

CITY OF WHITTIER, ALASKA  
RESOLUTION 2026-005

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AMENDING THE 2026 BUDGET TO RE-APPROPRIATE UNSPENT GRANT AND PROJECT FUNDS, RETROACTIVELY AMEND THE 2025 BUDGET TO REFLECT ACTUAL COSTS, AND RECORD OTHER 2026 MID-CYCLE BUDGET AMENDMENTS, AND APPROPRIATING FUNDS**

**WHEREAS**, the 2025 Budget and subsequent appropriating Resolutions included funding for a number of grant, capital, and special projects which are in process, and which have not been completed by the end of 2025, necessitating the unspent portion of funds be carried forward to 2026 to allow completion; and

**WHEREAS**, the City Council has approved various initiatives such as the Alaska Railroad land purchase, an increase in the Girdwood Police contract, and an amendment to the city manager contract, all of which impact City finances in 2026, but for which budget appropriations have yet to be made, requiring 2026 budget appropriations; and

**WHEREAS**, certain 2025 budgeted items such as Harbor solid waste costs, CPV grant revenues, and Delong Dock wharfage revenues ended the year with actual costs not aligned with original budget projections, necessitating a 2025 Budget adjustment.

**NOW, THEREFORE, THE WHITTIER CITY COUNCIL HEREBY RESOLVES:**

**Section 1.** Resolution 2024-025 authorized a consulting contract for the waterfront and economic development plan, with the majority of the project completed in 2025, but with a portion of the project stated for completion in 2026. The 2025 Budget is reduced and the 2026 Budget is increased to Contracted Services account no. 20-400-6565 in the amount of \$41,169.26.

**Section 2.** Resolution 2025-006 accepted ADEC grant funds for the 301H permit renewal and CWA §401 water quality certification, requiring discharge monitoring, evaluating alternatives for wastewater disinfection and identification of the zone of initial dilution to meet EPA 301(h) requirements. The project extends into 2026, necessitating a reduction in the 2025 Budget and an increase in the 2026 Budget in the amount of \$196,427.78 to accounts 76-360-4012 (Federal Grant Revenues) and 76-800-6271 (Grant Expenses).

**Section 3.** Resolution 2025-018 accepted grant funds from State of Alaska DEC in the amount of \$75,000 for the purchase of a backup generator for the water/sewer utility. Long lead times on generator equipment have extended project completion to 2026, requiring a reduction in the 2025 Budget and an increase in the 2026 budget of \$75,000 to accounts 75-360-4000 (Grant Revenue) and 75-900-9200 (Capital Equipment).

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48           **Section 4.** Resolution 2025-023 authorized playground equipment installation in the  
49 amount of \$35,000. The project is delayed to 2026 requiring reappropriation to reduce the 2025  
50 Budget and increase the 2026 Budget from General Fund Reserves account 01-000-3000 to Public  
51 Facilities Capital Outlay account no. 01-700-9520.

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53           **Section 5.** Resolution 2025-026 appropriated, among other things, \$7,800 to complete a  
54 historical records management system which was not completed in 2025, necessitating a reduction  
55 in the 2025 Budget and an increase in the 2026 Budget from General Fund Reserves account 01-  
56 000-3000 to Contracted Services account 01-400-6565. In that same Resolution, Council  
57 appropriated funds related to a transition to a cloud-based harbor billing system, with \$80,000 of  
58 those funds unspent, allowing a reduction in the 2025 Budget account no. 51-800-6565 Contracted  
59 Services, back to the Harbor Reserves account no. 51-000-3000.

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61           **Section 6.** The Harbor 2025 Budget included an anticipated budget of \$118,000 for solid  
62 waste (trash) services. Actual costs through December are \$161,000, necessitating an increase in  
63 the annual budget of \$43,000 from Harbor Reserves account no. 51-000-3000 to Solid Waste  
64 account no. 51-800-9050.

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66           **Section 7.** Resolution 2025-032 authorized replacement of Public Safety Building boiler  
67 pumps in the amount of \$22,573, and due to parts availability and shipping delays until February,  
68 2026, the 2025 budget is hereby reduced and the 2026 budget hereby increased from the General  
69 Fund Reserves account no. 01-000-3000 to the Public Works Capital Equipment account no. 01-  
70 700-9520.

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72           **Section 8.** Resolution 2024-015 appropriated \$102,000 to develop a Safety Action Plan in  
73 partnership with a USDOT Safe Streets for All Grant, with costs of the project being delayed to  
74 2026 due to the delay in finalizing a vendor contract. Funds are hereby appropriated to reduce the  
75 2025 Budget and increase the 2026 Budget as follows: 1) \$81,600 is hereby appropriated to federal  
76 grant revenue account no. 01-330-4012, 2) local matching funds in the amount of \$20,400 are  
77 appropriated from General Fund undesignated reserves account no. 01-000-3000, and 3) the total  
78 amount of \$102,000 is hereby appropriated to Professional Services account no. 01-400-6640.

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80           **Section 9.** Resolution 2025-047 appropriated \$41,902 toward the Mountain Goat Court  
81 Feasibility Evaluation in the amount of \$23,902 and technical review assistance for Land Use  
82 Permit Applications in the amount of \$18,000, and these funds will be utilized for service provided  
83 in 2026, necessitating a re-appropriation of funds reducing the 2025 Budget and increasing the  
84 2026 Budget, from General Fund Reserves account no. 01-000-3000 to Public Facilities  
85 Contracted Services account no. 01-700-6565.

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87           **Section 10.** Resolution 2025-048 amended the city manager employment agreement which  
88 necessitates an amendment to the 2026 Budget appropriating from General Fund Reserves account  
89 no. 01-000-3000 to the Administration Salaries account no. 01-400-6000 in the amount of \$15,000  
90 bonus, an additional 1.0% salary with associated benefits totaling \$2,000 plus 180 hours of annual  
91 leave with associated benefits of \$17,307.

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93           **Section 11.** Resolution 2025-050 approved an amendment to the Girdwood Police Services  
94 contract in the amount of \$32,750, increasing the annual contract revenue to the City from  
95 \$856,488 to \$889,238, requiring an additional 2026 Budget appropriation from the Girdwood  
96 Police Contract account no 01-360-4915 to the General Fund Reserves account no. 01-000-3000.  
97

98           **Section 12.** The City Council has approved the Alaska Railroad land purchase initiative  
99 necessitating an appropriation of \$60,000 to extend the contract with Winfluence through  
100 December 31, 2026, which was not included in the 2025/2026 Biennial Budget, and which requires  
101 appropriation from the General Fund Reserves account no. 01-000-3000 to the Contracted Services  
102 Account no. 01-400-6565  
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104           **Section 13.** Actual 2025 Commercial Passenger Vessel Tax proceeds were received in the  
105 amount of \$1,156,735 versus a budget of \$1,625,000, requiring a reduction in 2025 budgeted CPV  
106 revenues of <\$486,265> to account 20-310-4008.  
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108           **Section 14.** The Water/Sewer Fund received a 2025 unbudgeted ADEC Lead Inventory  
109 State Grant in the amount of \$10,000, requiring a budgeted increase to State Grant Revenue  
110 account no. 50-360-4006.  
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112           **Section 15.** The Council authorized a loan from the State of Alaska DEC for partial  
113 payment of the Lift Station Replacement Project, originally anticipating loan repayments to begin  
114 in 2025, but loan repayment will begin one year after the first draw of loan funding, necessitating  
115 a reduction in 2025 budgeted debt service payments as follows: 1) reduced Debt Service Interest  
116 of <\$20,193> to account 50-800-6265; and 2) reduced Debt Service Principal of <\$32,222> to  
117 account 50-800-9575.  
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119           **Section 16.** The 2025 Delong Dock wharfage was budgeted at \$120,000 but as a result of  
120 the loss of Whittier’s largest seafood processing plant and the corresponding reduction in 2025  
121 fish product across the dock, 2025 Wharfage revenues are hereby reduced by <\$80,000> to account  
122 no. 53-341-4406.  
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124           **Section 17.** This resolution shall be effective immediately upon adoption, with 2025  
125 appropriations retroactive to December 31, 2025, and 2026 appropriations retroactive to January  
126 1, 2026.  
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129           **PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council  
130 on this 20<sup>th</sup> day of January, 2026.

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137 AYES:

138 NOES:

139 ABSENT:

140 ABSTAIN:

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143 **ATTEST:**

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147 **Shelby Carlson**  
148 Acting City Clerk

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**Victor Shen**  
Mayor

(City Seal)