



## **FINANCE AND BUDGET COMMITTEE**

Monday, April 17, 2023 at 5:30 PM

### **AGENDA**

*In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.*

#### **MEETING INFORMATION**

FINANCE & BUDGET COMMITTEE MEETING

CITY HALL COUNCIL CHAMBERS

141 Main Street, Dillingham, AK 99576 (907) 842-5212

This meeting will also be available at the following online location:

<https://us02web.zoom.us/j/89671429468?pwd=cVRnK3BkdjcydXZVWkt3MFpPUk44QT09>

Meeting ID: 896 7142 9468; participant #; passcode: 201987

or dial (346) 248-7799; or (669) 900-6833

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **APPROVAL OF MINUTES**

- [1.](#) Minutes of March 20, 2023, Finance & Budget Committee

#### **APPROVAL OF AGENDA**

#### **STAFF REPORTS**

- [2.](#) Revenue & Expense Report
- [3.](#) Finance & Budget Staff Report

#### **NEW BUSINESS**

- [4.](#) Seafood Processor Excise Tax Update

#### **PUBLIC/COMMITTEE COMMENT(S)**

#### **ADJOURNMENT**

# Minutes



## FINANCE AND BUDGET COMMITTEE

Monday, March 20, 2023 at 5:30 PM

### CALL TO ORDER

The Finance and Budget Committee met on Monday, March 20, 2023, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Curt Armstrong called the meeting to order at 5:30 p.m.

### ROLL CALL

Committee members present and establishing a quorum (a quorum being four):

Curt Armstrong  
Anita Fuller

Aksel Buholm  
Lori Goodell

Perry Abrams

Committee members excused:  
Alice Ruby

### APPROVAL OF MINUTES

- Minutes of February 27, 2023, Finance & Budget Committee

MOTION: Anita Fuller moved, and Lori Goodell seconded the motion to approve the minutes of February 27, 2023

VOTING: the motion passed by unanimous consent.

### APPROVAL OF AGENDA

MOTION: Lori Goodell moved, and Anita Fuller seconded the motion to approve the agenda

VOTING: the motion passed by unanimous consent.

### STAFF REPORTS

- Revenue & Expense Report
  - Budget in an overall good position.
  - Current standing due to open positions and projects on hold due to low staffing.
  - Marijuana Excise tax expectation will be adjusted after budget revision due to how well it's performing.
  - Revenue and Expense report reviewed.
- Finance & Budget Staff Report
  - Audit on track for May 16<sup>th</sup>, 2023
    - An associate from Carmen Jackson arrives week of 26<sup>th</sup> to assist.
  - Cashier's position has been filed.
  - 871 Real Property Tax Assessment notices mailed out March 15, 2023.
  - Person Property Tax Notices anticipated mail out March 22, 2023.
  - Collections, working on 2023 foreclosure action.
  - Submitted report on FY23 Nutrition, Transportation, and Support Services Grant.
  - Budget Revision for April and May; goal to finalize FY23 budget revision and begin on FY24.

- Fund Balance Evaluation
  - Current balance includes anticipated revenue from collections on Real Property Taxes
  - Broken down into designated line items, (i.e., Capital Projects fund, Special Revenue fund, etc.)
  - Reviewed spreadsheet layout of current standing with comparisons ranging to 2016.
- Current investment accounts reviewed. Scope and range of city cash.
  - Recommendations
    - Indicated policy revision due to investment maturity dates, market conditions, and liquidation timing, for reinvestment considerations.
    - As FY24 budget is developed predetermine what projects will be prioritized.
- Dates for Budget Revision Workshops scheduled for April and May

## COMMITTEE BUSINESS

4. DCSD Budget Overview
  - School representatives present: Phil Hulett, business manager.
  - Draft budget for FY24 presented with desired allocation request of 1.7 million.
  - School Budget submission date determined by DMC 2.72.060 and the provisions of AS 14.14.060(c).
  - Final DCSD Budget expected end of March.
  - General fund of district, goes into core curriculum teaching, building maintenance, and athletics. Current grants don't support core curriculum.
  - State Statues require 10% Fund Balance from year to year, based on expenditures.
  - Committee recommended readjusting desired allocation.
5. In-Kind Donations for DCSD
  - Current donations:
    - Landfill fees waived.
  - Possible in-kind donations:
    - Snow removal.
    - Wastewater and sewer bill waived.
    - Grant for solar energy
6. Seafood Processor Excise Tax
  - Requested direction for creation of ordinance.
  - Original ordinance 2022-04 Seafood Processing Excise Tax determined too cumbersome.
  - Recommended investigation of a non-species-specific flat rate.
  - Desire to introduce and implement for 2024 fishing season.
  - Proposed to correct utilization of current resources to assist with revenue source.
  - Requested this ordnance be developed in a timely manner.

## PUBLIC/COMMITTEE COMMENT(S)

Citizen Present:

There were no comments.

*Committee Comments:*

- Perry Abrams informed committee of notice of resignation for the City Council, effective soon.
  - Resigned position at the church, effective shortly, resignation necessary to leave the patronage, housing is scare and not available; will be moving out of Dillingham.
- Thanked Perry for his time and service, saddened to hear of departure.

- Thanked and appreciated Lori, Anita, and City staff.

**ADJOURNMENT**

The meeting adjourned at 6:52 p.m.

\_\_\_\_\_  
Curt Armstrong, Council Member, Chair

ATTEST:

\_\_\_\_\_  
Greta Hayden-Pless, Acting City Clerk

Approved: \_\_\_\_\_

# Revenue and Expense Report

City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2023

Data Collected on:  
 4/12/2023

Section . Item 2.

	03/31/23			03/31/22			Uncollected	% Adj
	Budget - FY23	YTD	Percent	YTD	INC/(DEC)			
<b>General Fund Revenues</b>								
General Sales Tax	\$ 3,000,000	\$ 2,737,127	91%	\$ 2,190,026	\$ 547,101	(5,438.12)	91%	
General Sales Tax - Remote	400,000	375,313	94%	200,514				
Alcohol Sales Tax	260,000	238,412	92%	172,122	66,290		92%	
Alcohol Sales Tax - Remote	-	2,075		89	1,987			
Transient Lodging Sales Tax	120,000	98,554	82%	82,265	16,289	-	82%	
Gaming Sales Tax	65,000	36,432	56%	41,883	(5,451)		56%	
Tobacco Excise Tax	350,000	218,929	63%	207,373	11,556		63%	
Marijuana Excise Tax	75,000	76,120	101%	-	-		101%	
Penalty & Interest - Sales Tax	20,000	9,067	45%	12,196	(3,129)	(640.13)	42%	
Total Sales Tax	4,290,000	3,792,031	88%	2,906,470	634,643		88%	
Real Property Tax	2,410,000	2,375,657	99%	2,078,512	297,145	(187,181.47)	91%	
Personal Property Tax	450,000	450,703	100%	477,738	(27,035)	(46,775.24)	90%	
Penalty & Interest - Property Tax	70,000	81,976	117%	77,114	4,863		117%	
Total Property Taxes	2,930,000	2,908,336	99%	2,633,363	274,973		91%	
Telephone Gross Receipts State Tax	65,000	-	0%	-	-		0%	
Shared Fisheries	600,000	696,572	116%	772,264	(75,692)		116%	
Raw Fish Tax	20,000	37,499	187%	23,430	14,069		187%	
Community Sharing	73,072	-	0%	84,575	(84,575)		0%	
Payment in Lieu of Taxes (PILT)	460,000	480,895	105%	473,299	7,596		105%	
State Jail Contract	645,000	-	0%	416,525	(416,525)		0%	
Ambulance Fees	50,000	53,998	108%	11,969	42,029		108%	
Lease & Rental Income	35,000	8,140	23%	-	8,140		23%	
Admin Overhead	130,300	116,174	89%	154,901	(38,727)		89%	
PERS on Behalf	67,126	62,473	93%	151,046	(88,573)		93%	
PERS Forfeiture Fund	20,000	704	4%	13,698	(12,995)		4%	
Other Revenues	145,400	162,958	112%	96,266	66,692	(2,685.52)	110%	
Total	2,310,898	1,619,413	70%	2,197,974	(578,562)		70%	
<b>Total</b>	<b>\$ 9,530,898</b>	<b>\$ 8,319,780</b>	<b>87%</b>	<b>\$ 7,737,807</b>	<b>\$ 331,054</b>		<b>85%</b>	
<b>Special Revenue &amp; Other Funds Revenue</b>								
Water	232,087	194,920	84%	175,792	19,128	(32,962.41)	70%	
Sewer	457,000	359,521	79%	350,648	8,873	(44,499.26)	69%	
Landfill	256,459	222,627	87%	205,085	17,542	(6,701.00)	84%	
Port - Dock	721,915	783,679	109%	499,414	284,265	(39,328.50)	103%	
Port - Harbor	184,295	39,197	21%	56,117	(16,920)	(6,292.00)	18%	
Asset Forfeiture Fund	2,000	252	13%	(38)	290		0%	
E-911 Service	65,000	50,303	77%	45,988	4,315		77%	
Senior Center (Non-Grant)	40,597	25,319	62%	25,841	(522)		62%	

City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2023

Data Collected on:  
 4/12/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>03/31/23</u> YTD	<u>Percent</u>	<u>03/31/22</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Grant)	131,000	(4,063)	-3%	100,455	(104,517)	-3%
Library (Grants)	123,302	77,364	63%	62,499	14,865	63%
Debt Service	305,000	656,714	215%	-	656,714	215%
Equipment Replacement Insurance	-	-		13,943	(13,943)	
Mary Carlson Estate	1,000	5,489	549%	(6,862)	12,351	549%
Ambulance Rental	-	61,798		-	61,798	
<b>Total</b>	<b>\$ 2,519,655</b>	<b>\$ 2,473,121</b>	<b>98%</b>	<b>\$ 1,528,883</b>	<b>\$ 944,238</b>	<b>93%</b>
<b>Transfers</b>				18,081		
<i>From General Fund to Other Funds</i>						
Landfill	340,323	87,590	26%	221,807	(134,217)	
Senior Center	184,242	229,460	125%	108,695	120,765	
Ambulance Reserve	45,000	48,598	108%	1,197	47,401	
Equipment Replacement	600,000	158,034	26%	42,720	115,314	
Capital Projects	-	-		5,201	(5,201)	
Debt Service SRF Loans	47,400	42,107	89%	-	42,107	
Debt Service School Bond	765,500	291,161	38%	928,375	(637,214)	
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)	
Debt Service Streets Bond	226,750	65,875	29%	68,375	(2,500)	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	54,858	124,476	227%	97,504	26,973	
Port - Harbor - Ice Machine	-	380	0%	-	380	
Port - Harbor - Bathhouse	13,308	11,502	86%	11,552	(50)	
<i>From Department to Department</i>						
Transfer from E911	52,084	37,190	71%	37,472	-	
Transfer from Mary Carlson Estate	4,000	-	0%	-	-	
<b>Total</b>	<b>\$ 2,378,465</b>	<b>\$ 1,108,873</b>	<b>47%</b>	<b>\$ 1,535,898</b>	<b>\$ (426,743)</b>	
<b>Total Revenues &amp; Transfers</b>	<b>\$ 14,429,018</b>	<b>\$ 11,901,774</b>	<b>82%</b>	<b>\$ 10,802,588</b>	<b>\$ 848,549</b>	



City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2023

Data Collected on:  
 4/12/2023

Section . Item 2.

EXPENDITURES:	<u>Budget - FY23</u>	<u>03/31/23</u>	<u>Percent</u>	<u>03/31/22</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
<b>General Fund Expenditures</b>					
City Council	\$ 85,350	\$ 59,563	70%	\$ 20,968	\$ 38,595
City Clerk	158,775	78,882	50%	91,342	(12,460)
Administration	505,373	362,937	72%	288,642	74,295
Finance	884,069	613,088	69%	520,019	93,069
Legal	60,000	42,960	72%	33,302	9,658
Insurance	313,400	179,973	57%	191,363	(11,390)
Non-Departmental	0	0		57,401	(57,401)
Planning	213,884	115,889	54%	130,982	(15,094)
Foreclosures	6,000	4,017	67%	453	3,564
IT	282,688	184,138	65%	128,570	55,569
Meeting Hall above Fire Station	0	0		480	(480)
Public Safety Administration	194,510	149,578	77%	97,286	52,292
Dispatch	520,844	371,906	71%	207,852	164,054
Patrol	1,010,368	671,156	66%	351,575	319,581
Corrections	750,223	346,852	46%	424,165	(77,313)
DMV	60,373	39,483	65%	20,956	18,527
Animal Control Officer	119,767	86,491	72%	78,071	8,420
Fire	344,013	292,057	85%	148,216	143,841
Fire Department Donation	0	193		834	(641)
EOC	0	0		13,688	(13,688)
Public Works Administration	348,747	87,709	25%	81,980	5,728
Building and Grounds	401,788	205,946	51%	190,082	15,865
Shop	505,287	349,259	69%	373,179	(23,920)
Street	484,679	159,691	33%	333,059	(173,368)
Library	169,187	126,157	75%	102,826	23,331
City School	1,300,000	1,300,000	100%	1,300,000	-
Transfers to Other Funds	2,254,215	935,325	41%	1,152,246	(216,921)
<b>Total</b>	<b>\$ 10,973,540</b>	<b>\$ 6,763,250</b>	<b>62%</b>	<b>\$ 6,339,536</b>	<b>\$ 423,714</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2023

Data Collected on:  
 4/12/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>03/31/23</u> YTD	<u>Percent</u>	<u>03/31/22</u> YTD	<u>INC/(DEC)</u>
<b><u>Special Revenue Funds Expenditures</u></b>					
Water	243,834	141,180	58%	170,702	(29,522)
Sewer	310,834	149,854	48%	248,054	(98,200)
Landfill	596,782	310,217	52%	429,701	(119,485)
Port - Dock	721,915	784,254	109%	486,171	298,083
Port - Harbor	256,953	212,345	83%	163,685	48,661
Asset Forfeiture Fund	2,000	-	0%	5,880	(5,880)
E-911 Service	52,084	37,190	71%	37,472	(282)
Senior Center (Non-Grant)	219,839	204,613	93%	128,687	75,926
Senior Center (Grant)	136,000	5,253	4%	105,785	(100,532)
Library (Grants)	123,302	76,096	62%	60,328	15,769
Mary Carlson Estate	6,201	1,534	25%	1,621	(87)
Ambulance Reserve Fund	50,478	5,000	10%	9,160	(4,160)
Debt Service SRF Loans	47,400	42,107	89%	-	42,107
Debt Service School Bond	1,065,500	947,875	89%	928,375	19,500
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)
Debt Service Streets Bond	231,750	65,875	28%	68,375	(2,500)
Equipment Replacement	600,000	158,034	26%	56,663	101,371
<b>Total</b>	<b>\$ 4,709,872</b>	<b>\$ 3,153,928</b>	<b>67%</b>	<b>\$ 2,913,658</b>	<b>\$ 240,269</b>
	<b>\$ 15,683,412</b>	<b>\$ 9,917,178</b>	<b>63%</b>	<b>\$ 9,253,194</b>	<b>\$ 663,983</b>
<b>Net Increase (Decrease) to Fund Balances</b>	<b>\$ (1,254,394)</b>	<b>\$ 1,984,596</b>		<b>\$ 1,549,394</b>	<b>\$ 184,566</b>

	<u>Budget - FY23</u>	<u>03/31/23</u> YTD	<u>Percent</u>	<u>03/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Grant &amp; Bond Revenues</b>					
ANTHC-Lagoon	146,778	143,708	98%	227	143,481
State Public Safety	-	-		1,646	(1,646)
COVID - CARES & ARPA & LGLR	2,786,321	3,086,298	111%	1,004,559	2,081,739
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-	0%	-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	15,323		5,320	10,003
Southern Region EMS	-	360		360	-
Curyung-Ice Machine	2,000	597	30%	1,435	(838)
BBEDC Intern Program	56,682	26,120	46%	22,747	3,373
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	-
Bond Investment Income	-	36,777		391	36,386
<b>Total</b>	<b>\$ 3,879,906</b>	<b>\$ 3,325,123</b>	<b>86%</b>	<b>\$ 1,515,468</b>	<b>\$ 1,815,654</b>
<b>Grant &amp; Bond Expenditures</b>					
ANTHC-Lagoon	146,778	146,538	100%	6,649	139,889
State Public Safety	-	-		1,856	(1,856)
COVID - CARES & ARPA	2,786,321	42,559	2%	1,005,322	(962,763)
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-	0%	-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	-		15,323	(15,323)
Southern Region EMS	-	360		-	360
Curyung-Ice Machine	2,000	1,613	81%	2,126	(513)
BBEDC Intern Program	56,682	26,134	46%	22,747	3,387
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	(6,000)
<b>Total</b>	<b>\$ 3,879,906</b>	<b>\$ 315,985</b>	<b>8%</b>	<b>\$ 1,145,778</b>	<b>\$ (829,793)</b>
	<b>\$ -</b>	<b>\$ 3,009,137</b>		<b>\$ 369,690</b>	<b>\$ 985,861</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2023

Data Collected on:  
 4/12/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>03/31/23</u> YTD	<u>Percent</u>	<u>03/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Revenues</b>					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	57,015		-	-
Insurance Proceeds - Landfill Shop Fire	-	214,490		325,016	(110,525)
<b>Total</b>	<b>\$ -</b>	<b>\$ 271,505</b>		<b>\$ 325,016</b>	<b>\$ (110,525)</b>

	<u>Budget - FY23</u>	<u>03/31/23</u> YTD	<u>Percent</u>	<u>03/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Expenditures</b>					
Major Building Maintenance	400,000	-		-	-
Water Improvements	-	-	0%	-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Relocation	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		14,864	(14,864)
Bingman-Harbor cleanup	-	-		-	-
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 14,864</b>	<b>\$ (14,864)</b>
	<b>\$ (400,000)</b>	<b>\$ 271,505</b>		<b>\$ 310,151</b>	<b>\$ (95,661)</b>

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 9,530,898	\$ 8,319,780
Special Fund Revenue	\$ 2,519,655	\$ 2,473,121
Transfers In	\$ 2,378,465	\$ 1,108,873
Grant and Bond Revenue	\$ 3,879,906	\$ 3,325,123
CIP Revenue	\$ -	\$ 271,505
	<b>\$ 18,308,924</b>	<b>\$ 15,498,401</b>
General Fund Expenditures	\$ 10,973,540	\$ 6,763,250
Special Fund Expenditures	\$ 4,709,872	\$ 3,153,928
Grant and Bond Expenditures	\$ 3,879,906	\$ 315,985
CIP Expenditures	\$ 400,000	\$ -
	<b>\$ 19,963,318</b>	<b>\$ 10,233,163</b>
<b>Net Increase (Decrease) to Fund Bal</b>	<b>\$ (1,654,394)</b>	<b>\$ 5,265,238</b>

# Finance & Budget Staff Report



## MEMORANDUM

**DATE:** April 17, 2023  
**TO:** City Manager  
**FROM:** Anita Fuller, Finance Director  
**SUBJECT:** Finance & Budget Staff Report

### STAFF REPORT

- Revenue and Expense review for March 2023
- FY22 Audit update
- Department staffing
- Property Tax
- Collections
- Budget

#### Revenue and Expense review February 2023 –

Information provided for percentages below 55% or above 95%. Current actuals recognize a net increase to fund balance by \$5,265,238. Further support on current financial position is still being compiled and will be presented at the meeting.

#### General Fund Revenues

- Marijuana continues to be above the expected return.
- Sales tax penalty and interest continues to reflect timely reporting. Will soon begin force files for business that have not filed reports in 2022.
- Real and personal property tax are recognized at 100%. Real property has been collected at 91%. Personal property has been collected at 90%.
- Shared Fisheries and Raw Fish tax are above expected. Community Sharing has been received in April.
- PILT has come in above expected at 105%.
- Jail contract signed and waiting on Department of Corrections for the response.
- Leases are as expected. Received annually at end of fiscal year.

#### Special Revenues & Other Funds Revenue

- Dock revenue is at 109%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 21%. This is \$16,920 reduced from last year but can still be recovered.
- Asset Forfeiture revenue is at 13%. Actuals are determined by closed cases with public safety and difficult to predict.
- Senior Center NTS grant has been awarded; grant is only eligible for quarters 3 and 4 of FY23.

- Debt services is exceeded due to the state meeting the original obligation of 69.99% of school bond payment. Adjustments have been made to reflect correct amounts.

#### *Transfers*

- Landfill transfer continues to be low. A combination of landfill fees is at 87% and large projects have not been completed and incinerator has not been running.
- Senior Center transfer has increased due to funding support change and will be corrected with budget revision.
- Ambulance Reserve transfer is based on 90% of ambulance fee revenue.
- Debt Service transfers as expected based on when payments are due.
- Dock to Harbor transfer is higher than expected due to wages.
- Mary Carlson transfer not completed at this time.

#### *General Fund Expenditures*

- City Clerk budget is lower due to staff in admin acting capacity.
- Planning expenditures will increase as contract invoices are paid.
- Correction expenditures are down due to staffing shortage which contributed to jail closure at beginning of fiscal year.
- Public Work admin expenditures are low due to open positions.
- Transfers down with SOA bond reimbursement increase.

#### *Special Revenues & Other Funds Expenditures*

- Sewer expenditures are at 48%. Purchase of pumps for lift stations will be recognized in April.
- Landfill expenditures are down as stated above in transfer section.
- Dock expenditures are at 109%. Equipment maintenance and damages due to accident have been paid. Insurance proceeds are still in review. Annual leased equipment payment made. Budget revision will be required.
- Senior Center non-grant expenditures are higher and grant expenditures low due to grant reporting pending.
- Mary Carlson Estate transfer not completed.
- Ambulance Reserve spending not required at this time.
- Debt services are as expected.
- Equipment replacement expenses are skid steer, Admin truck, sander and plow assembly. Dock top loader has been approved by council 01/12/2023; expense will be recognized when received.

#### *Grant and Bond Revenues/Expenditures*

- ANTHC – Grant is fully expended and is in the process of being closed out.
- COVID/ARPA/LGLR - Funds received, lake road E911 duplicate system nearing completion, additional projects pending.
- BBEDC training support was recognized for the Fire Department.
- Bond investment income will be used to cover bond repayment.

#### *Capital Project Revenues/Expenditures*

- Insurance Proceeds– Funds received for landfill shop building and downtown fire hall will be kept in reserve until projects begin.

---

**Audit Update:**

FY22 Audit – Auditors arrive 5/15/2023 for final work. Crystal Minor with Carmen Jackson, LLC was onsite the week of 03/27/2023. Audit work progressed forward.

**Department staffing:**

Account Tech II – Payroll/Payables pending hire.

Assistant Finance Director – Position became open 12/14/2022. AFD, Revenue Cycle Manager position is still open. AFD, Purchasing and Disbursements has been filled by Jon Sorenson, part time and scheduled to begin on 05/18/2023.

Anthony Reynolds has begun payables training track.

**Property Tax**

Real Property appeals are due by 04/14/2023. Personal Property tax appeals are due by 04/28/2023.

**Collections**

Potential 2022 foreclosure action is ready for council. Promissory notes holders who have gone into default have received notification 03/10/2023. A new list will be available for the May council meeting.

**Grants**

FY23 NTS grant reporting is in progress. FY24 NTS Grant application in progress.

**Budget**

FY23 Budget revision: 4/7/2023 – Revenue review completed. Appropriations to be discussed 05/05/2023

FY24 Budget workshops: 4/11/2023 – Initial overview completed. Remaining workshops are 05/09/2023, 05/23/2023, 05/29/2023 and 05/31/2023

---



# New Business

**Mayor**  
Alice Ruby

**Manager**  
Robert J Mawson



**Dillingham City Co**

Section . Item 4.

Kimberly Johnson  
Michael Bennett  
Aksel Buholm  
Curt Armstrong  
Kaleb Westfall  
Perry Abrams

## MEMORANDUM

**Date:** 4/12/2023  
**To:** Finance and Budget Committee  
**From:** Greta Hayden-Pless, Acting City Clerk  
**Subject:** Seafood Processing Excise Tax

---

In researching multiple municipalities and states with a focus on excise tax on seafood. I have reconstructed the original resolution to reflect the concerns that were presented during the original introduction of the resolution.

The current resolution is using a non-species-specific flat rate of \$0.03 per pound of seafood.

Below is a breakdown of both a \$0.025 per pound flat rate and a \$0.03 per pound flat rate.

Most municipalities have a sales tax for raw fish instead of an excise tax,

I have been discussing with Alaska Fish and Game about predicted populations, run sizes, and predicted exvessel values to determine an estimate of what the flat rate would amount to.

With the added background, I have scheduled a meeting with Peter Pan for May 1<sup>st</sup> to discuss the possibilities of the excise tax, hear their concerns and opinions and what would be amendable for everyone. I am waiting to hear back from OBI on a meeting and some additional information.

Attached is a rough breakdown of the estimated total pounds harvested in 2021 and 2022 in the Nushagak District and the revenue the excise tax would have had in both years, to give an idea of the numbers. Along with an estimated breakdown of the 2022 Exvessel value for the Alaska Commercial Harvest in Bristol Bay.

This excludes any non-salmon species that were harvested.

All charts are based on research pulled from the Alaska Fish and Game reports:

2021 Bristol Bay Area Annual Management Report

2022 Bristol Bay Salmon Season Summary

2022 Preliminary AK Commercial Harvest and Exvessel Values

Run Forecasts and Harvest Projections for 2023 Alaska Salmon Fisheries and Review of the 2022 Season

CODE ORDINANCE

Requested by: Finance Committee  
Introduced: March 5, 2022  
Reintroduced: May 4, 2023

CITY OF DILLINGHAM, ALASKA

**ORDINANCE NO. 2022-04(S)**

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING TITLE 4 OF THE DILLINGHAM MUNICIPAL CODE LEVYING AN EXCISE TAX ON SEAFOOD PRODUCTS IMPORTED FOR PROCESSING IN DILLINGHAM**

---

WHEREAS, the City of Dillingham has historically devoted substantial public resources for construction, operation and maintenance of public infrastructure intended to support commercial fisheries catching and processing seafood landed in waters of Bristol Bay adjacent to Dillingham; and

WHEREAS, much of the infrastructure supporting Bristol Bay commercial fishing was constructed with federal and state grants which do not provide for ongoing maintenance or replacement funds; and

WHEREAS, the anticipated need for infrastructure improvements related to commercial fishing with limited decreased grant assistance from both state and federal; and

WHEREAS, all other municipalities of similar size and with similar fishing related infrastructure needs in the general Bristol Bay area levy a tax on raw fish including, the Bristol Bay Borough, the Lake and Peninsula Borough and the cities of Togiak, Egegik and Pilot Point; and

WHEREAS, the estimated taxable value of commercial salmon harvested in or adjacent to Dillingham and imported into the City of Dillingham for processing is estimated to range between \$15,000,000 and \$25,000,000 annually; and

WHEREAS, the Dillingham City Council believes it to be in the best interests of the residents of Dillingham to adopt a seafood processing excise tax to raise revenue so the City may continue to adequately support the fishing industry and for other public purposes.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM:

**Section 1. Classification.** This is a code ordinance.

**Section 2. Amendment of Title 4.** Title 4 of the Dillingham Municipal Code is hereby amended by adoption of a new Chapter 4.27, Seafood Processing Excise Tax, to read as follows:

## Chapter 4.27

### SEAFOOD PROCESSING EXCISE TAX

#### Sections:

<b>4.27.010</b>	<b>Definitions</b>
<b>4.27.020</b>	<b>Levy of Tax</b>
<b>4.27.030</b>	<b>Registration Required</b>
<b>4.27.040</b>	<b>Tax Rate</b>
<b>4.27.050</b>	<b>Exemptions</b>
<b>4.27.060</b>	<b>Collection and Administration</b>
<b>4.27.070</b>	<b>Enforcement and Penalties</b>
<b>4.27.080</b>	<b>Excise Tax Return Verification</b>
<b>4.27.090</b>	<b>Confidentiality</b>
<b>4.27.100</b>	<b>Penalties and Interest</b>

#### **4.27.010 Definitions.**

When not clearly otherwise indicated by the context, the following words and phrases, as used in this chapter, have the following meanings:

“City” means City of Dillingham.

“Harvester” means a person, company, corporation, or other entity engaged in the business of severing or harvesting natural resources. It includes persons who harvest seafood products outside the boundaries of the City and transfer those seafood products for delivery and processing at locations within the City provided that the sales made by such harvesters are not already subject to the City Raw Fish Tax. It does not include persons who harvest seafood products for subsistence or sport uses.

“Seafood Processing” or “Processed” means heading, gutting, cleaning, filleting, canning, freezing, glazing, packaging, or otherwise preserving a seafood product.

“Seafood Processor” means any person or business entity engaged in seafood processing within the City boundaries, except for personal or subsistence purposes.

“Seafood Products” means any raw finfish, groundfish, shellfish, mollusks and other commercial products of the sea.

#### **4.27.020 Levy of tax.**

There is levied, on any Seafood Processor engaged in Seafood Processing in the City, an excise tax on all Seafood Products for which no tax has been collected under the provisions of the City Raw Fish Tax. The tax rate shall be the applicable rate as set forth in subsection 4.27.040.

**4.27.030 Registration Required.**

All Seafood Processors, except those exempted under section 4.27.050, must register with the City and hold a valid City Business License as set forth in Section 4.16 of DMC.

**4.27.040 Tax rate.**

The tax levied by this Chapter shall be at the rate of **\$0.03 per pound** of Seafood Products processed within the corporate limits of the city. Said levy rate may be amended by the city council at any time by resolution.

**4.27.050 Exemptions.**

- A. Seafood Processors who process less than ten thousand pounds of Seafood Products are exempt from taxation under this chapter.
- B. The first ten thousand pounds of Seafood Products subject to this tax purchased from a Harvester by a Seafood Processor not exempt under subsection A are exempt from taxation under this chapter.
- C. Any person who harvests Seafood Products strictly for personal or subsistence use, and does not sell any Seafood Products harvested are exempt from any provision of this chapter.

**4.27.060 Collection and Administration.**

A. Every Seafood Processor who makes payments for a seafood product subject to excise tax shall submit to the City an annual seafood processing excise tax return, containing the following information:

**1. The number of pounds of Seafood Product purchased from Harvesters during the preceding twelve (12) months; OR during the preceding four (4) months, with submission on a seasonal schedule.as outlined below;**

- a. January 1 – April 30  
     May 1– August 31  
     September 1– December 31

- 2. The number of pounds of Seafood Product exempt from tax; and
- 3. The name and location of the Seafood Processor

B. **The return along with all taxes due the City for the year must be received by the City on or before November 1<sup>st</sup> for the preceding twelve (12) month period. {on or before August 1<sup>st</sup> for the preceding 4 months}**

C. Taxes payable thereunder shall be remitted to the City’s finance department on or before the time required, the tax shall not be deemed paid until the draft or check is honored in the usual course of business, nor shall the acceptance of any sum by the City’s finance department be an acquittance or discharge of the tax unless the amount paid is the full

amount due. The return shall be filed with the City finance office after notation by that office upon the return of the amount actually received from the taxpayer.

**4.27.070 Enforcement and Penalties.**

- A. A person who fails, refuses, or neglects to file an excise tax return in compliance with this chapter shall, in addition to any other penalties provided by law, be liable for a penalty of ten (10) percent of the tax.
- B. If any taxpayer fails, neglects or refuses to file an excise tax return as and when required under this chapter, the city finance department is authorized to determine the amount of tax payable based on historical data or the best information reasonably available to the City, together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall therefore become the tax and penalty and/or interest and shall become immediately due and payable.

**4.27.080 Excise Tax Return Verification.**

The City Manager or his/her designee may:

- A. Require a Seafood Processor or harvester, or any agent or employee of this person, to furnish any additional information reasonably necessary to compute the amount of the tax or to determine if a tax is due;
- B. Examine the books, records, and files of any such person;
- C. Conduct hearings and compel the attendance of witnesses and the production of books, records, and papers of any person; and
- D. Make an investigation or hold any inquiry reasonably necessary to a disclosure of facts as to:
  - 1. The amount of pounds of Seafood Product delivered or imported into the City for processing; and
  - 2. The purchaser of the Seafood Product

**4.27.090 Confidentiality.**

Information and materials in the possession of the City which disclose the particulars of the business or affairs of then payer of taxes under this chapter will be kept confidential by the City except in connection with an official investigation by the City or other agency enforcing the laws of the City or the State.

**4.27.100 Penalties and Interest.**

- A. A person who fails to file a return as required under this chapter or who fails to remit all the taxes due the city shall pay a penalty of ten (10) percent of the taxes due with a minimum penalty of one hundred dollars if no return is filed. The total penalty for a single calendar quarter shall not exceed three thousand dollars. The filing of an incomplete return shall be treated as the filing of no return.

B. Interest at the rate of six percent per annum shall be paid on all amounts due the city that are not received by the city as required under this chapter. Interest does not accrue on penalties.

C. A person who fails to apply for a certificate of registration as required by this chapter shall pay a penalty of three hundred dollars for the first offense. A seafood processor who, after notice, continues to conduct business without registering as required by Section 4.27.030 is subject to a penalty of five hundred dollars for each subsequent offense. Each day the purchaser conducts business without registering shall constitute a separate offense. If the city determines that a registered processor has previously violated this chapter, the registered purchaser is subject to the same penalty for violations committed prior to the registration. A certificate of registration shall not be issued or renewed if the purchaser has not paid all fines, penalties, and other obligations to the city.

**Section 3. Amendment to Section 1.20.040**

That Dillingham Municipal Code Section 1.20.040 - Minor offense fine schedule is amended to by the addition of new language to read as follows:

Code Section	Offense	Penalty/Fine
4.27.030	Failure to register as a processor of seafood products.	\$500
4.27.060	Failure to file seafood processor excise tax return.	\$1000
4.27.060	Falsifying seafood processor excise tax records.	\$1000
4.27.080	Failure to allow inspection of records.	\$500

**Section 4. Effective Date.** This ordinance shall be effective as of XXX 1, 2024.

**Section 5. Repeal of Chapter 4.22.** Chapter 4.22 of the Dillingham Municipal Code is hereby repealed in its entirety.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on May 4, 2023.

\_\_\_\_\_  
Alice Ruby, Mayor

[SEAL]

ATTEST:

\_\_\_\_\_  
Greta Hayden-Pless, City Clerk

2021 Commercial Salmon Harvest (Nushagak District)						
Nushagak District	Sockeye	Chinook	Chum	Pink	Coho	
20 year avarege weight (lbs)	5.7	14.4	6.6	3.6	6.5	
2021 Average weight (lbs)	4.7	9.4	5.3	3.3	6.2	
Number of Fish Caught						
20 year average	8,040,586	34,632	596,966	550,098	63,444	
2021 catch	18,283,479	4,306	115,456	1,122	27,467	
Estimated Total Pounds Harvested Per Species of Salmon						
Total lbs 20 year average	45,831,340.20	498,700.80	3,939,975.60	1,980,352.80	412,386.00	
Total lbs 2021 harvest	85,932,351.30	40,476.40	611,916.80	3,702.60	170,295.40	
Estimated Total Pounds Harvested						
Total lbs of all salmon (20yr)	52,662,755.40					
Total lbs of all salmon (2021)	86,758,742.50					
City Excise Tax Value						
\$0.025 flat rate excise tax						
	All Salmon	Sockeye	Chinook	Chum	Pink	Coho
20 year average	\$ 1,316,568.89	\$ 1,145,783.51	\$ 12,467.52	\$ 98,499.39	\$ 49,508.82	\$ 10,309.65
2021 harvest	\$ 2,168,968.56	\$ 2,148,308.78	\$ 1,011.91	\$ 15,297.92	\$ 92.57	\$ 4,257.39

This data is based off the published ADFG "2021 Bristol Bay Area Annual Management Report". I used the reported averages for each species weight along with also using the 20-year averages to give a general average as the weights can fluctuate year by year.

Then I used the reported number of fish caught from both 2021 and the 20- year average.

Calculated the estimated total pounds harvested by using the number of fish caught and the average weight of an individual.

From there I combined all Salmon species together to obtain a total estimated pounds harvest for both 2021 and using the 20-year average.

Using this value, I calculated what the excise tax would roughly amount to base on total fish and broken down by species for both the 2021 harvest and the 20 year total

\*Note that is data set is from the **Nushagak District** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

2022 Commercial Salmon Harvest (Nushagak District)						
Nushagak District	Sockeye	Chinook	Chum	Pink	Coho	
20 year avarege weight (lbs)	5.7	14.4	6.6	3.6	6.5	
2022 Average weight (lbs)	5.1	8.6	5.5	3.3	5.8	
Number of Fish Caught						
20 year average	8,040,586.00	34,632.00	596,966.00	550,098.00	63,444.00	
2022 catch	22,719,000.00	5,000.00	172,000.00	31,000.00	5,000.00	
Estimated Total Pounds Harvested Per Species of Salmon						
Total lbs 20 year average	45,831,340.20	498,700.80	3,939,975.60	1,980,352.80	412,386.00	
Total lbs 2022 harvest	115,866,900.00	43,000.00	946,000.00	102,300.00	29,000.00	
Estimated Total Pounds Harvested						
Total lbs of all salmon (20yr)	52,662,755.40					
Total lbs of all salmon (2022)	116,987,200.00					
City Excise Tax Value						
\$0.025 flat rate excise tax						
	All Salmon	Sockeye	Chinook	Chum	Pink	Coho
20 year average	\$ 1,316,568.89	\$ 1,145,783.51	\$ 12,467.52	\$ 98,499.39	\$ 49,508.82	\$ 10,309.65
2022 harvest	\$ 2,924,680.00	\$ 2,896,672.50	\$ 1,075.00	\$ 23,650.00	\$ 2,557.50	\$ 725.00

This data is based off the published ADFG "Run Forecasts and Harvest Projections for 2023 Alaska Salmon Fisheries and Review of the 2022 Season". I used the reported averages for each species weight from the "2022 Preliminary AK Commercial Harvest and Exvessel Values". Along with also using the 20-year averages to give a general average as the weights can fluctuate year by year.

Then I used the reported number of fish caught from 2022 and the 20-year average.

Calculated the estimated total pounds harvested by using the number of fish caught and the average weight of an individual.

From there I combined all Salmon species together to obtain a total estimated pounds harvest for both 2022 and using the 20-year average.

Using this value, I calculated what the excise tax would roughly amount to base on total fish weight and broken down by species for both the 2022 harvest and the 20-year total

\*Note that is data set is from the **Nushagak District** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

2022 Estimated Exvessel Vaule for Alaska Commerical Harvest in Bristol Bay					
Bristol Bay	Sockeye	Chinook	Chum	Pink	Coho
Average price per pound	\$ 1.15	\$ 0.74	\$ 0.32	\$ 0.14	\$ 0.73
Estimated lbs 2022 Harvest	106,779,300	47,000	911,600	102,300	31,000
Estimated Exvessel Value Per Speices	\$ 122,796,195.00	\$ 34,780.00	\$ 291,712.00	\$ 14,322.00	\$ 22,630.00
0.025 Per Pound Excise Tax	\$ 2,669,482.50	\$ 1,175.00	\$ 22,790.00	\$ 2,557.50	\$ 775.00

\*Note that is data set is from **BRISTOL BAY** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

Using the estimated Exvessel value pulled from the ADFG "2022 Preliminary Alaska Commercial Harvest and Exvessel Values" along with the Estimated pounds harvested in 2022 from the reported number of fish caught and broken down by species to produce the ESTIMATED Exvessel value per species. Then used this to determine a rough value of what a \$0.025 excise tax would look like



2021 Commercial Salmon Harvest (Nushagak District)						
Nushagak District	Sockeye	Chinook	Chum	Pink	Coho	
20 year avarege weight (lbs)	5.7	14.4	6.6	3.6	6.5	
2021 Average weight (lbs)	4.7	9.4	5.3	3.3	6.2	
Number of Fish Caught						
20 year average	8,040,586	34,632	596,966	550,098	63,444	
2021 catch	18,283,479	4,306	115,456	1,122	27,467	
Estimated Total Pounds Harvested Per Species of Salmon						
Total lbs 20 year average	45,831,340.20	498,700.80	3,939,975.60	1,980,352.80	412,386.00	
Total lbs 2021 harvest	85,932,351.30	40,476.40	611,916.80	3,702.60	170,295.40	
Estimated Total Pounds Harvested						
Total lbs of all salmon (20yr)	52,662,755.40					
Total lbs of all salmon (2021)	86,758,742.50					
City Excise Tax Value						
\$0.03 flat rate excise tax						
	All Salmon	Sockeye	Chinook	Chum	Pink	Coho
20 year average	\$ 1,579,882.66	\$ 1,374,940.21	\$ 14,961.02	\$ 118,199.27	\$ 59,410.58	\$ 12,371.58
2021 harvest	\$ 2,602,762.28	\$ 2,577,970.54	\$ 1,214.29	\$ 18,357.50	\$ 111.08	\$ 5,108.86

This data is based off the published ADFG "2021 Bristol Bay Area Annual Management Report". I used the reported averages for each species weight along with also using the 20-year averages to give a general average as the weights can fluctuate year by year.

Then I used the reported number of fish caught from both 2021 and the 20- year average.

Calculated the estimated total pounds harvested by using the number of fish caught and the average weight of an individual.

From there I combined all Salmon species together to obtain a total estimated pounds harvest for both 2021 and using the 20-year average.

Using this value, I calculated what the excise tax would roughly amount to base on total fish and broken down by species for both the 2021 harvest and the 20 year total

\*Note that is data set is from the **Nushagak District** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

2022 Commercial Salmon Harvest (Nushagak District)						
Nushagak District	Sockeye	Chinook	Chum	Pink	Coho	
20 year avarege weight (lbs)	5.7	14.4	6.6	3.6	6.5	
2022 Average weight (lbs)	5.1	8.6	5.5	3.3	5.8	
Number of Fish Caught						
20 year average	8,040,586.00	34,632.00	596,966.00	550,098.00	63,444.00	
2022 catch	22,719,000.00	5,000.00	172,000.00	31,000.00	5,000.00	
Estimated Total Pounds Harvested Per Species of Salmon						
Total lbs 20 year average	45,831,340.20	498,700.80	3,939,975.60	1,980,352.80	412,386.00	
Total lbs 2022 harvest	115,866,900.00	43,000.00	946,000.00	102,300.00	29,000.00	
Estimated Total Pounds Harvested						
Total lbs of all salmon (20yr)	52,662,755.40					
Total lbs of all salmon (2022)	116,987,200.00					
City Excise Tax Value						
\$0.03 flat rate excise tax						
	All Salmon	Sockeye	Chinook	Chum	Pink	Coho
20 year average	\$ 1,579,882.66	\$ 1,374,940.21	\$ 14,961.02	\$ 118,199.27	\$ 59,410.58	\$ 12,371.58
2022 harvest	\$ 3,509,616.00	\$ 3,476,007.00	\$ 1,290.00	\$ 28,380.00	\$ 3,069.00	\$ 870.00

This data is based off the published ADFG "Run Forecasts and Harvest Projections for 2023 Alaska Salmon Fisheries and Review of the 2022 Season". I used the reported averages for each species weight from the "2022 Preliminary AK Commercial Harvest and Exvessel Values". Along with also using the 20-year averages to give a general average as the weights can fluctuate year by year.

Then I used the reported number of fish caught from 2022 and the 20-year average.

Calculated the estimated total pounds harvested by using the number of fish caught and the average weight of an individual.

From there I combined all Salmon species together to obtain a total estimated pounds harvest for both 2022 and using the 20-year average.

Using this value, I calculated what the excise tax would roughly amount to base on total fish weight and broken down by species for both the 2022 harvest and the 20-year total

\*Note that is data set is from the **Nushagak District** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

2022 Estimated Exvessel Vaule for Alaska Commerical Harvest in Bristol Bay						
Bristol Bay	Sockeye	Chinook	Chum	Pink	Coho	
Average price per pound	\$ 1.15	\$ 0.74	\$ 0.32	\$ 0.14	\$ 0.73	
Estimated lbs 2022 Harvest	106,779,300	47,000	911,600	102,300	31,000	
Estimated Exvessel Value Per Speices	\$ 122,796,195.00	\$ 34,780.00	\$ 291,712.00	\$ 14,322.00	\$ 22,630.00	
0.025 Per Pound Excise Tax	\$ 3,203,379.00	\$ 1,410.00	\$ 27,348.00	\$ 3,069.00	\$ 930.00	

\*Note that is data set is from **BRISTOL BAY** and **not** broken down to Dillingham dock specifically. I am working to obtian that number.

Using the estimated Exvessel value pulled from the ADFG "2022 Preliminary Alaska Commercial Harvest and Exvessel Values" along with the Estimated pounds harvested in 2022 from the reported number of fish caught and broken down by species to produce the ESTIMATED Exvessel value per species. Then used this to determine a rough value of what a \$0.03 excise tax would look like

Appendix A20.—Average round weight (lb) of the commercial salmon catch by species, Bristol Bay, 2001–2021.

Year	Sockeye	Chinook	Chum	Pink	Coho
2001	6.7	17.4	8.2	2.8	7.1
2002	6.1	18.2	7.1	3.8	6.8
2003	6.3	16.0	6.5	4.0	6.9
2004	5.8	15.4	6.6	4.1	6.8
2005	6.3	16.6	7.1	3.5	6.3
2006	5.7	17.0	7.7	3.7	6.4
2007	5.8	13.5	6.1	3.5	6.4
2008	5.8	15.5	6.5	3.6	6.5
2009	5.9	15.2	6.3	3.3	6.5
2010	5.5	14.7	6.4	3.2	8.9
2011	6.2	13.0	7.0	3.2	6.8
2012	5.7	13.9	6.7	3.1	5.4
2013	6.0	15.3	6.4	3.9	6.0
2014	5.6	15.4	6.1	3.7	6.4
2015	5.2	15.1	6.1	3.7	6.7
2016	5.4	12.6	6.0	4.0	5.8
2017	5.5	11.2	6.4	3.9	6.3
2018	5.1	10.5	6.3	3.6	6.5
2019	5.1	11.6	6.2	3.2	6.0
2020	5.1	9.6	6.0	3.3	5.5
2021	4.7	9.4	5.3	3.3	6.2
20-Year Avg.	5.7	14.4	6.6	3.6	6.5
2001–2010 Avg.	6.0	16.0	6.8	3.5	6.9
2011–2020 Avg.	5.5	12.8	6.3	3.6	6.1

Appendix A8.—Total salmon commercial catch by district, in numbers of fish, Bristol Bay, 2001–2021.

Year	Naknek- Kvichak	Egegik	Ugashik	Nushagak	Togiak	Total
2001	5,299,384	2,919,874	526,114	5,277,729	1,032,116	15,055,217
2002	1,439,831	4,641,902	1,610,548	3,157,042	350,596	11,199,919
2003	3,385,814	2,369,459	1,804,199	7,452,178	778,472	15,790,122
2004 <sup>a</sup>	4,758,330	10,288,807	3,194,507	6,734,064	574,325	27,233,322
2005	6,940,395	8,099,368	2,266,400	8,168,138	602,660	26,076,961
2006	7,641,821	7,591,163	2,603,760	12,285,064	947,228	31,069,036
2007	9,414,797	6,674,941	5,272,187	9,440,219	1,027,528	31,829,672
2008	10,651,517	7,528,622	2,472,742	7,629,892	1,082,937	29,365,710
2009	8,774,759	11,658,846	2,623,819	8,774,759	714,804	32,546,987
2010	11,208,947	5,144,104	4,095,854	10,222,381	866,201	31,537,487
2011	9,240,963	4,853,480	2,678,405	5,216,149	872,551	22,403,764
2012	10,293,536	5,101,370	2,450,220	3,918,549	878,294	22,641,969
2013	5,127,632	4,816,881	2,201,371	3,884,525	691,600	16,722,009
2014 <sup>b</sup>	13,888,262	6,978,563	1,531,838	8,112,236	696,139	31,211,033
2015	16,885,517	8,819,956	5,546,460	6,152,464	505,638	37,910,035
2016	13,719,245	8,816,373	6,705,869	9,148,404	1,063,672	39,453,563
2017	8,513,405	12,143,186	5,795,207	13,334,168	806,949	40,592,915
2018	9,273,036	5,250,546	2,847,810	25,512,922	1,140,546	44,024,860
2019	11,667,045	14,861,672	1,060,074	15,667,881	1,281,596	44,538,268
2020	14,350,609	13,443,532	2,617,156	9,105,619	552,160	40,069,076
2021	9,290,326	8,589,481	5,226,585	18,431,830	703,762	42,241,984
20-Year Avg.	9,123,742	7,600,132	2,995,227	8,959,719	823,301	29,563,596
2001–2010 Avg.	6,951,560	6,691,709	2,647,013	7,914,147	797,687	25,170,443
2011–2020 Avg.	11,295,925	8,508,556	3,343,441	10,005,292	848,915	33,956,749

<sup>a</sup> Total includes General District harvest.

<sup>b</sup> Total includes 3,995 fish that were not assigned to a district.

Table 5.--2022 Central Region commercial salmon harvests, by area and species, in thousands of fish.

Fishing area	Species					Total
	Chinook <sup>a</sup>	Sockeye	Coho	Pink	Chum	
<b>Drift gillnet</b>						
Bering River District	0	5	10	–	1	15
Coghill District	0	229	39	393	1,117	1,780
Copper River District	12	601	44	67	14	738
Eshamy District	0	446	0	218	119	784
Montague District	–	–	–	–	–	–
Unakwik District	Masked due to confidentiality requirements <sup>b</sup>					
<b>Purse seine</b>						
Coghill District	0	6	0	109	5	120
Eastern District	0	9	6	21,083	169	21,267
Montague District	1	6	0	178	707	891
Northern District	–	4	0	1,054	21	1,080
Northwestern District	–	4	0	317	16	337
Southwestern District	0	48	2	1,016	201	1,267
Southeastern District	–	0	0	39	3	42
Unakwik District	Confidential					
<b>Set Gillnet</b>						
Eshamy District	0	182	0	71	26	279
Hatchery <sup>c</sup>	–	125	3	3,891	702	4,720
<b>Prince William Sound Total</b>	<b>14</b>	<b>1,693</b>	<b>105</b>	<b>28,438</b>	<b>3,105</b>	<b>33,354</b>
Southern District Purse Seine	0	82	0	6	0	88
Southern District Set Gillnet	0	27	1	9	3	40
Southern District Total	0	109	1	15	3	128
Kamishak District	Confidential					
Outer District	0	16	0	325	49	390
Eastern District	–	–	–	–	–	–
Hatchery <sup>d</sup>	–	130	0	64	0	195
<b>Lower Cook Inlet Total<sup>e,f</sup></b>	<b>0</b>	<b>256</b>	<b>1</b>	<b>403</b>	<b>52</b>	<b>713</b>
Central District Drift Gillnet	0	894	51	90	92	1,127
Central District Set Gillnet	1	181	14	3	3	202
Central District Total	1	1,074	66	93	95	1,329
Northern District	1	52	37	8	4	102
<b>Upper Cook Inlet Total<sup>e,f</sup></b>	<b>2</b>	<b>1,126</b>	<b>103</b>	<b>101</b>	<b>99</b>	<b>1,431</b>
Naknek-Kvichak District	1	14,362	1	19	34	14,418
Nushagak District	5	22,719	5	31	172	22,933
Egegik District	0	16,544	11	4	28	16,587
Ugashik District	0	6,321	0	0	16	6,338
Togiak District	1	585	1	60	53	700
<b>Bristol Bay Total<sup>f</sup></b>	<b>8</b>	<b>60,531</b>	<b>18</b>	<b>115</b>	<b>303</b>	<b>60,976</b>
<b>Central Region Total</b>	<b>24</b>	<b>63,607</b>	<b>227</b>	<b>29,057</b>	<b>3,560</b>	<b>96,475</b>

Notes: Dashes indicate no harvest, and zeros indicate harvest activity but <500 fish. Columns may not total exactly due to rounding.

Confidential data omitted.

<sup>a</sup> Chinook salmon adults and jacks are totaled.

<sup>b</sup> Harvest is not confidential on its own; however, releasing this information violates confidentiality for the Unakwik purse seine fishery.

<sup>c</sup> Total includes hatchery sales for operating expenses and broodstock harvests.

<sup>d</sup> Total includes cost recovery and hatchery donated fish but not broodstock.

<sup>e</sup> Total includes commercially harvested fish retained for personal use.

<sup>f</sup> Total includes harvest that was discarded, confiscated, seized, or donated.



# 2022 Preliminary Alaska Commercial Harvest and Exvessel Values

Section . Item 4.



Area	Species	Average Weight (in pounds)	Average Price per Pound	Estimated Number of Fish	Estimated Pounds of Fish	Estimated Exvessel Value
<b>SOUTHEAST (including Yakutat)</b> <i>Updated 9.27.22</i>	CHINOOK	11.3	\$5.54	257,103	2,917,894	\$16,178,591
	SOCKEYE	5.7	\$1.98	1,161,359	6,646,157	\$13,159,740
	COHO	5.7	\$1.84	1,240,499	7,035,525	\$12,973,061
	PINK	3.7	\$0.34	17,557,187	65,453,256	\$22,530,666
	CHUM	7.1	\$1.18	9,382,534	67,039,457	\$79,202,788
	<b>totals</b>			<b>29,598,682</b>	<b>149,092,289</b>	<b>\$144,044,847</b>
<b>PRINCE WILLIAM SOUND (including hatchery fish)</b> <i>Updated 10.05.22</i>	CHINOOK	13.5	\$12.87	12,962	175,262	\$2,255,622
	SOCKEYE	5.5	\$2.44	1,484,255	8,123,988	\$19,822,531
	COHO	8.0	\$1.26	88,640	708,987	\$893,324
	PINK	3.4	\$0.53	28,478,028	97,571,166	\$51,712,718
	CHUM	6.5	\$1.16	3,078,093	20,047,671	\$23,255,298
	<b>totals</b>			<b>33,141,978</b>	<b>126,627,074</b>	<b>\$97,939,493</b>
<b>COOK INLET</b> <i>Updated 10.12.22</i>	CHINOOK	11.7	\$3.56	1,544	18,095	\$64,364
	SOCKEYE	5.1	\$2.03	1,353,335	6,961,636	\$14,128,037
	COHO	5.6	\$0.65	92,423	515,358	\$336,254
	PINK	3.5	\$0.40	498,940	1,761,480	\$711,817
	CHUM	6.8	\$0.78	148,098	1,012,892	\$787,239
	<b>totals</b>			<b>2,094,340</b>	<b>10,269,461</b>	<b>\$16,027,711</b>
<b>BRISTOL BAY</b> <i>Updated 9.19.22</i>	CHINOOK	8.6	\$0.74	8,374	71,933	\$53,230
	SOCKEYE	5.1	\$1.15	60,091,098	305,262,778	\$351,052,195
	COHO	5.8	\$0.73	9,040	51,980	\$37,945
	PINK	3.3	\$0.14	95,724	317,804	\$44,493
	CHUM	5.5	\$0.32	301,816	1,669,042	\$534,094
	<b>totals</b>			<b>60,506,052</b>	<b>307,373,537</b>	<b>\$351,721,957</b>
<b>KODIAK</b> <i>Updated 10.12.22</i>	CHINOOK	5.2	\$2.50	11,409	59,551	\$148,878
	SOCKEYE	4.5	\$1.70	2,360,850	10,620,097	\$18,054,165
	COHO	6.8	\$0.80	88,121	603,165	\$482,532
	PINK	3.2	\$0.40	15,466,281	50,038,895	\$20,015,558
	CHUM	6.6	\$0.75	550,409	3,632,140	\$2,724,105
	<b>totals</b>			<b>18,477,070</b>	<b>64,953,848</b>	<b>\$41,425,237</b>
<b>CHIGNIK</b> <i>Updated 10.04.22</i>	CHINOOK	5.5	\$0.21	3,623	19,957	\$4,193
	SOCKEYE	5.0	\$1.36	334,644	1,657,060	\$2,259,129
	COHO	5.9	\$0.22	40,099	234,658	\$51,567
	PINK	3.6	\$0.32	1,043,282	3,734,549	\$1,193,624
	CHUM	6.0	\$0.42	70,886	423,585	\$176,974
	<b>totals</b>			<b>1,492,534</b>	<b>6,069,809</b>	<b>\$3,685,488</b>
<b>ALASKA PENINSULA AND ALEUTIAN ISLANDS</b> <i>Updated 10.12.22</i>	CHINOOK	7.1	\$0.75	15,039	106,859	\$80,387
	SOCKEYE	5.1	\$1.37	7,994,369	40,420,504	\$55,341,614
	COHO	6.1	\$0.29	55,025	337,917	\$99,495
	PINK	3.4	\$0.30	5,880,383	19,928,856	\$5,915,323
	CHUM	5.8	\$0.33	836,440	4,818,881	\$1,591,067
	<b>totals</b>			<b>14,781,256</b>	<b>65,613,016</b>	<b>\$63,027,886</b>
<b>KUSKOKWIM</b> <i>Updated 9.20.22</i>	CHINOOK					
	SOCKEYE					
	COHO					
	PINK					
	CHUM					
	<b>totals</b>					
<b>YUKON</b> <i>Updated 10.04.22</i>	CHINOOK					
	SOCKEYE					
	COHO					
	PINK					
	CHUM					
	<b>totals</b>					
<b>NORTON SOUND</b> <i>Updated 10.04.22</i>	CHINOOK	0.0	\$0.00	0	0	\$0
	SOCKEYE	5.7	\$2.40	1,233	6,961	\$16,693
	COHO	5.7	\$2.20	13,464	76,129	\$167,437
	PINK	3.4	\$0.35	84,261	286,802	\$100,345
	CHUM	6.1	\$0.95	31,249	190,823	\$181,097
	<b>totals</b>			<b>130,207</b>	<b>560,715</b>	<b>\$465,572</b>
<b>KOTZEBUE</b> <i>Updated 10.27.22</i>	CHINOOK	0.0	\$0.00	0	0	\$0
	SOCKEYE	0.0	\$0.00	0	0	\$0
	COHO	0.0	\$0.00	0	0	\$0
	PINK	0.0	\$0.00	0	0	\$0
	CHUM	7.6	\$0.58	475,624	3,622,779	\$2,107,610
	<b>totals</b>			<b>475,624</b>	<b>3,622,779</b>	<b>\$2,107,610</b>
<b>ALASKA TOTALS</b> <i>Updated 10.27.22</i>	CHINOOK	10.9	\$5.58	310,054	3,369,551	\$18,785,265
	SOCKEYE	5.1	\$1.25	74,781,143	379,699,181	\$473,834,104
	COHO	5.9	\$1.57	1,627,311	9,563,718	\$15,041,615
	PINK	3.5	\$0.43	69,104,086	239,092,808	\$102,224,544
	CHUM	6.9	\$1.08	14,875,149	102,457,270	\$110,560,273
	<b>totals</b>			<b>160,697,743</b>	<b>734,182,528</b>	<b>\$720,445,801</b>

Subject to change  
Preliminary figures may differ from other reported values due to ongoing data entry and review  
Estimates based on ADF&G fish tickets and inseason processor reports  
DATA NOT FOR LEGAL INTERPRETATIONS



# 2022 Preliminary Alaska Commercial Harvest and Exvessel Values



## Additional Tables

		Average Weight (in pounds)	Average Price per Pound	Estimated Number of Fish	Estimated Pounds of Fish	Estimated Exvessel Value
<b>LOWER COOK INLET</b>	CHINOOK	10.7	\$3.85	275	2,948	\$11,350
<i>Updated 9.28.22</i>	SOCKEYE	4.4	\$2.16	292,855	1,279,776	\$2,764,317
	COHO	5.9	\$0.87	979	5,776	\$5,025
	PINK	3.5	\$0.43	403,017	1,410,560	\$606,541
	CHUM	7.3	\$0.90	53,793	391,075	\$351,968
	<b>totals</b>			<b>750,919</b>	<b>3,090,135</b>	<b>\$3,739,200</b>
<b>UPPER COOK INLET</b>	CHINOOK	11.94	\$3.50	1,269	15,147	\$53,015
<i>Updated 10.12.22</i>	SOCKEYE	5.36	\$2.00	1,060,480	5,681,860	\$11,363,720
	COHO	5.57	\$0.65	91,444	509,582	\$331,228
	PINK	3.66	\$0.30	95,923	350,920	\$105,276
	CHUM	6.59	\$0.70	94,305	621,817	\$435,272
	<b>totals</b>			<b>1,343,421</b>	<b>7,179,326</b>	<b>\$12,288,511</b>

		Average Weight (in pounds)	Average Price per Pound	Estimated Number of Fish	Estimated Pounds of Fish	Estimated Exvessel Value
<b>South Alaska Peninsula, Northwestern District, and Aleutian Islands</b>	CHINOOK	6.7	\$0.57	14,152	95,405	\$53,984
	SOCKEYE	4.8	\$1.25	4,435,075	21,156,572	\$26,445,716
	COHO	6.0	\$0.20	47,412	284,847	\$56,020
	PINK	3.4	\$0.30	5,872,062	19,898,093	\$5,903,096
	CHUM	5.8	\$0.33	831,702	4,788,717	\$1,580,609
<i>Updated 10.04.22</i>	<b>totals</b>			<b>11,200,403</b>	<b>46,223,633</b>	<b>\$34,039,425</b>
<b>Northern District of Alaska Peninsula</b>	CHINOOK	12.91	\$2.31	887	11,454	\$26,403
	SOCKEYE	5.41	\$1.50	3,559,294	19,263,932	\$28,895,898
	COHO	6.97	\$0.82	7,613	53,070	\$43,475
	PINK	3.70	\$0.40	8,321	30,763	\$12,227
	CHUM	6.37	\$0.35	4,738	30,164	\$10,457
<i>Updated 10.12.22</i>	<b>totals</b>			<b>3,580,853</b>	<b>19,389,383</b>	<b>\$28,988,461</b>

		Average Weight (in pounds)	Average Price per Pound	Estimated Number of Fish	Estimated Pounds of Fish	Estimated Exvessel Value
<b>YUKON SUMMER SEASON</b>	CHINOOK					
<i>Updated 10.04.22</i>	SOCKEYE					
	COHO					
	PINK					
	CHUM					
	<b>totals</b>					
<b>YUKON FALL SEASON</b>	CHINOOK					
<i>Updated 10.04.22</i>	SOCKEYE					
	COHO					
	PINK					
	CHUM					
	<b>totals</b>					

Subject to change  
 Preliminary figures may differ from other reported values due to ongoing data entry and review  
 Estimates based on ADF&G fish tickets and inseason processor reports  
 DATA NOT FOR LEGAL INTERPRETATIONS