

City of Whittier, Alaska



2027/2028 *Biennial* **Operating Budget**

January 1, 2027 – December 31, 2028



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CITY OF WHITTIER

LIST OF PRINCIPAL OFFICIALS



	<u>COUNCIL MEMBERS</u>	<u>Term Expires</u>
Victor Shen	Mayor	2027
Peter Denmark	Vice Mayor	2029
David Pinguoch	Council Member	2029
Renner Macal tao	Council Member	2027
Tom Wagner	Council Member	2028
Jamie Loan	Council Member	2028
Lorianne Borg	Council Member	2028

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

CITY ATTORNEY
 Birch, Horton, Bittner

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

City of Whittier

2027/2028 Biennial Budget Calendar



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

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



CITY OF WHITTIER

2027/2028 BIENNIAL BUDGET HIGHLIGHTS

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

Summary Highlights affecting both 2027 and 2028:

- Enterprise Fund tariffs change based on three-year average consumer price index increase; 4% in 2027 and 2.7% in 2028.
- Staffing: Cost of living increases impacting personnel are 2.2% in 2027 (based on 2024 cpi) and 2.1% in 2028 (based on 2025 cpi). Harbor Finance Officer will cross-train with Finance Director as Deputy FD; Parks and Rec position funded in 2026 to be filled; Increased fire/ems volunteer funding for training, calls, standby
- General Fund Use of Reserves (\$269,483 in 2027 and \$4,588 in 2028, mostly for MRRF)
- Water/Sewer Fund Use of Reserves (\$83K 2027 and \$12K 2028) due to contributions to MRRF
- Harbor Fund has a balanced budget for 2027 and \$3K surplus for 2028
- 2026 Budget Adjustment resolution pending October 20

Initiatives to Strengthen Financial Resiliency:

- Permanent Fund created using 100% of both cruise parcel uplands and tidelands
Through 2028, accumulated balance in Permanent Fund is \$958,543
- Continues funding Revenue Stabilization Fund. Through 2028 balance is \$99,408. Meets 21% of overall goal of 10% of General Fund revenue.
- New Ground Fee used to addresses impacts of visitors on capital assets and infrastructure (i.e. construct new harbor restroom, Fire and EMS, utility extensions, park improvements, local roads and parking lots).

Initiatives to Strengthen Housing Security:

- Assumes completion of land transfer from Alaska Railroad. Budget assumes 2028 begins payment for land \$4.5 million over approx. five years. Funding source: cruise terminal property taxes.
- Shotgun Cove Road Phase III complete. Final Phase IV grant application submitted, represents final 1.5 mile to Trinity Point. Completion will allow 486.01 acres of City land to be surveyed/subdivided and parcels sold for residential and other development.
- Existing housing security includes continuing to set aside 100% of property tax from BTI | Whittier Manor to be used for major building repairs, infrastructure. Through 2028 equals \$413,960 BTI and \$68,088 Manor.

Budget Assumptions – GF Revenue:

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

Budget Assumptions – GF Expenditures:

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

Budget Assumptions – Enterprise Funds:

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

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

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

Debt Service:

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

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

CITY OF WHITTER - GENERAL FUND

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WHITTER
2027/2028 BIENNIAL BUDGET
BUDGETED REVENUES

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

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

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

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

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

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

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

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

(a) Reflects 100% of City Clerk position. Position has been vacant and only partial time charged here in 2025/2026.

(b) Reflects 100% of BTI & Manor property tax payments set aside for residential housing security; weather service contract \$15K; community bbq and support

(c) City Code (MuniCode and MuniDocs updates and printed supplements; Municode website upgrades. Social media archive

(d) Winfluence thru 6/2027; website support \$2940

(e) Reflects approved audit contract

(f) Addtl legal fees to pursue Ground Fee collection

(g) DC \$8K; AML \$1K; Clerk AAMC \$1,500; Clerk ARMA \$3,000

(h) Maintain/upgrade Council meeting technologies (microphones, TV, meeting broadcasting)

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

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

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

(b) Computer replacements per schedule

(c) Increase vehicle maintenance; aging fleet

(d) Increased cost of IT services

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

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

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

(a) Increase volunteer support \$40 per call x 6 (40 calls) \$9600; \$20/training x 6 (6 trainings); Fire standby \$150 (2 x 11 periods)

(b) IAFC, AFSC, AFSA, AK arson investigations

(c) E-Force CAD system, Secondary communications system

(d) Quarterly breathing apparatus air testing

(e) Vehicle repairs, hose and ladder testing

(f) Build contributions to Motor Pool for future apparatus replacement

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

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

(a) Includes 40 hrs/wk Fire/EMS for 5.5 months (880 hours) temporary time

(b) Includes \$40/call x 6 (60 calls); \$20/training x 6 (6 trainings); \$150 Standby (2) x 11 pe

(c) Add coverage (new) replacement ambulance

(d) Agency assist response to Whittier calls

(e) Third-party physician coverage of EMS

(f) Capital equipment included in Major Repair and Replacement Fund

(g) Begin contributing one-half of ambulance revenues to Motor Pool in 2028 to replace ambulances

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

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

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

(a) Moved paving and road repairs to MRRF; utilize State paving contract for local roads, plus SCR/HOB.

(b) Repairs on road equipment (loader, snowblower, grader), tires loader/grader. Larger unanticipated repairs may require addtl appropriation request.

(c) Begin contributing to Motor Pool for future vehicle/mobile equipment replacement.

(d) Payment by Harbor for snow removal

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

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

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

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

(a) Land Use Permit application reviews; \$25K (janitorial, elevator contract, fire inspections) \$55K other contracted services (Plumbers, Electricians, Garage Doors repairs and services)

(b) Boiler repairs, fire safety, Tayco circulating pump purchase

(c) Moved Capital expenses to MRRF - Baby changing station in public restrooms; water fountain; window and door repairs

(d) ALPAR, 2026 added but unfilled P&R staff for trail work, campgrounds, kids programming, grant writing

(e) Trail maintenance \$35K; LWCF grant \$5K for Lu Young Park, other

(f) Recreation equipment purchases (ex: archery, roller skating, games, movie nights)

(g) Trail maintenance material/supplies (gravel, weed control, shovels, chainsaw, etc)

(h) Port-a-potties at trailheads

(i) Parks & Rec equipment (kayak racks, recreation equipment, outdoor parks equip, BBQ/picnic tables, etc.)

(j) Payment 1/5 toward purchase of land from ARRC

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

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

(a) USDA Grant for BTI asbestos mitigation to be deployed in 2027

(b) Assumes Resolution to de-obligate \$85K in design work being performed by USFS in 2026

(c) Strategic Plan pushed to 2027

(d) Minor/routine road maintenance and repairs

(e) Work slated for 2025 delayed to 2027. Funds transferred in 2026 will be used in 2027.

(f) Work originally slated for 2025 delayed to 2027. Will focus on Whittier Core (across railroad tracks), and includes the design/replacement of storm system drainage, extending utilities (water and wastewater, communications) to allow for development of land to the west of Glacier Avenue, repaving, sidewalk ADA.

(g) Take advantage of economies of scale to perform paving when State has local paving projects underway

(h) Projects delayed since 2025

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

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

(a) Reflects conservative estimate; uncertainty re: Great Whittier resumption of seafood processing operations. Estimated based on 2026 actuals

(b) New ADEC Loan for Lift Station No. 5 Project; assumes 2026 Budget is amended to include \$33,475 loan principal.

(c) Increased property insurance & depreciation based on replacement cost of new infrastructure (Water System, Lift Stations)

(d) Water/Sewer Fund will begin contributing annually to Motor Pool to build reserves to replace vehicles and mobile equipment

(e) Capital expenses moved out of Operating Fund and into MRRF

(f) Standard PILT reflects 10% operating revenue

(g) Contributions to Major Repair & Replacement Fund for Master Planning and HOB Water System.

(h) This "use of reserves" is caused by transfer from Water/Sewer Fund to Major Repair and Replacement Fund, of \$130K for 2027/2028.

CITY OF WHITTER

WATER/WASTEWATER ENTERPRISE FUND (F50)

2027/2028 Biennial Budgeted Statement of Cash Flow

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

(a) 2026 Charges for services plus grant revenues result in revenues anticipated to exceed annual budget by \$100K

(b) 2026 Expenses estimated to come in under budget by a minimum of \$20K

CITY OF WHITTER

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

2027/2028 Biennial Budgeted Statement of Cash Flow

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

(a) Master Plan (last updated 2014) and Rate Study

(b) Master Plan efforts for Head of Bay, including cruise facility and future development

(c) Rate Classification Study to focus on allocation of costs based on cost-causer/cost-payer

(d) City received State ADEC SRF Loan with forgiveness of \$410,000, July 2026

Note: Prior budget anticipated funding Water Well Project from reserves; project largely being funded with grants.

Wastewater Sludge Disposal to be carried out in 2027 utilizing remaining Lift Station No 5 grant funding; may require appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WHITTER

2027/2028 HARBOR ENTERPRISE FUND (Fund 51)

BUDGETED STATEMENT OF CASH FLOW

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

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

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

CITY OF WHITTER

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

BUDGETED STATEMENT OF CASH FLOW

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

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

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

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

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

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

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

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

(a) Assumes Great Whittier seafood operations start-up.

(b) Conservative investment income projections due to use of reserves to match grant funds for replacement of Delong Dock project.

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

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

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

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

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

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

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

Cash Projection:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Whittier

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WHITTER
2027 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE
(Effective January 1, 2027 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

		Between steps:		5.0%									
		Between steps:		2.5%									
Cola:	2.20%												
HOURLY PAY RATE													
		Level with 5.0% increase between steps				Level with 2.5% increase between steps							
Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	16.11	16.92	17.76	18.65	19.12	19.59	20.08	20.59	21.10	21.63	22.17	22.72
01-400	Receptionist/Office Assistant	19.33	20.29	21.31	22.37	22.93	23.50	24.09	24.69	25.31	25.94	26.59	27.26
01-400	Accounting Technicians	30.78	32.32	33.93	35.63	36.52	37.43	38.37	39.33	40.31	41.32	42.35	43.41
01-510	Police Officer	31.42	32.99	34.64	36.37	37.28	38.21	39.17	40.15	41.15	42.18	43.24	44.32
01-600	Laborer I	17.71	18.59	19.52	20.50	21.01	21.54	22.07	22.63	23.19	23.77	24.37	24.98
01-600	Laborer II	24.65	25.88	27.17	28.53	29.25	29.98	30.73	31.49	32.28	33.09	33.92	34.76
01-600	Laborer III	32.96	34.60	36.33	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.35	46.48
01-600	Water/Wastewater Operator	32.96	34.60	36.33	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.35	46.48
01-600	Mechanic Operator	32.33	33.95	35.65	37.43	38.37	39.33	40.31	41.32	42.35	43.41	44.49	45.61
01-800	Parks & Rec Operations Manager	32.34	33.95	35.65	37.43	38.37	39.33	40.31	41.32	42.35	43.41	44.50	45.61
51-800	Harbor Technician	16.11	16.92	17.76	18.65	19.12	19.59	20.08	20.59	21.10	21.63	22.17	22.72
51-800	Harbor Office Assistant I	19.33	20.29	21.31	22.37	22.93	23.50	24.09	24.69	25.31	25.94	26.59	27.26
51-800	Harbor Office Assistant II	21.90	22.99	24.14	25.35	25.98	26.63	27.30	27.98	28.68	29.40	30.13	30.89
51-800	Harbor Officer I	17.71	18.59	19.52	20.50	21.01	21.54	22.07	22.63	23.19	23.77	24.37	24.98
51-800	Harbor Officer II	23.49	24.66	25.89	27.19	27.87	28.56	29.28	30.01	30.76	31.53	32.32	33.12
51-800	Harbor Finance - Deputy F/D	36.33	38.15	40.05	42.06	43.11	44.19	45.29	46.42	47.58	48.77	49.99	51.24

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

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

Cola: 2.20%

SALARIED (exempt) POSITIONS:

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

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

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

CITY OF WHITTER
2028 EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE
(Effective January 1, 2028 via Ordinance 2026-____)

HOURLY (non-exempt) POSITIONS:

		Between steps:		5.0%									
		Between steps:		2.5%									
Cola:	2.10%												
HOURLY PAY RATE													
		Level with 5.0% increase between steps				Level with 2.5% increase between steps							
Dept.	Job Title	A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
01-400	Receptionist/Office Assistant	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
01-400	Accounting Technicians	31.43	33.00	34.65	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.33
01-510	Police Officer	32.08	33.68	35.37	37.14	38.06	39.02	39.99	40.99	42.02	43.07	44.14	45.25
01-600	Laborer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
01-600	Laborer II	25.17	26.43	27.75	29.13	29.86	30.61	31.37	32.16	32.96	33.79	34.63	35.50
01-600	Laborer III	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Water/Wastewater Operator	33.65	35.33	37.10	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.46
01-600	Mechanic Operator	33.01	34.66	36.39	38.21	39.17	40.15	41.15	42.18	43.23	44.31	45.42	46.56
01-800	Parks & Rec Operations Manager	33.02	34.67	36.40	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.44	46.57
51-800	Harbor Technician	16.45	17.27	18.13	19.04	19.52	20.00	20.51	21.02	21.54	22.08	22.63	23.20
51-800	Harbor Office Assistant I	19.74	20.72	21.76	22.85	23.42	24.00	24.60	25.22	25.85	26.50	27.16	27.84
51-800	Harbor Office Assistant II	22.36	23.48	24.65	25.88	26.53	27.19	27.87	28.57	29.29	30.02	30.77	31.54
51-800	Harbor Officer I	18.08	18.99	19.94	20.93	21.46	21.99	22.54	23.11	23.68	24.27	24.88	25.50
51-800	Harbor Officer II	23.98	25.18	26.44	27.76	28.46	29.17	29.90	30.65	31.41	32.20	33.00	33.83
51-800	Harbor Finance - Deputy F/D	37.09	38.95	40.89	42.94	44.01	45.11	46.24	47.40	48.58	49.80	51.04	52.32

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

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

Cola: 2.10%

SALARIED (exempt) POSITIONS:

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

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

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

General Fund Administrative Fee Allocations to Enterprise Funds

Allocation of General Fund Employee Costs to Harbor

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

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

Allocation of General Fund Employee Costs to Water and Sewer

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

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

CITY OF WHITTIER

DEBT SERVICE SCHEDULE - 2027 and 2028

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

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

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

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

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

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

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

CITY OF WHITTIER, ALASKA 2027/2028 BUDGET POLICIES

1. General Fund – Fund Balance Policy

The City should maintain a level of unassigned fund balance equal to at least 9-12 months of expenditures and transfers-out¹. A sufficient level of reserves is considered that which can cover unanticipated revenue shortfalls, unforeseen needs, and emergencies, contribute to replacing existing infrastructure, and cover the potential shortfall of all other City funds.

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

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

2. One-Time Revenue Policy

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

3. Revenue Stabilization Account Policy

The City has established a Revenue Stabilization Fund to maintain financial resources to protect against the need to reduce service levels or raise taxes or fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City will accumulate sufficient reserves in this Fund equal to ten percent of the General Fund's annual revenues². This level of reserve is based on the City's increasing dependence on the visitor and seafood industries for the generation of sales tax, fish taxes, CPV funds, camping fees, Ground Fee, and cruise-related lease revenues, etc.

4. Compensated Absences Fund Policy

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

¹ In 2028 the Policy requires Unassigned Fund Balance equal to between \$4,400,310 (9 mos) and \$5,867,080 (12 mos). The Unassigned Fund Balance is estimated at \$981,824 or representing 2.0 months' reserves. However, including the Permanent Fund contributions within Assigned Fund Balance in the GF, balance is \$1,940,367 or 4 months' reserves.

² Current goal \$471K. By the end of 2028 the Fund will be at 21% of its 100% funding target.

CITY OF WHITTIER, ALASKA 2027/2028 BUDGET POLICIES

5. Capital Replacement Fund Policy

The City should consider designating 50% of the prior year's annual surplus³ into a Capital Replacement Fund for the purpose of financing major capital maintenance and repairs (defined as items exceeding \$20,000) in any year where the General Fund Unassigned Fund Balance is within the band of established policy levels⁴. Expenditures from this Fund require specific appropriation from the City Council before being spent.

6. Sales of General Fixed Assets

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

7. Recurring Fund Source for Capital

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

8. Motor Pool Appropriation Control

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

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

9. Enterprise Fund Rate Reviews

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

10. Enterprise Fund Depreciation (MRRF) Funds

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

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

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

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

CITY OF WHITTIER, ALASKA 2027/2028 BUDGET POLICIES

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

11. Depreciation Funding Policy

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

“Funding depreciation” is defined as either placing equivalent cash into the MRRF Fund or spending on capital repairs valued greater than \$20,000 such that the total amount invested in major maintenance and repair is at least 100% of the annual depreciation. Investments in new infrastructure are not considered investments in capital for the purposes of depreciation funding since they do not replace existing infrastructure.

Exception: Where Council determines that a specific enterprise fund asset will not be replaced at ratepayer or taxpayer cost, but will only be replaced through grants, or not be replaced at all, it may be prudent not to fund depreciation on that item.

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

12. Tax Cap Policy

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

13. Cash Flow Projections Policy

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

14. Pay Schedule Policy

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

15. Enterprise Fund Reserve Policy⁶

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

16. Permanent Fund Policy

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



CITY OF WHITTIER, ALASKA 2027/2028 BUDGET POLICIES

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

17. **Water-Borne Passenger Fee Policy**

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

18. **Ground Passenger Fee Policy**

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