



# THE CITY OF WHITTIER

Gateway to Western Prince William Sound

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

**WHITTIER CITY COUNCIL  
WILL HOLD  
A REGULAR MEETING  
TUESDAY, JANUARY 16, 2018  
AT 7:00 PM  
COUNCIL CHAMBERS  
P-12 BUILDING**

## AGENDA

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<b>1. CALL TO ORDER</b>	
<b>2. OPENING CEREMONY</b>	
<b>3. ROLL CALL</b>	
A. Council Members Present	
B. Administration Present	
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#08-2017 – An Ordinance of the City Council of the City of Whittier, Alaska, authorizing the City Manager to execute an agreement with the Alaska Railroad Corporation transferring Tract A-1 to the Alaska Railroad in exchange for Tract W and the Delong dock subject to specific essential terms and conditions executed by the parties.	37
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B. Discussion of Potential Legal Matter – Matters that, if immediately disclosed, would tend to adversely affect the finances of the City. AS 44.62.310(1)	
<b>17. UNFINISHED BUSINESS</b>	
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<b>21. COUNCIL AND ADMINISTRATION’S RESPONSE TO CITIZEN’S COMMENTS</b>	
<b>22. ADJOURNMENT</b>	

**WHITTIER CITY COUNCIL  
REGULAR MEETING  
TUESDAY, DECEMBER 19, 2017  
7:00 PM  
COUNCIL CHAMBERS  
P-12 BUILDING**

**MINUTES**

**1. CALL TO ORDER**

Mayor Daniel Blair called the meeting to order at 7:00 p.m.

**2. OPENING CEREMONY**

Mayor Daniel Blair led the Pledge of Allegiance.

**3. ROLL CALL**

**A. Council members present and establishing a quorum:** Monty Irvin, Debra Hicks, Dave Dickason, Peter Denmark (telephonically), Victor Shen, David Pinguoch and Daniel Blair.

**B. Council Members Absent:**

**C. Administration Present:**

Mark Lynch, City Manager	Kyle Sinclair, Harbormaster
Annie Reeves, Assistant City Manager	Krista Fish, City Clerk
Adam Cook, Attorney	John Janik, Finance Officer
Holly Wells, City Attorney	David Schofield, Public Safety
Terry Morrison	

**Others Present:**

Lindsey Erk	Torrey Wing
Don Stevens	John Wros
Terry Morrison	Greg Clifford

**4. APPROVAL OF MINUTES**

November 21, 2017 Regular Meeting Minutes and December 6, 2017 Special Meeting Minutes

**MOTION:** David Pinguoch made a motion to approve the November 21, 2017, Regular Meeting Minutes and December 6, 2017 as is.

**SECOND:** Monty Irvin

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

## 5. APPROVAL OF REGULAR MEETING AGENDA

**MOTION:** David Pinquoch made a motion to approve the Regular Meeting Agenda with one change moving presentation 12 to 5a.

**SECOND:** Monty Irvin

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

### A. Kris Knauss – State Lobbyist

- Representative of the City of Whittier for 12 years.
- Kris stated that the governor proposed his FY19 budget this year. The Governor introduced three bills; 1. Operator budget- takes care of the states operating expenses, 2. Capital budget – where you put your capital expenditures. 3. Alaska Economic Stimulus Package – that deals basically with \$800 million in funds, he is funding that \$800 million based on Passage of Payroll Deduction tax or income tax, which is 1.5% on your federal taxes. The other thing that is more important to the City of Whittier is that they have had a lot of success over the last few years with the Small Boat Harbor Grant Program, it has always been in the capital budget of \$5 million and this year the governor put it in the stimulus package based on Passage and Wharfage tax \$10 million. He thinks that the legislature will throw out the Governors’ budget and start fresh and make it a little cleaner.
- Kris Knauss also mentioned, it is a big issue at the state level, the Exploration Tax Credits – the state owes independent companies, primarily \*unintelligible\* about 900 million in exploration tax credits over the last ten years. The Governors’ plan is that he hasn’t been paying back these funds because of the three billion dollar deficit, so he has been doing the statutory minimum of five percent the last couple years. The governor did propose a bond and he really hasn’t shown a lot of details on that bond for \$900 million. If you hear about it and if the Governor comes asking support through AML to get it off the books, take a good look at it, see what exactly what he has in mind in terms of debt.
- Monty Irvin asked Kris Knauss about the special sessions. Kris stated that they were in Juneau 198 days, 90 day session. One of the proposals the Governor did was propose per diem ceases after day 90.
- Dave Dickason asked Kris Knauss if there were any other issues that would affect Whittier other than the Harbor funding. Kris Knauss stated that DOT maintenance is always a big issue. Marine Highway is a big issue, always a challenge because of the population of the southeast is decreasing.  
Discussion ensued.

## 6. MAYOR’S REPORT

### A. Mayor’s Report by Mayor Daniel Blair

- Mayor Blair stated that he and Mark Lynch met with Corps of Engineers in Anchorage regarding the breakwater. The Corps has concerns about rising costs and the Mayor wanted to make sure they kept in mind that we are also having a rise in business with the growing commercial fishing presence, the growing cruise ship traffic and the improved highway, it will be additional benefits to having that breakwater.
- Mayor Blair continued that he, Mark Lynch, Annie Reeves and Holly Wells also met with Alaska Railroad primarily in regards to the Delong Dock, he thought it was pretty productive, most of the discussion was regarding that the City contains all of the access rights that the railroad had in regards to being able to navigate 18 wheelers onto and off of the Delong Dock.

- Mayor Blair also mention that they had their first meeting with the Land Committee; Peter Denmark, Dave Dickason, Dan Blair, Mark Lynch, Annie Reeves and Holly Wells, City Attorney. Dan felt it was a very productive committee meeting.

## **B. Vice Mayor Report by Vice Mayor Dave Pinguoch**

David Pinguoch commented that we were having sector 7 commercial fishing boats in the harbor over the wintertime that were fishing gray cod. This year one showed up and then they left, the reason they left is that they cut the quota by eighty percent on gray cod. The reason they cut the quota is because the fish died. They believe the fish died because the water got warm, which increased their metabolism and they couldn't find enough food. Their theory is that they all died.

## **7. MANAGER'S REPORT**

### **A. City Manager's Report- Mark Lynch**

See written report in Original Council Packet.

Mark Lynch stated that Scott Korbe was wanting to get permission to move ahead on the Shotgun Cove Road. We skipped a piece of Shotgun Cove Road, prior to the second salmon run there is a section of road that hasn't been built out yet. He indicated the City was starting to run up against some timelines to spending that money and we needed to get that out for bid sooner than later. Mark Lynch also stated that Scott Korbe was just going to ask for permission tonight to go ahead and put it out for bid. Mark Lynch commented that he does not know what all the specific numbers for what the estimates are on how much it may cost to do it. He does know that there is plenty of money to do it with. If we don't spend the money we may lose it.

Dave Dickason asked if this would extend. Mark Lynch remarked that it would not extend, it will finish from where the road narrows and make it wide from there to the next bridge. It will also have an addendum that will extend down from where the road ends now down toward the water. Dave Dickason asked if the engineering has been done and Mark Lynch stated that it is all done and it is ready to go to business.

Mark Lynch commented on the levee and mentioned that we had some good weather to work on the levee early than it started raining and a lot of water running. Do not have a permit in place, he was waiting on that because he thought NRFC was going to step in and do something. They denied our application, he is working on an appeal, but it will take time. Mark stated that Mayor Blair asked him if we should go ahead and start the permitting process without them. Mark thinks that CRW told him that it would take six weeks and \$7000 or \$10000 to work on the levee. No guarantee will get the permit, will ask for a permit for maintenance work on the levee.

Mayor Blair commented that it would be nice to have that in hand. He realizes with the rain it is not safe to go in there but you get a temperature drop and the water just stops. Mayor Blair stated that what we are trying to do is either slow down or mitigate the damage.

Dave Dickason commented that he thinks they should move forward with getting a permit ourselves.

Mark Lynch stated if no one objects he will get CRW to draw up a proposal. If over \$5000 he does not have spending authority and will have to bring a resolution.

Dave Dickason asked about the reports from IRT. Mark Lynch stated that he has the reports but has not had to time to read them.

Mayor Blair commented on the water/sewer loan on the Public Safety Building. Mark Lynch commented that every time they call them they tell them that they are the next in line.

Dave Dickason asked about the tank farm property appraisal. Mark Lynch stated that the Corps. is getting the appraisal. They have not completed it yet. They had to finish the water sampling, they are waiting to get that wrapped up before they start the appraisal. Dan Blair commented that the head of that department was at the Corps. He couldn't give him a time line, it is moving forward. He couldn't give him exact numbers but it is happening.

Dave Dickason asked about the sale of city surplus property. Mark Lynch commented that they are still working on it. One thing that we discovered that we don't have the titles to three vehicles we are wanting to sell. Mark stated that they are working on it. He will have to bring a new resolution in January because the resolution he did before was for 2017, will need one authorizing to sell surplus in 2018.

#### **B. City Attorney's Report**

None

#### **C. School District Report**

See written report in packet.

Lindsey Erk stated that the school received the check for the summer use for 2017 and thanked the Council for partnering with the school on that. Lindsey also stated that the school opened the gym for school aged kids, Monday and Wednesday from 3:30 to 4:30 for kids' age 5 to 11 and Tuesday and Thursday for kids 12 and up. The Alaska Wildlife Conservation Center came over Saturday morning and they brought Snickers the porcupine over. They also had Project baseline, the group dives out on Smittys Cove, a couple of weeks ago. They do a permit to go down and grab critters bring them up in totes, had their own personal touch tank going on at the school. The community was also invited.

Monty Irvin inquired about the facility use permit and how it came about. Lindsey Erk replied that a facility use permit is when you fill this permit out you are taking liability for whatever you are doing in the gym or anywhere in the building. When you fill this out the school is saying yes we approve of them to use this, this is what they need to use and this is what the payment is going to be and that they are accepting liability. When the city hires someone to open the gym for the community weekdays, the city would finance that, the city would fill out a facility use permit, saying they assume the liability and the days it will be open, who would have a key. An agreement between the two parties.

#### **D. Director's Reports**

##### **1. Financial report – John Janik**

See written report in original packet.

##### **2. Harbormaster Report – Kyle Sinclair**

See written report in original packet.

3. **Director of Public Safety Report – Dave Schofield**  
See written report in original packet.
4. **Public Works Report – Scott Korbe**  
See written report in original packet.
5. **Public Safety Building Report – Terry Morrison**  
None

## 8. COMMISSION/COMMITTEE REPORTS

### A. Planning Commission

Approved minutes in packet.

### B. Port & Harbor Commission

Approved minutes in packet.

Port & Harbor Commission member, Greg Clifford, reported that they had a Special Meeting last Thursday, to go over the budget with Harbor Master, Kyle Sinclair. Greg Clifford stated that they passed a motion at their October 11, 2017 Special Meeting, to task the City Manager with drafting a resolution supporting the Harbormaster's project of acquiring a pump-out skiff under the CVA Grant. Specifying a 25/75 split on it.

### C. Parks & Recreation Committee

Dave Dickason stated that there is a drawing from CRW on the Parks and Rec facebook page showing their proposed design for the new park. They want to have an open house before the next council meeting, start at 4:30 p.m. and put presentation on at 5:30 p.m. If they decide to have an open house they will get the notice out, posters up, National Park service said they would help with community outreach. CRW said that they will also help. Dave Dickason said that it is exciting and thought that it was a real good first conceptual plan, addressed all the things they talked about ahead of time. Mayor Blair asked who was doing the presentation at 5:30 p.m. Dave Dickason stated that Mark Kimerer, landscape architect for CRW is the person doing the presentation. He would help explain his design and talk about some other ideas.

### D. Prince William Sound Aquaculture Corp.

- Don Stevens commented that they had their second meeting of the year in October in Cordova. They hired a new general manager, his name is Casey Campbell. He came on the 27<sup>th</sup> of November. The next Meeting is in March in Anchorage at the Captain Cook.
- Dan Blair asked if there was any discussion about the year 2017 in terms of return. Don Stevens commented that their discussion was about their cost recovery and their \*unintelligible\*.
- Mark Lynch stated that he spoke with the past director a couple of times, and the past director had indicated to Mark that they would work towards this, the city has been asking for additional fry for the fish pens for a number of years and he kept saying that they weren't getting enough fish back to get more eggs to get more fry. Is that still the case or does it look like they might be able to increase that? Don Stevens commented that he hasn't seen or heard anything along those lines personally. Mark stated that the city can easily double the number of fry they have been getting, the city has the pen space.

**E. Regional Citizen's Advisory Council**  
None

**9. CITIZENS COMMENTS ON AGENDA ITEMS NOT SCHEDULED FOR PUBLIC HEARING**

None

**10. APPROVAL OF CONSENT CALENDAR**

None

**11. PUBLIC HEARINGS (NON-ORDINANCE)**

**12. PRESENTATIONS**

**13. ORDINANCES**

**Introduction (1<sup>st</sup> reading)**

**14. PUBLIC HEARING (2<sup>nd</sup> reading)**

**#06-2017 – An Ordinance adopting an operating and capital budget for the fiscal year 2018.**

**MOTION:** Victor Shen made a motion to open the public hearing for Ordinance #06-2017.

**SECOND:** Dave Dickason

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**MOTION:** Dave Dickason made a motion to close the public hearing for Ordinance #06-2017.

**SECOND:** Victor Shen

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**MOTION:** Dave Dickason made a motion to adopt for Ordinance #06-2017.

**SECOND:** Victor Shen

**DISCUSSION:** Mark Lynch commented that he did what council directed, added a line for Museum Support under Community Support and he corrected the Parks and Rec budget, labor items the percentages were off and he corrected those. Those are the only things that were changed since the last time.

**VOTE:** Motion passed unanimously

**#07-2017 – An Ordinance creating Whittier Municipal Code Sections 17.12.055 Entitled “Zoning Map Exceptions,” and 17.16.052 Entitled “Tidelands District.”**

**MOTION:** Victor Shen made a motion to open the public hearing for Ordinance #07-2017.

**SECOND:** Dave Dickason

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**MOTION:** Dave Dickason made a motion to close the public hearing for Ordinance #07-2017.

**SECOND:** Peter Denmark

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**MOTION:** Victor Shen made a motion to adopt for Ordinance #07-2017.

**SECOND:** Dave Dickason

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**#08-2017 – An Ordinance of the City Council of the City of Whittier, Alaska, authorizing the City Manager to execute an agreement with the Alaska Railroad Corporation transferring Tract A-1 to the Alaska Railroad in exchange for Tract W and Delong dock subject to specific essential terms and conditions executed by the parties.**

**MOTION:** David Pinguoch made a motion to postpone Ordinance #08-2017 to a date on or before February 20, 2018.

**SECOND:** Monty Irvin

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

## 15. RESOLUTIONS

**#34-2017 – A resolution authorizing the City Manager to issue five (5) year renewable electrical utilidor use permits to Whittier Businesses for purposes that enhance economic development.**

**MOTION:** David Pinguoch made a motion to adopt Resolution #34-2017.

**SECOND:** Monty Irvin

**DISCUSSION:** Mark Lynch stated that he made up a pretty simple form, the name of who is asking, where they are going to enter and exit the utilidor. It will have a date issued and expiration date which is 5 years later. Mark Lynch signs it and they sign it. Dave Dickason asked if there is any requirements, insurance, etc. Mark Lynch stated that he would look into the insurance. More important he would probably have them submit whatever plan they were going to do to Public Works. May require at least some proof of insurance if they are accessing the system for some reason. Dan Blair asked if this permit would imply that when they use this utilidor to leave things in place and not damage others. Mark Lynch stated that he would look into it.

Victor Shen asked about a fee. Mark Lynch stated that he had not anticipated charging for the use of the utilidors.

**VOTE:** Motion passed unanimously

**Council recessed at 8:09 pm**

## 16. EXECUTIVE SESSION

**A. Discussion of DeLong Dock Agreement/ARRC Land Issues – Matters that, if immediately disclosed, would tend to adversely affect the finances of the City, AS 44.62.310(1)**

**B. Discussion of DeLong Dock Agreement/ARRC Land Issues – Matters that, if immediately disclosed, would tend to adversely affect the finances of the City, AS 44.62.310(1)**

**MOTION:** David Pinguoch made a motion to enter executive session to discuss

**A. Discussion of DeLong Dock Agreement/ARRC Land Issues – Matters that, if immediately disclosed, would tend to adversely affect the finances of the City, AS 44.62.310(1)**

**B. Public Safety Building – Matters that, if immediately disclosed, would tend to adversely affect the finances of the City, AS 44.62.310(1)**

**SECOND:** Dave Dickason

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**Council entered into Executive Session at 8:30 pm.**

**MOTION:** David Pinguoch made a motion to close executive session at 9:56 p.m. and return to the regular meeting.

**SECOND:** Dave Dickason

**DISCUSSION:** None

**VOTE:** Motion passed unanimously

**Council ended Executive Session and returned to the regular meeting at 9:56 pm.**

## **17. UNFINISHED BUSINESS**

### **A. Shotgun Cove Road Project**

Mark Lynch stated that there is \$2.9 million of Federal money and \$2 million of State money, and that the city needs to start using it because time is ticking on it. Scott Korbe was going to ask Council for a motion to authorize us to put it out to bid. Base bid will be from where the road currently ends to just before second salmon run. And then there will be an added alternate that would be after second salmon run down toward the water where the parking lot would be at. That would actually complete all of what was under W.H. Pacifics contract.

Discussion ensued.

**MOTION:** Dave Dickason made a motion to authorize the City Manager to put out for bid the shovel ready section of Shotgun Cove Road.

**SECOND:** Debra Hicks

**DISCUSSION:** Victor Shen asked the amounts of the grants. The City Manager replied that there is \$2.9 million of Federal and \$2 million of State money, and another grant that kicks in 2018 that is another \$2 million of Federal. Victor asked if this phase would use all of the money. The City Manager commented that it would not, it would use a portion of it.

Mayor Blair asked when we spend the Federal money do we have to match that money with State money. City Manager replied that Scott Korbe, Public Works Director, said on this grant no. Both of these grants, the State and Federal, can be spent independently of each other. The City Manager said that he would double check on that.

**VOTE:** Motion passed unanimously

### **B. ARRC/COW Land Swap**

Nothing new to report.

### **C. Improve Salmon Sport Fishing in in Northwest PWS**

Nothing new to report.

**D. Paddle Craft Launch**

Nothing new to report.

**18. NEW BUSINESS**

None

**19. COUNCIL DISCUSSION**

Councilman Pinguoch:

- Commented on the deadline for the agenda being moved up to the Tuesday prior to the Council meeting. Mark Lynch stated that he is fine with that, but things come up on the last day or so. He wants the council to be understanding about the deadline. David Pinguoch stated that it would shorten the council meetings, more informed. Peter Denmark commented that the more notice the better.

Mayor Blair:

- Discussed the Conflict of Interest form.
- Stated to the Council that David Pinguoch would like to modify the disclosure form to stay more focused about Whittier, rather than the state of Alaska.
- Asked if there was any council members that object to David Pinguoch speaking with Holly and revising the Conflict of Interest form. Council had no objections.

Councilman Shen:

- Commented on the City website, feels like it needs to be updated. He feels like it would make a big difference on how the City interfaces with the public, citizens and visitors.

Council discussed this further. Council agreed to have administration look into a new website for the city.

Mayor Blair:

- Asked if anyone got a chance to look at the video from Ted Spencer's son on the City of Whittier. Dan Blair stated that it would be nice if they could put a one minute story with the video. Building block the parks and rec can use, the chamber of commerce might use. Add another 30 seconds every year of new trails, new park.

**20. CITIZEN'S DISCUSSION**

None

**21. COUNCIL AND ADMINISTRATION'S RESPONSE TO CITIZEN'S COMMENTS**

None

**22. ADJOURNMENT**

All were in favor of adjourning the meeting at 10:36 p.m.

**ATTEST:**

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**Krista Fish**  
**City Clerk**

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**Daniel Blair**  
**Mayor**



# THE CITY OF WHITTIER

*Gateway to Western Prince William Sound*

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

To: Mayor and Council  
From: Mark Lynch, City Manager  
Subject: Manager's report  
Date: January 8, 2018 (for 1/16/18 Council meeting)

**ARRC/DeLong Dock:** Negotiations are ongoing.

**New City Park:** CRW Engineers has developed a preliminary City Park design. They will hold a public meeting on January 16<sup>th</sup> starting at 4:30PM to show the initial proposed design to the community and to Council.

**Harbor Renovation:** We are waiting to see whether the State funds the Harbor grant program for next year.

**Harbor Loan:** Moving very slow. Nothing new to report.

**Harbor Erosion:** We have a Corps permit to work on the Harbor erosion issue, and are seeking funding sources.

**Harbor Pump-out Skiff:** In October the Harbor Commission made a motion for the City Manager to write a resolution supporting the acquisition of a pump-out skiff. However, it turns out the State is not offering the grant this year. If the grant is offered in 2019 we can apply then if this is something Council supports.

**Whittier Creek Levee:** CRW is working on an application for a permit to do maintenance on the Levee. An appeal has been filed with NRCS for help with this work.

**Triangle Lease Issues:** All the signatures have been obtained and documents are being recorded.

**Shotgun Cove Road:** CRW is working on the next phase and will have sessions for public and Council in the near future. WH Pacific is getting a bid packet ready for the remaining shovel ready portion.

**Tankfarm Property:** We are waiting for information from the Corps concerning the environmental study and appraisal.

**Public Safety Building:** Analog phone lines have been run to the building for alarms and elevators. We anticipate being able to occupy the building by January 15, although it will take some time to get everything moved and ready for full operation.

**PS Building Water/Sewer Loan:** All pre-application materials have been approved. We are now in the formal application process and have been told we are the next in line for the loan people to do their financial review. We have provided all requested information to the agency.

**Manager's Contract:** This is notice to all Council members that the City Manager's contract expires on August 11, 2018.



# THE CITY OF WHITTIER

*Gateway to Western Prince William Sound*

P.O. Box 608 • Whittier, Alaska 99693 • (907) 427-2327 • Fax (907) 472-2404

To: Mayor Blair & City Council

Via: Mark Lynch, City Manager

From: John Janik, Director of Finance

Subj: Finance Report as of December 31, 2017

**Opening Comment:** This is the first financial report of 2018 and it reflects the financial status of the city as of December 31, 2017. As introduced in December, this report includes a graphical presentation of performance for the Water-wastewater and Small Boat Harbor Enterprise Funds.

**Notes Financial Report:**

- It is believed that all revenue and expenses for 2017 have been recorded with the exception of the 4<sup>th</sup> quarter Fuel Float Income and corresponding 40% disbursement to the Alaska Railroad Corporation.
- Additionally, an internal audit and reconciliation of the Alaska Railroad Corporation lease-sharing agreement is planned in conjunction with the year-end closing process.

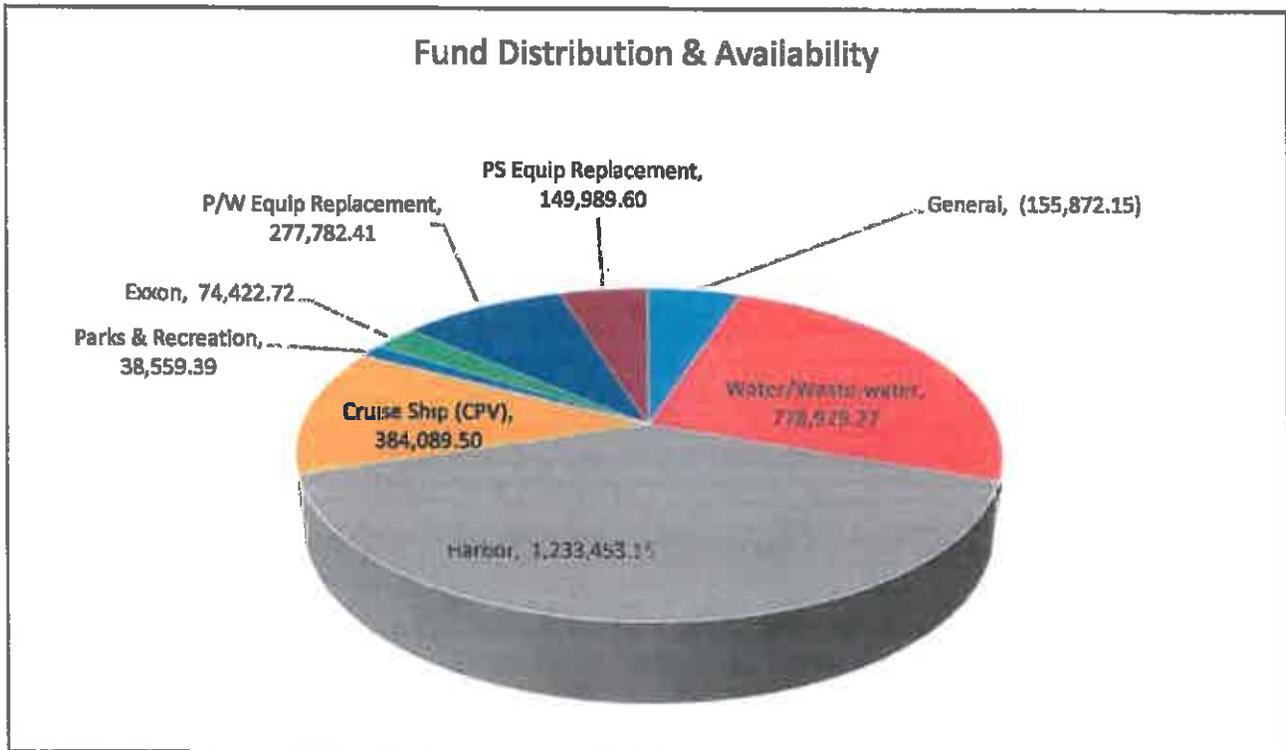
**Closing Comment:** Initial closing activities have begun with a target date of January 31<sup>st</sup> to have all remaining 2017 activities recorded and preliminary 2017 closure completed. February will be dedicated to any necessary residual activities with a target date of March 1<sup>st</sup> to have all financial information ready and available to begin the annual audit.

### End of Report ###

**City of Whittier  
Cash & Investment Summary  
As of December 31, 2017**

FUND	FNBA Checking	UBS Investments	Minimum Balance	Committed	Funds Available
General	1,432,752.75	411,375.10	2,000,000.00	-	(155,872.15)
Water/Waste-water	280,317.89	898,661.38	400,000.00	-	778,979.27
Harbor	734,763.69	898,689.46	400,000.00	-	1,233,453.15
Cruise Ship (CPV)	141,165.00	208,924.50	-	34,000.00	350,089.50
Parks & Recreation		38,559.39	-	-	38,559.39
Exxon		74,422.72	-	-	74,422.72
P/W Equip Replacement	100,000.00	177,782.41	-	-	277,782.41
P/S Equip Replacement	50,000.00	99,989.60	-	-	149,989.60
<b>Total</b>	<b>2,738,999.33</b>	<b>2,808,404.56</b>	<b>2,800,000.00</b>	<b>-</b>	<b>2,747,403.89</b>

Note: \$34,000 from CPV committed to Parks & Recreation



**2017 YEAR-TO-DATE INVESTMENT PERFORMANCE**

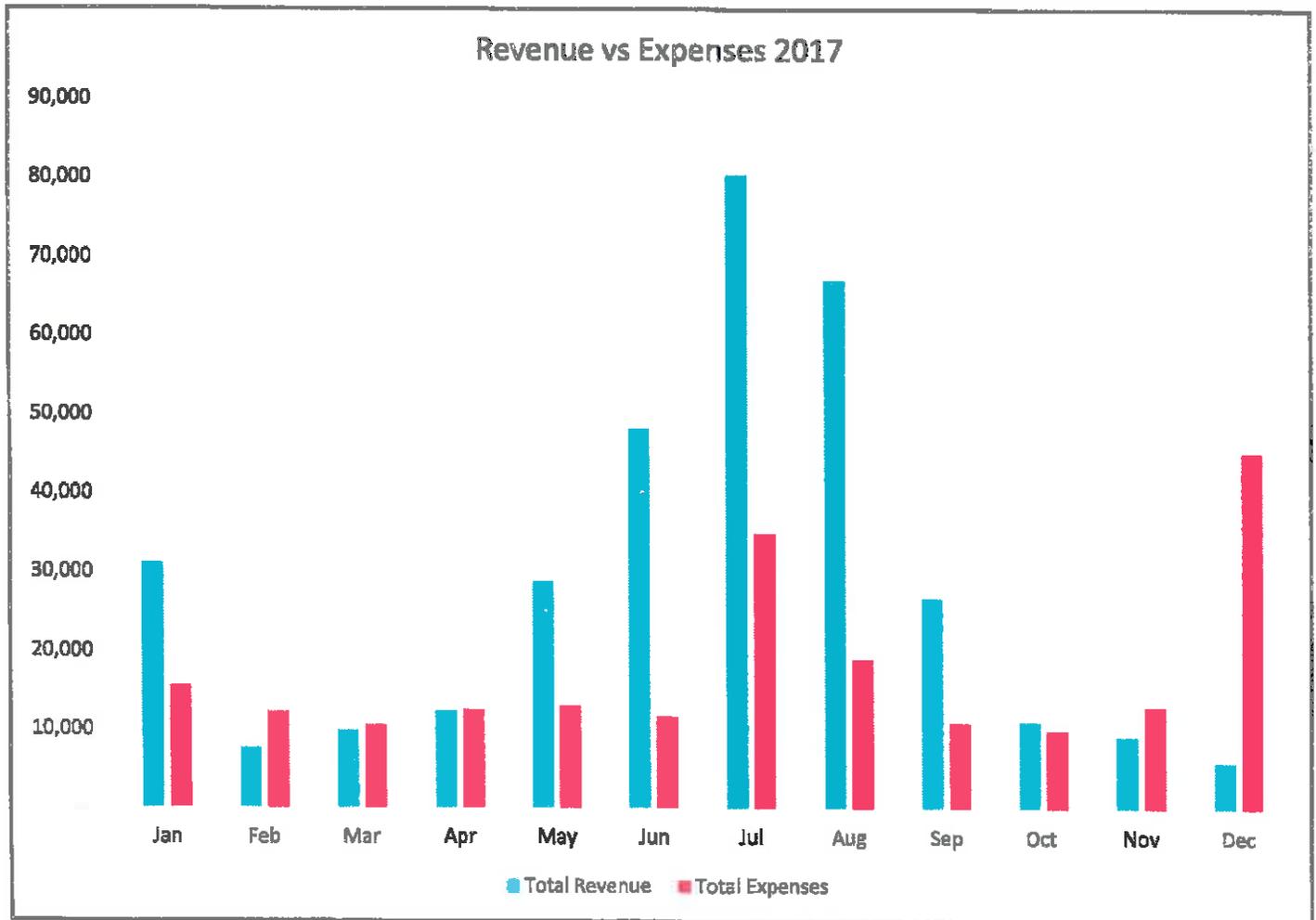
UBS Investments	Oct 31, 2017 Value	Deposits or (Withdrawals)	Nov 30, 2017 Value	Dollar Change	Percent Change
Acct No. UC 05994 BC	50,707.40	50,000.00	100,839.33	50,839.33	101.679%
Acct No. UC 05997 BC	51,488.46	50,000.00	101,488.46	51,488.46	102.977%
Acct No. UC 05998 BC	2,702,388.18	(100,000.00)	2,606,076.77	(96,311.41)	-3.564%
<b>Totals</b>	<b>2,804,584.04</b>	<b>-</b>	<b>2,808,404.56</b>	<b>6,016.38</b>	<b>201.092%</b>

Note: Acct no. UC 05597BC has an estimated value as the statement did not arrive with the other two

## Water & Wastewater Fund Performance 2017

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue</b>													
Services	15,603	7,777	9,980	12,334	28,162	48,282	80,502	87,138	26,843	11,160	9,327	5,572	322,588
Other	15,651			104	780	31					-	518	17,084
<b>Total Revenue</b>	<b>31,154</b>	<b>7,777</b>	<b>9,980</b>	<b>12,437</b>	<b>28,942</b>	<b>48,323</b>	<b>80,502</b>	<b>87,136</b>	<b>26,843</b>	<b>11,160</b>	<b>9,327</b>	<b>6,090</b>	<b>339,671</b>
<b>Total Expenses</b>													
Total Expenses	15,603	12,327	10,889	12,647	13,179	11,822	35,055	19,079	11,088	10,067	13,055	45,238	209,837
<b>Net Income (Loss)</b>													
Net Income (Loss)	15,551	(4,551)	(710)	(210)	15,762	36,502	45,447	68,056	15,777	1,093	(3,728)	(39,147)	129,834
<b>Expenses Percent of Revenue</b>													
Expenses Percent of Revenue	50%	159%	107%	102%	46%	24%	44%	22%	41%	90%	140%	743%	62%

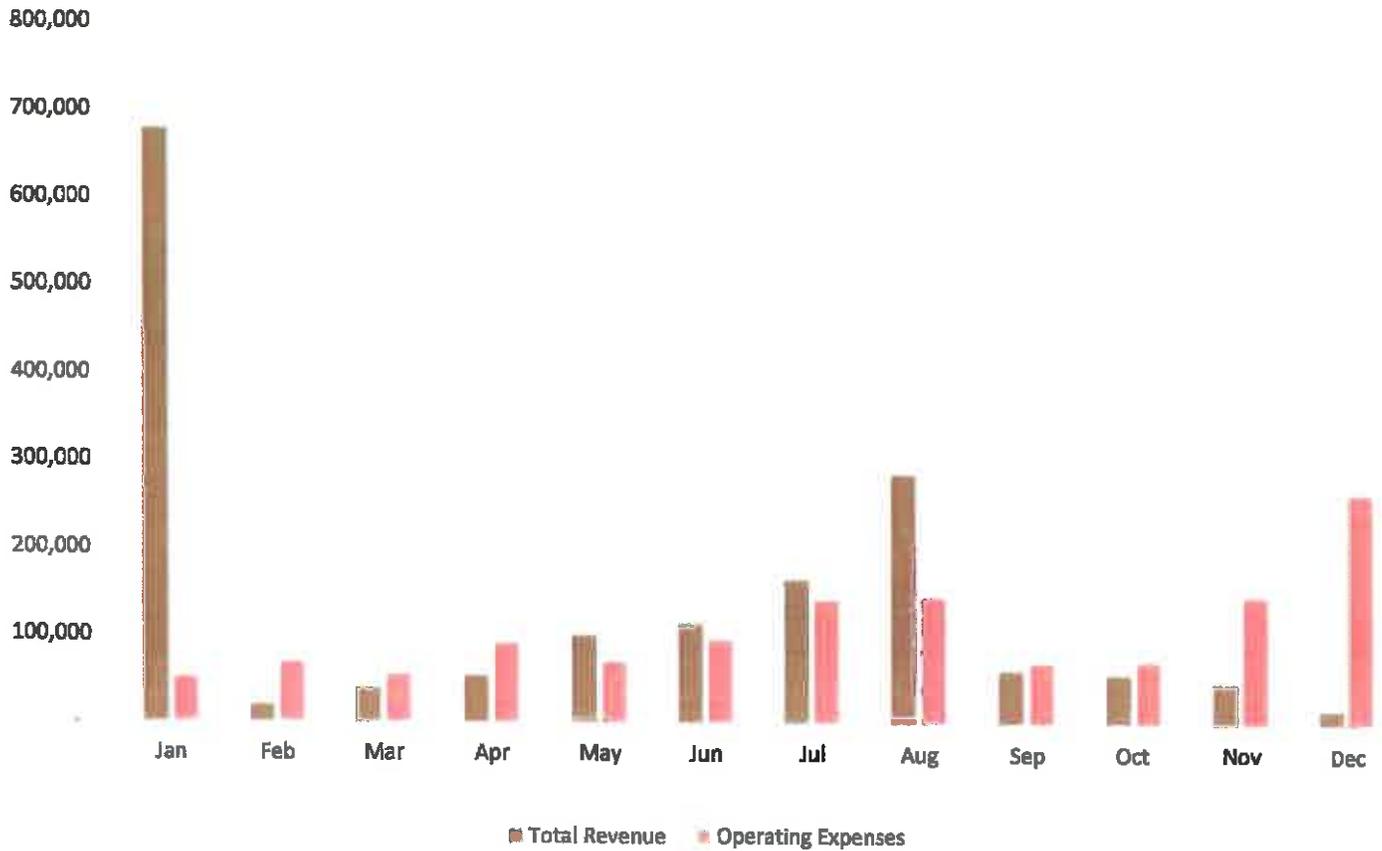
**NOTE: December expenses are exceptionally high due to a one-time annual payment to the general fund for Inter-department support in the amount of \$27,910.00**



## Small Boat Harbor Fund Performance 2017

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue</b>													
Services	667,269	9,955	30,221	43,481	89,516	126,853	137,444	258,365	45,368	23,630	36,840	6,574	1,475,515
Leases	9,219	8,219	9,219	9,219	9,219	(13,825)	9,219	9,219	9,219	9,219	9,219	9,219	87,788
Other	1,402	-	-	684	595	-	17,675	17,052	6,490	22,974	287	-	67,139
<b>Total Revenue</b>	<b>677,891</b>	<b>18,174</b>	<b>39,440</b>	<b>53,364</b>	<b>99,331</b>	<b>113,228</b>	<b>164,338</b>	<b>284,636</b>	<b>61,077</b>	<b>55,823</b>	<b>46,346</b>	<b>15,793</b>	<b>1,630,442</b>
<b>Operating Expenses</b>													
Operating Expenses	50,953	89,139	54,697	90,475	69,998	95,343	141,513	144,802	69,852	71,567	148,149	284,102	1,268,591
<b>Net Income (Loss)</b>													
Net Income (Loss)	626,938	(48,865)	(16,257)	(37,111)	29,332	17,884	22,825	139,834	(8,775)	(15,743)	(99,803)	(248,309)	361,851
<b>Expense Percent of Revenue</b>													
Expense Percent of Revenue	8%	361%	139%	170%	70%	84%	86%	51%	114%	128%	315%	1672%	78%

### Revenue vs Expenses 2017



NOTE 1: The January spike in revenue is due to the prepayment of annual preferred moorage agreements

Note 2: The December spike in expenses is due to the annual transfer to public works for snow removal and to Administration for Inter-department support

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-310-4005 FISH TAX	.00	40,502.93	30,000.00	( 10,502.93)	135.0
01-310-4008 MOTOR VEHICLE REGISTRATION	.00	3,584.32	4,000.00	416.68	89.6
01-310-4007 LIQUOR TAX	.00	3,650.00	5,000.00	1,450.00	71.0
01-310-4009 ELEC & TELE CO-OP TAX	.00	3,176.02	3,200.00	23.98	99.3
01-310-4200 SALES TAX	.00	442,649.76	550,000.00	107,350.24	80.5
01-310-4201 PROPERTY TAX - REAL	.00	389,698.26	380,000.00	10,301.74	97.3
01-310-4202 PROPERTY TAX - PERSONAL	.00	301,575.41	280,000.00	( 21,575.41)	107.7
01-310-4205 BUSINESS TRANSPORTATION TAX	.00	403,899.40	300,000.00	( 103,899.40)	134.6
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,568,636.10</b>	<b>1,552,200.00</b>	<b>( 16,436.10)</b>	<b>101.1</b>
<u>LICENSES &amp; PERMITS</u>					
01-320-4250 BUSINESS LICENSES	.00	4,575.00	3,500.00	( 1,075.00)	130.7
01-320-4251 USER FEES & PERMITS	.00	1,250.00	250.00	( 1,000.00)	500.0
01-320-4312 AMBULANCE FEES	.00	13,550.02	40,000.00	26,449.98	33.9
01-320-4760 WASTE DISPOSAL FEES	.00	28.00	.00	( 28.00)	.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>.00</b>	<b>19,403.02</b>	<b>43,750.00</b>	<b>24,346.98</b>	<b>44.4</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
01-330-4002 STATE REVENUE SHARING	.00	88,142.56	78,489.00	( 9,673.56)	112.3
01-330-4003 STATE PAY-IN-LIEU OF TAXES	.00	45,818.57	48,000.00	181.43	99.6
01-330-4011 EMS SMALL GRANT	.00	.00	2,500.00	2,500.00	.0
01-330-4025 NAT'L FOREST SERVICE RECEIPTS	.00	1,781.87	30,000.00	28,238.13	5.9
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>.00</b>	<b>135,723.00</b>	<b>158,989.00</b>	<b>21,248.00</b>	<b>86.6</b>
<u>LEASES</u>					
01-345-4515 LEASE INCOME - CITY LAND	7,489.67	182,708.43	125,000.00	( 37,708.43)	130.2
01-345-4525 LAND USE RENT	100.00	15,380.00	.00	( 15,380.00)	.0
<b>TOTAL LEASES</b>	<b>7,599.67</b>	<b>178,088.43</b>	<b>125,000.00</b>	<b>( 58,088.43)</b>	<b>142.6</b>
<u>FINES &amp; CITATIONS</u>					
01-350-4261 PSD FINES & CITATIONS	.00	380.00	4,000.00	3,620.00	9.5
01-350-4262 PSD PARKING TICKETS CIVIL	.00	3,100.00	.00	( 3,100.00)	.0
<b>TOTAL FINES &amp; CITATIONS</b>	<b>.00</b>	<b>3,480.00</b>	<b>4,000.00</b>	<b>620.00</b>	<b>87.0</b>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-360-4089 MISCELLANEOUS REVENUE	.00	1,585.93	5,000.00	3,414.07	31.7
01-360-4204 INTEREST & PENALTIES	183.82	5,885.74	3,000.00	( 2,885.74)	196.2
01-360-4271 DONATIONS - EMS/FIRE/POL	.00	14,842.78	2,500.00	( 12,142.78)	585.7
01-360-4900 INTEREST ON BANK ACCOUNTS	.00	8,405.60	15,000.00	8,594.20	42.7
01-360-4902 INTEREST ON ESCROW ACCOUNTS	.00	1,073.00	1,200.00	127.00	89.4
01-360-4914 TRANSFIELD - TUNNEL CONTRAC	.00	57,411.59	60,000.00	2,588.41	95.7
01-360-4915 GIRDWOOD-POLICE CONTRACT	51,500.00	618,000.00	618,000.00	.00	100.0
<b>TOTAL MISCELLANEOUS</b>	<b>51,683.82</b>	<b>705,004.84</b>	<b>704,700.00</b>	<b>( 304.84)</b>	<b>100.0</b>
<u>TRANSFERS &amp; OTHER</u>					
01-390-4990 TRANSFER FROM CVP FUND	.00	158,000.00	.00	( 158,000.00)	.0
<b>TOTAL TRANSFERS &amp; OTHER</b>	<b>.00</b>	<b>158,000.00</b>	<b>.00</b>	<b>( 158,000.00)</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>59,283.49</b>	<b>2,768,333.39</b>	<b>2,588,819.00</b>	<b>( 181,714.39)</b>	<b>107.0</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMIN</b>					
01-400-8000 SALARIES & WAGES	26,672.90	201,946.13	244,968.00	43,021.87	82.4
01-400-8030 FICA TAXES	749.28	3,646.17	3,552.00	( 94.17)	102.7
01-400-8040 WORKER'S COMP.	202.28	1,213.66	1,360.00	148.44	89.2
01-400-8050 ESC TAXES	221.80	659.43	3,497.00	2,837.57	16.9
01-400-8060 HEALTH & LIFE INSURANCE	6,476.28	39,659.19	40,280.00	600.81	98.5
01-400-8070 PERS RETIREMENT	3,632.70	37,549.45	53,993.00	16,343.55	69.7
01-400-8205 ADVERTISING	.00	1,850.25	2,500.00	649.75	74.0
01-400-8210 B.T.I. CONDO FEES	928.25	11,614.00	11,319.00	( 295.00)	102.6
01-400-8212 CONDO MAINTENANCE	.00	472.47	3,000.00	2,527.53	15.8
01-400-8220 BANK SERVICES CHARGES	.00	1,174.92	10,000.00	8,825.08	11.8
01-400-8240 COMMUNITY SUPPORT-DONATIONS	.00	.00	500.00	500.00	.0
01-400-8280 DUES & SUBSCRIPTIONS	150.00	1,175.00	1,800.00	625.00	66.3
01-400-8410 INSURANCE - LIABILITY	263.98	1,398.76	2,299.00	900.24	60.8
01-400-8440 INSURANCE - PROPERTY	18.81	638.78	163.00	( 375.76)	330.5
01-400-8540 LICENSES & PERMITS	.00	90.00	160.00	60.00	60.0
01-400-8541 PENALTIES & FEES	.00	4,987.87	350.00	( 4,617.87)	1419.3
01-400-8565 OUTSIDE CONTRACTORS	200.00	8,101.20	15,000.00	6,898.80	54.0
01-400-8570 PHYSICAL EXAMS & BACKGROUND CK	119.00	382.00	250.00	( 132.00)	152.8
01-400-8580 POSTAGE	.00	1,488.59	5,000.00	3,511.41	29.8
01-400-8600 PROF. FEES - AUDIT	.00	38,425.87	39,000.00	574.13	98.6
01-400-8610 PROF. FEES - ACCOUNTING	.00	21,525.00	12,000.00	( 9,525.00)	179.4
01-400-8620 PROF. FEES - APPRAISAL	.00	12,000.00	16,000.00	3,000.00	80.0
01-400-8625 PROF. FEES - FINANCIAL SOFTWARE	4,625.00	34,426.00	46,000.00	10,575.00	76.5
01-400-8635 PROF. FEES - COMPUTER SUPPORT	.00	76.00	15,000.00	14,925.00	.5
01-400-8636 PROF FEES - WEB SITE SUPPORT	.00	4,020.00	3,000.00	( 1,020.00)	134.0
01-400-8645 PROF. FEES - GRANT ADM.	.00	.00	30,000.00	30,000.00	.0
01-400-8660 PROF. FEES - LEGAL	11,914.38	139,615.29	150,000.00	10,384.71	93.1
01-400-8670 REIMBURSEMENT	.00	( 778.00)	.00	778.00	.0
01-400-8675 COMPREHENSIVE PLAN	.00	.00	20,000.00	20,000.00	.0
01-400-8700 PUBLICATIONS & SUBSCRIPTIONS	.00	150.00	.00	( 150.00)	.0
01-400-8770 TRAVEL, TRAINING & DEV.	591.44	16,084.88	23,000.00	6,905.14	70.0
01-400-7100 REPAIRS - BUILDING	.00	25.84	.00	( 25.84)	.0
01-400-7351 EQUIPMENT MAINT. AGREEMENTS	.00	5,723.88	8,600.00	2,876.12	66.6
01-400-7450 REPAIRS-OFFICE EQUIPMENT	.00	332.20	600.00	187.80	66.4
01-400-8560 SUPPLIES - OFFICE	210.83	8,040.23	7,500.00	( 540.23)	107.2
01-400-8750 SUPPLIES - PRINTING	.00	2,346.65	1,000.00	( 1,346.65)	234.8
01-400-9000 UTILITIES - INTERNET	2,129.12	8,941.61	10,000.00	1,058.39	89.4
01-400-9070 UTILITIES - TELEPHONE	108.60	8,755.64	7,000.00	( 1,755.64)	125.1
01-400-9100 MISCELLANEOUS EXPENSES	.00	5,054.68	2,000.00	( 3,054.68)	282.7
01-400-9300 PROJECT DEVELOPMENT	22,966.40	73,930.70	35,000.00	( 38,930.70)	211.2
01-400-9900 INTERDEPARTMENT SUPPORT	( 164,528.00)	( 164,528.00)	( 164,528.00)	.00	(100.0)
<b>TOTAL ADMIN</b>	( 82,327.30)	532,104.80	658,933.00	126,826.20	80.8

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>COUNCIL</b>					
01-401-8240 CITY COUNCIL-COMMUNITY SUPPORT	3,126.45	4,814.73	3,000.00	( 1,814.73)	160.5
01-401-8280 DUES & SUBSCRIPTIONS	.00	641.00	150.00	( 491.00)	427.3
01-401-8325 FIREWORKS	.00	12,500.00	12,500.00	.00	100.0
01-401-8710 PUBLIC RELATIONS	.00	341.47	250.00	( 91.47)	138.6
01-401-8770 TRAVEL, TRAINING & DEV.	42.93	3,538.99	10,000.00	6,461.01	35.4
01-401-8800 COUNCIL CHAMBER IMPROV	2,631.61	15,113.85	40,000.00	24,886.15	37.8
01-401-8550 SUPPLIES - OFFICE	59.98	178.12	100.00	( 78.12)	178.1
01-401-8750 SUPPLIES - PRINTING	298.35	872.10	.00	( 872.10)	.0
01-401-9070 UTILITIES - TELEPHONE	.00	80.69	400.00	319.31	20.2
01-401-9500 LOBBYIST FEES	7,000.00	102,760.00	108,000.00	5,250.00	95.1
<b>TOTAL COUNCIL</b>	<b>13,159.32</b>	<b>140,830.95</b>	<b>174,400.00</b>	<b>33,569.05</b>	<b>80.8</b>
<b>ELECTIONS</b>					
01-420-8100 VOLUNTEER SUPPORT	.00	783.75	1,200.00	416.25	65.3
01-420-8205 ADVERTISING	.00	225.00	600.00	375.00	37.5
<b>TOTAL ELECTIONS</b>	<b>.00</b>	<b>1,008.75</b>	<b>1,800.00</b>	<b>791.25</b>	<b>58.0</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>PUBLIC SAFETY</b>					
01-510-8000 SALARIES & WAGES	70,456.66	542,131.97	589,790.00	47,658.03	91.9
01-510-8030 FICA TAXES	2,173.50	16,823.39	9,818.00	( 5,807.39)	159.2
01-510-8040 WORKER'S COMP.	1,946.89	11,880.14	29,979.00	18,297.86	39.0
01-510-8050 ESC TAXES	534.14	7,008.26	12,037.00	5,028.74	58.2
01-510-8060 HEALTH & LIFE INSURANCE	17,366.02	102,180.52	137,340.00	35,159.48	74.4
01-510-8070 PERS RETIREMENT	10,079.73	81,850.39	130,128.00	48,476.61	62.8
01-510-8091 UNIFORM ALLOWANCE	320.00	3,184.78	4,600.00	1,415.22	69.2
01-510-8100 VOLUNTEER SUPPORT	.00	124.84	1,500.00	1,375.16	8.3
01-510-8205 ADVERTISING	.00	.00	250.00	250.00	.0
01-510-8210 B.T.I. CONDO FEES	165.65	8,032.60	2,500.00	( 5,532.60)	321.3
01-510-8280 DUES & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
01-510-8410 INSURANCE - LIABILITY	635.51	9,248.08	8,000.00	( 1,248.08)	115.6
01-510-8420 INSURANCE - AUTO	1,073.63	6,749.00	15,000.00	8,251.00	45.0
01-510-8440 INSURANCE - PROPERTY	548.83	4,039.21	1,637.00	( 2,402.21)	246.7
01-510-8490 POLICE-INSURANCE CLAIMS-DEDUCT	.00	.00	15,000.00	15,000.00	.0
01-510-8540 LICENSES & PERMITS	.00	280.58	200.00	( 80.58)	130.3
01-510-8585 OUTSIDE CONTRACTORS	.00	4,487.20	1,500.00	( 2,987.20)	299.2
01-510-8570 PHYSICAL EXAMS	.00	2,849.78	3,400.00	550.22	83.8
01-510-8580 POSTAGE	.00	33.83	400.00	366.17	8.5
01-510-8700 PUBLICATIONS & SUBSCRIPTIONS	.00	82.99	2,000.00	1,917.01	3.2
01-510-8735 EQUIPMENT PURCHASE	.00	21,970.77	14,000.00	( 7,970.77)	154.8
01-510-8761 TRAINING - EMS SUPVSG MD	.00	10,431.46	12,000.00	1,568.54	86.9
01-510-8770 TRAVEL, TRAINING & DEV.	.00	18,255.37	16,000.00	( 2,255.37)	114.1
01-510-7100 BUILDING MAINT.	.00	4,678.11	1,500.00	( 3,178.11)	311.9
01-510-7150 REPAIRS - COMMUNICATION EQUIPM	.00	3,038.88	3,600.00	561.32	84.4
01-510-7200 REPAIRS-COMPUTER SYSTEM	.00	745.68	1,000.00	254.42	74.6
01-510-7350 REPAIRS - EQUIPMENT	.00	8,883.43	5,000.00	( 3,883.43)	177.7
01-510-7400 REPAIRS - VEHICLES	.00	37,862.01	30,000.00	( 7,862.01)	126.2
01-510-7760 GAS & OIL - VEHICLES	.00	28,399.89	32,000.00	3,600.11	88.8
01-510-8020 SUPPLIES - AMMUNITION	.00	2,888.05	2,500.00	( 388.05)	114.7
01-510-8100 SUPPLIES - COMPUTERS	584.00	2,134.52	1,500.00	( 634.52)	142.3
01-510-8150 SUPPLIES - CONSUMABLE	.00	6,188.53	5,000.00	( 1,188.53)	123.8
01-510-8200 SUPPLIES - COPIER	.00	129.47	1,200.00	1,071.53	10.7
01-510-8550 SUPPLIES - OFFICE	.00	1,884.24	4,000.00	2,115.76	47.1
01-510-8650 SUPPLIES & DRUGS BILLABLE	.00	6,325.69	4,800.00	( 1,525.69)	131.8
01-510-8650 SUPPLIES - UNIFORMS	19,788.86	27,607.63	12,000.00	( 15,607.63)	230.1
01-510-9000 UTILITIES - INTERNET	2,493.47	29,659.90	21,000.00	( 8,659.90)	141.2
01-510-9010 UTILITIES - ELECTRICITY	.00	3,108.06	3,200.00	91.94	97.1
01-510-9040 UTILITIES - HEATING FUELS	.00	5,932.58	6,400.00	467.42	92.7
01-510-9070 UTILITIES - TELEPHONE	63.63	8,256.20	18,000.00	9,743.80	46.9
01-510-9200 GRANT EXPENDITURES	5,334.11	5,334.11	2,000.00	( 3,334.11)	266.7
01-510-9520 CAPITAL OUTLAY - EQUIPMENT	38,475.00	82,487.38	28,833.00	( 53,654.38)	286.1
<b>TOTAL PUBLIC SAFETY</b>	<b>172,028.16</b>	<b>1,116,227.38</b>	<b>1,190,807.00</b>	<b>75,579.62</b>	<b>93.7</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>CLINIC</b>					
01-535-8210 B.T.I. CONDO FEE	909.07	10,908.84	11,883.00	774.16	93.4
01-535-8211 RENTAL UNIT	.00	.00	1,000.00	1,000.00	.0
01-535-8440 INSURANCE - PROPERTY	11.22	387.64	99.00	( 288.64)	391.6
01-535-9100 MISCELLANEOUS EXP	.00	9,000.00	9,000.00	.00	100.0
<b>TOTAL CLINIC</b>	<b>920.29</b>	<b>20,296.48</b>	<b>21,782.00</b>	<b>1,465.52</b>	<b>93.2</b>
<b>PUBLIC WORKS</b>					
01-600-8000 SALARIES & WAGES	20,863.37	177,422.82	256,665.00	78,242.18	69.1
01-600-8030 FICA TAXES	352.68	2,789.23	3,739.00	950.77	74.6
01-600-8040 WORKER'S COMP.	976.21	5,957.26	10,887.00	5,029.74	53.8
01-600-8050 ESC TAXES	72.09	1,777.34	5,036.00	3,258.66	35.3
01-600-8060 HEALTH & LIFE INSURANCE	6,207.52	39,770.24	35,430.00	( 1,340.24)	103.5
01-600-8070 PERS RETIREMENT	4,412.34	38,066.13	45,886.00	7,819.87	83.0
01-600-8410 INSURANCE - LIABILITY	279.56	1,859.36	2,409.00	748.64	68.9
01-600-8420 INSURANCE - AUTO	167.25	1,018.27	2,839.00	1,820.73	36.9
01-600-8430 INSURANCE EQUIPMENT	251.70	1,557.44	3,334.00	1,776.56	46.7
01-600-8440 INSURANCE - PROPERTY	554.67	3,968.67	1,690.00	( 2,278.67)	234.8
01-600-8490 INSURANCE CLAIMS-DEDUCTIBLES	.00	.00	5,000.00	5,000.00	.0
01-600-8640 LICENSES & FEES	.00	.00	250.00	250.00	.0
01-600-8665 OUTSIDE CONTRACTORS	.00	2,404.00	10,000.00	7,596.00	24.0
01-600-8570 PHYSICAL EXAMS	.00	583.00	500.00	( 83.00)	116.6
01-600-8580 POSTAGE	.00	12.92	.00	( 12.92)	.0
01-600-8740 SMALL TOOLS	.00	194.17	1,500.00	1,305.83	12.9
01-600-8770 TRAVEL, TRAINING & DEV.	.00	531.52	2,000.00	1,468.48	26.6
01-600-7100 REPAIRS - BUILDINGS	.00	1,010.70	5,000.00	3,989.30	20.2
01-600-7210 REPAIRS - ROADS	.00	1,020.40	15,000.00	13,979.60	6.8
01-600-7350 REPAIRS - EQUIPMENT	3,537.10	15,635.31	30,000.00	14,364.69	52.1
01-600-7410 REPAIRS -EMERGENCY	.00	1,037.30	.00	( 1,037.30)	.0
01-600-7750 GAS & OIL - VEHICLES	1,118.92	11,847.83	30,000.00	18,152.17	39.5
01-600-8650 SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
01-600-8950 SUPPLIES - UNIFORMS	.00	.00	1,220.00	1,220.00	.0
01-600-8970 SUPPLIES - SAFETY	.00	.00	2,000.00	2,000.00	.0
01-600-8995 SUPPLIES & MATERIALS	1,958.54	6,879.87	15,000.00	8,120.13	45.9
01-600-9000 UTILITIES - INTERNET	1,748.94	4,918.16	5,936.00	1,017.84	82.8
01-600-9010 UTILITIES - ELECTRICITY	.00	25,030.29	31,500.00	6,469.71	79.6
01-600-9040 UTILITIES - HEATING FUEL	.00	22,407.49	35,000.00	12,592.51	64.0
01-600-9070 UTILITIES - TELEPHONE	.00	995.19	2,500.00	1,504.81	39.8
01-600-9095 UTILITIES - WATER/SEWER	.00	119.48	8,000.00	7,880.54	1.5
01-600-9900 INTERDEPARTMENT SUPPORT	.00	( 35,000.00)	.00	35,000.00	.0
<b>TOTAL PUBLIC WORKS</b>	<b>42,497.79</b>	<b>333,513.37</b>	<b>571,822.00</b>	<b>238,308.63</b>	<b>58.3</b>

CITY OF WHITTIER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CHARGES FOR SERVICES</u>					
50-340-4300	5,572.28	228,386.15	190,000.00	( 38,386.15)	120.2
50-340-4350	517.92	94,641.73	85,000.00	( 9,641.73)	111.3
50-340-4500	.00	.00	100.00	100.00	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>6,090.18</b>	<b>323,027.88</b>	<b>275,100.00</b>	<b>( 47,927.88)</b>	<b>117.4</b>
<u>MISCELLANEOUS</u>					
50-380-4901	.00	.00	4,000.00	4,000.00	.0
50-380-4910	.00	16,643.17	.00	( 16,643.17)	.0
<b>TOTAL MISCELLANEOUS</b>	<b>.00</b>	<b>16,643.17</b>	<b>4,000.00</b>	<b>( 12,643.17)</b>	<b>418.1</b>
<b>TOTAL FUND REVENUE</b>	<b>6,090.18</b>	<b>339,671.05</b>	<b>279,100.00</b>	<b>( 60,671.05)</b>	<b>121.7</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>WATER &amp; WASTE WATER OPERATING</b>					
50-800-8000 SALARIES & WAGES	10,111.47	81,909.83	98,659.00	16,749.37	83.0
50-800-8030 FICA TAXES	201.94	1,278.08	1,437.00	168.94	88.9
50-800-8040 WORKER'S COMP.	325.40	1,952.40	2,756.00	803.60	70.8
50-800-8050 ESC TAXES	64.84	896.08	1,955.00	1,058.92	45.8
50-800-8080 HEALTH & LIFE INSURANCE	2,670.70	16,423.99	15,750.00	( 673.99)	104.3
50-800-8070 PERS RETIREMENT	1,940.38	17,475.25	21,705.00	4,229.75	80.5
50-800-8410 INSURANCE - LIABILITY	106.31	637.86	926.00	288.14	68.9
50-800-8420 INSURANCE - AUTO	95.20	600.58	2,047.00	1,446.41	29.3
50-800-8430 INSURANCE - EQUIP	15.05	90.30	202.00	111.70	44.7
50-800-8440 INSURANCE - PROPERTY	856.16	3,936.86	2,673.00	( 1,263.86)	147.3
50-800-8490 INSURANCE - CLAIMS DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
50-800-8640 LICENSES & PERMITS	.00	1,030.00	1,400.00	370.00	73.6
50-800-8565 OUTSIDE CONTRACTORS	.00	.00	10,000.00	10,000.00	.0
50-800-8570 PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-8580 POSTAGE	.00	200.00	250.00	50.00	80.0
50-800-8740 SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
50-800-8750 TESTING WATER/SEWER	30.00	5,947.47	5,000.00	( 947.47)	118.0
50-800-8770 TRAVEL, TRAINING & DEV.	.00	.00	5,000.00	5,000.00	.0
50-800-7100 REPAIRS - BUILDING	.00	.00	5,000.00	5,000.00	.0
50-800-7350 REPAIRS - EQUIPMENT	1,110.33	1,805.28	8,000.00	6,394.72	20.1
50-800-7660 REPAIRS - SYSTEM	.00	155.64	5,000.00	4,844.36	3.1
50-800-7750 GAS & OIL - VEHICLES	.00	1,796.42	3,500.00	1,703.58	51.3
50-800-8550 SUPPLIES - OFFICE	.00	170.50	500.00	329.50	34.1
50-800-8950 UNIFORMS	.00	.00	380.00	380.00	.0
50-800-8970 SUPPLIES - SAFETY	.00	.00	2,500.00	2,500.00	.0
50-800-8995 SUPPLIES & MATERIALS	.00	108.15	4,000.00	3,891.85	2.7
50-800-9010 UTILITIES - ELECTRICITY	.00	35,078.84	32,250.00	( 2,828.84)	106.8
50-800-9040 UTILITIES - HEATING FUEL	.00	9,950.02	11,000.00	1,049.98	90.5
50-800-9070 UTILITIES - TELEPHONE	.00	883.48	487.00	( 196.46)	140.3
50-800-9900 INTERDEPARTMENT SUPPORT	27,910.00	27,910.00	27,910.00	.00	100.0
<b>TOTAL WATER &amp; WASTE WATER OPERATING</b>	<b>45,237.56</b>	<b>209,838.90</b>	<b>278,287.00</b>	<b>68,450.10</b>	<b>75.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>45,237.56</b>	<b>209,838.90</b>	<b>278,287.00</b>	<b>68,450.10</b>	<b>75.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 39,147.38)</b>	<b>129,834.16</b>	<b>813.00</b>	<b>( 129,021.15)</b>	<b>15969.</b>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>CHARGES FOR SERVICES</b>					
51-340-4251 USER FEES & PERMITS	.00	.00	75.00	76.00	.0
51-340-4401 MOORAGE - PREFERENTIAL	.00	544,245.23	550,000.00	5,764.77	98.0
51-340-4402 MOORAGE - TRANSIENT	708.00	484,148.45	350,000.00	( 134,148.45)	138.3
51-340-4403 BOAT LIFT FEES	{ 551.00}	17,093.79	10,000.00	{ 7,093.79}	170.9
51-340-4404 UTILITY FEES	8,322.87	62,468.54	60,000.00	{ 2,468.54}	104.1
51-340-4406 WHARFAGE FEES	.00	44,824.81	10,000.00	{ 34,824.81}	448.3
51-340-4407 VESSEL TOW FEES	.00	8,855.00	500.00	{ 6,355.00}	1371.0
51-340-4408 USED OIL COLLECTION F	94.80	1,805.60	1,200.00	{ 705.60}	168.8
51-340-4409 WAITING LIST FEES	.00	18,300.00	17,000.00	700.00	95.9
51-340-4410 PUMP OUT FEES	.00	2,460.00	1,000.00	{ 1,460.00}	246.0
51-340-4411 LAUNCH FEES	.00	112,222.60	115,000.00	2,777.40	87.6
51-340-4412 SHOWERS	.00	2,363.80	2,500.00	146.20	94.2
51-340-4413 GRID	.00	1,456.40	1,000.00	{ 456.40}	145.6
51-340-4414 VESSEL MAINTENANCE	.00	8,898.54	500.00	{ 6,398.54}	1379.7
51-340-4415 DRY STORAGE FEES	.00	8,888.89	3,000.00	{ 3,888.89}	229.6
51-340-4416 PARKING - ANNUAL	.00	41,499.95	60,000.00	18,500.05	69.2
51-340-4426 PARKING DAILY	.00	123,895.00	75,000.00	{ 48,895.00}	165.2
51-340-4445 MISC. SERVICES	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>6,674.47</b>	<b>1,475,515.50</b>	<b>1,267,775.00</b>	<b>{ 217,740.50}</b>	<b>117.3</b>
<b>LEASES INCOME</b>					
51-345-4512 LEASE - ARRC NET OF RR SHARE	9,219.35	87,786.14	66,000.00	{ 21,786.14}	133.0
51-345-4515 LEASE - GARBAGE REVENUE	.00	.00	2,400.00	2,400.00	.0
<b>TOTAL LEASES INCOME</b>	<b>9,219.35</b>	<b>87,786.14</b>	<b>68,400.00</b>	<b>{ 19,386.14}</b>	<b>128.4</b>
<b>OTHER REVENUE</b>					
51-360-4417 FUEL FLOAT INCOME	.00	37,443.40	20,000.00	{ 17,443.40}	187.2
51-360-4430 CAMPING	.00	11,757.00	11,000.00	{ 757.00}	106.8
51-360-4900 INTEREST & LATE FEES ON A/R	.00	.00	4,000.00	4,000.00	.0
51-360-4901 INTEREST ON BANK ACCO	.00	.00	5,000.00	5,000.00	.0
51-360-4910 MISCELLANEOUS INCOME	.00	17,939.47	.00	{ 17,939.47}	.0
<b>TOTAL OTHER REVENUE</b>	<b>.00</b>	<b>67,139.87</b>	<b>40,000.00</b>	<b>{ 27,139.87}</b>	<b>167.9</b>
<b>TOTAL FUND REVENUE</b>	<b>15,793.82</b>	<b>1,630,443.51</b>	<b>1,366,175.00</b>	<b>{ 264,268.51}</b>	<b>119.3</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>HARBOR OPERATIONS EXP</b>					
51-800-6000 SALARIES & WAGES	52,100.97	472,864.11	444,339.00	( 28,525.11)	105.4
51-800-6030 FICA TAXES	1,853.28	18,418.85	11,299.00	( 5,119.85)	145.3
51-800-6040 WORKER'S COMP.	1,120.84	6,725.06	11,968.00	5,242.94	58.2
51-800-6050 ESC TAXES	487.72	6,726.27	9,677.00	2,850.73	70.2
51-800-6080 HEALTH & LIFE INSURANCE	10,748.50	89,600.26	71,760.00	2,259.72	96.9
51-800-6070 PERS RETIREMENT	7,788.06	65,871.33	80,542.00	14,670.67	81.8
51-800-6205 ADVERTISING	.00	.00	1,500.00	1,500.00	.0
51-800-6215 COLLECTION EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-800-6220 BANK SERVICE CHARGES	.00	14,424.95	22,000.00	7,575.05	65.8
51-800-6260 BAD DEBT EXPENSE	.00	.00	10,000.00	10,000.00	.0
51-800-6285 BOND INTEREST EXPENSE	48,067.22	48,067.22	.00	( 48,067.22)	.0
51-800-6280 DUES & SUBSCRIPTIONS	.00	377.00	500.00	123.00	75.4
51-800-6410 INSURANCE - LIABILITY	1,528.83	9,180.98	4,169.00	( 4,991.98)	219.7
51-800-6420 INSURANCE - AUTO	84.03	1,146.60	846.00	( 300.60)	135.5
51-800-6430 INSURANCE EQUIPMENT	27.17	206.14	332.00	125.86	62.1
51-800-6440 INSURANCE - PROPERTY	1,942.31	11,653.88	19,031.00	7,377.14	61.2
51-800-6490 INSURANCE CLAIMS-DEDU	100.00	100.00	5,000.00	4,900.00	2.0
51-800-6640 ENTERPRISE-LICENSES & PERMITS	.00	91.07	250.00	158.93	36.4
51-800-6665 OUTSIDE CONTRACTORS	.00	14,420.03	25,000.00	10,579.97	57.7
51-800-6570 PHYSICAL EXAMS	.00	876.00	500.00	( 176.00)	135.2
51-800-6580 POSTAGE	.00	333.83	2,500.00	2,166.17	13.4
51-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	4,634.65	5,000.00	485.35	90.7
51-800-6636 PROF FEES - WEB SITE	.00	883.50	2,500.00	1,616.50	35.3
51-800-6650 PROF. FEES - LEGAL	.00	16,092.00	10,000.00	( 6,092.00)	160.9
51-800-6700 PUBLICATIONS&SUBS.	.00	.00	350.00	350.00	.0
51-800-6730 EQUIPMENT RENTAL	.00	.00	2,000.00	2,000.00	.0
51-800-6740 SMALL TOOLS	.00	2,086.33	3,000.00	833.67	88.9
51-800-6770 TRAVEL, TRAINING & DEV.	.00	6,117.61	4,000.00	( 2,117.61)	152.9
51-800-6780 WASTE DISPOSAL - EVOS	.00	2,930.44	3,000.00	89.56	97.7
51-800-7100 REPAIRS - BUILDINGS	.00	9,727.87	2,500.00	( 7,227.87)	389.1
51-800-7360 REPAIRS - EQUIPMENT	.00	5,070.15	12,000.00	6,929.85	42.3
51-800-7400 REPAIRS - VEHICLES	.00	6,224.95	2,000.00	( 4,224.95)	311.3
51-800-7500 PARKING LOT MAINTENANCE	.00	2,885.00	1,500.00	( 1,185.00)	179.0
51-800-7610 REPAIRS - UTILITIES	.00	1,788.79	6,000.00	4,211.21	29.8
51-800-7750 GAS & OIL - VEHICLES	.00	10,695.21	4,000.00	( 6,695.21)	267.4
51-800-7820 REPAIRS - DOCKS	.00	6,208.61	7,000.00	791.39	88.7
51-800-8150 SUPPLIES - CONSUMABLE	.00	20,677.87	8,000.00	( 12,677.87)	258.6
51-800-8151 SUPPLIES - CONSUMABLE - SERVS	.00	774.73	.00	( 774.73)	.0
51-800-8200 SUPPLIES - PARKING	.00	3,298.85	3,000.00	( 298.85)	110.0
51-800-8400 SUPPLIES - FIRE SUPPRESSION	.00	472.00	2,500.00	2,028.00	18.9
51-800-8650 SUPPLIES - OFFICE	43.14	5,149.57	6,000.00	850.43	85.8
51-800-8750 SUPPLIES - PRINTING	.00	256.98	1,500.00	1,243.02	17.1
51-800-8800 SUPPLIES - RESALE ITEMS	.00	.00	500.00	500.00	.0
51-800-8950 SUPPLIES - UNIFORMS	.00	552.50	2,000.00	1,447.50	27.6
51-800-8970 SUPPLIES - SAFETY	.00	3,968.30	2,000.00	( 1,968.30)	198.4
51-800-9000 UTILITIES - INTERNET	1,806.53	6,675.77	7,000.00	1,324.23	81.1
51-800-9010 UTILITIES - ELECTRICITY	.00	59,591.71	60,000.00	408.29	99.3
51-800-9040 UTILITIES - HEATING FUEL	.00	4,582.33	4,500.00	( 82.33)	101.8
51-800-9050 UTILITIES - SOLID WASTE	.00	101,886.78	90,000.00	( 11,886.78)	113.0
51-800-9070 UTILITIES - TELEPHONE	39.62	1,529.07	6,000.00	4,470.93	25.5
51-800-9095 UTILITIES - WATER/WASTEWATER	.00	17,997.24	25,000.00	7,002.76	72.0
51-800-9213 HARBOR EMERGENCY REPAIR	.00	57,000.00	.00	( 57,000.00)	.0

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-800-9510 SNOW REMOVAL	.00	35,000.00	35,000.00	.00	100.0
51-800-9900 INTERDEPARTMENT SUPPORT	136,618.00	136,618.00	136,618.00	.00	100.0
<b>TOTAL HARBOR OPERATIONS EXP</b>	<b>284,102.10</b>	<b>1,268,591.09</b>	<b>1,180,581.00</b>	<b>( 88,010.09)</b>	<b>107.5</b>
<b>CAPITAL OUTLAY - FROM RESERVE</b>					
51-900-9520 CAPITAL OUTLAY - EQUIPMENT	.00	7,462.00	10,000.00	2,538.00	74.6
51-900-9530 CAPITAL OUTLAY - COMP	.00	.00	5,000.00	5,000.00	.0
51-900-9550 CAP EXP - FLOAT DOCK REPAIR	150,000.00	150,000.00	150,000.00	.00	100.0
<b>TOTAL CAPITAL OUTLAY - FROM RESERVE</b>	<b>150,000.00</b>	<b>157,462.00</b>	<b>165,000.00</b>	<b>7,538.00</b>	<b>95.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>414,102.10</b>	<b>1,428,053.09</b>	<b>1,345,581.00</b>	<b>( 80,472.09)</b>	<b>108.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 388,308.28)</b>	<b>204,360.42</b>	<b>20,594.00</b>	<b>( 183,796.42)</b>	<b>982.5</b>

January 5, 2018

From: Harbormaster  
To: City Manager

Subj: Monthly Harbor Report

**Administration:**

- Continuing to work with ADEC on Loans
- Continuing to pursue other Grants and loans
- Continuing to pursue past due accounts
- 2018 annual contracts and wait lists sent out

**Harbor:**

- Winter operations
- Refurbishing Whittier Office and Restrooms

**Meetings attended:**

- City Council meeting

Copy to:  
File



# THE CITY OF WHITTIER

Gateway to the Western Prince William Sound

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

## MEMORANDUM

---

To: Mark Lynch, City Manager  
From: David M. Schofield, Director of Public Safety  
Re: Monthly Public Safety Report (October)  
Date: 28 December 2017

### POLICE-Girdwood

Commercial Burglar Alarm		Disorderly Conduct	4
Agency Assist	4	Citizen Assist	3
Criminal Trespass	5	Motorist Assist	1
REDDI/DUI	6	Domestic Disturbance	1
Equipment Violation	8	Speeding	23
Residential Burglar Alarm	8	Noise Complaint	3
Criminal Mischief	2	Motor Vehicle Accident	2
Civil Standby	1	Welfare Check	6
Animal Complaint	1	Theft	2
Failure to provide registration	1	Recovered Property	1
Misconduct with Controlled Substance			1
Failure to provide proof of insurance			6
Failure to obey traffic control device			7
Misconduct with Weapons			3

### Police-Whittier

Agency Assist	7	Domestic Disturbance	7
Motorist Assist	3	Motor Vehicle Accident	1
Animal Complaint		Citizen assist	4
Speeding	4	Disorderly Conduct	2
DUI/REDDI	2	Welfare Check	13
Noise Complaint	2	Assault	1
Equipment Violation	3	Commercial Alarm	2
Failure to provide registration	1		
Failure to Obey Traffic Control Device			1
Failure to Provide Proof of Insurance			2
Misconduct with Weapons			2

### Police Seward Highway

Motor Vehicle Accident	2	Agency Assist	3
Motorist Assist	2	Speeding	1

### Police Portage Highway

Speeding	3	Motorist Assist	1
Agency Assist	2	Equipment Violation	1



# THE CITY OF WHITTIER

Gateway to the Western Prince William Sound

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

## MEMORANDUM

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To: Mark Lynch, City Manager  
From: David M. Schofield, Director of Public Safety  
Re: Monthly Public Safety Report (November)  
Date: 31 December 2017

### POLICE-Girdwood

Commercial Burglar Alarm	1	Disorderly Conduct	2
Agency Assist	8	Citizen Assist	7
Criminal Trespass	2	Motorist Assist	2
REDDI/DUI	2	Domestic Disturbance	1
DWLR	3	Assault	1
Sexual Assault	1	Harassment	2
Equipment Violation	10	Speeding	8
Residential Burglar Alarm	5	Noise Complaint	3
Criminal Mischief	2	Motor Vehicle Accident	3
Civil Standby	1	Welfare Check	3
Animal Complaint	1	Theft	3
Wrong way in One Way	2	Reckless Driving	1
Failure to provide registration	1	Recovered Property	1
Misconduct with Controlled Substance			1
Failure to obey traffic control device			3

### Police-Whittier

Agency Assist	6	Domestic Disturbance	2
Motorist Assist	1	Motor Vehicle Accident	1
Animal Complaint	1	Citizen assist	1
Speeding	7	Criminal Mischief	1
Warrant Arrest	1	Disorderly Conduct	1
DUI/REDDI	1	Welfare Check	7
Noise Complaint	1	Assault	1
Equipment Violation	2	Commercial Alarm	2
Theft	1	Criminal Mischief	1
Paper Service	2		
Title 47	1		
Failure to provide registration	1		
Failure to Obey Traffic Control Device			1

### Police Seward Highway

Motor Vehicle Accident	1	Agency Assist	2
Motorist Assist	2	Speeding	1
REDDI/DUI	1	Citizen Assist	1

### Police Portage Highway

Speeding	5	Motorist Assist	1
DWLR	1	Motor Vehicle Accident	1
Citizen Assist	1		



# THE CITY OF WHITTIER

*Gateway to Western Prince William Sound*

P.O. Box 608 • Whittier, Alaska 99693 • (907) 427-2327 • Fax (907) 472-2404

**PLANNING COMMISSION  
REGULAR MEETING  
WEDNESDAY, DECEMBER 6, 2017  
Homeowners' Lounge, BTI Building  
6:00 p.m.**

**MINUTES**

**1. CALL TO ORDER**

Charlene Arneson called the meeting to order at 6:03 pm.

**2. ROLL CALL**

Charlene Arneson, Dyanna Pratt, Lindsey Erk and Jean Swingle

**COMMISSION MEMBERS ABSENT**

Ed Hedges

**MOTION:** Dyanna Pratt made a motion to excuse Ed Hedges from tonight's meeting

**SECOND:** Jean Swingle

**DISCUSSION:** None

**VOTE:** Motion Passed

**3. ADMINISTRATION PRESENT**

Naelene Matsumiya, Office Assistant

John Janik, Finance Officer

Scott Korbe, Public Works Director

**PUBLIC PRESENT**

Paul Farnsworth, Doug Stephens, Ron Noland

**4. APPROVAL OF REGULAR MEETING AGENDA**

**MOTION:** Dyanna Pratt made a motion to approve the December 6, 2017 Regular Meeting  
Agenda as is.

**SECOND:** Jean Swingle

**DISCUSSION:** None

**VOTE:** Passed Unanimously

**5. APPROVAL OF MINUTES**

**MOTION:** Dyanna Pratt made a motion to approve the Regular Meeting Minutes of November 1,  
2017, with amendments.

**SECOND:** Jean Swingle

**DISCUSSION:** Change typo regarding term date for newly appointed members.

**VOTE:** Passed Unanimously

## **6. CORRESPONDENCE**

None

## **7. NEW BUSINESS:**

### **A. ARR Public Hearing – A Public Hearing for ARR’s Rezone Request**

Charlene Arneson closed the regular meeting and opened up the Public Hearing for Alaska Railroad’s Rezone request at 6:07 pm.

Charlene Arneson called to order the Public Hearing to allow the rezoning of lots 3 & 5 of Whittier Subdivision Phase II from commercial to industrial to allow truck and rail traffic to support the development of the Del Long Dock and ITB Facilities and other Alaska Railroad barge and rail operations.

Charlene called for any Planning and Zoning Commission members who would like to abstain from the hearing. Seeing none, she continued. She asked if any members of the audience would like to challenge the jurisdiction of the Planning and Zoning Commission for hearing the matter. Seeing none, she continued.

She then called for any City of Whittier Staff who could share information on the project before turning the public hearing over to Paul Farnsworth and Doug Stephens of the Alaska Railroad. Seeing none, she allowed Mr. Farnsworth and Mr. Stephens to begin their testimonies and present their proposal.

Mr. Farnsworth explained that an application for this rezone was submitted a few years ago, but he was more than willing to refresh the Commission. He told the Commission that the Alaska Railroad acquired lots in the hopes of creating more land in the Smitty’s Cove area. He described that the idea was to purchase the lots and take the rock out of there to take the lots down to the same grade as Tract 1A and the roads around them. He clarified that one of the reasons to have more land down in the area was more than just for work. Mr. Farnsworth stated that there is a plan to put a designated road directly to the boat ramp because right now, the road crosses paths with commercial vehicles and it can be dangerous to civilians.

Mr. Farnsworth continued by saying their plan is to bring the cliffs in the area down to the same elevation as the existing lands in Smitty’s Cove. Charlene stated that they can go forward with that without a rezoning request. Mr. Farnsworth clarified that according to the City’s code, they cannot. He explained that the land has to be zoned industrial before they can begin extraction activities.

Director of Public works, Scott Korbe commented that if the Alaska Railroad were grating and mining rocks for their own purposes, they would not need to have the lots rezoned, however, if they were going to use it as commercial operations to sell it for profit, it would be deemed as a mineral source for sale, then they would have to have it rezoned.

Paul Farnsworth advised that he does not know what the future plans will be other than maybe selling some of the product to the Department of Transportation. He reminded that since there aren’t any projects for the product as of yet, but there are potential projects they are looking at. Mr. Farnsworth said that if they are going to grade the cliff to the same level as the parking lot at Smitty’s cove, a great amount of product will come out of that and if someone requested the material, it would expedite the project.

Doug Stephens added that there are several reasons to rezone and one of those reasons was to allow the potential of selling material removed from the sight to another party. Another reason was for future land uses. He mentioned that if they succeed in bringing the cliff to grade with the lot, it is most likely going to be used for railroad purposes. He stated that there aren’t any specific plans yet, but the land can be used as a yard for railroad activity. He mentioned the leasing of the lot to clients just as they are doing in some of their other properties.

Charlene Arneson expressed that whatever configuration the land is, it is of no real issue when rezoning. Mr. Stephen clarified that in order to sell it, the lands must be rezoned for industrial. Scott Korbe commented that if the Alaska Railroad was opening up a mine for retail sales, they’d become an industrial operation. He said if the

Alaska Railroad has a grading plan to bring the elevation down, how to dispose of extra material is up to them, but if their sole purpose is to drill and resale, it becomes a mine operation.

Mr. Farnsworth understood. He replied that they will be removing the material to create property for railroad use and purposes. Charlene Arneson asked Paul Farnsworth if there is a plan in place for the lots. She expressed her concerns about the vagueness of their proposal. Mr. Farnsworth replied that once it is zoned to industrial, that's when they can begin setting a plan in motion to put things on top of the lots. He stated that the main concern was moving the access road to Smitty's Cove away from the road that the Commercial vehicles use. He reminded the Commission that the safety of the civilians and the people working around the area, are what they're thinking about during this early stage.

Doug Stephens mentioned that there isn't a specific plan yet, but the land is a Commercial/Industrial checkerboard, and it would be appropriate if the land be zoned as, just and only, industrial.

**Commission recessed at 6:25 – 6:26**

Charlene Arneson opened the Public Hearing up to those who would like to testify against the proposal. Seeing none, she closed that portion of the public hearing and opened it up for those who are neutral.

Terry Bender came forward and testified as neutral for the proposal. She introduced herself and inquired about the road. She asked if a road is going to be built in the part that will be blasted in exchange for the already existing road. Charlene clarified that in the Ordinance, an alternate road must be available if the main roadway will be vacated.

Terry Bender also mentioned the noise that this project will generate. Paul Farnsworth assured that the blasting will be small and very well contained in the early stages. He commented that it will take a while for it to reach the later stages. Terry asked about the traffic that the construction will generate. Mr. Farnsworth replied that most of the material that will be removed from the site will be transported by train. He hopes that the project will not generate as much traffic. Terry Bender was satisfied with Mr. Farnsworth's answers.

Scott Korbe asked if the Railroad ran a theoretical gross \*unintelligible\*. Mr. Farnsworth stated that there was some core drilling and the rocks that came back were better than what they were expecting. He was expecting subgrade material and rocks that had to be processed, but it was not bad at all. Mr. Farnsworth continued saying that depending on the slope, the yield is going to be somewhere between 100,000-200,000 yards. He anticipates that what he'd really like to do is have a grade separated road from the yard going down to Smitty's Cove. He reassured that a guard rail will go along the road.

Mr. Stephens reminded the Commission that there isn't a preliminary plan, let alone a design in place for this.

Charlene asked who will maintain the road and be responsible for snow removal. She admitted that her mind is beginning to wrap about the issue. Scott Korbe stated that he cannot speak to that as of yet. Charlene asked if it would become a new issue. Scott replied that it can possibly become a new issue.

Mr. Farnsworth stated that there is a contract with the City and the Railroad stating that the Railroad will maintain access to Smitty's Cove. He assures that it will remain that way for years until they agree on a different route.

Charlene closed the Public Hearing for the audience at 6:47 pm and opened it up for the Commission.

**MOTION:** Dyanna Pratt made a motion to approve the re-proposed rezoning of lots 3 and 5 on Block 10 of Whittier Subdivision Phase II from Commercial to Industrial.

**SECOND:** Jean Swingle

**DISCUSSION:** Jean Swingle stated that the more the City does for the railroad, the more they don't take the community into account. She said that she was concerned about the only access across town. She mentioned that

the railroad does not take tunnel times into consideration and the tourists that are trying to make the tunnel.

Mr. Farnsworth stated that one of the options that they're looking at is extending the tracks at Smitty's Cove so that more of the train will be south. He mentioned that he'd have to be careful in not blocking Smitty's Cove. He stated that most of their freight duties have been moved to when the tunnel is closed and midnight to accommodate the City. He reminded that it is the success with the cruise line that's obstructing the access way.

Charlene stated that the railroad has always been very good at accommodating the City's Emergency Response Team. Charlene said that it was a lot to wrap her head around because unlike their proposal last time, this one was different. She said she did not feel comfortable with the vagueness of their proposal.

Mr. Farnsworth stated that before anything can be done, the lots have to be zoned as industrial so that the yard is a uniformed industrial yard. He said it makes it very difficult to operate business when the yard is an industrial/commercial checkerboard.

Mr. Stephens indicated that if it remains commercial and they did lower the grade to match the yard, they are still not permitted to park trucks on the lot. Charlene replied saying that they can because it is their lot. Mr. Stephens pulled up the code in which it states that it is prohibited. Charlene referenced a chart that shows allowance for commercial and Industrial activity in 17.16.230.

Paul Farnsworth indicated that on the chart that is being referenced, natural resource storage, extraction and transportation is listed under retail, and it does not state if it is permitted on a commercial lot or not. He said that the process can begin without the lot being rezoned. Mr. Farnsworth explained to Charlene that he believes that rezoning the lots to industrial will be the best use of the property in order to bring the area down to grade. He reminded the Commission that it will open up land that can be used to service the existing marine industrial uses in the area.

Lindsey Erk referenced title 17.16.040 and stated the different facilities allowed on industrial lots and commercial lots.

Charlene indicated that their proposal was unclear. She commented that she was used to having a plan that was set in stone whenever applicants presented their proposals during public hearings.

Mr. Stephens reiterated with an apology saying that there is no distinct plan as of yet, but rezoning the lots will open up options to what they can be used for in the future. Mr. Stephens explained that the land can be leased out during heavy fishing seasons. He said that they tend to respond more to needs than having a plan.

Charlene replied that even so, there is the possibility of more rail traffic and it won't be good for the tourism that Whittier has now. She reassured that she wasn't trying to stop production; she was directing it in the right way so that it benefits everyone. She asked once more if there was a plan.

Mr. Farnsworth was willing to withdraw the application for the time being and return with a concrete plan.

Charlene stressed that she was not opposed to the proposal. She clarified that she was just considering the people of Whittier. Mr. Farnsworth replied that he understands.

Charlene listed options and said that we can either table this rezone for now until they have more conversations with Public Works Director Scott Korbe, or the Commission can approve this to go in front of Council. She recommended the latter. She commented that she would feel more comfortable if it were taken into the care of the City Council.

Mr. Farnsworth agreed to have the approval go in front of the City Council and apologized for not having a plan as of yet.

Jean Swingle mentioned that the proposal is more than reasonable and she agrees that it should go to Council for final approval.

Lindsey Erk communicated that what was presented in front of the Commission was a zoning issue, not a building permit proposal.

Charlene asked if there was any more discussion.

**VOTE:** Motion failed.

Dyanna Pratt amended her motion.

**MOTION:** Dyanna Pratt made a motion to send the approval of the rezoning of lots 3 & 5 of Whittier Subdivision Phase II from Commercial to Industrial to the City Council for final review.

**SECOND:** Jean Swingle

**DISCUSSION:** None

**VOTE:** Dyanna Pratt, Yes; Jean Swingle, Yes; Lindsey Erk, Yes; Charlene Arneson, Yes.

**Commission recessed at 7:08-7:10**

**B. Passage Canal Development Parcels for Final Plat Procedures**

**MOTION:** Dyanna Pratt made a motion to move the Passage Canal Development Parcels for Final Plat Procedure to Non-Action items.

**SECOND:** Jean Swingle

**DISCUSSION:** None

**VOTE:** Motion Passed Unanimously

**C. Whittier Seafood LLC's Variance Request Application Introduction**

Ron Noland, Whittier Seafood LLC's representative, introduced the Variance Request Application. He explained that for better processing, Whittier Seafood LLC wants to expand their freezer capacity and to do so, they had to apply for a Variance. Mr. Noland showed a photo of the desired area for these freezers to the Commission. Scott Korbe told the Commission that he and Mr. Noland were able to sit down and discuss this and he did not object to the expansion.

Charlene Arneson explained to Mr. Noland that a representative from Alaska Railroad may need to attend the meeting as they are the owners of the land. Mr. Noland said that he can send out a letter requesting they participate in the Public Hearing. Charlene stated that she will clarify with the City's attorney.

Charlene stated that the Public Hearing will be held at the Planning Commissions regular meeting on January 3<sup>rd</sup> of next year (2018).

**8. MISCELLANEOUS BUSINESS**

None

**9. PUBLIC COMMENTS**

None

**10. COMMISSION COMMENTS**

None

**11. NEXT MEETING AGENDA ITEMS**

Public Hearing for Whittier Seafood LLC's request for a variance.

**12. NEXT MEETING ATTENDANCE PLANS**

None

**13. ADJOURNMENT:**

**MOTION:** Ed Hedges made a motion to adjourn the meeting

**SECOND:** Jean Swingle

**DISCUSSION:** None

**VOTE:** Unanimous

Charlene Arneson adjourned the meeting at 8:18 pm.

**ATTEST:**



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**Naelene Matsumiya  
Office Assistant**



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**Charlene Arneson  
Commission Chairperson**

**CITY OF WHITTIER, ALASKA  
ORDINANCE #08-2017**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH THE ALASKA RAILROAD CORPORATION TRANSFERRING TRACT A-1 TO THE ALASKA RAILROAD CORPORATION IN EXCHANGE FOR TRACT W AND THE DELONG DOCK, SUBJECT TO SPECIFIC ESSENTIAL TERMS AND CONDITIONS EXECUTED BY THE PARTIES.**

**WHEREAS**, in 2000, the Alaska Legislature passed CSHB 320, a bill that authorized and directed the Alaska Railroad Corporation (“ARRC”) to receive Tract W, including the DeLong Dock, from the United States, and further directed ARRC to reconvey Tract W, excluding the DeLong Dock, to the City of Whittier (“City”); and

**WHEREAS**, CSHB 320 stated, “the corporation [ARRC] and the City of Whittier shall agree to diligently work together in good faith to resolve disputes and to collaborate with each other in developing a management agreement for operation of the DeLong Dock facility with the goal of operating the facility as a single entity for economic development purposes”; and

**WHEREAS**, it has been seventeen years since the 2000 legislation, during which time ARRC has held exclusive use of the DeLong Dock, refused to allow the City access to the Dock, shared no revenues from the Dock, and used the Dock unilaterally to support the financial interest of ARRC, while causing significant detriment to the City and the Prince William Sound region; and

**WHEREAS**, in May of 2017, the United States quitclaimed Tract W and the DeLong Dock to ARRC; and

**WHEREAS**, ARRC must reconvey Tract W, excluding the DeLong Dock, to the City as directed in CSHB 320; and

**WHEREAS**, it is in the best interest of and advantageous to the City to enter into an agreement with ARRC whereby ARRC will convey Tract W and the DeLong Dock to the City, in exchange for City-owned Tract A-1; and

**WHEREAS**, Whittier Municipal Code 3.36.150.E. allows the City to exchange a parcel of City property with property owned by another party, after City Council approval and public notice of the exchange, and subject to conditions imposed by the City Council; and

**WHEREAS**, the City Manager has negotiated and agreed with ARRC a Joint Statement of Essential Terms of the proposed agreement to exchange Tract W and the DeLong Dock for Tract A-1 to be presented to the City Council for approval; and

**WHEREAS**, upon the City Council’s approval of the essential terms of the agreement, the City must negotiate the non-essential terms of the agreement and all the conveyance documents, and execute the final agreement and conveyance documents.

**NOW, THEREFORE, the Whittier City Council ordains:**

Section 1. The form and content of the Joint Statement of Essential Terms Between the Alaska Railroad Corporation and the City of Whittier, Alaska, signed on August 22, 2017 by the City and on August 18, 2017 by ARRC (attached as exhibit A), now before this meeting, are in all respects authorized, approved and confirmed by this ordinance.

Section 2. The City Council authorizes, empowers, and directs the City Manager to negotiate the non-essential terms of the agreement between the City and ARRC for the exchange of Tract W and the DeLong Dock with Tract A-1. The City Council also authorizes, empowers, and directs the City Manager to execute and deliver on behalf of the City a final agreement for the exchange of Tract W and the DeLong Dock with Tract A-1, containing the essential terms as approved in Section 1 and the non-essential terms as negotiated by the City Manager with ARRC, with such changes, modifications, additions and deletions therein as he shall deem necessary, desirable or appropriate.

Section 3. The City Council further authorizes, empowers, and directs the City Manager to do all acts and things and to execute all documents as may be necessary to carry out and comply with the provisions of the final agreement as executed, including any and all property conveyance documents.

Section 4. Effective date. This ordinance shall be effective immediately upon adoption.

1st reading: December 6, 2017

2nd reading and public hearing: December 19, 2017

**PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council on this 21<sup>st</sup> day of December, 2017.

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Daniel Blair  
MAYOR

ATTEST:

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Krista Fish  
CITY CLERK

Ayes:  
Nays:  
Absent:  
Abstain:

**CITY OF WHITTIER, ALASKA  
RESOLUTION #02-2018**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITTIER ALASKA, AUTHORIZING THE CITY MANAGER TO ENTER INTO A PROFESSIONAL SERVICE AGREEMENT WITH JOHN P. JOHNS, CPA, TO PROVIDE FINANCIAL AUDITING SERVICES FOR CALENDAR YEARS 2017, 2018 AND 2019.**

**WHEREAS**, the City of Whittier (“the City”) is the municipal government of the community of Whittier, Alaska; and

**WHEREAS**, the City annually complies with requirements to have its financial records audited in compliance with government standards; and

**WHEREAS**, John P. Johns, CPA has proposed to perform the City’s audit of Calendar years 2017, 2018 and 2019, as set forth in their engagement letter dated January 5, 2018; and

**WHEREAS**, the Whittier Municipal Code provides that consultants and professional service providers can be hired on a sole source basis without competitive process; and

**WHEREAS**, the City Manager recommends that the City retain John P. Johns, CPA for the purposes of conducting the audit of the calendar years 2017, 2018 and 2019 financial records;

**NOW THEREFORE BE IT RESOLVED**; the City Council authorizes the City Manager to sign the engagement letter with John P. Johns, CPA to provide auditing services of the calendar years 2017, 2018 and 2019 financial records, as set forth in the engagement letter dated January 5, 2018.

**PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council on this 16<sup>th</sup> day of January, 2018.

**ATTEST:**

\_\_\_\_\_  
Krista Fish  
City Clerk

\_\_\_\_\_  
Daniel Blair  
Mayor

Ayes:  
Nays:  
Absent:  
Abstain:

**PROPOSAL TO PROVIDE INDEPENDENT AUDIT SERVICES  
TO THE CITY OF WHITTIER, ALASKA**

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Submitted January 5, 2018:

Mr. Mark Lynch  
City Manager  
P.O. Box 608  
Whittier, AK 99693

**John P. Johns, CPA**

1109 Radcliffe Drive, Davis CA 95616  
Tel. 530.746.1314 • Fax. 530. 231.0120 • [johnpjohns@gmail.com](mailto:johnpjohns@gmail.com)

January 5, 2018

Mr. Mark Lynch  
City Manager  
P.O. Box 608  
Whittier, AK 99693

Dear Mr. Lynch:

Transmitted herewith is my unsolicited proposal to provide independent audit services to the City of Whittier for the calendar years ended 2017, 2018 and 2019.

It is my understanding that the City has not issued a request for proposal for independent audit services nor has it given consideration to rotating auditors at this time.

Nonetheless I tender this proposal to you and your Honorable City Council for consideration at a time you deem appropriate and if you are so inclined because I sincerely believe I can offer the City of Whittier superlative yet comparatively inexpensive professional services.

I hypothesize that a professional relationship with the City of Whittier would be a "win win" because I am drawn to your city with a sincere desire to be of service and to have the pleasure of enjoying the superb setting that is the Gateway to Prince William Sound.

Accordingly I solicit your interest and sponsorship as I pursue what would be a most remarkable opportunity.

As is depicted in this letterhead I am not an "Alaskan accountant" *per se*. I am from California; but I wish to be.

I therefore commit to establishing a permanent office in Anchorage and to use my best efforts to staff that office year-round if you would be kind enough to accept this three-year proposal with an option to extend the agreement for an additional two years without any cost-escalation clause.

I estimate that my offer, at the amount the City currently budgets for audit services would represent a savings to the City of only about \$35,000 over five years; but a small fraction of the cost of running the City over the same half-decade. Notwithstanding the insignificance of the savings, I submitted my proposal with the motto "*a penny saved is a penny earned*" in mind.

Sincerely,

*John P. Johns, CPA*

Proposal to Perform Independent Audit Services to the City of Whittier

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## INTRODUCTION

The City of Wittier must, as must any class 2 city in Alaska, produce audited financial statements annually.

Additionally, in any year the City spends \$500,000 or more or more Alaska State or federal categorical aid, the City must have its books also undergo an audit to verify that said funds have been disbursed in accordance with the general and program specific directives of the grantor agency.

These financial and compliance audits must be performed in accordance with generally accepted governmental audit standards. Audit reports should be issued within six months of the end of the fiscal year.

This proposal is intended to interest the City in a competing offer for the independent audit services that it procures each year.



## **PART 1: THE AUDIT PLAN**

### **TASKS AND ACTIVITIES TO BE PERFORMED**

The following is a list of the proposed tasks and activities to be performed during the annual independent audit:

*Task 1: Assemble the audit team and finalize the contract.*

*Task 2: Hold an entrance conference with the City Manager, Fiscal Officer and other officials with significant financial management responsibility to obtain consensus on the audit scope, objectives, timetable, respective duties of the auditor and auditee and logistics*

*Task 3: Perform a “pre audit survey” for the purpose of obtaining a comprehensive and current understanding of the City’s governance structure, and paper-based and electronic systems used for financial information storage, retrieval and transactions processing*

*Task 4: Verify beginning account balances. Confirm that the City’s financial condition and recent financial performance as recorded within the City’s internal accounting system is consistent at both the fund level and at the enterprise level with the financial statements prepared and published by the predecessor auditor for the previous year*

*Task 5: Meet with the predecessor auditor to review the predecessor auditor’s work papers compiled in support of the prior year. Reconcile any differences observed in financial statement account balances according to the City’s internal financial accounting system with those in the published financials*

*Task 6 Perform an analytic review to observe and investigate any apparent anomalies in the City’s trial balance based upon a year over year comparison of account balances and activity*

*Task 7 Perform an assessment of the City’s internal control structure and environment. Identify any financial systems, processes or accounts appear to have weaknesses that could render the City’s financial reports for the current year to be unreliable*

*Task 8 Conduct testing of accounts for proper valuation, classification and cut-off using statistical and non-statistical sampling techniques*

*Task 9 Perform additional verification activities including performing inquiries of City staff and observation of facilities and functions*



*Task 10 Conduct program-specific and cross-cutting compliance testing of City programs and activities funded with State of Alaska and federal funds in accordance with audit guides promulgated by the US Government Accounting Office and the State of Alaska Single Audit Coordinator*

*Task 10 Obtain a representation letter from management*

*Task 11 Confirm selected financial statement general and subsidiary account balances from third parties*

*Task 12 Hold an exit conference to discuss audit findings and auditor recommended post closing adjusting journal entries*

*Task 13 Finalize the audit report and submit copies as required to the State and federal cognizant agencies.*

*Task 14 Host briefings to the City Council on the audit report and close out the engagement*

**PROJECT TIMETABLE, MILESTONES AND DELIVERABLES**

We propose to start this audit on March 1, 2018 and to complete the audit July 31, 2018. We will devote an estimated 408 professional staff hours in performing this audit.

The following table provides a summary of the project timetable and staffing requirement

<b>Phase</b>	<b>Tasks</b>	<b>Completion Date</b>	<b>Estimated Hours</b>	<b>Deliverables</b>
0: Mobilization	0	March 9, 2018	24	Executed contract
1: Initial Assessment	1 – 7	April 30, 2018	120	Risk Assessment Report
2: Field Work	8 and 9	June 15, 2018	160	Draft financial statements and single audit findings
3: Report Production	10 – 11	June 30, 2018	80	Final Reports submission to Alaska Single Audit Coordinator and US Census Bureau
4: Post Report Production Briefings and Consultation	13	July 31, 2018	24	Briefings to City Council, Management letter



## PART 2: EXPERIENCE AND QUALIFICATIONS

### QUALIFICATIONS OF THE FIRM

John P. Johns, CPA is a sole proprietorship that has 30 years of experience in accounting, auditing and advisory services. This includes 23 years in private practice and seven years as a municipal finance director. Mr. Johns began his career with the City and County of San Francisco Office of the Budget Analyst. Since that time he has held executive-level positions with KPMG LLP (Director) and IBM Global Services (Principal).

During his 22 years in private practice, he has performed more than three dozen financial, compliance and performance audits for commercial enterprises and government agencies large and small.

The following table illustrates the breadth and depth of experience of his firm:

Client	Audits Conducted		
	Financial	Compliance	Performance
<i>County of Los Angeles</i>		✓	✓
<i>City of Los Angeles</i>		✓	
<i>County of Maricopa</i>		✓	
<i>City of Seattle</i>		✓	✓
<i>State of Texas</i>			✓
<i>City of Adak, AK</i>	✓		
<i>Unalaska Senior Citizens</i>	✓		
<i>State of Texas</i>			✓
<i>County of Santa Clara, CA</i>	✓	✓	✓
<i>City of San Francisco, CA</i>			✓
<i>State of Arizona</i>		✓	✓
<i>State of Alaska</i>	✓	✓	
<i>City of Kake, AK</i>	✓	✓	
<i>Orange County, CA</i>			✓
<i>Maricopa County, AZ</i>			✓
<i>State of Alaska</i>	✓	✓	
<i>Sleetmute Traditional Council</i>	✓	✓	



## REPRESENTATIVE ENGAGEMENTS

The following is a representative sample of audits and consulting assignments that the firm has either planned and directed or served as a subject matter expert upon. Each of following engagements were conducted within the past seven years

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### **State of Alaska Legislative Audit Division – State-wide Single Audit**

John P. Johns, CPA assisted the State of Alaska Legislative Audit Division in carrying out the FY 2009 State-wide single audit. This audit was conducted according to US GAO auditing standards for the purpose of verifying that the \$2 billion in federal categorical funds received by the State were properly accounted for and were expended in accordance with the specific requirements of federal grant agreements. The audit objectives also included verifying that the information reported to the federal government regarding program expenditures is accurate, consistently reported and reliable. The audit procedures employed by I included various analytic procedures, inquires and substantive testing.

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### **City of Adak, Financial and Compliance Audit**

In 2008 the firm was engaged to perform a financial audit for the City of Adak, Alaska. The objective of this audit was to perform all activities necessary to bring the City into compliance for its financial and grant reporting requirements for the fiscal years ended June 30<sup>th</sup> 2005 through June 30<sup>th</sup>, 2009. The objective of this audit was to opine on the City's financial statements and to ascertain whether the City has been in compliance with grants awarded to the City by the Alaska State legislature, and the US Economic Development Agency, and the Alaska Department of Transportation and Public Facilities for the \$9 million expansion of the City's small boat harbor.

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### **City of Kake, Financial and Compliance Audit**

For the Fiscal years ended June 30, 2011 and 2012 we performed a financial and compliance audit of the City of Kake in accordance with the State of Alaska Single Audit guide and *government auditing standards* as promulgated by the US General Accounting office.

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### **Atherton Building Department Forensic audit**

The purpose of this audit was to determine whether or not the \$200 million in permitted construction occurring each year within the geographic boundaries of this Northern California city were being approved and built in accordance with the City's zoning ordinance and the state Building Code. This audit analyzed the database of permits and inspection records for a six-year time frame. The audit found significant deficiencies in the system of controls in place to ensure



that construction projects were properly permitted and properly inspected. The audit recommended an overhaul of the Department's permit tracking systems, zoning ordinance as well as improvements in staffing and management reporting. Six months after the issuance of this report, the San Mateo County Civil Grand Jury conducted its own investigation. In addition to validating the report findings, the Grand Jury commended the City for implementing the recommendations of the Johns report.

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#### **City of Seattle Public Utilities Department Performance Audit**

In 2008 while under contract to the State of Washington Auditor General, Mr. Johns planned and directed a comprehensive performance audit of the Seattle Public Utilities Department a municipal utility with operating expenses in excess of \$500 million and over 1,000 employees. This six-month three thousand hour audit included an evaluation of compliance with applicable statutes and ordinances pertaining to the delivery of water, wastewater and solid waste disposal services. This audit also included an assessment of opportunities to deliver utility services in a cost-effective manner. Additionally, the scope of this review included an assessment as to whether the Department priced its services appropriately in view of the type of service being provided and class of customer served.

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#### **Santa Clara County Measure B Program Compliance and Operational Audit**

In 2006, the firm served as the subject matter expert for financial reporting and cash management on the Santa Clara County, California Measure B transportation improvement program. This project included examining the program's financial status reports to determine whether the reports contained complete and accurate information with respect to life-cycle to date program expenditures according to project and funding source. The firm also assessed the reliability of the County's projections regarding future project expenditures for this \$2 billion program.

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#### **City of Los Angeles Office of the Treasurer – Management Audit**

In 2005 the firm's principal served as the subject matter expert on information systems, internal controls and investments for a comprehensive performance audit of the City of Los Angeles Office of the Treasurer, an office with responsibility for managing a \$5 billion investment portfolio. My responsibilities on this assignment included:



- Evaluating the Treasurer’s investment policies and investment activities for consistency with applicable statutes and best management practices
- Reviewing the timing, format and content and accuracy of the reports submitted to the City Corporation and Investment Advisory Committee
- Evaluating the ability of the Treasurer to maintain effective internal controls and to correct reportable conditions identified by the City's external auditors as a result of the auditors’ examination of the City's financial statements in previous years
- Ascertaining whether the Treasurer had been able to project cash receipts and disbursements with a reasonable degree of accuracy during the past several years

In total 12 recommendations were presented to improve the workings of the Treasurer’s core functions, and to ensure compliance with applicable regulations and statutes. All of which were implemented.

Presented on the pages that follow is the curriculum vitae of John P. Johns, CPA



## CURRICULUM VITAE

JOHN P. JOHNS, CPA

### EMPLOYMENT HISTORY

2010 - Present

**Proprietor, Johns CPA**

2001 – 2010

**Town of Atherton,  
California**

2000- 2001

**IBM Global Services**

1999-2000

**KPMG LLP**

1996 – 1999

**MAXIMUS**

1986 – 1996

**Harvey M. Rose  
Accountancy  
Corporation**

### EDUCATION

**Bachelor of Science,  
University of California  
at Berkeley**

**MBA, Santa Clara**



### BACKGROUND

Presently performs advisory, tax and attestation services to state and local government

During his 22 years in practice as a CPA and eight years as a municipal finance director, John held the position of principal with IBM Global Services and as director with KPMG LLP as well as senior management positions with smaller firms serving the state and local government market.

Mr. Johns experience includes:

- Budgeting and financial reporting
- Benchmarking and best practices analysis
- Financial, compliance and performance audits in accordance with US GAO Auditing Standards
- Forensic accounting
- Revenue enhancement
- Technology related consulting

Mr. Johns currently practices as an independent CPA providing auditing, litigation support and management advisory services to state and local governments and various private sector clients.

### RELEVANT EXPERIENCE AND QUALIFICATIONS

- Planned and directed a comprehensive performance audit of the City of Seattle Public Utilities Department for the Washington State Auditor.
- Served as contract auditor for the State of Alaska Legislative Audit Division.
- Conducted a quality assurance review of the City of Los Angeles' efforts to modernize its treasury accounting systems used to manage a \$5 billion investment portfolio.

## University

## CERTIFICATION

### CPA

## AWARDS

Atherton Civil Interest  
League of Merit, 2004

Atherton City Council  
Resolution of  
Commendation, 2010

- Analyzed revenues and expenditures accounts including personal services, categorical aid payments and capital projects with a combined value of nearly \$500 million in support of the Santa Clara County's independent review of the County Executive's proposed operating and capital budgets.
- Served as project manager for payroll implementation for Sutter County, California an entity with a \$300 million operating budget. His duties included requirements definition, the preparation of an RFP and assistance in selecting a preferred vendor for both technology and implementation support.
- Served as project manager for a comprehensive performance audit of the Arizona Department of Transportation's 20 year, \$7 billion regional freeway construction program. This project entailed examining the Department's to establish effective change controls, and to establish a timely and reliable financial and management reporting capability.
- Participated in the development of over 300 functional specific performance metrics as part of a comprehensive strategic planning project for an agency with over \$1 billion in annual revenues and expenses.
- Identified alternatives available to the City and County San Francisco Public Utilities Department to provide for greater interoperability between the various systems used for maintenance scheduling, materials management, customer service and general ledger, which were based upon different programming languages and different architectural standards.

## OTHER QUALIFICATIONS

- Is an internationally recognized speaker in the topics of fiscal stewardship and governance
- Adjunct lecturer at Sacramento State University and UC Extension Berkeley



PROFESSIONAL REFERENCES

The following is a sample of professional references. Additional references will be provided upon request.

Name	Title	Contact info	Known Since
<b>Roger Mialocq</b>	Management Audit Project Manager, Santa Clara County Board of Supervisors	408 299 2323 <a href="mailto:rmialocq@harveyrose.com">rmialocq@harveyrose.com</a>	1986
<b>Paula Pierce</b>	Assistant Finance Director (retired) Town of Atherton, CA	650 364 5106 <a href="mailto:ppierce@yahoo.com">ppierce@yahoo.com</a>	2001
<b>David Macedo</b>	President, Stockton Firefighters Association	209 610-8529 <a href="mailto:macedolocal456@gmail.com">macedolocal456@gmail.com</a>	2010
<b>Brooks Chandler</b>	Partner, Chandler, Falconer & Boyd Attorneys at Law	907-272-8401 <a href="mailto:bchandler@bcf.us.com">bchandler@bcf.us.com</a>	2009
<b>Camille TenEyck</b>	Deputy Clerk, City of Nome	907-443-6663 <a href="mailto:cteneyck@nomealaska.org">cteneyck@nomealaska.org</a>	2010
<b>Mark Diamond</b>	Partner, KPMG LLP	206 913 4444 <a href="mailto:mdiamond@kpmg.com">mdiamond@kpmg.com</a>	2000
<b>Anne Bothwell</b>	Partner, KPMG LLP	650 404 5000 <a href="mailto:abothwell@kpmg.com">abothwell@kpmg.com</a>	1995
<b>Shirley Marquardt</b>	Mayor, City of Unalaska		2008



### **PART 3: COST PROPOSAL**

We propose to perform this audit on a fixed fee basis of \$32,000 for each year the City engages us to perform an independent audit.

The City may select our firm for just one year, or for an initial term of three years with an option to extend the agreement for another two years at the City's sole discretion. There would be no escalation in fees charged if we are selected for a multi-year term.

Our fixed fee is all inclusive. There will be no additional charge for travel or ancillary expenses.



#### **PART 4: CERTIFICATIONS AND ASSURANCES**

By affixing my electronic signature to the cover letter I hereby certify under oath and subject to the laws of the State of Alaska I, John P Johns, CPA:

1. Carries general insurance and will keep said policies in force throughout the duration of the proposed engagement
2. Will carry professional liability insurance and workers compensation insurance at the will of the City Council and or required by law
3. Is a properly licensed certified public accountant in the State of California and will have obtained reciprocal practice privileges from the Alaska Board of Accountancy prior to contract execution
4. Meets the independence standards of the "GAO Standards for Audit of Governmental Organizations, Programs, Activities and Functions".
5. Participates in the AICPA a peer review program as is required for those public accountants performing attest services as is required by California and Alaska law.
6. Will have obtained a State of Alaska Business License upon contract award and will maintain said license for the entire contract term



**CITY OF WHITTIER, ALASKA  
RESOLUTION #03-2018**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, AUTHORIZING THE CITY MANAGER TO SELL EXCESS CITY PERSONAL PROPERTY DURING 2018.**

**WHEREAS, the City of Whittier is near completion of a new public safety building; and**

**WHEREAS, the City needs to begin moving items from the existing P12 building as soon as possible; and**

**WHEREAS, various departments of the City have surplus equipment and supplies that are no longer needed for City operations; and**

**WHEREAS, WMC 3.36.410(B) requires a resolution authorizing the sale of items valued at less than \$25,000 per item to be sold; and**

**WHEREAS, the City Manager proposes to dispose of the surplus by means of internet auctions during the remainder of 2018.**

**NOW, THEREFORE, BE IT RESOLVED BY THE WHITTIER CITY COUNCIL, that:**

**The City Council of the City of Whittier, Alaska hereby authorizes the City Manager to dispose of items valued at less than \$25,000 per item by means of public internet auction during 2018.**

**PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council on this 16<sup>th</sup> day of January, 2018.

**ATTEST:**

\_\_\_\_\_  
**Krista Fish  
City Clerk**

\_\_\_\_\_  
**Daniel Blair  
Mayor**

Ayes:  
Nays:  
Absent:  
Abstain:

**CITY OF WHITTIER, ALASKA  
RESOLUTION #04-2018**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA,  
AUTHORIZING THE CITY MANAGER TO PURCHASE A TRASH TRUCK.**

**WHEREAS**, the City of Whittier is expending a significant amount for removal of trash from the City; and

**WHEREAS**, it is in the best interests of the City to reduce spending for trash removal; and

**WHEREAS**, the City Council has discussed and determined to purchase a trash truck for operation by the City at a special Council meeting on January 8, 2018; and

**WHEREAS**, the City Manager has determined that due to the limited access to used trash trucks this purchase falls under WMC 3.32.210 (B), Proprietary Requirements and is not subject to a bidding process.

**NOW, THEREFORE, BE IT RESOLVED BY THE WHITTIER CITY COUNCIL, that the City Council of the City of Whittier, Alaska hereby authorizes the City Manager to purchase a trash truck for the City using negotiation to obtain the best price.**

**PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council on this 16<sup>th</sup> day of January, 2018.

**ATTEST:**

\_\_\_\_\_  
**Krista Fish**  
**City Clerk**

\_\_\_\_\_  
**Daniel Blair**  
**Mayor**

Ayes:  
Nays:  
Absent:  
Abstain:



To:

Whittier City Manager c/o

Krista Fish

City Clerk

cityclerk@whittieralaska.gov

January 5, 2018

Subject: Video Marketing Tool ~ 2018 Visitors Season  
City Council Agenda item for January 16, 2018

Dear Mr. Lynch:

I am submitting a request for inclusion of the above subject in the City Council Agenda for January 16th.

Video marketing via the internet is proving to be one of the most effective marketing tools in use today. Creative video footage can be used in a variety of media formats:

- A. Stand alone produced video strategically placed on the internet as a search item.
- B. Constructed for inclusion on the City of Whittier's website to enhance & animate the site.
- C. As a link that can be attached to local business & industry websites

The PWS Museum, working in conjunction with Dreamscape Aerial Imaging, has taken the initiative to gather 4 hours of aerial footage over a 10 day period of dramatic scenes above and around the Whittier region. A 2 minute edited sampler has been submitted to the city via the Mayor, Dan Blair as well as the asst. city manager. This preliminary footage has been test marketed globally and has been viewed by thousands in Europe, Asia, Africa, and throughout North America.

We think that it is very important that this discussion and ultimate decision regarding the concept be arrived at ASAP in order that we can have the advantage of utilizing it in the 2018 season. The month of March would be a good time to incorporate a video marketing tool as that is when the traveling public is researching their travel plans.

We want to make sure that Whittier is competitive in the tourism market.

## Subjects for Discussion

1. What is the vision for how Whittier is presented to the world as a tourist destination?
2. How would a video market tool be used?
3. How long would an initial produced video be?
4. What kind of resources are available to pay for a produced video marketing tool?
5. Should the City invest in a global tourism marketing project?

Utilizing the video in hotels via the Alaska Channel; having it played aboard visiting cruise ships; or having it air as a PSA on local TV/cable broadcasting are some other ideas about how a marketing tool can be effective.

There have also been discussions and consideration by the Whittier Chamber of Commerce regarding a Whittier marketing video. The vision of the finished product is broad and resources to commission the project may be insufficient.

During the Jan. 16th discussion of the video marketing project, it would be useful to teleconference with Dreamscape Aerial to discuss length, construction, subjects, finish, schedules and costs.

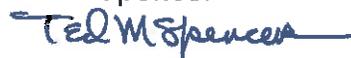
Again I think it would be imperative to take up this issue in a timely manner in order to incorporate the benefits of a global video marketing tool for the 2018 tourism season.

Please contact me if you have any questions or clarifications.  
I am attaching a link to the Dreamscape composition sampler for your review.

Thank you for your time and consideration in this matter.

Kind Regards~

Ted Spencer



Prince William Sound Museum

<https://vimeo.com/243216149>