various
40. Fire Turnout gear		60,000	Various
41. Fire Vehicle Repairs		59,000	2027/2028
42. Fire - ALMR Radios		118,250	2027/2033
43. Fire Truck replacement		648,000	2029
44. Fire – Water tender truck		850,000	2029
45. Fire – Replacement hose		25,200	Various
46. Fire – SCBA Equipment		47,250	2031 and later
10-Year Total:		$ 2,861,370	

34. EMS – Gurney for Ambulance

Estimated Cost: $70,500

Recommended Funding: Federal DOT Grant / General Fund match

Status of the project: The City is planning to purchase a replacement ambulance in 2027, to be fully equipped. In the process of determining what accessories are priorities, the Fire/EMS staff will make recommendations about the timing of this equipment.

35. EMS – Vehicle Repairs

Estimated Cost: $18,000 in 2027; $76,500 over 10 years

Recommended Funding: General Fund / CPV

Status of the project: The City is planning to order a full-equipped replacement ambulance in 2027 utilizing a State grant. In the meantime, the City continues to experience expensive annual repairs that require immediate attention as the City does not have backup ambulance options. Given the addition of a new cruise ship terminal, there has been a significant increase in EMS calls related to cruise visitors, sometimes requiring more than two transports from Whittier per day, stretching the department's ability to provide necessary services while still ensuring response availability for local residents. Having operational ambulances is a critical public safety requirement. equipment.

36. PUBLIC SAFETY – EMS – Defibrillator for Medic 2 Ambulance

Estimated Cost: $63K in 2027; $9K in 2028; $81,900 over ten years
Recommended Funding: GF MRRF, Girdwood Police Contract, CPV

Status of the project: The City began setting aside funding annually in 2025 in order to accumulate sufficient funding to replace standard emergency response equipment at the end of life. The Defibrillator for Medic 2 has reached its end of life. In addition, the department is ensuring funds sufficient to replace defibrillators in ambulances and AEDs in all response vehicles.

37. PUBLIC SAFETY – EMS – Replace Ambulance

Estimated Cost: $750,000 Recommended Funding: State grant funds

Status of the project: The City has received State grant funding from the State's CPV funds and will use approximately one-half of the funding to replace Medic 2, and the other half to construct a new year-round restroom in the Harbor Loop. Medic 2 is a 2003 chassis ambulance that has reached its end of life. Ongoing costs to repair Medic 2, and the age of its standard equipment, make it prudent to replace the vehicle.

38. PUBLIC SAFETY – EMS – Extrication Equipment

Estimated Cost: $58,500 Recommended Funding: Highway Safety Grants

Status of the project: The City has not identified a source of funds to purchase vehicle extrication equipment. However, given the frequency of vehicle accidents in Whittier's service area, as well as responses to accidents on the Seward Highway within the Whittier Police Department contract service area, public safety would be enhanced by the addition of extrication tools and equipment. These tools are used by first responders to safely remove patients from hazardous or confined situations including wilderness/high-angle rescues, vehicle crashes, collapsed structures or industrial accidents, to prevent further injury. Equipment can include "jaws of life", extrication collars and splits to stabilize the neck, spine and torso, sked and scoop stretchers, basket stretchers, spinal immobilization tools, etc.

The City will seek grant funding through Highway Safety grants and/or from private and corporate donors. Emergency responders often face many challenges responding to emergencies in remote locations. This extrication equipment will enable the fire department to remove people more safely and quickly from vehicles in the event of a crash, while reducing the risk of injury to both victims and responders. The expected source of funding for this purchase is from grants and matching City funds.







39. PUBLIC SAFETY – Fire – Paratech inline relief valves

Estimated Cost: $16,000 Recommended Funding: GF MRRF, Girdwood Police Contract, CPV

Status of the project: Paratech Inline Relief Valves (a specialized safety device designed for air lifting bags) to prevent over-pressurization and keep lift bags inflated under load, and/or lifting bags and related rescue equipment. The City does not currently have a program to set aside funding for this particular type of standard emergency response equipment.

40. PUBLIC SAFETY – Fire – Turnout Gear

Estimated Cost: $30,000 in 2027/2028; $60K over ten years
Recommended Funding: GF MRRF, Girdwood Police Contract, CPV

Status of the project: The City started setting aside annual funding to replace standard emergency response equipment, including fire turnouts, in 2025. Funding is available for this project in the 2027/2028 budget from funds previously set aside from contributions from the General Fund and CPV.

41. PUBLIC SAFETY – Fire – Vehicle Repairs

Estimated Cost: $59,000 in 2027/2028
Recommended Funding: GF MRRF

Status of the project: Fire Trucks and emergency response vehicles are costly to repair and maintain. Some of Whittier's apparatus were purchased used and as the vehicles and equipment age, they become more costly to maintain. The City will continue to pursue fire grants for the purpose of updating our fire apparatus and vehicle fleet.

42. PUBLIC SAFETY – Fire - ALMR-Compliant Mobile/Portable Radio Equipment

Estimated Cost: $55K in 2027, $118,250 over ten years

Recommended Funding: General Fund MRRF, Grants, CPV

Status of the project: The City's ALMR-compliant mobile/portable radios have reached their end of life. Funding had been set aside in the General Fund MRRF to begin systematic replacement of Police | Fire | EMS radios. Most *Police* radios were replaced in 2026 via City and grant funds. The focus after the Glacier Creek fire is now shifting to the replacement of fire and ems radios to ensure inter-operability with other responding agencies. The City has a goal of setting aside funding annually to routinely replace radios which reach end-of-life, but will also continue to pursue grant funding opportunities to keep up with evolving changes in technology.

43. PUBLIC SAFETY -FIRE – Replace Fire Apparatus with Options and Extended Warranty

Estimated Cost: $648,000 Recommended Funding: Federal Grant with GF 10% local match

Status of the project: The City's backup fire apparatus is currently non-operational and does not pass required fire inspections for operations. The fire truck was purchased used by the City and is need of replacement in order to enhance reliability and reduce maintenance costs for a rig for which parts are increasingly unavailable. It is no longer cost-effective to operate this fire apparatus. The City will seek federal funds for replacement of the fire truck and expects to pay a local match.



44. PUBLIC SAFETY – FIRE – Water Tender Truck

Estimated Cost: $850,000 Recommended Funding: Federal Grant with local match (GF)

Status of the project: The community of Whittier experienced a devastating cruise ship dock fire in an area without community water service. This event highlighted the vulnerability to areas of town (Head of Bay, Shotgun Cove Road) where growth and development are increasing the need to be able to safely and efficiently port water to fight fires.



45. PUBLIC SAFETY – Fire – Fire Hose

Estimated Cost: $25,200 Recommended Funding: General Fund, CPV

Status of the project: The City established a program to set aside funding annually to replace standard emergency response equipment including fire hose. The recent massive fire at Glacier Creek cruise ship dock has highlighted the need to ensure the community's need to maintain well equipped fire fighting equipment and supplies. The expected source of funding for this purchase is a combination of CPV Funding and the City's General Fund.

46. PUBLIC SAFETY – Fire – SCBA Breathing Apparatus Equipment

Estimated Cost: $47,520 over ten years; no purchases in 2027/2028

Recommended Funding: Combination CPV and GF MRRF

Status of the project: The City has been setting aside funding annually since 2023 to ensure the timely replacement of SCBA (self-contained breathing apparatus – fire response tanks) when they reach the end of life. The Fire/EMS Department staff continue to seek grant funds for the replacement of SCBA equipment. The expected source of funding for this purchase is a combination of General Fund and CPV funds.



CITY OF WHITTIER
POLICE
2027 – 2036 CAPITAL IMPROVEMENT PLAN

47. Police Vehicles	$ 389,952	2027 & future
48. Police Body Cameras	72,114	2029 & future
49. Police Body Armor	26,997	2030 and later
50. Police AED (Zoll)	8,800	2029 and later
51. Police Tasers	22,121	2032 and later
52. Police ALMR radios	283,410	2032 and later

10-year Total: $ 803,394

47. PUBLIC SAFETY – Police Replacement Patrol Vehicles

Estimated Cost: $180K to replace two vehicles; one each in 2027 and 2028. $389,952 over ten years with replacement of approximately one vehicle every 3 years. The City delayed purchasing replacement vehicles in 2024/2025 due to inventory challenges at local dealerships.

Recommended Funding: Motor Pool, funded by General Fund, CPV and Girdwood Police contract

Status of the project: The budget includes annual contributions from the police department into the Motor Pool to advance fund replacement of existing police patrol vehicles. The City will need to make lump-sum contributions into the Motor Pool Fund and increase the annual payments into the Fund from the General Fund, to truly have a perpetual funding mechanism for routine replacement of police vehicles. In the meantime, the operating budget includes $35K in 2027 and $40K in 2028 for motor pool contributions.



48. PUBLIC SAFETY – Police Body Cameras

Estimated Cost: $72,114 over ten years; no purchases in 2027/2028

Recommended Funding: General Fund, Girdwood Police Contract, CPV

Status of the project: The City is setting aside annual funding into the General Fund MRRF for the purpose of replacing costly but critical police equipment (body cameras, body armor, AEDs, tasers, radios) with a finite useful life. The City has entered into a 10-year contract with AXON approved by the City Council, to address ongoing services associated with maintenance of police equipment.

The expected source of funding for this purchase is from the City, the Girdwood Police Contract and CPV funding.



49. PUBLIC SAFETY – Police Body Armor (PPE/hard)

Estimated Cost: $26,997 over ten years. No purchases in 2027/2028
Recommended Funding: APRA 50% purchase grants, GF MRRF, Girdwood Police Contract, CPV

Status of the project: The City is setting aside annual funding into the General Fund MRRF for the purpose of replacing policy body armor and other critical police equipment. The City's insurance pool, Alaska Public Risk Alliance, offers grants covering 50% of the cost of body armor, and the City will contribute the remaining amounts not eligible for grant funding. The expected source of funding for this purchase is from City funds, the Girdwood Police Contract and CPV.



50. PUBLIC SAFETY – Police - AED External Defibrillator (Zoll)

Estimated Cost: $8,800 over ten years; no purchases in 2027/2028
Recommended Funding: GF MRRF, Girdwood Police Contract, CPV

Status of the project: The City is setting aside funding annually to replace standard emergency response equipment, including AEDs. While some police departments do not consider AEDs as standard patrol vehicle equipment, this equipment is known to have saved the lives of individuals experiencing cardiac events, and responding officers may find themselves in the position of being first responders to the scene of a cardiac event. The expected source of funding for this purchase is from City funds, the Girdwood Police Contract and CPV.



51. PUBLIC SAFETY – Police Tasers

Estimated Cost: $22,121 over ten years; no purchases in 2027/2028

Recommended Funding: GF MRRF, Girdwood Police Contract, CPV

Status of the project: The City is setting aside funding annually beginning in 2023, to routinely replace police tasers and other equipment when necessary.
The expected source of funding for this purchase is from City funds, the Girdwood Police Contract and CPV.



52. PUBLIC SAFETY – Police - ALMR-Compliant Mobile/Portable Radio Equipment

Estimated Cost: $283,410 over ten years; no purchases in 2027/2028

Recommended Funding: General Fund MRRF, Grants, CPV

Status of the project: The City's Police department received grant funding and completed replacement of ALMR-compliant mobile/portable radios in 2026. The City continues to set aside funding each year in the General Fund MRRF to ensure adequate funding is available as technologies change and radios require replacement. The City also pursues law enforcement grant funding for radio replacement when able.



CITY OF WHITTIER
PUBLIC WORKS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

53. Major public work equipment repairs	$ 40,000	2027/2028
54. PSB doors and glass/casement windows/repairs	42,000	2027/2028
55. PSB inside doors,safety,file room, changing stations,fountain	43,000	2027
56. Road work related to W Whittier St utilities proj	75,000	2027
57. Local roads (pave to City Park, Smittys Cove, tbd)	150,000	2027/2028
58. Whittier Core Streets & Storm Drain Rehabilitation Includes $250K in 2027 for engineering/design	3,869,500	over 10 yrs
59. Hazard Material mitigation BTI	400,000	2027
60. Brush cutter for roadway maintenance	40,000	2029
61. PW Operations truck/flatbed	86,400	2029
62. Snow Storage Area Purchase	270,000	2029
63. Shotgun Cove Road Construct > Mile 3.0	16,649,407	2029
64. Whittier Creek Levee Repairs	1,715,000	over 10 yrs
65. Loaders	709,500	2030/2033
66. Snowblower	1,200,000	over 10 yrs
67. Shotgun Cove Road final phase construct	12,000,000	2031
68. Sidewalk upgrades and replacement	2,090,000	over 10 yrs
69. Paving Shotgun Cove Road; one mile per year	10,936,942	over 10 yrs
70. Plow Truck chassis and sander	400,000	2033
71. Metal Storage Building for equipment	1,200,000	2036
Total:	$51,916,749	

53. PUBLIC WORKS – Major Public Works Equipment Repairs

The City public works fleet includes expensive snowblowers, road graders, dump trucks, flat bed trucks, loaders and other equipment which requires constant repairs, new tires and other significant costs. The capital budget includes these costly expenses in order to remove them from the City's General operating budget, as including costly capital costs within a budget skews the comparison of annual budgeted costs across years. No particular piece of equipment(s) is identified for repair at this time, but given the age of the City's fleet, it is getting more costly to maintain, but the City is also replacing outdated equipment as in the last three years we have purchased a snowblower, loader and motor grader.

Estimated Cost: $40,000 in 2027/2028 Recommended Funding: City funding

54. PUBLIC WORKS – Public Safety Building doors and glass/casement windows/awnings repairs

The goal of this project is to repair and/or replace damage caused to Public Safety Building doors and windows as a result of high winds and deterioration from normal wear-and-tear caused by Whittier's weather.

Estimated Cost: $42,000 (2027/2028) Recommended Funding: General Fund

Status of the project: Public works director has identified cost estimates and repair/replacement options.

55. PUBLIC WORKS – Public Safety Building interior doors, safety doors on 2nd floor, 3rd floor file room, baby changing stations, water fountain

The goal of this project is to enhance public safety and building security while expanding the ability of the public to use the common areas of the Public Safety Building. In addition, safety measures are needed to protect permanent City records. Project may involve installing doors and/or security measures. The Council has expressed interest in adding baby changing stations and/or water fountain on the third floor for public use.

Estimated Cost: $43,000 (2027) Recommended Funding: General Fund

Status of the project: The project is in the planning phase and has been delayed since 2025.

56. PUBLIC WORKS – Road Work related to W. Whittier Street utility connection to Harbor

The City of Whittier has been awarded $410,000 in State of Alaska loan funding with 100% forgiveness, for the purpose of extending water utilities from West Whittier Street to the Harbor. Construction of this water line connection will necessarily disrupt the roadway and require repair of the road, and the City budget includes $75,000 for this project in 2027. If the project is delayed beyond 2027 due to engineering and design work, funding will be pushed to the applicable period.

This project will connect the existing water line along Whittier Street to a distribution line in order to create a looped water system. This project addresses critical issues with water flow, pressure, and reliability, particularly during peak demand periods associated with cruise ship and commercial fishing industries. Whittier's current linear water distribution configuration leaves customers vulnerable to service disruptions during emergency repairs and/or maintenance. A looped system will improve distribution efficiency, stabilize water pressure and ensure continuous service availability. Integrating the new water well into the municipal system will provide increased water capacity and essential redundancy and meet growing seasonal demand.

Estimated Cost: $75,000 in 2027 Recommended Funding: City funding

Status of the project: The City has received funding to engineer and design the water loop system. The roadway repair funding is scheduled for 2027 but is likely to be pushed to the future to correspond with construction activities that will disrupt the roadway and require repairs.

57. PUBLIC WORKS – Local road paving

The State of Alaska is planning to contract for paving in Whittier in 2027. The City will benefit from economies of scale by engaging construction crews to perform road paving and/or repairs while they are already in town, saving monies on mobilization and demobilization. The intent is to prioritize areas requiring repair to include, but not limited to: access to Whittier City Park, Smitty's Cove Parking Lot, and other areas that would improve public safety and reduce potential damage to public and private vehicles.

Estimated Cost: $150,000 (2027/2028) Recommended Funding: City funding

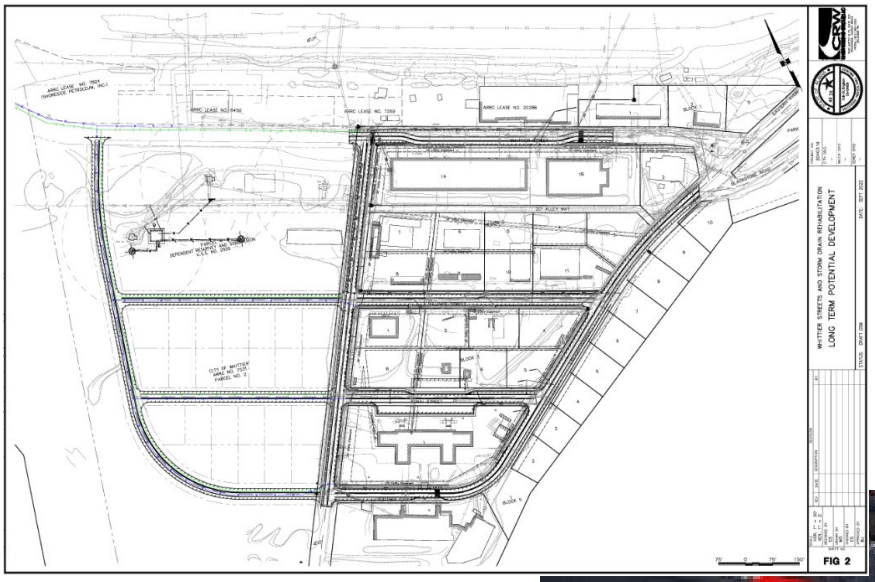
58. PUBLIC WORKS – Whittier Core Streets & Storm Drain Rehabilitation

Storm drain design based on using existing pipe sizes and matching existing grades. No detailed grading of driveways or curb ramps. ADA improvements limited to curb ramps. Requirements procurement of storm drain pipes and manholes.

Estimated Cost: $3,869,500 over ten years Recommended Funding: Federal / State/ City funding

Status of the project: The City has completed design of this project and it is on the City's legislative priority list. The administration will request Council elevate this project to one of its highest priorities in 2027.

Whittier Core Streets & Storm Drain Rehabilitation Images:





59. PUBLIC WORKS – Support Hazard Materials Mitigation in Ventilation Systems @ BTI/Whittier Manor

Estimated Cost: $400,000 Recommended Funding: Federal USDA funding, local funds

Status of the project: The City has received a grant in the amount of $310,000 to mitigate asbestos and is working with a team from the USDA and the Begich Towers, to mitigate asbestos wrapping on piping in the plumbing runs, in order to improve the health and safety of the majority of Whittier's residents. The federal funding is not sufficient to complete the project, so funding decisions remain. A cost estimator will determine a scope of work and estimated cost for the project, the City will identify potential funding to complete the work, with a goal of completing the project by mid-2027.

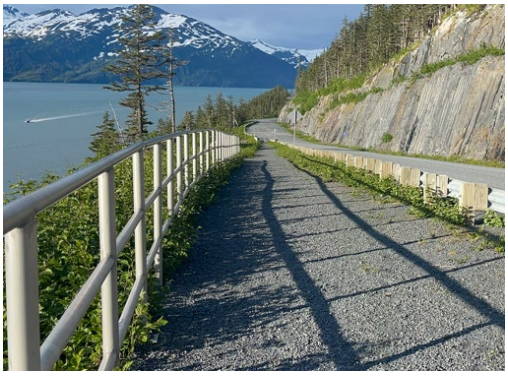
60. PUBLIC WORKS – Brush Cutter

As Whittier experiences growth and expansion, especially the construction of Shotgun Cove Road, there is a need to consider long-term maintenance of bike paths, walking paths, road shoulders, ditches, parks, waterfront areas such as in the triangle, and other areas of overgrowth. The City lacks a brush cutter and wishes to purchase appropriate equipment before smaller trees experience growth to the point where a brush cutter will be inadequate to clear near roadways and other sensitive areas.

Estimated Cost: $40,000 (2029) Recommended Funding: General Fund

Status of the project: Purchase delayed due to other funding priorities, beyond 2027 to 2029. During the construction of Shotgun Cove Road, construction contractors performed brush cutting on certain areas of the road, reducing alder growth along the road in certain otherwise hard-to-reach areas, for existing City tools and equipment.





61. PUBLIC WORKS – Operations truck, flatbed, crane

The Public Works department is looking to replace equipment as it reaches the end of its useful life. The department will be seeking an operational rig capable of carrying equipment and utilizing a small bed-mounted crane for lift and haul projects. This vehicle will be available to all departments of the City for specific project needs, including the Water and Sewer, Public Works, and the Harbor. The Public Works department currently maintains the following operations vehicles: 2018 Dodge RAM 5500; 2011 Chevy Silverado 3500; 2008 Ford F250 Super Duty; 1999 Dodge RAM 3500; 1996 Freightliner FLD120; 1985 GMC vac truck.

Estimated Cost: $86,400 (2029) Recommended Funding: General Fund

Status of the project: Staff will develop standard specifications and requirement and be prepared to issue a request for competitive bids for this purchase in early 2029.

62. PUBLIC WORKS – Snow Storage Area purchase

As Whittier experiences growth and expansion, more pressure will be brought to bear in the winter to find close-proximity land on which to store snow to reduce the cost of hauling snow and placing an added burden on snow removal crews and equipment. Following the transfer of Alaska Railroad lands to the City in 2027, the City will evaluate option site locations which may include the need to purchase additional land and/or partner with others on viable snow dump options.

Estimated Cost: $270,000 Recommended Funding: General Fund

Status of the project: Considering viable locations assuming the land transfer from the Alaska Railroad is successful in 2027. Purchase date postponed to 2029

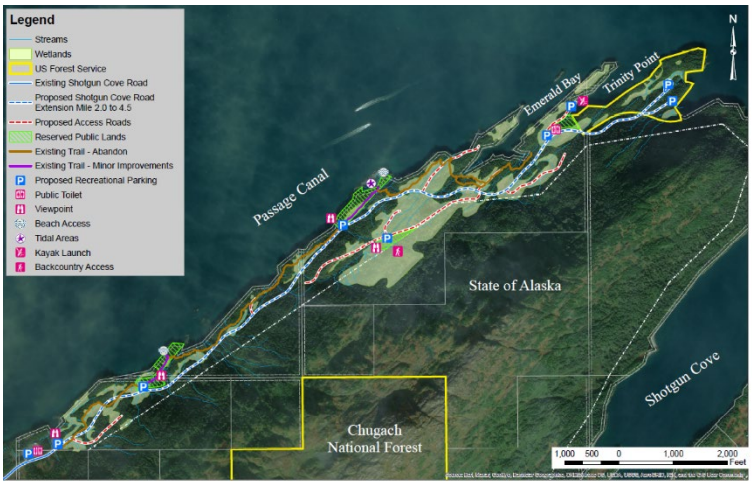
63 and 67. PUBLIC WORKS – Construction of Shotgun Cove Road and Emerald Cove

The City completed construction to Mile 3 of Shotgun Cove Road in 2026. This road will ultimately connect to Trinity Point (Mile 4.5). The design work is complete, permits are in-hand and the City is seeking funding for the next mile of road construction. Ultimately, construction of the road to Trinity Point will connect the road to USFS land and offer increased resource access, improved regional transportation systems, expanded access to backcountry recreation, open land for recreational development, allow for future residential and/or seasonal housing, and improve USFS recreational facilities and water access. Trails and beach access points for non-motorized craft will enable visitors to experience the natural landscape and proximity to Whittier and other communities in the Sound, creating opportunities for economic growth and expanded cultural ties between various native peoples within the Prince William Sound region. The State of Alaska STIP envisions the potential for relocating the airport and the Alaska ferry terminal to Trinity Point so completion of this road is essential for not only Whittier, but for other agencies planning for transportation priorities in the coming years.

Estimated Cost: $16,649,407 in 2029; $12,000,000 in approx. 2031, as funding is available
Recommended Funding: Federal Funds / Denali Commission gap matching funds / Local funds

Status of the project: Permitting complete. Initial 3.0 miles of road constructed. NSFTLP grant application submitted 2026.





64. PUBLIC WORKS – Whittier Creek Levee Repairs

The Whittier Creek Levee has structural deficiencies that could pose a danger to public and private infrastructure should a large glacial outfall occur. Such an event could cause extensive damage to the city center, including several state and private facilities. The threat may also adversely hinder opportunities for further economic development and new housing in the area. A Whittier Creek channel assessment was done in 2007 and excerpts from that visit are found below.

Estimated Cost: $1,715,000 Recommended Funding: USACE 206 Program and/or GF MRRF

Status of the project: Planning and design. At the USACE “feasibility” stage including engineering and design of the project. Requires a 50/50 match for engineering and a 35/65 match for construction. The engineering phase will determine the estimated costs for construction. Next phase requires a Whittier Creek Section 205 Flood Risk Management Feasibility Sturdy with the goals of: reduce flood risk to human life and safety as well as risk of damage to infrastructure, structures and property along Whittier Creek; address long-term sedimentation and erosion over the period of analysis; reduce the amount of emergency response activities related to elevated flows on Whittier Creek; and formulate a plan with an operations and maintenance regime that is manageable for the non-federal sponsor on a long-term basis. Consider seeking assistance from Natural Resources Conservation Service (NRCS) to protect, restore and enhance area natural vegetation.



Figure 4. Downstream end of Whittier Creek Dike looking downstream. Note lack of vegetation on bank and debris used as bank protection.

WHITTIER CREEK LEVEE, continued:



Figure 1. Whittier Creek Looking upstream from Dike. Note large boulders (up to 6-feet diameter) in the creek are moving.



Figure 2. Seepage from Whittier Creek Dike flowing north towards the City of Whittier.



Figure 5. Whittier Creek at upstream "pool," looking downstream. Note recent sedimentation.

Recommendations

It is recommended that the City of Whittier explore avenues to have an engineering investigation performed that will provide solutions to the long term protection of the City from Whittier Creek. The city has been built in the historic path of Whittier Creek. Whittier Creek is diverted by a historic dike that was never intended to function permanently. The failure of Whittier Creek's Dike would be disastrous to the City of Whittier.

It is recommended that the City of Whittier begin exploring avenues to stabilize the Whittier Creek Dike as a temporary solution while a study is performed. Stabilization could include placing large rock along the creek side face of the existing dike especially in the two erosion prone areas noted. Stabilization could also include placement of large stone and boulders at the top of the existing dike along the existing path behind existing creek side vegetation. Placing large materials along the top of the dike will add further protection to the dike should floodwaters rise over the dike, it will also provide bank protection if severe erosion takes place. The City should take care in preserving all vegetation on the dike, as this vegetation has been instrumental in maintaining its stability.

65. PUBLIC WORKS – Loaders

Whittier is subject to the highest levels of precipitation in Alaska, especially in the winter when significant snowfalls result in freeze-thaw cycles that result in sheet ice on roadways and walkways. Given Whittier's dangerous road conditions, it is important to maintain safe and reliable vehicles and heavy equipment to keep the roadways clear. Reliable Wheel Loaders are critical to the City Public Works' crews ability to ensure timely and reliable snow removal.

Estimated Cost: $709,500 over ten years Recommended Funding: General Fund

Status of the project: This Schedule anticipates replacement of one wheel loader in 2030 and another in 2033. The Public Works Department is developing a Motor Pool and Heavy Vehicle Replacement Plan. This Plan will assess the condition of all City vehicles and heavy equipment and include a recommended replacement plan based on the age, condition, and mileage/hours of vehicle use. This Plan will form the basis of prioritizing the timing of heavy equipment and vehicle replacement needs.66

66. PUBLIC WORKS – Snowblower

The City's Oshkosh Snowblower experienced back-to-back damage due to rocks and debris catching inside the bucket during heavy snow events, leading to significant damage. It has been difficult to obtain satisfactory repairs when needed. The Public Works Department considers reliable snowblowers to be the most important safety equipment of the fleet in the winter, given Whittier's heavy snowfall and the critical need for reliable snowblowing equipment to keep roadways clear during major storm events. In addition, the State DOT has often left the primary roadway into Whittier unplowed, placing additional burdens on the City's snowblowing equipment.

The new cruise terminal at the Head of Bay also offers the opportunity for the use of the terminal during the winter for community events and indoor recreation, making it necessary for the City to plow the road at the Head of the Bay to the terminal, in order to utilize this state-of-the-art facility. The City owns one 2011 Oshkosh Snowblower and a 2020 Hitachi Loader with snowblower attachment with future plans to utilize loaders with snowblower attachments that comport with the State of Alaska fleet, to increase the availability of replacement parts and the standardization of maintenance for this costly equipment.

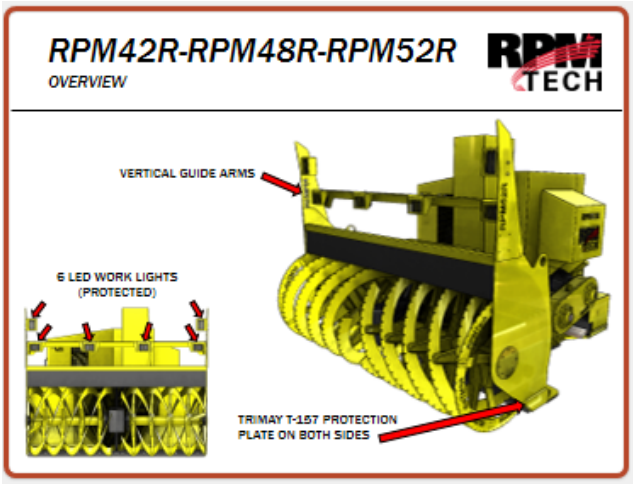
Estimated Cost: $600,000 x 2 (estimated replacement in 2031 and 2036).

Recommended Funding: Public works Equipment Fund with Lease/Purchase repaid by General Fund

Status of the project: This is a future purchase to replace existing equipment.

Snowblower Equipment, continued:





68. PUBLIC WORKS – Sidewalk Upgrades and Replacement

Whittier is slated to undergo rehabilitation of the Whittier Core Streets and storm drain system. The project is currently slated for approximately 2029, depending on the availability of funding. The Sidewalk upgrade project could be moved up to coordinate with the street and storm drain system project to achieve economies of scale, but that would require funding to be in place. Whittier's sidewalks are in fair condition in some areas, good condition in others, and non-existent in other areas of town. The public works department will prioritize the need for sidewalks and begin to develop a sidewalk replacement plan which will assist in establishing the scope and thus more realistic cost estimate, for the sidewalk replacement project. Given the significant increase in cruise visitor traffic that is anticipated in the very near future, special attention should be made to ensuring safe connections with other walkways, bike paths, and the addition of more handicapped-accessible walking path options.

Estimated Cost: $2,090,000 over ten years Recommended Funding: Grants

Status of the project: The City's newly completed Federal Highways Safe Streets for All Safety Action Plan will assist the City in identifying and prioritizing transportation improvements to reduce hazards and improve safety for vehicles and pedestrian traffic, especially in areas where mixed-use occurs. This Plan will be utilized to inform the need for future sidewalk upgrades and replacements.

69. PUBLIC WORKS – Paving portion of Shotgun Cove Road – Creating New Road Bed Mile 3 - 4.5

Shotgun Cove Road has become a well-loved and well-traveled roadway in Whittier, with 2026 construction completed on the first 3.0 miles of the 4.5 mile road to Trinity Point. This roadway leads to the most pristine, scenic views in Whittier and has become well used by all forms of vehicles from bicycles, motorcycles, cars, trucks, and recreational vehicles. The road bed is currently gravel and will require costly maintenance over time, to clear the many ruts and potholes that develop due to Whittier' heavy rainfall and snowfall. The City will seek funding to pave the roadway to enhance safety and driveability, as the mixed-use of the roadway generates increasing traffic volumes.

Estimated Cost: $10,936,942 over ten years

Recommended Funding: Federal Highway Grant Funds, State Grant

Status of the project: The project construction is completed through Mile 3.0. The City has submitted a funding request for federal funds through Mile 4.0. Shotgun Cove Road is identified in the Statewide Transportation Improvement Plan and completion of the roadway is critical to the State of Alaska's future ability to consider relocation of the Whittier airport and ferry dock and terminal.



70. PUBLIC WORKS – Plow Truck Chassis and Sander

Whittier is subject to the highest levels of precipitation in Alaska, especially in the winter when significant snowfalls result in freeze-thaw cycles that result in sheet ice on roadways and walkways. Given Whittier's dangerous road conditions, it is important to maintain safe and reliable vehicles and heavy equipment to keep the roadways clear and well sanded. High winds during the winter make for exceptionally slick road conditions so public works will evaluate and prioritize its rolling stock to determine the appropriate timing for replacement of existing sanding equipment.

Estimated Cost: $400,000 Recommended Funding: General Fund

Status of the project: The Public Works Department has been working to develop a Motor Pool and Heavy Vehicle Replacement Plan. This Plan will assess the condition of all City vehicles and heavy equipment and include a recommended replacement plan based on the age, condition, and mileage/hours of vehicle use. This Plan will form the basis of prioritizing the replacement and timing of heavy equipment and vehicles.

71. PUBLIC WORKS – Metal Storage Building for Heavy Equipment for All Departments

The City of Whittier has some of the highest snowfalls and heaviest rains of any community in Alaska. When combined with extreme wind velocity, these weather conditions are especially damaging to heavy equipment and mechanical parts left out in the elements. The City has invested significant public funds to establish a reliable fleet of snow removal equipment, road graders, fire trucks, rescue vehicles, portable harbor restroom trailers, sewer pump-out carts, dump trucks and other critical response equipment, police responders, public works and harbor operations trucks, and passenger vehicles.

The City desires to protect its investment in heavy duty equipment by constructing a metal storage building capable of housing City equipment in order to extend the life of the equipment, maintain up-time, ensure start-up reliability, reduce maintenance costs including mechanic staff, and protect its financial investments in equipment.

Estimated Cost: $1,200,000
Recommended Funding: Lease/Purchase repaid by General Fund, or use of General Fund Reserves.

Status of the project: The Harbor and Public Works Departments will collaborate to identify the types/size of equipment which are needed for protection from the elements in a new metal storage building, and discuss optional building locations for City Council consideration.

CITY OF WHITTIER
WATER (ONLY) PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

72. Head of Bay New Water System	20,060,000	2030
Total:	$ 20,060,000	

72. WATER– Head of Bay New Water System

This project will support current and future commercial, recreational and tourism development at the Head of Passage Canal (HOB) including the goal of providing municipal water to the cruise ship terminal and proposed new small boat harbor. This development would be designed to accommodate a large hotel and may include single and multi-family housing units upon completion, simply to ensure that the system is over- rather than under-sized from inception. The HOB consists of unconsolidated glacial materials similar to that of the Whittier townsite and has streams fed by both Learnard Glacier and Shakespeare Glacier. The unconsolidated materials and presence of glaciers make it likely that wells with the ability to provide significant quantities of groundwater can be developed. The presence of several existing wells at the HOB bolsters this assessment.

Development of a well site will be in an area up-gradient from potential sources of contamination and away from possible saltwater intrusion. The danger of avalanches will be considered in locating water system components. Wells will be sized and developed to ADEC requirements to have a minimum capacity of 500 gpm. A water storage tank is required to supply domestic water demands and fire flows and to minimize well pumping operations. The tank will be located at an adequate elevation to provide gravity flows to the entire distribution system, approximately 230 feet above mean sea level. The tank will be sized for 500,000 gallons to accommodate domestic and fire demands.

The project is expected to include two municipal wells, well house facility, water storage tank and water distribution system. The water system will have 4,500’ feet of water main, gate valves every 1,000 feet, and a minimum of five fire hydrants.

Estimated Cost: $20,060,000 Recommended Funding: ACWF 1.4% Loan/Grant/CPV

Status of the project: Preliminary planning and design



CITY OF WHITTIER
WASTEWATER PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

73. Sewer Dump Station	$ 38,028	2029
74. Head of Bay New Wastewater System	13,098,500	2030
75. Sewer Vac Trailer	150,000	2031
76. New Waste Discharge Facility; 301H compliance	15,000,000	2034
Total:	$28,286,528	

73. WASTEWATER– Sewer Dump Station

This project will address a growing need for the ability of RVs, campers, and travel trailers to dump sewage while in Whittier. Currently, there is evidence of campers illegally dumping septic in the woods or other unauthorized locations due to the lack of dump station options in Whittier. Public Works Director recommends considering 1000 gal septic tank with concreate apron, water trailer, pump, batteries, excavation and install. Funding for this is not addressed in the 2027/8026 Budget, but if Council wishes to pursue this project sooner than 2027, an appropriation from Reserves would be needed.

Estimated Cost: $38,028 Recommended Funding: City Funding

Status of the project: Preliminary Planning

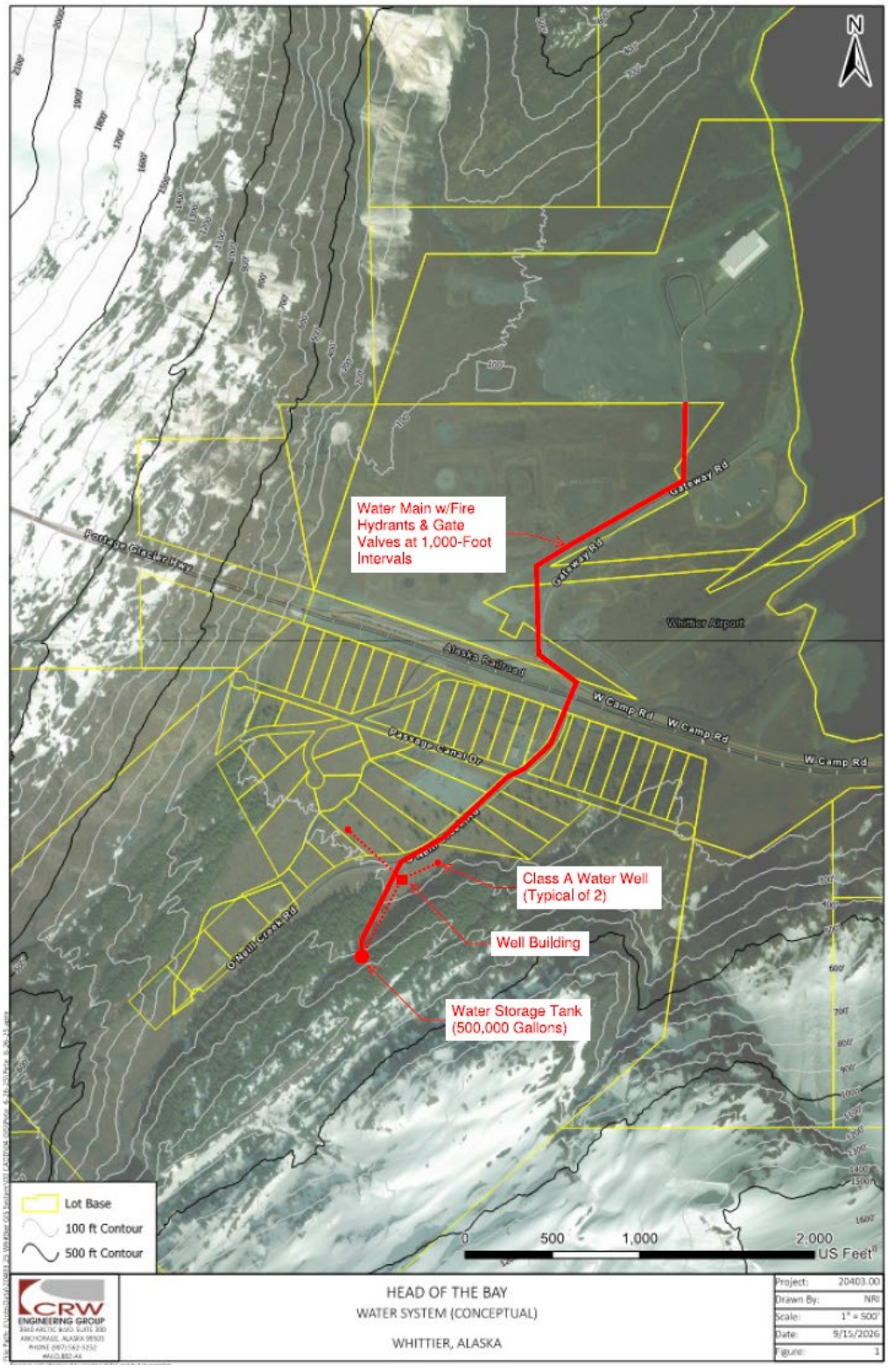
74. WASTEWATER– Head of Bay New Wastewater System

This project will address current and future commercial, recreational and tourism development at the Head of Passage Canal (HOB) including the new cruise ship terminal and a new small boat harbor. This development could accommodate a large hotel and may include single or multi-family housing units upon completion of a new municipal sewer system. The system would be designed to support demand approximately equal to the existing Core Area of Whittier. The HOB consists of unconsolidated glacial materials similar to Whittier townsite. The topography slopes briskly from mountains to tidewater, minimizing the need for wastewater lift stations. The collection system will be designed to serve the area by gravity and will flow to a central location where it will be treated prior to discharge. The project includes a secondary wastewater treatment facility to be constructed inside a new building for odor control and protection from the environment. An ocean outfall will be constructed to convey treated effluent. The sewer collection system will have 3,000 feet of sewer mains, manholes at approximately 300-foot intervals, and sewer services.

Estimated Cost: $13,098,500 Recommended Funding: Combined Federal/State/CPV

Status of the project: Preliminary Planning and Design.

Head of Bay Water System, continued:



75. WASTEWATER– Sewer Vac Trailer

The current sewer vacuum container trailer is reaching the end of its useful life. The City would purchase a large sewer vac unit that could be installed on the existing flatbed truck (this truck is used as a sander in the winter and would be used as a sewer vac truck in the summer). This piece of equipment is a critical component of the City's wastewater operational equipment.

Estimated Cost: $150,000 Recommended Funding: City Funding

Status of the project: As the project timing gets closer (currently slated for replacement approximately 2029), staff will investigate pricing options per the State and other governmental bids, to obtain the best pricing for the unit.



76. WASTEWATER– New Wastewater Discharge Facility 301H Compliance Mandate

The City currently maintains a 301H waiver related to wastewater discharge. Communities in Alaska are looking to the future for solutions to address EPA requirements and Whittier will evaluate potential options for developing a wastewater discharge facility.

Estimated Cost: $15,000,000 Recommended Funding: Grant Funding

Status of the project: The Public Works Director continues to work with EPA and engineers to consider alternative wastewater discharge management options.

Image not necessarily representative

CITY OF WHITTIER
WATER AND WASTEWATER COMBINED PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

77. Water/Sewer Rate Classification Plan	$	50,000	2027
78. Water/Sewer Master Plan		200,000	2027
79. W. Whittier Street Water/Sewer Extension		4,964,000	2027/2029
80. Utilities to Whittier Falls Park		330,000	2029
81. Extend Water/Sewer for residential development		787,500	2029
Total:		$6,331,500	

77. WATER/SEWER– Rate Classification Plan

The Water/Sewer Enterprise Fund has not had a formal external rate study for more than a decade. The purposes of this study is not only to determine the adequacy of local water and sewer rates to determine their sufficiency to cover operating and capital costs of the utility, but also to determine the appropriateness of the rates by classification. The study will identify the extent to which the cost causers are being assessed appropriate rates to cover the costs borne by the utility to service them. This will likely focus on the largest utilizers of City water, including the seafood industry, cruise industry, harbor, and other large users.

Estimated Cost: $50,000 Recommended Funding: Local Funds

78. WATER/SEWER– Water/Sewer Master Plan

The City's water and sewer utility completed significant capital upgrades in 2025 and 2026. The Lift Station No. 5 Project was completed in 2025 and replaced a significant portion of the City's wastewater system assets. Likewise, 2026 saw the complete replacement of the City's previous water wells and water well station buildings with a new water well system which increased the City's water supply capacity, upgraded water pump size resulting in the City's ability to meet higher water demands, improve firefighting capacity, providing better water pressure, and ensuring the safety of the City's water supply for decades to come.

This Water/Sewer Master Planning effort will focus on the next phase of Whittier's growth and identify how best to meet the growing demands on the City resulting from expansion of the cruise industry, extension of Shotgun Cove Road to open residential and commercial building sites to one day tie in to the City's system , and ensure the City is able to meet regulatory changes related to the treatment and disposal of wastewater. A community of 277 residents is subject to much less restrictive regulatory standards for the disposal of waste, compared to a community experiencing an influx of more than one million visitors per year.

Estimated Cost: $200,000 Recommended Funding: Local Funds

79. WATER– West Whittier Street Water Main & Sewer Extension

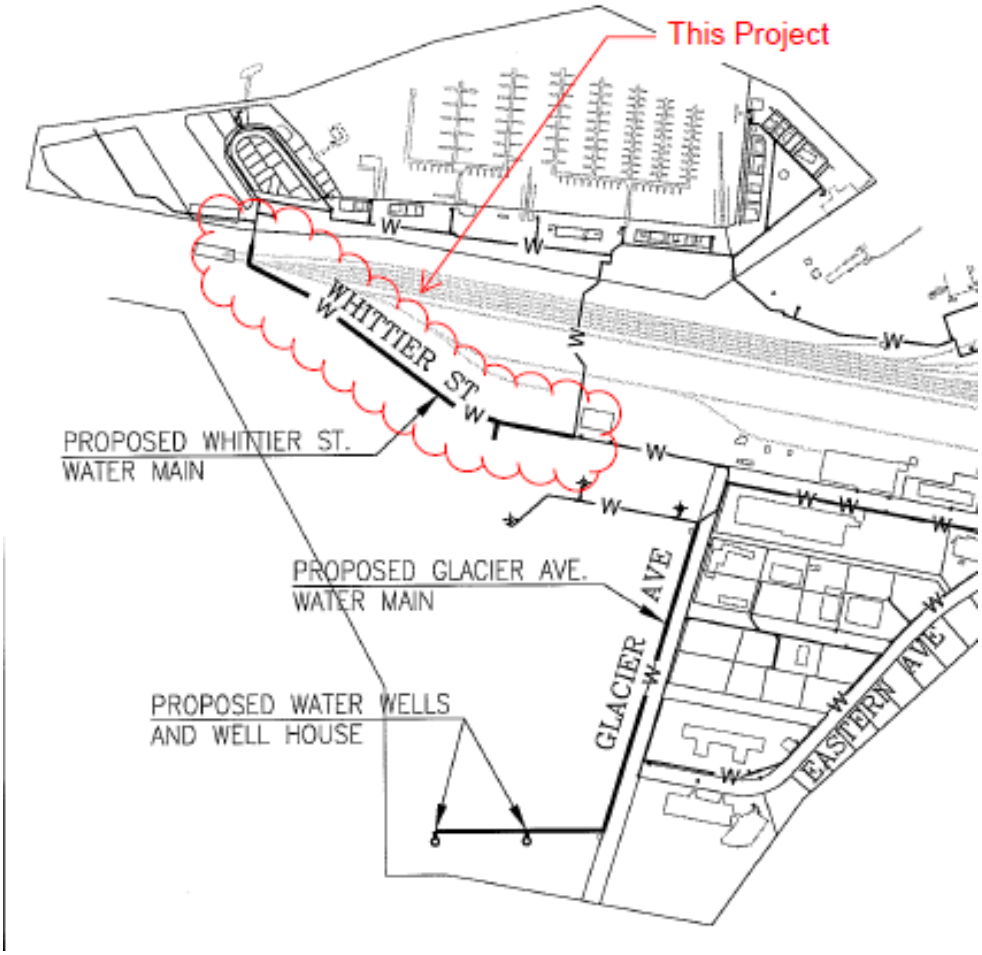
This project will complete a looped water system for the western area of Whittier, including current Cruise Ship Terminal, Cliffside Marina, Harbor Loop, Whittier Small boat Harbor and part of the Harbor Front. Project will improve water pressure to improve fire-fighting capabilities and reduce the need to disrupt water supply to cruise ships and others during significant water-use events.

Current water supply to the harbor is through a 10-inch main from Whittier Street, north across the ARRC yard near Glacier Avenue, then across railroad yard, main splits east and west. The eastern 10" main loops each to Blackstone Road and ties back into supply system. The main to the west includes a section of 6" pipe that connects to 10" pipe near Harbor Loop tract. Cruise ships take on water at end of the western section providing valuable revenue source to City's water system. The main is adequate to meet domestic demand at harbor but in the event of a fire, the 6" main will not allow adequate pressure to be maintained through harbor.

A new connection from the water system on Whittier Street to the western harbor area will increase water pressure and maintain during fire event. New connection will consist of 10" water main extension along west Whittier Street from Glacier Ave to the railroad cross, tie-ing into existing water main. Will provide water flows directly to western area of harbor and will facilitate new development along Whittier Street and possible future development west of the City.

Estimated Cost: $4,964,000 Recommended Funding: ACWF Loan/Grant/City

Status of the project: Design complete. Will include: West Whittier Street Water Main: 1,360' water main, 1,360' remove/replace/roadway, 3 gate valves, 3 fire hydrants, 2 water services

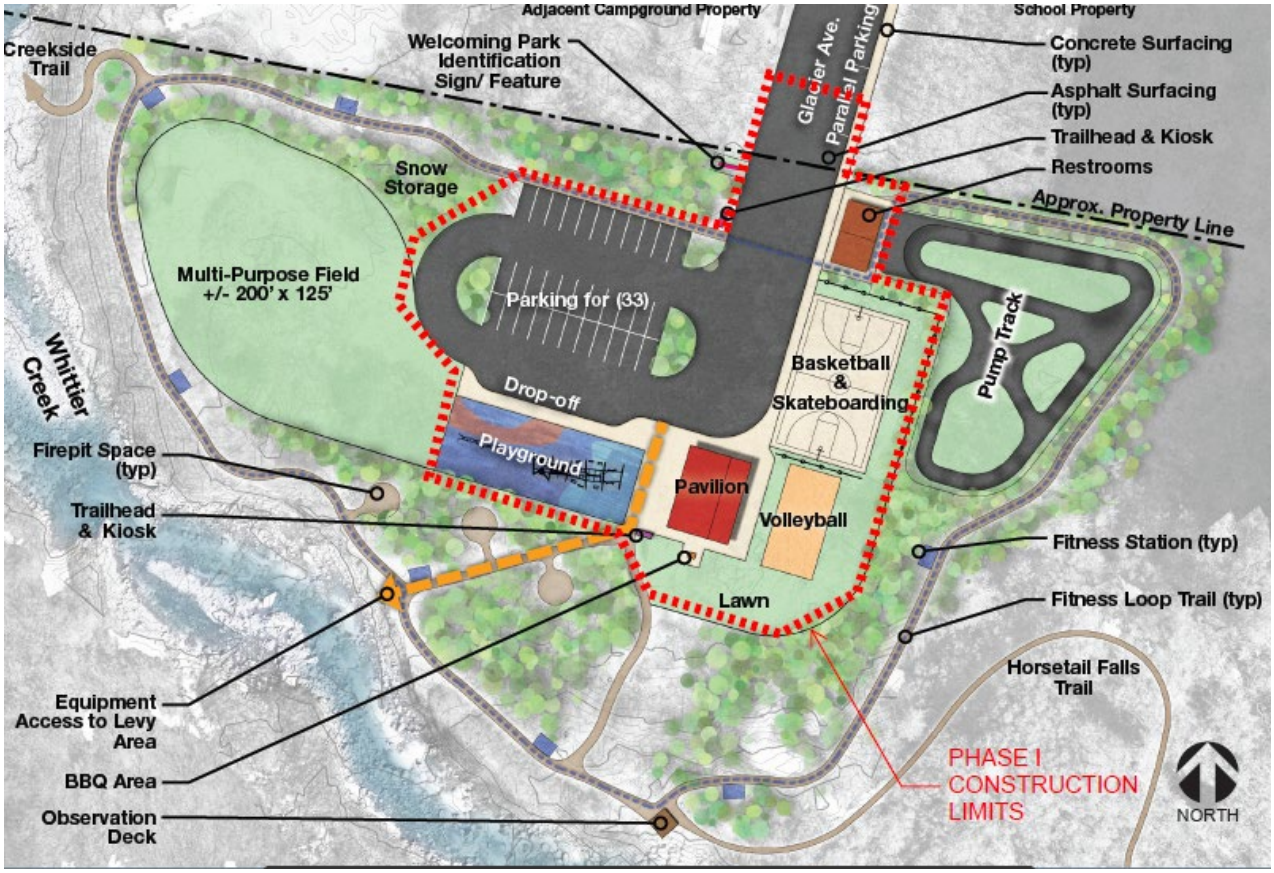


80. WATER/SEWER– Extend Utilities to the new Whittier Falls Park

The City Council has previously conducted planning and design work to create a new City Park at the south end of Glacier Avenue, up the hill from the Whittier School. This location does not have existing water and sewer utilities. If the City Park in located in this area, utilities will need to be extended because the project's Master Plan (June 2018) includes public restrooms, a pavilion, and a barbeque area. The project envisions installation of water, sewer, electric, and natural gas utilities.

Estimated Cost: $330,000 Recommended Funding: ACWF Loan/Grant/City

Status of the project: Planning and discussion stage.



81. WATER/SEWER– Extend Water and Sewer for Future Residential Development

Whittier is facing increased economic expansion related largely to expansion of cruise ship activities and the addition of a new cruise terminal. Whittier is experiencing increased demand for residential housing for both year-round and seasonal employee housing, with very little inventory on the market, and with residential condo prices having doubled in recent years. In addition to cruise activity, the community is looking to possible future projects such as construction of a new boat harbor, sale of parcels along Shotgun Cove Road, possible City ownership of current Alaska Railroad non-essential lands, and other development opportunities. To allow for residential expansion in the Whittier core, water and sewer utilities will need to be extended to the north of Whittier Street, and to the west of Glacier Avenue.

Current water supply is through a 10-inch main from Whittier Street, north across the ARRC yard near Glacier Avenue. The Water utility is seeking funding to extend water and sewer West along Whittier Street. This project could be combined with that project, or the two could proceed separately, depending on funding opportunities. These two projects will facilitate new development along Whittier Street and Glacier Avenue, improving the feasibility of residential development west of the City's existing infrastructure.

Estimated Cost: $787,500 Recommended Funding: ACWF Loan/Grant

Status of the project: Planning and discussion stage. No design work has been started.



CITY OF WHITTIER
HARBOR PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

82. Harbor Loop Restroom Replace	900,000	2027
83. Kayak Launch Passenger Dock	52,000	2029
84. Grid Improvements (elec,lighting,water)	124,800	2029
85. Harbor Triangle Restroom Replace	936,000	2029
86. Smittys Cove Launch Ramp Replacement	2,546,100	2029
87. Replace Wooden Harbor Walking Path	243,360	2030
88. Harbor Float Lighting Improvements	214,157	2031
89. Harbormaster Building Replacement	7,260,000	2031
90. Ocean Dock Modernize/Upgrade	892,800	2032
91. Improve Used Oil Collection	495,600	2033
92. Head of Bay Breakwater w USACE	41,037,500	2033
93. Land Expansion pile/decking/utilities	10,032,000	2034
94. Head of Bay New Boat Harbor	39,074,400	2034
95. Mariners Memorial	600,000	2035
96. City Dock Replacement w/drive down	22,000,000	2036
97. Additional Fish Cleaning Station	2,750,000	tbd
98. Floating Breakwater	500,000	tbd
99. Harbor South Sheetpile Wall w/anodes	800,000	tbd
100. Harbor North Breakwater Sheetpile Wall	800,000	tbd
Total:	$131,258,717	

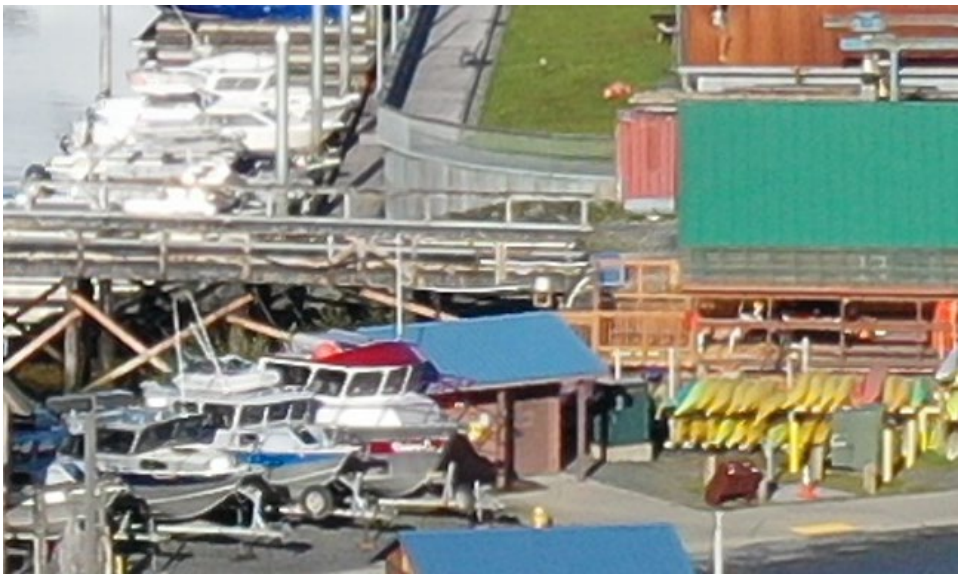
82: HARBOR – Harbor Loop (west end) Restroom Replacement

Current Harbor corridor restrooms were constructed in the late 1990's and have reached their useful service life and no longer meet visitor capacity. This project includes demolishing and disposing of the current restroom, expanding the footprint, and constructing a modern multi-stall restroom. Identified funding for this project may be inadequate to construct the type of desired facility, as this location arguably receives the greatest number of visitors other than those launching boats. One challenge of relocating this restroom is adequate space to construct a facility that will meet all of the needs in this prime location.

Estimated Cost: ROM estimate is $900,000 Recommended Funding: Harbor MRRF, WBPF

Status of the project: Planning, identifying size requirements, number of desired stalls, availability and adequacy of water/sewer, etc.





83: HARBOR – Kayak Launch at Smitty's Cove

Investigate an appropriate kayak launch that can be located at Smitty's Cove to avoid harbor vessel traffic. Ideally, kayakers will have multiple alternative locations in Whittier from which to launch kayaks; this would be only one possible location. Consider installing kayak storage racks if space is available, that will be available to rent, offering kayakers a convenience space to store kayaks since Whittier lacks available kayak storage options.

Estimated Cost: $50,000 Recommended Funding: Harbor MRRF - WBPF

Status of the project: Planning phase. Council passed Reso 2024-024 on 8/21/24 as sponsored by Port & Harbor Advisory commission, to designate Smittys Cove as recreational launching area and commits to make necessary improvements to include carts, racks, ground improvements, etc. A Kayak Launch fee of $5.00 is implemented effective 1/1/25. Parks & Rec had also suggested consideration of a location at Passenger Dock and is investigating preferred floating kayak launch configuration, including storage rack options.







84: HARBOR – Grid Repairs

Grid is in good working order. This project would install electrical service, on-demand lighting, and water service.

Estimated Cost: ROM estimate is $124,800 Recommended Funding: Harbor/MRRF

Status of the project: Planning



85: HARBOR – Harbor Triangle Restroom Replacement

Current Harbor corridor restrooms were constructed in the late 1990's and have reached their useful service life and no longer meet visitor capacity. This project would demolish and dispose of the current restroom, expand the footprint, and build a modern multi-stall restroom. Depending on the size and style of the desired facility upon completion of planning/design, cost estimate is likely to increase over estimates based on earlier replacement of like with like facility.

Estimated Cost: ROM estimate is $936,000 Recommended Funding: CPV

Status of the project: Planning. The City will likely wish to consider restroom facilities similar to those on the other side of the tunnel and at the Wildlife Conservation Center, as possible models for replacement.





86: HARBOR – Smitty's Cove Launch Ramp Replacement

The launch ramp was constructed in the late 1980's early 1990's. It is 250' in length and 26' wide. Primary use is for commercial landing craft servicing cargo, fuel, groceries, heating fuel, materials and supplies critical to reach the communities of Prince William Sound to include Tatitlek, Chenega and the various hatcheries located throughout the Sound. The ramp is also used by various crafts, kayakers and others recreating in Prince William Sound, as the Smitty's Cove parking lot is convenient to kayakers. The ramp has degraded to a dangerous point with large chunks of concrete missing and rebar exposed, making it hazardous to vehicles, vessels and individuals attempting to launch from this location. This ramp is in immediate need of replacement.

Estimated Cost: Awaiting bid for replacement. Short-term solution is to repair with concrete planks. Longer-term solution is complete replacement. Cost Estimate $2.05 Million

Materials and supplies = $1,298,050
Permits, demo, contractor installation = $1,298,050

Recommended plan for funding: Grant

Status of the project: this project is in the planning stage and staff is evaluating potential grant sources.



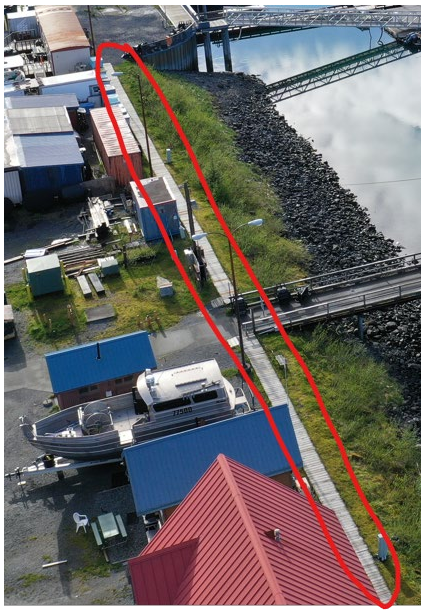
87. HARBOR –Replace Wooden Harbor Walking Path and Associated Lighting

The current wooden boardwalk on the harbor corridor is in poor condition due to rot. It does not meet current ADA requirements. This project would replace the current 250 ft wood boardwalk with a 4/5' wide asphalt walking path similar to the path constructed in 2023 on the East side of the Harbor Launch Ramp, adjacent to the businesses in the Harbor-Basin side of the Triangle. The path would include expanded "bump-out" areas to facilitate picnic tables and benches. Utilize current lighting infrastructure with new LED architectural light standards.

Estimated Cost: ROM estimate is $243,360

Recommended Funding: CPV

Status of the project:
Planning and Design



88: HARBOR – Harbor Float Lighting Upgrades

The Whittier Harbor is located in an area that experiences high winds and severe winter weather, making adequate lighting a critical component of harbor safety. Extreme weather events and relatively narrow walkways make for dangerous walking conditions, especially in the winter. Existing light fixtures on some floats are seriously degraded and/or non-functional and require replacement as soon as possible. The City has committed to balancing the need for safe and appropriate lighting with goal to minimize light pollution on nearby residences, and to install energy efficient lighting solutions. The new Phase III float replacement project will involve installation of new lighting in approximately 1/3 of the harbor. The project identified in this particular CIP project, does not include the lighting fixtures which will be part of the A/G/H float replacement project.

Estimated Cost: ROM estimate is $214,157 Recommended Funding: Harbor Fund

Status of the project: Planning

89: HARBOR – Harbormaster Building Replacement

Age of current building is unknown. Siding was installed in 2016. The office building is not ADA compliant; the restrooms are in need of repair and upgrade. A significant amount of work needs to be completed to bring the building up to date and compliance. All exterior doors require replacement. The roof has several leaks during heavy rain events. Workspace for operations is small with very limited storage and work surfaces. Restrooms require a full overhaul to remain serviceable.

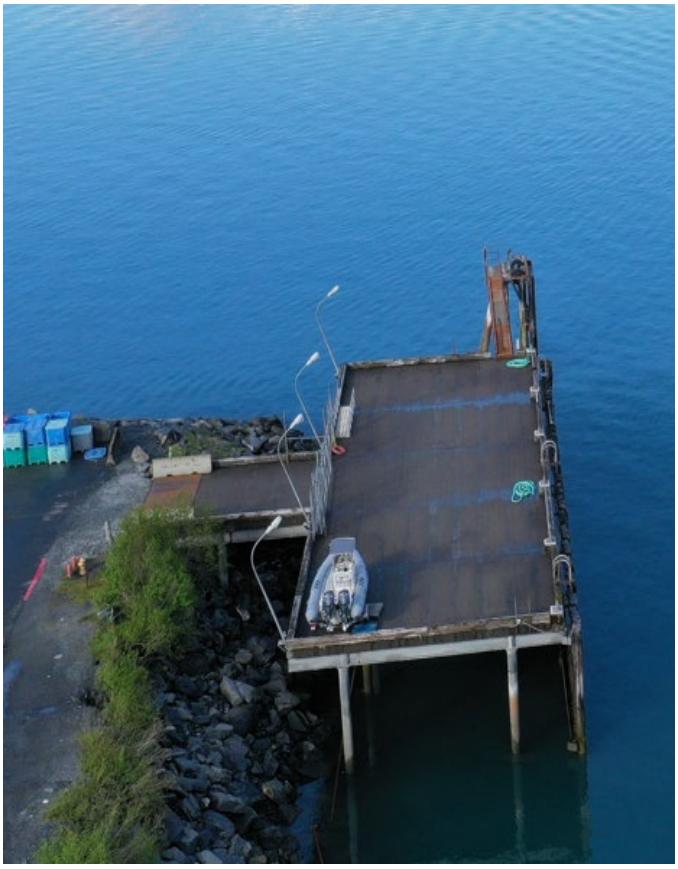
Estimated Cost: ROM estimate is $7,260,000 Recommended Funding: State Grant

Status of the project: Planning



90: HARBOR – Ocean Dock Modernization, approach repair, addition of electric

Little is known about the Ocean Dock. The City hired CRW structural engineer to evaluate the load ratings related to the steel plates spanning between the Ocean Dock platform and concrete abutment in July 2022 which determined the plate is adequate for 24,000 axle load kept 3-ft clear of the side edges of the steel plate. The City plans to solicit an engineer report to evaluate load rating, produce "as-built" drawings, and develop a repair plan to upgrade damaged concrete approach panel closest to the paved road. This project would repair the approach, install appropriate fresh water supply, install electricity, and repair lighting.



Estimated Cost: ROM estimate is $892,800

Recommended Funding: Federal funding and Delong Dock MRRF

Status of the project: Planning.

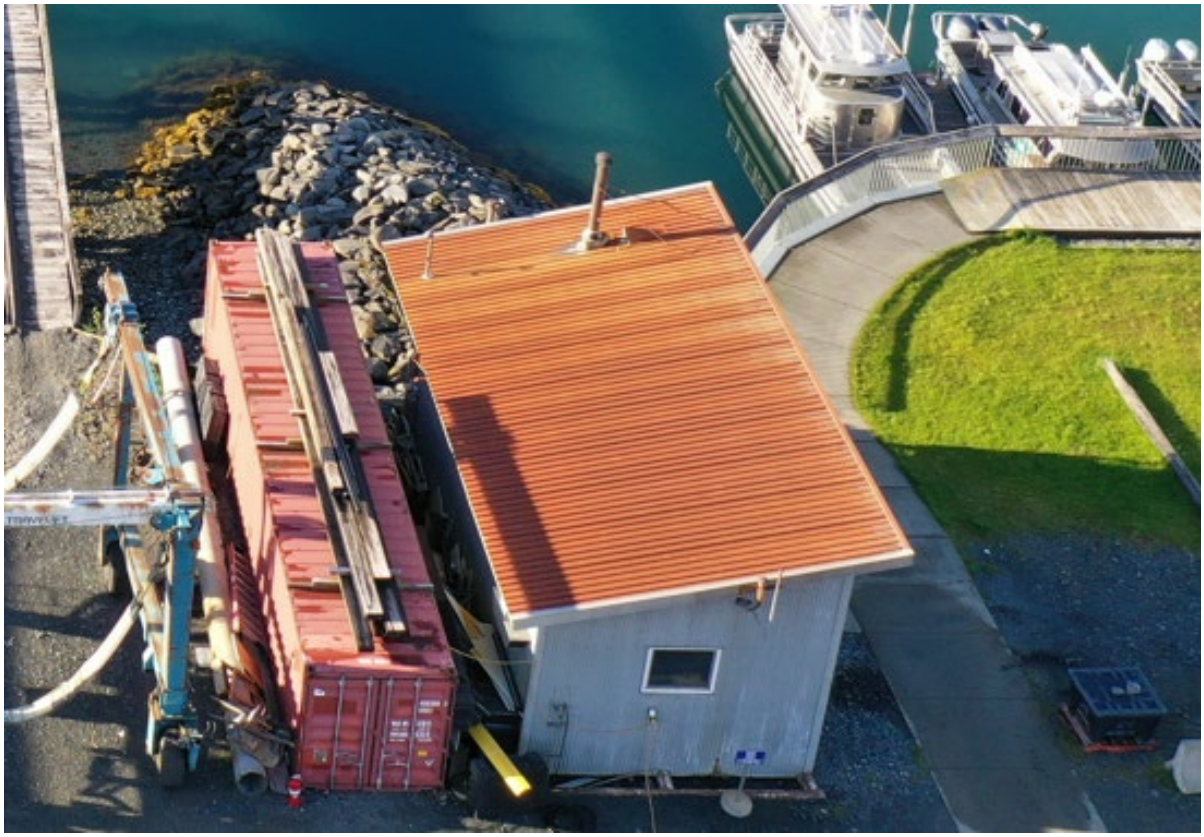


91: HARBOR – EVOS Used Oil Collection & Recycling Modernization

EVOS building was constructed in the early 1990's and many of the components need replacement. Waste oil burner is non-operational which requires contractor removing waste oil when we reach our current 1250-gallon storage capacity. Fire suppression system has not been maintained or tested since 2010. The doors to the building are in disrepair and will require a full replacement of the door frame/jam and doors or install a roll-up door. Replace incinerator. A more user-friendly oil collection system/tank needs to be designed to ensure proper collection, storage and filtration prior to waste oil burning.

Estimated Cost: ROM estimate is $495,600 Recommended Funding: Grant/MRRF

Status of the project: Planning



92. HARBOR – Head of Bay Breakwall Construction

The City has been working with the US Army Corps of Engineers to determine the feasibility of various breakwall options at the Head of the Bay, to protect future capital infrastructure. One option involved a breakwall to protect a proposed boat launch ramp. Another option seeks a cost-effective solution to provide protection for construction of a future larger-vessel boat harbor.

Estimated Cost: $41,037,500 Recommended Funding: Grant plus required City match

Status of the project: Planning and feasibility analysis with USACE



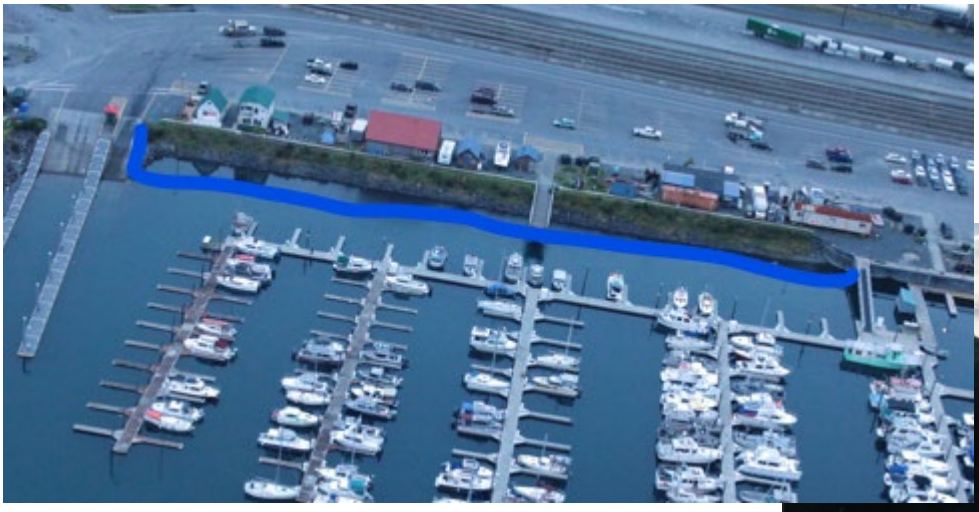


93: HARBOR – Extend Sea-walk/Boardwalk East to Launch Ramp, Create new Uplands with Pile/Decking

Given the lack of developable land in Whittier, and especially the disincentives for long-term development resulting from the Railroad Master Lease, consider expanding the amount of developable land in the harbor by utilizing the City's tidelands, create a buildable deck structure with pilings and decking, including installation of all necessary utilities. The area to be considered is represented by the blue line in the first photo below; the second photo reflects the continuation of the boardwalk that could result from construction of a new piling-supported dock structure on which businesses could be built and developed. Potential for up to ten new business opportunities in this area, and given ownership by the City, could allow for longer-term leases that could also support second story employee housing, helping to ease the seasonal housing burden in Whittier.

Estimated Cost: ROM estimate is $10,032,000 Recommended Funding: Public/Private, CPV

Status of the project: Planning



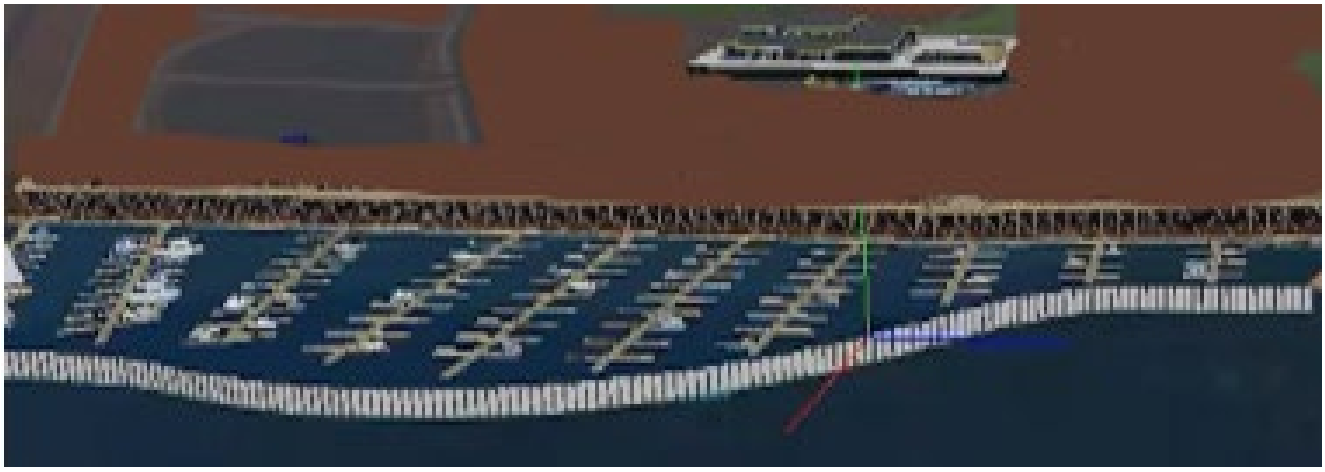


94. HARBOR– Head of Bay New Boat Harbor

Whittier's harbor has a significant wait list with the capacity to justify construction of a boat harbor at the Head of the Bay. Given the proven demand based on waiting lists, the City could support construction of the harbor floats with revenue bonds backed by the revenues from moorage. Before construction of a harbor can be considered however, the City would need to construct some form of protective breakwall as envisioned in the above capital project. The City has partnered with the US Army Corps of Engineers and has requested a revision to the feasibility analysis given new economic development opportunities at the HOB.

Estimated Cost: $39,074,400 Recommended Funding: Combine Grants and Revenue Bonds

Status of the project: Working with USACE on feasibility study. Subject to future public input sessions and Council direction.



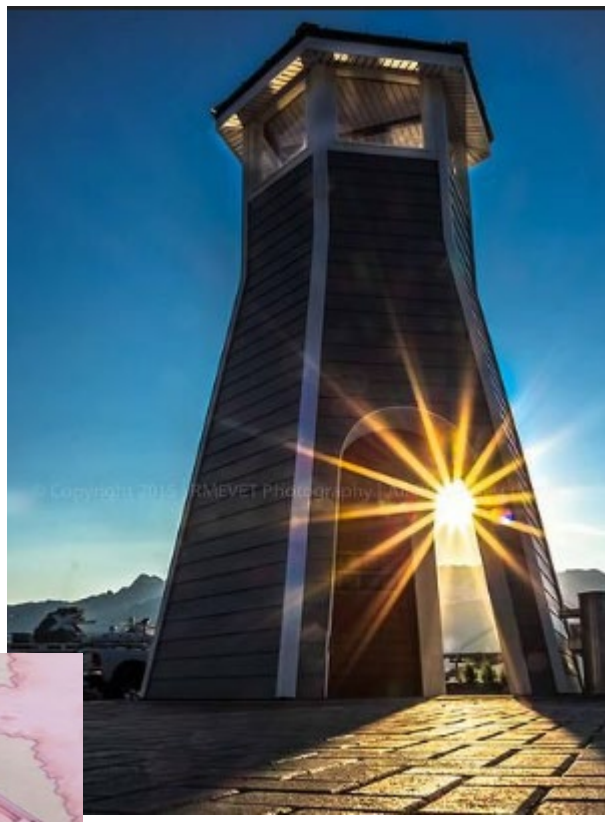
95. HARBOR – Mariner's Memorial

The heart and soul of Whittier is found in the beauty and waters of Prince William Sound, home to seafarers and mariners, many of whom make their living and/or choose to spend their time recreating throughout the Sound. In recognition of the mariners who have lost their lives at sea, the community may consider constructing a mariner's memorial to honor those we have lost.

Estimated Cost: ROM estimate is $600,000 Recommended Funding: Private fundraising

Status of the project: When funding becomes available, will request Port & Harbor Commission investigate design options appropriate to Whittier's weather conditions and proximity as gateway to Prince William Sound.





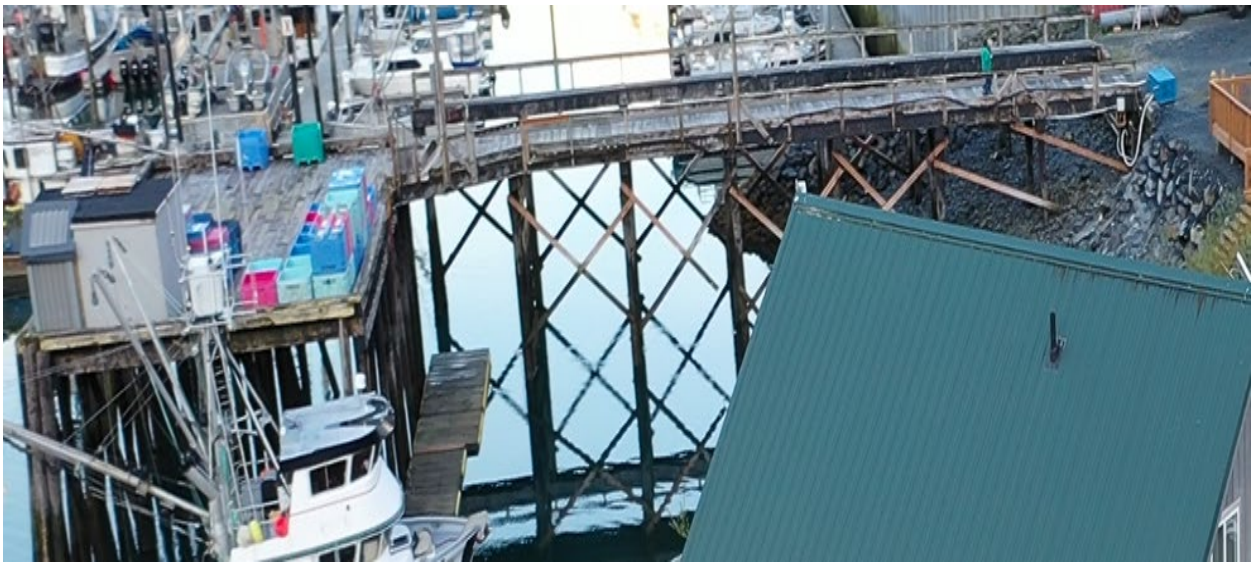


96: HARBOR – City Dock Replacement with drive-down dock

The City Dock is nearing the end of its useful life. This project is in the planning stage. Given the type of commercial use of this dock, consideration should be given to a drive-down dock with several cranes capable of facilitating loading and unloading of cargo and commercial gear. Such capacity would prove much more advantageous for Whittier's commercial fishing flee, plus serve the tourism-related vessels that load kayaks, hunting and fishing gear, etc. Drive down floats are in use throughout Alaska. There are current engineering plans available thus reducing the overall engineering and design.

Estimated Cost: ROM estimate is $22 million Recommended Funding: Federal grant

Status of the project: Planning. City dock was evaluated in 2021 for its current capacity load bearing condition. The engineering report recommended not to exceed 16,000 lb load rating which disqualifies the use of the Travel-Lift. Replacement cost to meet the 30-ton load limit for travel lift operations would cost an estimated $22,000,000.



97: HARBOR – New Fish Cleaning Station

The Whittier Harbor charter boat operators and area fishing enthusiasts would be better served by any enhancements, additions and upgrades that could be made to the Whittier's fish cleaning operations. As shown in the explanation below, Whittier's fish cleaning tables are more than 20 years old. The Harbor would be well served by providing upgraded fish cleaning stations to serve the needs of a safe and efficient fish cleaning station to serve pleasure crafts and charter boat operators. A well designed and constructed fish cleaning station can ensure that fish carcasses are properly and safely disposed of, and in such a way as to minimize impacts to sea lions, shore birds, as well as to minimize pollution.

Estimated Cost: ROM estimate is $2,750,000 Recommended Funding: ADF&G and/or CPV

Status of the project: Planning



Whittier's fish cleaning stations were installed in partnership with the Alaska Department of Fish & Game, Division of Sport Fish Access Program. Existing infrastructure is more than 21 years old and is inadequate to meet the growing needs of the Whittier boating community. The program was described when initially completed:

Description

In 1998, the Alaska Department of Fish and Game (ADF&G), Division of Sport Fish (DSF) Access Program provided the City of Whittier (City) with four fish cleaning tables that were installed on the mooring floats in the harbor. The tables were constructed to provide sport anglers facilities for cleaning their catch and to discourage the practice of cleaning fish directly on the harbor mooring floats. Unfortunately, the existing tables proved too small to accommodate halibut or other large species of fish and did not include carcass barges or other means for disposing of fish waste. Additionally, the tables were not plumbed resulting in messy tables that impeded those anglers wanting to use them. Sport anglers were seen cleaning fish on the harbor docks, loading ramps, banks and private vessels, resulting in a significant increase in the number of carcasses and fish waste deposited in and around the harbor area. Boat owners lodged complaints with the harbormaster concerning anglers cleaning fish on the docks alongside their vessels and on their vessels swim platforms. This project provided new fish cleaning and fish waste disposal facilities in Whittier Harbor in order to address current and growing angler needs.



Cleaning table & dock #1 - View 1



Cleaning table & dock #1 - View 2



Cleaning table & dock #2 - View 1



Cleaning table & dock #2 - View 1

Purpose

The objective of this project was to design, construct, and install three plumbed fish cleaning tables, two floating docks, and five carcass barges at key locations on the boat mooring docks in Whittier Harbor.

Outcome

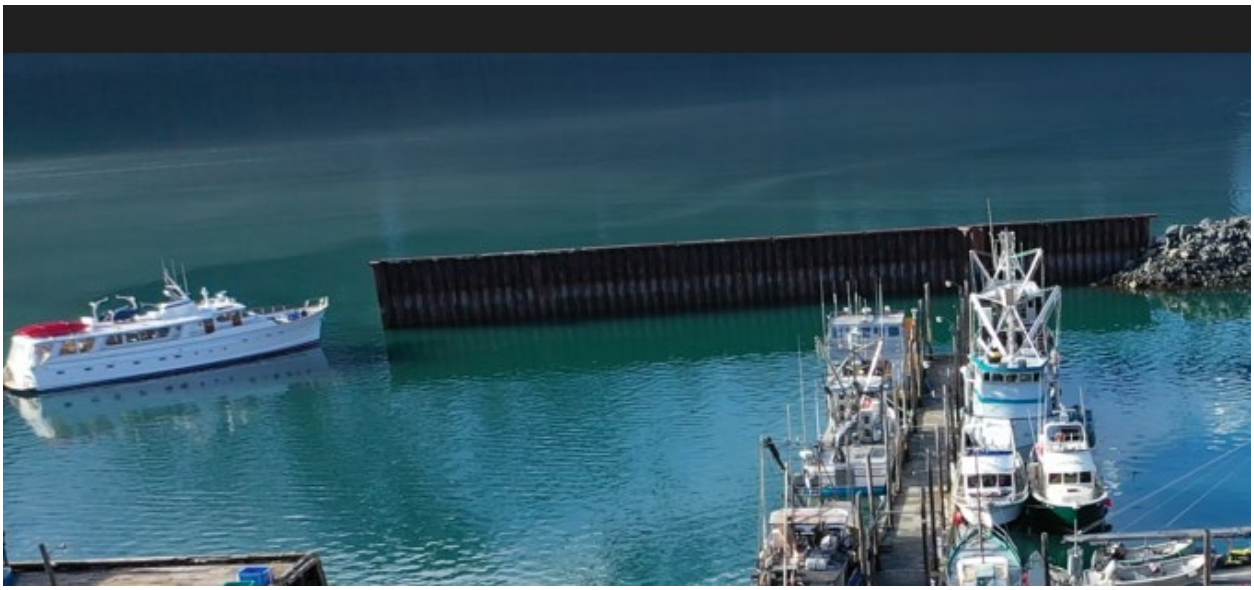
The project was completed in May of 2002. Two of the tables were mounted on the new docks; the other one was mounted on an existing dock. The two additional barges were constructed to eliminate down time at the tables when the full barges were being emptied. The cleaning tables were used heavily during the first season of operation. The tables and barges not only provide sport anglers with the convenience of cleaning their catch in the harbor, but also have greatly improved fish waste disposal procedures resulting in a cleaner harbor. An additional benefit has been to streamline collection of data from groundfish carcasses by ADF&G technicians as needed for the ADF&G, DFS Halibut and Groundfish Harvest Assessment Program research project. This assessment program is a critical component in assessing and managing the fisheries in western Prince William Sound.

98: HARBOR – Floating Breakwater

The Whittier Harbor floating breakwater is currently in good condition. However, given the extreme weather conditions facing Whittier, and the important role played by this breakwater in reducing wave action in the Harbor basin, this project will need to be evaluated and funding sought, to ensure that the infrastructure is replaced and/or upgraded in a timely manner.

Estimated Cost: ROM estimate is $500,000 Recommended Funding: Grants

Status of the project: As a funding opportunity is identified, the Administration will work with the Port & Harbor Commission to discuss the project and any needed modifications or improvements.



99: HARBOR – South Sheet Pile Wall with anodes

The Whittier Harbor South Sheetpile Wall is in good condition. The Harbormaster recommends evaluating the installation of anodes on the sheetpile in order to reduce oxidation and extend the life of the wall.



Estimated Cost (requires cost valuation): $800,000
Recommended Funding: Grants/City

Status of the project: This project is not on the Harbor department's current radar because the sheetpile wall is in good condition. However, for purposes of developing a long-term funding plan, additional information will be updated as available.

100: HARBOR – Harbor North Breakwater Sheet Pile Wall

The Whittier Harbor South Breakwater Sheetpile Wall is in good condition but given the significant weather conditions and wave action that affect this infrastructure, the City should have periodic evaluations of condition.

Estimated Cost (requires cost valuation): $800,000 Recommended Funding: Grants/City

Status of the project: This project is not on the Harbor department's current radar because the sheetpile wall is in good condition. However, for purposes of developing a long-term funding plan, additional information will be updated as available.

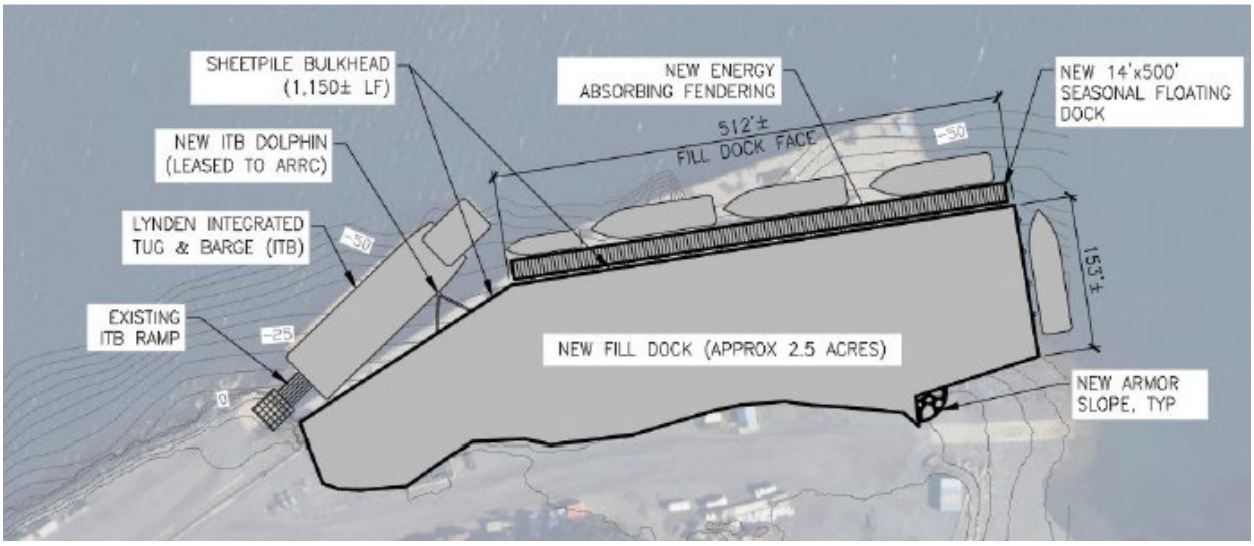
CITY OF WHITTIER
DELONG DOCK PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

101. Dock Replacement engineer/design	$ 4,074,520	2027
102. Dock Replacement – construction	$52,093,488	2028
Total:	$56,168,008	

101 and 102. DELONG DOCK – Dock Replacement

This project proposes to replace the existing 70-year-old Delong Dock which is at the end of its usable life. The intent is to expand the utility of the dock to strengthen resilient port infrastructure within Southcentral Alaska, enhance Whittier's capacity to support long-term strategic maritime and military operations in the North Pacific and Arctic regions, ensure Alaska's food security and supply chain consistency, and position Delong Dock as a key component of Alaska's military logistical support infrastructure. The Port of Whittier currently handles a significant portion of Alaska's incoming marine cargo. In addition, the dock serves as a critical but aged component of a seafood supply chain that connects fish harvested in Alaska's Prince William Sound.

Estimated Cost: Current estimate $57 million
Recommended Funding: Federal MARAD/PIDP
Status of the project: $4,074,520 federal funding received; finalizing grant application and preparing RFP for project engineering and design by end of 2026.







CITY OF WHITTIER
SAFETY ACTION PLAN PROJECTS
2027 – 2036 CAPITAL IMPROVEMENT PLAN

103. Add Right Turn Lane at Whittier Street	$ 4,074,520	> 2028
104. Traffic Calming Measures	5,000	2027
105. Mobile Speed Feedback System	15,000	2027
106. Harbor covered sand/gravel at launch ramp	5,000	2027
107. Wayfinding similar to PWSEDD	127,920	2028
108. Intersection Sign/Distance Improvements	22,464	2028
109. Shuttle Connections	187,200	2028
110. Railroad Passenger Platform Crossing Improvements	183,300	> 2028
111. Harbor Crosswalks|Stop Signs|Pedestrian Improvements	tbd	
112. Sidewalk ADA Rehabilitation	2,215,400	> 2028
115. Multi-Use Pathway Network	2,484,000	> 2028
114. Street Lighting -	tbd	> 2028
115. Pedestrian Tunnel Lighting and Drainage	tbd	> 2028
Total:	$10,439,364	

The City of Whittier was awarded a Safe Streets and Roads for All grant from the US Department of Transportation to develop a Safety Action Plan. This initiative is aimed at reducing roadway fatalities and serious injuries through comprehensive planning and implementation of safety strategies. The below projects were identified after public and stakeholder engagement and collaboration. Request a copy of the Whittier Safety Action Plan at clerk@whittieralaska.gov. Project Recommendations:

TOP FIVE	QUICK WINS	OTHER
Right Turn Lane at Whittier Street	Speed Feedback	Traffic Calming
Wayfinding and Directional Signage	Intersection Sight Distance Improvements	Pedestrian Crossing and Safety Improvements
Alaska Railroad Passenger Platform Crossing Improvements	Intersection Safety Improvements	Harbor Area Pedestrian Access
Enhance Multi-Use Pathway Network	Shuttle Connections	Tunnel Staging Area Congestion Management

103. Safety Action Plan – Add Right Turn Lane at Whittier Street

See Safety Action Plan page 36 – This is one of the Top Five Project Recommendations.

Add a right turn lane to prevent traffic backups caused by boats and trailers.

SSA Element: Safer Roads.



104. Safety Action Plan – Traffic Calming Measures

See Safety Action Plan page 36 – This is one of the Top Five Project Recommendations.

Implement wayfinding similar to that developed by the Prince William Sound Economic Development District Wayfinding Plan to improve directional signage and support pedestrian safety for key destinations, parking areas and access points. Consider updates to ensure durable signage suitable for coastal conditions is used.

SSA Element: Safer Speeds, Safer People.

105. Safety Action Plan – Mobile Speed/Feedback System

See Safety Action Plan page 36 – This is one of the "Quick Win" Project Recommendations.

Incorporate mobile speed feedback system to collect data on vehicle speeds, provide immediate feedback to drivers encouraging them to slow down and adhere to speed limits.

SSA Element: Safer Speeds, Safer People.

106. Safety Action Plan – Harbor Covered Sand and Gravel Storage at Boat Ramp

See Safety Action Plan page 37 – This is one of the "Quick Win" Project Recommendations.

Provide covered sand and gravel storage at the boat ramp to make sure that sand and gravel are available for use on pedestrian walkways throughout the winter.

SSA Element: Safer Roads, Safer People.

107. Safety Action Plan – Wayfinding Durable Signs similar to PWSEDD

See Safety Action Plan page 36 – This is one of the Top Five Project Recommendations.

Implement wayfinding similar to that developed by the Prince William Sound Economic Development District Wayfinding Plan to improve directional signage and support pedestrian safety for key destinations, parking areas and access points. Consider updates to ensure durable signage suitable for coastal conditions is used.

SSA Element: Safer Roads, Safer People.

108. Safety Action Plan – Intersection Sight Distance Improvements

See Safety Action Plan page 36 – This is one of the "Quick Win" Project Recommendations.

Clear vegetation at the following intersections to improve intersection sight distance:

-. Gateway Drive/Portage Glacier Drive

-. Blackstone Road/Depot Road

SSA Element: Safer Roads

109. Safety Action Plan – Shuttle Connections

See Safety Action Plan page 37 – This is one of the "Quick Win" Project Recommendations.

Create shuttle services to better connect cruise docks, harbor, train, trailheads, airport, and town.

SSA Element: Safer Roads, Safer People, Safer Vehicles.

110. Safety Action Plan – Alaska Railroad Passenger Platform Crossing Improvements

See Safety Action Plan page 38 – This is a Top Five Mid-to-Long Term Project Recommendations.

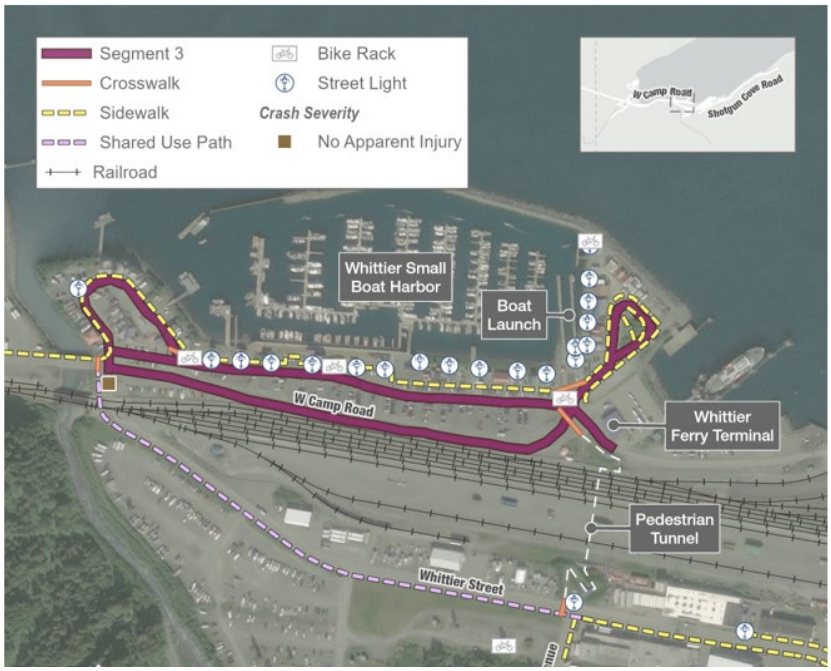
Improve railroad and pedestrian safety at the Alaska Railroad Passenger Platform through enhanced crosswalks, Americans with Disability Act (ADA) compliant ramps, advance stop bars, and improved warning signage.

SSA Element: Safer Roads, Safer People.

111. Safety Action Plan – Harbor Area Crosswalks, Stop Signs, Pedestrian Improvements

Safety Action Plan page 37 – Focus pedestrian, wayfinding, and signage improvements in Whittier's Harbor Area, including: 1) convert angled parking on Harbor View Drive/West Camp Road to parallel parking to increase sidewalk width and consider restricting or removing parking at Harbor Triangle to improve pedestrian access; 2) Consider converting Harbor Triangle to pedestrian corridor; and 3) Redesign and clarify pedestrian and vehicle routes that pass through boat ramp to the Harbor Triangle and to the pedestrian tunnel.

SSA Element: Safer Roads, Safer People.

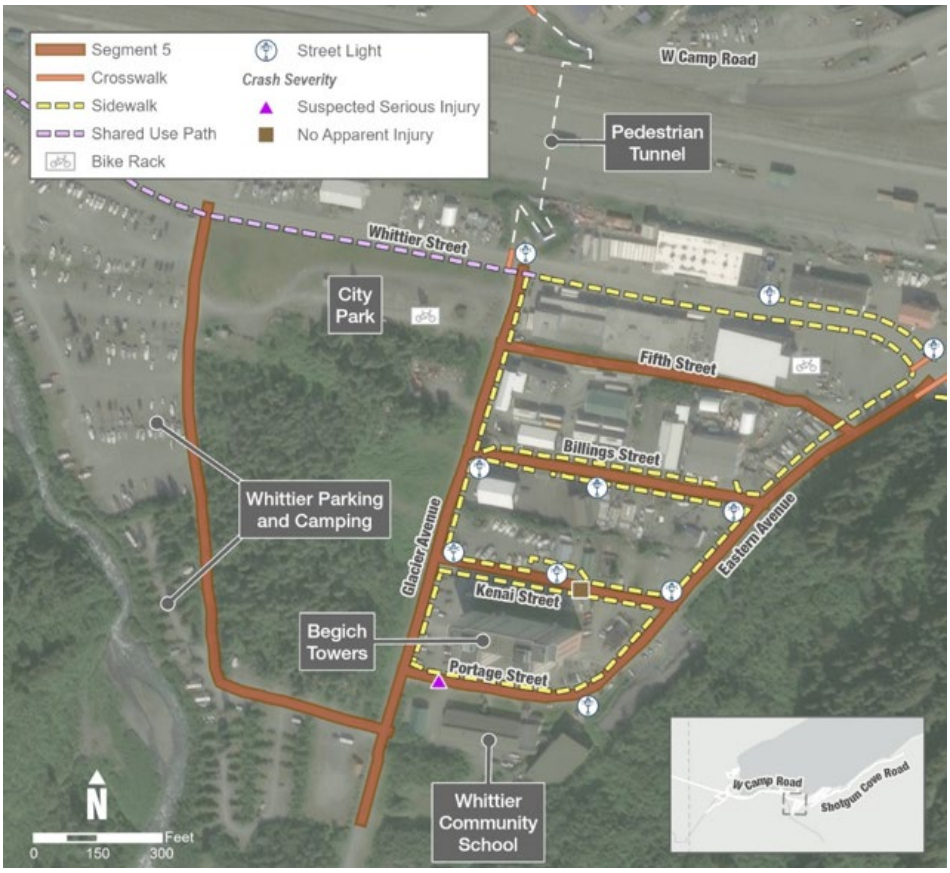


112. Safety Action Plan – Sidewalk ADA Rehabilitation

Safety Action Plan page 38 – This is one of the Top Five Project Recommendations.

Identify and reconstruct sidewalks that do not meet adopted ADA accessibility standards.

SSA Element: Safer Roads, Safer People.



113. Safety Action Plan – Multi-Use Pathway Network

Safety Action Plan page 38 – This is one of the Top Five Project Recommendations.

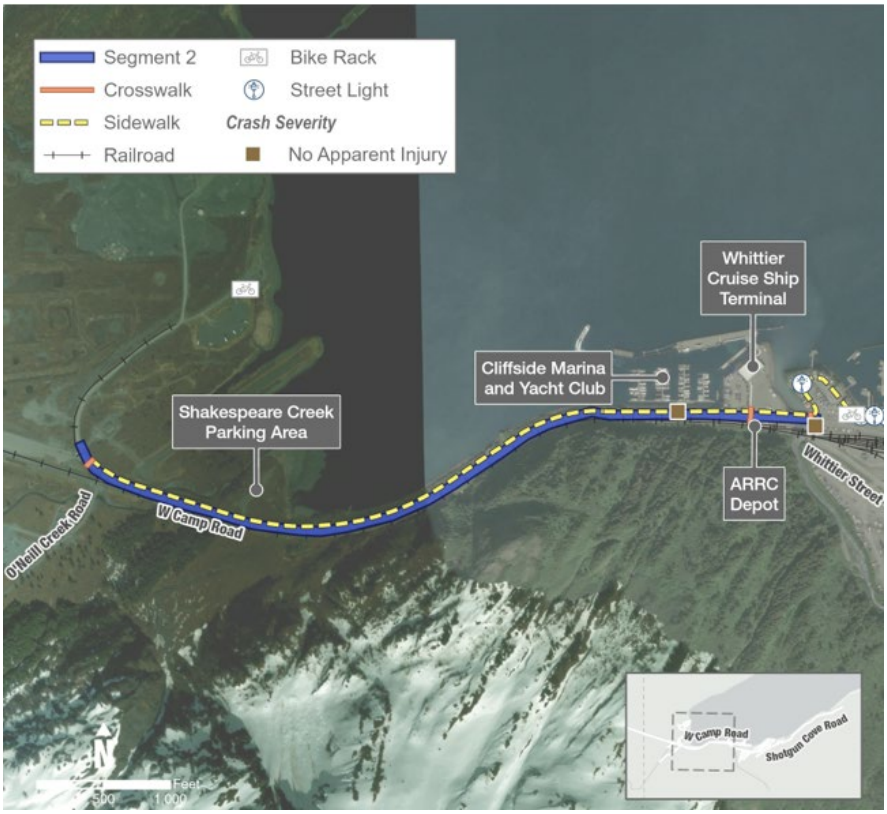
Provide a continuous multi-use pathway from the Chugach Glacier Gateway Terminal area to Ferry Terminal Road and the Harbor Triangle, including the Whittier Creek Bridge and north side of Harbor Road and Whittier Street from Harbor Road to Glacier Street. Consider connection to Portage Pass Trailhead and covered walkways in town to improve year-round pedestrian comfort.

Safer Roads, Safer People.

114. Safety Action Plan – Street Lighting – West Camp/Whittier Access Road

Safety Action Plan page 38 – Add additional street lighting to provide increased visibility along this high-use corridor.

SSA Element: Safer Roads.



115. Safety Action Plan – Pedestrian Tunnel Lighting and Drainage

Safety Action Plan page 38 – Improve lighting and drainage in the pedestrian tunnel beneath the train tracks from Whittier Street to Harbor.

SSA Element: Safer Roads, Safer People.

PREVIOUS YEARS' COMPLETED PROJECTS:

The following projects were removed from the CIP due to completion in 2024:

Harbor Projects:

Harbormaster Building Floor and Restroom Repairs	$	50,000
Replace Wooden Harbor Walking Path and Lighting E. Harbor	$	150,000

Delong Dock:

Hi-Mast Lighting Replacement (partially complete until dock replaced)	$	85,000

Economic Development Projects:

n/a

Parks and Recreation:

Bicycle Racks	$	50,000

Public Safety:

Police Tsunami Warning System	$	50,000
Fire Used Rescue Equipment	$	30,000

Public Works:

Lift Station #5 Replacement	$	2,410,000
Approx. Total Value of 2024 Completed Projects:	**$**	**2,825,000**

CITY OF WHITTIER
TEN-YEAR CAPITAL IMPROVEMENT PLAN
2027 - 2036

	Function	Project Description	2027	2028	Cost for 2026/2027 Projects	Total 10-Year Costs
1	Council|Admin	Council Chambers wi-fi; baby changing stations; water fountain	35,000	-	35,000	35,000
2	Council|Admin	Strategic/Comprehensive Plan	80,000	-	80,000	80,000
3	Econ Develop	Remove Derelict Vessels, Clean up Equip, Tires, etc.	25,000	25,000	50,000	120,000
4	Econ Develop	Dumpsters/ bear-resistant trash cans	50,000	-	50,000	110,000
5	Econ Develop	Acquisition of Non-Essential Lands from ARRC	4,500,000	-	4,500,000	4,500,000
6	Econ Develop	Buckner Building Demolition/Remediation	800,000	-	800,000	34,820,000
7	Econ Develop	Museum Multi-agency Facility; Construction	-	16,000,000	16,000,000	16,000,000
8	Econ Develop	Head of Bay Access Road	-	-	-	4,320,000
9	Econ Develop	Head of Bay Parking/Launch Ramp	-	-	-	4,024,800
10	Econ Develop	GIS and Survey Shotgun Cove Road parcels	-	-	-	1,482,000
11	Econ Develop	Develop Employee and Resident Housing	-	-	-	37,200,000
12	Econ Develop	Shakespeare Creek Fish Viewing Platform & Improvements	-	-	-	911,200
13	~~Econ Develop~~	~~Buckner Building Repurpose/Revitalization~~	~~_____~~	~~_____~~	~~_____~~	~~40,000,000~~
14	Parks	Lou Young Park Engineering/Design and/or improvements	120,000	-	120,000	120,000
15	Parks	Local Trail Maintenance	25,000	27,500	52,500	173,949
16	Parks	Locate Bear-Resistant Trash Cans at Trailheads	10,000	10,000	20,000	20,000
17	Parks	Whittier Falls Park include utilities, restroom, pavilion, courts, etc	900,000	888,760	1,788,760	1,988,760
18	Parks	Kayak Racks	-	-	-	30,000
19	Parks	Playground Improvements / Outdoor soccer / Basketball court	-	-	-	75,000
20	Parks	Trails Master Plan	-	-	-	80,000
21	Parks	Horsetail Falls Trail Improvements	-	-	-	169,859
22	Parks	Existing City Park Upgrades	-	-	-	50,000
23	Parks	Restrooms -parks/trailheads: Smittys/SCR/HF/CityPark	-	-	-	400,000
24	Parks	Lou Young Park Improvements	-	-	-	1,600,000
25	Parks	Covered Community Pavilion/Barbeque (Harbor Triangle)	-	-	-	1,800,000
26	Parks	Winter Trail Improvements	-	-	-	30,000
27	Parks	Ice Rink and Sledding Hill	-	-	Unknown	-
28	Parks	HOB Coastal/Marine Park	-	-	Unknown	-
29	Parks	Salmon Viewing Trail - Second Salmon Run	-	-	Unknown	-
30	Parks	Coastal Trail along Shotgun Cove Road	-	-	Unknown	-
31	Parks	Public Use Cabins on Horsetail Fails & Shotgun Cove Road	-	-	Unknown	-
32	Parks	Mountain Bike Trails	-	-	Unknown	-
33	Parks	Campground Collaboration w USFS at Portage Pass Trailhead	-	-	Unknown	-

34	EMS	Gurney	12,000	-	12,000	70,500
35	EMS	Vehicle Repairs	18,000	-	18,000	76,500
36	EMS	EMS - Defibrillators | AEDs for ambulances	63,000	9,000	72,000	81,900
37	EMS	Ambulance purchase	750,000	-	750,000	750,000
38	EMS	Extrication equipment	-	-	-	58,500
39	Fire	Fire - Paratech inline relief valves, etc.	7,000	9,000	16,000	16,000
40	Fire	Fire - Turnout Gear	15,000	15,000	30,000	60,000
41	Fire	Vehicle Repairs	27,000	32,000	59,000	59,000
42	Fire	Fire - ALMR radios	55,000	-	55,000	118,250
43	Fire	Replace Fire Truck; with options, warranty	-	-	-	648,000
44	Fire	Water Tender Truck	-	-	-	850,000
45	Fire	Fire - Hose	-	-	-	25,200
46	Fire	Fire - SCBA Equipment	-	-	-	47,520
47	Police	Police - Vehicles	90,000	90,000	180,000	389,952
48	Police	Police - Body Cameras	-	-	-	72,114
49	Police	Police - Body Armor (PPE/hard)	-	-	-	26,997
50	Police	Police - AED (ZoII)	-	-	-	8,800
51	Police	Police - Tasers	-	-	-	22,121
52	Police	Police - ALMR Radios	-	-	-	283,410
53	Public Works	Major PW equipment repairs	15,000	25,000	40,000	40,000
54	Public Works	Repairs to PSB doors and glass/casement windows/awning	15,000	27,000	42,000	42,000
55	Public Works	PSB inside doors, safety, file room, baby changing, waterfountain	43,000	-	43,000	43,000
56	Public Works	Road work related to W Whittier Street utility connect to Harbor	75,000	-	75,000	75,000
57	Public Works	Local Road work when SOA paving; City Park? Smittys Cove? Tbd	100,000	50,000	150,000	150,000
58	Public Works	Whittier Core Streets & Storm Drain Rehabilitation	250,000	-	250,000	3,869,500
59	Public Works	Support Hazard Materials Mitigation BTI/Manor Ventilation	400,000	-	400,000	400,000
60	Public Works	Brush cutter for maintenance of bike paths, Shotgun Cove Road	-	-	-	40,000
61	Public Works	New Public Work operations truck, flatbed, crane	-	-	-	86,400
62	Public Works	Snow Storage Area purchase	-	-	-	270,000
63	Public Works	Shotgun Cove Road Construction > Mile 3.0	-	-	-	16,649,407
64	Public Works	Whittier Creek Levee Repairs	-	-	-	1,715,000
65	Public Works	Loaders	-	-	-	709,500
66	Public Works	Snowblower	-	-	-	1,200,000
67	Public Works	Shotgun Cove Road Final Phase construction	-	-	-	12,000,000
68	Public Works	Sidewalk upgrades and replacement	-	-	-	2,090,000
69	Public Works	Shotgun Cove Road paving; one mile per year paved	-	-	-	10,936,942
70	Public Works	Plow Truck chassis and sander	-		-	400,000
71	Public Works	Metal Storage Building to protect Heavy Equipment for All Depts	-	-	-	1,200,000
72	Water	Head of Bay New Water System	-	-	-	20,060,000

73	Wastewater	Sewer Dump Station	-	-	-	38,028
74	Wastewater	Head of Bay New Wastewater System	-	-	-	13,098,500
75	Wastewater	Sewer Vac Trailer	-	-	-	150,000
76	Wastewater	New Wastewater Discharge Facility 301H compliance mand	-	-	-	15,000,000
77	**Water/Sewer**	**Water/Sewer Rate Classification Plan/Study**	**50,000**	-	50,000	50,000
78	**Water/Sewer**	**Water/Sewer Master Plan**	**200,000**	-	200,000	200,000
79	Water/Sewer	W Whittier Street Water Main & Sewer Extension; engineer/	**410,000**	-	410,000	4,964,000
80	Water/Sewer	Extend Utilities to New City Park	-	-	-	330,000
81	Water/Sewer	Extend water/sewer for future residential development	-	-	-	787,500
82	Harbor	Harbor Loop Restroom Replacement	**900,000**	-	900,000	900,000
83	Harbor	Kayak Launch Passenger Dock	-	-	-	52,000
84	Harbor	Harbor Grid -Install Electric service, On-Demand lighting, W	-	-	-	124,800
85	Harbor	Harbor Triangle Restroom Replacement	-	-	-	936,000
86	Harbor	Smitty's Cove Launch Ramp	-	-	-	2,546,100
87	Harbor	Replace Wooden Harbor Walking Path in front of Harborma	-	-	-	243,360
88	Harbor	Harbor Float Lighting Improvements	-	-	-	214,157
89	Harbor	Harbormaster Building Replacement	-	-	-	7,260,000
90	Harbor	Ocean Dock Modernize, fix approach, add elec	-	-	-	892,800
91	Harbor	Improve Used Oil Collection & Recycling	-	-	-	495,600
92	Harbor @ HOB	Head of Bay Breakwall Construction w/USACE	-	-	-	41,037,500
93	Harbor	Harbor Bus. District City Land Expand; pile drive/deck/utilitie	-	-	-	10,032,000
94	Harbor @ HOB	Head of Bay New Boat Harbor	-	-	-	39,074,400
95	Harbor	Mariner's Memorial	-	-	-	600,000
96	Harbor	City Dock Replacement w/ drive-down	-	-	-	22,000,000
97	Harbor	New Fish Cleaning Station	-	-	-	2,750,000
98	Harbor	Floating Breakwater	-	-	-	500,000
99	Harbor	Harbor South Sheetpile Wall with anodes	-	-	-	800,000
100	Harbor	Harbor North Breakwater Sheetpile Wall	-	-	-	800,000
101	Delong Dock	Whittier Freight Port / Delong Dock Replace - Engineering/D	**4,074,520**	-	4,074,520	4,074,520
102	Delong Dock	Whittier Freight Port / Delong Dock Replace	-	**52,093,488**	52,093,488	52,093,488
103	Safety Action Plar	Add Right Turn Lane at Whittier Street			-	5,194,000
104	Short-Term	Traffic Calming Measures	**5,000**		5,000	5,000
105	" "	Mobile Speed Feedback System	**15,000**		15,000	15,000
106	" "	Harbor covered sand and gravel storage at boat ramp	**5,000**		5,000	5,000
107	" "	Wayfinding, Durable Signs similar to PWSEDD		**127,920**	127,920	127,920
108	" "	Intersection Sight Distance Improvements		**22,464**	22,464	22,464
109	" "	Shuttle Connections		**187,200**	187,200	187,200
110	" "	Alaska Railroad Passenger Platform Crossing Improvements			-	183,380
111	" "	Vegetation Clearing at Intersections			-	-
112	" "	Crosswalks, stop signs, Harbor Pedestrian Improvements			-	-
113	Safety Action Plar	Sidewalk ADA Rehabilitation			-	2,215,400
114	Mid/Long Term	Multi-Use Pathway Network			-	2,484,000
115	" "	Street Lighting - West Camp/Whittier Access Road			-	-
116	" "	Pedestrian Tunnel Lighting and Drainage			-	-
			$ 14,139,520	$ 69,639,332	$ 83,778,852	$ 458,266,197

Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Assistant City Manager

Agenda Item: Accepting EPA Funding for Buckner Building Remediation

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BACKGROUND, JUSTIFICATION, & INTENT:
Resolution 2026-049 authorizes the City Manager to accept and administer an initial $600,000 award from the United States Environmental Protection Agency under Assistance Agreement No. EM-03J33601 for the Buckner Building Remediation: Abatement and Demolition of Prioritized Sections project. The award provides a 100% federal share, with no City contribution required, and is part of a $5,000,000 project budget for the period July 1, 2026, through June 30, 2031. EPA will provide funding incrementally, subject to appropriations, agency priorities, satisfactory progress, and compliance with the grant terms.

The project is intended to address hazardous materials, progressive structural deterioration, and related public safety risks through targeted abatement, controlled demolition of prioritized sections, and stabilization of the remaining structure. These activities will reduce environmental and safety risks, decrease the Buckner Building's overall footprint, and support the City's long-term goals of complete remediation and eventual redevelopment of the site.

The initial award is limited to eligible pre-construction and pre-demolition activities, including project management and reporting, public involvement, and remediation planning. Construction expenditures cannot begin until EPA completes its environmental review and provides the required authorization and additional funding through an amendment.

The resolution also authorizes the City Manager to negotiate and execute Amendment No. 1 to the Qualified Environmental Professional & Project Management Services Agreement with NORTECH, Inc. The amendment adds CDS-funded services associated with Tasks 1, 2, and 3 of the City's CDS Workplan and increases maximum compensation by $305,532, from $519,682 to a new not-to-exceed amount of $825,214. Work remains subject to written task authorization, grant requirements, and the availability of lawfully appropriated funds.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Legislative Priorities: *Federal, "Buckner Building Environmental Remediation" and Local, "Contaminated Sites"*	☒	☐	☐
2. Comprehensive Plan: *Action Item 2.1.3.2, "Clean up City-owned land"*	☒	☐	☐
3. Whittier Code	☐	☐	☒
4. Other	☐	☐	☒

FISCAL NOTE: The City has received two grants for this project; a CDS Grant No. EM-03J33601 in the amount of $5 million and an EPA Grant No. 02J56801 in the total amount of $800,000. Additional appropriating resolutions will be brought forward as the project progresses.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: Administration recommends approval of Resolution 2026-049, including acceptance and appropriation of the initial $600,000 EPA award and authorization of Amendment No. 1 to the NORTECH, Inc. agreement.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-049

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AUTHORIZING THE CITY MANAGER TO ACCEPT AND ADMINISTER UNITED STATES ENVIRONMENTAL PROTECTION AGENCY CONGRESSIONALLY MANDATED PROJECT FUNDS FOR BUCKNER BUILDING REMEDIATION: ABATEMENT AND DEMOLITION OF PRIORITIZED SECTIONS, APPROPRIATING THE INITIAL AWARD OF $600,000, AUTHORIZING PROJECT SPENDING CONSISTENT WITH THE GRANT AGREEMENT, AND AUTHORIZING AMENDMENT NO. 1 TO THE QUALIFIED ENVIRONMENTAL PROFESSIONAL & PROJECT MANAGEMENT SERVICES AGREEMENT WITH NORTECH, INC.

WHEREAS, the United States Environmental Protection Agency awarded the City of Whittier Assistance Agreement No. 03J33601, program code EM, under Assistance Program 66.202, Congressionally Mandated Projects, for the project titled "Buckner Building Remediation: Abatement and Demolition of Prioritized Sections"; and

WHEREAS, the award provides initial federal funding of $600,000, representing a 100% federal share of approved costs funded by this action, with no recipient contribution required; and

WHEREAS, the approved project has a total budget and project-period cost of $5,000,000 for the period July 1, 2026, through June 30, 2031, and EPA is funding the agreement incrementally, with funding beyond the initial award contingent upon appropriations, EPA priorities, satisfactory progress, and compliance with the grant terms; and

WHEREAS, the project will address documented hazardous materials, progressive structural deterioration, and associated public safety risks through targeted hazardous-materials abatement, controlled demolition of selected structural sections, and stabilization of remaining portions of the Buckner Building; and

WHEREAS, the project will reduce environmental and safety risks for Whittier residents and visitors, decrease the structure's overall footprint, and advance the long-term goals of complete remediation and eventual redevelopment of the site; and

WHEREAS, EPA has initially limited use of the awarded funds to eligible pre-construction and pre-demolition activities, including project management and reporting, public involvement, and remediation planning, and construction expenditures may not occur until EPA completes its environmental review and provides the required authorization and additional funding through an amendment.

WHEREAS, by Resolution 2026-022, the City Council authorized the City Manager to negotiate and execute an agreement with NORTECH, Inc. to provide Qualified Environmental Professional and Project Management Services for the Whittier Brownfields Project funded under EPA Brownfields Multipurpose Grant No. BF 02J56801; and

WHEREAS, the City and NORTECH, Inc. entered into the Qualified Environmental Professional & Project Management Services Agreement effective May 1, 2026, with an original not-to-exceed amount of $519,682; and

WHEREAS, Amendment No. 1 will add CDS-funded Qualified Environmental Professional, project management, public involvement, remediation planning, and federal crosscutter compliance support services corresponding to the contractual/QEP portions of Tasks 1, 2, and 3 of the City's CDS Workplan, and will increase maximum compensation by $305,532 to a new not-to-exceed amount of $825,214; and

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The City Manager is authorized to accept and administer the initial $600,000 award from the United States Environmental Protection Agency under Assistance Agreement No. 03J33601 for Buckner Building Remediation: Abatement and Demolition of Prioritized Sections, and to execute documents necessary to carry out the award consistent with its terms and conditions.

Section 2. The initial federal award of $600,000 is hereby appropriated, with Federal Grant Revenue recorded to account no. 22-330-4001 and expenditures appropriated to Grant Expense account no. 22-900-9201, for eligible project costs in accordance with the EPA-approved work plan, budget, and grant agreement.

Section 3. The City Manager is authorized to negotiate and execute Amendment No. 1 to the Qualified Environmental Professional & Project Management Services Agreement with NORTECH, Inc., in a form substantially similar to that presented to the Council, adding CDS-funded services and increasing maximum compensation by $305,532, from $519,682 to a new not-to-exceed amount of $825,214. Expenditures under the Amendment are subject to written task authorization, applicable grant requirements, and the availability of lawfully appropriated funds.

Section 4. This resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this ____ day of _____, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

U.S. ENVIRONMENTAL PROTECTION AGENCY

Grant Agreement

GRANT NUMBER (FAIN): 03J33601 **MODIFICATION NUMBER:** 0 **PROGRAM CODE:** EM	**DATE OF AWARD** 08/27/2026
TYPE OF ACTION: New	**MAILING DATE** 09/01/2026
PAYMENT METHOD: ASAP	**ACH#** X0157

RECIPIENT TYPE:
Municipal

Send Payment Request to:
Contact EPA RTPFC at: rtpfc-grants@epa.gov

RECIPIENT:
CITY OF WHITTIER
P O BOX 608
WHITTIER, AK 99693-0608
EIN: 92-0041440

PAYEE:
CITY OF WHITTIER
P O BOX 608
WHITTIER, AK 99693-0608

PROJECT MANAGER	EPA PROJECT OFFICER	EPA GRANT SPECIALIST
Shelby Carlson PO Box 608 Whittier, AK 99693-0608 **Email:** acm@whittieralaska.gov **Phone:** 907-472-2327	Molly Vaughan 222 W. & 7th Ave. #19, AOO/A Anchorage, AK 99513-7588 **Email:** Vaughan.Molly@epa.gov **Phone:** 907-271-1215	Christopher Barnes 805 SW Broadway, Suite 500 Portland, OR 97205 **Email:** barnes.christopher@epa.gov **Phone:** 303-312-6574

PROJECT TITLE AND DESCRIPTION

Buckner Building Remediation: Abatement and Demolition of Prioritized Sections

The purpose of this award is to provide funding to the City of Whittier for remediation of the Buckner Building. Environmental remediation and structural reduction activities will address documented hazardous materials, progressive structural deterioration, and associated public safety risks.Remediation activities will include: targeted hazardous materials abatement in selected building sections; removal of selected structural sections through controlled demolition; stabilization of remaining portions of the structure to prevent accelerated deterioration.
This project will benefit City of Whittier residents and visitors by reducing environmental and safety risks and decreasing the overall structural footprint. It will produce measurable physical progress toward the goal of complete remediation of the blighted structure and eventual redevelopment of the site. No subawards are included in this assistance agreement.

BUDGET PERIOD	PROJECT PERIOD	TOTAL BUDGET PERIOD COST	TOTAL PROJECT PERIOD COST
07/01/2026 - 06/30/2031	07/01/2026 - 06/30/2031	$ 5,000,000.00	$ 5,000,000.00

NOTICE OF AWARD

Based on your Application dated 06/03/2026 including all modifications and amendments, the United States acting by and through the US Environmental Protection Agency (EPA) hereby awards $ 600,000.00. EPA agrees to cost-share 100.00% of all approved budget period costs incurred, up to and not exceeding total federal funding of $ 600,000.00. Recipient's signature is not required on this agreement. The recipient demonstrates its commitment to carry out this award by either: 1) drawing down funds within 21 days after the EPA award or amendment mailing date; or 2) not filing a notice of disagreement with the award terms and conditions within 21 days after the EPA award or amendment mailing date. If the recipient disagrees with the terms and conditions specified in this award, the authorized representative of the recipient must furnish a notice of disagreement to the EPA Award Official within 21 days after the EPA award or amendment mailing date. In case of disagreement, and until the disagreement is resolved, the recipient should not draw down on the funds provided by this award/amendment, and any costs incurred by the recipient are at its own risk. This agreement is subject to applicable EPA regulatory and statutory provisions, all terms and conditions of this agreement and any attachments.

ISSUING OFFICE (GRANTS MANAGEMENT OFFICE)	AWARD APPROVAL OFFICE
ORGANIZATION / ADDRESS	**ORGANIZATION / ADDRESS**
U.S. EPA, Region 10, EPA Region 10 Mail Code: 14-D12, 1200 Sixth Avenue, Suite 155 Seattle, WA 98101	U.S. EPA, Region 10, Land, Chemicals, and Redevelopment Division R10 - Region 10 1200 Sixth Avenue, Suite 155 Seattle, WA 98101-3144

THE UNITED STATES OF AMERICA BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY

Digital signature applied by EPA Award Official Felicia Thomas - Manager, Tribal Grants Section	**DATE** 08/27/2026

EPA Funding Information

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	$ 0	$ 600,000	$ 600,000
EPA In-Kind Amount	$ 0	$ 0	$ 0
Unexpended Prior Year Balance	$ 0	$ 0	$ 0
Other Federal Funds	$ 0	$ 0	$ 0
Recipient Contribution	$ 0	$ 0	$ 0
State Contribution	$ 0	$ 0	$ 0
Local Contribution	$ 0	$ 0	$ 0
Other Contribution	$ 0	$ 0	$ 0
Allowable Project Cost	$ 0	$ 600,000	$ 600,000

Assistance Program	Statutory Authority	Regulatory Authority
66.202 - Congressionally Mandated Projects	National Environmental Policy Act: Sec. 102(2)(I) 2024 Consolidated Appropriations Act (PL118-42)	2 CFR 200, 2 CFR 1500 and 40 CFR 33

Fiscal									
Site Name	Req No	FY	Approp. Code	Budget Organization	PRC	Object Class	Site/Project	Cost Organization	Obligation / Deobligation
-	2610LDG043	25	E5C	1024AK4	000D51	4192	-	-	$ 600,000
									$ 600,000

Budget Summary Page

Table A - Object Class Category (Non-Construction)	Total Approved Allowable Budget Period Cost
1. Personnel	$ 148,074
2. Fringe Benefits	$ 51,826
3. Travel	$ 10,728
4. Equipment	$ 0
5. Supplies	$ 0
6. Contractual	$ 405,678
7. Construction	$ 4,350,000
8. Other	$ 2,100
9. Total Direct Charges	$ 4,968,406
10. Indirect Costs: 0.00 % Base	$ 31,594
11. Total (Share: Recipient 0.00 % Federal 100.00 %)	$ 5,000,000
12. Total Approved Assistance Amount	$ 5,000,000
13. Program Income	$ 0
14. Total EPA Amount Awarded This Action	$ 600,000
15. Total EPA Amount Awarded To Date	$ 600,000

Administrative Conditions

NATIONAL ADMINISTRATIVE TERMS AND CONDITIONS

GENERAL TERMS AND CONDITIONS

The recipient agrees to comply with the current Environmental Protection Agency (EPA) general terms and conditions available at: https://www.epa.gov/grants/epa-general-terms-and-conditions-effective-october-1-2025-or-later.

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at:https://www.epa.gov/grants/grant-terms-and-conditions.

A. CORRESPONDENCE

Federal Financial Reports (SF-425): rtpfc-grants@epa.gov.

All other forms/certifications/assurances, Indirect Cost Rate Agreements, updates to recipient information (including email addresses, changes in contact information or changes in authorized representatives) and other notifications: R10grants@epa.gov .

Requests for Extensions of the Budget and Project Period, Quality Assurance documents, workplan revisions, equipment lists, programmatic reports and deliverables, Amendment Requests, Requests for other Prior Approvals: The current assigned Project Officer listed on the first page of the award.

Administrative questions and issues: The current assigned Grants Specialist listed on the first page of the award.

B.CONTINGENT FUNDING

EPA is funding this agreement incrementally. There is no guarantee of funding beyond the first year. The**Total Approved Assistance Amount**identified on Line 12 of the budget table of this award is contingent upon the availability of appropriated funds, EPA funding priorities, and satisfactory progress in carrying out the activities described in the scope of work. If EPA informs the recipient that the amount on Line 12 will be reduced, the recipient agrees to provide an updated workplan and budget information, as needed, to amend the agreement.

C.PRE-AWARD COSTS

In accordance with 2 CFR 1500.9, the recipient may charge otherwise allowable pre-award costs (both Federal and non-Federal matching shares) incurred from**07/01/2026**to the actual award date provided that such costs were contained in the approved application and all costs are incurred within the approved budget period.

Programmatic Conditions

Programmatic Terms and Conditions

A. Performance Reporting and Final Performance Report

Performance Reports – Content

In accordance with 2 CFR 200.329, the recipient must relate financial data and project or program accomplishments to the performance goals and objectives of the EPA award and must provide cost information to demonstrate cost-effective practices (for example, through unit cost data) when reporting program performance. The recipient agrees to submit performance reports that include information on each of the following areas: 1) A comparison of accomplishments to the outputs/outcomes established in the assistance agreement work plan for the reporting period (for example, comparing costs to units of accomplishment); 2) explanations on why established outputs/outcomes were not met; and 3) Additional information, analysis, and explanation of cost overruns or higher-than-expected-unit costs.

Additionally, the recipient agrees to notify the EPA when a significant development occurs that could impact the award. Significant developments include events that enable meeting milestones and objectives sooner or at less cost than anticipated or that produce different beneficial results than originally planned. Significant developments also include problems, delays, or adverse conditions which will impact the ability to meet the milestones or objectives of the award, including outputs/outcomes specified in the assistance agreement work plan. If the significant developments negatively impact the award, the recipient must include information on their plan for corrective action and any assistance needed to resolve the situation.

Performance Reports - Frequency

The recipient agrees to submit quarterly performance reports to the EPA Project Officer. Quarterly reports are due within 30 days after the reporting period (every 3-month period). The quarterly reporting periods for each year of the project are:

July 1 – September 30

October 1 – December 31

January 1 – March 31

April 1 – June 30

Final Report: The recipient must submit the final performance report no later than **120 calendar days** after the period of performance.

EPA Project Officers may request additional reporting based on programmatic information needs.

B. Revised Work Plan and Budget

Work under this agreement should be completed in accordance with the approved work plan and budget submitted with the initial application and any subsequent revisions. The grantee agrees to comply with 2

CFR 200.308. Any significant change to the work plan, environmental results, or budget after award must be reported to EPA for approval and an amendment must be processed to reflect the revised scope. Changes to an approved budget category (excluding equipment) for less than 10% of the total grant cost, may be approved electronically by the EPA Project Officer, unless requested otherwise.

C. Cybersecurity Condition

Cybersecurity Grant Condition for Other Recipients, Including Intertribal Consortia

(a) The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all applicable State or Tribal law cybersecurity requirements.

(b) (1) EPA must ensure that any connections between the recipient's network or information system and EPA networks used by the recipient to transfer data under this agreement, are secure. For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition.

If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or EPA's Central Data Exchange, the recipient agrees to contact the EPA Project Officer (PO) no later than 90 days after the date of this award and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by EPA's regulatory programs for the submission of reporting and/or compliance data.

(2) The recipient agrees that any subawards it makes under this agreement will require the subrecipient to comply with the requirements in (b)(1) if the subrecipient's network or information system is connected to EPA networks to transfer data to the Agency using systems other than the Environmental Information Exchange Network or EPA's Central Data Exchange. The recipient will be in compliance with this condition: by including this requirement in subaward agreements; and during subrecipient monitoring deemed necessary by the recipient or subrecipient under 2 CFR 200.332(e), by inquiring whether the subrecipient has contacted the EPA Project Officer. Nothing in this condition requires the recipient to contact the EPA Project Officer on behalf of a subrecipient or to be involved in the negotiation of an Interconnection Service Agreement between the subrecipient and EPA.

D. Pre-Award Costs

In accordance with 2 CFR 1500.9, the recipient may charge otherwise allowable pre-award costs incurred from 7/1/2026 to the actual award date, provided that such costs were contained in the approved application and all costs are incurred within the approved budget period. EPA defines pre-award costs as costs incurred prior to the award date, but on or after the start date of the budget period and period of performance, as defined in 2 CFR 200.1.

E. Competency Policy

Competency of Organizations Generating Environmental Measurement Data

In accordance with Agency Policy Directive Number FEM-2012-02, Policy to Assure the Competency of Organizations Generating Environmental Measurement Data under Agency-Funded Assistance Agreements,

Recipient agrees, by entering into this agreement, that it has demonstrated competency prior to award, or alternatively, where a pre-award demonstration of competency is not practicable, Recipient agrees to demonstrate competency prior to carrying out any activities under the award involving the generation or use of environmental data. Recipient shall maintain competency for the duration of the project period of this agreement and this will be documented during the annual reporting process.

F. Federal Policy and Guidance

1) The recipient must comply with federal cross-cutting requirements. These requirements include, but are not limited to, DBE requirements found at 40 CFR Part 33; OSHA Worker Health & Safety Standard 29 CFR § 1910.120; Uniform Relocation Act (40 USC § 61); National Historic Preservation Act (16 USC § 470); Endangered Species Act (P.L. 93-205); Permits required by Section 404 of the Clean Water Act; Executive Order 11246, Equal Employment Opportunity, and implementing regulations at 41 CFR § 60-4; Contract Work Hours and Safety Standards Act, as amended (40 USC §§ 327-333); the Anti-Kickback Act (40 USC § 276c); and Section 504 of the Rehabilitation Act of 1973 as implemented by Executive Orders 11914 and 11250. For additional information on cross-cutting requirements visit https://www.epa.gov/grants/epa-subaward-cross-cutter-requirements.

2) The recipient must comply with Davis-Bacon Act prevailing wage requirements and associated U.S. Department of Labor (DOL) regulations for all construction, alteration, and repair contracts and subcontracts awarded with funds provided under this agreement.

3) Refer to the General Term & Conditions for Buy America Sourcing requirements under the Build America, Buy America provisions of the Infrastructure Investment and Jobs Act (IIJA) (P.L. 117-58, §§70911-70917).

G. Permits and Other Regulatory Compliance

The recipient agrees to ensure that all necessary permits are obtained prior to implementation of any grant funded activity that may fall under applicable federal, state, Tribal, or local laws. The recipient must keep documentation regarding necessary permits in the project file. EPA approval of a work plan does not imply nor guarantee that a federal, state, Tribal, or local permit will be issued for a particular activity.

Additionally, the grantee must ensure that project and work activities are being performed in compliance with all local, state, Tribal and Federal regulations in the area of performance.

H. Procurement Procedures

Recipients must follow applicable procurement procedures as outlined in 2 CFR 200.317-327. If EPA funds are used to purchase goods or services, recipient agrees to compete the contracts for those goods and services and conduct cost and price analyses to the extent possible or to provide a written request detailing specific reasons why a sole source justification is appropriate. Approval of a funding agreement does not relieve recipients of their obligations to provide this information.

I. Quality Assurance

Authority: Quality Assurance applies to all assistance agreements involving environmental information as defined in 2 C.F.R. § 1500.12 Quality Assurance.

1. Quality Assurance Project Plan (QAPP)

a. Prior to beginning environmental information operations, the recipient must:

i. Develop a QAPP,

ii. Prepare QAPP in accordance with the current version of EPA's Quality Assurance Project Plan (QAPP) Standard,

iii. Submit the document for EPA review, and

iv. Obtain EPA Quality Assurance Manager or designee (hereafter referred to as QAM) approval.

For Reference:

• Quality Management Plan (QMP) Standard and EPA's Quality Assurance Project Plan (QAPP) Standard; contain quality specifications for EPA and non-EPA organizations and definitions applicable to these terms and conditions.

• EPA QA/G-5: *Guidance for Quality Assurance Project Plans*.

• (QAM and/or PO may insert QA references that inform or assist the recipient here).

• EPA's Quality Program website has a list of QA managers, and Specifications for EPA and Non-EPA Organizations.

• The Office of Grants and Debarment Implementation of Quality Assurance Requirements for Organizations Receiving EPA Financial Assistance.

J. National Environmental Policy Act (NEPA)

EPA is initially **awarding $600,00.00 funds** for pre-construction & demolition activities (Project Management and Reporting, Public Involvement, and Remediation Planning). No environmental documentation is required; however, Recipient may only drawdown funds for pre-construction & demolition activities. Recipient shall not drawdown EPA funds, or make any expenditures to meet a cost share obligation, for Construction as defined in 40 CFR 33.103 in relevant part as (“ . . . erection, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other improvements to real property... “).

EPA will not award additional funds for construction activities (Remediation Performance) until EPA has complied with the National Environmental Policy Act (NEPA), 42 U.S.C. § 4321 et seq., and implementing EPA regulations at 40 CFR Part 6 and Council for Environmental Quality regulations at 40 CFR §§ 1500-1508. In order for EPA to carry out its environmental review obligations under NEPA, recipient must provide EPA with information on all impacts the construction activities may have on the quality of the human environment. This may include, at the direction of the EPA Project Officer, providing an Environmental Information Document to EPA to assist EPA in preparing the required NEPA review

document. The recipient may charge costs for providing this information to the initial award. Once EPA completes its NEPA review, the EPA Project Officer will notify the recipient that the assistance agreement is being amended to add remaining funds to the award to cover the costs of construction. After the amendment is processed, recipient may drawdown funds for construction activities.

Environmental Standards

The recipient agrees to identify to the awarding agency all impact this award may have on the quality of the human environment, and provide all information needed for EPA to comply with the National Environmental Policy Act (NEPA, at 42 U.S.C. 4321, et. seq.) to prepare the required NEPA environmental documentation. In such cases, the recipient agrees to take no action that will have an adverse environmental impact (e.g., physical disturbance of a site such as breaking of ground or other construction activities) until EPA's Project Officer provides written notification of compliance with the environmental impact analysis process under NEPA. EPA NEPA Implementing Procedures at 40 CFR Part 6. Recipient may not expend EPA funds, including any expenditures to meet a cost share obligation, for Construction as defined in 40 CFR 33.103 (“ . . . erection, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other improvements to real property, and activities in response to a release or a threat of a release of a hazardous substance into the environment, or activities to prevent the introduction of a hazardous substance into a water supply.”) until EPA's Project Officer provides the written notice of compliance with NEPA requirements. This restriction does not apply to pre-construction activities such as community outreach, acquisition of Architectural and Engineering services, preparation of preliminary specifications, competitive procurement of construction contractors and ordering equipment and supplies.

Endangered Species Act

The recipient agrees to comply with applicable provisions of the following national policies concerning live organisms:

Rules of the Departments of Interior (50 CFR Parts 10-24) and Commerce (50 CFR Parts 217-227) implementing laws and conventions on the taking, possession, transport, purchase, sale, export, or import of wildlife and plants, including the: Endangered Species Act of 1973 (16 U.S.C. 1531-1543); Marine Mammal Protection Act (16 U.S.C. 1361-1384); Lacey Act (18 U.S.C. 42); and Convention on International Trade in Endangered Species of Wild Fauna and Flora.

National Historic Preservation Act

The recipient agrees to identify to the awarding agency all property listed or eligible for listing on the National Register of Historic Places that will be affected by this award; and with respect to the award, to provide all the information needed to EPA for EPA's effect determination under Section 106 of NHPA.

Native American Graves Protection and Repatriation Act

The recipient agrees that it will comply with the following general national policy requirements: 25 USC 3001-3013.

K. Federal Cross-cutting Authorities, Policy, and Guidance

Recipients must comply with Federal cross-cutting requirements as well as other applicable Federal

laws. These requirements may include but are not limited to the following:

- Environmental Authorities: Archeological and Historic Preservation Act, Pub. L. 93- 291, as amended; Clean Air Act, Pub. L. 95-95, as amended; Clean Water Act, Titles III, IV and V, Pub. L. 92-500, as amended (including permits required by Section 404); Coastal Barrier Resources Act, Pub. L. 97-348; Coastal Zone Management Act, Pub. L. 92-583, as amended; Endangered Species Act, Pub. L. 93-205, as amended; Environmental Justice, Executive Order 12898; Flood Plain Management, Executive Order 11988, as amended by Executive Order 12148; Protection of Wetlands, Executive Order 11990, as amended by Executive Order 12608; Farmland Protection Policy Act, Pub. L. 97-98; Fish and Wildlife Coordination Act, Pub. L. 85- 624, as amended; Magnuson-Stevens Fishery Conservation and Management Act, Pub. L. 94-265; National Environmental Policy Act, Pub. L. 91-190; National Historic Preservation Act, Pub. L. 89-655, as amended; Safe Drinking Water Act, Pub L. 93-523, as amended; Wild and Scenic Rivers Act, Pub. L. 90-54, as amended; Marine Mammal Protection Act (16 U.S.C. §§ 1361-1384); Migratory Bird Treaty Act (16 U.S.C. § 703 et seq.); Native American Graves Protection and Repatriation Act (25 U.S.C. §§ 3001-3013);
- Economic and Miscellaneous Authorities: OSHA Worker Health and Safety Standards; Contract Work Hours and Safety Standards Act, Pub. L. 91-54; Debarment and Suspension, Executive Order 12549; Demonstration Cities and Metropolitan Development Act, Pub. L. 89 -754, as amended, and Executive Order 12372; DrugFree Workplace Act, Pub. L. 100-690; Copeland “Anti-kickback” Act, Pub. L. 73-324; Government Neutrality Toward Contractor's Labor Relations, Executive Order 13202, as amended by Executive Order 13208; New Restrictions on Lobbying, Section 319 of Pub. L. 101-121; Prohibitions relating to violations of the Clean Water Act or Clean Air Act with respect to Federal contracts, grants, or loans under Section 306 of the Clean Air Act and Section 508 of the Clean Water Act, and Executive Order 11738; Uniform Relocation and Real Property Acquisition Policies Act, Pub. L. 91-646, as amended;
- Civil Rights, Nondiscrimination, Equal Employment Opportunity Authorities: Age Discrimination Act, Pub. L. 94-135; Equal Employment Opportunity, Executive Order 11246; Section 13 of the Clean Water Act, Pub. L. 92-500; Section 504 of the Rehabilitation Act, Pub. L 93-112, supplemented by Executive Orders 11914 and 11250; Title VI of the Civil Rights Act, Pub. L 88-352; Under Title VI of the Civil Rights Act, EPA has a responsibility to ensure that federal funds are not being used to subsidize discrimination based on race, color, or national origin. This prohibition against discrimination under Title VI has been a statutory mandate since 1964, and EPA has had Title VI regulations since 1973. EPA's nondiscrimination regulations prohibit recipients of EPA financial assistance from taking actions in their programs or activities that are intentionally discriminatory and/or have a discriminatory effect based on race, color, national origin (including limited English proficiency), age, disability, or sex.
- Disadvantaged Business Enterprise Authorities: EPA's FY 1993 Appropriations Act, Pub. L. 102- 389; Section 129 of the Small Business Administration Reauthorization and Amendment Act, Pub. L. 100-590; Small, Minority and Women Owned Business Enterprises, Executive Orders 11625, 12138 and 12432.

L. Health and Safety Training

The recipient agrees that all staff, contractors, or subrecipients involved in construction, dismantling, hazardous material management, and demolition work will take or show evidence of having taken safety training. Equipment operators and laborers employed under this grant must have or receive appropriate training on the equipment used or purchased under this grant, and on the safe handling of wastes.

M. Use of Logos

If the EPA logo is appearing along with logos from other participating entities on websites, outreach materials, or reports, it must **not** be prominently displayed to imply that any of the recipient or subrecipient's activities are being conducted by the EPA. Instead, the EPA logo should be accompanied with a statement indicating that the City of Whittier received financial support from the EPA under an Assistance Agreement. More information is available at: https://www.epa.gov/stylebook/using-epa-seal-and-logo#policy

END OF DOCUMENT

AMENDMENT NO. 1

QUALIFIED ENVIRONMENTAL PROFESSIONAL & PROJECT MANAGEMENT SERVICES AGREEMENT

This Amendment No. 1 (the "Amendment") is entered into by and between the **City of Whittier** (the "City") and **NORTECH, Inc.** (the "Contractor"). This Amendment is effective upon execution by both parties following approval by the Whittier City Council.

RECITALS

A. The City and the Contractor entered into the Qualified Environmental Professional & Project Management Services Agreement effective May 1, 2026 (the "Agreement").

B. The Agreement established a maximum compensation amount of $519,682.

C. The City has received Congressionally Directed Spending (CDS) funding through EPA Grant No. EM-3J33601 for the Buckner Building Remediation: Abatement and Demolition of Prioritized Sections project and desires to add CDS-funded Qualified Environmental Professional, project management, public involvement, remediation planning, and federal crosscutter compliance support services to the Agreement.

D. The CDS-funded work added by this Amendment corresponds to the contractual/QEP portions of Task 1, Task 2, and Task 3 of the City's CDS Workplan, excluding Finance Director fiscal administration costs.

AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

1. Increase in Maximum Compensation. The Maximum Compensation provision of the Agreement is amended to increase the total compensation by $305,532, from $519,682 to a new not-to-exceed amount of $825,214.

2. CDS-Funded Scope of Services. The Agreement is amended to authorize CDS-funded services necessary to support the Buckner Building Remediation: Abatement and Demolition of Prioritized Sections project, as described in the City's CDS Workplan and as further authorized in writing by the City. The services added by this Amendment include the following contractual/QEP work:

a. **Task 1 – Project Management and Reporting.** Environmental Contractor project management and grant compliance support, including quarterly reporting support, ACRES property profile updates, contractor coordination, schedule tracking, technical documentation, progress tracking, and related support for maintaining compliance with EPA administrative terms and conditions.

b. **Task 2 – Public Involvement.** QEP public involvement and communications support for project documentation and public communications, including site visits, video editing and content production, visual documentation, milestone summaries, construction updates, and QEP technical review of public materials coordinated with and approved by the City.

c. **Task 3 – Remediation Planning and Federal Crosscutter Compliance Support.** Preparation of remediation planning documents for selected portions of the Buckner Building, including planning for hazardous materials abatement, controlled demolition, structural stabilization, waste characterization and disposal, environmental monitoring, worker and public protection, cost estimating, sequencing, bid package support, and implementation scheduling. This task also includes preparation of technical documentation needed to support EPA's federal crosscutter review, including NEPA, NHPA, and ESA compliance, and may include an Environmental Information Document or equivalent technical support document, proposed action descriptions, maps, photographs, alternatives information, area of potential effects information, species or habitat information, public involvement documentation, existing-conditions and visual recordation coordination, historic property coordination support, and other materials requested by EPA.

3. Use, Authorization, and Invoicing of CDS Funds. Expenditure of the funds added by this Amendment remains subject to the Agreement's requirements for written task authorization, cost control, documentation, allowability, reasonableness, allocability, and availability of lawfully appropriated funds. Invoices for CDS-funded work must identify the CDS funding source and the applicable CDS task or City-authorized work item, and must be submitted separately or otherwise clearly distinguished from invoices for other funding sources or contracts.

4. No Other Changes. Except as expressly modified by this Amendment, all terms and conditions of the Agreement remain unchanged and in full force and effect.

5. Conflict. If there is a conflict between this Amendment and the Agreement, this Amendment controls.

6. Counterparts and Electronic Signatures. This Amendment may be executed in counterparts and by electronic signature, each of which will be deemed an original and all of which together constitute one instrument.

COMPENSATION SUMMARY

Item	Amount
Original not-to-exceed amount	$519,682
Increase under Amendment No. 1	$305,532
Amended not-to-exceed amount	**$825,214**

Approved by Whittier City Council Resolution No. 2026-____.

IN WITNESS WHEREOF, the parties have executed this Amendment No. 1.

CITY OF WHITTIER

_____

Name: Jackie C. Wilde

Title: City Manager

Date: _____

Attest:

_____

Name: _____

Title: City Clerk

Date: _____

CONTRACTOR

_____

Name: Haley Michael

Title: NORTECH Environmental Engineer

Date: _____

Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Assistant City Manager

Agenda Item: Authorizing Multi-Parcel Appraisal Method

BACKGROUND, JUSTIFICATION, & INTENT:
The City needs updated property values for the Harbor Uplands leases in the Harbor Loop, Harbor View, and Harbor Triangle areas. Because the parcels are similar in location, use, utilities, and other basic features, the City does not need to start a completely separate appraisal for every parcel. Resolution 2026-050 asks the City Council to approve a multi-parcel appraisal method allowed under WMC 3.38.450(F). Under this method, an appraiser would closely study a representative parcel and then adjust the value for differences among the other parcels, such as size, access, shape, and location. This approach should reduce repeated work, provide more consistent values, and complete the appraisals more efficiently. Each parcel would still receive its own value, and the City Council or City Manager could require a separate appraisal if a parcel has unusual circumstances.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Legislative Priorities	☐	☐	☒
2. Comprehensive Plan	☐	☐	☒
3. Whittier Code: WMC 3.38.450(F)	☒	☐	☐
4. Other	☐	☒	☐

FISCAL NOTE: Approval does not itself appropriate funds. The multi-parcel/key-lot method is intended to reduce duplicated appraisal effort and complete appraisal services more efficiently than separate individual appraisals.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: Staff recommends that the City Council approve Resolution 2026-050, authorizing use of a multi-parcel/key-lot appraisal method for Harbor Uplands lease parcels AP-01 through AP-40 in the Harbor Loop, Harbor View, and Harbor Triangle areas pursuant to WMC 3.38.450(F).

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-050

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, APPROVING THE USE OF A MULTI-PARCEL APPRAISAL METHOD FOR CERTAIN HARBOR UPLANDS LEASE PARCELS PURSUANT TO WMC 3.38.450(F)

WHEREAS, the City of Whittier administers leases for certain parcels within the Harbor Uplands area; and

WHEREAS, WMC 3.38.450(F) authorizes the City Council to approve a multi-parcel appraisal method by resolution if the Council determines that the parcels included within the appraisal are substantially similar and the use of a multi-parcel appraisal method is more efficient than an individual parcel appraisal method; and

WHEREAS, the City is undertaking appraisal services for multiple lease parcels throughout the City in connection with lease administration; and

WHEREAS, the Small Boat Harbor lease parcels AP-01 through AP-40 share substantially similar physical characteristics, location, zoning, utility access, and market influences where their individual characteristics support use of a multi-parcel/key-lot appraisal approach; and

WHEREAS, the City Council finds that appraisal of these substantially similar parcels using a multi-parcel/key-lot approach—through detailed analysis of a representative parcel and consideration of differences in size, access, configuration, location, and other relevant factors to develop an individual value for each parcel—will reduce duplication of effort, improve consistency among valuation conclusions, and allow appraisal services to be completed more efficiently than requiring separate individual parcel appraisals for each parcel; and

WHEREAS, the City Council further finds that the use of a multi-parcel appraisal method remains capable of producing reliable fair market value conclusions for the parcels identified herein.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The recitals contained in this Resolution are adopted as findings of the City Council.

Section 2. Pursuant to WMC 3.38.450(F), the City Council hereby determines that the Small Boat Harbor lease parcels AP-01 through AP-40 are substantially similar where their individual characteristics support use of a multi-parcel/key-lot appraisal approach and that use of that approach is more efficient than an individual parcel appraisal method.

Section 3. The City Council hereby approves the use of a multi-parcel/key-lot appraisal method for the parcels AP-01 through AP-40 as identified in Exhibit A for purposes of determining fair market value in connection with City lease administration and related lease actions.

Section 4. Nothing in this Resolution shall prevent the City from requiring an individual parcel appraisal for any parcel if the City Council or City Manager determines that parcel-specific circumstances warrant additional valuation analysis.

Section 5. This resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this _____day of _____, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk (City Seal)

EXHIBIT A

Appraisal Parcel #	Tax Parcel #	Lease #	Legal Description	Land Owner	Zoning	Size (sq ft)
AP-01	111016	90061	Lot 1, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,541
AP-02	111013	90062	Lot 2, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,730
AP-03	110450	90060	Lot 3, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	4,822
AP-04	110442	90050	Lot 5A, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC/City	Small Boat Harbor	12,474
AP-05	111022	90052	Lot 10, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	5,046
AP-06	111017	90055	Lot 11, Block 1 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	18,990
AP-07	111009	90081	Lot 1, Block 2 of Harbor Loop Subdivision according to Plat 99-111	ARRC	Small Boat Harbor	2,271
AP-08	111019	90060	Lot 2, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	4,912
AP-09	111023	90050	Lot 3, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	2,141
AP-10	111054	90050	Lot 4, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	2,098
AP-11	111052	90050	Lot 5, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,179
AP-12	111051	90086	Lot 6, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,245
AP-13	111050	90050	Lot 7, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,929
AP-14	111006	90050	Lot 8, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	2,010
AP-15	111008	90089	Lot 9, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,945
AP-16	111007	90090	Lot 10, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	2,086
AP-17	111055	90091	Lot 11, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,200
AP-18	111056	90092	Lot 12, Block 2 of Harbor Loop Subdivision	ARRC	Small Boat Harbor	1,771
AP-19	111053	90093	Lot 13, Block 2 of Harbor Loop Subdivision according to Plat 2000-59	ARRC	Small Boat Harbor	1,138
AP-20	110435	90001	Lots 1 and 2 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64. An additional approximate 500 square feet are included in this lease, but have not been defined by an official survey.	City	Small Boat Harbor	3,762

EXHIBIT A

Appraisal Parcel #	Tax Parcel #	Lease #	Legal Description	Land Owner	Zoning	Size (sq ft)
AP-21	110385	90094	Lot 3 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	1,498
AP-22	110359	90003	Lots 4 and 5, referred to as Lot 4A, within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	3,077
AP-23	110263	90006	Lots 6 and 7 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	3,173
AP-24	110264	90008	Lot 8 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	3,218
AP-25	110381	90010	A portion of Lot 9 equal to 15.6 feet and all of Lot 10 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	2,875
AP-26	110389	90011	Lot 11 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	2,100
AP-27	110388	90012	Lots 12 and 13 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	4,200
AP-28	110269	90015	Lot 14 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	2,100
AP-29	110269	90015	Lot 15 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	2,100
AP-30	110269	90015	Lot 16 within "Area A" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	City	Small Boat Harbor	2,100
AP-31	110447	90021	Lot 1 and Lot 1A within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,750
AP-32	110451	90022	Lot 2 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,050
AP-33	110441	90023	Lot 3 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,050
AP-34	110441	90023	Lot 4 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,050

EXHIBIT A

Appraisal Parcel #	Tax Parcel #	Lease #	Legal Description	Land Owner	Zoning	Size (sq ft)
AP-35	110449	90025	Lot 5A within "Area B" according to the Whittier Small Boat Harbor & Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	2,100
AP-36	110448	90027	Lot 7 within "Area B" according to the Whittier Small Boat Harbor & Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,750
AP-37	110267	90028	Lot 8 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	4,500
AP-38	110268	90030	Lot 9B within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,890
AP-39	111002	90051	Lot 10 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,575
AP-40	110444	90056	Lot 11 within "Area B" according to the Whittier Small Boat Harbor and Vicinity Lease Map, filed as Plat 88-64	ARRC	Small Boat Harbor	1,575

Council Agenda Statement

Meeting Date: October 20, 2026

To: City Council

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

CITY OF WHITTIER

Agenda Item: Authorizing the Sale of Vehicles with Estimated Values Less than $25,000 by Competitive Sealed Bid

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BACKGROUND, JUSTIFICATION, & INTENT:
The Public Works Department has identified equipment that is surplus to the City's needs and is therefore in need of disposal. Whittier Municipal Code 3.36.410(B) allows for personal property items valued at less than $25,000 to be disposed of by resolution. The City intends to solicit competitive sealed bids for the sale of the surplus City equipment. Items will be sold to the highest bidder without a minimum bid.

CONSISTENCY CHECKLIST:	Yes	No	N/A
1. Comprehensive Plan *p. 84 encourages the clean-up of boats, equipment, tires, and junk from City property to enhance beautification efforts and reduce blight.*	☒	☐	☐
2. Whittier Code *3.36.410(B) "The city council shall, by resolution, determine which method or methods specified in this section shall be used to dispose of personal property valued at less than $25,000." (e.g. public outcry to highest bidder; public sealed bid to highest bidder; best qualified response to RFP; educational, religious, charitable or nonprofit association or corporation providing services to residents of Whittier; or other government.)*	☒	☐	☐
3. Other	☐	☐	☒

FISCAL NOTE: Proceeds from items will be placed in the Motor Pool and will be set aside as reserves for use by the applicable department to purchase future vehicles or equipment.

ATTORNEY REVIEW: ☐ Yes ☒ No ☐ Not Applicable

RECOMMENDATION: The Administration recommends the Council authorize the disposal by sealed bid of surplus equipment valued at less than $25,000.

Sponsored by: Wilde

CITY OF WHITTIER, ALASKA
RESOLUTION 2026-051

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AUTHORIZING THE CITY MANAGER TO SELL SURPLUS CITY PERSONAL PROPERTY TO THE HIGHEST BIDDER BY SEALED BID

WHEREAS, the Public Safety department has identified equipment that is surplus to the City's needs and therefore eligible for disposal; and

WHEREAS, WMC Article IV, §3.36.410(C) provides that the City Council shall, by resolution, determine the proper method of disposal (e.g. public outcry, public sealed bid, donation) for personal property valued at less than $25,000 and this resolution is intended to meet that requirement.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The City Manager is hereby authorized to dispose of surplus personal property items valued at less than $25,000 by means of sealed bids solicited via local posting, social media advertising, and directly to interested parties.

Section 2. Proceeds from the sale of surplus vehicles and equipment will be deposited into the Motor Pool Internal Service Fund and be set aside for future General Fund-related vehicle and equipment purchases.

Section 3. Upon conclusion of the sale, items not sold may be disposed of with City Manager approval, in accordance with WMC 3.36.410(A) or WMC 3.36.410(D), including donation to an educational, religious, charitable or nonprofit association or corporation providing service to residents of Whittier; or via disposal in a landfill.

Section 4. This resolution shall take effect upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 20th day of October, 2026.

_____
Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____
Shelby Carlson
Acting City Clerk

(City Seal)

Year	Make	Model	VIN/ID No.	Condition	Hours	Disposal	Estimated Valu	Location	Other Information
1990	Ski-Doo	Tundra LT	3250 01808	Excellent	-	Auction	$1,800	PSB	Less than 500 miles, Bought Brand New stored inside

CALL TO ORDER

The August 4, 2026, special meeting of the Whittier City Council was called to order at 6:02 p.m. by Mayor Shen.

OPENING CEREMONY

Mayor Shen led the pledge of allegiance to the flag.

ROLL CALL

There were present:

Victor Shen, presiding, and

David Pinquoch, Lorianne Borg, Jamie Loan, Peter Denmark, Renner Macaltao, and Tom Wagner, comprising a quorum of the Board.

Also Present:

Jackie C. Wilde, City Manager
Shelby Carlson, Assistant City Manager/Acting City Clerk
Kristin Erchinger, Finance Director (virtual)
David Borg, Harbormaster
Andre Achee, Police Chief
Holly Wells, City Attorney

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING

Nick Olzenak spoke against Non-Code Ordinance 2026-004.
Sean Marx commented on conflicts of interest.
Kelly Bender commented on leases generally and spoke against competitive bidding of leases.

Wagner arrived at 6:13 p.m.

APPROVAL OF THE SPECIAL AGENDA

Motion (Denmark/Wagner) **Approval of Special Agenda**

Borg removed Item 1, Non-Code Ordinance 2026-004, from the consent agenda.
Shen removed Item 2, Ordinance 2026-005, from the consent agenda.

Motion Passed **Unanimous**

CONFLICT OF INTEREST

Denmark declared a potential conflict of interest in leases (Items 1 – 3). **Wells** advised Denmark has a conflict of interest in any discussion involving leasing in the area he leases.

Motion Does Mr. Denmark have a conflict of interest in Items 1 – 3?

Motion Passed	**AYES:** Loan, Pinquoch, Macaltao, Wagner, Borg, Shen **ABSTAIN:** Denmark

The Council found that Mr. Denmark did have a conflict of interest in Items 1 – 3.

Shen declared a potential conflict of interest in Item 1, Non-Code Ordinance 2026-004. **Wells** advised Shen likely has a conflict of interest in Item 1 but not in leases, generally.

Motion	Does Mr. Shen have a conflict of interest in Item 1?
Motion Passed	**AYES:** Pinquoch, Wagner, Macaltao, Loan, Borg, Shen **NOES:** Denmark

The Council found that Mr. Shen did have a conflict of interest in Item 1.

SPECIAL MEETING BUSINESS

Introduce **Non-Code Ordinance 2026-004**, Exempting Incumbent Leaseholders and Sublessees of City Property Interests from Whittier Municipal Code 3.38.480 and Adopting an Application Process that Allows Such Lessees and Sublessees to Apply for Direct Negotiation of a New Lease with the City on the Same Property Leased or Subleased by Applicants So Long as the Lease or Sublease Expired or Will Expire in 2026 and the Application is Received within 14 Days of the Effective Date of this Ordinance, and set for public hearing at the August Regular Meeting

Motion (Wagner/Pinquoch)	Introduce **Non-Code Ordinance 2026-004** and set for public hearing at the August Regular meeting.
Motion to Amend (Pinquoch/Wagner)	Amend **Non-Code Ordinance 2026-004** to remove Shen as sponsor and insert Pinquoch.
Motion to Amend Passed	**AYES:** Wagner, Pinquoch, Loan, Macaltao, Borg **ABSTAIN:** Denmark, Shen

Borg proposed a resolution to recognize the parcels at issue available for lease but reject competitive bidding and open them to the lease application process. General discussion given.

Motion Passed as Amended	**AYES:** Wagner, Pinquoch, Loan, Macaltao, Borg **ABSTAIN:** Denmark, Shen

DRAFT

Motion (Borg/Loan)	Direct the City Manager and City Attorney to prepare a resolution to declare the parcels at issue available for lease, reject competitive bidding, adopt the lease application process on those parcels, and adopt the criteria currently specified in Non-Code Ordinance 2026-004 and WMC 3.38.480.
Motion Passed	**AYES:** Borg, Pinquoch, Wagner, Macaltao, Loan **ABSTAIN:** Denmark, Shen

Introduce **Ordinance 2026-005**, Amending Portions of WMC Chapter 3.38 "Lease of City Lands" to Prioritize Leases Serving the Needs of the Community and to Deprioritize Lease Application Criteria Regarding Fair Market Value, and set for public hearing at the August Regular Meeting

Motion (Borg/Wagner)	Introduce **Ordinance 2026-005** and set for public hearing at the August Regular Meeting.
Motion to Amend (Pinquoch/Wagner)	Amend **Ordinance 2026-005** to strike the title and replace it with, "An Ordinance of the City Council of Whittier, Alaska, Amending Portions of WMC Chapter 3.38 'Lease of City Lands' to Clarify Council Approval Requirements, Increase City Council's Role in the Lease Award Process, and Clarify Rental Rate is Just One Factor in Consideration of a Lease Award."
Motion to Amend Passed	**AYES:** Borg, Pinquoch, Wagner, Macaltao, Loan, Shen **ABSTAIN:** Denmark
Motion Failed	**AYES:** Pinquoch, Wagner, Macaltao **NOES:** Borg, Loan, Shen **ABSTAIN:** Denmark

Resolution 2026-035 Declaring that No Interest in Property Held by the City Shall Be Available for Long-Term Lease until October 1, 2026 Unless Otherwise Approved by Council

Motion (Wagner/Pinquoch)	Approve **Resolution 2026-035**.

DRAFT

Motion to Amend (Pinquoch/Wagner)	Amend **Resolution 2026-035** to insert "or lease applications" after "interest" on line 29.
Motion to Amend Passed	**AYES:** Wagner, Pinquoch, Borg, Loan, Macaltao, Shen **ABSTAIN:** Denmark
Motion Passed as Amended	**AYES:** Wagner, Pinquoch, Macaltao, Shen **NOES:** Loan, Borg **ABSTAIN:** Denmark

Resolution 2026-036 Authorizing the City Manager to Negotiate a Sole Source Contract with QAP to Dispose of Stockpiled Debris and Materials at the Buckner Building and Appropriating Funds

Motion (Wagner/Loan)	Approve **Resolution 2026-036**.
Motion to Table (Wagner/Pinquoch)	Table **Resolution 2026-036**.
Motion to Table Passed	**Unanimous**

Discuss Resolution 2026-036, as per WMC 2.08.040(B)(1), matters that, if immediately disclosed, would tend to adversely affect the finances of the city.

Motion (Borg/Loan)	Motion to enter into executive session.

The City Manager, Finance Director, and City Attorney were asked to stay for the executive session.

Motion Passed	**Unanimous**

The Council went into executive session at 8:55 p.m.

Motion (Wagner/Loan)	Motion to exit executive session.
Motion Passed	**Unanimous**

The Council came out of executive session at 9:16 p.m.

Motion (Wagner/Loan)	Direct the City Manager to negotiate a sole source contract in an amount not to exceed that set by executive session.
Motion Passed	**Unanimous**

DRAFT

Motion Passed as Amended	**AYES:** Wagner, Pinquoch, Loan, Macaltao, Borg **ABSTAIN:** Denmark, Shen

General discussion given.

Motion (Wagner/Pinquoch)	Take from the table **Resolution 2026-036**.
Motion Passed	**Unanimous**
Motion to Amend (Pinquoch/Wagner)	Amend **Resolution 2026-036** to strike "and appropriate funds" and insert "in an amount not to exceed the amount specified in Executive Session" on line 10, strike "appropriate" and insert "expend" from line 21, strike Section 1, strike "appropriated" and insert "authorized" on line 45, and strike "this resolution" and insert "the Council" on line 45.
Motion to Amend Passed	**Unanimous**
Motion Passed as Amended	**Unanimous**

Reschedule August Regular Meeting to August 19
There was no objection to rescheduling the August Regular Meeting to August 19.

Reschedule September Regular Meeting to September 29
Wilde noted September 29 conflicts with activities surrounding the USS Ted Stevens Commissioning. There was no objection to rescheduling the September Regular Meeting to September 22.

COUNCIL COMMENTS

Pinquoch asked for clarification regarding the electric meter issues in the Harbor. **D. Borg** provided an overview. **Pinquoch** asked Shen who "we" is when Shen stated "we" do not want to codify notifications to leaseholders. **Shen** responded he was referring to himself and Administration.
Denmark thanked Pinquoch for his diligence and effort into trying to make the lease ordinance a more user-friendly document.
Shen shared a citizen question regarding helmet laws as they pertain to riding ATVs in Whittier.
Achee provided an overview.

CITIZEN DISCUSSION

Mike Bender expressed his disappointment with the lease legislation and thanked Denmark and Pinquoch for attempting to amend the lease ordinance. He also shared his concerns regarding bears and harbor dumpsters.

DRAFT

Nick Olzenak acknowledged the difficult work of the Council and asked questions pertaining to the lease legislation. He also thanked Wilde and Erchinger for their comments at the previous meeting and shared his experience during a USS Ted Stevens Commissioning planning meeting.

COUNCIL AND ADMINISTRATION RESPONSE TO CITIZEN COMMENTS

D. Borg shared his efforts towards the bear and harbor dumpster issues and encouraged citizens and customers to contact Alaska Waste to make their concerns known.

ADJOURNMENT

The meeting adjourned at 9:52 p.m.

_____ _____

Shelby Carlson **Victor Shen**
Acting City Clerk Mayor

(City Seal)

DRAFT

CALL TO ORDER

The August 19, 2026, regular meeting of the Whittier City Council was called to order at 7:03 p.m. by Mayor Shen.

OPENING CEREMONY

Mayor Shen led the pledge of allegiance to the flag.

Mayor Shen asked for a moment of silence for the losses the community experienced this week.

ROLL CALL

There were present:

Victor Shen, presiding, and

Peter Denmark, David Pinquoch, Jamie Loan, Lorianne Borg, and Tom Wagner (virtual), comprising a quorum of the Board.

And Absent:

Renner Macaltao

Also Present:

Jackie C. Wilde, City Manager
Kristin Erchinger, Finance Director
David Borg, Harbormaster
Andre Achee, Police Chief
Jason Cates, Fire Chief
Shelby Carlson, Assistant City Manager/Acting City Clerk
Holly Wells, City Attorney

Motion (Denmark/Loan) Excuse Renner Macaltao from the meeting.

Motion Passed **Unanimous**

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING – None

APPROVAL OF THE REGULAR MEETING AGENDA AND CONSENT AGENDA

Motion (Borg/Denmark) Approve Agenda and Consent Agenda

Denmark removed Item 12, Resolution 2026-039, from the consent agenda.

Motion Passed **Unanimous**

Items Approved on Consent Agenda:

DRAFT

9. *Introduce Non-Code Ordinance 2026-006 Authorizing the Purchase and Installation of Chain-Link Fencing Surrounding Harbor Dumpsters from Maisey Fence LLC in an Amount Not to Exceed $9,721.99 and Appropriating Funds and set for public hearing at tonight's meeting
10. *Resolution 2026-037 Appointing the City Election Officials for the October 6, 2026 General Election, Setting the Date for Counting Absentee Ballots, and Establishing Election Official Compensation
15. *Approval of the July 1, 2026 Special Meeting Minutes
16. *Approval of the July 21, 2026 Regular Meeting Minutes

CONFLICT OF INTEREST

Denmark declared a potential conflict of interest in leases (Items 7, 11). **Wells** advised Denmark that if Council determines he has a conflict of interest, he cannot participate in voting or discussion as a Council member and recommended he share his perspective as a member of the public.

Motion	Does Mr. Denmark have a conflict of interest in Items 7, 11?
Motion Passed	**Unanimous**

The Council found that Mr. Denmark did have a conflict of interest in Items 7, 11.

Shen declared a potential conflict of interest in Items 7 and 11.

Motion	Does Mr. Shen have a conflict of interest in Items 7, 11?
Motion Passed	**AYES:** Pinquoch, Wagner, Loan, Borg, Shen **NOES:** Denmark

The Council found that Mr. Shen did have a conflict of interest in Items 7, 11.

PRESENTATIONS AND REPORTS

Presentations

ENSTAR Natural Gas Company provided an update on the August pipeline rupture affecting natural gas service to Whittier, outlining efforts to procure and install a temporary LNG supply system, plans for permanent pipeline replacement beneath the Twenty Mile River, and coordination with local, state, and federal partners to expedite restoration of service.

Federal lobbyist Sebastian O'Kelly provided an update on federal advocacy efforts, including progress on Buckner Building funding and remediation, Shotgun Cove Road funding and construction, pending federal funding requests for transportation improvements and a new ambulance, and the status of the federal appropriations process.

D. Borg presented letters **Recognizing Whittier Harbor Staff for their Assistance to the Alaska Department of Public Safety** and acknowledged the contributions of Whittier Police Department, Officer Timothy Sampson, Officer Lloyd Willis, and other staff, including Scott Korbe and Ross Carlson.

Mayor Report – Shen shared information about the City's Brownfields Program and encouraged feedback on other potentially contaminated sites. He also encouraged those impacted by the

ENSTAR natural gas outage to complete the City's survey. **D. Borg** added the Harbor is offering free shower tokens to residents.

Vice Mayor Report – **Denmark** thanked those with hot water for offering their homes and facilities to those who do not.

City Manager Report – Wilde noted ENSTAR will need a person on-site when they are ready to re-gasify each user and asked that users reach out to ENSTAR to update their contact information. **Erchinger** reported progress on budget preparation and capital improvement plan updates, discussed upcoming budget workshops, highlighted increased ambulance service revenue collections, and outlined plans to reserve cruise ship lease revenues pending establishment of a permanent fund. **Carlson** announced the candidates for Council Seats E and F and encouraged all to sign up for Nixle alerts by texting 99693 to 888777. **Erchinger** reported that state and federal officials had accepted the City's amendments to its ground transportation fee ordinance and that concerns previously raised regarding the fee had been resolved. General discussion given.

City Attorney Report – Wells noted the written report was included in the packet. **Shen** inquired about the progress of the Fleming injunction. **Wells** noted she was not the lead attorney on the case and that there had been many filings made by Mr. Fleming after the courts issued its decisions.

PUBLIC HEARINGS

Non-Code Ordinance 2026-004 A Non-Code Ordinance Exempting Incumbent Leaseholders and Sublessees of City Property Interests from Whittier Municipal Code 3.38.480 and Adopting an Application Process that Allows Such Lessees and Sublessees to Apply for Direct Negotiation of a New Lease with the City on the Same Property Leased or Subleased by Applicants So Long as the Lease or Sublease Expired or Will Expire in 2026 and the Application is Received within 14 Days of the Effective Date of this Ordinance

Public Hearing Opened at 8:00 p.m.
Kelly Bender spoke in favor of the ordinance.
Public Hearing Closed at 8:05 p.m.

Motion (Pinquoch/Wagner) Adopt **Non-Code Ordinance 2026-004**.

Wells provided a staff report. General discussion given. **Wilde** provided additional context. General discussion continued.

There was no objection to relax the rules to allow for additional citizen comments.
Kelly Bender asked for additional clarification on Wells' statement that Resolution 2026-038 would create a faster process than this ordinance. **Wells** responded.

Motion Failed

AYES: Pinquoch, Wagner
NOES: Loan, Borg
ABSTAIN: Denmark, Shen

Emergency Ordinance 2026-006 A Non-Code Ordinance Authorizing the Purchase and Installation of Chain-Link Fencing Surrounding Harbor Dumpsters from Maisey Fence LLC in an Amount Not to Exceed $9,721.99 and Appropriating Funds

Public Hearing Opened at 8:30 p.m.
No public comments were provided.
Public Hearing Closed at 8:31 p.m.

Motion (Loan/Borg) Adopt **Non-Code Ordinance 2026-006**.

Harbormaster Borg provided a staff report.

Motion to Amend (Pinquoch/Wagner) Amend **Non-Code Ordinance 2026-006** as follows:

1. Add the word "Emergency" before "Ordinance" on line 7; and
2. Amend the title of the ordinance to:
    a. Add an "n" after "a" and add the word "Emergency" after "an" and before the word "Ordinance" on line 9
    b. Add the words "to Address an Emergency Public Hazard Created by Increased Bear Presence in Whittier" after the word "Funds" on line 12; and
3. Remove the fourth Whereas clause and add two Whereas clauses that read as follows:
    a. "Whereas, the City Manager has declared and City Council confirms that an emergency exists regarding the increase of bear presence in the City necessitating the approval of emergency purchase of fencing; and"
    b. "Whereas, steps have been taken by Harbor staff to solicit competing quotes from three reputable companies, with a recommendation to award the contract to the lowest bidder."; and
4. Amend Section 1 to add an "n" after "a" and the word "emergency" before the word "non-code" on line 37; and
5. Amend Section 4 to add the words "and shall be effective for 60 days" after the word "adoption" on line 49.

General discussion given.

Motion to Amend Passed **Unanimous**

Motion Passed as Amended **AYES:** Loan, Borg, Denmark, Wagner, Shen
NOES: Pinquoch

RESOLUTIONS

Resolution 2026-038 A Resolution Declaring Certain City Property Interests Available for Lease, Rejecting Competitive Bidding for Those Property Interests, Adopting the Lease Application Process for Those Property Interests, and Establishing Criteria for Review of Lease Applications on Those Properties

Motion (Borg/Loan) Approve **Resolution 2026-038**.

Wilde provided a staff report. General discussion given.

Motion Passed **AYES:** Borg, Loan, Wagner, Pinquoch
ABSTAIN: Denmark, Shen

Resolution 2026-039 A Resolution Authorizing Up to $150,000 in City In-Kind Support and a $100,000 Financial Contribution to the Nonprofit USS Ted Stevens Commissioning Committee to Support Commissioning Events, the Ship's Crew and Their Families, Public Safety, Community Readiness, and Communitywide Activities Associated with the Commissioning

Motion (Borg/Loan) Approve **Resolution 2026-039**.

Wilde provided a staff report. General discussion given.

Motion to Amend (Denmark/Pinquoch) Amend **Resolution 2026-039** to limit financial contribution to $20,000.

General discussion given. There was no objection to relaxing the rules to allow a representative of the Commissioning Committee to speak. **Cherie Curry** spoke in support and noted the State of Alaska had donated $100,000 for a post-commissioning reception, which will cost $120,000 overall.

Motion to Amend Passed **AYES:** Denmark, Pinquoch, Borg, Shen
NOES: Loan, Wagner

General discussion continued.

Motion Passed as Amended **AYES:** Borg, Loan, Denmark, Pinquoch, Shen
NOES: Wagner

Resolution 2026-040 A Resolution Awarding a Professional Services Contract for Land Appraisal Services and Appropriating Funds

Motion (Borg/Denmark) Approve **Resolution 2026-040**.

Wilde provided a staff report. General discussion given.

Motion to Amend (Pinquoch/Loan) Amend **Resolution 2026-040** to insert "in an amount not to exceed $89,900" in line 9 after the word "services".

General discussion given.

Motion to Amend Passed **Unanimous**

Motion Passed as Amended **Unanimous**

DRAFT

Resolution 2026-041 A Resolution Authorizing the City Manager to Execute a Contract to Engineer and Install Playground Equipment at Whittier Falls Park in an Amount Not to Exceed $80,000 and Appropriating Funds

Motion (Borg/Loan) Approve **Resolution 2026-041**.

Wilde provided a staff report. General discussion given.

Motion Passed **Unanimous**

OTHER NEW BUSINESS

Alaska Municipal League Annual Conference (December 7-11)
Shen and **Wilde** encouraged Council members to attend. **Carlson** requested members notify the Clerk by September 1st, the end of Early Bird Registration, if possible.

AMHS Winter Ferry Schedule Letter of Support
Council discussed concerns regarding proposed Alaska Marine Highway service reductions that would leave Prince William Sound without ferry service for much of the winter and expressed support for submitting a resolution and letter advocating for continued ferry service to the region.

Motion (Denmark/Loan) Direct the City Manager to draft a resolution and a letter in support of winter ferry services.

Motion Passed **Unanimous**

COUNCIL COMMENTS

Pinquoch asked questions regarding candidate filing requirements, the omission of a financial disclosure form from nomination packets, the election appeal process, and options available to candidates whose filing materials were determined to be incomplete.
Shen encouraged community participation in the commissioning of the USS Ted Stevens, including volunteering, hosting sailors, attending events, and supporting the commissioning committee's fundraising efforts.

CITIZEN DISCUSSION

Representative Ky Holland provided legislative updates on advocacy for Alaska Marine Highway System funding and recognition as essential transit infrastructure, election access issues, statewide energy reliability discussions, and efforts to address natural hazard risks affecting transportation access and community resilience.
Deaconess Jen Miller offered a shower trailer and supplies to provide temporary assistance to residents impacted by the natural gas outage and loss of hot water service.

COUNCIL AND ADMINISTRATION RESPONSE TO CITIZEN COMMENTS

Council Member Wagner exited the meeting at 10:14pm.

Shen thanked the deaconess for the shower trailer.

DRAFT

Wilde committed to getting the shower trailer set up.

EXECUTIVE SESSION

Discuss enforcement actions regarding Eric Fleming, as per WMC 2.08.040(C).

General discussion given.

Motion (Loan/Borg) Motion to enter into executive session.

The City Manager and Assistant City Manager were asked to stay for the executive session.

Motion Passed **Unanimous**

The Council went into executive session at 10:17 p.m.

Motion (Loan/Borg) Motion to exit executive session.

Motion Passed **Unanimous**

The Council came out of executive session at 10:36 p.m.

Discuss enforcement actions regarding R.C. Collin, as per WMC 2.08.040(C).

Motion (Denmark/Borg) Motion to enter into executive session.

Wilde recommending postponing the executive session to the next meeting to allow Wagner to attend. General discussion given.

Motion Failed **AYES:** Denmark, Pinquoch, Shen
NOES: Loan, Borg

ADJOURNMENT

The meeting adjourned at 10:41 p.m.

_____ _____

Shelby Carlson **Victor Shen**
Acting City Clerk Mayor

(City Seal)

DRAFT

CALL TO ORDER

The September 22, 2026, rescheduled regular meeting of the Whittier City Council was called to order at 7:03 p.m. by Mayor Shen.

OPENING CEREMONY

Mayor Shen led the pledge of allegiance to the flag.

ROLL CALL

There were present:

Victor Shen, presiding, and

Peter Denmark, David Pinquoch, Renner Macaltao, Jamie Loan, Lorianne Borg, and Tom Wagner, comprising a quorum of the Board.

Also Present:

Jackie C. Wilde, City Manager
Kristin Erchinger, Finance Director
Scott Korbe, Public Works Director
David Borg, Harbormaster
Andre Achee, Police Chief
Rob Mathis, Fire Chief
Shelby Carlson, Assistant City Manager/Acting City Clerk
Will Earnhart, City Attorney

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING

John Boyle introduced himself as a candidate for the House District 9 seat.

APPROVAL OF THE REGULAR MEETING AGENDA AND CONSENT AGENDA

Motion (Borg/Wagner) Approve Agenda and Consent Agenda

Denmark removed Item 5, Resolution 2026-042, from the consent agenda.

Motion Passed **Unanimous**

PRESENTATIONS AND REPORTS

Presentations – None

Mayor Report – Shen commended the dock fire responders and encouraged residents to volunteer for the Fire Department or a City Commission.

Vice Mayor Report – **Denmark** expressed gratitude for the dismissal of the voter misconduct charges against community members.

DRAFT

City Manager Report – Wilde thanked the dock fire responders, reported on the USS Ted Stevens Commissioning town hall, invited residents to the welcoming party, and introduced Rob Mathis, the recently hired Fire Chief.

RESOLUTIONS

Resolution 2026-042 A Resolution Adopting the Whittier City Council Operations Manual

Motion (Wagner/Macaltao)	Approve **Resolution 2026-042**.

Carlson provided a staff report.

Motion to Postpone (Denmark/Pinquoch)	Postpone Resolution 2026-042 until the next regular meeting.
Motion to Postpone Passed	**Unanimous**

Resolution 2026-043 A Resolution Approving the Community Beautification Matching Grant Round Two Awards Recommended by the Council Beautification Grant Committee

Motion (Loan/Macaltao)	Approve **Resolution 2026-043**.

Wilde provided a staff report.

Motion Passed	**Unanimous**

Resolution 2026-044 Authorizing the City Manager to Execute a Contract with Alaska Roof Restorations LLC for Roof Restoration Work at the Public Safety Building in an Amount Not to Exceed $29,636 and Appropriating Funds

Motion (Wagner/Denmark)	Approve **Resolution 2026-044**.

Korbe provided a staff report.

Motion Passed	**Unanimous**

OTHER NEW BUSINESS

2027-2028 Biennial Budget Draft Calendar

Erchinger outlined the draft budget calendar and invited Council feedback. **Pinquoch** requested receiving the draft budget prior to the first work session.

City Manager Performance Evaluation

Wagner requested this discussion be held in Executive Session.

COUNCIL COMMENTS

Denmark requested the City Clerk reserve the City Council Chambers for the Prince William Sound Natural History Symposium on May 10 – 11, 2027.

DRAFT

CITIZEN DISCUSSION

Ky Holland spoke on dock fire recovery efforts, updates from the state legislature, natural gas, and an entrepreneur start-up event in Seward.
John Boyle introduced himself as a candidate for House District 9 and shared his priorities.
Cherie Curry gave gratitude to those assisting with preparations for the USS Ted Stevens Commissioning event.
Kelly Bender shared details regarding the Welcome Reception on Sunday, September 28 for the USS Ted Stevens.

COUNCIL AND ADMINISTRATION RESPONSE TO CITIZEN COMMENTS

Shen commented on the community's response to the natural gas outage and emphasized the importance of improving community resilience and preparedness.

EXECUTIVE SESSION

Discuss City Manager Evaluation, as per WMC 2.08.040(B)(2).

City Manager Wilde requested the discussion be in open session. General discussion given.

Discuss City Operational Issues with Attending Liabilities, as per WMC 2.08.040(B)(1).

Motion (Wagner/Pinquoch)	Motion to enter into executive session.

The City Attorney was asked to stay for the executive session.

Motion Passed	**AYES:** Wagner, Pinquoch, Macaltao, Denmark, Shen **NOES:** Loan, Borg

The Council went into executive session at 8:27 p.m.

Motion (Wagner/Borg)	Motion to exit executive session.
Motion Passed	**Unanimous**

The Council came out of executive session at 9:08 p.m.

Discuss Harbor Dock Contract Terms, as per WMC 2.08.040(B)(1).

Motion (Wagner/Pinquoch)	Motion to enter into executive session.

The City Manager, Harbormaster, Deputy Harbormaster, and Finance Director were asked to stay for the executive session.

Motion Passed	**Unanimous**

DRAFT

The Council went into executive session at 9:10 p.m.

Motion (Loan/Macaltao)	Motion to exit executive session.
Motion Passed	**Unanimous**

The Council came out of executive session at 9:25 p.m.

ADJOURNMENT

The meeting adjourned at 9:26 p.m.

_____ _____

Shelby Carlson
Acting City Clerk

Victor Shen
Mayor

(City Seal)

DRAFT

CITY OF WHITTIER

Gateway to Western Prince William Sound

P.O. Box 608 Whittier, Alaska 99693 | (907) 472-2327 | Fax (907) 472-2404

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: October 20, 2026

Subject: Confirmation of Commission Appointments

Overview:
In accordance with Whittier Municipal Code sections 2.52.060 and 12.10.005, the Mayor is responsible for appointing members to the Planning and Zoning Commission and the Port and Harbor Commission, subject to Council confirmation.

The following individuals have applied for vacant or renewing commission seats:

Planning and Zoning Commission
- **Seat E**: Jamie Loan (Renewal)
- **Seat F**: Vacant
- **Seat G**: Vacant

Port and Harbor Commission
- **Seat B**: Vacant
- **Seat D**: Jamie Loan (Renewal)
- **Seat E**: Vacant
- **Seat G**: David Goldstein (Renewal)

Next Steps:
As required by the Whittier Municipal Code, the Council must confirm these appointments.
Please review the attached applications from the candidates for your consideration.
Once confirmed by the Council, the Clerk's office will notify the appointees.

APPLICATION FOR COMMISSION SEAT

CITY OF WHITTIER

Commission seat applying for: *Check One* ☐ Planning and Zoning ■ Port and Harbor Seat: G

NAME: David (Dave) Goldstein

STREET ADDRESS: 100 Kenai Street, STE 911/912

MAILING ADDRESS: P.O. Box 735, Whittier, Alaska 99693-0735

HOME TELEPHONE: (907) 472-2582 BUSINESS PHONE: (907) 244-0234

E-MAIL ADDRESS: Davegol0234@gmail.com

Have you resided in the City of Whittier for at least six months? ■ Yes ☐ No

Are you a qualified voter in the City of Whittier? ■ Yes ☐ No

List any special training, education, or background you have which may help you as a member of the Commission.

"Retired" holder of 100 ton Master License, past owner Prince William Sound Eco-Charters, and owner of the "Eye of the Storm" USCG sub-chapter "T" inspected boat, Oil Spill Prevention and Response committee member (PWS RCAC), current Port and Harbor Commission member (seat G), Owner Alaska Weather Consulting, LLC based in Whittier, past member of the Whittier City Council.

Have you ever developed real property, other than your own personal residence? If so, briefly describe the development:

N/A

I am specifically interested in serving on the Port & Harbor Advisory Commission because:

I hope to continue being an active participant in actions and dialogue pertaining to issues that come before the Port & Harbor Commission.

Have you ever served on a similar commission elsewhere? ☐ Yes ☐ No

If so, where?_____ And when?_____

CERTIFICATION

I certify under penalty of perjury that the foregoing is true and that the information in this statement is, to the best of my knowledge, true, correct and complete. A person who makes a false sworn certification which he or she does not believe to be true is guilty of perjury.

SIGNATURE: _____

David Goldstein — PRINT NAME OF FILER

10/2/2026 — DATE AND PLACE SIGNED

CITY OF WHITTIER

Gateway to Western Prince William Sound

P.O. Box 608 Whittier, Alaska 99693 | (907) 472-2327 | Fax (907) 472-2404

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: October 20, 2026

Subject: City Manager Evaluation

The City Council conducts an annual performance evaluation of the City Manager. Evaluation forms will be sent to each Council Member following this meeting.

CITY OF WHITTIER

Gateway to Western Prince William Sound

P.O. Box 608 Whittier, Alaska 99693 | (907) 472-2327 | Fax (907) 472-2404

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: October 20, 2026

Subject: Destruction of Ballots from the October 7, 2025, Regular Election

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The purpose of this memorandum is to inform you that, in accordance with Whittier Municipal Code (WMC) 2.06.330, "Stringing, preserving and destroying ballots," the ballots from the October 7, 2025, regular election are scheduled for destruction, as one year has passed since the date of the election.

Per the code, the ballots were counted and sealed by the election judges, and I have preserved them in a sealed envelope for the required period. These ballots were to be used only in case of contest. Now, the time has come to destroy the ballots, as required under WMC 2.06.330, which specifies that the City Clerk shall destroy the ballots upon notification of the Council.

As the year has expired, I am notifying the Council that I will proceed with the destruction of the ballots and will annotate the materials destroyed in the permanent records disposition file of the City. The destruction will be carried out by secure means, as determined by my office.

Please let me know if you have any questions or concerns regarding this process.

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	TAXES					
01-310-4005	FISH TAX	.00	6,526.87	10,000.00	3,473.13	65.3
01-310-4006	MOTOR VEHICLE REGISTRATION	464.51	1,939.27	4,250.00	2,310.73	45.6
01-310-4007	LIQUOR TAX	.00	3,750.00	6,500.00	2,750.00	57.7
01-310-4008	FUEL TRANSFER EXCISE TAX	.00	150.30	15,000.00	14,849.70	1.0
01-310-4009	ELEC & TELE CO-OP TAX	3,208.27	3,208.27	8,500.00	5,291.73	37.7
01-310-4200	SALES TAX	81,171.43	480,205.26	722,571.00	242,365.74	66.5
01-310-4201	PROPERTY TAX - REAL	458,522.78	474,956.63	528,000.00	53,043.37	90.0
01-310-4202	PROPERTY TAX - PERSONAL	364,580.33	369,878.45	328,000.00	(41,878.45)	112.8
01-310-4205	BUSINESS TRANSPORTATION TAX	(40.00)	.00	.00	.00	.0
01-310-4206	GROUND-BASED PASSENGER FEE	285,410.00	301,819.00	975,000.00	673,181.00	31.0
	TOTAL TAXES	1,193,317.32	1,642,434.05	2,597,821.00	955,386.95	63.2
	LICENSES & PERMITS					
01-320-4250	BUSINESS LICENSES	.00	4,092.50	5,740.00	1,647.50	71.3
01-320-4251	USER FEES & PERMITS	.00	407.50	1,500.00	1,092.50	27.2
01-320-4312	AMBULANCE FEES	4,320.46	47,601.73	67,688.00	20,086.27	70.3
	TOTAL LICENSES & PERMITS	4,320.46	52,101.73	74,928.00	22,826.27	69.5
	INTERGOVERNMENTAL REVENUE					
01-330-4000	GRANT REVENUE - MISCELLANEOUS	.00	10,000.00	10,000.00	.00	100.0
01-330-4002	STATE REVENUE SHARING	78,419.71	78,419.71	80,000.00	1,580.29	98.0
01-330-4003	STATE PAY-IN-LIEU OF TAXES	.00	56,810.27	55,000.00	(1,810.27)	103.3
01-330-4006	STATE OF ALASKA GRANT	.00	4,802.00	28,035.00	23,233.00	17.1
01-330-4012	FEDERAL GRANT FUNDS	.00	.00	81,600.00	81,600.00	.0
01-330-4025	NAT'L FOREST SERVICE RECEIPTS	.00	62,977.98	28,000.00	(34,977.98)	224.9
	TOTAL INTERGOVERNMENTAL REVENUE	78,419.71	213,009.96	282,635.00	69,625.04	75.4
	LEASES					
01-345-4515	LEASE INCOME - CITY LAND	5,023.98	314,160.04	315,778.00	1,617.96	99.5
01-345-4517	LEASES - ARRC LAND	1,176.49	9,411.92	.00	(9,411.92)	.0
01-345-4520	LEASE INCOME - CONDOMINIUMS	1,750.00	14,000.00	13,800.00	(200.00)	101.5
01-345-4525	LAND USE RENT	105.00	17,454.61	14,350.00	(3,104.61)	121.6
	TOTAL LEASES	8,055.47	355,026.57	343,928.00	(11,098.57)	103.2

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	FINES & CITATIONS					
01-350-4261	PSD FINES & CITATIONS	.00	50.00	500.00	450.00	10.0
01-350-4262	PSD PARKING TICKETS CIVIL	123.00	1,298.00	1,025.00	(273.00)	126.6
	TOTAL FINES & CITATIONS	123.00	1,348.00	1,525.00	177.00	88.4
	MISCELLANEOUS					
01-360-4099	MISCELLANEOUS REVENUE	1,875.00	2,533.40	2,500.00	(33.40)	101.3
01-360-4204	INTEREST & PENALTIES	17.15	4,979.37	2,050.00	(2,929.37)	242.9
01-360-4271	DONATIONS - EMS/FIRE/POL	.00	1,120.00	.00	(1,120.00)	.0
01-360-4275	LEGAL/INSURANCE SETTLEMENT	.00	20,885.00	.00	(20,885.00)	.0
01-360-4900	INTEREST ON BANK ACCOUNTS	5,560.15	5,559.76	.00	(5,559.76)	.0
01-360-4902	INVESTMENT INTEREST	.00	23,591.84	81,600.00	58,008.16	28.9
01-360-4903	LEASE INTEREST REVENUE	.00	.00	370,188.00	370,188.00	.0
01-360-4915	GIRDWOOD-POLICE CONTRACT	74,103.13	592,825.04	889,238.00	296,412.96	66.7
	TOTAL MISCELLANEOUS	81,555.43	651,494.41	1,345,576.00	694,081.59	48.4
	TRANSFERS & OTHER					
01-390-4990	TRANSFER IN FROM CVP FUND	.00	715,154.00	715,154.00	.00	100.0
01-390-4994	TRANSFER IN FROM HARBOR	.00	170,481.00	170,481.00	.00	100.0
01-390-4995	TRANSFER IN FROM WWS	.00	43,650.00	43,650.00	.00	100.0
01-390-4996	TRANSFER IN FROM DELONG DOCK	.00	14,300.00	14,300.00	.00	100.0
	TOTAL TRANSFERS & OTHER	.00	943,585.00	943,585.00	.00	100.0
	TOTAL FUND REVENUE	1,365,791.39	3,858,999.72	5,589,998.00	1,730,998.28	69.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN					
01-400-6000	SALARIES & WAGES	69,418.01	289,302.12	451,930.00	162,627.88	64.0
01-400-6030	FICA TAXES	717.58	5,142.61	5,202.00	59.39	98.9
01-400-6040	WORKER'S COMP.	.00	7,573.05	1,657.00	(5,916.05)	457.0
01-400-6050	ESC TAXES	236.42	1,811.02	3,588.00	1,776.98	50.5
01-400-6060	HEALTH & LIFE INSURANCE	7,081.89	33,331.90	79,545.00	46,213.10	41.9
01-400-6070	PERS RETIREMENT	7,174.32	36,398.05	76,094.00	39,695.95	47.8
01-400-6205	ADVERTISING	.00	.00	2,500.00	2,500.00	.0
01-400-6220	BANK SERVICES CHARGES	682.09	5,787.28	7,500.00	1,712.72	77.2
01-400-6240	COMMUNITY SUPPORT-DONATIONS	.00	441.66	1,500.00	1,058.34	29.4
01-400-6260	BAD DEBT EXPENSE	.00	26,575.91	.00	(26,575.91)	.0
01-400-6280	DUES & SUBSCRIPTIONS	159.99	7,719.97	8,058.00	338.03	95.8
01-400-6410	INSURANCE - LIABILITY	.00	22,651.64	27,143.00	4,491.36	83.5
01-400-6440	INSURANCE - PROPERTY	.00	2,043.84	800.00	(1,243.84)	255.5
01-400-6540	LICENSES & PERMITS	.00	8,713.00	200.00	(8,513.00)	4356.5
01-400-6541	PENALTIES & FEES	.00	1,253.78	.00	(1,253.78)	.0
01-400-6565	OUTSIDE CONTRACTORS	12,005.00	76,472.89	122,900.00	46,427.11	62.2
01-400-6570	PHYSICAL EXAMS & BACKGROUND CK	.00	72.00	.00	(72.00)	.0
01-400-6580	POSTAGE	1,000.00	3,500.00	3,774.00	274.00	92.7
01-400-6610	PROF. FEES - ACCOUNTING	.00	28,592.88	27,783.00	(809.88)	102.9
01-400-6620	PROF. FEES - APPRAISAL	.00	7,500.00	25,523.00	18,023.00	29.4
01-400-6625	PROF. FEES - FINANCIAL SOFTWAR	.00	7,344.00	25,918.00	18,574.00	28.3
01-400-6635	PROF. FEES - COMPUTER SUPPORT	507.50	4,294.82	1,250.00	(3,044.82)	343.6
01-400-6636	PROF FEES - WEB SITE SUPPORT	.00	.00	3,241.00	3,241.00	.0
01-400-6640	PROF. FEES-ENGINEERING	.00	59,963.20	102,000.00	42,036.80	58.8
01-400-6645	PROF. FEES - GRANT ADM.	.00	.00	30,000.00	30,000.00	.0
01-400-6650	PROF. FEES - LEGAL	18,236.10	206,985.24	88,000.00	(118,985.24)	235.2
01-400-6700	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	630.00	630.00	.0
01-400-6735	EQUIPMENT AND FURNISHINGS	.00	219.73	6,000.00	5,780.27	3.7
01-400-6770	TRAVEL, TRAINING & DEV.	(587.41)	32,273.59	21,000.00	(11,273.59)	153.7
01-400-8150	SUPPLIES - CONSUMABLE	628.99	5,905.32	4,000.00	(1,905.32)	147.6
01-400-8550	SUPPLIES - OFFICE	602.92	1,586.04	7,000.00	5,413.96	22.7
01-400-8750	SUPPLIES - PRINTING	.00	.00	2,310.00	2,310.00	.0
01-400-9000	UTILITIES - INTERNET	1,074.33	10,939.14	27,195.00	16,255.86	40.2
01-400-9070	UTILITIES - TELEPHONE	561.22	5,084.34	7,000.00	1,915.66	72.6
01-400-9100	MISCELLANEOUS EXPENSES	105.74	1,363.74	500.00	(863.74)	272.8
01-400-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
01-400-9530	CAPITAL OUTLAY-COMPUTER EQUIP	.00	2,294.05	5,000.00	2,705.95	45.9
	TOTAL ADMIN	119,604.69	903,466.81	1,176,741.00	273,274.19	76.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
01-401-6000	SALARIES & WAGES	22,424.40	22,424.40	70,730.00	48,305.60	31.7
01-401-6030	FICA TAXES	36.12	36.12	1,012.00	975.88	3.6
01-401-6040	WORKER'S COMP.	.00	.00	322.00	322.00	.0
01-401-6050	ESC TAXES	.00	.00	698.00	698.00	.0
01-401-6060	HEALTH & LIFE INSURANCE	375.94	375.94	16,680.00	16,304.06	2.3
01-401-6070	PERS RETIREMENT	548.14	548.14	15,403.00	14,854.86	3.6
01-401-6240	CITY COUNCIL-COMMUNITY SUPPORT	2,082.88	60,908.78	162,512.00	101,603.22	37.5
01-401-6241	WEBSITE - CODE UPDATES	.00	12,997.50	23,509.00	10,511.50	55.3
01-401-6280	DUES & SUBSCRIPTIONS	.00	1,995.39	3,150.00	1,154.61	63.4
01-401-6325	FIREWORKS	.00	15,000.00	15,000.00	.00	100.0
01-401-6565	OUTSIDE CONTRACTORS	10,625.00	52,210.00	152,987.00	100,777.00	34.1
01-401-6580	POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600	PROF. FEES - AUDIT	.00	49,895.07	47,380.00	(2,515.07)	105.3
01-401-6650	PROF. FEES - LEGAL	40,911.30	82,332.74	45,000.00	(37,332.74)	183.0
01-401-6770	TRAVEL, TRAINING & DEV.	650.31	10,575.65	14,500.00	3,924.35	72.9
01-401-6800	COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550	SUPPLIES - OFFICE	.00	72.05	1,300.00	1,227.95	5.5
01-401-9000	UTILITIES - INTERNET	.00	.00	5,880.00	5,880.00	.0
01-401-9070	UTILITIES - TELEPHONE	.00	.00	1,000.00	1,000.00	.0
01-401-9100	MISCELLANEOUS EXPENSES	.00	.00	50,000.00	50,000.00	.0
01-401-9500	LOBBYIST FEES	10,500.00	84,000.00	138,915.00	54,915.00	60.5
	TOTAL COUNCIL	88,154.09	393,371.78	772,478.00	379,106.22	50.9
	ELECTIONS					
01-420-6100	VOLUNTEER SUPPORT	.00	.00	1,600.00	1,600.00	.0
01-420-8150	SUPPLIES - CONSUMABLE	.00	.00	800.00	800.00	.0
	TOTAL ELECTIONS	.00	.00	2,400.00	2,400.00	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
01-510-6000	SALARIES & WAGES	83,790.17	547,214.71	955,847.00	408,632.29	57.3
01-510-6030	FICA TAXES	1,863.59	12,084.10	14,490.00	2,405.90	83.4
01-510-6040	WORKER'S COMP.	.00	17,941.32	39,786.00	21,844.68	45.1
01-510-6050	ESC TAXES	106.50	6,734.41	9,422.00	2,687.59	71.5
01-510-6060	HEALTH & LIFE INSURANCE	16,480.34	67,895.56	170,729.00	102,833.44	39.8
01-510-6070	PERS RETIREMENT	14,284.00	79,262.90	168,253.00	88,990.10	47.1
01-510-6091	UNIFORM ALLOWANCE	240.00	1,120.00	3,150.00	2,030.00	35.6
01-510-6280	DUES & SUBSCRIPTIONS	19.99	338.93	788.00	449.07	43.0
01-510-6410	INSURANCE - LIABILITY	.00	26,777.83	37,928.00	11,150.17	70.6
01-510-6420	INSURANCE - AUTO	.00	4,030.81	10,080.00	6,049.19	40.0
01-510-6440	INSURANCE - PROPERTY	.00	90.61	.00	(90.61)	.0
01-510-6540	LICENSES & PERMITS	.00	.00	105.00	105.00	.0
01-510-6565	OUTSIDE CONTRACTORS	7,718.75	99,404.09	150,500.00	51,095.91	66.1
01-510-6570	PHYSICAL EXAMS	1,083.00	1,369.00	1,050.00	(319.00)	130.4
01-510-6580	POSTAGE	.00	.00	210.00	210.00	.0
01-510-6635	PROF. FEES - COMPUTER SUPPORT	507.50	10,017.52	525.00	(9,492.52)	1908.1
01-510-6700	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	420.00	420.00	.0
01-510-6735	EQUIPMENT PURCHASE	2,425.31	9,126.31	5,250.00	(3,876.31)	173.8
01-510-6740	SMALL TOOLS	.00	.00	5,250.00	5,250.00	.0
01-510-6770	TRAVEL, TRAINING & DEV.	.00	8,078.32	6,300.00	(1,778.32)	128.2
01-510-7100	BUILDING MAINT.	.00	.00	2,625.00	2,625.00	.0
01-510-7350	REPAIRS - EQUIPMENT	.00	605.67	3,150.00	2,544.33	19.2
01-510-7400	REPAIRS - VEHICLES	3,239.53	7,011.01	5,250.00	(1,761.01)	133.5
01-510-7750	GAS & OIL - VEHICLES	1,319.05	14,571.97	17,850.00	3,278.03	81.6
01-510-8150	SUPPLIES - CONSUMABLE	(350.00)	7,019.80	14,700.00	7,680.20	47.8
01-510-8950	SUPPLIES - UNIFORMS	.00	2,495.00	4,200.00	1,705.00	59.4
01-510-9000	UTILITIES - INTERNET	954.84	7,876.75	29,550.00	21,673.25	26.7
01-510-9070	UTILITIES - TELEPHONE	1,335.63	9,026.45	14,700.00	5,673.55	61.4
01-510-9200	GRANT EXPENDITURES	7,925.00	36,431.02	35,044.00	(1,387.02)	104.0
01-510-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	11,666.50	11,336.50	2.8
01-510-9525	MOTOR POOL RENT	.00	.00	25,750.00	25,750.00	.0
	TOTAL PUBLIC SAFETY	142,943.20	976,854.09	1,744,568.50	767,714.41	56.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE					
01-520-6000	SALARIES & WAGES	26,700.15	80,918.82	102,735.00	21,816.18	78.8
01-520-6030	FICA TAXES	375.69	1,214.59	1,470.00	255.41	82.6
01-520-6040	WORKERS COMP	.00	2,630.44	6,058.00	3,427.56	43.4
01-520-6050	ESC TAXES	132.60	643.26	1,014.00	370.74	63.4
01-520-6060	HEALTH & LIFE INSURANCE	3,709.91	16,177.72	23,829.00	7,651.28	67.9
01-520-6070	PERS RETIREMENT	3,371.19	12,802.14	22,381.00	9,578.86	57.2
01-520-6091	UNIFORM ALLOWANCE	40.00	200.00	500.00	300.00	40.0
01-520-6100	VOLUNTEER SUPPORT	.00	2,898.90	6,000.00	3,101.10	48.3
01-520-6280	DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410	INSURANCE - LIABILITY	.00	2,978.19	4,000.00	1,021.81	74.5
01-520-6420	INSURANCE - AUTO	.00	2,789.26	3,500.00	710.74	79.7
01-520-6540	LICENSES & PERMITS	.00	25.00	100.00	75.00	25.0
01-520-6570	PHYSICAL EXAMS	.00	.00	300.00	300.00	.0
01-520-6580	POSTAGE	.00	.00	500.00	500.00	.0
01-520-6635	PROF. FEES - COMPUTER SUPPORT	.00	295.87	.00	(295.87)	.0
01-520-6735	EQUIPMENT PURCHASE	.00	4,758.16	5,000.00	241.84	95.2
01-520-6750	TESTING	.00	822.03	2,500.00	1,677.97	32.9
01-520-6770	TRAVEL, TRAINING & DEV.	.00	683.12	8,000.00	7,316.88	8.5
01-520-7350	REPAIRS - EQUIPMENT	.00	1,999.80	3,500.00	1,500.20	57.1
01-520-7400	REPAIRS - VEHICLES	1,121.08	10,244.95	3,000.00	(7,244.95)	341.5
01-520-7750	GAS & OIL - VEHICLES	.00	.00	2,000.00	2,000.00	.0
01-520-8550	SUPPLIES - OFFICE	.00	246.58	1,250.00	1,003.42	19.7
01-520-8950	SUPPLIES - UNIFORMS	.00	1,622.92	5,000.00	3,377.08	32.5
01-520-8970	SUPPLIES - SAFETY	.00	1,212.49	1,000.00	(212.49)	121.3
01-520-9000	UTILITIES - INTERNET	119.49	1,150.36	4,116.00	2,965.64	28.0
01-520-9070	UTILITIES - TELEPHONE	203.44	1,337.02	4,500.00	3,162.98	29.7
01-520-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	5,000.00	4,670.00	6.6
01-520-9525	MOTOR POOL RENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRE	35,773.55	147,981.62	222,853.00	74,871.38	66.4

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS					
01-530-6000	SALARIES & WAGES	27,627.08	113,542.59	285,158.00	171,615.41	39.8
01-530-6030	FICA TAXES	446.50	2,994.05	9,848.00	6,853.95	30.4
01-530-6040	WORKER'S COMP.	.00	3,604.39	23,456.00	19,851.61	15.4
01-530-6050	ESC TAXES	141.81	959.74	2,824.00	1,864.26	34.0
01-530-6060	HEALTH & LIFE INSURANCE	3,709.86	16,979.90	47,658.00	30,678.10	35.6
01-530-6070	PERS RETIREMENT	3,371.07	15,646.76	41,867.00	26,220.24	37.4
01-530-6091	UNIFORM ALLOWANCE	40.00	200.00	1,000.00	800.00	20.0
01-530-6100	EMS VOLUNTEER SUPPORT	1,499.00	6,119.11	4,000.00	(2,119.11)	153.0
01-530-6410	INSURANCE - LIABILITY	.00	6,772.27	12,100.00	5,327.73	56.0
01-530-6420	INSURANCE - AUTO	.00	4,677.09	4,840.00	162.91	96.6
01-530-6490	EMS-INSURANCE CLAIMS-DEDUCTIBL	.00	.00	11,256.00	11,256.00	.0
01-530-6540	LICENSES & PERMITS	15.00	254.88	200.00	(54.88)	127.4
01-530-6565	OUTSIDE CONTRACTORS	268.79	1,002.93	24,000.00	22,997.07	4.2
01-530-6570	PHYSICAL EXAMS	.00	274.00	400.00	126.00	68.5
01-530-6635	PROF. FEES - COMPUTER SUPPORT	507.50	5,040.59	.00	(5,040.59)	.0
01-530-6735	EQUIPMENT PURCHASE	.00	.00	3,000.00	3,000.00	.0
01-530-6750	TESTING	.00	.00	350.00	350.00	.0
01-530-6761	TRAINING - EMS SUPVSG MD	2,000.00	16,000.00	12,000.00	(4,000.00)	133.3
01-530-6770	TRAVEL, TRAINING & DEV.	135.96	1,806.08	5,000.00	3,193.92	36.1
01-530-7350	REPAIRS - EQUIPMENT	.00	548.66	5,000.00	4,451.34	11.0
01-530-7400	REPAIRS - VEHICLES	.00	3,610.91	2,000.00	(1,610.91)	180.6
01-530-7750	GAS & OIL - VEHICLES	411.72	1,561.76	4,000.00	2,438.24	39.0
01-530-8150	SUPPLIES - CONSUMABLE	1,234.55	3,881.50	15,000.00	11,118.50	25.9
01-530-8550	SUPPLIES - OFFICE	524.15	524.15	2,500.00	1,975.85	21.0
01-530-8650	SUPPLIES AND DRUGS BILLABLE	.00	3,254.20	5,000.00	1,745.80	65.1
01-530-8950	SUPPLIES - UNIFORMS	.00	173.39	2,500.00	2,326.61	6.9
01-530-8970	SUPPLIES - SAFETY	.00	1,257.55	1,000.00	(257.55)	125.8
01-530-9000	UTILITIES - INTERNET	357.39	2,387.97	12,000.00	9,612.03	19.9
01-530-9070	UTILITIES - TELEPHONE	50.52	353.46	2,500.00	2,146.54	14.1
01-530-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
	TOTAL EMS	42,340.90	213,757.93	540,457.00	326,699.07	39.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
01-600-6000	SALARIES & WAGES	39,123.11	214,778.13	392,169.00	177,390.87	54.8
01-600-6030	FICA TAXES	567.27	3,391.64	5,604.00	2,212.36	60.5
01-600-6040	WORKER'S COMP.	.00	6,990.37	27,789.00	20,798.63	25.2
01-600-6050	ESC TAXES	132.55	1,723.38	3,865.00	2,141.62	44.6
01-600-6060	HEALTH & LIFE INSURANCE	11,943.97	57,192.04	97,677.00	40,484.96	58.6
01-600-6070	PERS RETIREMENT	8,607.12	48,985.22	85,348.00	36,362.78	57.4
01-600-6410	INSURANCE - LIABILITY	.00	11,375.72	15,400.00	4,024.28	73.9
01-600-6420	INSURANCE - AUTO	.00	2,765.23	5,225.00	2,459.77	52.9
01-600-6430	INSURANCE EQUIPMENT	.00	5,765.92	4,950.00	(815.92)	116.5
01-600-6440	INSURANCE - PROPERTY	.00	1,191.37	660.00	(531.37)	180.5
01-600-6540	LICENSES & FEES	.00	.00	250.00	250.00	.0
01-600-6565	OUTSIDE CONTRACTORS	.00	.00	5,000.00	5,000.00	.0
01-600-6570	PHYSICAL EXAMS	.00	72.00	800.00	728.00	9.0
01-600-6635	PROF. FEES - COMPUTER SUPPORT	507.50	6,374.88	2,400.00	(3,974.88)	265.6
01-600-6740	SMALL TOOLS AND EQUIPMENT	.00	1,350.59	5,000.00	3,649.41	27.0
01-600-6770	TRAVEL, TRAINING & DEV.	.00	180.71	2,000.00	1,819.29	9.0
01-600-7100	REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-600-7210	REPAIRS - ROADS	.00	12,142.52	3,000.00	(9,142.52)	404.8
01-600-7350	REPAIR & MAINTENANCE	.00	9,032.39	50,000.00	40,967.61	18.1
01-600-7750	GAS & OIL - VEHICLES	125.14	6,015.54	28,000.00	21,984.46	21.5
01-600-8150	SUPPLIES - CONSUMABLE	2,108.01	3,036.05	1,500.00	(1,536.05)	202.4
01-600-8550	SUPPLIES - OFFICE	.00	.00	1,500.00	1,500.00	.0
01-600-8950	SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970	SUPPLIES - SAFETY	.00	564.85	3,000.00	2,435.15	18.8
01-600-8995	SUPPLIES & MATERIALS	1,139.44	3,858.11	8,000.00	4,141.89	48.2
01-600-9000	UTILITIES - INTERNET	476.88	4,502.81	13,965.00	9,462.19	32.2
01-600-9010	UTILITIES - ELECTRICITY	648.49	4,865.06	14,000.00	9,134.94	34.8
01-600-9070	UTILITIES - TELEPHONE	57.62	459.58	1,750.00	1,290.42	26.3
01-600-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	13,000.00	13,000.00	.0
01-600-9900	INTERDEPARTMENT SUPPORT	(41,616.00)	(41,616.00)	(41,616.00)	.00	(100.0)
	TOTAL PUBLIC WORKS	23,821.10	364,998.11	756,436.00	391,437.89	48.3

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY & FACILITIES					
01-700-6210	B.T.I. CONDO FEES	1,812.53	14,500.24	23,932.00	9,431.76	60.6
01-700-6225	REFUND OIL TAXES	.00	11,696.46	.00	(11,696.46)	.0
01-700-6410	INSURANCE - LIABILITY	.00	2,141.46	4,620.00	2,478.54	46.4
01-700-6440	INSURANCE - PROPERTY	.00	31,077.76	35,200.00	4,122.24	88.3
01-700-6565	PROP & FAC-CONTRACTED SERVICES	17,279.82	48,050.95	101,072.00	53,021.05	47.5
01-700-7100	REPAIRS - BUILDINGS	39.96	2,993.90	6,050.00	3,056.10	49.5
01-700-7350	REPAIRS - EQUIPMENT	.00	1,232.85	1,500.00	267.15	82.2
01-700-8150	SUPPLIES - CONSUMABLE	24.35	3,615.45	3,152.00	(463.45)	114.7
01-700-8550	JANITORIAL SUPPLIES	.00	248.12	500.00	251.88	49.6
01-700-8970	SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010	UTILITIES - ELECTRICITY	3,539.29	25,701.57	37,823.00	12,121.43	68.0
01-700-9040	UTILITIES - HEATING FUEL	.00	14,994.72	23,100.00	8,105.28	64.9
01-700-9050	UTILITIES - SOLID WASTE	100.31	802.48	1,638.00	835.52	49.0
01-700-9095	UTILITIES - WATER/SEWER	.00	1,518.79	1,757.00	238.21	86.4
01-700-9520	CAPITAL OUTLAY - EQUIPMENT	.00	57,612.00	271,851.50	214,239.50	21.2
	TOTAL PROPERTY & FACILITIES	22,796.26	216,186.75	513,695.50	297,508.75	42.1
	PARKS AND RECREATION					
01-800-6000	SALARIES AND WAGES	441.28	788.00	63,876.00	63,088.00	1.2
01-800-6030	FICA TAXES	33.76	60.29	911.00	850.71	6.6
01-800-6040	WORKER'S COMP	.00	.00	290.00	290.00	.0
01-800-6050	ESC TAX	4.42	7.89	629.00	621.11	1.3
01-800-6060	HEALTH & LIFE INSURANCE	.00	.00	23,829.00	23,829.00	.0
01-800-6070	PERS RETIREMENT	.00	.00	13,887.00	13,887.00	.0
01-800-6565	OUTSIDE CONTRACTORS	34,200.00	36,850.00	42,350.00	5,500.00	87.0
01-800-6740	SMALL TOOLS AND EQUIPMENT	.00	3,957.73	10,000.00	6,042.27	39.6
01-800-7350	REPAIRS EQUIPMENT	.00	9.25	500.00	490.75	1.9
01-800-8950	SUPPLIES AND MATERIALS	103.49	4,892.52	10,000.00	5,107.48	48.9
01-800-9050	UTILITIES - SOLID WASTE	1,100.00	3,142.87	8,103.00	4,960.13	38.8
01-800-9200	GRANT EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
01-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
	TOTAL PARKS AND RECREATION	35,882.95	49,708.55	199,375.00	149,666.45	24.9
	TRANSFERS TO OTHER FUNDS					
01-990-9990	TRANSFER OUT	.00	24,620.00	409,100.00	384,480.00	6.0
01-990-9991	TRANSFER TO F 14 EQUIP REP PW	.00	25,000.00	25,000.00	.00	100.0
01-990-9993	TRANSFER OUT TO F50 W/S	.00	23,341.00	.00	(23,341.00)	.0
01-990-9998	TRANSFER OUT TO F72 GF MRRF	.00	330,000.00	330,000.00	.00	100.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	402,961.00	764,100.00	361,139.00	52.7
	TOTAL FUND EXPENDITURES	511,316.74	3,669,286.64	6,693,104.00	3,023,817.36	54.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	854,474.65	189,713.08	(1,103,106.00)	(1,292,819.08)	17.2

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
50-340-4300	WATER SERVICE CHARGES	57,864.25	248,172.72	310,000.00	61,827.28	80.1
50-340-4350	WASTE WATER SERVICE CHARGES	14,267.57	88,840.76	96,000.00	7,159.24	92.5
	TOTAL CHARGES FOR SERVICES	72,131.82	337,013.48	406,000.00	68,986.52	83.0
	MISCELLANEOUS					
50-360-4006	STATE GRANT REVENUE	.00	71,522.82	.00	(71,522.82)	.0
50-360-4902	INVESTMENT INTEREST	.00	23,618.52	30,000.00	6,381.48	78.7
50-360-4905	COLLECTION OF DOUBTFUL ACCOUNT	.00	1,063.86	.00	(1,063.86)	.0
50-360-4910	MISCELLANEOUS INCOME	.00	1,483.67	500.00	(983.67)	296.7
	TOTAL MISCELLANEOUS	.00	97,688.87	30,500.00	(67,188.87)	320.3
	PROPERTY & SURPLUS SALES					
50-390-4990	TRANSFERS IN	.00	23,341.00	23,341.00	.00	100.0
	TOTAL PROPERTY & SURPLUS SALES	.00	23,341.00	23,341.00	.00	100.0
	TOTAL FUND REVENUE	72,131.82	458,043.35	459,841.00	1,797.65	99.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER & WASTE WATER OPERATING					
50-800-6000	SALARIES & WAGES	1,748.77	87,448.97	162,793.00	75,344.03	53.7
50-800-6030	FICA TAXES	256.55	1,645.22	2,322.00	676.78	70.9
50-800-6040	WORKER'S COMP.	.00	3,108.12	7,040.00	3,931.88	44.2
50-800-6050	ESC TAXES	37.62	328.87	1,601.00	1,272.13	20.5
50-800-6060	HEALTH & LIFE INSURANCE	4,046.32	19,493.16	33,369.00	13,875.84	58.4
50-800-6070	PERS RETIREMENT	3,851.72	21,355.48	33,570.00	12,214.52	63.6
50-800-6091	UNIFORM ALLOWANCE	.00	.00	1,000.00	1,000.00	.0
50-800-6220	BANK SERVICE CHARGES	.00	164.29	1,000.00	835.71	16.4
50-800-6265	DEBT INTEREST EXPENSE	.00	.00	19,399.00	19,399.00	.0
50-800-6270	DEPRECIATION	351,911.16	351,911.16	470,087.00	118,175.84	74.9
50-800-6271	GRANT FUNDED	.00	71,522.82	.00	(71,522.82)	.0
50-800-6280	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
50-800-6410	INSURANCE - LIABILITY	.00	5,426.96	8,030.00	2,603.04	67.6
50-800-6440	INSURANCE - PROPERTY	.00	8,743.27	6,050.00	(2,693.27)	144.5
50-800-6540	LICENSES & PERMITS	.00	805.00	1,200.00	395.00	67.1
50-800-6565	OUTSIDE CONTRACTORS	.00	.00	10,000.00	10,000.00	.0
50-800-6570	PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-6580	POSTAGE	.00	.00	1,300.00	1,300.00	.0
50-800-6635	PROF. FEES - COMPUTER SUPPORT	507.50	3,931.36	1,200.00	(2,731.36)	327.6
50-800-6740	SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
50-800-6750	TESTING WATER/SEWER	1,075.00	5,375.00	10,000.00	4,625.00	53.8
50-800-6770	TRAVEL, TRAINING & DEV.	.00	120.71	5,000.00	4,879.29	2.4
50-800-7100	REPAIRS - BUILDING	.00	.00	5,000.00	5,000.00	.0
50-800-7350	REPAIRS - EQUIPMENT	.00	4,446.26	5,000.00	553.74	88.9
50-800-7650	REPAIRS - SYSTEM	.00	.00	5,000.00	5,000.00	.0
50-800-7750	GAS & OIL - VEHICLES	456.93	4,043.78	5,000.00	956.22	80.9
50-800-8550	SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
50-800-8950	UNIFORMS	.00	.00	500.00	500.00	.0
50-800-8970	SUPPLIES - SAFETY	.00	719.80	1,500.00	780.20	48.0
50-800-8995	SUPPLIES & MATERIALS	.00	257.80	5,000.00	4,742.20	5.2
50-800-9000	UTILITIES -INTERNET	476.88	3,512.02	13,230.00	9,717.98	26.6
50-800-9010	UTILITIES - ELECTRICITY	3,878.09	25,934.68	32,000.00	6,065.32	81.1
50-800-9040	UTILITIES - HEATING FUEL	609.59	1,944.42	3,200.00	1,255.58	60.8
50-800-9070	UTILITIES - TELEPHONE	116.87	931.13	1,000.00	68.87	93.1
50-800-9575	BOND PRINCIPAL	.00	33,474.66	.00	(33,474.66)	.0
50-800-9580	CAPITAL OUTLAY - W/WW	.00	14,960.00	33,015.00	18,055.00	45.3
50-800-9900	TRANSFER OUT TO GF	.00	43,650.00	43,650.00	.00	100.0
50-800-9901	TRANSFERS OUT - OTHER	.00	9,000.00	9,000.00	.00	100.0
	TOTAL WATER & WASTE WATER OPERATING	368,973.00	724,254.94	941,056.00	216,801.06	77.0
	TOTAL FUND EXPENDITURES	368,973.00	724,254.94	941,056.00	216,801.06	77.0
	NET REVENUE OVER EXPENDITURES	(296,841.18)	(266,211.59)	(481,215.00)	(215,003.41)	(55.3)

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
51-340-4251	USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399	MOORAGE - TRANSIENT WINTER	.00	5,898.59	35,000.00	29,101.41	16.9
51-340-4401	MOORAGE - PREFERENTIAL	(5,371.50)	526,928.72	550,000.00	23,071.28	95.8
51-340-4402	MOORAGE - TRANSIENT	77,594.48	459,818.88	535,000.00	75,181.12	86.0
51-340-4403	BOAT LIFT FEES	418.43	2,510.56	.00	(2,510.56)	.0
51-340-4404	UTILITY FEES	6,879.78	54,302.89	63,000.00	8,697.11	86.2
51-340-4406	WHARFAGE FEES	501.62	2,518.64	5,000.00	2,481.36	50.4
51-340-4407	VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409	WAITING LIST FEES	200.00	6,300.00	20,000.00	13,700.00	31.5
51-340-4410	PUMP OUT FEES	150.00	975.00	1,000.00	25.00	97.5
51-340-4411	LAUNCH FEES	485.00	36,010.00	125,000.00	88,990.00	28.8
51-340-4412	SHOWERS	805.00	3,065.00	3,700.00	635.00	82.8
51-340-4413	GRID	290.00	965.70	3,000.00	2,034.30	32.2
51-340-4414	VESSEL MAINTENANCE	125.00	525.00	1,000.00	475.00	52.5
51-340-4415	DRY STORAGE FEES	.00	1,154.58	5,300.00	4,145.42	21.8
51-340-4416	PARKING - ANNUAL	500.00	26,500.00	48,000.00	21,500.00	55.2
51-340-4426	PARKING DAILY	19,628.16	56,189.23	129,000.00	72,810.77	43.6
51-340-4427	KAYAK LAUNCH FEES	.00	.00	2,500.00	2,500.00	.0
51-340-4428	ENVIRONMENTAL FEE	73.00	492.75	2,205.00	1,712.25	22.4
51-340-4445	MISC. SERVICES	150.00	3,476.79	5,000.00	1,523.21	69.5
	TOTAL CHARGES FOR SERVICES	102,428.97	1,187,632.33	1,537,705.00	350,072.67	77.2
	LEASE INCOME					
51-345-4512	LEASE - ARRC NET OF RR SHARE	7,986.72	70,940.42	59,787.00	(11,153.42)	118.7
51-345-4513	LEASE CREDITS (CONTRA)	.00	(14,779.95)	(55,571.00)	(40,791.05)	(26.6)
51-345-4515	LEASE - GARBAGE REVENUE	2,380.00	12,460.00	8,750.00	(3,710.00)	142.4
	TOTAL LEASE INCOME	10,366.72	68,620.47	12,966.00	(55,654.47)	529.2
	OTHER REVENUE					
51-360-4416	STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417	FUEL FLOAT INCOME	.00	978.68	38,000.00	37,021.32	2.6
51-360-4430	CAMPING	846.00	5,215.04	25,000.00	19,784.96	20.9
51-360-4900	INTEREST & LATE FEES ON A/R	31.11	515.51	8,000.00	7,484.49	6.4
51-360-4902	INVESTMENT INTEREST	.00	16,409.49	40,000.00	23,590.51	41.0
51-360-4903	GASB87 LEASE INTEREST	.00	.00	79,141.00	79,141.00	.0
51-360-4910	MISCELLANEOUS INCOME	.00	.00	1,500.00	1,500.00	.0
51-360-4957	AMORTIZATION OF BOND PREMIUM	.00	.00	8,843.00	8,843.00	.0
	TOTAL OTHER REVENUE	877.11	23,118.72	202,984.00	179,865.28	11.4

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS IN -OTHER					
51-390-4991	TRANSFER FROM CPV FUND	.00	17,938.00	17,938.00	.00	100.0
51-390-4993	TRANSFER FROM F73 MRRF	.00	487,208.00	487,208.00	.00	100.0
	TOTAL TRANSFERS IN -OTHER	.00	505,146.00	505,146.00	.00	100.0
	TOTAL FUND REVENUE	113,672.80	1,784,517.52	2,258,801.00	474,283.48	79.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HARBOR OPERATIONS EXP					
51-800-6000	SALARIES & WAGES	50,386.26	370,692.11	661,689.00	290,996.89	56.0
51-800-6030	FICA TAXES	1,712.26	9,149.33	11,858.00	2,708.67	77.2
51-800-6040	WORKER'S COMP.	.00	13,198.11	3,047.00	(10,151.11)	433.2
51-800-6050	ESC TAXES	363.21	1,542.51	6,597.00	5,054.49	23.4
51-800-6060	HEALTH & LIFE INSURANCE	16,542.64	84,545.31	193,619.00	109,073.69	43.7
51-800-6070	PERS RETIREMENT	11,809.12	74,243.50	135,296.00	61,052.50	54.9
51-800-6220	BANK SERVICE CHARGES	22,024.94	82,878.81	20,000.00	(62,878.81)	414.4
51-800-6265	BOND INTEREST EXPENSE	.00	143,550.00	306,343.00	162,793.00	46.9
51-800-6270	DEPRECIATION	917,023.59	917,023.59	1,280,000.00	362,976.41	71.6
51-800-6275	AMORTIZATION EXPENSE	.00	.00	23,760.00	23,760.00	.0
51-800-6280	DUES & SUBSCRIPTIONS	.00	604.88	250.00	(354.88)	242.0
51-800-6410	INSURANCE - LIABILITY	.00	38,429.94	58,425.00	19,995.06	65.8
51-800-6420	INSURANCE - AUTO	.00	757.27	1,500.00	742.73	50.5
51-800-6430	INSURANCE EQUIPMENT	.00	576.84	815.00	238.16	70.8
51-800-6440	INSURANCE - PROPERTY	.00	111,091.81	72,000.00	(39,091.81)	154.3
51-800-6565	OUTSIDE CONTRACTORS	189.10	1,322.23	89,721.99	88,399.76	1.5
51-800-6570	PHYSICAL EXAMS	.00	72.00	150.00	78.00	48.0
51-800-6580	POSTAGE	400.00	1,200.00	3,500.00	2,300.00	34.3
51-800-6635	PROF. FEES - COMPUTER SUPPORT	673.79	15,222.83	3,200.00	(12,022.83)	475.7
51-800-6650	PROF. FEES - LEGAL	525.00	525.00	2,000.00	1,475.00	26.3
51-800-6700	PUBLICATIONS&SUBS.	.00	.00	200.00	200.00	.0
51-800-6730	EQUIPMENT RENTAL	.00	.00	2,000.00	2,000.00	.0
51-800-6740	SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
51-800-6770	TRAVEL, TRAINING & DEV.	.00	2,025.30	6,000.00	3,974.70	33.8
51-800-6780	WASTE DISPOSAL - EVOS	.00	807.30	500.00	(307.30)	161.5
51-800-7100	REPAIRS - BUILDINGS	12.55	243.25	5,000.00	4,756.75	4.9
51-800-7350	REPAIRS - EQUIPMENT	18.78	3,089.47	3,500.00	410.53	88.3
51-800-7400	REPAIRS - VEHICLES	35.66	1,305.42	1,000.00	(305.42)	130.5
51-800-7500	PARKING LOT MAINTENANCE	.00	.00	500.00	500.00	.0
51-800-7610	REPAIRS - UTILITIES	.00	6,823.89	5,000.00	(1,823.89)	136.5
51-800-7750	GAS & OIL - VEHICLES	.00	3,584.38	5,000.00	1,415.62	71.7
51-800-7800	REPAIRS - FACILITIES	.00	1,568.95	3,000.00	1,431.05	52.3
51-800-7820	REPAIRS - DOCKS	914.38	3,419.13	5,000.00	1,580.87	68.4
51-800-8150	SUPPLIES - CONSUMABLE	483.06	14,061.13	19,475.00	5,413.87	72.2
51-800-8200	SUPPLIES - PARKING	.00	.00	1,000.00	1,000.00	.0
51-800-8400	SUPPLIES - FIRE SUPPRESSION	.00	.00	1,000.00	1,000.00	.0
51-800-8550	SUPPLIES - OFFICE	.00	2,336.68	5,500.00	3,163.32	42.5
51-800-8950	SUPPLIES - UNIFORMS	129.95	129.95	2,500.00	2,370.05	5.2
51-800-8970	SUPPLIES - SAFETY	105.00	1,245.82	2,500.00	1,254.18	49.8
51-800-9000	UTILITIES - INTERNET	1,095.37	8,534.05	26,460.00	17,925.95	32.3
51-800-9010	UTILITIES - ELECTRICITY	5,983.28	54,941.24	79,000.00	24,058.76	69.6
51-800-9040	UTILITIES - HEATING FUEL	31.89	3,773.70	4,000.00	226.30	94.3
51-800-9050	UTILITIES - SOLID WASTE	39,084.49	148,889.16	165,000.00	16,110.84	90.2
51-800-9070	UTILITIES - TELEPHONE	339.27	2,147.86	2,000.00	(147.86)	107.4
51-800-9095	UTILITIES - WATER/WASTEWATER	.00	12,487.11	24,000.00	11,512.89	52.0
51-800-9510	SNOW REMOVAL	41,616.00	41,616.00	41,616.00	.00	100.0
51-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	29,667.00	29,337.00	1.1
51-800-9900	TRANSFER OUT TO GF	.00	170,481.00	170,481.00	.00	100.0
	TOTAL HARBOR OPERATIONS EXP	1,111,499.59	2,350,466.86	3,487,169.99	1,136,703.13	67.4

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY - FROM RESERVE					
51-900-9575	BOND PRINCIPAL	.00	90,000.00	180,864.00	90,864.00	49.8
	TOTAL CAPITAL OUTLAY - FROM RESERVE	.00	90,000.00	180,864.00	90,864.00	49.8
	TOTAL FUND EXPENDITURES	1,111,499.59	2,440,466.86	3,668,033.99	1,227,567.13	66.5
	NET REVENUE OVER EXPENDITURES	(997,826.79)	(655,949.34)	(1,409,232.99)	(753,283.65)	(46.6)

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
53-341-4251	USER FEES & PERMITS	.00	3,000.00	3,000.00	.00	100.0
53-341-4402	MOORAGE - TRANSIENT	303.36	1,034.90	5,000.00	3,965.10	20.7
53-341-4404	UTILITY FEES	1,834.21	6,920.19	15,000.00	8,079.81	46.1
53-341-4406	WHARFAGE FEES	.00	.00	100,000.00	100,000.00	.0
	TOTAL CHARGES FOR SERVICES	2,137.57	10,955.09	123,000.00	112,044.91	8.9
	SOURCE 360					
53-360-4902	INVESTMENT INTEREST	.00	17,341.92	20,000.00	2,658.08	86.7
	TOTAL SOURCE 360	.00	17,341.92	20,000.00	2,658.08	86.7
	TOTAL FUND REVENUE	2,137.57	28,297.01	143,000.00	114,702.99	19.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 801					
53-801-6000	SALARES & WAGES	10,907.04	42,588.57	57,204.00	14,615.43	74.5
53-801-6030	FICA/MEDICARE	150.63	599.60	950.00	350.40	63.1
53-801-6040	WORKER'S COMP.	.00	.00	264.00	264.00	.0
53-801-6050	ESC TAXES	37.11	26.24	572.00	545.76	4.6
53-801-6060	HEALTH & LIFE INSURANCE	3,099.84	7,945.47	16,085.00	8,139.53	49.4
53-801-6070	PERS RETIREMENT	2,399.55	8,886.30	12,157.00	3,270.70	73.1
53-801-6270	DEPRECIATION	556,068.90	556,068.90	554,000.00	(2,068.90)	100.4
53-801-6410	INSURANCE - LIABILITY	.00	6,205.18	12,000.00	5,794.82	51.7
53-801-6440	INSURANCE - PROPERTY	.00	45,388.38	16,200.00	(29,188.38)	280.2
53-801-6565	OUTSIDE CONTRACTORS	.00	15,156.51	52,956.00	37,799.49	28.6
53-801-6730	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
53-801-6740	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
53-801-6780	WASTE DISPOSAL - EVOS	.00	5,001.02	12,000.00	6,998.98	41.7
53-801-7350	REPAIRS - EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
53-801-7750	GAS & OIL - VEHICLES	.00	.00	500.00	500.00	.0
53-801-7820	REPAIRS - DOCKS	.00	.00	45,000.00	45,000.00	.0
53-801-8150	SUPPLIES - CONSUMABLE	.00	.00	5,000.00	5,000.00	.0
53-801-8400	SUPPLIES - FIRE SUPPRESSION	.00	.00	1,000.00	1,000.00	.0
53-801-8950	SUPPLIES - UNIFORMS	.00	.00	500.00	500.00	.0
53-801-8970	SUPPLIES - SAFETY	.00	.00	2,000.00	2,000.00	.0
53-801-9010	UTILITIES - ELECTRICITY	2,272.07	9,011.27	10,000.00	988.73	90.1
53-801-9050	UTILITIES - SOLID WASTE	.00	.00	2,000.00	2,000.00	.0
53-801-9095	UTILITIES - WATER/WASTEWATER	.00	.00	1,000.00	1,000.00	.0
53-801-9900	TRANSFER OUT TO GF	.00	14,300.00	14,300.00	.00	100.0
	TOTAL DEPARTMENT 801	574,935.14	711,177.44	818,688.00	107,510.56	86.9
	CAPITAL OUTLAY					
53-900-9540	CAP EXP EMERGENCY REPAIRS	.00	.00	10,000.00	10,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
	TOTAL FUND EXPENDITURES	574,935.14	711,177.44	828,688.00	117,510.56	85.8
	NET REVENUE OVER EXPENDITURES	(572,797.57)	(682,880.43)	(685,688.00)	(2,807.57)	(99.6)

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER REVENUE					
60-360-4910	VEHICLE RENT - POLICE	.00	.00	30,750.00	30,750.00	.0
	TOTAL OTHER REVENUE	.00	.00	30,750.00	30,750.00	.0
	TRANSFERS IN					
60-390-4990	TRANSFERS IN	.00	89,486.90	89,487.00	.10	100.0
	TOTAL TRANSFERS IN	.00	89,486.90	89,487.00	.10	100.0
	TOTAL FUND REVENUE	.00	89,486.90	120,237.00	30,750.10	74.4

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR POOL OPERATING					
60-800-6270	DEPRECIATION	69,151.33	69,151.33	34,805.00	(34,346.33)	198.7
	TOTAL MOTOR POOL OPERATING	69,151.33	69,151.33	34,805.00	(34,346.33)	198.7
	TOTAL FUND EXPENDITURES	69,151.33	69,151.33	34,805.00	(34,346.33)	198.7
	NET REVENUE OVER EXPENDITURES	(69,151.33)	20,335.57	85,432.00	65,096.43	23.8

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOURCE 390					
72-390-4990	TRANSFERS-IN	.00	352,287.76	350,500.00	(1,787.76)	100.5
	TOTAL SOURCE 390	.00	352,287.76	350,500.00	(1,787.76)	100.5
	TOTAL FUND REVENUE	.00	352,287.76	350,500.00	(1,787.76)	100.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
72-800-6740	SMALL TOOLS AND EQUIPMENT	.00	11,839.84	.00	(11,839.84)	.0
	TOTAL EXPENDITURES	.00	11,839.84	.00	(11,839.84)	.0
	DEPARTMENT 900					
72-900-9200	CAPITAL EXPENDITURES	11,925.00	29,154.79	467,500.00	438,345.21	6.2
	TOTAL DEPARTMENT 900	11,925.00	29,154.79	467,500.00	438,345.21	6.2
	TOTAL FUND EXPENDITURES	11,925.00	40,994.63	467,500.00	426,505.37	8.8
	NET REVENUE OVER EXPENDITURES	(11,925.00)	311,293.13	(117,000.00)	(428,293.13)	266.1

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOURCE 301					
73-301-4990	TRANSFERS IN	.00	36,300.00	.00	(36,300.00)	.0
	TOTAL SOURCE 301	.00	36,300.00	.00	(36,300.00)	.0
	SOURCE 340					
73-340-4405	WATER-BORNE PASSENGER FEES	136,065.75	179,837.76	520,000.00	340,162.24	34.6
	TOTAL SOURCE 340	136,065.75	179,837.76	520,000.00	340,162.24	34.6
	TOTAL FUND REVENUE	136,065.75	216,137.76	520,000.00	303,862.24	41.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-GRANT EXPENDITURES					
73-800-9205	HARBOR RENOVATION	.00	15,238.23	.00	(15,238.23)	.0
	TOTAL NON-GRANT EXPENDITURES	.00	15,238.23	.00	(15,238.23)	.0
	WHITTIER SBH RE PHASE II					
73-901-9205	HARBOR RENOVATION	.00	.00	466,400.00	466,400.00	.0
73-901-9990	TRANSFERED OUT	.00	487,208.00	487,208.00	.00	100.0
	TOTAL WHITTIER SBH RE PHASE II	.00	487,208.00	953,608.00	466,400.00	51.1
	TOTAL FUND EXPENDITURES	.00	502,446.23	953,608.00	451,161.77	52.7
	NET REVENUE OVER EXPENDITURES	136,065.75	(286,308.47)	(433,608.00)	(147,299.53)	(66.0)

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOURCE 360					
75-360-4000	STATE GRANT FUNDS	.00	.00	75,000.00	75,000.00	.0
	TOTAL SOURCE 360	.00	.00	75,000.00	75,000.00	.0
	TRANSFERS FROM OTHER FUNDS					
75-390-4992	TRANSFERS-IN OTHER	.00	9,000.00	9,000.00	.00	100.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	9,000.00	9,000.00	.00	100.0
	TOTAL FUND REVENUE	.00	9,000.00	84,000.00	75,000.00	10.7

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GRANT EXPENDITURES					
75-900-9200	CAPITAL EQUIPMENT	.00	.00	75,000.00	75,000.00	.0
	TOTAL GRANT EXPENDITURES	.00	.00	75,000.00	75,000.00	.0
	DEPARTMENT 901					
75-901-9990	TRANSFERS OUT	.00	17,500.00	17,500.00	.00	100.0
	TOTAL DEPARTMENT 901	.00	17,500.00	17,500.00	.00	100.0
	TOTAL FUND EXPENDITURES	.00	17,500.00	92,500.00	75,000.00	18.9
	NET REVENUE OVER EXPENDITURES	.00	(8,500.00)	(8,500.00)	.00	(100.0)

WHITTIER PARKS & REC
REGULAR MEETING
September 9, 2026 6:00pm
MINUTES

Assign recorder: Jamie Loan

Attendance: Aubrey Jurgerson, Victor Shen, Jamie Loan, Heather Brazelton

Meeting Begins: 6:15pm

New Business

- **Parks**:
  - AARP grant follow up: we need to schedule a date and time to "open" the mini parks. AARP requires us to take some photos and videos. Brushing and leveling have been prepped at all 3 sites. Heather mentioned it might make sense to do this during Commissioning Week. We agree that this will be a good idea because folks will be out and about to use the space.
  - The city has cleared the area behind the school for the new park.
- **Recreation**:
- **Trails**:
  - Trail Day September 12: The last trail day of the season! Jamie is going to shop for the food and will do the cookout at 4pm on Saturday.
  - Budget season, future projects: we are noticing a lot of mud and "social" trails around the upper part of Horsetail Falls Trail boardwalk sections. We will ask Kris to help us budget to work on the section. It is about 300 yards long total. This is also part of our official trails plan.
- **Other**:
  - Bright Beaches: Aubrey gave us good dates for potential Bright Beaches events this winter. They are: November 24, December 24, January 22, February 20.
  - Gear: we would like to purchase a mobile outdoor propane heater
  - End of Summer Event – Sept 19th.
  - RERC September 15
  - Commissioning week opportunities – other than the AARP event, we are all maxed out on what we can do at the end of September.
  - Tree Planting project – we want to have a tree planting event around town. This would be a partnership with the community and school.

New Tasks/to do:

1. **Aubrey will follow up with Jason Cates about "Kids Don't Float" at Smitty's and new micropark – She will speak to the interim fire chief after summer comes to a close.**
2. **Ben will follow up with the Ferry Terminal manager for possible use of covered area in the future.**
3. **Victor will start the planning process for the clean up**
4. **Follow up with Kris & Jackie about the contractors looking at Lu Young Park**
5. **Jamie will ask the City if they would be up for donating to the end of season party**

Next meeting date: October 7th 6:30pm

Adjournment: 7:35pm

Council Attendance Report

2026 Q3

Date	Meeting Type	Shen	Wagner	Loan	Macaltao	Pinquoch	Denmark	Borg
10.21.2025	Regular	P	P	P	P	P	P	P
11.18.2025	Regular	P	P	P	P	T	P	P
12.16.2025	Regular	P	P	T	P	T	T	P
01.20.2026	Regular	P	E	P	P	P	E	P
02.17.2026	Regular	P	P	P	P	T	P	P
03.17.2026	Regular	P	P	P	P	A	P	P
04.21.2026	Regular	P	P	P	E	P	E	P
06.16.2026	Regular	P	P	P	P	P	P	P
07.21.2026	Regular	P	A	P	P	A	A	T
	Total Absent YTD	-	1	-	-	2	1	-
	Total Excused YTD	-	1	-	1	-	2	-
	Total Telephonic YTD	-	1	1	-	3	1	1

A = Absent; E = Excused, P = Present, T = Telephonic, U = Unknown

This report serves to inform Council of member attendance over the past 12-month period and to remind members of their attendance obligations as outlined in the **Whittier Municipal Code (Chapter 2.04, "City Council and Mayor")**. The municipal code specifies the following requirements:

1. Attendance Policy

No Council member may be excused from more than four regular meetings in a 12-month period unless the additional absences are necessitated by:

- Conditions of the member's employment that are beyond their control, or
- An injury or illness of the member or a member of their family.

Rescheduled regular meetings are classified as special meetings, as they are not held at the regularly appointed date and time.

2. Requesting an Excused Absence

- All requests for an excused absence must be submitted in writing, which may include electronic communication such as email or fax, to the City Clerk.
- In the case of an absence resulting from unforeseen circumstances, Council members have up to 14 days following the missed meeting to submit a written request for the absence to be excused.

3. Virtual Attendance

There are no limitations on the number of meetings Council members may attend telephonically or virtually.

4. Vacancy Due to Absences

An elected city office may be declared vacant by the City Council when the individual holding that office:

- Misses three regular meetings of the Council in a 12-month period, unless excused, or
- Has absences in excess of those permitted by the municipal code.

5. Current Attendance Record

No Council member has been absent from more than three regular meetings in the previous 12-month period, nor has any Council member been excused from more than four regular meetings. All members are currently in compliance with the attendance policy.

Council members are encouraged to review these provisions to ensure compliance and accountability in fulfilling their responsibilities.


WHITTIER FIRE DEPARTMENT
WELCOMES YOU
51
51
OCTOBER
23rd
4PM - 7PM
STATION 51
OPEN HOUSE
COME MEET CHIEF MATHIS
51