



City Council Regular Meeting Agenda

May 26, 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 Macal tao, Seat D, David Pinquoch, Seat E, Peter Denmark, Seat F, Lorianne Borg, Seat G

Call to Order

Opening Ceremony

Roll Call

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

- 1.** Presentations
- 2.** Mayor's Report
- 3.** Vice Mayor's Report
- 4.** City Manager Report – City Manager's Report includes, among other things, the Finance Director Report and the Water/Wastewater Manager Report
- 5.** City Attorney Report

Public Hearings

- 6.** Non-Code Ordinance 2026-002 Suspending the Requirement that the City Adopt an Annual Land Allocation Plan Under WMC 3.38.330(B) Through (F) Until December 31, 2027 to

Permit the Whittier City Council to Finalize Certain Land Holdings Within the City of Whittier Before Engaging in the Annual Land Allocation Plan Process

Ordinances for Introduction

Resolutions

- 7. Resolution 2026-027 Accepting a \$5,000 Donation from the Former Whittier Watershed Council and Setting Aside Funds for Future Appropriation by the City Council
- 8. Resolution 2026-028 Authorizing the City Manager to Enter into a Contract with Alaska Diversified Contractors LLC to Construct the Whittier Well Field Upgrade Project, and Appropriating Funds

Other New Business

- 9. *Approval of the April 21, 2026 Special Meeting Minutes
- 10. *Approval of the April 21, 2026 Regular Meeting Minutes
- 11. *Non-Objection to the Swiftwater Seafood Cafe Alcohol License Renewal
- 12. *Non-Objection to the Oceanfront Cafe License Renewal
- 13. Preparing the City Attorney Evaluation
- 14. Memo Appointing Members to Beautification Scoring Committee

Informational Items and Reports (No Action Required)

- 15. March 2026 City Financial Reports: Please see City Council packet which contains monthly Financial Statements
- 16. Parks & Recreation Committee Minutes - April 6, 2026
- 17. State Legislative Reports
- 18. Distribution of Capital from Alaska Public Entity Insurance (APEI)

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

- 19. Discuss the Alaska Railroad Corporation Land Purchase, as per Whittier Municipal Code 2.08.040(B)(1), matters that, if immediately disclosed, would tend to adversely affect the finances of the city.

Adjournment

To: Whittier City Council
 From: City Manager Jackie C. Wilde
 Re: City Manager Report for May 2026 Council Meeting

The City of Whittier's May'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

Manager's Monthly Wilde Recognition

This month's Manager's Monthly Wilde Recognition goes to the Whittier School Park Kids for their hard work and dedication helping with the new micro park project at Memorial Park. These young adults spent time shoveling, raking, and working through sleet, rain, wind, and sunshine to help improve our community.

Their work ethic, positive attitude, and pride in their community should make all of Whittier proud. It is inspiring to see young people stepping up and taking part in projects that help make our town a better place for everyone.

The City would like to recognize: Charity Atonio, Jesaiah Atonio, William Carlson, Andrew Castagno, Priann Faamatuainu, Gabe Fausto, Shelton Graham, Malachi Pese, Katriona Pese, Joseph Macal tao, Kaitlyn Macal tao, Taeli Muaulu, Hannah Nuusolia, Lander Pantaleon, Larra Pantaleon, Ana Romero-Hernandez, Rachel Talia, TJ Taulealo, and Tom Taulealo.

A special thank you also goes to the Whittier School, Ms. Borg, and the Public Works crew, including Cam, Ross, Junior, and Mark, for their continued support, assistance, and encouragement throughout this community project.

Alaska Railroad Corporation (ARRC) Land Sale-The City continues to work closely with the Alaska Railroad Corporation (ARRC), legislative leadership, and state agencies to advance the conveyance of non-operational ARRC lands to the City of Whittier. During this reporting period, the legislation was heard on May 12, 2026, and successfully advanced through the Senate process. Administrative work on the Conditional Letter of Intent and Purchase and Sale Agreement continues, including refinement of survey boundaries, transaction terms, and coordination associated with future site control and infrastructure planning efforts. Achieving site control remains essential to securing future funding opportunities, advancing infrastructure development, and supporting long-term economic stability for the community.

DeLong Dock Project-The City continues advancing planning efforts for the DeLong Dock replacement project following the recent award of approximately \$4.1 million through the U.S. Department of Transportation Maritime Administration (MARAD) Port Infrastructure Development Program (PIDP) for design and engineering work. Staff continues coordination efforts related to

project planning, updated cost estimates, grant readiness, and future phased construction planning. The project remains a critical infrastructure priority supporting freight movement, fuel delivery, transportation resiliency, and statewide supply chain operations.

Buckner Building Update-The City recently met with our contractor, NORTECH, to initiate discussions and coordination efforts related to ongoing environmental and planning work associated with the Buckner Building. Discussions focused on current project status, future planning considerations, and continued coordination efforts tied to long-term environmental and infrastructure priorities.

Shotgun Cove Road Project-The City continues to pursue phased funding opportunities for the Shotgun Cove Road extension project. Current planning efforts remain focused on advancing the next segment of roadway development to support future infrastructure expansion, long-term access improvements, and construction material access associated with future development opportunities.

Community Beautification and Micro Parks-The City continues working with the Whittier School and community volunteers on beautification efforts at Memorial Park located in the triangle area. This work represents the initial phase of developing future micro park spaces intended to improve public areas, enhance community gathering opportunities, and encourage continued community involvement in maintaining shared public spaces. Special thanks to the Whittier School and Ms. Borg for their continued support and participation in these efforts.

Shuttle Stops and Visitor Coordination-Administration continues working on the establishment of designated shuttle stop locations to improve visitor movement, safety, accessibility, and transportation coordination within the community. Proposed locations currently include the Triangle area, Whittier Falls Park as a trails stop, and the Museum area. These efforts are intended to support tourism operations, improve pedestrian flow, and provide clearer direction for visitors during the busy summer season.

Temporary Sign Coordination-Administration continues reviewing temporary sign placement and permitting procedures throughout the community to ensure consistency, safety, and compliance with City code requirements. Staff has been working with local businesses, tourism operators, and community organizations to improve communication regarding temporary signage expectations while balancing visibility needs during the busy summer season. Efforts remain focused on maintaining a clean and organized appearance throughout the community while supporting local events, businesses, and visitor services.

Public Safety Coordination-Public safety leadership continues preparing for increased seasonal demand associated with tourism, cruise activity, and community events. Coordination efforts remain focused on emergency response readiness, staffing, resource allocation, and operational planning to support safe and efficient operations throughout the summer season.

Federal Advocacy and Washington, D.C. Coordination-By the time this report is presented, the Mayor, Assistant City Manager, and City Manager will have completed meetings and advocacy efforts in Washington, D.C. focused on transportation infrastructure, port development, tourism impacts, federal funding opportunities, and long-term community infrastructure priorities. The trip

included coordination with federal agencies, legislative offices, and national partners to continue advancing the City's infrastructure and economic development goals.

Administration remains focused on advancing infrastructure priorities, maintaining operational readiness, supporting responsible growth, and continuing to provide reliable services to the community.

Finance Department Report

This report reflects an abbreviated look at finance-related *activities* through the end of April, 2026, with financial statements through March, 2026, where 25% of the fiscal year has elapsed.

FINANCIAL HIGHLIGHTS THROUGH FEBRUARY

GENERAL FUND: Cash Balance in the General Fund at March is \$1,901,255. Based on 2026 Budgeted expenditures of \$5,136,920 that level of cash is sufficient to cover 4.4 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 \$1,951,435. Revenues through March are at 7.8%, or actual of \$358,044 versus budget of \$4,608,378. Taxes are at 1.9%, with Property Tax at 0% of budget and sales tax at 5.9%, as little tax is generated and reported early in the calendar year. The new Water-Borne Transportation Fee is reported in the Harbor Major Repair and Replacement Fund #73 and through March, passenger fees total \$3,744. These water-borne transportation fees are used for capital assets and infrastructure in the harbor, benefitting the payers of the fee.

License and Permits are at 24% largely reflecting collection of \$15,408 in ambulance fees. Intergovernmental Revenues (from state and federal sources) are at 11.2% of budget, or \$27,470 largely due to the receipt of National Forest Receipts.

General Fund expenditures are at 22.8% of budget through March, with 25% of the year having elapsed. Transfers between Funds have not been recorded. All General Fund departments are under budget through except for City Council/City Clerk and Property and Facilities. The largest budget overage is in community support, where contributions toward BTI/Whittier Manor capital repairs have been recorded as future liabilities, increasing actual expenses early in the year. Property and Facilities budget is higher than year-to-date estimates due to payment for boiler repairs at the Public Safety Building totaling.

WATER AND SEWER FUND: The Cash balance in the Water and Sewer Fund (the "operating fund", Fund 50) is \$660,002 in addition to cash available in the Water and Sewer Major Maintenance and Repair Fund (the "capital fund", Fund 75) of \$1,369,927. Based on 2026 Budgeted Expenses (excluding depreciation) of \$380,511, cash reserves available in the operating fund are sufficient to cover 21 months of expenses. Cash reserves available in both the operating and capital funds, are sufficient to cover 64 months of operations. Water and Sewer Fund revenues through March are at 11% of the budget. The Water and Sewer Fund revenues are largely seasonal and will increase during the busier summer months. It is not anticipated that the community's largest seafood operator will be

open for business in 2026; this is not expected to have a large impact on revenues since it was foreseen that the seafood industry would not contribute significantly to water/sewer revenues in the coming year. Investment income has not been recorded nor have for one-time cash transfers from the General Fund of \$23,341, in repayment of a short-term loan for the purchase of a loader.

HARBOR FUND: The Cash balance in the Harbor Fund (the “operating fund”, Fund 51) is \$987,685, in addition to cash available in the Harbor Major Repair and Replacement Fund (the “capital fund”, Fund 73) of \$674,939, at March 31. Based on 2026 Budgeted Expenses (excluding depreciation) of \$2,026,967, cash reserves available in the operating fund are sufficient to cover 5.9 months of expenses. Cash reserves available in both the operating and capital funds (total \$1,662,624), are sufficient to cover 9.8 months of operations. Harbor Fund Revenues for the Harbor Fund are at 39.5%, as the largest source of revenue, preferential (annual) moorage, is brought in early in the year. Transfers-In and Transfers-Out have yet to be recorded. Overall, Charges for Services (includes moorage, utilities, wharfage, launch, parking, etc) are at 43%; Lease revenues appear higher than they actually are, as they reflect the full amount of lease billings without offsets for payments to the Alaska Railroad representing 40% of Railroad master lease revenues. Investment income has not been recorded.

DELONG DOCK: The Cash balance in the Delong Dock Fund is \$1,446,418. These reserves are intended for future use as matching funds for the replacement of the dock. Delong Dock actual revenues reflect only a single permit for the use of the dock in the coming year. Otherwise, revenues are not expected to be recorded until the summer season. Interest revenues have not been recorded and only \$32,461 in expenses have been recorded through March, related to electricity and insurance.

HARBOR MRRF: The Cash balance in the Harbor MRRF Fund is \$674,939 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, 2025, 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 March are entirely related to the Water-Borne Passenger Fee collections of \$3,744.

GRANTS: Since the previous months’ report, staff have successfully secured three additional grant as follows: 1) \$3,500 for Alaskans for Litter Patrol and Recycling, to allow the youth litter patrol program to take place; 2) \$4,074,500 in MARAD PIDP funding for engineering of the Delong Dock replacement; and 3) \$10,000 for accessible pocket parks. We continue to seek funding for a new ambulance and Delong Dock planning and construction, as well as Shotgun Cove Road. The Water Well Replacement Project is expected to kick-off this month, which will replace the City’s well field and significantly increase the capacity of the water system to handling the growth in demand. We expect to receive the backup generator for the City’s water system which will allow us to close out \$75,000 in funding from that grant.

OTHER: Staff are in the middle of the annual audit which takes place the week of May 11 and will continue on into next week.

City Clerk/Assistant City Manager Report

Leases: Since the April meeting, Administration has continued methodically working through the City’s lease files and waterfront property management practices. This work has included follow-up on expired leases, review of lease compliance requirements, preparation of use-certification correspondence, development of delinquency procedures, and continued work toward fair market value appraisal services. The goal is to move the City toward a more consistent, transparent, and code-based lease administration system.

Administration also continued work on waterfront support logistics, including seasonal garbage service implementation and potential use of the former Tank Farm area for limited, non-intrusive storage. Staff sent correspondence to ADEC regarding the City’s intent to place connex storage on the Tank Farm using dunnage, without grading, excavation, or intrusive site work.

Brownsfield Project and Buckner Building: As stated by the City Manager, a kickoff meeting was held with ADEC and NORTECH, the City’s Qualified Environmental Professional (QEP) on May 11. The City was notified on May 13 that the Buckner Building Site Eligibility Determination was approved by EPA, allowing the City to move forward with the Data Gap Analysis.

Administration also continued workplan development for the Buckner Building Congressionally Directed Spending project. The EPA Project Manager has tentatively approved the draft workplan, enabling the City to submit it to the EPA Grants Office for final approval. Once approved, the City will begin working on federal crosscutter requirements for remediation of the Buckner Building.

In addition, ADEC notified the City they had published the procurement documents for Phase II Environmental Site Assessment work on the South End Glacier Avenue site, also known as the site of the future Whittier Falls Park or the snow dump. This is a service provided free of charge under the Alaska DEC Brownfields Cleanup and Assessment Program.

Election Code: Administration is scheduling a work session prior to the June regular meeting to begin review of the draft Election code rewrite. The City Clerk submitted a comprehensive draft to legal counsel in January 2025 for their review. This update reorganizes and modernizes the chapter into its own title.

Harbor Department Report – No Written Report Provided

Police Department Report

Calls by Service Area

Service Area	Calls
Whittier	59
Girdwood Service Area	235
Other	5
Total	299

Summary

In April 2026, WPD handled 299 calls for service. The most common call types were, Traffic Stop (40), Parking (12), Disturbance (10), Welfare Check (8). Jurisdictional mix: Whittier 19.7%, Girdwood 78.6%, Other 1.7%.

- Whittier handled 59 calls.
- Girdwood handled 235 calls.
- Other jurisdictions accounted for 5 calls.
- High level of traffic enforcement this month.

Call Types by Jurisdiction

Call Type	Whittier	Girdwood	Other	Total
911 Abandoned Call	0	3	0	3
Abandoned Vehicle	1	0	0	1
Agency Assist	1	6	1	8
Alarm	0	1	0	1
Animal Call	0	1	0	1
Animal Complaint	0	1	0	1
Assault	0	1	0	1
Cad Testing	1	0	0	1
Citizen Assist	0	1	0	1
Citizen Contact	0	1	0	1
Civil Dispute	1	0	0	1
Criminal Mischief	2	0	0	2
Disorderly Conduct	0	1	0	1
Disturbance	2	8	0	10
Foot Patrol	0	1	0	1
Fraud	1	0	0	1
Juvenile Problem	0	3	0	3
Lost Property	0	1	0	1
MVA/Accident	0	3	1	4
Medical	1	0	0	1
Motorist Assist	0	1	0	1
Noise Complaint	0	4	0	4
Ordinance Violation	0	1	0	1
Parking	8	4	0	12
Pd Community Relations	1	1	0	2
Pd Training	1	0	0	1
Public Assist	1	0	0	1
Public Contact	0	1	0	1
Reddi	0	6	0	6
School Patrol	0	2	0	2

Security Check	29	127	0	156
Suspicious Activity	0	2	0	2
Suspicious Circumstances	1	1	0	2
Suspicious Person	0	1	0	1
Suspicious Person/Vehicle	0	1	0	1
Theft	0	1	0	1
Threatening	0	1	0	1
Traffic Complaint	0	5	0	5
Traffic Enforcement	1	0	0	1
Traffic Stop	4	36	0	40
Transport	1	0	0	1
Trespassing	0	1	0	1
Unspecified in CAD	1	1	1	3
Vehicle Check	0	1	0	1
Welfare Check	1	5	2	8

Citation Information

Category	Whittier	Girdwood	Other	Total
Parking	12	0	0	12
Speeding	4	5	0	9
Other	1	0	1	2
Total	17	5	1	23

Other Activities

On May 14, 2026, Whittier Police Department conducted traffic control detail on Alyeska Highway for the 2026 Graduation Parade for Girdwood students. Congratulations to the Class of 2026.

Over the weekend of May 15-17, 2026, the Whittier Police Department conducted courtesy compliance checks on several commercial passenger transportation vehicles in the Whittier area. The purpose of these checks was to educate drivers and their companies about recent changes to the Whittier ordinance regarding passenger ground transportation requirements. No citations were issued. Nine companies were contacted, and two were found to be in compliance with the new ordinance. Whittier police will continue the courtesy compliance check for an additional week.

Transportation passenger vehicle companies who have any questions regarding this ordinance, are encouraged to contact the City of Whittier Finance Department.

Fire Department Report

During the month of April, Whittier Fire/EMS responded to a total of **15 calls for service** throughout the community.

Call Volume Summary

- **8 EMS Calls**
- **5 Fire Calls**
- **2 Rescue Calls**

Community Support & Outreach: Whittier Fire/EMS continues to partner with the Children's Lunch Box program to provide meals for children and community members in need. Meals remain available daily at the fire station between **9:00 AM and 5:00 PM**.

- **Total Meals Provided: 74**

Community Relations & Public Outreach: Throughout April, personnel remained actively engaged in several community-focused events and outreach activities, including:

- Breakfast at the School
- Community Bike Safety Class
- CPR/First Aid Training for Volunteers
- Spray down of the terminal parking lot for arrival of the first cruise ship
- Deck gun salute honoring Captain Gar

Grants Applied For: Whittier Fire/EMS continued pursuing funding opportunities to support operational readiness and firefighter safety through the following grant applications:

- Nutella Stacks for Giving Back Department Grants 2026
- MSA Cairns® 1836 Fire Helmet Giveaway

Whittier Fire/EMS remains committed to providing emergency response services, community outreach, training, and public safety support to the residents and visitors of Whittier.



City of Whittier Fire/EMS Department Yearly Statistics 2026



	Jan	Feb		Mar		Apr		May		Jun		Jul		Aug		Sep		Oct		Nov		Dec		
	Time		Time		Time		Time		Time		Time		Time		Time		Time		Time		Shift			
	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
EMS/Medical		4	1	2	6		1	7	1	1	7													
Fire		2	2	1		2					5													
Rescue			2			1				2														
Walk-In				1				1			2													
Transport out of Whittier		1			1	5		1	5	1	1													
After hrs call duty phone						2			4	2		6												
Out of Service Area																								
Sub-total		2	8	2	2	9	0	1	8	1	1	14	0	0	0	0	0	0	0	0	0	0	0	0
Totals		12		11		10		15		0		0		0		0		0		0		0		
Community Outreach																								
	Jan	Feb		Mar		Apr		May		Jun		Jul		Aug		Sep		Oct		Nov		Dec		
	Time B	Time B		Time B		Time B		Time B		Time B		Time B		Time B		Time B		Time B		Time B				
Station Tours		1		1		7																		
Meals Provided		30		16		127		74																
Outreach				1		3		16																
Totals		30		18		131		97		0		0		0		0		0		0				

2026 Calls

48 Total calls for service

1 Calls for cruise ship related calls

2% of all calls cruise ship related

Time

A - 0000-0800

B - 0800-1800

C - 1800-2400



Public Works Monthly Report

During May 2026, the Public Works, Water, and Wastewater Departments focused on the seasonal transition from winter to summer operations, with emphasis on preparing City infrastructure and equipment for the upcoming tourist season. Public Works completed the winter-to-summer changeover, organized seasonal equipment, and prepared facilities to support increased summer activity and visitation. Fleet and maintenance staff conducted widespread preventative maintenance

across all City departments, including Department of Public Safety vehicles, the Water Department crane, and completion of the winter tire changeover for the entire fleet to ensure operational readiness.

The Water Department completed significant seasonal startup work, including installation of twenty-three water meters and thawing hydrants and water lines to support business openings and system readiness. In addition, the City received three bids for the Whittier Well Field Improvement Project, and Council is being presented with a recommendation for award from CRW Engineering Group. If approved, construction will begin this season, with project completion anticipated by mid-summer 2027.

The Wastewater Department continued regulatory and capital planning efforts by submitting the Draft Preliminary Engineering Report to ADEC and the State Revolving Fund (SRF) in support of the City's 301H Waiver Permit process. The City was not selected for the SRF Sewer Infiltration planning grant; however, staff will continue pursuing alternative funding opportunities to address infiltration and inflow challenges associated with local rainfall and flooding conditions.

The Shotgun Cove Road project resumed construction in early May following winter shutdown, with QAP continuing work through the 2026 construction season. The Emerald Cove Trail will remain closed for the duration of construction, with project completion expected in November 2026.

MEMORANDUM

TO: MAYOR AND CITY COUNCIL MEMBERS
CITY MANAGER WILDE
CITY CLERK/ASSISTANT CITY MANAGER CARLSON

FROM: HOLLY C. WELLS

RE: FIRST QUARTER CITY ATTORNEY REPORT

CLIENT: CITY OF WHITTIER

FILE NO.: 507456.60

MEETING DATE: MAY 19, 2026

The purpose of this First Quarter City Attorney Report is to provide the City of Whittier with a summary of all legal work performed from January 1, 2026, through March 31, 2026. It will highlight updates to the Council on pending projects and our team's priority projects as we move into the second quarter of 2026.

This report will provide a breakdown of the number of hours worked in general legal services and those worked on specific projects and matters. To assist the Firm in doing this in a cost-effective manner, additional files have been created to allow Council and Administration to carefully review the legal work required for each given project or specific matter. Furthermore, this report is broken into four primary sections: I) Summary of Hours Worked by Topic; II) Summary of Legal Work by Month; and III) Brief summary of recommendations regarding 2026 legal projects based on current and outstanding legal work. The Firm's approach to the report can be revised to fit the Council's needs and preferences.

I. SUMMARY OF HOURS WORKED BY TOPIC

This section of the report provides a summary of the hours worked by topic during this quarter.

- Ground Passenger Fee Implementation – 54.90 Hours Worked
- General Business 2026-2027 – 47.10 Hours Worked
- Eric Fleming Injunction – 39.00 Hours Worked
- General 2026-2027 – 25.20 Hours Worked
- Land Development Plan – 13.20 Hours Worked
- Bradley Adams-US DOL – 9.80 Hours Worked
- General Counsel Advice – 8.40 Hours Worked
- General Administration – 4.30 Hours Worked
- Alaska Railroad Real Estate Issues – 4.20 Hours Worked

- Council Policy Manual – 4.20 Hours Worked
- Personnel 2024-2026 – 1.70 Hours Worked
- Legislative Land Transfer 2025-2026 – 1.60 Hours Worked
- General Tax Matters – 1.40 Hours Worked
- Lease Transfer Harbor View Lots 1 and 1A – 0.40 Hours Worked

II. SUMMARY OF LEGAL WORK BY MONTH

The following provides a summary of legal services provided by month. Please be aware that attorney-client matters involving personnel or other confidential or privileged matters are noted only generally. To the extent Council would like an assessment of those matters, a separate attorney-client privileged report can be provided.

January 2026

Attorney Holly Wells prepared for and attended the City Council good governance training, worked with the Assistant City Manager regarding leases and land allocation plan, and reviewed the Whittier Forecast Financial Support contract. Additionally, she and Attorney Jessica Spuhler conducted thorough research on ground transportation and passenger fees.

Attorney Aaron Sperbeck worked with the City Manager regarding employee grievance policies and logistics.

Attorney Brian Gerd continued to handle extensive motion practice in the Eric Fleming Injunction litigation.

Paralegal Mackenzie Milliken conducted research regarding the Hawaii cruise tax case and Attorney Richard Moses attended the Council meeting and executive session and reviewed the Hawaii cruise tax case and appeal.

Attorney Jason Brandeis handled a request for extension of conditional protest of marijuana retail store application.

Attorney Jennifer Alexander addressed an employee disciplinary matter.

February 2026

Attorney Wells continued to conduct research and advise the City with ground passenger fee implementation and prepared responses to ARRC regarding fee objections.

Attorneys Spuhler and Adam Cook reviewed City documents relating to new dock work.

Attorney Gerd continued to closely monitor and keep the City apprised of the Eric Fleming Injunction litigation.

Attorney Arina Filippenko conducted extensive research on tax assessments.

Attorney Brandeis continued to handle a conditional protest of a retail marijuana store licensure.

Attorney Michael Schwarz continued to revise the Master Lease template for Whittier owned lands.

Attorney Alexander assisted the City with a response to a Department of Labor complaint and investigation.

Paralegal Cherise Chong assisted the legal team with drafting the 2025 fourth quarter city attorney report.

March 2026

Attorney Wells conducted research and drafted fee determination letters and reviewed and revised the City Council operating manual.

Attorney Schwarz continued to review several lease assignments, prepared lease amendments, and finalized ground lease templates. He also assisted the Finance Director with survey drawings.

Attorney Earnhart analyzed the City Code and advised the City regarding call-out pay.

Attorneys Gerd and George Pitts handled motion practice in the Eric Fleming Injunction litigation.

Attorney Alexander conducted research and addressed the City's questions regarding overtime provisions and continued handling a Department of Labor investigation.

Attorney Cook reviewed and revised a Request for Proposal and contract documents for the Buckner Building remediation project.

Attorney Brandeis researched and addressed the City's questions regarding compliance with the conditional protest conditions for the ongoing marijuana establishment license matter.

III. PRIORITIES FOR THE SECOND QUARTER OF 2026 (April 1, 2026 – July 31, 2026)

Currently, our team is working closely with the City Manager and Administrative team to work through pending priorities and objectives of Council. Our priorities include addressing the implementation of the ground transportation fee that became effective January 1, 2026, revising and reviewing Title 4 of Whittier Municipal Code alongside the City Clerk, and working with the City Manager on ARRC land matters.

IV. CONCLUSION

While we made every attempt to be comprehensive in this report, the legal work performed on Whittier's behalf is extensive, and this report provides only an overview of that work. To the extent Council members have specific questions that may require additional research, we encourage members to provide City Clerk/Assistant City Manager Carlson with those questions before the Council meeting, so we are prepared to provide knowledgeable and thorough responses.

Sponsored by: Wilde
Introduction Date: April 21, 2026
Enactment Date: May 26, 2026

CITY OF WHITTIER, ALASKA
ORDINANCE 2026-002

AN ORDINANCE OF THE CITY OF WHITTIER SUSPENDING THE REQUIREMENT THAT THE CITY ADOPT AN ANNUAL LAND ALLOCATION PLAN UNDER WMC 3.38.330(B) THROUGH (F) UNTIL DECEMBER 31, 2027 TO PERMIT THE WHITTIER CITY COUNCIL TO FINALIZE CERTAIN LAND HOLDINGS WITHIN THE CITY OF WHITTIER BEFORE ENGAGING IN THE ANNUAL LAND ALLOCATION PLAN PROCESS

WHEREAS, the Whittier Municipal Code 3.38.330(B) through (F) requires a list of all property or property interests owned by the City of Whittier ("City") be maintained annually and governs the land allocation adoption process; and

WHEREAS, the City and City Council are currently in the process of negotiating sales and land exchanges with the Alaska Railroad Corporation that may influence a substantial portion of lands included in the annual land allocation plan and the terms and conditions applied to the availability of these parcels by Council; and

WHEREAS, it is in the best interest of the City and its residents to suspend requirements for the completion of the annual land allocation plan until the City has a firm understanding of its land holdings,

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

Section 1. Suspension of Subsections. WMC 3.38.330 (B), (C), (D), (E), and (F) are hereby suspended until December 31, 2027. The City shall not be required to prepare an annual land allocation plan for any year prior to December 31, 2027. The City shall be required to comply with WMC 3.38.330 in the adoption and preparation of a land allocation plan in 2028 and subsequent years unless otherwise determined by City Council via ordinance.

Section 2. Classification. This Ordinance is a non-permanent non-code ordinance.

Section 3. Severability. If any provision of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

**CITY OF WHITTIER, ALASKA
NON-CODE ORDINANCE 2026-002**

Page 2 of 2

Item # 6.

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

Victor Shen
Mayor

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

Shelby Carlson
Acting City Clerk

(City Seal)

Agenda Statement

Meeting Date: May 26, 2026
To: City Council
Through: Jackie C. Wilde, City Manager
From: Kristin Erchinger, Finance Director
Agenda Item: Resolution 2026-027



BACKGROUND, JUSTIFICATION, & INTENT:

The former Whittier Watershed Council has voted to disband and has requested to donate its remaining organizational funds, totaling \$5,000, to the City of Whittier. The Whittier Watershed Council was formed in 2005 to support stewardship, conservation, information-sharing, and cooperative problem-solving related to Whittier watershed areas.

The donation is being offered with the request that the funds be used for a purpose consistent with the Watershed Council's bylaws, including activities related to natural resource and environmental information, watershed issues and opportunities, conservation, stewardship, and balancing the needs of the community with the needs of the environment.

This resolution formally accepts the \$5,000 donation and allows the City to hold the funds until the City Council identifies an appropriate future use. Because the funds are being donated for a specific general purpose, they will be recorded as a liability rather than unrestricted revenue until Council approves an eligible use.

Adopting this resolution does not spend or appropriate the funds. It simply accepts the donation, preserves the intent of the former Whittier Watershed Council, and sets the funds aside for future Council consideration.

CONSISTENCY CHECKLIST:

	Yes	No	N/A
1. Legislative Priorities	☐	☐	☒
2. Comprehensive Plan	☐	☐	☒
3. Whittier Code	☐	☐	☒
4. Other	☐	☐	☒

FISCAL NOTE: Fiscal note to be provided verbally.

ATTORNEY REVIEW: ☐ Yes ☒ No ☐ Not Applicable

RECOMMENDATION: Administration recommends approval of Resolution 2026-027.

Sponsored by: Wilde

**CITY OF WHITTIER, ALASKA
RESOLUTION 2026-027**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER,
ALASKA, ACCEPTING A \$5,000 DONATION FROM THE FORMER
WHITTIER WATERSHED COUNCIL AND SETTING ASIDE FUNDS FOR
FUTURE APPROPRIATION BY THE CITY COUNCIL**

WHEREAS, the Whittier Watershed Council (WWC) was formed in 2005 in Whittier “as a forum to facilitate stewardship and conservation in the development of the Whittier watershed areas for the long-term health of those delineated areas”; and

WHEREAS, according to the Whittier Watershed Council Bylaws, the WWCs activities included, but were not limited to: “promoting the gathering and exchange of natural resource and environmental assessments, news and other information; identification of shared watershed issues, opportunities, concerns, problems and solutions among the Council; cooperative implementation of Council decisions; and equitable integration of the needs of people with the needs of the environment”; and

WHEREAS, the non-profit organization has voted to disband and to forward remaining organizational funding in the amount of \$5,000 to the City of Whittier with a request that the donated funds be utilized for a purpose consistent with the bylaws of WWC, as listed above.

NOW THEREFORE, BE IT RESOLVED by the City Council of Whittier, Alaska, that:

Section 1. The City agrees to accept funds in the amount of \$5,000 from the Whittier Watershed Council and to set aside such funds to be allocated by the City Council to one of the purposes identified by the watershed Council’s bylaws, as listed above.

Section 2. The funds will be recorded as a liability on the City’s books until such time as the City determines an appropriate use of the funds consistent with the purposes for which the funds were donated.

Section 3. This resolution shall be effective immediately.

PASSED AND APPROVED by a duly constituted quorum of the Whittier City Council on this 26th day of May, 2026.

Victor Shen
Mayor

AYES:
NOES:

**CITY OF WHITTIER, ALASKA
RESOLUTION 2026-027**

Page 2 of 2

Item # 7.

48 ABSENT:
49 ABSTAIN:

50
51
52 **ATTEST:**

53
54
55
56 **Shelby Carlson**
57 Acting City Clerk

(City Seal)

RECEIVED

APR 16 2026

Whittier Watershed Council Meeting

noon-2:00 pm
By Zoom meeting,

1. Call to Order and Attendance

Chair Charlene Arneson called the meeting to order.

Attending Members: Charlene Arneson (Chair), June Miller (Vice Chair), Dyanna Pratt,
(Secretary)
Karen Dempster (Member),

The meeting agenda for today's meeting - Action Items

New Business

1. WWC Watershed Plan. Review, Charlene WWC Bylaws
2. Present summery of the final **Whittier Watershed Council** meeting for review by the City Council and Citizen of Whittier.
3. Approve dissolving Watershed Council, Inc., for approve to in-active non-profit with IRS and state of Alaska, Per Article IX of the bylaws for the WWC.
4. Approval of dissolve the Nonprofit WWC letter the city Council, requesting the balance non-profit funds in the Northrim Bauk in the amount of \$5,000 be gifted to the City of Whittier, with the request that it be used in accordance with WWC goals. See attached list of goals. (vote by the Whittier City Council)
5. Next meeting— if necessary, date, Action Items

Agenda Statement

Meeting Date: May 26, 2026
To: City Council
Through: Jackie C. Wilde, City Manager
From: Scott Korbe, Public Works Director
Agenda Item: Resolution 2026-028



BACKGROUND, JUSTIFICATION, & INTENT:

The City's 80-year-old water system no longer provides adequate pressure or production capacity during periods of high demand. The Well Field Upgrade Project will replace aging well field infrastructure, including construction of a new well building, installation of a permanent generator, new pumps, controls, piping, valves, and decommissioning of existing Well Houses No. 2 and 3.

The City previously bid the project twice but did not have sufficient funding to proceed. The project has now qualified for 100% loan subsidy through the State of Alaska DEC Alaska Drinking Water Fund.

The project was competitively bid again, with three responsive bids received. Alaska Diversified Contractors LLC submitted the lowest responsive bid in the amount of \$3,249,494, and the City and its engineering team recommend award.

This resolution authorizes the City Manager to enter into the construction contract, appropriates the required \$17,500 loan administrative fee from Water/Sewer MRRF reserves, and establishes contingency funding for the project. Any use of contingency funds requires advance written approval by the City Manager.

CONSISTENCY CHECKLIST:

	Yes	No	N/A
1. Legislative Priorities: <i>Federal and State, 2026</i>	☒	☐	☐
2. Comprehensive Plan	☐	☐	☒
3. Whittier Code	☐	☐	☒
4. Other	☐	☐	☒

FISCAL NOTE: Verbal fiscal note to be provided.

ATTORNEY REVIEW: ☐ Yes ☐ No ☒ Not Applicable

RECOMMENDATION: Administration recommends approval of Resolution 2026-028.

Sponsored by: Wilde

**CITY OF WHITTIER, ALASKA
RESOLUTION 2026-028**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA
AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH
ALASKA DIVERSIFIED CONTRACTORS LLC TO CONSTRUCT THE WHITTIER
WELL FIELD UPGRADE PROJECT, AND APPROPRIATING FUNDS**

WHEREAS, the City's third-party water modeling assessment demonstrated the City's 80-year-old water distribution system has reached the end of its useful life and no longer provides adequate water pressure to ensure sufficient production capacity during periods of high demand; and

WHEREAS, the Well Field Replacement Project will construct a new 31'x35' well building to include permanent installation of an electric generator, new well pumps, controls for the new well pumps and existing well, associated piping and valves, and demolition and decommissioning of existing Well Houses No. 2 and 3, and other related equipment; and

WHEREAS, the City bid this project twice in 2024 and 2025 and due to the bids received, lacked sufficient funding to proceed with the project until additional funding could be secured; and

WHEREAS, the State of Alaska DEC Alaska Drinking Water Fund SFY26 Project Priority List ranked the Whittier Well Replacement project as its highest-ranking project, qualifying Whittier for a 100% loan subsidy; and

WHEREAS, the project was advertised by competitive bid with responses due on May 11, 2026, with three responsive bids received, and the lowest bid price being that of Alaska Diversified Contractors in the amount of \$3,249,494, and based on a review of the bids, the City and its engineering team recommend award of the contract to the apparent low bidder.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:

Section 1. The City Manager is hereby authorized to enter into a contract with Alaska Diversified Contractors LLC in the amount of \$3,249,494 for the Well Field Upgrade project according to the advertised specifications and design, and to execute all required documents related to the project.

Section 2. Funding for the project was previously appropriated in Resolution 2025-037 passed by the City Council on October 21, 2025. This contract will be charged against the State of Alaska DEC (FY26 ADWF) loan with 100% subsidy account 77-800-9581.

Section 3. Funding in the amount of \$17,500 is hereby appropriated from the Water/Sewer MRRF Reserves account 75-901-9990 to the Water Well Project Transfers-In account 77-390-4992 to be spent from account 77-800-9582 (non-grant expenses) representing the City's required loan administrative fee.

Section 4. A contingency in an amount equal to 20% of the construction bid is appropriated in the amount of \$250,506 to State of Alaska DEC expenses account 77-800-9581 with the remaining \$399,392.80 to be charged to the EPA federal grant expense account 77-800-9580. The use of contingency funding for any element of the project is authorized only by written approval in advance, by the City Manager.

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 26th day of May, 2026.

Victor Shen
Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Shelby Carlson
Acting City Clerk

(City Seal)



May 12, 2026

City of Whittier
P.O. Box 608
Whittier, Alaska 99693

Attn: Scott Korbe, Director of Public Works

Re: ITB 2026-02 Whittier Well Field Upgrade
Recommendation of Award

Dear Mr. Korbe,

The City of Whittier received and opened bids for the Well Field Upgrade project on May 11, 2026. CRW Engineering Group (CRW) has evaluated the three (3) bids submitted for construction. A summary of the bid amounts is provided below.

Bidder	Bid Schedule
Alaska Diversified Contractors, LLC	\$3,249,494.00
HPM, Inc.	\$3,332,208.00
Swalling General Contractors, LLC	\$4,525,000.00
Engineer's Estimate	\$3,694,000.00

Based on our review of the bids, CRW recommends that the City of Whittier award the contract for the Well Field Upgrade project to the apparent low bidder, Alaska Diversified Contractors, LLC, in the amount of \$3,249,494.00. CRW recommends that the City of Whittier reserve a minimum of \$650,000 (20%) for contract change order authority.

Please note that Alaska Diversified Contractors' bid did not include the required Equal Employment Opportunity Certification Form for subcontractors. These should be provided prior to award of the contract.

Sincerely,
CRW Engineering Group, Inc.

Pete Bellezza, P.E.
Principal/Civil Engineer
Phone: (907) 646-5640 / email: pete.bellezza@crweng.com

CALL TO ORDER

The April 21, 2026, special meeting of the Whittier City Council was called to order at 5:37 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, and Tom Wagner, comprising a quorum of the Board.

And Absent:

Peter Denmark and Renner Macal tao.

Also Present:

Jackie C. Wilde, City Manager
 Shelby Carlson, Assistant City Manager/Acting City Clerk
 Kristin Erchinger, Finance Director
 David Borg, Harbormaster
 Holly Wells, City Attorney
 Richard Moses, City Attorney
 Michael Schwarz, City Attorney

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING – None

APPROVAL OF THE SPECIAL AGENDA

Motion (Borg/Wagner)

Approval of Special Agenda

Motion Passed

Unanimous

CONFLICT OF INTEREST

Does Mr. Shen have a substantial financial conflict of interest in the executive sessions to discuss leases?

Motion Failed

Unanimous

The Council determined **Shen** did not have a substantial financial conflict of interest in the executive sessions to discuss leases.

SPECIAL MEETING BUSINESS – None

COUNCIL COMMENTS – None**CITIZEN DISCUSSION – None****COUNCIL AND ADMINISTRATION RESPONSE TO CITIZEN COMMENTS – None****EXECUTIVE SESSION**

Discuss a lease between the City and R.C. Collin, as per WMC 2.08.040(B)(1), matters that, if immediately disclosed, would tend to adversely affect the finances of the city.

Motion (Wagner/Loan)

Motion to enter into executive session.

Pinquoch asked if Shen's relationship with a lessee was a conflict. **Wells** advised that the conflict analysis is viewed from the council member's perspective. Under the City's code definition, "immediate family member" includes a person's child, but not their parent. However, Wells also advised considering common law and due process: would a reasonable person think the council member could be influenced? In a small community like Whittier, Wells said it is generally more practical to limit conflicts to the council member's immediate household, or it becomes difficult to get disinterested votes.

CONFLICT OF INTEREST

Pinquoch declared that he had a power of attorney for R.C. Collin. **Wells** advised it would not be appropriate for him to enter executive session or vote on the matters regarding R.C. Collin's leases.

Does Mr. Pinquoch have a conflict of interest in the executive session to discuss R.C. Collin's leases?

Motion Passed

Unanimous

The Council determined **Pinquoch** did have a conflict of interest in the executive session to discuss R.C. Collin's leases.

The City Manager, Assistant City Manager, Harbormaster, Finance Director, and City Attorneys were asked to stay for the executive session.

Motion Passed

Unanimous

The Council went into executive session at 6:00 p.m.

Motion (Loan/Wagner)

Motion to exit executive session.

Motion Passed

Unanimous

The Council came out of executive session at 6:41 p.m.

Motion (Wagner/Borg)

Authorize and require the City Administration, with City Attorney assistance, to enforce the terms of the leases #90089, #90028, and #90015 between R.C. Collin and the City and to pursue remedies available under the leases or at law, including without limitation, termination.

Motion Passed

Unanimous

Leases, as per WMC 2.08.040(B)(1), matters that, if immediately disclosed, would tend to adversely affect the finances of the city.

Motion (Loan/Wagner)

Motion to enter into executive session.

The City Manager, Assistant City Manager, Harbormaster, Finance Director, and City Attorneys were asked to stay for the executive session.

Motion Passed

Unanimous

The Council went into executive session at 6:44 p.m.

Motion (Loan/Wagner)

Motion to exit executive session.

Motion Passed

Unanimous

The Council came out of executive session at 7:04 p.m.

ADJOURNMENT

The meeting adjourned at 7:08 p.m.

Shelby Carlson
 Acting City Clerk

Victor Shen
 Mayor

(City Seal)

CALL TO ORDER

The April 21, 2026, regular meeting of the Whittier City Council was called to order at 7:14 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 Pinguoch, Jamie Loan, Tom Wagner and Lorianne Borg, comprising a quorum of the Board.

And Absent:

Peter Denmark and Renner Macal tao

Also Present:

Jackie C. Wilde, City Manager

Kristin Erchinger, Finance Director

Jason Cates, Fire/EMS Chief

David Borg, Harbormaster

Andre Achee, Police Chief

Shelby Carlson, Assistant City Manager/Acting City Clerk

Holly Wells, City Attorney

Richard Moses, City Attorney

Motion (Wagner/Borg)

Excuse Peter Denmark and Renner Macal tao from the meeting.

Motion Passed

Unanimous

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING

Mike Bender spoke on House Bill 366 and his leases, agenda items 16 and 17.

APPROVAL OF THE REGULAR MEETING AGENDA AND CONSENT AGENDA

Motion (Wagner/Loan)

Approve Agenda and Consent Agenda

Shen added Item 11, Resolution 2026-019, to the consent agenda.

Pinguoch arrived at 7:18 p.m.

Motion Passed

Unanimous

Items Approved on Consent Agenda:

5. Non-Code Ordinance 2026-002 Suspending the Requirement that the City Adopt an Annual Land Allocation Plan Under WMC 3.38.330(B) Through (F) Until December 31, 2027 to Permit the Whittier City Council to Finalize Certain Land Holdings Within the City of Whittier Before Engaging in the Annual Land Allocation Plan Process
6. Resolution 2026-014 Establishing a 2026 Pilot Whittier Community Beautification Matching Grant Program, Establishing a Council Review Committee, Adopting Program Guidelines, and Appropriating Funds
7. Resolution 2026-015 Authorizing Acceptance of a Grant from the Alaska Highway Safety Office for the Purpose of Purchasing and Installing Police Vehicle TRACS System Software in the Amount of \$28,035 and Appropriating Matching Funds in the Amount of \$7,008.81 for a Total Project Amount Not to Exceed \$35,044
8. Resolution 2026-016 Authorizing the City Manager to Negotiate and Execute a Contract with AXON for Tasers, Body Cameras, and In-Car Video Equipment for a Ten Year Term
9. Resolution 2026-017 Expressing Support for the City of Whittier's Pursuit of Designation as a World War II Heritage City
10. Resolution 2026-018 Determining that Leasing a Parking Area to the Alaska Marine Highway System is in the Best Interest of the City of Whittier
11. Resolution 2026-019 Authorizing Additional Funding in the Amount of \$10,020 Under the Existing Term Contract with CRW Engineering Group, Inc. for an Expanded Feasibility Study and Stakeholder Coordination Related to Mountain Goat Court and Reservoir Road and Appropriating Funds
19. Approval of the March 17, 2026 Regular Meeting Minutes
20. Non-Objection to the Anchor Inn Alcohol License Renewal

CONFLICT OF INTEREST

Shen declared a potential substantial financial conflict interest in Items 15 and 20.

Does Mr. Shen have a substantial financial conflict interest in Items 15 and 20?

Motion Failed

AYES: Pinquoch

NOES: Loan, Borg, Wagner, Shen

PRESENTATIONS AND REPORTS

Presentations

1. **Wilde** presented the Monthly Wilde Manager's Award to Andrew Castagno.
2. **Shen** read a proclamation recognizing Kelly and Mike Bender's contributions to the City of Whittier and their recent Lifetime Achievement Award from Visit Anchorage.
3. **Officer Alex Huffman** presented the recently acquired parking enforcement tool, the Barnacle.

Mayor Report – Shen shared planning efforts for the annual Washington, D.C. trip and announced the community-wide cleanup week is May 10 – 16. He also noted the deck at Lu

Young park has partially collapsed and is no longer safe and asked the community not to utilize it.

Vice Mayor Report – None

City Manager Report – Wilde noted May 11 and 12 is the Prince William Sound Natural History Symposium. She shared the U.S. Department of Transportation, Maritime Administrator visited Whittier the week prior. **Wilde** reported that she was not allowed to represent the City's interests at the recent Begich Towers Incorporated homeowner's meeting and that the City would be pursuing legal action against them.

PUBLIC HEARINGS – None

ORDINANCES FOR INTRODUCTION – None

RESOLUTIONS

Resolution 2026-020 Establishing a Community Memorial Fund for the Purpose of Supporting the Development, Improvement, and Maintenance of Pavilions, Parks, Playgrounds, and Other Community Spaces Within the City of Whittier, and Appropriating Funds

Motion (Borg/Wagner)

Approve **Resolution 2026-020.**

Loan and **Wilde** provided a staff report.

Motion Passed

Unanimous

Resolution 2026-021 Amending the 2026 Budget to Remove the Use of CPV Funding for Water Well and Automation Project and Repurpose the Funds to Build a Year-Round Harbor Restroom Facility with Public Showers to Meet the Growing Demand for Public Restrooms Along Whittier's Waterfront

Motion (Wagner/Borg)

Approve **Resolution 2026-021.**

Erchinger provided a staff report. General discussion given.

Motion Passed

Unanimous

Resolution 2026-022 Accepting U.S. Environmental Protection Agency Brownfields Multipurpose Grant Funding, Authorizing the City Manager to Enter Into a Contract with NORTECH, Inc to Provide Qualified Environmental Professional and Project Management Services for the Whittier Brownfields Project, and Appropriating Funds

Motion (Wagner/Borg)

Approve **Resolution 2026-022.**

Carlson provided a staff report.

Motion Passed

Unanimous

Resolution 2026-023 Approving a Six-Month Extension of a Lease Agreement with Chou and Yenwen Shen and Authorizing the City Manager to Execute an Amendment Thereto

Motion (Borg/Wagner)

Approve **Resolution 2026-023.**

Wilde provided a staff report. General discussion given. **Wells** clarified that there was no direction given in the previous executive session.

Motion Failed

AYES: Pinguoch

NOES: Borg, Wagner, Loan, Shen

Resolution 2026-024 Approving a Six-Month Extension of a Lease Agreement with Mike Bender and Authorizing the City Manager to Execute an Amendment Thereto

Motion (Borg/Pinguoch)

Approve **Resolution 2026-024.**

Wilde provided a staff report.

Motion Passed

Unanimous

Resolution 2026-025 Approving a Six-Month Extension of a Lease Agreement with MiKelly Whittier Enterprises f/k/a Lazy Otter Charters, Inc. and Authorizing the City Manager to Execute an Amendment Thereto

Motion (Wagner/Pinguoch)

Approve **Resolution 2026-025.**

Wilde provided a staff report. General discussion given.

There was no objection to relaxing the rules to allow **Mike Bender** to speak to Resolution 2026-025. He spoke in favor of approving Resolution 2026-025.

General discussion given. **Wells** clarified that the City is not saying it would help the lessee win above others in a competitive bidding process. She noted the criteria for scoring lease proposals is designed to support longstanding relationships. General discussion given. **Wells** added that the Council could amend the resolution to direct the City to enter into a storage agreement within the boundaries of the City at no more than the current lease rate and remove the language that extends the lease.

Motion Passed

AYES: Loan, Pinguoch, Wagner, Shen

NOES: Borg

Resolution 2026-026 Approving a Six-Month Extension of a Lease Agreement with Phillips Cruises & Tours, LLC and Authorizing the City Manager to Execute an Amendment Thereto

Motion (Wagner/Loan)

Approve **Resolution 2026-026.**

Wilde provided a staff report. General discussion given. **Wells** noted that if the lease terms do not promote the use of property solely for storage or storage in some capacity, the City has to look at that compliance before executing an amendment of those lease terms. General discussion continued.

Motion Failed

AYES: Pinquoch

NOES: Wagner, Loan, Borg, Shen

OTHER NEW BUSINESS – None

COUNCIL COMMENTS

Pinquoch suggested switching from a sales tax on fuel to a flat fuel tax of a certain number of cents per gallon. He offered a hypothetical situation around procurement, asking if that would raise red flags to the Council, and responded to Council Member Borg's comments from a previous meeting. In response, **Wells** noted that compensation of employees has previously been addressed lawfully and recommended that the Council, if they desired to revisit the topic, schedule the topic for another meeting with proper notice. She stated the City Manager had requested legal review the aforementioned Facebook posts for propriety and legality to ensure the City was in compliance with the law and that she had determined the post to be lawful. Finally, she stated if the Council desired to discuss the issue of Council candidates who are related to or in a household with a staff member, she recommended the Council take that up in a future meeting in the form of an ordinance. She also noted it was appropriate for Council members to share their viewpoint during Council comments so long as the statements are not accusing any other member of unlawful conduct or stating something that is untrue.

Wagner revised his earlier comment regarding the building on the lease previously held by Phillips Cruises and Tours, LLC.

Shen asked how boaters should be viewed, as citizens or customers, and whether the Council represents them. He also discussed their impact.

CITIZEN DISCUSSION

Mike Bender expressed his disappointment with the Council's decision to put his leases out to competitive bids after six months and noted the structures are all going away soon. He also expressed disappointment that the City did not have someone from Phillips come to speak to their expired lease. He also offered that the restroom issue could be solved with signage.

COUNCIL AND ADMINISTRATION RESPONSE TO CITIZEN COMMENTS

Pinquoch stated the inability to negotiate a new lease as an existing leaseholder devalues the desire for a business to purchase a lease in Whittier.

Wilde stated she would be reaching out to Mike and Kelly Bender in the next few days.

Wagner noted there does not seem to be anything in the lease or the municipal code that allows leases to automatically renew and in fact, it seemed to be the opposite. **Wilde** noted the provisions the Council adopted to update the lease code to include criteria to give the opportunity for expired leaseholders to be successful during the competitive bidding process.

There was no objection to allowing Mike Bender to speak. **Bender** clarified all opportunities to renew the lease had been utilized and stated they were extremely interested in continuing their leases.

Pinguoch noted a case in Hawaii in which the judge ruled that leases cannot just be taken away from the leaseholder.

Carlson clarified that the purpose of competitive bidding is to create fair opportunity to all, not to exclude previous leaseholders.

EXECUTIVE SESSION – None

ADJOURNMENT

The meeting adjourned at 9:05 p.m.

Shelby Carlson
Acting City Clerk

Victor Shen
Mayor

(City Seal)



CITY OF WHITTIER

Gateway to Western Prince William Sound

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

Item # 11.

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: May 26, 2026

Subject: Alcohol License Renewal for Swiftwater Seafood Cafe

The City Clerk's Office has been notified by the State of Alaska Alcohol & Marijuana Control Office of an application to renew an alcohol license within the City of Whittier for the following:

License Type: Restaurant Eating Place License

License #: 2502

DBA Name: Swiftwater Seafood Cafe

Service Location: Lot 8 Triangle Lease Area

Licensee: Sloane Unwin

City staff has completed a review of the application and has no additional comments for the Council's consideration.

Recommendation:

Voice non-objection and approval for the alcohol license renewal.

Attachments:

AMCO Application



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

April 13, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: Whittier Lodging, LLC

DBA: Swiftwater Seafood Cafe

Via email: canderson@innatwhittier.com; brenda@jdwccounsel.com; jana@jdwccounsel.com

Local Government 1: Whittier

Via email: cityclerk@whittieralaska.gov

Re: Restaurant Eating Place License #2502 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#2502
License Type:	Restaurant Eating Place License
Licensee:	Whittier Lodging, LLC
Doing Business As:	Swiftwater Seafood Cafe
Physical Address:	Lot 8 Triangle Lease Area Whittier, AK 99693
Designated Licensee:	Sloane Unwin
Phone Number:	907-751-6809
Email Address:	canderson@innatwhittier.com ; brenda@jdwccounsel.com ; jana@jdwccounsel.com

☒ License Renewal Application

☐ Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **June 16th, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to

protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



CITY OF WHITTIER

Gateway to Western Prince William Sound

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

Item # 12.

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: May 26, 2026

Subject: Alcohol License Renewal for Whittier Oceanfront Cafe, LLC

The City Clerk's Office has been notified by the State of Alaska Alcohol & Marijuana Control Office of an application to renew an alcohol license within the City of Whittier for the following:

License Type: Restaurant Eating Place License

License #: 5999

DBA Name: Oceanfront Cafe

Service Location: Lot 9, Whittier Triangle

Licensee: Cathy Taylor

City staff has completed a review of the application and has no additional comments for the Council's consideration.

Recommendation:

Voice non-objection and approval for the alcohol license renewal.

Attachments:

AMCO Application



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

April 29, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: Whittier Oceanfront Café, LLC

DBA: Oceanfront Cafe

Via email: whittieroceanfrontcafe@gmail.com

Local Government 1: Whittier

Via email: cityclerk@whittieralaska.gov

Re: Restaurant Eating Place License #5999 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#5999
License Type:	Restaurant Eating Place License
Licensee:	Whittier Oceanfront Café, LLC
Doing Business As:	Oceanfront Cafe
Physical Address:	Lot 9 Whittier Triangle Whittier, AK 99693
Designated Licensee:	Cathy Taylor
Phone Number:	907-382-1512
Email Address:	whittieroceanfrontcafe@gmail.com

☒ License Renewal Application

☐ Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **June 23rd, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to

protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Dear Community Council (Municipality of Anchorage and Mat-Su Borough only)

We have received a completed renewal application for the above-listed license (see attached application documents) within your jurisdiction. This letter serves to provide written notice to the above-referenced entities regarding the above application, as required under AS 04.11.310(b) and AS 04.11.525.

Please contact the local governing body with jurisdiction over the proposed premises for information regarding the review of this application. Comments or objections you may have about the application should first be presented to the local governing body.

If you have any questions, please email Alcohol.licensing@alaska.gov

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



CITY OF WHITTIER

Gateway to Western Prince William Sound

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

Item # 13.

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: May 26, 2026

Subject: City Attorney Semi-Annual Performance Review Process

Background

The City Attorney's contract requires the City Council to conduct semi-annual performance reviews. The next review is scheduled for the June 16, 2026 regular Council meeting.

In preparation for that review, Administration recommends using the same online survey format the Council has used for prior City Attorney evaluations. This approach allows each Council member to provide written feedback in advance of the meeting and creates a consolidated summary for discussion.

The City Attorney has requested that the review occur in open session rather than executive session. Accordingly, Administration proposes that the survey results be summarized and provided to the City Attorney and Council for discussion at the June 16 regular meeting.

Proposed Process

Administration recommends the following process:

1. Council members complete the online City Attorney review survey before the June 16 meeting.
2. Administration downloads the summary of the survey results.
3. The summary is provided to the City Attorney and Council for discussion during the June 16 regular meeting.
4. No separate Council review committee is formed for this review cycle.

This process is intended to keep the review straightforward, timely, and consistent with prior practice while ensuring the full Council participates directly in the review.

Recommendation

Administration recommends that the Council authorize use of the online survey process for the upcoming semi-annual City Attorney review and direct Administration to provide a summary for presentation at the June 16, 2026 regular meeting.



City Attorney Performance Evaluation Form

This evaluation form is provided to each City Council Member to individually assess the City Attorney's performance over the past year. The intent is to provide constructive, professional feedback that recognizes achievements, identifies areas for improvement, and helps set goals for the coming year.

City Attorney: Holly Wells, Birch Horton Bittner & Cherot

Evaluation Period: November 2024 - October 2025

Process

1. Each Council Member must independently complete this evaluation form.
2. Submit the completed form to the **City Clerk no later than October 31, 2025.**
3. A Tally Team will compile and average all Council responses.
4. The results will be discussed with the City Attorney to review progress and establish next-year goals.

Use the following rating scale:

- 5 – Exceptional.** Consistently exceeds expectations.
4 – Exceeds Expectations. Frequently performs above expected standards.
3 – Meets Expectations. Performs duties effectively and satisfactorily.
2 – Needs Improvement. Inconsistent performance; requires attention.
1 – Unsatisfactory. Fails to meet expectations.

* Required

1. Legal Competence & Advice *

Provides accurate, timely, and practical legal guidance.
 Demonstrates thorough knowledge of municipal, state, and federal law.
 Anticipates legal risks and offers sound preventive counsel.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

2. Comments on Legal Competence & Advice

3. Ethics & Professional Conduct *

Acts with integrity, impartiality, and professionalism.
 Maintains confidentiality and avoids conflicts of interest.
 Upholds the City's legal and ethical standards.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

4. Comments on Ethics & Professional Conduct

We'd love your feedback.

We have two questions for you.

5. Policy & Legislative Support *

Drafts and reviews ordinances, resolutions, contracts, and agreements.
Interprets laws and policies to ensure compliance and clarity.
Provides constructive input during policy formulation.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

6. Comments on Policy & Legislative Support**7. Council & Staff Relations ***

Communicates clearly and respectfully with Council and staff.
Explains legal issues in understandable terms.
Builds trust through consistency and responsiveness.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

8. Comments on Council & Staff Relations**9. Litigation & Risk Management ***

Represents the City effectively in legal matters.
Mitigates potential liability and manages claims efficiently.
Provides strategic recommendations on settlements and disputes.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

10. Comments on Litigation & Risk Management**11. Intergovernmental & External Counsel Coordination ***

Works cooperatively with outside counsel, agencies, and opposing parties.
Represents the City's interests in regional or state legal contexts.
Ensures consistent legal messaging and documentation.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

12. Comments on Intergovernmental & External Counsel Coordination

13. Responsiveness & Communication *

Provides prompt responses to Council and staff requests.
Delivers clear, concise, and actionable information.
Keeps Council informed of emerging legal issues.

Item # 13.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

14. Comments on Responsiveness & Communication

15. Strategic Counsel & Problem Solving *

Identifies emerging legal challenges and solutions.
Contributes to long-term strategic planning and governance stability.
Balances legal risk with practical implementation.

Unsatisfactory ☆ ☆ ☆ ☆ ☆ Exceptional

16. Comments on Strategic Counsel & Problem Solving

17. Overall Performance *

Provide an overall average rating for the City Attorney's performance.

- ☐ Exceptional
- ☐ Exceeds Expectations
- ☐ Meets Expectations
- ☐ Needs Improvement
- ☐ Unsatisfactory

18. Overall Comments

19. Key Achievements This Year

List key achievements accomplished by the City Attorney this year.

20. Areas for Improvement or Focus

Identify areas for improvement or focus.

Item # 13.

21. Suggested Goals for Next Year

Suggest goals for the City Attorney for the next year.

22. Council Member Name *

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 Microsoft Forms



CITY OF WHITTIER

Gateway to Western Prince William Sound

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

Item # 14.

MEMORANDUM

To: Mayor Shen and Council Members

Through: Jackie C. Wilde, City Manager

From: Shelby Carlson, Acting City Clerk

Date: May 26, 2026

Subject: Appointing Members to Beautification Scoring Committee

The City's Beautification Matching Grant Program provides a process for reviewing and awarding matching grant funds for eligible beautification projects. Under the program guidelines, applications are reviewed by the Council Beautification Review Committee before final award approval is considered by the City Council.

The Mayor appoints members to the committee, subject to confirmation by the City Council. The Mayor has nominated the following individuals to serve on the Beautification Matching Grant Program Scoring Committee:

- Tom Wagner
- Renner Macal tao
- Lorianne Borg

COMMITTEE ROLE

The Scoring Committee will review applications submitted under the Beautification Matching Grant Program between June 1 – 5, 2026. The Committee's responsibilities will include:

- Confirming applicant and project eligibility;
- Scoring applications using the adopted rubric;
- Recommending award amounts to the full City Council.

Final award approval will occur by resolution of the City Council at the June 16, 2026 Regular meeting. The Committee's recommendations are advisory and do not create an entitlement to funding. Grant awards may be less than the amount requested, depending on eligibility, scoring, available funding, and Council action.

SUGGESTED MOTION

I move to confirm the Mayor's appointments of Tom Wagner, Renner Macal tao, and Lorianne Borg to the Beautification Matching Grant Program Scoring Committee.

CITY OF WHITTIER
COMBINED CASH INVESTMENT
MARCH 31, 2026

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	1,901,255.20
50 ALLOCATION TO WATER AND WASTEWATER	660,001.84
51 ALLOCATION TO SMALL BOAT HARBOR	987,685.15
53 ALLOCATION TO DELONG DOCK	1,446,418.16
60 ALLOCATION TO MOTOR POOL	203,637.90
72 ALLOCATION TO GENERAL FUND MRRF	834,552.55
73 ALLOCATION TO HARBOR MRRF	674,938.78
75 ALLOCATION TO WATER/WASTEWATER MRRF	1,369,927.12

TOTAL ALLOCATIONS TO OTHER FUNDS	8,078,416.70

ZERO PROOF IF ALLOCATIONS BALANCE	8,078,416.70

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND	1,901,255.20	
01-000-1090	PETTY CASH	250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE	24,659.71	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL	69,957.60	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL	84,332.27	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS	218,482.40	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX	(5,203.27)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX	(14,246.69)	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES	7,296.55	
01-000-1240	GASB 87 LEASE RECEIVABLE	12,457,653.02	
01-000-1251	GRANTS RECEIVABLE	129,887.24	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN	(141,357.62)	
01-000-1700	PREPAID EXPENSES	17,447.05	
01-000-1710	PREPAID WORKER'S COMP.	(.07)	
01-000-1720	PREPAID INSURANCE	(5,447.29)	
01-000-1900	SUSPENSE	4,431.42	
	TOTAL ASSETS		14,749,397.52

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE	130,052.15	
01-000-2002	AP NOT THROUGH JOURNAL	120,512.00	
01-000-2010	ACCRUED WAGES PAYABLE	(58,244.50)	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE	5,476.61	
01-000-2060	ESC TAXES PAYABLE	6,463.17	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL	20,510.60	
01-000-2080	PERS PAYABLE	1,405.55	
01-000-2090	AFLAC INSURANCE LIAB	(1,886.89)	
01-000-2150	ACCRUED PAYROLL	50,600.96	
01-000-2310	UNEARNED REVENUE - PROPERTY TA	143,318.46	
01-000-2320	UNEARNED REVENUE - OTHER	1,588.82	
01-000-2330	UNEARNED REVENUE - LEASES	58.86	
01-000-2700	DEFERRED INFLOW OF RESOURCES	12,257,580.16	
	TOTAL LIABILITIES		12,677,435.95

FUND EQUITY

01-000-3000	FUND BALANCE	2,414,079.15	
01-000-3201	F/B-ASSIGNED OPERATING RESERVE	326,831.96	
01-000-3202	F/B-ASSIGNED PARKS AND REC	43,700.88	
01-000-3203	F/B-ASSIGNED EXXON SETTLEMENT	84,427.57	
01-000-3204	F/B-ASSIGN BTI ASSET SUPPORT	103,490.00	
01-000-3205	F/B-ASSIGN W MANOR ASSET SUPP	17,022.00	

REVENUE OVER EXPENDITURES - YTD (917,589.99)

BALANCE - CURRENT DATE 2,071,961.57

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

TOTAL FUND EQUITY	2,071,961.57
TOTAL LIABILITIES AND EQUITY	14,749,397.52

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-310-4005 FISH TAX	.00	.00	10,000.00	10,000.00	.0
01-310-4006 MOTOR VEHICLE REGISTRATION	428.72	428.72	4,250.00	3,821.28	10.1
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	.00	15,000.00	15,000.00	.0
01-310-4009 ELEC & TELE CO-OP TAX	.00	.00	8,500.00	8,500.00	.0
01-310-4200 SALES TAX	2,046.73	42,943.11	722,571.00	679,627.89	5.9
01-310-4201 PROPERTY TAX - REAL	220.16	387.56	528,000.00	527,612.44	.1
01-310-4202 PROPERTY TAX - PERSONAL	1,394.90	1,408.50	328,000.00	326,591.50	.4
01-310-4205 BUSINESS TRANSPORTATION TAX	.00	.01	.00	(.01)	.0
01-310-4206 GROUND-BASED PASSENGER FEE	.00	.00	975,000.00	975,000.00	.0
TOTAL TAXES	4,090.51	48,917.90	2,597,821.00	2,548,903.10	1.9
<u>LICENSES & PERMITS</u>					
01-320-4250 BUSINESS LICENSES	577.50	2,412.50	5,740.00	3,327.50	42.0
01-320-4251 USER FEES & PERMITS	.00	.00	1,500.00	1,500.00	.0
01-320-4312 AMBULANCE FEES	4,542.45	15,408.37	67,688.00	52,279.63	22.8
TOTAL LICENSES & PERMITS	5,119.95	17,820.87	74,928.00	57,107.13	23.8
<u>INTERGOVERNMENTAL REVENUE</u>					
01-330-4002 STATE REVENUE SHARING	.00	.00	80,000.00	80,000.00	.0
01-330-4003 STATE PAY-IN-LIEU OF TAXES	.00	.00	55,000.00	55,000.00	.0
01-330-4012 FEDERAL GRANT FUNDS	.00	(3,079.36)	81,600.00	84,679.36	(3.8)
01-330-4025 NAT'L FOREST SERVICE RECEIPTS	30,549.00	30,549.00	28,000.00	(2,549.00)	109.1
TOTAL INTERGOVERNMENTAL REVENUE	30,549.00	27,469.64	244,600.00	217,130.36	11.2
<u>LEASES</u>					
01-345-4515 LEASE INCOME - CITY LAND	5,589.58	19,048.74	315,778.00	296,729.26	6.0
01-345-4517 LEASES - ARRC LAND	1,176.49	3,529.47	.00	(3,529.47)	.0
01-345-4520 LEASE INCOME - CONDOMINIUMS	1,750.00	5,250.00	13,800.00	8,550.00	38.0
01-345-4525 LAND USE RENT	105.00	315.00	14,350.00	14,035.00	2.2
TOTAL LEASES	8,621.07	28,143.21	343,928.00	315,784.79	8.2
<u>FINES & CITATIONS</u>					
01-350-4261 PSD FINES & CITATIONS	.00	.00	500.00	500.00	.0
01-350-4262 PSD PARKING TICKETS CIVIL	.00	.00	1,025.00	1,025.00	.0
TOTAL FINES & CITATIONS	.00	.00	1,525.00	1,525.00	.0

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-360-4099 MISCELLANEOUS REVENUE	90.00	323.40	2,500.00	2,176.60	12.9
01-360-4204 INTEREST & PENALTIES	87.89	1,192.21	2,050.00	857.79	58.2
01-360-4271 DONATIONS - EMS/FIRE/POL	.00	20.00	.00	(20.00)	.0
01-360-4900 INTEREST ON BANK ACCOUNTS	.00	11,847.62	.00	(11,847.62)	.0
01-360-4902 INVESTMENT INTEREST	.00	.00	81,600.00	81,600.00	.0
01-360-4903 LEASE INTEREST REVENUE	.00	.00	370,188.00	370,188.00	.0
01-360-4915 GIRDWOOD-POLICE CONTRACT	74,103.13	222,309.39	889,238.00	666,928.61	25.0
TOTAL MISCELLANEOUS	74,281.02	235,692.62	1,345,576.00	1,109,883.38	17.5
TOTAL FUND REVENUE	122,661.55	358,044.24	4,608,378.00	4,250,333.76	7.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN</u>					
01-400-6000 SALARIES & WAGES	46,197.46	83,947.23	451,930.00	367,982.77	18.6
01-400-6030 FICA TAXES	1,646.47	2,916.85	5,202.00	2,285.15	56.1
01-400-6040 WORKER'S COMP.	.00	7,573.05	1,657.00	(5,916.05)	457.0
01-400-6050 ESC TAXES	462.01	767.03	3,588.00	2,820.97	21.4
01-400-6060 HEALTH & LIFE INSURANCE	7,061.20	14,242.39	79,545.00	65,302.61	17.9
01-400-6070 PERS RETIREMENT	6,526.93	11,752.51	76,094.00	64,341.49	15.4
01-400-6205 ADVERTISING	.00	.00	2,500.00	2,500.00	.0
01-400-6220 BANK SERVICES CHARGES	.00	749.28	7,500.00	6,750.72	10.0
01-400-6240 COMMUNITY SUPPORT-DONATIONS	.00	.00	1,500.00	1,500.00	.0
01-400-6280 DUES & SUBSCRIPTIONS	1,975.56	3,270.61	8,058.00	4,787.39	40.6
01-400-6410 INSURANCE - LIABILITY	.00	13,196.09	27,143.00	13,946.91	48.6
01-400-6440 INSURANCE - PROPERTY	.00	861.81	800.00	(61.81)	107.7
01-400-6540 LICENSES & PERMITS	.00	(105.00)	200.00	305.00	(52.5)
01-400-6541 PENALTIES & FEES	450.00	450.00	.00	(450.00)	.0
01-400-6565 OUTSIDE CONTRACTORS	12,200.64	27,486.96	122,900.00	95,413.04	22.4
01-400-6580 POSTAGE	.00	1,000.00	3,774.00	2,774.00	26.5
01-400-6610 PROF. FEES - ACCOUNTING	.00	.00	27,783.00	27,783.00	.0
01-400-6620 PROF. FEES - APPRAISAL	.00	3,000.00	25,523.00	22,523.00	11.8
01-400-6625 PROF. FEES - FINANCIAL SOFTWARE	1,998.00	5,994.00	25,918.00	19,924.00	23.1
01-400-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	1,250.00	(272.50)	121.8
01-400-6636 PROF FEES - WEB SITE SUPPORT	.00	.00	3,241.00	3,241.00	.0
01-400-6640 PROF. FEES-ENGINEERING	.00	16,724.40	102,000.00	85,275.60	16.4
01-400-6645 PROF. FEES - GRANT ADM.	.00	.00	30,000.00	30,000.00	.0
01-400-6650 PROF. FEES - LEGAL	17,059.78	47,546.42	88,000.00	40,453.58	54.0
01-400-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	630.00	630.00	.0
01-400-6735 EQUIPMENT AND FURNISHINGS	.00	106.17	6,000.00	5,893.83	1.8
01-400-6770 TRAVEL, TRAINING & DEV.	3,414.55	6,616.05	21,000.00	14,383.95	31.5
01-400-8150 SUPPLIES - CONSUMABLE	135.93	1,321.64	4,000.00	2,678.36	33.0
01-400-8550 SUPPLIES - OFFICE	.00	.00	7,000.00	7,000.00	.0
01-400-8750 SUPPLIES - PRINTING	.00	.00	2,310.00	2,310.00	.0
01-400-9000 UTILITIES - INTERNET	814.81	4,463.71	27,195.00	22,731.29	16.4
01-400-9070 UTILITIES - TELEPHONE	291.60	1,740.23	7,000.00	5,259.77	24.9
01-400-9100 MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
01-400-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP	.00	213.99	5,000.00	4,786.01	4.3
TOTAL ADMIN	100,234.94	257,687.92	1,176,741.00	919,053.08	21.9

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
01-401-6000 SALARIES & WAGES	.00	.00	70,730.00	70,730.00	.0
01-401-6030 FICA TAXES	.00	.00	1,012.00	1,012.00	.0
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	.00	.00	16,680.00	16,680.00	.0
01-401-6070 PERS RETIREMENT	.00	.00	15,403.00	15,403.00	.0
01-401-6240 CITY COUNCIL-COMMUNITY SUPPORT	47,542.35	170,054.35	137,512.00	(32,542.35)	123.7
01-401-6241 WEBSITE - CODE UPDATES	385.88	11,391.20	23,509.00	12,117.80	48.5
01-401-6280 DUES & SUBSCRIPTIONS	.00	250.00	3,150.00	2,900.00	7.9
01-401-6325 FIREWORKS	.00	.00	15,000.00	15,000.00	.0
01-401-6565 OUTSIDE CONTRACTORS	5,000.00	11,800.00	63,087.00	51,287.00	18.7
01-401-6580 POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600 PROF. FEES - AUDIT	.00	.00	47,380.00	47,380.00	.0
01-401-6650 PROF. FEES - LEGAL	4,958.10	22,645.40	45,000.00	22,354.60	50.3
01-401-6770 TRAVEL, TRAINING & DEV.	.00	.00	14,500.00	14,500.00	.0
01-401-6800 COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550 SUPPLIES - OFFICE	.00	.00	1,300.00	1,300.00	.0
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	31,500.00	138,915.00	107,415.00	22.7
TOTAL COUNCIL	68,386.33	247,640.95	657,578.00	409,937.05	37.7
<u>ELECTIONS</u>					
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 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-510-6000 SALARIES & WAGES	98,954.03	202,358.90	955,847.00	753,488.10	21.2
01-510-6030 FICA TAXES	2,628.60	5,320.57	14,490.00	9,169.43	36.7
01-510-6040 WORKER'S COMP.	.00	17,941.32	39,786.00	21,844.68	45.1
01-510-6050 ESC TAXES	872.10	1,649.85	9,422.00	7,772.15	17.5
01-510-6060 HEALTH & LIFE INSURANCE	12,975.88	27,881.15	170,729.00	142,847.85	16.3
01-510-6070 PERS RETIREMENT	13,450.38	29,716.93	168,253.00	138,536.07	17.7
01-510-6091 UNIFORM ALLOWANCE	240.00	520.00	3,150.00	2,630.00	16.5
01-510-6280 DUES & SUBSCRIPTIONS	.00	39.98	788.00	748.02	5.1
01-510-6410 INSURANCE - LIABILITY	.00	12,675.76	37,928.00	25,252.24	33.4
01-510-6420 INSURANCE - AUTO	.00	1,985.00	10,080.00	8,095.00	19.7
01-510-6440 INSURANCE - PROPERTY	.00	51.31	.00	(51.31)	.0
01-510-6540 LICENSES & PERMITS	.00	.00	105.00	105.00	.0
01-510-6565 OUTSIDE CONTRACTORS	7,593.75	39,769.35	150,500.00	110,730.65	26.4
01-510-6570 PHYSICAL EXAMS	.00	.00	1,050.00	1,050.00	.0
01-510-6580 POSTAGE	.00	.00	210.00	210.00	.0
01-510-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,769.58	525.00	(1,244.58)	337.1
01-510-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	420.00	420.00	.0
01-510-6735 EQUIPMENT PURCHASE	.00	2,101.04	5,250.00	3,148.96	40.0
01-510-6740 SMALL TOOLS	.00	.00	5,250.00	5,250.00	.0
01-510-6770 TRAVEL, TRAINING & DEV.	.00	899.00	6,300.00	5,401.00	14.3
01-510-7100 BUILDING MAINT.	.00	.00	2,625.00	2,625.00	.0
01-510-7350 REPAIRS - EQUIPMENT	.00	.00	3,150.00	3,150.00	.0
01-510-7400 REPAIRS - VEHICLES	110.00	1,490.23	5,250.00	3,759.77	28.4
01-510-7750 GAS & OIL - VEHICLES	1,527.89	4,168.02	17,850.00	13,681.98	23.4
01-510-8150 SUPPLIES - CONSUMABLE	161.86	529.20	14,700.00	14,170.80	3.6
01-510-8950 SUPPLIES - UNIFORMS	1,355.00	2,495.00	4,200.00	1,705.00	59.4
01-510-9000 UTILITIES - INTERNET	698.41	2,998.82	29,550.00	26,551.18	10.2
01-510-9070 UTILITIES - TELEPHONE	418.62	2,704.96	14,700.00	11,995.04	18.4
01-510-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	11,666.50	11,336.50	2.8
01-510-9525 CAPITAL - MOTOR POOL FUNDING	.00	.00	25,750.00	25,750.00	.0
TOTAL PUBLIC SAFETY	140,986.52	359,395.97	1,709,524.50	1,350,128.53	21.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
01-520-6000 SALARIES & WAGES	10,318.06	18,208.50	102,735.00	84,526.50	17.7
01-520-6030 FICA TAXES	137.18	340.04	1,470.00	1,129.96	23.1
01-520-6040 WORKERS COMP	.00	2,630.44	6,058.00	3,427.56	43.4
01-520-6050 ESC TAXES	103.60	146.08	1,014.00	867.92	14.4
01-520-6060 HEALTH & LIFE INSURANCE	3,740.84	6,912.18	23,829.00	16,916.82	29.0
01-520-6070 PERS RETIREMENT	2,270.03	4,657.67	22,381.00	17,723.33	20.8
01-520-6091 UNIFORM ALLOWANCE	40.00	100.00	500.00	400.00	20.0
01-520-6100 VOLUNTEER SUPPORT	.00	176.25	6,000.00	5,823.75	2.9
01-520-6280 DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410 INSURANCE - LIABILITY	.00	1,737.30	4,000.00	2,262.70	43.4
01-520-6420 INSURANCE - AUTO	.00	1,363.33	3,500.00	2,136.67	39.0
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
01-520-6735 EQUIPMENT PURCHASE	.00	4,758.16	5,000.00	241.84	95.2
01-520-6750 TESTING	.00	647.03	2,500.00	1,852.97	25.9
01-520-6770 TRAVEL, TRAINING & DEV.	.00	151.90	8,000.00	7,848.10	1.9
01-520-7350 REPAIRS - EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
01-520-7400 REPAIRS - VEHICLES	.00	2,617.31	3,000.00	382.69	87.2
01-520-7750 GAS & OIL - VEHICLES	.00	.00	2,000.00	2,000.00	.0
01-520-8550 SUPPLIES - OFFICE	.00	.00	1,250.00	1,250.00	.0
01-520-8950 SUPPLIES - UNIFORMS	.00	.00	5,000.00	5,000.00	.0
01-520-8970 SUPPLIES - SAFETY	.00	.00	1,000.00	1,000.00	.0
01-520-9000 UTILITIES - INTERNET	116.40	542.86	4,116.00	3,573.14	13.2
01-520-9070 UTILITIES - TELEPHONE	.00	348.92	4,500.00	4,151.08	7.8
01-520-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	5,000.00	4,670.00	6.6
01-520-9525 CAPITAL - MOTOR POOL FUNDING	.00	.00	5,000.00	5,000.00	.0
 TOTAL FIRE	 16,726.11	 45,692.97	 222,853.00	 177,160.03	 20.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS</u>					
01-530-6000 SALARIES & WAGES	17,107.82	30,130.70	285,158.00	255,027.30	10.6
01-530-6030 FICA TAXES	542.15	1,148.78	9,848.00	8,699.22	11.7
01-530-6040 WORKER'S COMP.	.00	3,604.39	23,456.00	19,851.61	15.4
01-530-6050 ESC TAXES	171.47	254.56	2,824.00	2,569.44	9.0
01-530-6060 HEALTH & LIFE INSURANCE	4,055.61	7,227.13	47,658.00	40,430.87	15.2
01-530-6070 PERS RETIREMENT	2,676.09	5,297.76	41,867.00	36,569.24	12.7
01-530-6091 UNIFORM ALLOWANCE	40.00	100.00	1,000.00	900.00	10.0
01-530-6100 EMS VOLUNTEER SUPPORT	115.00	398.20	4,000.00	3,601.80	10.0
01-530-6410 INSURANCE - LIABILITY	.00	3,732.29	12,100.00	8,367.71	30.9
01-530-6420 INSURANCE - AUTO	.00	2,259.73	4,840.00	2,580.27	46.7
01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL	.00	.00	11,256.00	11,256.00	.0
01-530-6540 LICENSES & PERMITS	.00	.00	200.00	200.00	.0
01-530-6565 OUTSIDE CONTRACTORS	.00	.00	24,000.00	24,000.00	.0
01-530-6570 PHYSICAL EXAMS	.00	.00	400.00	400.00	.0
01-530-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	.00	(1,522.50)	.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	1,000.00	6,000.00	12,000.00	6,000.00	50.0
01-530-6770 TRAVEL, TRAINING & DEV.	.00	1,440.00	5,000.00	3,560.00	28.8
01-530-7350 REPAIRS - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
01-530-7400 REPAIRS - VEHICLES	.00	.00	2,000.00	2,000.00	.0
01-530-7750 GAS & OIL - VEHICLES	374.16	740.78	4,000.00	3,259.22	18.5
01-530-8150 SUPPLIES - CONSUMABLE	296.99	663.81	15,000.00	14,336.19	4.4
01-530-8550 SUPPLIES - OFFICE	.00	.00	2,500.00	2,500.00	.0
01-530-8650 SUPPLIES AND DRUGS BILLABLE	.00	2,009.48	5,000.00	2,990.52	40.2
01-530-8950 SUPPLIES - UNIFORMS	.00	173.39	2,500.00	2,326.61	6.9
01-530-8970 SUPPLIES - SAFETY	.00	.00	1,000.00	1,000.00	.0
01-530-9000 UTILITIES - INTERNET	116.40	785.82	12,000.00	11,214.18	6.6
01-530-9070 UTILITIES - TELEPHONE	.00	101.00	2,500.00	2,399.00	4.0
01-530-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
TOTAL EMS	26,495.69	67,920.32	540,457.00	472,536.68	12.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-600-6000 SALARIES & WAGES	39,792.67	73,463.18	392,169.00	318,705.82	18.7
01-600-6030 FICA TAXES	576.98	1,328.72	5,604.00	4,275.28	23.7
01-600-6040 WORKER'S COMP.	.00	6,990.37	27,789.00	20,798.63	25.2
01-600-6050 ESC TAXES	397.93	643.77	3,865.00	3,221.23	16.7
01-600-6060 HEALTH & LIFE INSURANCE	12,754.52	25,823.92	97,677.00	71,853.08	26.4
01-600-6070 PERS RETIREMENT	8,754.39	17,685.02	85,348.00	67,662.98	20.7
01-600-6410 INSURANCE - LIABILITY	.00	6,799.03	15,400.00	8,600.97	44.2
01-600-6420 INSURANCE - AUTO	.00	1,362.09	5,225.00	3,862.91	26.1
01-600-6430 INSURANCE EQUIPMENT	.00	2,529.24	4,950.00	2,420.76	51.1
01-600-6440 INSURANCE - PROPERTY	.00	651.50	660.00	8.50	98.7
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	.00	800.00	800.00	.0
01-600-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,015.00	2,400.00	1,385.00	42.3
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	50.00	2,000.00	1,950.00	2.5
01-600-7100 REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-600-7210 REPAIRS - ROADS	.00	.00	3,000.00	3,000.00	.0
01-600-7350 REPAIR & MAINTENANCE	1,499.58	2,607.69	50,000.00	47,392.31	5.2
01-600-7750 GAS & OIL - VEHICLES	.00	4,215.83	28,000.00	23,784.17	15.1
01-600-8150 SUPPLIES - CONSUMABLE	.00	.00	1,500.00	1,500.00	.0
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	.00	3,000.00	3,000.00	.0
01-600-8995 SUPPLIES & MATERIALS	.00	305.85	8,000.00	7,694.15	3.8
01-600-9000 UTILITIES - INTERNET	232.80	1,581.96	13,965.00	12,383.04	11.3
01-600-9010 UTILITIES - ELECTRICITY	1,450.99	2,201.69	14,000.00	11,798.31	15.7
01-600-9070 UTILITIES - TELEPHONE	57.43	172.29	1,750.00	1,577.71	9.9
01-600-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	13,000.00	13,000.00	.0
01-600-9900 INTERDEPARTMENT SUPPORT	.00	.00	(41,616.00)	(41,616.00)	.0
TOTAL PUBLIC WORKS	65,517.29	150,777.74	756,436.00	605,658.26	19.9

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROPERTY & FACILITIES</u>					
01-700-6210 B.T.I. CONDO FEES	1,812.53	5,437.59	23,932.00	18,494.41	22.7
01-700-6225 REFUND OIL TAXES	11,696.46	11,696.46	.00	(11,696.46)	.0
01-700-6410 INSURANCE - LIABILITY	.00	1,180.00	4,620.00	3,440.00	25.5
01-700-6440 INSURANCE - PROPERTY	.00	15,449.78	35,200.00	19,750.22	43.9
01-700-6565 PROP & FAC-CONTRACTED SERVICES	15,657.50	25,781.13	66,052.00	40,270.87	39.0
01-700-7100 REPAIRS - BUILDINGS	.00	.00	6,050.00	6,050.00	.0
01-700-7350 REPAIRS - EQUIPMENT	369.90	369.90	1,500.00	1,130.10	24.7
01-700-8150 SUPPLIES - CONSUMABLE	.00	1,800.00	3,152.00	1,352.00	57.1
01-700-8550 JANITORIAL SUPPLIES	.00	76.99	500.00	423.01	15.4
01-700-8970 SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010 UTILITIES - ELECTRICITY	7,572.95	11,555.33	37,823.00	26,267.67	30.6
01-700-9040 UTILITIES - HEATING FUEL	3,529.66	10,130.22	23,100.00	12,969.78	43.9
01-700-9050 UTILITIES - SOLID WASTE	100.31	300.93	1,638.00	1,337.07	18.4
01-700-9095 UTILITIES - WATER/SEWER	229.47	531.80	1,757.00	1,225.20	30.3
01-700-9520 CAPITAL OUTLAY - EQUIPMENT	.00	57,612.00	126,851.50	69,239.50	45.4
TOTAL PROPERTY & FACILITIES	40,968.78	141,922.13	333,675.50	191,753.37	42.5
<u>PARKS AND RECREATION</u>					
01-800-6000 SALARIES AND WAGES	.00	.00	63,876.00	63,876.00	.0
01-800-6030 FICA TAXES	.00	.00	911.00	911.00	.0
01-800-6040 WORKER'S COMP	.00	.00	290.00	290.00	.0
01-800-6050 ESC TAX	.00	.00	629.00	629.00	.0
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	.00	1,050.00	42,350.00	41,300.00	2.5
01-800-6740 SMALL TOOLS AND EQUIPMENT	.00	3,536.98	10,000.00	6,463.02	35.4
01-800-7350 REPAIRS EQUIPMENT	.00	9.25	500.00	490.75	1.9
01-800-8950 SUPPLIES AND MATERIALS	.00	.00	10,000.00	10,000.00	.0
01-800-9050 UTILITIES - SOLID WASTE	.00	.00	8,103.00	8,103.00	.0
01-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS AND RECREATION	.00	4,596.23	189,375.00	184,778.77	2.4
TOTAL FUND EXPENDITURES	459,315.66	1,275,634.23	5,589,040.00	4,313,405.77	22.8
NET REVENUE OVER EXPENDITURES	(336,654.11)	(917,589.99)	(980,662.00)	(63,072.01)	(93.6)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

WATER AND WASTEWATER

ASSETS

50-000-0100	CASH - COMBINED FUND	660,001.84	
50-000-1200	ACCT REC - WATER WASTEWATER	53,449.62	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	4,401.12	
50-000-1800	SYSTEMS	12,666,103.20	
50-000-1810	BUILDINGS & FACILITIES	1,579,746.74	
50-000-1820	MACHINERY & EQUIPMENT	126,987.56	
50-000-1830	CONSTRUCTION IN PROGRESS	2,485,028.31	
50-000-1890	ACCUMULATED DEPRECIATION	(9,276,521.24)	
	TOTAL ASSETS		8,299,197.15

LIABILITIES AND EQUITY

LIABILITIES

50-000-2000	ACCOUNTS PAYABLE	17,691.93	
50-000-2010	ACCRUED WAGES PAYABLE	(5,437.90)	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE	705.49	
50-000-2060	ESC TAXES PAYABLE	630.58	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL	2,139.67	
50-000-2080	PERS PAYABLE	1,120.60	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	199.25	
50-000-2095	ACCRUED LEAVE	27,644.75	
50-000-2150	ACCRUED PAYROLL	5,119.52	
50-000-2320	UNEARNED REVENUE	143.15	
	TOTAL LIABILITIES		49,957.04

FUND EQUITY

50-000-3000	RETAINED EARNINGS	(2,354,096.44)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS	10,647,297.24	
	REVENUE OVER EXPENDITURES - YTD	(43,960.69)	
	BALANCE - CURRENT DATE	8,249,240.11	
	TOTAL FUND EQUITY		8,249,240.11
	TOTAL LIABILITIES AND EQUITY		8,299,197.15

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER AND WASTEWATER

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>CHARGES FOR SERVICES</u>					
50-340-4300	WATER SERVICE CHARGES	9,012.93	28,559.76	310,000.00	281,440.24	9.2
50-340-4350	WASTE WATER SERVICE CHARGES	6,797.27	21,551.44	96,000.00	74,448.56	22.5
	TOTAL CHARGES FOR SERVICES	15,810.20	50,111.20	406,000.00	355,888.80	12.3
	<u>MISCELLANEOUS</u>					
50-360-4902	INVESTMENT INTEREST	.00	.00	30,000.00	30,000.00	.0
50-360-4910	MISCELLANEOUS INCOME	67.64	541.07	500.00	(41.07)	108.2
	TOTAL MISCELLANEOUS	67.64	541.07	30,500.00	29,958.93	1.8
	<u>PROPERTY & SURPLUS SALES</u>					
50-390-4990	TRANSFERS IN	.00	.00	23,341.00	23,341.00	.0
	TOTAL PROPERTY & SURPLUS SALES	.00	.00	23,341.00	23,341.00	.0
	TOTAL FUND REVENUE	15,877.84	50,652.27	459,841.00	409,188.73	11.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & WASTE WATER OPERATING</u>					
50-800-6000 SALARIES & WAGES	19,944.38	37,158.20	162,793.00	125,634.80	22.8
50-800-6030 FICA TAXES	289.16	674.66	2,322.00	1,647.34	29.1
50-800-6040 WORKER'S COMP.	.00	3,108.12	7,040.00	3,931.88	44.2
50-800-6050 ESC TAXES	199.42	324.68	1,601.00	1,276.32	20.3
50-800-6060 HEALTH & LIFE INSURANCE	4,619.04	9,352.01	33,369.00	24,016.99	28.0
50-800-6070 PERS RETIREMENT	4,289.82	8,949.15	33,570.00	24,620.85	26.7
50-800-6091 UNIFORM ALLOWANCE	.00	.00	1,000.00	1,000.00	.0
50-800-6220 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
50-800-6265 DEBT INTEREST EXPENSE	.00	.00	19,399.00	19,399.00	.0
50-800-6270 DEPRECIATION	.00	.00	470,087.00	470,087.00	.0
50-800-6280 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
50-800-6410 INSURANCE - LIABILITY	.00	3,293.81	8,030.00	4,736.19	41.0
50-800-6440 INSURANCE - PROPERTY	.00	4,369.26	6,050.00	1,680.74	72.2
50-800-6540 LICENSES & PERMITS	150.00	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	.00	1,245.93	1,200.00	(45.93)	103.8
50-800-6740 SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
50-800-6750 TESTING WATER/SEWER	.00	.00	10,000.00	10,000.00	.0
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	924.88	1,720.75	5,000.00	3,279.25	34.4
50-800-7650 REPAIRS - SYSTEM	.00	.00	5,000.00	5,000.00	.0
50-800-7750 GAS & OIL - VEHICLES	142.51	894.29	5,000.00	4,105.71	17.9
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	.00	1,500.00	1,500.00	.0
50-800-8995 SUPPLIES & MATERIALS	.00	13.80	5,000.00	4,986.20	.3
50-800-9000 UTILITIES -INTERNET	232.80	1,351.03	13,230.00	11,878.97	10.2
50-800-9010 UTILITIES - ELECTRICITY	8,192.46	12,348.40	32,000.00	19,651.60	38.6
50-800-9040 UTILITIES - HEATING FUEL	2.08	331.70	3,200.00	2,868.30	10.4
50-800-9070 UTILITIES - TELEPHONE	.00	271.46	1,000.00	728.54	27.2
50-800-9580 CAPITAL OUTLAY - W/WW	8,280.00	8,280.00	33,015.00	24,735.00	25.1
TOTAL WATER & WASTE WATER OPERATING	47,266.55	94,612.96	888,406.00	793,793.04	10.7
TOTAL FUND EXPENDITURES	47,266.55	94,612.96	888,406.00	793,793.04	10.7
NET REVENUE OVER EXPENDITURES	(31,388.71)	(43,960.69)	(428,565.00)	(384,604.31)	(10.3)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	987,685.15	
51-000-0110	2017 HARBOR BOND RESERVE	159,025.00	
51-000-0120	2025 HARBOR BOND RESERVE	315,563.82	
51-000-1090	PETTY CASH	350.00	
51-000-1201	ACCTS REC FROM HARBOR	403,935.48	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	(15,470.58)	
51-000-1240	GASB 87 LEASE RECEIVABLE	2,740,646.26	
51-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(4,219.55)	
51-000-1399	CASH CLEARING	1,416.85	
51-000-1720	PREPAID INSURANCE	.04	
51-000-1810	BUILDINGS & FACILITIES	24,624,869.38	
51-000-1820	MACHINERY & EQUIPMENT	242,870.95	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	6,436,574.59	
51-000-1850	CAP ASSETS - ROU	1,106,504.85	
51-000-1890	ACCUMULATED DEPRECIATION	(14,933,688.21)	
51-000-1895	ACCUM AMORTIZATION - ROU	(71,278.82)	
TOTAL ASSETS			22,148,935.68

LIABILITIES AND EQUITY

LIABILITIES

51-000-2000	ACCOUNTS PAYABLE	21,261.84	
51-000-2010	ACCRUED WAGES PAYABLE	(19,796.05)	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE	2,300.43	
51-000-2060	ESC TAXES PAYABLE	2,084.29	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL	9,812.26	
51-000-2080	PERS PAYABLE	454.17	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	420.13	
51-000-2095	ACCRUED LEAVE	47,288.86	
51-000-2150	ACCRUED PAYROLL	17,644.99	
51-000-2178	ACCRUED INTEREST PAYABLE	29,427.09	
51-000-2180	CURRENT PORT. 2017 BOND PREMIUM	8,843.00	
51-000-2182	CURRENT PORT. 2017 HARBOR BOND	90,000.00	
51-000-2183	CURRENT PORT. 2025 HARBOR BOND	95,000.00	
51-000-2186	NET PREMIUM-2017 BOND ISSUANCE	88,430.45	
51-000-2188	L/T PORTION. 2017 HARBOR BOND	1,325,000.00	
51-000-2189	L/T PORTION. 2025 HARBOR BOND	4,345,000.00	
51-000-2190	L/T LEASE LIABILITIES	1,072,216.48	
51-000-2320	UNEARNED REVENUE - MOORAGE	153,392.05	
51-000-2700	DEFERRED INFLOW OF RESOURCES	2,600,310.74	
TOTAL LIABILITIES			9,889,090.73

FUND EQUITY

51-000-3000	RETAINED EARNINGS	(10,834,020.53)	
51-000-3350	NET INVESTMENT CAPITAL ASSETS	22,798,731.33	

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

SMALL BOAT HARBOR

REVENUE OVER EXPENDITURES - YTD	<u>295,134.15</u>		
BALANCE - CURRENT DATE		<u>12,259,844.95</u>	
TOTAL FUND EQUITY			<u>12,259,844.95</u>
TOTAL LIABILITIES AND EQUITY			<u><u>22,148,935.68</u></u>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
51-340-4251 USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399 MOORAGE - TRANSIENT WINTER	.00	3,595.37	35,000.00	31,404.63	10.3
51-340-4401 MOORAGE - PREFERENTIAL	.00	532,002.98	550,000.00	17,997.02	96.7
51-340-4402 MOORAGE - TRANSIENT	.00	106,696.86	535,000.00	428,303.14	19.9
51-340-4404 UTILITY FEES	.00	3,172.55	63,000.00	59,827.45	5.0
51-340-4406 WHARFAGE FEES	.00	.00	5,000.00	5,000.00	.0
51-340-4407 VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409 WAITING LIST FEES	.00	4,100.00	20,000.00	15,900.00	20.5
51-340-4410 PUMP OUT FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4411 LAUNCH FEES	.00	11,000.00	125,000.00	114,000.00	8.8
51-340-4412 SHOWERS	.00	.00	3,700.00	3,700.00	.0
51-340-4413 GRID	.00	.00	3,000.00	3,000.00	.0
51-340-4414 VESSEL MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
51-340-4415 DRY STORAGE FEES	.00	.00	5,300.00	5,300.00	.0
51-340-4416 PARKING - ANNUAL	.00	500.00	48,000.00	47,500.00	1.0
51-340-4426 PARKING DAILY	.00	77.30	129,000.00	128,922.70	.1
51-340-4427 KAYAK LAUNCH FEES	.00	.00	2,500.00	2,500.00	.0
51-340-4428 ENVIRONMENTAL FEE	.00	47.75	2,205.00	2,157.25	2.2
51-340-4445 MISC. SERVICES	.00	3,150.00	5,000.00	1,850.00	63.0
TOTAL CHARGES FOR SERVICES	.00	664,342.81	1,537,705.00	873,362.19	43.2
<u>LEASES INCOME</u>					
51-345-4512 LEASE - ARRC NET OF RR SHARE	9,313.43	27,940.29	59,787.00	31,846.71	46.7
51-345-4513 LEASE CREDITS (CONTRA)	.00	.00	(55,571.00)	(55,571.00)	.0
51-345-4515 LEASE - GARBAGE REVENUE	.00	.00	8,750.00	8,750.00	.0
TOTAL LEASES INCOME	9,313.43	27,940.29	12,966.00	(14,974.29)	215.5
<u>OTHER REVENUE</u>					
51-360-4416 STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417 FUEL FLOAT INCOME	.00	.00	38,000.00	38,000.00	.0
51-360-4430 CAMPING	.00	.00	25,000.00	25,000.00	.0
51-360-4900 INTEREST & LATE FEES ON A/R	.00	80.45	87,141.00	87,060.55	.1
51-360-4902 INVESTMENT INTEREST	.00	.00	40,000.00	40,000.00	.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	.00	80.45	202,984.00	202,903.55	.0
TOTAL FUND REVENUE	9,313.43	692,363.55	1,753,655.00	1,061,291.45	39.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HARBOR OPERATIONS EXP</u>					
51-800-6000 SALARIES & WAGES	70,808.68	133,008.13	661,689.00	528,680.87	20.1
51-800-6030 FICA TAXES	1,229.27	2,974.06	11,858.00	8,883.94	25.1
51-800-6040 WORKER'S COMP.	.00	13,198.11	3,047.00	(10,151.11)	433.2
51-800-6050 ESC TAXES	708.11	1,159.48	6,597.00	5,437.52	17.6
51-800-6060 HEALTH & LIFE INSURANCE	20,842.91	42,199.95	193,619.00	151,419.05	21.8
51-800-6070 PERS RETIREMENT	14,761.09	30,397.21	135,296.00	104,898.79	22.5
51-800-6220 BANK SERVICE CHARGES	.00	8,343.28	20,000.00	11,656.72	41.7
51-800-6265 BOND INTEREST EXPENSE	.00	.00	306,343.00	306,343.00	.0
51-800-6270 DEPRECIATION	.00	.00	1,280,000.00	1,280,000.00	.0
51-800-6275 AMORTIZATION EXPENSE	.00	.00	23,760.00	23,760.00	.0
51-800-6280 DUES & SUBSCRIPTIONS	.00	365.00	250.00	(115.00)	146.0
51-800-6410 INSURANCE - LIABILITY	.00	29,125.85	58,425.00	29,299.15	49.9
51-800-6420 INSURANCE - AUTO	.00	374.18	1,500.00	1,125.82	25.0
51-800-6430 INSURANCE EQUIPMENT	.00	289.68	815.00	525.32	35.5
51-800-6440 INSURANCE - PROPERTY	.00	63,665.13	72,000.00	8,334.87	88.4
51-800-6565 OUTSIDE CONTRACTORS	53.51	154.29	80,000.00	79,845.71	.2
51-800-6570 PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580 POSTAGE	.00	400.00	3,500.00	3,100.00	11.4
51-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	3,200.00	1,677.50	47.6
51-800-6650 PROF. FEES - LEGAL	.00	.00	2,000.00	2,000.00	.0
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.	213.73	1,201.53	6,000.00	4,798.47	20.0
51-800-6780 WASTE DISPOSAL - EVOS	.00	.00	500.00	500.00	.0
51-800-7100 REPAIRS - BUILDINGS	.00	.00	5,000.00	5,000.00	.0
51-800-7350 REPAIRS - EQUIPMENT	.00	2,075.00	3,500.00	1,425.00	59.3
51-800-7400 REPAIRS - VEHICLES	.00	527.87	1,000.00	472.13	52.8
51-800-7500 PARKING LOT MAINTENANCE	.00	.00	500.00	500.00	.0
51-800-7610 REPAIRS - UTILITIES	.00	3,719.89	5,000.00	1,280.11	74.4
51-800-7750 GAS & OIL - VEHICLES	80.82	933.32	5,000.00	4,066.68	18.7
51-800-7800 REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820 REPAIRS - DOCKS	.00	285.82	5,000.00	4,714.18	5.7
51-800-8150 SUPPLIES - CONSUMABLE	.00	443.09	19,475.00	19,031.91	2.3
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	1,431.53	5,500.00	4,068.47	26.0
51-800-8950 SUPPLIES - UNIFORMS	.00	.00	2,500.00	2,500.00	.0
51-800-8970 SUPPLIES - SAFETY	.00	61.12	2,500.00	2,438.88	2.4
51-800-9000 UTILITIES - INTERNET	582.02	3,603.61	26,460.00	22,856.39	13.6
51-800-9010 UTILITIES - ELECTRICITY	18,038.55	27,784.87	79,000.00	51,215.13	35.2
51-800-9040 UTILITIES - HEATING FUEL	722.69	2,214.76	4,000.00	1,785.24	55.4
51-800-9050 UTILITIES - SOLID WASTE	7,684.31	23,052.93	165,000.00	141,947.07	14.0
51-800-9070 UTILITIES - TELEPHONE	116.53	520.69	2,000.00	1,479.31	26.0
51-800-9095 UTILITIES - WATER/WASTEWATER	532.02	1,866.52	24,000.00	22,133.48	7.8
51-800-9510 SNOW REMOVAL	.00	.00	41,616.00	41,616.00	.0
51-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	29,667.00	29,337.00	1.1
TOTAL HARBOR OPERATIONS EXP	136,374.24	397,229.40	3,306,967.00	2,909,737.60	12.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY - FROM RESERVE</u>					
51-900-9575 BOND PRINCIPAL	.00	.00	180,864.00	180,864.00	.0
TOTAL CAPITAL OUTLAY - FROM RESERVE	.00	.00	180,864.00	180,864.00	.0
 TOTAL FUND EXPENDITURES	 136,374.24	 397,229.40	 3,487,831.00	 3,090,601.60	 11.4
 NET REVENUE OVER EXPENDITURES	 (127,060.81)	 295,134.15	 (1,734,176.00)	 (2,029,310.15)	 17.0

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

DELONG DOCK

ASSETS

53-000-0100	CASH - COMBINED FUND	1,446,418.16	
53-000-1201	ACCTS REC FROM DELONG DOCK	231,580.62	
53-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(206,394.96)	
53-000-1810	BUILDINGS & FACILITIES	5,554,604.65	
53-000-1820	MACHINERY & EQUIPMENT	4,259.00	
53-000-1890	ACCUMULATED DEPRECIATION	(3,837,712.49)	
	TOTAL ASSETS		3,192,754.98

LIABILITIES AND EQUITY

LIABILITIES

53-000-2000	ACCOUNTS PAYABLE	615.46	
53-000-2060	ESC TAXES PAYABLE	(53.94)	
	TOTAL LIABILITIES		561.52

FUND EQUITY

53-000-3000	RETAINED EARNINGS	3,221,654.61	
	REVENUE OVER EXPENDITURES - YTD	(29,461.15)	
	BALANCE - CURRENT DATE	3,192,193.46	
	TOTAL FUND EQUITY		3,192,193.46
	TOTAL LIABILITIES AND EQUITY		3,192,754.98

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
53-341-4251	USER FEES & PERMITS	.00	3,000.00	3,000.00	.00	100.0
53-341-4402	MOORAGE - TRANSIENT	.00	.00	5,000.00	5,000.00	.0
53-341-4404	UTILITY FEES	.00	.00	15,000.00	15,000.00	.0
53-341-4406	WHARFAGE FEES	.00	.00	100,000.00	100,000.00	.0
	TOTAL CHARGES FOR SERVICES	.00	3,000.00	123,000.00	120,000.00	2.4
	<u>SOURCE 360</u>					
53-360-4901	INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
	TOTAL SOURCE 360	.00	.00	20,000.00	20,000.00	.0
	TOTAL FUND REVENUE	.00	3,000.00	143,000.00	140,000.00	2.1

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

DELONG DOCK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 801</u>					
53-801-6000 SALARES & WAGES	.00	.00	57,204.00	57,204.00	.0
53-801-6030 FICA/MEDICARE	.00	.00	950.00	950.00	.0
53-801-6040 WORKER'S COMP.	.00	.00	264.00	264.00	.0
53-801-6050 ESC TAXES	.00	.00	572.00	572.00	.0
53-801-6060 HEALTH & LIFE INSURANCE	.00	.00	16,085.00	16,085.00	.0
53-801-6070 PERS RETIREMENT	.00	.00	12,157.00	12,157.00	.0
53-801-6270 DEPRECIATION	.00	.00	554,000.00	554,000.00	.0
53-801-6410 INSURANCE - LIABILITY	.00	5,194.11	12,000.00	6,805.89	43.3
53-801-6440 INSURANCE - PROPERTY	.00	26,167.29	16,200.00	(9,967.29)	161.5
53-801-6565 OUTSIDE CONTRACTORS	.00	.00	52,956.00	52,956.00	.0
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	.00	12,000.00	12,000.00	.0
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	615.46	1,099.75	10,000.00	8,900.25	11.0
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
TOTAL DEPARTMENT 801	615.46	32,461.15	804,388.00	771,926.85	4.0
<u>CAPITAL OUTLAY</u>					
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	615.46	32,461.15	814,388.00	781,926.85	4.0
NET REVENUE OVER EXPENDITURES	(615.46)	(29,461.15)	(671,388.00)	(641,926.85)	(4.4)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

MOTOR POOL

ASSETS

60-000-0100	CASH - COMBINED FUND	203,637.90	
60-000-1820	MACHINERY & EQUIPMENT	780,127.00	
60-000-1823	EQUIPMENT - VEHICLES	120,000.00	
60-000-1890	ACCUMULATED DEPRECIATION	(144,023.83)	
	TOTAL ASSETS		959,741.07

LIABILITIES AND EQUITY

LIABILITIES

60-000-2182	CURRENT PORT MOTOR GRADER LOAN	179,979.09	
60-000-2190	L/T LOAN PAYABLE	297,047.91	
	TOTAL LIABILITIES		477,027.00

FUND EQUITY

60-000-3000	RETAINED EARNINGS	327,596.17	
60-000-3003	RESERVE - HARBOR FUND	65,631.00	
	REVENUE OVER EXPENDITURES - YTD	89,486.90	
	BALANCE - CURRENT DATE	482,714.07	
	TOTAL FUND EQUITY		482,714.07
	TOTAL LIABILITIES AND EQUITY		959,741.07

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>OTHER REVENUE</u>					
60-360-4910	VEHICLE RENT	.00	.00	30,750.00	30,750.00	.0
	TOTAL OTHER REVENUE	.00	.00	30,750.00	30,750.00	.0
	<u>TRANSFERS IN</u>					
60-390-4990	TRANSFERS IN	89,486.90	89,486.90	.00	(89,486.90)	.0
	TOTAL TRANSFERS IN	89,486.90	89,486.90	.00	(89,486.90)	.0
	TOTAL FUND REVENUE	89,486.90	89,486.90	30,750.00	(58,736.90)	291.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

MOTOR POOL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR POOL OPERATING</u>					
60-800-6270 DEPRECIATION	.00	.00	34,805.00	34,805.00	.0
TOTAL MOTOR POOL OPERATING	.00	.00	34,805.00	34,805.00	.0
TOTAL FUND EXPENDITURES	.00	.00	34,805.00	34,805.00	.0
NET REVENUE OVER EXPENDITURES	89,486.90	89,486.90	(4,055.00)	(93,541.90)	2206.8

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND MRRF

ASSETS

72-000-0100	CASH - COMBINED FUND	834,552.55	
	TOTAL ASSETS		834,552.55

LIABILITIES AND EQUITY

LIABILITIES

72-000-2000	ACCOUNTS PAYABLE	2,937.05	
	TOTAL LIABILITIES		2,937.05

FUND EQUITY

72-000-3000	FUND BALANCE	708,650.99	
72-000-3201	F/B-ASSIGNED STORMDRAIN PROJEC	110,016.59	
72-000-3202	F/B-ASSIGNED PS EQUIPMENT	23,000.00	
	REVENUE OVER EXPENDITURES - YTD	(10,052.08)	
	BALANCE - CURRENT DATE	831,615.50	
	TOTAL FUND EQUITY		831,615.50
	TOTAL LIABILITIES AND EQUITY		834,552.55

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND MRRF

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>SOURCE 390</u>					
72-390-4990	TRANSFERS-IN	.00	1,787.76	.00	(1,787.76)	.0
	TOTAL SOURCE 390	.00	1,787.76	.00	(1,787.76)	.0
	TOTAL FUND REVENUE	.00	1,787.76	.00	(1,787.76)	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
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
	TOTAL FUND EXPENDITURES	.00	11,839.84	.00	(11,839.84)	.0
	NET REVENUE OVER EXPENDITURES	.00	(10,052.08)	.00	10,052.08	.0

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

HARBOR MRRF

ASSETS

73-000-0100	CASH - COMBINED FUND	674,938.78	
73-000-1220	ACCOUNTS REC - BUSINESS TAX	5,621.01	
	TOTAL ASSETS		680,559.79

LIABILITIES AND EQUITY

LIABILITIES

73-000-2320	UNEARNED REVENUE	1,992.79	
	TOTAL LIABILITIES		1,992.79

FUND EQUITY

73-000-3000	FUND BALANCE	676,888.97	
	REVENUE OVER EXPENDITURES - YTD	1,678.03	
	BALANCE - CURRENT DATE	678,567.00	
	TOTAL FUND EQUITY		678,567.00
	TOTAL LIABILITIES AND EQUITY		680,559.79

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

HARBOR MRRF

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>SOURCE 340</u>					
73-340-4405	WATER-BORNE PASSENGER FEES	.00	3,744.00	.00	(3,744.00)	.0
	TOTAL SOURCE 340	.00	3,744.00	.00	(3,744.00)	.0
	TOTAL FUND REVENUE	.00	3,744.00	.00	(3,744.00)	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

HARBOR MRRF

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>NON-GRANT EXPENDITURES</u>					
73-800-9205	HARBOR RENOVATION	.00	2,065.97	.00	(2,065.97)	.0
	TOTAL NON-GRANT EXPENDITURES	.00	2,065.97	.00	(2,065.97)	.0
	TOTAL FUND EXPENDITURES	.00	2,065.97	.00	(2,065.97)	.0
	NET REVENUE OVER EXPENDITURES	.00	1,678.03	.00	(1,678.03)	.0

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

WATER/WASTEWATER MRRF

ASSETS

75-000-0100	CASH - COMBINED FUND	1,369,927.12	
	TOTAL ASSETS		1,369,927.12

LIABILITIES AND EQUITYFUND EQUITY

75-000-3000	FUND BALANCE	1,369,927.12	
	TOTAL FUND EQUITY		1,369,927.12
	TOTAL LIABILITIES AND EQUITY		1,369,927.12

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SOURCE 360</u>					
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
	TOTAL FUND REVENUE	.00	.00	75,000.00	75,000.00	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>GRANT EXPENDITURES</u>					
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
	TOTAL FUND EXPENDITURES	.00	.00	75,000.00	75,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WHITTIER PARKS & REC
REGULAR MEETING
April 6, 2026 6pm
MINUTES

Assign recorder: Jamie Loan

Attendance: Victor Shen, Jamie Loan, Jackie Wilde

Meeting Begins: 6:37pm

New Business

- **Parks:**
 - Park planning/project updates
 - Waterfall – Jamie & Jackie discussed a memorial fund to build a pavilion in the new park. We want to clear the area behind the school this year.
 - Lu Young - we had a planning session. We will get the final draft to Jackie.
 - Wellfield - we have to wait until the well field project is over to revamp the park.
 - mini/pocket parks – Victor & Jamie applied for a grant for picnic tables and kayak racks. We are working on different locations around town.
 - Kayak rack purchase on top of grant applied for
 - We would like to apply to be a heritage city, so that we can apply for more grants, historic signage and park equipment, etc.
- **Recreation:**
 - Recommending closure to snow machines -- we're seeing a lot of snow machine recreators threatening to sue Whittier and other small communities. The snow is already very low and the trail is lightly damaged. We are hoping all those choosing to recreate in Whittier act responsibly.
 - Collecting cardboard for Wishwash and other details – we are going to call and try to coordinate a select few caravan days to try to get all of the cardboard in a short amount of time.
 - Walk to Whittier – Huna has offered to pay for bussing for the event. Jamie needs to send the plan to the commissioner to see if he will approve it.
- **Trails**
 - Service group from Girdwood Church in June – They want to come down in mid June and help clear brush around the sledding hill.
 - Trail contractor work locations
 - Volunteer group projects – we need to get to and spread the gravel on Horsetail Falls.

- **Other**

- Clean up week / HOB clean up- HOB May 16th
- Tools wishlist for projects this year
- Kids don't float pfd station at Smitty's with FD – we have lumber to build a box
- Bike racks (recommend locations) - we will make a map for rack locations
- Pulling tool cache out of storage
- Outreach volunteer recruitment for events/projects - Symposium, school, etc.
- Official Parks and rec position – we'd like to eventually have a paid parks and rec position with a small board.
- KMTA wants to do the summer camp again this year. Total cost is \$150/student. We want to create sponsorship and paying down the fees so that it costs \$50 or less per student.

Follow up of tasks/to do:

- Jamie will talk to Harbor Master about a kayak launch on the passenger dock.
- Story board signs and trail signage, as well as a Seafarer Memorial (Corvus Design):
Jamie – In progress
- Walk to Whittier sub committee: Jamie, Ben, Aubrey – In Progress
- Talk to Ports & Harbor/Harbormaster about small single launch kayak infrastructure – in progress
- RTP trails grants - some done
- Rachel will get with Cam about the planter initiative
- Victor will contact Rob Raincock about a disc golf course - Progress
- Email Jackie about having launch ramp closed for Solstice – Jamie - done

New Tasks/to do:

Next meeting date:

Adjournment:



Navigate AK Legislative Update — Week of April 27 — City of Whittier

From Dianne Blumer <dianneblumer@gmail.com>

Date Sun 4/26/2026 3:11 PM

To Jackie Wilde <jwilde@whittieralaska.gov>

Cc City Clerk <cityclerk@whittieralaska.gov>

NAVIGATE AK

City of Whittier

WEEK OF APRIL 27

NAVIGATE AK

WEEKLY LEGISLATIVE UPDATE

Budget Process Status

The Legislature has completed its annual budget handoff. The Senate has passed its version of the Capital Budget, which is now under consideration in the House. This follows the House's passage of its version of the Operating Budget to the Senate last week. The Senate capital package prioritizes critical deferred maintenance, economic and workforce development, and meeting the required match to secure federal highway funding for the upcoming fiscal year.

Capital Budget Highlights (Senate Version)

- **\$88 million for K–12 deferred maintenance:** Includes \$57 million for the first 15 projects on the statewide school deferred maintenance list. Remaining funds are directed to specific projects statewide, including \$13.4 million for the Fairbanks North Star Borough School District, \$8.3 million for North Pole High School, and \$5.1 million for Arctic Lights Elementary School.

- **\$17 million for University of Alaska deferred maintenance:** Sustains investment to address the University's multibillion-dollar deferred maintenance backlog.
- **\$4 million for Alaska Travel Industry Association tourism marketing:** Supports statewide marketing efforts that help drive visitor spending and strengthen local economies.
- **Workforce development investments:** Provides \$2 million for the Fairbanks Pipeline Training Center and \$3 million for the Alaska Vocational and Technical Education Center (AVTEC) in Seward to strengthen training capacity and support Alaska's workforce needs.
- **Federal highway match and transportation infrastructure:** Positions the state to leverage \$1.5 billion in federal highway funds to build and maintain roads and highways statewide.

Looking ahead, it remains early to determine which issues and bills will define the end-of-session agenda; however, budget negotiations are expected to be among the most actively debated items in Juneau.

Outlook and Key Deadlines

The constitutional deadline to adjourn is 121 days after the Legislature convenes; this year, that date falls on May 20. As we enter the final month of session, the pace accelerates and priorities can shift quickly. The 90th day of session was last Sunday.

Post-Day 90 Activity

After day 90, the Legislature typically shifts into several time-sensitive processes. A Joint Session is held to consider the Governor's appointments to state boards and commissions, as well as departmental leadership positions. While a small number of nominees are often rejected, the majority are confirmed.

In parallel, both bodies move quickly to finalize the operating and capital budgets. Finance committees in the House and Senate will continue intensive work to complete budget deliberations. The Operating Budget is expected to pass the Senate within the next couple of weeks and then be referred to a conference

committee, where House and Senate members will negotiate a final package before the Legislature takes final action.

Legislative Closeout and Special Session Authority

As the 34th Legislature nears its conclusion, any bills that do not pass by the end of the regular session will expire and must be reintroduced in the next Legislature. As a result, the final weeks also bring an accelerated push to advance priority legislation alongside the budget process. Following constitutional adjournment, the Governor has one hour to call the Legislature into special session if deemed necessary. If no special session is called within that hour, a 30-day notice is required.

NAVIGATE AK

HEARINGS OF INTEREST

Monday, April 27

House Resources Committee

1:00 PM | BARNES 124

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Senate Labor & Commerce Committee

1:30 PM | BELTZ 105 (TSBldg)

- **SB 259 – PROPERTY TAX ASSESSMENT INCREASES**

Public Testimony – Time Limit May Be Set

Senate Resources Committee

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Tuesday, April 28

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Senate State Affairs Committee

3:30 PM | BELTZ 105 (TSBldg)

- **HB 13 – MUNICIPAL PROPERTY TAX EXEMPTIONS**

Testimony – Invitation Only

Wednesday, April 29

House Resources Committee

1:00 PM | BARNES 124

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Invited & Public Testimony

Senate Resources Committee

3:30 PM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Thursday, April 30

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Senate Community & Regional Affairs Committee

1:30 PM | BELTZ 105 (TSBldg)

- **HB 216 – TRANSFER OF RAILROAD LAND TO WHITTIER**

Invited & Public Testimony

Friday, May 1

House Resources Committee

1:00 PM | BARNES 124

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Invited & Public Testimony

Senate Resources Committee

3:30 PM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Saturday, May 2

Senate State Affairs Committee

3:30 PM | BELTZ 105 (TSBldg)

• **HB 13 – MUNICIPAL PROPERTY TAX EXEMPTIONS**

Public Testimony

NAVIGATE AK

BILL TRACKING LOG

BILL	SPONSORS	TITLE	LAST ACTION	LATEST VERSION
HB 1	MCCABE Underwood Johnson	An Act relating to specie as legal tender in the state; and relating to borough and city sales and use taxes on specie. teleconferenced • House FINANCE Apr 30, 2026 01:30pm ADAMS 519	House, Apr 30, 2026: (H) FINANCE at 01:30 PM ADAMS 519	HB0001B, AM CSHB 1(STA), introduced 05/18/2025
HB 13	GRAY Eischeid Fields	An Act relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers. teleconferenced • Senate STATE AFFAIRS Apr 28, 2026 03:30pm BELTZ 105 (TSBldg)	Senate, May 2, 2026: (S) -- Public Testimony -- -- Please Note Time Change --	HB0013D, AM SCS CSSSHB 13(CRA), introduced 03/18/2026
HB 18	G.NELSON Rauscher Johnson	An Act relating to the transfer of a title on the death of the owner; and providing for an effective date.	House, Feb 13, 2026: (H) PRIME SPONSOR CHANGED: G.NELSON	HB0018A, AM HB 18, introduced 01/22/2025

			REPLACED RAUSCHER	
HB 26	MINA Burke Bynum	An Act relating to the duties of the Department of Transportation and Public Facilities; and relating to a statewide public and community transit plan.	Senate, Apr 8, 2026: (S) CROSS SPONSOR(S): GIESSEL	HB0026F, AM SCS CSHB 26(TRA), introduced 03/25/2026
HB 31	STUTES Kopp Himschoot	An Act relating to the registration of commercial vessels; and relating to the derelict vessel prevention program fund.	House, Jul 30, 2025: (H) EFFECTIVE DATE(S) OF LAW 10/22/25	HB0031Z, AM Enrolled HB 31, introduced 05/20/2025
HB 53	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; and providing for an effective date.	Senate, Jan 20, 2026: (S) DPS INTENT LANGUAGE REPORT	HB0053Z, AM Enrolled HB 53, introduced 05/20/2025
HB 65	STUTES Tomaszewski Prax	An Act authorizing the Alaska Railroad Corporation to issue revenue bonds to finance the replacement of the Alaska Railroad Corporation's passenger dock and related terminal facility in Seward, Alaska; and providing for an effective date.	House, Mar 10, 2025: (H) EFFECTIVE DATE(S) OF LAW 3/7/25	HB0065Z, AM Enrolled HB 65, introduced 02/26/2025
HB 78	HOUSE FINANCE	An Act relating to the public employees' retirement system and the teachers' retirement system; and providing certain employees an opportunity to choose between the defined benefit and defined contribution plans of the public employees' retirement system and the teachers' retirement system.	Senate, Apr 24, 2026: (S) Moved SCS CSHB 78(FIN) Out of Committee	HB0078D, AM SCS CSHB 78(L&C), introduced 02/02/2026
HB 80	HOUSE LABOR & COMMERCE	An Act relating to minimum standards for residential buildings; relating to construction contractors and residential contractor endorsements; establishing the Alaska State Residential Building Safety Council; and providing for an effective date.	House, Feb 12, 2025: (H) Minutes (HL&C)	HB0080A, AM HB 80, introduced 01/31/2025

HB 169	TOMASZEWSKI	An Act relating to a municipal property tax exemption for real property owned and occupied as the primary residence and permanent place of abode by a resident 65 years of age or older, a disabled veteran, or the widow or widower of a resident 65 years of age or older or a disabled veteran; and providing for an effective date.	House, Apr 2, 2025: (H) Referred to COMMUNITY & REGIONAL AFFAIRS	HB0169A, AM HB 169, introduced 04/02/2025
HB 184	STORY Hall Mina	An Act relating to financing by the Alaska Industrial Development and Export Authority for workforce housing development projects.	Senate, Apr 15, 2026: (S) Heard & Held	HB0184B, AM CSHB 184(CRA), introduced 05/16/2025, passed House 02/27/2026
HB 216	HOLLAND Josephson	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date. first hearing, teleconferenced • Senate COMMUNITY & REGIONAL AFFAIRS Apr 30, 2026 01:30pm BELTZ 105 (TSBldg)	Senate, Apr 30, 2026: (S) -- Invited & Public Testimony --	HB0216A, AM HB 216, introduced 05/02/2025, passed House 03/25/2026
HB 254	VANCE Coulombe	An Act relating to increases in property assessments.	House, Jan 23, 2026: (H) COSPONSOR(S): COULOMBE	HB0254A, AM HB 254, introduced 01/20/2026
HB 264	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; and providing for an effective date.	House, Apr 9, 2026: (H) Heard & Held	HB0264A, AM HB 264, introduced 01/23/2026
HB 280	HOUSE RULES	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state, including the apportionment of income of broadcasters, financial institutions, and telecommunications service providers; and providing for an effective date.	Senate, Apr 21, 2026: (S) Heard & Held -- Please Note Time Change --	HB0280B, AM CSHB 280(FIN), introduced 03/27/2026, passed House 04/01/2026

HB 286	ELAM	An Act relating to an optional municipal tax exemption for the homes of volunteer firefighters and volunteer providers of emergency medical services or mobile intensive care paramedic services; and providing for an effective date.	House, Mar 20, 2026: (H) Referred to FINANCE	HB0286A, AM HB 286, introduced 01/28/2026
HB 291	COULOMBE G.Nelson Bynum	An Act relating to municipal exemptions from fees for landfills or dumping areas; and relating to optional municipal property tax exemptions.	House, Apr 23, 2026: (H) Heard & Held	HB0291A, AM HB 291, introduced 02/04/2026
SB 10	DUNBAR	An Act relating to family leave wage replacement coverage.	Senate, Jan 22, 2025: (S) Referred to LABOR & COMMERCE	SB0010A, AM SB 10, introduced 01/22/2025
SB 14	DUNBAR	An Act relating to the Alaska Industrial Development and Export Authority; and relating to workforce housing development projects.	Senate, May 1, 2025: (S) Minutes (SFIN)	SB0014A, AM SB 14, introduced 01/22/2025
SB 50	DUNBAR Josephson	An Act relating to the comprehensive plans of first and second class boroughs.	Senate, Jul 30, 2025: (S) EFFECTIVE DATE(S) OF LAW 10/14/25	SB0050Z, AM Enrolled SB 50, introduced 05/16/2025
SB 55	STEDMAN Myers Shower	An Act relating to employer contributions in the teachers' retirement system; relating to supplemental employee benefits; and providing for an effective date.	Senate, Mar 26, 2026: (S) Moved CSSB 55(FIN) Out of Committee	SB0055B, AM CSSB 55(L&C), introduced 03/26/2025
SB 79	SENATE LABOR & COMMERCE	An Act relating to wage payments.	House, May 18, 2025: (H) Referred to FINANCE	SB0079B, AM HCS SB 79(L&C), introduced 05/18/2025
SB 81	STEDMAN	An Act relating to employer contribution rates in the teachers' retirement system and the Public Employees' Retirement System of Alaska; and providing for an effective date.	Senate, Feb 11, 2026: (S) Referred to FINANCE	SB0081B, AM CSSB 81(L&C), introduced 02/11/2026
SB 135	SENATE RULES BY REQUEST OF TASK FORCE EVAL ALASKA SEAFOOD INDUSTRY	An Act relating to the sharing of tax revenue from the fisheries business tax and fishery resource landing tax with municipalities; relating to municipal reports on the shared tax revenue; and	Senate, Apr 15, 2025: (S) Referred to FINANCE	SB0135B, AM CSSB 135(RES), introduced 04/15/2025

		providing for an effective date.		
SB 140	STEDMAN Tomaszewski Bynum	An Act relating to a matching grant program for fire station construction and renovation; and providing for an effective date.	House, Mar 20, 2026: (H) CROSS SPONSOR(S): BYNUM	SB0140B, AM CSSB 140(FIN) , introduced 02/18/2026 , passed Senate 03/04/2026
SB 191	GIESSEL	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Mar 4, 2026: (S) Referred to RULES	SB0191A, AM SB 191 , introduced 05/09/2025
SB 213	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; making appropriations under art. IX, sec. 17(c), Constitution of the State of Alaska, from the constitutional budget reserve fund; and providing for an effective date.	Senate, Feb 27, 2026: (S) Minutes (SFIN)	SB0213A, AM SB 213 , introduced 01/21/2026
SB 214	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; amending appropriations; and providing for an effective date. teleconferenced, previously heard • House FINANCE Apr 27, 2026 09:00am ADAMS 519	House, May 1, 2026: (H) -- Please Note Time Change --	SB0214B, AM CSSB 214(FIN) , introduced 04/16/2026 , passed Senate 04/21/2026
SB 227	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state; establishing a state sales and use tax; relating to taxes levied by cities and boroughs; relating to the corporate income tax; authorizing the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement or substantially similar agreement; relating to the oil and gas production tax; establishing an infrastructure	Senate, Apr 8, 2026: (S) -- Testimony Invitation Only -- -- MEETING CANCELED --	SB0227B, AM CSSB 227(RES) , introduced 02/19/2026

		maintenance surcharge on oil; establishing a pipeline corridor maintenance fund; and providing for an effective date.		
SB 259	BJORKMAN	An Act relating to an optional municipal limit to increases of the full and true value of property owned and occupied as a permanent place of abode by a resident. teleconferenced, previously heard • Senate LABOR & COMMERCE Apr 27, 2026 01:30pm BELTZ 105 (TSBldg)	Senate, Apr 27, 2026: (S) -- Public Testimony Time Limit May Be Set --	SB0259B, AM CSSB 259(CRA), introduced 04/13/2026

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Navigate AK Legislative Update — Week of May 4th — City of Whittier

From Dianne Blumer <dianneblumer@gmail.com>

Date Sun 5/3/2026 6:36 PM

To Jackie Wilde <jwilde@whittieralaska.gov>

Cc City Clerk <cityclerk@whittieralaska.gov>

NAVIGATE AK

City of Whittier

WEEK OF MAY 4TH

NAVIGATE AK

WEEKLY LEGISLATIVE UPDATE

Session Overview

The 34th Alaska Legislature enters its final stretch. The constitutional adjournment deadline of **May 20** is just over two weeks away, and lawmakers face a packed agenda: finalizing both the operating and capital budgets, confirming governor's appointments to boards and commissions, and moving remaining priority legislation across the finish line. The pace is about to pick up considerably.

Budget Update

Both the operating and capital budgets remain works in progress and will be among the last bills to pass this session.

Operating Budget: The House passed its version of the operating budget in mid-April on a 21-19 vote along caucus lines. That version had included a \$1,500 Permanent Fund Dividend (PFD), \$148 million in new funding for public schools, \$11 million for student transportation, and \$17 million to

restore and expand the Alaska Affordable Heating Program. The Senate Finance Committee has now introduced its own committee substitute (CS2), they have reduced the PFD to \$1000 and added a \$150 energy rebate, they are still working through the bill. Final negotiations between the two chambers will shape the budget that reaches the governor's desk.

Capital Budget: The House Finance Committee took public testimony on the capital budget this week. Early signals suggest significant funding for school major maintenance and one-time support for school operations, including noticeable investment in Mount Edgecumbe High School. The capital budget will continue to evolve over the coming days.

Bottom Line: The budget process can be volatile. Both budgets are expected to be among the final bills passed, and the numbers could shift substantially before adjournment.

Pension Bill (HB 78)

In a historic move, the Legislature passed House Bill 78, sending a defined benefit pension plan to Governor Dunleavy's desk for the first time since Alaska ended its state pension program in 2006. The Senate passed the bill 12-8 on April 28, and the House concurred with the Senate's amendments the following day.

The bill would allow current employees and new hires to choose between the existing 401(k)-style defined contribution plan and a new defined benefit pension. Public safety employees could retire after 20 to 25 years of service at age 50 or 55. The plan includes funding safeguards that require the system to maintain at least 90% funding, with automatic contribution adjustments if it falls below that threshold.

Proponents argue the bill is a critical tool for addressing Alaska's well-documented struggles with recruiting and retaining qualified public employees across state agencies, schools, and municipal departments. The state's most recent audit identified more than 80 compliance issues tied in part to staff turnover and institutional knowledge loss.

Opponents, primarily minority Republicans, warn of long-term fiscal risk and unfunded liability exposure. The governor has not publicly indicated whether

he will sign or veto the bill. He has 15 days (excluding Sundays) from transmittal to act, or the bill becomes law without his signature. This is one to watch closely.

Elections Reform Veto and Override Vote (SB 64)

Governor Dunleavy vetoed Senate Bill 64, the bipartisan omnibus elections reform bill, on April 30. The bill represented roughly a decade of negotiation between Republican and Democratic legislators and passed both chambers with a combined vote of 39-20.

Key provisions of SB 64 include:

- A ballot tracking system allowing voters to follow their absentee ballots through the counting process
- A ballot curing process enabling voters to correct minor errors that might otherwise disqualify their ballots
- Postage-paid return envelopes for all absentee mail-in ballots
- Addition of tribal IDs to the list of acceptable voter identification
- A rural community liaison within the Division of Elections
- Improved voter roll maintenance and faster removal of ineligible voters
- Provisions for faster ballot counting and earlier reporting of results

The governor cited operational burdens on the Division of Elections ahead of the November 2026 election and legal concerns around ballot curing and witness signature requirements. He stated support for many of the bill's reforms and encouraged the Legislature to model future legislation on this bill.

Override Vote: Monday, May 5 at 11:00 a.m. The Legislature will convene in Joint Session to consider a veto override. An override requires 40 of the Legislature's 60 members. The original combined vote was 39-20 with one member absent, meaning supporters must hold every original vote and pick up at least one additional member. This will be an extremely close vote with no margin for error. The Alaska Federation of Natives and other organizations have called on legislators to support the override.

Alaska LNG Gas Pipeline (HB 381 / SB 280)

The governor's gas pipeline tax bills continue to command significant bandwidth in both chambers. The core proposal would exempt the Alaska LNG pipeline from property taxes during construction (up to ten years or until the line produces one billion cubic feet of natural gas per day), then replace traditional property taxes with an alternative volumetric tax on gas throughput.

The House and Senate are taking meaningfully different approaches. The House Resources Committee produced a committee substitute for HB 381 that retains the governor's core framework of no property tax during construction and a low volumetric tax once gas flows, while adding community protections and in-state gas delivery provisions. The Senate Resources Committee, meanwhile, has folded elements of SB 275 into its version of SB 280, including a graduated pass-through tax, AGDC governance changes, and statutory price caps for in-state utilities. The two chambers will ultimately need to reconcile very different bills, likely through a conference committee.

The municipal revenue impact remains a central concern. The original proposal would reduce local oil and gas property taxes by approximately 90%, replacing municipal taxation on the pipeline with the state volumetric tax. Interior Delegation members have been in frequent contact with Fairbanks North Star Borough leadership to ensure local revenue is protected and that Fairbanks receives a spur line as part of any final deal.

What to Expect: If the Legislature cannot pass a workable gas pipeline bill before adjournment, a special session this summer is considered very likely. This will remain a dominant issue for the remainder of session.

Week Ahead: May 5-9

With just over two weeks until the constitutional adjournment deadline, the pace in Juneau will intensify. The pension bill awaits the governor's decision, Monday's veto override vote on elections reform will test legislative unity, the gas pipeline debate is far from settled, and both budgets still need to cross the finish line. We will continue monitoring these developments and provide updates as the session concludes.

Monday, May 4

Senate Finance Committee

9:00 AM | SENATE FINANCE 532

- **SB 259 – PROPERTY TAX ASSESSMENT INCREASES**

Invited & Public Testimony

House Resources Committee

1:00 PM | BARNES 124

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Senate Resources Committee

3:30 PM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Tuesday, May 5

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Wednesday, May 6

House Resources Committee

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Public Testimony – Time Limit May Be Set

Thursday, May 7

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Friday, May 8

House Finance Committee

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Pending Referral

NAVIGATE AK

BILL TRACKING LOG

BILL	SPONSORS	TITLE	LAST ACTION	LATEST VERSION
AK 34 HB 1	MCCABE Underwood Johnson	An Act relating to specie as legal tender in the state; and relating to borough and city sales and use taxes on specie.	House, May 1, 2026: (H) COSPONSOR REMOVED: ALLARD	HB0001B, AM CSHB 1(STA), introduced 05/18/2025
AK 34 HB 13	GRAY Eischeid Fields	An Act relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and	Senate, May 2, 2026: (S) -- Public Testimony -- -- Please Note Time Change --	HB0013D, AM SCS CSSSHB 13(CRA), introduced 03/18/2026

		occupied as a permanent place of abode, and real property owned by first-time homebuyers.		
AK 34 HB 18	G.NELSON Rauscher Johnson	An Act relating to the transfer of a title on the death of the owner; and providing for an effective date.	House, Feb 13, 2026: (H) PRIME SPONSOR CHANGED: G.NELSON REPLACED RAUSCHER	HB0018A, AM HB 18, introduced 01/22/2025
AK 34 HB 26	MINA Burke Bynum	An Act relating to the duties of the Department of Transportation and Public Facilities; and relating to a statewide public and community transit plan.	House, May 1, 2026: (H) AWAITING TRANSMITTAL TO GOV	HB0026E, AM SCS CSHB 26(TRA), introduced 03/25/2026, passed House 05/01/2026, passed Senate 04/29/2026
AK 34 HB 31	STUTES Kopp Himschoot	An Act relating to the registration of commercial vessels; and relating to the derelict vessel prevention program fund.	House, Jul 30, 2025: (H) EFFECTIVE DATE(S) OF LAW 10/22/25	HB0031Z, AM Enrolled HB 31, introduced 05/20/2025
AK 34 HB 53	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; and providing for an effective date.	Senate, Jan 20, 2026: (S) DPS INTENT LANGUAGE REPORT	HB0053Z, AM Enrolled HB 53, introduced 05/20/2025
AK 34 HB 65	STUTES Tomaszewski Prax	An Act authorizing the Alaska Railroad Corporation to issue revenue bonds to finance the replacement of the Alaska Railroad Corporation's passenger dock and related terminal facility in Seward, Alaska; and providing for an effective date.	House, Mar 10, 2025: (H) EFFECTIVE DATE(S) OF LAW 3/7/25	HB0065Z, AM Enrolled HB 65, introduced 02/26/2025
AK 34 HB 78	HOUSE FINANCE	An Act relating to the public employees' retirement system and the teachers' retirement system; and providing certain employees an opportunity to choose between the defined benefit and defined	House, Apr 30, 2026: (H) MANIFEST ERROR(S)	HB0078Z, AM Enrolled HB 78, introduced 04/29/2026

		contribution plans of the public employees' retirement system and the teachers' retirement system.		
AK 34 HB 80	HOUSE LABOR & COMMERCE	An Act relating to minimum standards for residential buildings; relating to construction contractors and residential contractor endorsements; establishing the Alaska State Residential Building Safety Council; and providing for an effective date.	House, Feb 12, 2025: (H) Minutes (HL&C)	HB0080A, AM HB 80, introduced 01/31/2025
AK 34 HB 169	TOMASZEWSKI	An Act relating to a municipal property tax exemption for real property owned and occupied as the primary residence and permanent place of abode by a resident 65 years of age or older, a disabled veteran, or the widow or widower of a resident 65 years of age or older or a disabled veteran; and providing for an effective date.	House, Apr 2, 2025: (H) Referred to COMMUNITY & REGIONAL AFFAIRS	HB0169A, AM HB 169, introduced 04/02/2025
AK 34 HB 184	STORY Hall Mina	An Act relating to financing by the Alaska Industrial Development and Export Authority for workforce housing development projects.	Senate, May 5, 2026: (S) FINANCE at 09:00 AM SENATE FINANCE 532	HB0184B, AM CSHB 184(CRA), introduced 05/16/2025, passed House 02/27/2026
AK 34 HB 216	HOLLAND Josephson	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Apr 30, 2026: (S) Heard & Held	HB0216A, AM HB 216, introduced 05/02/2025, passed House 03/25/2026
AK 34 HB 254	VANCE Coulombe	An Act relating to increases in property assessments.	House, Jan 23, 2026: (H) COSPONSOR(S): COULOMBE	HB0254A, AM HB 254, introduced 01/20/2026
AK 34 HB 264	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; and providing for an effective date.	House, Apr 9, 2026: (H) Heard & Held	HB0264A, AM HB 264, introduced 01/23/2026

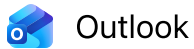
AK 34 HB 280	HOUSE RULES	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state, including the apportionment of income of broadcasters, financial institutions, and telecommunications service providers; and providing for an effective date.	Senate, Apr 21, 2026: (S) Minutes (SFIN)	HB0280B, AM CSHB 280(FIN), introduced 03/27/2026, passed House 04/01/2026
AK 34 HB 286	ELAM	An Act relating to an optional municipal tax exemption for the homes of volunteer firefighters and volunteer providers of emergency medical services or mobile intensive care paramedic services; and providing for an effective date.	House, Mar 20, 2026: (H) Referred to FINANCE	HB0286A, AM HB 286, introduced 01/28/2026
AK 34 HB 291	COULOMBE G.Nelson Bynum	An Act relating to municipal exemptions from fees for landfills or dumping areas; and relating to optional municipal property tax exemptions.	House, Apr 23, 2026: (H) Heard & Held	HB0291A, AM HB 291, introduced 02/04/2026
AK 34 SB 10	DUNBAR	An Act relating to family leave wage replacement coverage.	Senate, Jan 22, 2025: (S) Referred to LABOR & COMMERCE	SB0010A, AM SB 10, introduced 01/22/2025
AK 34 SB 14	DUNBAR	An Act relating to the Alaska Industrial Development and Export Authority; and relating to workforce housing development projects.	Senate, May 1, 2025: (S) Minutes (SFIN)	SB0014A, AM SB 14, introduced 01/22/2025
AK 34 SB 50	DUNBAR Josephson	An Act relating to the comprehensive plans of first and second class boroughs.	Senate, Jul 30, 2025: (S) EFFECTIVE DATE(S) OF LAW 10/14/25	SB0050Z, AM Enrolled SB 50, introduced 05/16/2025
AK 34 SB 55	STEDMAN Myers Shower	An Act relating to employer contributions in the teachers' retirement system; relating to supplemental employee benefits; and providing for an effective date.	Senate, Mar 26, 2026: (S) Moved CSSB 55(FIN) Out of Committee	SB0055B, AM CSSB 55(L&C), introduced 03/26/2025
AK 34 SB 78	DUNBAR	An Act relating to disclosure of information regarding employee compensation by employers, employees,	Senate, Apr 8, 2026: (S) Heard & Held	SB0078A, AM SB 78, introduced 01/29/2025

		and applicants for employment.		
AK 34 SB 79	SENATE LABOR & COMMERCE	An Act relating to wage payments.	House, May 18, 2025: (H) Referred to FINANCE	SB0079B, AM HCS SB 79(L&C), introduced 05/18/2025
AK 34 SB 81	STEDMAN	An Act relating to employer contribution rates in the teachers' retirement system and the Public Employees' Retirement System of Alaska; and providing for an effective date.	Senate, Feb 11, 2026: (S) Referred to FINANCE	SB0081B, AM CSSB 81(L&C), introduced 02/11/2026
AK 34 SB 135	SENATE RULES BY REQUEST OF TASK FORCE EVAL ALASKA SEAFOOD INDUSTRY	An Act relating to the sharing of tax revenue from the fisheries business tax and fishery resource landing tax with municipalities; relating to municipal reports on the shared tax revenue; and providing for an effective date.	Senate, Apr 15, 2025: (S) Referred to FINANCE	SB0135B, AM CSSB 135(RES), introduced 04/15/2025
AK 34 SB 140	STEDMAN Tomaszewski Bynum	An Act relating to a matching grant program for fire station construction and renovation; and providing for an effective date.	House, May 6, 2026: (H) -- Please Note Time Change --	SB0140B, AM CSSB 140(FIN), introduced 02/18/2026, passed Senate 03/04/2026
AK 34 SB 191	GIESSEL	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Mar 4, 2026: (S) Referred to RULES	SB0191A, AM SB 191, introduced 05/09/2025
AK 34 SB 213	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; making appropriations under art. IX, sec. 17(c), Constitution of the State of Alaska, from the constitutional budget reserve fund; and providing for an effective date.	Senate, Feb 27, 2026: (S) Minutes (SFIN)	SB0213A, AM SB 213, introduced 01/21/2026

AK 34 SB 214	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; amending appropriations; and providing for an effective date.	House, May 9, 2026: (H) -- Please Note Time Change --	SB0214B, AM CSSB 214(FIN), introduced 04/16/2026, passed Senate 04/21/2026
AK 34 SB 227	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state; establishing a state sales and use tax; relating to taxes levied by cities and boroughs; relating to the corporate income tax; authorizing the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement or substantially similar agreement; relating to the oil and gas production tax; establishing an infrastructure maintenance surcharge on oil; establishing a pipeline corridor maintenance fund; and providing for an effective date.	Senate, Apr 8, 2026: (S) -- Testimony Invitation Only -- -- MEETING CANCELED --	SB0227B, AM CSSB 227(RES), introduced 02/19/2026
AK 34 SB 259	BJORKMAN	An Act relating to an optional municipal limit to increases of the full and true value of property owned and occupied as a permanent place of abode by a resident.	Senate, May 4, 2026: (S) -- Invited & Public Testimony --	SB0259C, AM CSSB 259(L&C), introduced 04/28/2026

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Navigate AK Legislative Update — Week of May 17th — City of Whittier

From Dianne Blumer <dianneblumer@gmail.com>

Date Mon 5/18/2026 7:20 AM

To Jackie Wilde <jwilde@whittieralaska.gov>

Cc City Clerk <cityclerk@whittieralaska.gov>

NAVIGATE AK

City of Whittier

WEEK OF MAY 17TH

NAVIGATE AK

WEEKLY LEGISLATIVE UPDATE

Big week in Juneau. The gasoline legislation is genuinely chaotic right now and both chambers are staring down the end of session (May 20th) cliff with no clear path to a deal. A special session focused on the Alaska LNG project is increasingly likely regardless of what passes before adjournment.

[Alaska LNG / gasoline — the week's biggest story](#)

What started as a focused property tax bill to attract investment to the Alaska LNG project has turned into one of the most contentious legislative debates of the session. The House and Senate have produced wildly different versions of the governor's proposal, and the gap between them — and between the Legislature and the project developer — has grown wider as the deadline closes in.

On the House side, lawmakers rushed this week to move the property tax bills out of committee by Friday to give them any chance of reaching the floor before adjournment. The House version sets the alternative volumetric tax at 20 cents per thousand cubic feet total — 5 cents each for the gas treatment plant and

pipeline, and 10 cents for the liquefaction facility. That is about two and a half times higher than what Governor Dunleavy originally proposed.

The Senate version, meanwhile, has gone in a completely different direction. The Senate Resources Committee has rewritten SB 280 so extensively that AOGA publicly condemned it this week, accusing lawmakers of "skulduggery and hoodwinking." The latest Senate version — now on version L — not only sets the LNG throughput tax far higher than the House (15 cents each for the plant and pipeline, 25 cents for liquefaction, totaling 55 cents per mcf), but adds a new 30-cent-per-barrel tax on all Alaska oil production and increases the minimum production tax by 50 percent. Industry groups were blunt: "Investors across the nation and around the world are watching."

Governor Dunleavy has been personally lobbying for something that looks more like his original bill, warning that without meaningful tax relief the project cannot proceed. Glenfarne, the project's lead developer has to date refused to share current cost projections or expected gas prices, citing competitive sensitivity. Several legislators say they are being asked to grant a multibillion-dollar tax break to a project they cannot independently evaluate.

Senate President Gary Stevens said last week he was "doubtful" a deal could be reached in time. Leaders in both chambers have since acknowledged that a special session focused specifically on the gasline is likely after May 20, giving lawmakers more time to close the gap.

Budget — conference committee in the homestretch

The conference committee wrapped up their work on the operating budget Sunday morning, and the results will be put before each body for concurrence, before moving to the Governor for his review.

The capital budget passed the House floor on Saturday and heads back to the Senate for concurrence, which is likely since very moderate changes were made by the House.

Education funding — HB 261 passes the House

In a significant development Tuesday, the House passed HB 261 by a bipartisan 31–9 vote. The bill changes how school districts calculate their average daily membership student count, allowing districts to use the higher of the current year or a three-year rolling average. Under the new formula, districts would receive an additional \$143 million in state funding next year — providing badly

needed budget stability for schools that have been losing enrollment post-pandemic. Three Anchorage schools that were on the chopping block could remain open if the bill passes into law.

The Senate is the hurdle. Senate Education Chair Sen. Löki Tobin said Tuesday the bill's policy changes will need full Senate vetting with only days left — a tight timeline. Separately, the operating budget includes roughly \$111 million in one-time school funding and \$30 million specifically for districts with high energy costs, which could help even if HB 261 stalls in the Senate.

NAVIGATE AK

BILL TRACKING LOG

BILL	SPONSORS	TITLE	LAST ACTION	LATEST VERSION
AK 34 HB 1	MCCABE Underwood Johnson	An Act relating to specie as legal tender in the state; and relating to borough and city sales and use taxes on specie.	House, May 13, 2026: (H) DUE BACK FROM GOVERNOR 5/30/26	HB0001Z, AM Enrolled HB 1, introduced 05/12/2026
AK 34 HB 13	GRAY Eischeid Fields	An Act relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers.	Senate, May 15, 2026: (S) Referred to RULES	HB0013E, AM SCS CSSSHB 13(STA), introduced 05/15/2026
AK 34 HB 18	G.NELSON Rauscher Johnson	An Act relating to the transfer of a title on the death of the owner; and providing for an effective date.	House, Feb 13, 2026: (H) PRIME SPONSOR CHANGED: G.NELSON REPLACED RAUSCHER	HB0018A, AM HB 18, introduced 01/22/2025
AK 34 HB 26	MINA Burke Bynum	An Act relating to the duties of the Department of Transportation and Public Facilities; and relating to a statewide public and community transit plan.	House, May 8, 2026: (H) DUE BACK FROM GOVERNOR 5/26/26	HB0026Z, AM Enrolled HB 26, introduced 05/01/2026
AK 34 HB 31	STUTES Kopp Himschoot	An Act relating to the registration of commercial vessels; and relating to the	House, Jul 30, 2025: (H) EFFECTIVE	HB0031Z, AM Enrolled HB 31,

		derelict vessel prevention program fund.	DATE(S) OF LAW 10/22/25	introduced 05/20/2025
AK 34 HB 53	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; and providing for an effective date.	Senate, Jan 20, 2026: (S) DPS INTENT LANGUAGE REPORT	HB0053Z, AM Enrolled HB 53, introduced 05/20/2025
AK 34 HB 65	STUTES Tomaszewski Prax	An Act authorizing the Alaska Railroad Corporation to issue revenue bonds to finance the replacement of the Alaska Railroad Corporation's passenger dock and related terminal facility in Seward, Alaska; and providing for an effective date.	House, Mar 10, 2025: (H) EFFECTIVE DATE(S) OF LAW 3/7/25	HB0065Z, AM Enrolled HB 65, introduced 02/26/2025
AK 34 HB 78	HOUSE FINANCE	An Act relating to the public employees' retirement system and the teachers' retirement system; and providing certain employees an opportunity to choose between the defined benefit and defined contribution plans of the public employees' retirement system and the teachers' retirement system.	House, Apr 30, 2026: (H) MANIFEST ERROR(S)	HB0078Z, AM Enrolled HB 78, introduced 04/29/2026
AK 34 HB 80	HOUSE LABOR & COMMERCE	An Act relating to minimum standards for residential buildings; relating to construction contractors and residential contractor endorsements; establishing the Alaska State Residential Building Safety Council; and providing for an effective date.	House, Feb 12, 2025: (H) Minutes (HL&C)	HB0080A, AM HB 80, introduced 01/31/2025
AK 34 HB 169	TOMASZEWSKI	An Act relating to a municipal property tax exemption for real property owned and occupied as the primary residence and permanent place of abode by a resident 65 years of age or older, a disabled veteran, or the widow or widower of a resident 65 years of age or older or a disabled veteran; and providing for an effective date.	House, Apr 2, 2025: (H) Referred to COMMUNITY & REGIONAL AFFAIRS	HB0169A, AM HB 169, introduced 04/02/2025
AK 34 HB 184	STORY Hall Mina	An Act relating to financing by the Alaska Industrial Development and Export Authority for workforce housing development projects;	House, May 16, 2026: (H) AWAITING TRANSMITTAL TO GOV	HB0184C, AM SCS CSHB 184(FIN), introduced

		relating to a mandatory exemption from municipal property taxes for certain assets of the Alaska Industrial Development and Export Authority; and providing for an effective date by repealing the effective date of sec. 2, ch. 64, SLA 2018.		05/13/2026 , passed House 05/16/2026 , passed Senate 05/15/2026
AK 34 HB 216	HOLLAND Josephson Giesel	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	House, May 16, 2026: (H) AWAITING TRANSMITTAL TO GOV	HB0216B , AM SCS HB 216(CRA) , introduced 05/13/2026 , passed House 05/16/2026 , passed Senate 05/15/2026
AK 34 HB 254	VANCE Coulombe	An Act relating to increases in property assessments.	House, Jan 23, 2026: (H) COSPONSOR(S): COULOMBE	HB0254A , AM HB 254 , introduced 01/20/2026
AK 34 HB 264	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; and providing for an effective date.	House, Apr 9, 2026: (H) Heard & Held	HB0264A , AM HB 264 , introduced 01/23/2026
AK 34 HB 280	HOUSE RULES	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state, including the apportionment of income of broadcasters, financial institutions, and telecommunications service providers; and providing for an effective date.	Senate, May 16, 2026: (S) Moved SCS CSHB 280(FIN) Out of Committee -- Please Note Time Change --	HB0280B , AM CSHB 280(FIN) , introduced 03/27/2026 , passed House 04/01/2026
AK 34 HB 286	ELAM Carrick	An Act relating to an optional municipal tax exemption for the homes of volunteer firefighters and volunteer providers of emergency medical services or mobile intensive care paramedic services; and providing for an effective date.	House, May 6, 2026: (H) COSPONSOR(S): CARRICK	HB0286A , AM HB 286 , introduced 01/28/2026
AK 34 HB 291	COULOMBE G.Nelson Bynum	An Act relating to municipal exemptions from fees for landfills or dumping areas; and relating to optional municipal property tax exemptions.	House, Apr 23, 2026: (H) Heard & Held	HB0291A , AM HB 291 , introduced 02/04/2026

AK 34 SB 10	DUNBAR	An Act relating to family leave wage replacement coverage.	Senate, Jan 22, 2025: (S) Referred to LABOR & COMMERCE	SB0010A, AM SB 10, introduced 01/22/2025
AK 34 SB 14	DUNBAR	An Act relating to the Alaska Industrial Development and Export Authority; and relating to workforce housing development projects.	Senate, May 1, 2025: (S) Minutes (SFIN)	SB0014A, AM SB 14, introduced 01/22/2025
AK 34 SB 50	DUNBAR Josephson	An Act relating to the comprehensive plans of first and second class boroughs.	Senate, Jul 30, 2025: (S) EFFECTIVE DATE(S) OF LAW 10/14/25	SB0050Z, AM Enrolled SB 50, introduced 05/16/2025
AK 34 SB 55	STEDMAN Myers Shower	An Act relating to employer contributions in the teachers' retirement system; relating to supplemental employee benefits; and providing for an effective date.	Senate, May 15, 2026: (S) COSPONSOR(S): KAUFMAN	SB0055C, AM CSSB 55(FIN), introduced 05/14/2026
AK 34 SB 78	DUNBAR	An Act relating to disclosure of information regarding employee compensation by employers, employees, and applicants for employment.	Senate, Apr 8, 2026: (S) Heard & Held	SB0078A, AM SB 78, introduced 01/29/2025
AK 34 SB 79	SENATE LABOR & COMMERCE	An Act relating to wage payments.	House, May 17, 2026: (H) -- Public Testimony -- -- Recessed to a Call of the Chair --	SB0079B, AM HCS SB 79(L&C), introduced 05/18/2025
AK 34 SB 81	STEDMAN	An Act relating to employer contribution rates in the teachers' retirement system and the Public Employees' Retirement System of Alaska; and providing for an effective date.	Senate, Feb 11, 2026: (S) Referred to FINANCE	SB0081B, AM CSSB 81(L&C), introduced 02/11/2026
AK 34 SB 135	SENATE RULES BY REQUEST OF TASK FORCE EVAL ALASKA SEAFOOD INDUSTRY	An Act relating to the sharing of tax revenue from the fisheries business tax and fishery resource landing tax with municipalities; relating to municipal reports on the shared tax revenue; and providing for an effective date.	Senate, Apr 15, 2025: (S) Referred to FINANCE	SB0135B, AM CSSB 135(RES), introduced 04/15/2025
AK 34 SB 140	STEDMAN Tomaszewski Bynum	An Act relating to a matching grant program for fire station construction and renovation; and providing for an effective date.	House, May 16, 2026: (H) Referred to RULES	SB0140C, AM HCS CSSB 140(FIN), introduced 05/16/2026

AK 34 SB 191	GIESSEL	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Mar 4, 2026: (S) Referred to RULES	SB0191A, AM SB 191, introduced 05/09/2025
AK 34 SB 213	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; making appropriations under art. IX, sec. 17(c), Constitution of the State of Alaska, from the constitutional budget reserve fund; and providing for an effective date.	Senate, Feb 27, 2026: (S) Minutes (SFIN)	SB0213A, AM SB 213, introduced 01/21/2026
AK 34 SB 214	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; amending appropriations; and providing for an effective date.	House, May 16, 2026: (H) ENGROSSED	SB0214D, AM HCS CSSB 214(FIN) am H, introduced 05/13/2026, passed House 05/16/2026
AK 34 SB 227	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state; establishing a state sales and use tax; relating to taxes levied by cities and boroughs; relating to the corporate income tax; authorizing the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement or substantially similar agreement; relating to the oil and gas production tax; establishing an infrastructure maintenance surcharge on oil; establishing a pipeline corridor maintenance fund; and providing for an effective date.	Senate, May 18, 2026: (S) FINANCE at 09:00 AM SENATE FINANCE 532	SB0227B, AM CSSB 227(RES), introduced 02/19/2026
AK 34 SB 259	BJORKMAN	An Act relating to an optional municipal limit to increases of the full and true value of property owned and occupied as a permanent place of abode by a resident.	Senate, May 4, 2026: (S) Heard & Held	SB0259C, AM CSSB 259(L&C), introduced 04/28/2026



Navigate AK Legislative Update — Week of May 11th — City of Whittier

From Dianne Blumer <dianneblumer@gmail.com>

Date Sun 5/10/2026 8:05 PM

To Jackie Wilde <jwilde@whittieralaska.gov>

Cc City Clerk <cityclerk@whittieralaska.gov>

NAVIGATE AK

City of Whittier

WEEK OF MAY 11TH

NAVIGATE AK

WEEKLY LEGISLATIVE UPDATE

Session constitutionally must adjourn by May 20 — nine days away. The Legislature is in its final sprint with the budget, LNG tax bills, and dozens of outstanding bills still unresolved.

Alaska LNG / SAGA Act

Three competing versions of the LNG property tax bill remain unresolved, and the outcome is far from certain heading into the final week. The governor's original proposal would have replaced the existing municipal property tax on the Alaska LNG pipeline with a flat 6¢/mcf volumetric tax — a roughly 90% tax reduction. Both chambers have since rewritten it significantly. The House sets rates at 5¢/mcf for the treatment plant and pipeline, and 10¢/mcf for the liquefaction facility, for a total of 20¢/mcf. The Senate Resources version goes much higher: 15¢ each for the plant and pipeline and 25¢ for the liquefaction facility, totaling 55¢/mcf. Senate President Gary Stevens said last week he is "doubtful" a deal can be reached before adjournment. Governor Dunleavy is personally lobbying in Juneau, calling the tax relief essential to keep the project alive.

Budget

The Senate passed a \$13.9 billion operating budget with a \$1,150 Permanent Fund dividend — \$1,000 base dividend plus a \$150 energy relief rebate — in a 17–3 vote. The House earlier passed its own version with a \$1,500 PFD. A conference committee will need to reconcile the two this week. The education funding boost included in the House version — roughly \$82 million in one-time funding for schools — is a significant sticking point in negotiations. A final budget must pass before adjournment or the state faces a funding gap. The House Finance Committee passed the capital budget largely intact from the Senate version, and it is expected to reach the House floor for a full vote this week.

Education

The education funding debate continues on two tracks. HB 261, which is in hearings this week, would change how school districts calculate their average daily membership student count, allowing them to use the higher of the current year or a three-year rolling average — a stabilization measure for districts experiencing enrollment swings. Separately, HB 374 proposes increasing the base student allocation by \$630 per student, from \$6,660 to \$7,290. Both bills reflect sustained pressure from school districts across the state that are reporting structural deficits heading into the next fiscal year.

Behavioral health

SB 196 and its companion HB 138 would establish a 98¢-per-month surcharge on all phone lines to fund a dedicated Behavioral Health Crisis Services Fund, generating an estimated \$6 to \$8 million annually for the 988 hotline, crisis response teams, and outreach programs. Advocates and youth groups have been lobbying hard in Juneau throughout the session. As of March the bills had not advanced from committee, but the final session push may give them new momentum. HB 52, the Minors and Psychiatric Hospitals bill, which advanced out of the House this spring, is also on the Finance agenda this week.

Labor & construction

HB 260, the Construction Project Wages and Liability bill, is in House Finance this week. It would make project owners jointly liable for unpaid wage violations by subcontractors — a significant exposure concern for any entity that hires contractors on public or private projects. Separately, SB 268 would exempt seafood processing workers from the paid sick leave requirement passed by voters under Ballot Measure 1 in 2024. Senate Labor and Commerce takes up SB 268 on Friday.

SB 251 would repeal the Workers' Compensation Appeals Commission, routing appeals directly to Superior Court. Contractors and employers have raised concerns about potential cost increases and delays under the new structure. The bill has been in Senate Finance but has not yet moved to the floor.

Energy & utilities

SB 250, the Data Centers and Utilities bill, would establish energy supply and reliability requirements for large data center operations in Alaska — a growing issue as AI infrastructure demand increases across the state. HB 385 would simplify the rate filing process for utilities, reducing regulatory burden for electric cooperatives and other providers. Both bills are in committee this week.

NAVIGATE AK

HEARINGS OF INTEREST

Monday, May 11

House Finance Committee

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Bills Previously Heard/Scheduled

Senate Resources Committee

3:30 PM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

Tuesday, May 12

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

House Finance Committee

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Bills Previously Heard/Scheduled

- **HB 193 – UNEMPLOYMENT BENEFITS; PAID PARENT LEAVE**

*Bills Previously Heard/Scheduled***Senate Resources Committee**

3:30 PM | BUTROVICH 205

- **HB 117 – COMMERCIAL FISHING; SET GILLNET COOP**

Invited & Public Testimony

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

*Testimony – Invitation Only***Wednesday, May 13****Senate Resources Committee**

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

*Bills Previously Heard/Scheduled***House Finance Committee**

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Bills Previously Heard/Scheduled

- **SB 211 – EXTEND OCCUPATIONAL LICENSING BOARDS**

Senate Resources Committee

3:30 PM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Invited & Public Testimony

Thursday, May 14

Senate Resources Committee

9:00 AM | BUTROVICH 205

- **SB 280 – OIL & GAS PROPERTY TAX: MUNI TAX**

Testimony – Invitation Only

House Finance Committee

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Bills Previously Heard/Scheduled

Friday, May 15

House Finance Committee

1:30 PM | ADAMS 519

- **HB 381 – OIL & GAS PROPERTY TAX: MUNI TAX**

Bills Previously Heard/Scheduled

Senate Resources Committee

3:30 PM | BUTROVICH 205

Bills Previously Heard/Scheduled

NAVIGATE AK

BILL TRACKING LOG

BILL	SPONSORS	TITLE	LAST ACTION	LATEST VERSION
AK 34 HB 1	MCCABE Underwood Johnson	An Act relating to specie as legal tender in the state; and relating to borough and city sales and use taxes on specie.	Senate, May 11, 2026: (S) RULES TO CALENDAR 5/11/2026	HB0001B, AM CSHB 1(STA), introduced 05/18/2025, passed House 05/07/2026
AK 34 HB 13	GRAY Eischeid Fields	An Act relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers.	Senate, May 2, 2026: (S) Heard & Held -- Please Note Time Change --	HB0013D, AM SCS CSSSHB 13(CRA), introduced 03/18/2026
AK 34 HB 18	G.NELSON Rauscher Johnson	An Act relating to the transfer of a title on the death of the owner; and providing for an effective date.	House, Feb 13, 2026: (H) PRIME SPONSOR CHANGED: G.NELSON REPLACED RAUSCHER	HB0018A, AM HB 18, introduced 01/22/2025
AK 34 HB 26	MINA Burke Bynum	An Act relating to the duties of the Department of Transportation and Public Facilities; and relating to a statewide public and community transit plan.	House, May 8, 2026: (H) DUE BACK FROM GOVERNOR 5/26/26	HB0026Z, AM Enrolled HB 26, introduced 05/01/2026
AK 34 HB 31	STUTES Kopp Himschoot	An Act relating to the registration of commercial vessels; and relating to the derelict vessel prevention program fund.	House, Jul 30, 2025: (H) EFFECTIVE DATE(S) OF LAW 10/22/25	HB0031Z, AM Enrolled HB 31, introduced 05/20/2025
AK 34 HB 53	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations;	Senate, Jan 20, 2026: (S) DPS INTENT LANGUAGE REPORT	HB0053Z, AM Enrolled HB 53, introduced 05/20/2025

		making supplemental appropriations; and providing for an effective date.		
AK 34 HB 65	STUTES Tomaszewski Prax	An Act authorizing the Alaska Railroad Corporation to issue revenue bonds to finance the replacement of the Alaska Railroad Corporation's passenger dock and related terminal facility in Seward, Alaska; and providing for an effective date.	House, Mar 10, 2025: (H) EFFECTIVE DATE(S) OF LAW 3/7/25	HB0065Z, AM Enrolled HB 65, introduced 02/26/2025
AK 34 HB 78	HOUSE FINANCE	An Act relating to the public employees' retirement system and the teachers' retirement system; and providing certain employees an opportunity to choose between the defined benefit and defined contribution plans of the public employees' retirement system and the teachers' retirement system.	House, Apr 30, 2026: (H) MANIFEST ERROR(S)	HB0078Z, AM Enrolled HB 78, introduced 04/29/2026
AK 34 HB 80	HOUSE LABOR & COMMERCE	An Act relating to minimum standards for residential buildings; relating to construction contractors and residential contractor endorsements; establishing the Alaska State Residential Building Safety Council; and providing for an effective date.	House, Feb 12, 2025: (H) Minutes (HL&C)	HB0080A, AM HB 80, introduced 01/31/2025
AK 34 HB 169	TOMASZEWSKI	An Act relating to a municipal property tax exemption for real property owned and occupied as the primary residence and permanent place of abode by a resident 65 years of age or older, a disabled veteran, or the widow or widower of a resident 65 years of age or older or a disabled veteran; and providing for an effective date.	House, Apr 2, 2025: (H) Referred to COMMUNITY & REGIONAL AFFAIRS	HB0169A, AM HB 169, introduced 04/02/2025
AK 34 HB 184	STORY Hall Mina	An Act relating to financing by the Alaska Industrial Development and Export Authority for workforce housing development projects.	Senate, May 5, 2026: (S) Moved SCS CSHB 184(FIN) Out of Committee	HB0184B, AM CSHB 184(CRA), introduced 05/16/2025, passed House 02/27/2026
AK 34 HB 216	HOLLAND Josephson	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Apr 30, 2026: (S) Heard & Held	HB0216A, AM HB 216, introduced 05/02/2025, passed House 03/25/2026

AK 34 HB 254	VANCE Coulombe	An Act relating to increases in property assessments.	House, Jan 23, 2026: (H) COSPONSOR(S): COULOMBE	HB0254A, AM HB 254, introduced 01/20/2026
AK 34 HB 264	HOUSE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; and providing for an effective date.	House, Apr 9, 2026: (H) Heard & Held	HB0264A, AM HB 264, introduced 01/23/2026
AK 34 HB 280	HOUSE RULES	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state, including the apportionment of income of broadcasters, financial institutions, and telecommunications service providers; and providing for an effective date.	Senate, May 14, 2026: (S) -- Testimony Invitation Only --	HB0280B, AM CSHB 280(FIN), introduced 03/27/2026, passed House 04/01/2026
AK 34 HB 286	ELAM Carrick	An Act relating to an optional municipal tax exemption for the homes of volunteer firefighters and volunteer providers of emergency medical services or mobile intensive care paramedic services; and providing for an effective date.	House, May 6, 2026: (H) COSPONSOR(S): CARRICK	HB0286A, AM HB 286, introduced 01/28/2026
AK 34 HB 291	COULOMBE G.Nelson Bynum	An Act relating to municipal exemptions from fees for landfills or dumping areas; and relating to optional municipal property tax exemptions.	House, Apr 23, 2026: (H) Heard & Held	HB0291A, AM HB 291, introduced 02/04/2026
AK 34 SB 10	DUNBAR	An Act relating to family leave wage replacement coverage.	Senate, Jan 22, 2025: (S) Referred to LABOR & COMMERCE	SB0010A, AM SB 10, introduced 01/22/2025
AK 34 SB 14	DUNBAR	An Act relating to the Alaska Industrial Development and Export Authority; and relating to workforce housing development projects.	Senate, May 1, 2025: (S) Minutes (SFIN)	SB0014A, AM SB 14, introduced 01/22/2025
AK 34 SB 50	DUNBAR Josephson	An Act relating to the comprehensive plans of first and second class boroughs.	Senate, Jul 30, 2025: (S) EFFECTIVE DATE(S) OF LAW 10/14/25	SB0050Z, AM Enrolled SB 50, introduced 05/16/2025

AK 34 SB 55	STEDMAN Myers Shower	An Act relating to employer contributions in the teachers' retirement system; relating to supplemental employee benefits; and providing for an effective date.	Senate, Mar 26, 2026: (S) Moved CSSB 55(FIN) Out of Committee	SB0055B, AM CSSB 55(L&C) , introduced 03/26/2025
AK 34 SB 78	DUNBAR	An Act relating to disclosure of information regarding employee compensation by employers, employees, and applicants for employment.	Senate, Apr 8, 2026: (S) Heard & Held	SB0078A, AM SB 78 , introduced 01/29/2025
AK 34 SB 79	SENATE LABOR & COMMERCE	An Act relating to wage payments.	House, May 18, 2025: (H) Referred to FINANCE	SB0079B, AM HCS SB 79(L&C) , introduced 05/18/2025
AK 34 SB 81	STEDMAN	An Act relating to employer contribution rates in the teachers' retirement system and the Public Employees' Retirement System of Alaska; and providing for an effective date.	Senate, Feb 11, 2026: (S) Referred to FINANCE	SB0081B, AM CSSB 81(L&C) , introduced 02/11/2026
AK 34 SB 135	SENATE RULES BY REQUEST OF TASK FORCE EVAL ALASKA SEAFOOD INDUSTRY	An Act relating to the sharing of tax revenue from the fisheries business tax and fishery resource landing tax with municipalities; relating to municipal reports on the shared tax revenue; and providing for an effective date.	Senate, Apr 15, 2025: (S) Referred to FINANCE	SB0135B, AM CSSB 135(RES) , introduced 04/15/2025
AK 34 SB 140	STEDMAN Tomaszewski Bynum	An Act relating to a matching grant program for fire station construction and renovation; and providing for an effective date.	House, May 12, 2026: (H) -- Public Testimony -- -- Please Note Time Change --	SB0140B, AM CSSB 140(FIN) , introduced 02/18/2026 , passed Senate 03/04/2026
AK 34 SB 191	GIESSEL	An Act approving the transfer of land owned by the Alaska Railroad Corporation to the City of Whittier; and providing for an effective date.	Senate, Mar 4, 2026: (S) Referred to RULES	SB0191A, AM SB 191 , introduced 05/09/2025
AK 34 SB 213	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; making appropriations under art. IX, sec. 17(c), Constitution of the State of Alaska, from the constitutional budget reserve	Senate, Feb 27, 2026: (S) Minutes (SFIN)	SB0213A, AM SB 213 , introduced 01/21/2026

		fund; and providing for an effective date.		
AK 34 SB 214	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act making appropriations, including capital appropriations, supplemental appropriations, and reappropriations; making appropriations to capitalize funds; amending appropriations; and providing for an effective date.	House, May 9, 2026: (H) -- Please Note Time Change --	SB0214B, AM CSSB 214(FIN). , introduced 04/16/2026, passed Senate 04/21/2026
AK 34 SB 227	SENATE RULES BY REQUEST OF THE GOVERNOR	An Act relating to the Multistate Tax Compact; relating to apportionment of income to the state; establishing a state sales and use tax; relating to taxes levied by cities and boroughs; relating to the corporate income tax; authorizing the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement or substantially similar agreement; relating to the oil and gas production tax; establishing an infrastructure maintenance surcharge on oil; establishing a pipeline corridor maintenance fund; and providing for an effective date.	Senate, May 14, 2026: (S) -- Testimony Invitation Only --	SB0227B, AM CSSB 227(RES). , introduced 02/19/2026
AK 34 SB 259	BJORKMAN	An Act relating to an optional municipal limit to increases of the full and true value of property owned and occupied as a permanent place of abode by a resident.	Senate, May 4, 2026: (S) Heard & Held	SB0259C, AM CSSB 259(L&C). , introduced 04/28/2026

NAVIGATE AK

www.navigateak.com

May 6, 2026

City Council
City of Whittier
PO Box 608
Whittier, AK 99693

Re: Distribution of Capital from Alaska Public Entity Insurance (APEI)

Dear Members of the City Council,

As you are probably aware, the City of Whittier was a member of APEI, a non-profit organization responsible for administrating a group of public entities that had joined together for the purpose of self-insuring one another and buying excess insurance as a group. Joint insurance arrangements like APEI are often referred to as a “pool”.

The APEI membership voted in November 2024 to have APEI merge with the other public entity pool in Alaska, AMLJIA, into a newly created pool, the Alaska Public Risk Alliance (APRA). This merger was completed on July 1, 2025, at which point both APEI and AMLJIA ceased to exist and all liabilities and operations of both pools transferred to APRA.

As part of the merger, APEI had some remaining capital funds that were not required to be transferred to APRA. The APEI Board of Directors adopted a Capital Distribution Plan in April 2025 specifying that these funds were to be distributed to former APEI members over a five-year period, beginning in the spring of 2025. The second distribution is occurring now, with approximately \$1,509,000 being sent to former APEI members.

The check for \$5,166 accompanying this letter represents the City of Whittier’s share of the 2026 distribution.

We appreciated your trust in APEI to manage the pool you have been a part of in the past and look forward to continuing to work with the City of Whittier as part of APRA.

Please feel free to reach out to me if you have any questions.

Sincerely,



Barbara Thurston
Director of Insurance Services
Alaska Public Risk Alliance
(907) 560-2007

cc by email: Kristin Erchinger, Finance Director
Samantha Stringer, HUB International Northwest

Calculation of 2026 APEI Capital Distribution

City of Whittier -- APRA ID: 416C

**Calculated Based on Contributions, Losses, and Dividends for Policy Years 2002/2003 through 2024/2025
plus the 2025 APEI Capital Distribution**

	Sum of All Former APEI Members	Sum of Former APEI Members Qualifying for a 2026 APEI Capital Contribution	City of Whittier
Total Contributions 2002/03 - 2024/25:	332,441,516	196,951,449	1,927,370
Total Losses Paid PY 2002/03 through 2024/25:	306,485,004	60,676,811	1,481,510
Net Contributions:	25,956,513	136,274,638	445,861
 Total Member Dividends Paid through 7/1/2024:	 12,239,058	 7,525,374	 2,354
Total Capital Distribution paid June 2025:	1,999,415	1,816,443	9,176
Net Contribution less Dividends and Capital Distributions:	11,718,040	126,932,821	434,331
 City of Whittier's share of the 2026 Capital Distribution:			 0.34%
Total 2026 APEI Capital Distribution:			1,509,856
City of Whittier's 2026 Capital Distribution:			5,166

Members qualify for a Capital Distribution if they still exist, and if their Net Contribution Less Dividends and 2025 Capital Distribution is > \$0

A member's share of the distribution is proportional to their share of the Net Contribution less Dividends and the 2025 Capital Distribution for Qualifying Members

Total Losses Paid are as of 3/31/26 and exclude amounts paid by the member under the Deductible or Shared Legal