

**LOCAL BOUNDARY COMMISSION**

**STATE OF ALASKA**

In the matter of the Petition for Annexation                   )  
of Nushagak Commercial Salmon District                   )  
Waters and Wood River Sockeye Salmon                   )  
Special Harvest Area Waters, together con-                   )  
sisting of approximately 396 square miles of                   )  
Water and 3 square miles of land (small                   )  
islands) to the City of Dillingham                   )

**RESPONDENT CITY OF MANOKOTAK'S RESPONSIVE BRIEF IN PARTIAL  
OPPOSITION TO CITY OF DILLINGHAM'S PETITION FOR ANNEXATION**

**I. INTRODUCTION**

The City of Manokotak opposes Dillingham's petition for annexation to the extent Dillingham seeks annexation of the Igushik Section, (sometimes referred to as the Igushik "subdistrict") of the Nushagak Commercial Salmon District, and of the smaller section at the mouth of the Snake River, north of the Igushik Section, long closed to commercial fishing, hereinafter referred to as the "Snake River Section".<sup>1</sup> Although many of the points addressed in this brief may suggest defects in the entirety of Dillingham's proposed annexation, Manokotak's opposition is specific only to the Igushik Section and the Snake River Section, which Manokotak itself seeks to annex through a petition it recently lodged with the Commission's staff.

As discussed herein, Manokotak's ties with the Igushik Section sockeye (red) salmon fishery are closer and far stronger than Dillingham's, particularly when measured against

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<sup>1</sup> Because the Snake River Section is not a commercial salmon fishing area, it is of no tax revenue interest to either Dillingham or Manokotak. However, it is part of the "Tract B" annexation sought by Manokotak, because it is a vital water route area connecting Manokotak with its summer fishing village of Igushik. The primary focus of this brief, however, will be with the Igushik Section.

the Commission's regulatory standards for city annexations. Annexation to Manokotak would facilitate taxation of the primarily set net, shore-based fishery conducted from Manokotak's own, seasonal Igushik Village<sup>2</sup>. From this taxation, persons engaged in this fishery, including persons who are not residents of Manokotak, can receive now or improved Manokotak municipal services such as safe water, solid and human waste management, fishing support facilities, and public safety and alcohol control in Igushik Village, which is essentially the summer village of Manokotak. By contrast, Dillingham offers no such services. Its petition to annex the Igushik Section contains no commitment to or even discussion of providing any such municipal facilities or services in the Igushik Section and the adjacent upland territory.

Instead, Dillingham forthrightly admits that its proposed annexation seeks only to extend a fish tax into the Igushik Section, without any corresponding extension of services or facilities. Dillingham's sole rationale for such annexation is that it seeks additional revenues to support city facilities and services it already provides in Dillingham,<sup>3</sup> some twenty-five miles across open waters north of both Igushik Village and of the northern edge of the Igushik Section, which lies adjacent to Igushik Village. In terms of the Local

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<sup>2</sup> Igushik Village is shown on the map at page 48 of the Alaska Atlas and Gazetteer, (Seventh Ed. 2010.) Exhibit 1 to this brief is a map which combines portions of the maps at pages 48 and 56 of the Atlas. Because the northern portion of the existing Manokotak city boundaries were omitted from p. 56, this has been drawn in, in accordance with the boundaries described in Manokotak's Certificate of Incorporation.

<sup>3</sup> Dillingham's petition (p. 51) offers as justification that the seasonal population of commercial fishermen in the entirety of Nushagak Bay ". . . currently receives directly and indirectly, the benefit of services and facilities provided by the City of Dillingham in the form of port and harbor facilities and related services" - - all of which are located in Dillingham, *prior* to any annexation.



Boundary Commission's functions in carrying out the Alaska Constitution's<sup>4</sup> purpose to provide for "maximum *local* self-government", this purpose is far better served by approving annexation of the Igushik Section joining it with Manokotak and Igushik Village, rather than with Dillingham.

The purported reason Dillingham offers for its proposed annexation is "to more fairly distribute the costs of providing, operating, and maintaining public facilities and services supporting commercial fishing in Nushagak Bay." Whether or not this rationale supports Dillingham's annexation of certain other portions of the Nushagak Commercial Salmon District and the Wood River Sockeye Salmon Special Harvest Area, it does not support annexation of the Igushik Section of the Nushagak Commercial Salmon District, which the City of Manokotak has also petitioned to annex.

Before addressing the specifics of Dillingham's proposed annexation, it is important to stress that the LBC is not bound by its prior findings in approving Dillingham's local action annexation petition, as Dillingham's new petition repeatedly claims. The Superior Court, in Native Village of Ekuk vs. LBC, Case No. 3DI-12-22CI, vacated this prior LBC decision, in its entirety, because Dillingham's chosen local action procedure was held to be legally invalid. In vacating the entire LBC decision, the Court's decision did not preserve any findings or any other portion of the LBC's decision, for purposes of any potential new Dillingham petition. The LBC is therefore not "bound" by its earlier findings. *More importantly, the LBC cannot rely upon earlier findings reached as a result of what the court has held to have been a defective process.* Dillingham must prove anew the compliance of

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<sup>4</sup> Article X, Section 1, Alaska Constitution.

its new petition with the Alaska Constitution and with the Commission's annexation regulations.

Because the primary rationale for Dillingham's annexation petition is to levy a municipal raw fish tax on the entire Nushagak District commercial fishing harvest, most of this opposition brief focuses on the validity of that rationale as it applies to the Igushik Section. But it must be noted that Manokotak also has intense non-commercial – historic, settlement, family, subsistence, cultural, and lifestyle – attachments to the Igushik District. Manokotak's petition documents these attachments. Dillingham petition does not and cannot make any such claims. This difference validates Manokotak's petition to annex the Igushik Section and further invalidates Dillingham's rationale.

## II. OVERVIEW OF IGUSHIK SECTION FISHERY

A map of the Nushagak District and its subdistricts was attached as Exhibit A-4.2 to the City of Manokotak's own annexation petition, which was accepted by the department on December 4, 2015. The map is also attached hereto as Exhibit 2. It shows that the overall Nushagak District 325-00 is divided into seven "sections", corresponding to "statistical areas" delineated by the Alaska Department of Fish and Game (ADF&G) for fishery management purposes. This includes an Igushik shore-based set net fishery in Section 325-11 and an adjacent Igushik drift net Section 325-10<sup>5</sup>, which embraces the southwestern part

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<sup>5</sup> According to the ADF&G, Sections 10 and 11 actually comprise the same geographic "Igushik" section, and are assigned different numbers solely to distinguish the Igushik set net fishery from the Igushik drift net fishery. They will therefore be referred to herein as the "Igushik Section", which, together with the Snake Section, comprise Tract B in Manokotak's annexation petition. A "set net" is a salmon gillnet extending across nearshore tidelands and submerged lands; the net extends outward to a buoy, and is typically tended by use of a small open skiff. A "drift net" is operated aboard a larger, cabined vessel which travels to and deploys its net in various locations in the offshore waters of Nushagak Bay.



of Nushagak Bay. Together, Section 325-11 and Section 325-10 comprise the “Igushik Section”, which is the territory primarily at issue in the annexation dispute between Dillingham and Manokotak. This territory is adjacent to Manokotak’s summer village of Igushik where the shore-based set net fishery primarily targets sockeye salmon destined for the Igushik River.

As shown by the ADF&G table below, the Igushik River system sockeye harvest has averaged about 15% of the total sockeye run in the Nushagak Commercial Salmon District over the past decade.

**Commercial Sockeye Salmon Catch by River System, Nushagak Commercial Salmon District, 2005-2014**

Year	Igushik River		Nushagak River		Wood River		Nushagak District
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Total Number
2005	1,512,321	21%	2,345,904	33%	3,274,117	46%	7,132,342
2006	1,553,514	14%	2,123,308	19%	7,384,842	67%	11,061,664
2007	1,305,338	16%	2,001,747	25%	4,835,519	59%	8,142,604
2008	2,235,442	32%	1,143,817	17%	3,508,894	51%	6,888,153
2009	416,321	5%	2,126,884	28%	5,127,548	67%	7,670,753
2010	836,767	10%	1,658,801	20%	5,813,715	70%	8,309,283
2011	598,865	12%	1,063,322	21%	3,291,084	66%	4,953,271
2012	292,999	11%	650,228	24%	1,752,922	65%	2,696,149
2013	321,162	10%	1,066,890	34%	1,794,255	56%	3,182,307
2014	651,661	10%	1,040,068	16%	4,755,921	74%	6,447,650
An. Avg. 2005-2014	972,439	15%	1,522,097	23%	4,153,882	62%	6,648,418

Source: Compiled from ADF&G Bristol Bay Area Annual Management Area Reports, 2005-2014.

The Igushik Section fishery is biologically separate from the other Sections of the Nushagak Commercial Salmon District.<sup>6</sup> Almost all the sockeye harvested in Igushik

<sup>6</sup> See “Reconstruction of Bristol Bay Sockeye Salmon Returns Using Age and Genetic Composition of Catch”, Cunningham, et. al., December, 2012.

Section return from the sea to go up the Igushik River, upon whose bank the City of Manokotak is located, and on to the spawning grounds in streams and lakes above it. These fish run nowhere near Dillingham. Because the Igushik sockeye are biologically distinct, the Alaska Department of Fish and Game (“ADF&G”) manages the Igushik Section as a discrete fishery, prioritizing the set net fishery located on the shore surrounding Igushik Village.<sup>7</sup> The Manokotak annexation would tie this separate and distinct fishery to Manokotak and its summer Igushik Village, wherein the majority of its fishermen reside. In contrast, the Dillingham annexation seeks to roll three distinct fisheries (Nushagak system, Wood River system and Igushik system) into one “Nushagak District” fishery, blurring important community affinities as well as biological, and management distinctions between the three fisheries.

The Igushik Section is associated primarily with set net and, secondarily, drift net sockeye (red) salmon harvest by Manokotak residents who reside in houses at Igushik Village<sup>8</sup> and conduct set net operations on the shore of Nushagak Bay on the beaches fronting the village. The set net fishermen in the Igushik Section make negligible use of the Dillingham harbor and other associated public facilities, costs of which as asserted by Dillingham to justify its levy of a raw fish tax on all the Igushik Section harvest.

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<sup>7</sup> See ADF&G, Division of Commercial Fisheries, Revised Bristol Bay 2015 Outlook for Commercial Salmon Fishing, dated April 10, 2015.

<sup>8</sup> See aerial photographs of several clusters of Igushik Village seasonal homes, Exhibit 3 hereto. Manokotak residents maintain 98 cabins and other seasonal dwellings at Igushik Village and other subsistence areas. 2010 U/S/ Census report, Table 1. Housing Occupancy; 2010, Manokotak Zip Code 99628. A church is also located in Igushik Village.



The Igushik set net fishery is dominated by Manokotak residents. The great majority (51) of the set net sites there, belong to Manokotak families.<sup>9</sup> These residents use only skiffs to service their shore-based set net fishing efforts, and therefore have little need for Dillingham's harbor and associated facilities. At most, an Igushik set net skiff may occasionally travel the nearly twenty-five miles of open Nushagak Bay waters to Dillingham for a few hours' stay, sometimes overnight, to purchase fuel<sup>10</sup> or supplies, upon which they appropriately pay sales taxes to the City of Dillingham.

Manokotak households depend on the commercial set net fishery more than any other Nushagak Bay community. Of the four communities most active in the Nushagak District commercial set net fishery from 2010-2014, per capita set net fishery earnings averaged \$2,762 for Manokotak, compared to \$1,690 for Clark's Point, \$1,128 for Dillingham, and \$542 for Aleknagik.<sup>11</sup>

Of the Manokotak residents' fishing boats engaged in the drift net fishery in the Igushik Section, nearly all moor their vessels in the Igushik or Weary rivers near Manokotak

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<sup>9</sup> See Exhibit 3 hereto, "Manokotak Family Set Net Sites at Igushik Village, 2015", prepared by McClintock Land Associates from information provided by local Manokotak sources. Some of these sites are used for subsistence harvests. Manokotak residents rely heavily on subsistence harvest of sockeye salmon at Igushik Beach; it is their single most important source of subsistence food. See ADF&G Division of Subsistence Technical Paper No. 368 Subsistence Harvests and Uses of Wild Resources in Aleknagik, Clark's Point and Manokotak (2012).

<sup>10</sup> Most Manokotak (Igushik) set netters now purchase their fuel and ice from Trident tenders stationed near Igushik Village, not from Dillingham fuel suppliers. With annexation by Manokotak, the City anticipates installation of an ice-making facility at Igushik to supply lower-cost ice to fishermen and other Igushik dwellers.

<sup>11</sup> See Exhibit 4, table entitled Per Capita Commercial Fishing Earnings of Residents of Nushagak Bay Communities, 2010-2014. The average total Manokotak resident drift earnings and set net earnings for 2010-2014 that are shown in this table vary slightly from the "Estimated Gross Earnings" averages shown in Table 4 of Manokotak's Annexation Petition, because the Exhibit 4 table reflects updated, revised data received from CFEC.



and within the proposed Manokotak annexation area, not in Dillingham. Dillingham's annexation petition, at p. 7, contains a table showing that of the combined total of 568 harbor permits and transient moorage vessels in Dillingham harbor in 2014, only 38 of these, or 7%, belong to "local villages residents". Most of these were from other "local villages", and not from Manokotak, from which fewer than 5 drift net vessels - - less than 1% of Dillingham's total vessel usage - - utilize the Dillingham harbor. In short, both the Igushik set netters and the Igushik drift net fishermen who reside in Manokotak impose at most a minuscule burden upon the Dillingham harbor system, and already pay moorage fees and Dillingham sales taxes when they do so.

Manokotak residents store their set net skiffs and drift net boats in winter in Manokotak or in the proposed Manokotak annexation area, and not in Dillingham.<sup>12</sup> In any case, many of the Manokotak drift net vessels also fish in the other Nushagak Bay sections where their catches would be subject to Dillingham raw fish taxes, if its proposed annexation there were approved, excluding the Igushik area.<sup>13</sup>

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<sup>12</sup> The Manokotak Village Council owns a boat landing and storage facility on the Weary River, as shown as "Boat Ramp" near the right side of the map at Exhibit 5. This is connected to Manokotak by a road built by the Manokotak Village Council on land it owns; the City of Manokotak performs periodic maintenance on the road. The road and the boat route from the boat landing along the Weary and Snake Rivers has become the preferred route for both set netters and Manokotak drift boats between Manokotak and Igushik Village, and to the Igushik Section fishing areas. The Weary River boat landing area, the access road to it, and the Weary/Snake river part of the route connecting Manokotak to Igushik Village are all encompassed by Tract A of Manokotak's proposed annexation.

<sup>13</sup> As a practical matter, fish ticket reporting to ADF&G by fish processors who buy fish from drift net boats has not currently distinguished between the various Nushagak statistical areas from which the fish have been caught, even though both an Alaska statute (A.S. 16.05.690(a)) and ADF&G regulation (5 AAC 39.130(c)(7)) specifically require that fish tickets designate each specific statistical area where the fish were caught, including an estimate as to what percentage of the catch was caught in each statistical area.. The department's current practice of ignoring statute and regulation is in part due to the fact that many drift net boats, in a single



### III. ARGUMENT

#### A. Dillingham's Asserted Harbor Infrastructure Costs Do Not Warrant a Tax on Igushik Subdistrict Fishing

1. Dillingham does not give a full and fair account of its costs and revenues related to the commercial fishing fleet.

Dillingham city officials maintain the City is unfairly burdened by its costs for supporting the Nushagak Bay commercial fishing fleet.<sup>14,15</sup> A full and fair analysis of the City's fishing fleet-related costs and revenues refutes that claim.

Dillingham has an extensive harbor fee structure, including moorage charge rates, by which it recovers its costs associated with harbor use, dock use, launch ramp use, water usage, wharfage charges, garbage disposal, shower use, crane use, terminal storage, equipment rental, and various other services. See Port of Dillingham's Terminal Tariff No. 1, revised May, 2015, Exhibit 6 hereto. These fees and charges cover most of the City's costs in providing these public facilities and services.<sup>16</sup> The City contends that its harbor fee

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delivery to a purchasing tender vessel, may carry fish caught in more than one statistical area. Correct identification of the catch locations, for purposes of assignment to a correct taxing jurisdiction, would be facilitated ADF&G enforcement of the statute and regulation requiring identification of the statistical area harvested, including identification of several different statistical areas if this is the case. Manokotak has approached ADF&G to determine whether such statistical area fish ticket reporting can be required, and is hopeful of obtaining this result. In any case, any fish taxing jurisdictional problem here would not exist in connection with the Igushik set net fishery, in which both the sales and the severance of the fish unquestionably occurs in the Igushik subdistrict.

<sup>14</sup> Many Dillingham voters disagree. In the April 10, 2012 special election required by Dillingham's previous local action petition, 45% of votes (327 out of 723) were cast against annexation. See City of Dillingham, Resolution No. 2012-20, Exhibit 7 hereto.

<sup>15</sup> The City's absurd implication that the commercial fishing fleet is a net detriment to the City's finances is belied by the first economic development goal in the City's official comprehensive plan: "Increase the role of commercial fisheries in our economy". See excerpt from October, 2010 City of Dillingham Comprehensive Plan Update & Waterfront Plan, Exhibit 8 hereto.

revenues annually fall short of the full harbor expense, alleging that in FY 2013, this shortfall was \$74,337, requiring transfer of this amount to the harbor from other City funds.<sup>17</sup> *An asserted shortfall of \$75,000 in the harbor-related budget revenues does not warrant a 2.5% Nushagak Bay-wide raw fish tax which, in FY 2013, produced revenues of \$848,910.*<sup>18</sup>

<sup>16</sup> Such user charges could easily cover the entire cost of these facilities and services, upon minor further increases in the City's fee rates. In fact, Dillingham's harbor charges for permanent, i.e., annual moorage are extremely low in comparison to other comparable Alaska ports. The annual (as opposed to short term or transient) moorage rates, which primarily are borne by Dillingham residents, are \$280 per year for a 32 foot fishing vessel, as compared to the following Alaska ports:

<b>Annual Rate for a 32 foot Vessel</b>	
Dillingham	\$280
Whittier	\$1,701
Valdez	\$1,103
Cordova	\$1,220
Homer	\$1,384
Seward	\$1,745
Kodiak	\$960
Dutch Harbor	\$775

Average of the Harbors other than Dillingham: \$1,270.

See Exhibit 9, current moorage fees in Whittier, Valdez, Cordova, Homer, Seward, Kodiak and Dutch Harbor. Harbor fee increases would be warranted if in fact the City's expenses are exceeding its revenues, as the City's petition contends, although no itemized backup for this contention has been provided to the Commission. The other seven comparable western Alaska ports charge average annual fees of \$1,270 for a 32-foot vessel. It is noteworthy that an annual moorage rate increase of \$980 by Dillingham (for its 400 moorage slips) to reach this average moorage rate would produce additional annual revenue of \$392,000. This would be far more equitable than imposing a fish tax on Manokotak/Igushik residents to pay for their negligible use of Dillingham harbor facilities.

<sup>17</sup> Dillingham petition, p. 9.

<sup>18</sup> Dillingham petition, p. 13.



Recognizing this, Dillingham has prepared a cost summary<sup>19</sup> purporting to summarize all the City's "Commercial Fish Related Expenditures" from its general fund in FY 2013. These are evidently not limited to the City's stated net harbor-related expenses (after revenues from user charges and fees). The City's chart refers to additional general fund "commercial fish related" harbor expenses that purport to raise total harbor expenses to \$196,651, "fish related" landfill expenses of \$44,000, and "fish related" public safety response expenses of \$162,400, for total commercial fishing related expenditures from the general fund exceeding \$404,000.<sup>20</sup> The City has furnished no information to the Commission or the public which would permit scrutiny as to what the City considers to be a "commercial fish related" expenditure. What additional expenditures did it apportion to harbor expenses, beyond the \$75,000 shortfall previously described at p. 9 of the petition? What methodology did it use to apportion expenditures to commercial fishing, from its landfill and public safety expenses? Which of these expenses would have been incurred *anyway*, regardless of the magnitude of usage by the commercial fishing fleet?

Dillingham presents the Commission with a one-sided view of its "Commercial Fish Related" budget. It strains to associate municipal expenditures with burdens placed upon it by commercial fisheries, and yet it ignores the other side of the ledger: the commercial fish-related *revenues* it receives not only from harbor fees but also from other user fees, from sales taxes on purchases by fishing vessels, fishermen and processors and from fishing

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<sup>19</sup> See "Dillingham FY13 Operating & Special Revenue Fund Expenditures Directly Attributable to Serving Commercial Fish Fleet, to Support and Benefit Fisheries, Commercial, Fishermen, and Processors", at p. 13, Dillingham petition.

<sup>20</sup> It is not clear whether these figures are net of user fee revenues, e.g., from harbor or landfill use.

industry-generated lodging taxes, alcohol taxes and property taxes (including those paid by fish processors). Per Dillingham's FY2013 Audit, the City collected \$2,713,102 in sales taxes, \$346,744 in alcohol sales taxes, \$84,771 in transient lodging sales taxes, and \$1,479,252 in real property taxes, for a total of \$4,623,869 from just those sources<sup>21</sup>. The City credits \$0 of those revenues as "Commercial Fish Related". Given the level of local direct and indirect economic activity the commercial fishing fleet supports, it is a conservative assumption that 10% (\$462,387) of those local tax revenues are attributable to the fleet.

The City's accounting also ignores the substantial shared fish taxes it receives from the State of Alaska. Per Dillingham's FY2013 Audit,<sup>22</sup> the City received \$339,410 in shared fisheries business taxes<sup>23</sup> and \$32,207 in additional shared fishery business taxes, or a total of \$371,617 in "Commercial Fishing Fleet-Related" revenues collected and shared by the State. The topic of state-shared commercial fish related tax revenues is discussed in greater detail below.

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<sup>21</sup> See Exhibit 10 hereto, excerpt from City of Dillingham's Basic Financial Statement for Year Ended June 30, 2013, at p. 40.

<sup>22</sup> Id.

<sup>23</sup> The audit incorrectly identifies the \$339,410 revenue from the State as a "raw fish tax". It is more accurately a shared fishery business tax imposed on fish processors, based on the market value of the fish processed under A.S. 43.75.015, 50% of which is then shared with a municipality wherein the processors are located, under A.S. 43.75.130. The State's payment to the City of Dillingham of \$339,410 for shared fisheries business taxes for 2012 is shown in the Department of Revenues FY2012 Annual Report, Table 2, Exhibit 11 hereto. Legislative history reflects that a major purpose of the shared fisheries business tax legislation was to compensate municipalities for services they provided to the commercial fishing industry. [http://www.legis.state.ak.us/basis/get\\_minutes.asp?chamb=B&date1=010193&date2=102815&session=18&Root=HB264](http://www.legis.state.ak.us/basis/get_minutes.asp?chamb=B&date1=010193&date2=102815&session=18&Root=HB264). Yet Dillingham ignores this major fishing fleet-related annual revenue.



As the table below shows, if all sources of commercial fishing fleet-related revenues received by the City are counted, the revenues in FY2013 were *more than double* the City's alleged commercial fish related expenditures.

**Comparison of City of Dillingham Commercial Fishing Fleet-Related General Fund Expenditures and Revenues**

<b>Dillingham FY 13 Operating &amp; Special Revenue Fund Expenditures Directly Attributable to Serving Commercial Fishing Fleet, to support and Benefit Fisheries, Commercial Fishermen, and Processors</b>	
General Fund Comm. Fish Related Expenditure: Harbors	\$196,651
General Fund Comm. Fish Related Expenditure: Landfill	\$44,000
General Fund Comm. Fish Related Expenditure: Public Safety Response	\$162,400
General Fund Comm. Fish Related Expenditure: Public Safety: Personal Floating Devices	\$1,000
<b>Total Expenditures, From General Fund</b>	<b>\$404,051</b>

<b>Dillingham FY 13 Commercial Fishing Fleet-Related General Fund Revenues</b>	
State Shared Fishery Business Taxes	\$339,401
Additional State Shared Fishery Business Taxes	\$ 32,207
<b>Subtotal</b>	<b>\$371,617</b>
Local Sales, Alcohol, Lodging, and Real Property Taxes Related to the Commercial Fishing Fleet, estimated at 10% of audited total of \$4,623,869	\$462,387
<b>Total General Fund Revenues</b>	<b>\$834,004</b>

<b>Surplus of General Fund Revenue over General Fund Expenditures:</b>	<b>\$429,953</b>
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Sources: For general fund expenditures, Dillingham annexation petition, p. 13; for general fund revenues, Dillingham FY 13 Audit, p. 40.

Two points can be made regarding Dillingham's asserted \$404,051 in fishing fleet-related general funding expenditures. First, if Dillingham were to increase its annual moorage fee rate, for vessels 32 feet and below<sup>24</sup>, up to the average fees charged by seven comparable western Alaska ports, this would generate an additional \$392,000, nearly enough to defray these such expenditures.

Second, even if the City ignores all of the above fishing fleet-related municipal revenues, and even if the City could demonstrate total annual expenditures from its general

<sup>24</sup> 32 feet is the maximum length drift net boat permitted to fish in Bristol Bay, under ADF&G regulation.



fund of \$404,051, after credits for collection of user charges and fees, this represents less than half of what the City collected in its Nushagak Bay fish tax revenue in 2013, which was \$848,910. Dillingham's annexation petition (at p. 13) has allocated the substantial resulting surplus, of over \$440,000, to an unexplained "Property Tax Payer Refund (\$10,833)", to an unexplained "Transfer to Fisheries Infrastructure Fund (\$46,422)", and to a "Transfer to Borough Study Fund (\$24,853)", all of which *still* leaves a balance - - a surplus - - of \$362,468 for FY 2013 alone. Even after these questionable additional charges against Dillingham's fish tax revenues, the resulting large "Nushagak Fish Tax Balance" is to be used for "Future Commercial Fishery Related Improvements." These future improvements are unspecified and, at best, speculative.

In summary, Dillingham's "fish-related" accounting analysis focuses only upon and perhaps even exaggerates its fish-related costs, while hiding (or at best, ignoring) its substantial fish-related revenues.

2. Dillingham's claim that city finances and local taxpayers are distressed by an unfair burden attributable to the commercial fishing fleet is not supported by the City's recent financial history or by its current tax situation.

The City of Dillingham is not operating at a deficit. Indeed, over the past 12 years up to its most recent (FY2014) audited financial report, the City's general fund balance has grown by 1,077% from \$382,679 to \$4,505,267<sup>25</sup>, an enviable municipal financial status for an Alaskan city of 2,400 residents.<sup>26</sup> The City achieved this surplus without raising local tax

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<sup>25</sup> See Exhibit 12 hereto, statement of 2014 General Fund of City of Dillingham, from annual audit from CPAs Altman, Rogers & Co., at p. 18.

<sup>26</sup> Exhibit 13 hereto is a summary of Dillingham's annual audits, showing the substantial annual increases in the City's general balance.



rates. The City's property, sales, lodging, and alcohol tax rates are the same today as they were in 2004<sup>27</sup>. The City has more than covered its alleged shortfalls for fish-related services from its overall general fund revenues, much of which accrue from fleet-related local taxes and fleet-related state transfers, and has therefore continued to steadily build up its general fund surplus. The City's petition explicitly does not propose significant new services or expenditures; it actually proposes none in the Igushik Section or its adjacent Igushik Village. In effect, essentially all the new revenues the City would collect from a Nushagak Bay raw fish tax would serve only to further swell its general fund balance.

In arguing its case for annexation, Dillingham's petition (p. 9) asserts that its "... per capita tax burden is ranked 12<sup>th</sup> highest out of just over 120 reporting municipalities" in Alaska, citing Table 3A in the 2013 Alaska Taxable publication of the Alaska Department of Revenue. But an examination of Table 3A, which is Exhibit 14 hereto, shows that each of the top twelve Alaska municipalities, including Dillingham, although technically featuring a high "per capita" tax revenue, are in a position to impose most or much of their taxes on persons or entities *who are not residents of the municipalities*. The total tax revenues per "resident" is highly misleading as a measure of local resident tax burden, because the residents are not actually bearing all of this burden. Major sources of revenues for these municipalities vary from fish taxes on nonresident fishermen, to property taxes on nonresident owners of oil industry property, to Skagway's retail taxes on an estimated 800,000 annual cruise ship passengers,<sup>28</sup> to Whittier's seasonal sales tax, passenger transfer tax, and personal property tax on recreational boats, all levied mainly on nonresidents. The

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<sup>27</sup> See Alaska Taxable, 2004 through 2014 and City of Dillingham FY 2015 and 2016 budgets.

<sup>28</sup> See <http://www.alaskapublic.org/2015/05/08/skagway-welcomes-annual-tourism-gold-rush/>.

“tax burden” in these municipalities, including Dillingham, is substantially borne by nonresidents, such that the suggestion that heavy tax burdens are imposed on resident taxpayers is simply not true. Dillingham and the other top “per capita revenue” municipalities listed in Table 3A have been in the enviable position to tell their own residents that, to paraphrase Chilkoot Charlie’s famous motto: “We [tax] the other guy and pass the savings on to you.” While such taxation methods by Alaskan municipalities are frequently appropriate, it is disingenuous to describe the resulting tax revenues as placing an undue “per capita” burden on the municipalities’ residents.

Comparison of the Dillingham tax with the other 11 “highest per capita tax burden” municipalities also illuminates an important distinction. The other 11 Alaskan municipalities on this list arguably perform a “Robin Hood-like” function by taxing wealthier nonresidents - - who own properties or conduct commercial activities within municipal boundaries - - in order to provide tax relief for their poorer residents. But the Dillingham’s annexation of Igushik would do the *reverse*. It would impose new taxes on low-income Manokotak/Igushik commercial fishery families, in order to add more revenues to City of Dillingham coffers already enjoying substantial annual surpluses and a large and growing general fund balance.

Dillingham’s “tax grab” of Igushik Section fish catches and sales would also occur - - if Dillingham’s annexation of this Section is approved - - in the context of a City which is *already* receiving an average of over \$340,000 in fish-related tax revenues per year (\$407,654 expected in FY 2015) from the State of Alaska’s 50% sharing of its fisheries



business tax upon fish currently processed in the City of Dillingham.<sup>29</sup> This annual fisheries-related revenue to Dillingham, which is not even discussed in its annexation petition, occurs under the State fisheries business tax imposed on processors under A.S. 43.75.015(a), of which 50% of the State's tax revenue is shared with the city in which the fish are processed, under A.S. 43.75.130(a)(1). Because of fish processing in Dillingham's shore plants, the City is already receiving substantial tax revenues for fish caught anywhere in Nushagak Bay, if they are processed in Dillingham.

In fact, the Dillingham annexation petition, even if it *excluded* the Igushik subdistrict, may well produce substantial *additional* state shared fisheries business taxes to Dillingham. While the existing City of Dillingham is already entitled to 50% of the state fish business tax on *shore-based* processing plants within its boundaries, it is not now entitled to share in the tax imposed upon any of the *floating* salmon processors in Nushagak Bay, because these are not located "in the municipality" under A.S. 43.75.130. If Dillingham is permitted to annex all of Nushagak Bay, even without the Igushik Section, it would then also be entitled to share 50% of the State's tax revenue from floating processors which are taxed at a 5% rate rather than the 3% rate for shore-based processors. A.S. 43.75.015(a)(3).

Over the years, numerous floating processors have operated in Nushagak Bay, though in the last few years there has only been one, operated by Trident. All of these floating processors have anchored near Clark's Point, on the eastern side of Nushagak Bay.

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<sup>29</sup> See Dillingham petition, p. 39, Exhibit C-1 Projected Revenue, item 17. See also State Department of Revenue annual reports of shared fisheries business taxes distributed to Dillingham for year 2010-2014, which averaged \$341,751.

Because of favorable anchoring conditions, this is expected to continue to be the case. The number of floating processors in Nushagak Bay has varied greatly over the years; this is largely dependent upon whether the sockeye salmon run in the Bay is so strong as to put pressure on the capacities of existing shore-based processors. It is foreseeable that more floating processors will again anchor near Clark's Point in future seasons.

Because Dillingham's annexation petition seeks the entire Nushagak Commercial Salmon District, Dillingham would, if annexation is approved, become entitled to 50% of the 5% state fish business tax imposed on all floating processors anywhere in Nushagak Bay. This would be the case even if, as Manokotak urges, the Igushik Section were excluded from the Dillingham annexation, as no floating processors have ever located there.

In the past, at least some of the State's fish business tax collected from Nushagak Bay floating processors has been shared 50% with the City of Clark's Point. This appears to have occurred because of a State Department of Revenue assumption that these processors were located within the municipal boundaries of the City of Clark's Point, though this does not now appear to be the case. The Clark's Point city boundary, shown by the legal description and map accompanying the LBC's 1971 certificate incorporating the city, only extends out to the "mean low water line on Nushagak Bay". See Exhibit 15 hereto. The map accompanying the city's certificate depicts boundaries extending only to the limits of the mudflats extending from the eastern shore of the bay. But the floating processors have been anchored in deeper water beyond these, outside of Clark's Point's boundaries, and within the annexation area sought by Dillingham.<sup>30</sup>



Dillingham's annexation of the Nushagak Bay Commercial Fishing District, even excluding Igushik, would therefore result in substantially increased revenues to it from the operations of the commercial salmon industry. The amount of such additional revenue can be conservatively estimated based upon the City of Clark's Point's shared state revenue which, from 2009 to 2012, ranged from \$45,322.00 to \$100,787.00 per year, though little to no shared taxes were paid to Clark's Point in 2013 and 2014.<sup>31</sup>.

In any case, it is noteworthy that the Igushik Subdistrict fishermen of Manokotak, like other commercial fishermen in Nushagak Bay, are already indirectly contributing revenues to the City of Dillingham through the fisheries business tax imposed upon the processors who buy their fish. In the case of the Igushik set net fishery, all of such fish have been sold, in recent years, to fish tenders operated by Trident Seafoods, who take deliveries in Igushik and then deliver them to either a Dillingham shore-based processor, a Nushagak Bay floating processor near Clark's Point, or elsewhere in Bristol Bay. Dillingham's

<sup>30</sup> Dillingham's description of its proposed annexation boundary is confusing. It describes its boundary on the eastern shore of Nushagak Bay as "meandering southerly along a line paralleling the mean high tide line . . . . excluding the corporate boundaries of the 2<sup>nd</sup> class city of Clark's Point (as shown on [its certificate of incorporation])" See Dillingham petition for annexation, p. 24. The word "paralleling" makes no sense; this word would describe a wide range of possible boundaries. Assuming the description was intended to be "*along* the mean high tide line", then this would include even the mudflats area, which lies offshore of the mean high tide line, which is located above the flats and along the beach. Even if Dillingham's annexation excluded the Clark's Point corporate boundary, (as stated in Dillingham's description), Clark's Point's boundary only extends to the limits of the mudflats, and not into the areas where the floating processors are anchored and subject to sharing of the State fish business tax with a municipality. Manokotak understands that it is Clark Point's intention to seek annexation extending the City's boundary out to include the area where the floating processors are anchored, so as to continue the City's sharing of the State fish business tax on the floating processors. Manokotak would support such an annexation.

<sup>31</sup> See tables from annual reports of State Department of Revenue regarding shared taxes and fees, Exhibit 16. The previous payments to Clark's Point may not have reflected 50% of the full amount of the fish taxes paid by Nushagak Bay floating processors to the State, as the State may not have deemed all such processors to have been located within the City



annexation, even if Igushik were excluded, would still result in collection of fish business taxes from Igushik fish deliveries to either a Dillingham shore-based plant or to a Nushagak Bay floating processor. Assuming Dillingham receives \$340,000 per year in shared state taxes on shore plants in Dillingham and an additional \$50,000 per year in shared taxes paid by Nushagak Bay floating processors, it will receive nearly \$400,000 in shared state tax revenues per year from the commercial fishing industry. By itself, this would be far more than is necessary to defray Dillingham's asserted \$75,000 shortfall in harbor revenues, and would even be enough to offset the undocumented "fish related" expenditures it summarizes at p. 13 of its petition. This would occur *even without* the additional raw fish tax (which resulted in revenues of \$848,910 in FY 2013), it seeks to impose through this annexation petition.

Because 15% of the overall Nushagak Bay sockeye salmon harvest comes from the Igushik Section, Dillingham's recent collection of raw fish tax revenues of \$848,910, if repeated following annexation, would result in \$127,336 in Dillingham taxes imposed upon fish harvested in the Igushik Section. This is far in excess of any conceivable annual burden - - in excess of moorage fees, other user fees, or sales taxes paid - - placed upon Dillingham's infrastructure by fishermen making landings in the Igushik area. This is particularly the case where most of this fishery is by set net operation which imposes little or no burden on Dillingham infrastructure.

Looked at another way, if Dillingham's annexation is approved for all of Nushagak Bay except for the Igushik Section and Snake River Section, this would result in a loss of only 15% of the total fish tax revenues sought by Dillingham through annexation. Dillingham can handle such a reduction, given its relatively bright financial outlook.



B. The Igushik Section Cannot Fairly Be Included in any Dillingham Annexation and in Fish Taxation By Dillingham.

Whether the fish tax cash cow sought by Dillingham might somehow be justified for Dillingham in other areas of the Nushagak Bay fishery, it is not warranted in the Igushik area. As shown above, Dillingham cannot show it bears any “unfair burden” from the Nushagak Bay commercial fishing fleet, least of all, from Manokotak’s small part of the fleet. Nor can the City of Dillingham show any general fiscal distress attributable to the commercial fishing fleet. Indeed, over the past decade, the City’s reserves purse has swelled, notwithstanding its alleged “unfair burden”, even without raw fish taxes, and without raising local tax rates in the last ten years.

Furthermore, it would be unfair and unprecedented to subject a fishery so closely associated with Manokotak residents and their summer village of Igushik to taxation by a different, remote city jurisdiction.

Both Dillingham and Manokotak have pointed out that the LBC has previously approved city incorporations or annexations of saltwater commercial fishing districts adjacent to a city or village. Dillingham’s petition (pp. 13-14) provides the examples of Egegik, Pilot Point, St. Paul and Togiak; however, each of these involved smaller areas (a maximum of 194 square miles, compared with 399 square miles sought by Dillingham.) More importantly, none of these other cities were allowed to incorporate or annex waters in the “front yard” of another city or village whose residents dominate a distinct fishing subdistrict associated with their city or village. Instead, small coastal cities that rely heavily on a fishing district have been allowed to annex “immediately adjacent” territory, as the



LBC's 1997 findings and conclusion stated in approving the Pilot Point incorporation.<sup>32</sup> The Igushik Section is immediately adjacent to Igushik Village, but is far from Dillingham.

Moreover, each of these other cities, particularly Togiak, were able to justify the annexation of a fishing district for taxation purposes on grounds that they would provide new and additional services benefitting these fisheries.<sup>33</sup> Another nearby annexation was approved for the City of Aleknagik, just upriver from Dillingham, in 2000. Most of this annexation was of Lake Aleknagik waters, for which a major justification was control of potential alcohol sales activity. In this regard, the prior city annexations were like the proposed Manokotak annexation, but unlike Dillingham's annexation, which offers no new services or facilities benefitting the Igushik Section fishery and instead seeks only to pad its existing city budget surplus.

Each city's stated rationale for its proposed annexation was based upon a distinction decisively clear with the conflicting annexation petitions now before the LBC: Dillingham seeks taxes; Manokotak seeks to govern.<sup>34</sup>

Much of the rationale for Dillingham's annexation petition would more appropriately be used to support a *borough* incorporation or annexation. For example, Dillingham

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<sup>32</sup> The pertinent portion of the LBC's Pilot Point findings is quoted at p. 76 of Dillingham's petition.

<sup>33</sup> The LBC cited alcohol control as one of the new beneficial services that Togiak would provide in the fishing district it sought to annex. The LBC again cited the desire to control alcohol sales as a reason to approve the City of Aleknagik's annexation, even though Aleknagik did not yet have a city alcohol control ordinance. See Statement of Decision, December 16, 1999, at p.6. Manokotak already has a "dry community" alcohol control ordinance. Manokotak seeks to extend its ordinance to Igushik Village, its set net beach area, and the Igushik Section to support safe fishing practices in those areas.

<sup>34</sup> Dillingham annexation petition, p. 7; Manokotak annexation petition, p. 28.



repeatedly argues that the city is a “hub” or “regional hub” for western Bristol Bay.<sup>35</sup> It asserts that Dillingham “. . . is the economic, transportation and public service center for western Bristol Bay.”<sup>36</sup> Its petition then refers to the “region’s” facilities located in Dillingham. *Id.* The petition elsewhere continues to assert its purported regional role, instead of justifying annexation as an extension of the community of Dillingham:

The city is the appropriate government for the territory because the rest of the *region’s communities* will benefit from a stronger *regional hub*.<sup>37</sup> (Italics added)

As discussed below, Dillingham’s arguments are more appropriate to a borough petition invoking benefits to multiple communities, and not to a city annexation which is subject to the “limitation of community” standard.

C. A Dillingham City Annexation of the Igushik Section is Contrary to the LBC’s Regulatory Standards for Annexation.

Dillingham’s annexation petition, particularly as applied to the Igushik Section, attempts to stuff a square peg into a round hole. Its petition continually lapses into justifications which *might*, at best, warrant a region-wide borough encompassing all of the villages lying on or around Nushagak Bay, with Dillingham as the regional “hub” and seat of borough government. But findings that might support a borough cannot support a city annexation, which is authorized only for an extension of the “community” in which a city is incorporated.

The LBC’s regulations are replete with distinctions between an “area” or “region” to be included in a borough, and only the “territory” around a “community” which may be

<sup>35</sup> *cf.* Dillingham petition, pp. 14, 51-52, 77.

<sup>36</sup> Dillingham annexation petition, pp. 51-52.

<sup>37</sup> Dillingham annexation petition, p. 77.

annexed to a city. This fundamental distinction is even contained in DCRA's 'Local Government Online' description of "Annexation to a city" which

. . . means expanding the city's boundaries to include more territory. Annexation results in extending city services, city regulation, city voting privileges, and city taxing authority to the annexed territory. "Territory" is the term generally used to describe land and cities, while "area" generally refers to the land in boroughs.

DCRA's online discussion also provides a summary response to a question as to whether there is a limit on the size the territory that a city may annex:

There is no specific size limit. Cities are community-based municipal governments rather than regionally based. The average Alaskan city is about 30 square miles. The Alaska Administrative Code (3 AAC 110.130) generally prohibits cities from annexing entire geographic regions, or large unpopulated areas. In most cases, the territory proposed to be annexed must be next to the city proposing the annexation.

These are accurate summaries of the Commission's regulations. 3 AAC 110.990(15) defines "area" as

. . . the geographical lands and submerged lands forming the boundaries described in a petition regarding a *borough* government or forming the boundaries of an incorporated *borough*. . . (Italics added)

Similarly, "region" is defined at 3 AAC 110.990(28)(A) to mean

. . . a relatively large area of geographical lands and submerged lands that may include multiple communities, all or most of which share similar attributes with respect to population, natural geography, social, cultural, and economic activities, communications, transportation, and other factors. . . .

By intended contrast, the regulations define "territory" as

. . . the geographical lands and submerged lands forming the boundaries in a petition regarding a *city* government or forming the boundaries of an incorporated *city*. . . (Italics added)

The "territory" for a proposed city "must encompass a community," 3 AAC 110.005. In



determining whether, under 3 AAC 110.920(a), a settlement comprises a community, the Commission may consider relevant factors, including that

...

(2) the permanent residents live in a geographical proximity that allows frequent personal contacts and interaction; and

(3) the permanent residents at a location are a discrete and identifiable social unit, as indicated by such factors as resident public school enrollment, number of sources of employment, voter registration, precinct boundaries, permanency of dwelling units, and number of commercial or industrial establishments, community services, and service centers.

While this concept connotes something larger than a neighborhood, it does not contemplate extension of an annexation of a fishing section 25 miles distant over open water, which is far more closely connected with a different community - - Manokotak/Igushik.

The “community territory” versus “regional area” distinction is reiterated in the LBC’s annexation regulations, where the “community” concept, which must be preserved in a city annexation, is described as a “limitation”. The city annexation regulation describing “boundaries” (3 AAC 110.130) states, in part:

(c) To promote the limitation of community, the proposed expanded boundaries of the city

...

(2) may not include entire geographical regions or large unpopulated areas, except if those boundaries are justified by the application of the standards in 3 AAC 110.090 – 3 AAC 110.135 and are otherwise suitable for a city government.

As described below, Dillingham’s petition does not satisfy the standards in sections .090-.135, and in any case, this limited exception should be construed strictly so as not to nullify the basic, “community territory and not regional area” rule.

The LBC has justifiably determined, in prior cases, that an Alaskan coastal city dependent upon a specific fishery should be able to annex the fishing district which is

discretely associated with that city, and not with another city or community. In this case, the commercial fisheries resources of the *Igushik Section* are associated with the *Igushik River System*, with *Igushik Village*, and with Manokotak, the only permanent community on the *Igushik River*, whose residents built and occupy *Igushik Village* and who fish the *Igushik Section*. Dillingham has no comparable community associations with the Igushik Section.

In this and the prior cases, where an adjacent community's residents dominate a fishery in a district, subdistrict or section, the "limitation of community" standard is preserved, particularly where the annexing city would utilize what would primarily amount to self-taxation to add or improve municipal services which specifically support the community's fishery.

The Manokotak annexation fits this mold; Dillingham's petition breaks it. As is shown in Manokotak's petition, Igushik Village and the river corridors to it, including the Snake River Section, is a functional extension of Manokotak, and Igushik Village and the Igushik Section fishery are essentially synonymous. But Dillingham intends to encompass the Igushik Section in what its own petition describes as a "region", rather than to a territory adjacent to its own community.

A Dillingham annexation is in derogation of the "community" concept, and of the connections of the community of Manokotak/Igushik to the Igushik Section. It would be analogous to the City of Seward seeking to annex waters extending out beyond Resurrection Bay into the central Gulf of Alaska, merely because many boats harvesting fish there use Seward's harbor and sell such fish to Seward's processors. It would be absurd to think such a Seward annexation - - or Dillingham's annexation of the Igushik Section - - would satisfy the "limitation of community" standard.



The LBC previously rejected a 1986 Petition by Dillingham to annex all of Nushagak Bay. The Commission's Statement of Decision<sup>38</sup> found that such an annexation would not satisfy the limitation on community restriction:

The statutes speak to "a community" when addressing city incorporation and "an area" when addressing borough incorporation. The definition of the word "community" as provided in Black's Law Dictionary is a "neighborhood" compared to the definition of the word "area" as "a territory, a region".... Clearly, a city is not the appropriate vehicle to adequately address problems that are of a regional concern.

Dillingham offers no new facts or arguments to distinguish the regional character of its current annexation petition from the petition the LBC rejected in 1986.

If a legitimate borough proposal were brought forward, Manokotak would evaluate it on its own terms for compliance with the constitutional, statutory and regulatory standards for a borough. However, Dillingham's petition seeks, through city annexation rather than borough incorporation, to take and tax a fishing section distant from Dillingham which should instead be annexed to Manokotak. As stated by Moses Toyukak of Manokotak at Dillingham's pre-filing hearing:

Manokotak isn't looking to take anything away from Dillingham. We don't want Dillingham to take anything away from us, especially control over our subsistence and economic resources, and make us pay for the favor.<sup>39</sup>

A brief review of the regulatory annexation standards demonstrates that Dillingham's proposed "city" annexation -- actually an effort to annex a large area using justifications better suited to a borough petition -- is a "bad fit". 3 AAC 110.090 requires a

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<sup>38</sup> Local Boundary Commission Statement of Decision dated December 10, 1986, In the Matter of the Petition for Annexation of Territory to the City of Dillingham, Alaska. A copy of the Decision was attached as Exhibit 6 to the Responsive Brief of Respondent's Native Village of Ekuik, et. al., dated September 18, 2015.

<sup>39</sup> Statement on Dillingham Annexation Proposal by Moses Toyukak, which appears at p. 307 of Dillingham's Petition and its attachments.



showing the “The territory must exhibit a reasonable need for a city government.” In the context of annexations, “the territory” can only be a reference to the territory to be annexed, not to the existing City of Dillingham, to which most of Dillingham’s arguments are directed. Because Dillingham does not offer to provide any additional facilities or services benefitting the Igushik Section itself, it is difficult to see that there is “reasonable need” for Dillingham city government in this Section. An argument that a territory “needs” taxation without any new facilities or services is ludicrous.

The Igushik Section *does* need a city government that offers facilities and services, but not from Dillingham. Manokotak would tax fish catches in the Igushik Section (at a lower, 2% rate than Dillingham’s proposed 2.5% rate), but this would be in *exchange* for Manokotak expenditures for projects and services which would benefit all the fishermen who reside at Igushik Village and participate in the Igushik Section fishery there. These benefits would include construction of a set net skiff haulout and storage area at Igushik beach; provision of ice-making equipment to supply ice for the local set net and drift net fishing operations and for the Igushik Village residences of set netters located there; development of reliable potable water, as well as solid waste management, for the set net community located at Igushik Village; and extension and enforcement, through the city supported<sup>40</sup> VPSO, of “dry community” alcohol ordinances to the Igushik Village fishing

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<sup>40</sup> The City of Manokotak furnishes an apartment to the VPSO, who is funded by Bristol Bay Native Association and the Manokotak Village Council. The VPSO provides not only law enforcement, but also emergency medical and fire response, search and rescue operations, and village health and safety training,



community.<sup>41</sup> The facilities and services proposed to be provided by Manokotak address most of the factors identified in 3 AAC 110.090(a)<sup>42</sup> as being relevant to the issue of reasonable need for city government, while Dillingham's annexation would only perpetuate the *status quo* and address none of these factors.

The next standard, stated in 3 AAC 110.100, is that the territory must be compatible in character with the annexing city. The Igushik Section is primarily fished, both for commercial and subsistence purposes, by the residents of Manokotak/Igushik, and relatively little by Dillingham residents. Again, the "relevant factors" listed in the regulation unquestionably support the conclusion that the fishery in the Igushik Section is far more "compatible in character" with Manokotak/Igushik than with Dillingham. The "land use" adjacent to the Igushik district is populated by Manokotak/Igushik commercial and subsistence set net sites, and the seasonal use cabins owned by Manokotak residents. This is a "local" fishery of sockeye salmon destined to run up the Igushik River, where the City of Manokotak is located. The regulation also identifies "suitability of the territory for reasonably anticipated *community* purposes". The only onsite "community" is Igushik Village, associated with Manokotak, not Dillingham.

As for "existing and reasonably anticipated transportation patterns and facilities",

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<sup>41</sup> These new facilities and services would be in addition to City of Manokotak facilities which already support the Igushik Section fishery, including maintenance of the access road from Manokotak to the City's Weary River boat landing and storage facilities, which support transportation between Manokotak, Igushik Villages, and the Igushik Section.

<sup>42</sup> The regulation lists existing or reasonably anticipated social or economic conditions, existing or reasonably anticipated health, safety and general welfare conditions, existing or reasonably anticipated economic development, adequacy of existing services, and whether residents or property owners within the territory receive, or may be reasonably expected to receive directly, or indirectly, the benefit of services and facilities provided by the annexing city.

Dillingham proposes to provide no new infrastructure here. The “transportation pattern” primarily consists of Manokotak residents bringing their boats down river to Igushik, to reside, fish and sell fish there. Annexation to Manokotak will facilitate the city’s improvement of its existing Weary River access road and its fishing boat haulout facility there, which will serve the local residents’ participation in the Igushik Section fishery.

Finally, in terms of “geographical features”, the Igushik Section is adjacent to Igushik Village, which is itself Manokotak’s summer village and which should be annexed to the City of Manokotak. Manokotak’s annexation petition has been designed, particularly with reference to Tract A and Tract C of the proposed annexation territory, to include Tract A transportation corridors along the Weary and Snake rivers and the Tract C corridor down the lower section of the Igushik River. Manokotak residents access Igushik Village and the Igushik Section fishery via both river systems, which constitute the “highways” in this part of Alaska.

Annexation standard 3 AAC 110.110 requires that the annexing city must have the human and financial “resources” necessary to provide essential municipal services on an efficient, cost-effective level. The only reason Dillingham’s petition could satisfy this standard is because Dillingham does not propose to provide *any* municipal services in the Igushik Section, contrary to the underlying assumption of the regulation. However, the factors identified in this regulation support the assumption that the annexing city *would* incur new expenses to perform functions benefitting the annexation territory, and examine the wherewithal of the city to support such additional expenses. In contrast to Dillingham, Manokotak has identified additional functions and associated expenses which would benefit the Igushik Section fishery, and have addressed the ability of the City to fund such expenses



through a fish tax in the Igushik Section - - which would largely be borne by Manokotak/Igushik residents. Based upon ADF&G's estimated average annual value (2005-2014)<sup>43</sup> of the Igushik Section sockeye salmon harvest of \$4,684,478, Manokotak's proposed 2% fish tax would produce average annual revenue of \$93,690, sufficient revenue to support the City's proposed new facilities and services.

The next regulatory standard, 3 AAC 110.120, requires that the population within the expanded boundaries of the city be sufficiently large and stable to support the extension of city government. While Dillingham appears to meet this standard, so does Manokotak, whose petition demonstrates a population of 500 persons whose steady growth rate (25.3% increase since 2000) surpasses that of the City of Dillingham and of this region of Alaska. Again, it is noteworthy, if not unique, that nearly the entire population of Manokotak relocates to Igushik Village during the summer months.

The next regulatory standard, 3 AAC 110.130, concerns boundaries, and actually contains several standards.

First of these is subsection (a), requiring that the expanded city boundaries include all land and water "necessary to provide the development of essential municipal services" on an "efficient, cost-effective level". Again, Dillingham strangely meets this annexation standard only because Dillingham would provide *no* new municipal services benefitting the Igushik Section. Dillingham would merely preserve the *status quo*, in which the relative benefits of the Dillingham harbor to the Igushik Section are relatively minuscule. Once again, the "relevant factors" to be considered under the regulation all support a Manokotak

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<sup>43</sup> See Table 8, Manokotak Annexation Petition, p. 26.

annexation, because its land use at Igushik is directly adjacent to and integral to the fishery; because the seasonal population of Igushik Village is sufficiently dense to accommodate efficient extension of health-safety facilities and services; because the transportation patterns and facilities serving the Igushik Section fishery are primarily those which exist between the City of Manokotak and Igushik Village, which would be enhanced in the event of a Manokotak annexation; and because the natural geographical features of the area suggest that it more appropriately annexed to Manokotak along with Manokotak's summer village of Igushik, which is directly adjacent to the Igushik Section - - as opposed to annexation to a Dillingham, 25 miles north across open Nushagak Bay.

Subsection (c) of the "Boundaries" regulation has previously been addressed, and does not support annexation to Dillingham because of the "limitation of community" and because it includes an entire geographical region or large unpopulated area. As described herein, Dillingham's petition does not meet the exceptions to these limitations.

The final regulatory annexation standard is 3 AAC 110.135, which requires that a city annexation be in the "best interests of the State", again based upon consideration of "relevant factors" including promotion of maximum local self-government and relieving the state government of its responsibility in providing local services. The "maximum local self-government" standard references another regulation, 3 AAC 110.981, in which the Commission considers whether the proposal would extend local government to a territory and population of the unorganized borough where no local government currently exists. The repeated references to the word "local" suggest that a city (as opposed to a borough) annexation which extends boundaries far beyond a "community" is not "local". Manokotak/Igushik, by annexing only the adjacent water area where its resident fishermen



earn their living and subsist, is seeking "local" self-government, under a proposal by which they would primarily be taxing themselves to provide local services and facilities for themselves.

As for relieving the state government of its responsibility for local services, Dillingham's petition again offers nothing new from the *status quo*, while Manokotak's annexation would provide needed services and facilities, not provided by the State, on the land portions of the annexation area which would serve the adjacent salmon fishery.

In summary, approval of a Dillingham annexation of the Igushik Section would have the net effect of reducing local self-government, by frustrating Manokotak's ability to self-tax in this fishery in order to provide municipal services and facilities benefitting the annexation territory and its economy. Dillingham's petition, to the extent it would annex the Igushik Section, satisfies few of the regulatory annexation standards, which are far better met by the Manokotak annexation petition.

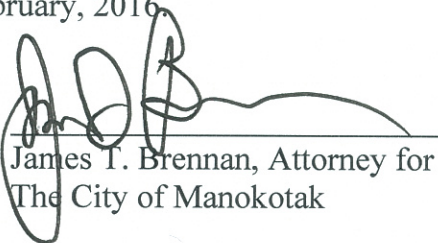
#### IV. SUMMARY AND CONCLUSION

Dillingham's annexation of the Igushik Section and the Snake River Section cannot be justified by Dillingham's alleged fiscal needs, and its petition fails to satisfy the limitation of community restriction and other regulatory standards for a city's annexation of territory. The Igushik Section is predominantly fished by Manokotak/Igushik fishermen. Dillingham would impose a fish tax without commensurate local facilities and services benefitting this Section, while a Manokotak annexation and tax, which would primarily be imposed upon its own residents, would provide benefits to themselves and to the Igushik Section fishery.

Manokotak requests that, in considering the Dillingham petition, the Commission fully review the Manokotak petition for annexation of the Igushik Section and Snake River Section to the City of Manokotak, and the exhibits to the petition.

Manokotak further requests that the Commission deny Dillingham's petition for annexation insofar as it would include the Igushik Section and what is referred to herein as the Snake River Section, such that these two Sections of Nushagak Bay may instead be annexed, or reserved for annexation, by the City of Manokotak.

DATED this 24<sup>th</sup> day of February, 2016.



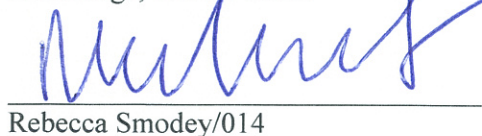
James T. Brennan, Attorney for  
The City of Manokotak

CERTIFICATE OF SERVICE

I certify that I am employed at the law offices of Brennan & Heideman, and that on the 24<sup>th</sup> day of February, 2016, I caused a true and correct copy of the foregoing document to be served via regular U.S. Mail, postage prepaid, on:

Mayor Alice Ruby,  
Dillingham Petitioner's Representative  
PO Box 121  
Dillingham, Alaska 99576

Brooks Chandler  
Boyd, Chandler & Falconer  
Attorney for City of Dillingham  
911 W. 8<sup>th</sup> Ave., #302  
Anchorage, Alaska 99501



Rebecca Smodey/014



## Exhibit 1





## Exhibit 2

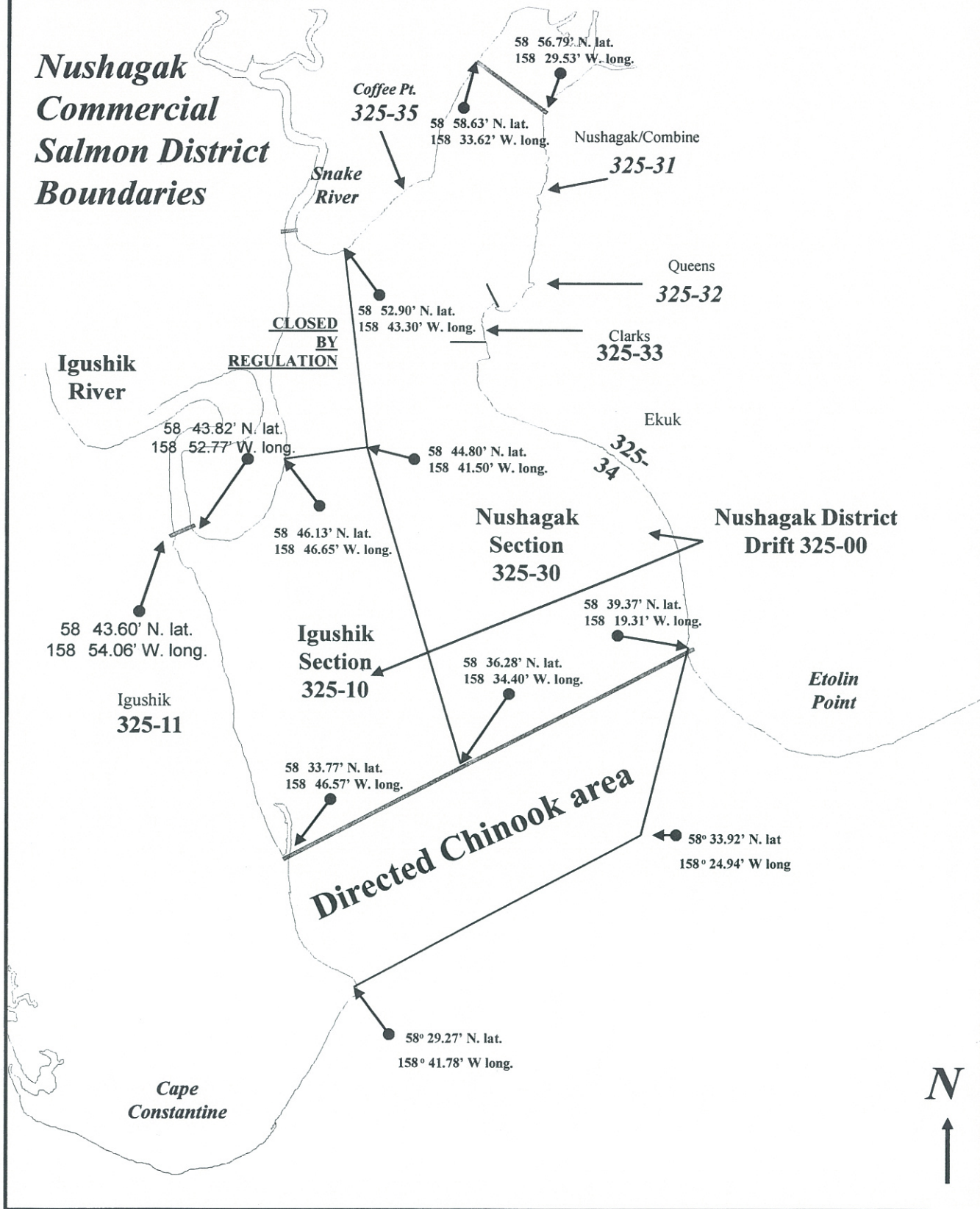
# Alaska Department of Fish and Game

Division of Commercial Fisheries

(For Illustration Purposes Only)

BBSAL325.PPT. Revised 04/22/2011)

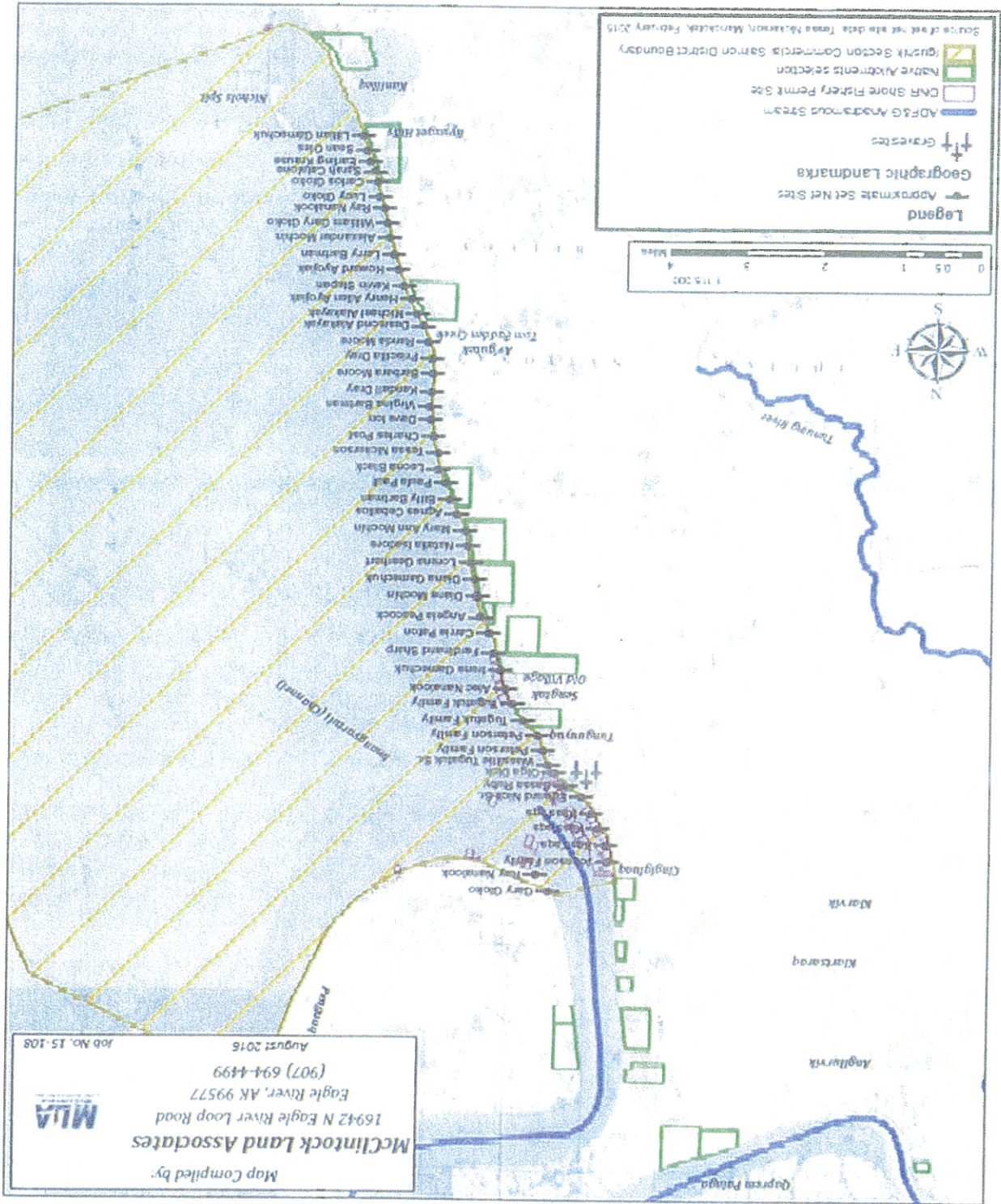
## Nushagak Commercial Salmon District Boundaries





## Exhibit 3

Figure 3  
Manokotak Family Set Net Sites at Igushik Village, 2015





## Exhibit 4

Per Capita Earnings Table

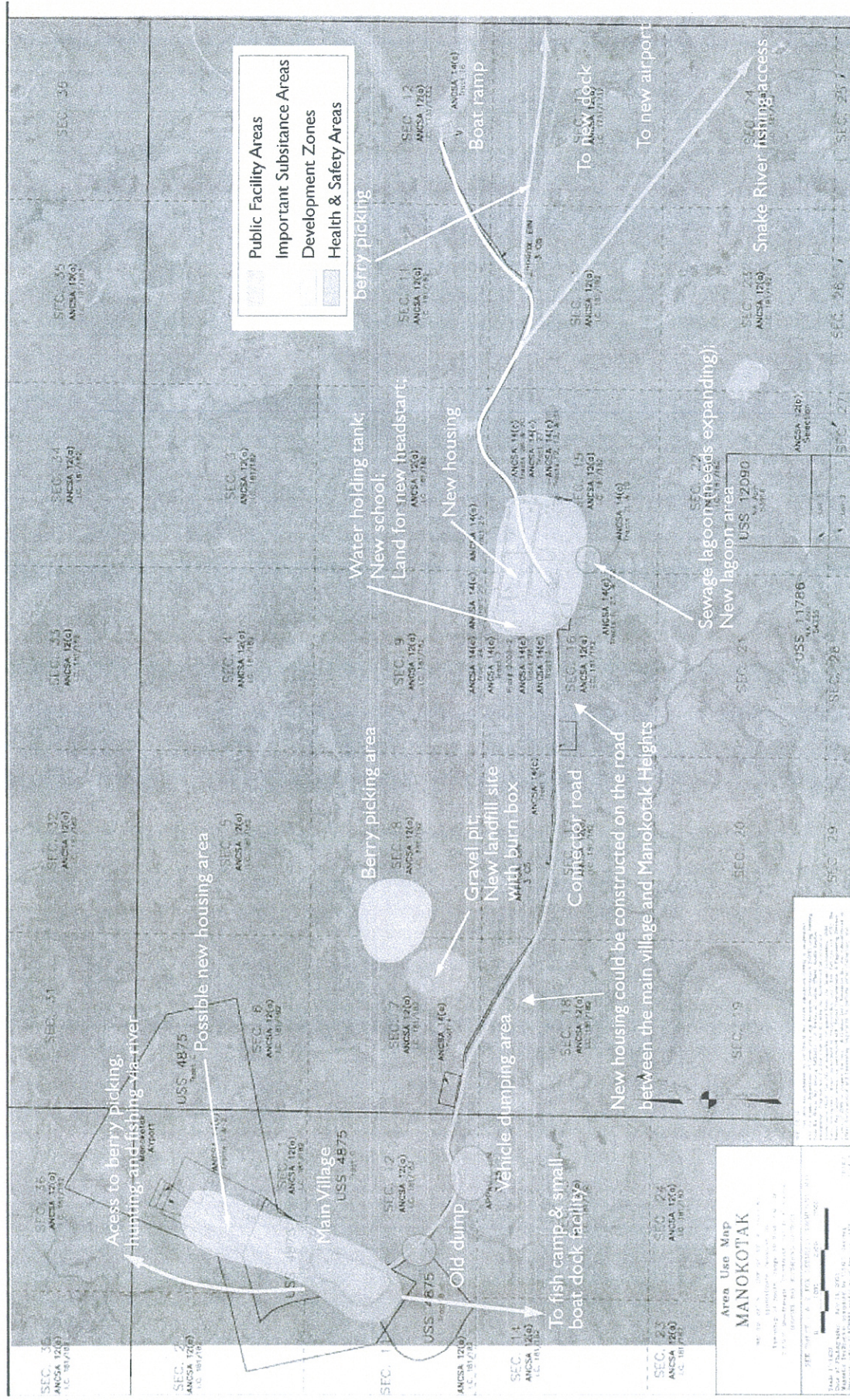
	Population	Resident Drift		Resident Set		Total Earnings		P/C Drift		P/C Set Net		Total P/C	
		Earnings		Net Earnings				Earnings		Earnings		Earnings	
Manokotak	2010	442	\$696,427	\$1,546,852		\$2,243,279		\$1,576		\$3,500		\$5,075	
	2011	446	\$571,573	\$1,322,964		\$1,894,537		\$1,282		\$2,966		\$4,248	
	2012	506	\$520,374	\$760,335		\$1,280,709		\$1,028		\$1,503		\$2,531	
	2013	499	\$754,885	\$856,337		\$1,611,222		\$1,513		\$1,716		\$3,229	
	2114	499	\$995,593	\$2,059,637		\$3,055,230		\$1,995		\$4,128		\$6,123	
	2010-2014 Avg.	478.4	\$707,770	\$1,309,225		\$2,016,995		\$1,479		\$2,762		\$4,216	
Dillingham	2010	2329	\$6,103,025	\$2,741,903		\$8,844,928		\$2,620		\$1,177		\$3,798	
	2011	2369	\$5,016,642	\$2,387,593		\$7,404,235		\$2,118		\$1,008		\$3,125	
	2012	2401	\$3,654,036	\$2,197,528		\$5,851,564		\$1,522		\$915		\$2,437	
	2013	2395	\$5,246,541	\$2,429,911		\$7,676,452		\$2,191		\$1,015		\$3,205	
	2114	2431	\$6,958,993	\$3,701,538		\$10,660,531		\$2,863		\$1,523		\$4,385	
	2010-2014 Avg.	2385	\$5,395,847	\$2,691,695		\$8,087,542		\$2,263		\$1,128		\$3,391	
Aleknagik	2010	219	\$752,275	\$173,875		\$926,150		\$3,435		\$794		\$4,229	
	2011	232	\$593,588	\$121,062		\$714,650		\$2,559		\$522		\$3,080	
	2012	204	\$507,307	\$100,238		\$607,545		\$2,487		\$491		\$2,978	
	2013	211	\$590,885	\$68,775		\$659,660		\$2,800		\$326		\$3,126	
	2114	197	\$542,231	\$112,532		\$654,763		\$2,752		\$571		\$3,324	
	2010-2014 Avg.	212.6	\$597,257	\$115,296		\$712,554		\$2,809		\$542		\$3,352	
Clark's Point	2010	62	\$228,138	\$116,696		\$344,834		\$3,680		\$1,882		\$5,562	
	2011	59	\$183,522	\$108,265		\$291,787		\$3,111		\$1,835		\$4,946	
	2012	59	\$153,253	\$59,309		\$212,562		\$2,598		\$1,005		\$3,603	
	2013	54	\$259,958	\$79,606		\$339,564		\$4,814		\$1,474		\$6,288	
	2114	48	\$215,340	\$112,827		\$328,167		\$4,486		\$2,351		\$6,837	
	2010-2014 Avg.	56.4	\$208,042	\$95,341		\$303,383		\$3,689		\$1,690		\$5,379	



## Exhibit 5



Figure 9: Manokotak Land Use Map



Source: Alaska Department of Commerce, Community and Economic Development Community Map, with annotations by Agnew::Beck



## Exhibit 6

# **PORT OF DILLINGHAM TERMINAL TARIFF NO. 1**

**ISSUED BY:**

**PORT OF DILLINGHAM  
PO BOX 889  
DILLINGHAM, ALASKA 99576**

**NAMING  
RATES, RULES, REGULATIONS AND CHARGES  
FOR HARBOR AND PORT FACILITIES AT THE  
PORT OF DILLINGHAM  
DILLINGHAM, ALASKA**

**PHONE: (907) 842-5211  
FAX: (907) 842-5691**

**ISSUED: JULY 1998  
REVISED: MAY 2015**



**RULE 34.1 – General Rules: (continued)**

Following fees apply to the Harbor:

(I)

Moorage	32' Fishing Vessel	\$280.00 per year	(A/I)
Transient Moorage	32' Fishing Vessel	\$45.00 per day	(A/I)
Transient Moorage	Fishing Vessel over 32 feet	\$50.00 per day minimum tariff charge by gross tonnage of vessel	(A/I)
Bulkhead		Refer to tonnage rates above	(A/I)

Vessel dockage or moorage fees will be assessed per 24 hour period. Any amount of time over that 24 hour period – the carrier will be charged for another 24 hour period, at the discretion of the Port Director or designee.

(C)

Common carriers who are unable to complete discharge or loading on the first tide after arrival and elect to move away from the dock into the roadstead, then return to the dock on the following tide to complete operations will be charged dockage or moorage as though there was no interruption of discharge or loading.

**Item 80 – Ramp – Fees for and Rules:**

(I)

The ramp fees are for launch and haul out of vessels unless otherwise specified in this tariff:

Launch Haulout	\$80.00/each direction	(A/I)
Skiffs 20' and under	\$80.00/season	(A/I)
Skiffs over 20'	\$80.00/per season plus \$4/foot over 20 feet	(A/I)
F/V 32' or more	\$100.00/year in/out w/o sticker same tide	(I)

**Item 90 – Effective Date of Tariff and Changes:**

The rates, charges, rules and regulations published in this Tariff become effective on the effective date noted herein.

**Item 100 – Equipment Rental:**

The use of forklifts, cranes, and/or other equipment for use on dock premises and elsewhere will be permitted at the discretion of the Port Director or designee. Reference Vehicle/Equipment Rental Policy.

Equipment Rates	Dry-No Operator	Wet-with Operator	
Small Forklift	\$ 50/hour	\$125/hour	(A)
Large Forklift	\$150/hour	\$225/hour	(A)
Manitowoc Crane	\$350/hour	\$425/hour	(A)
Harbor Boom Crane		\$85/hour	(A/I)



**RULE 34.1 – General Rules: (continued)**

Rental period starts when equipment leaves the Dock or storage area and stops when it is returned to the Dock or storage area. Rentals must be paid in advance. Rental rates do not include sale or use taxes.

**Item 105 – Insurance:**

Rates named in this Tariff do NOT include insurance of any kind. All risks of loss and damage while on docks or in storage must be assumed by shippers, owners, or consignees, who may protect themselves against such loss by covering their shipments with insurance.

**Item 110 – Labor, Charges For:**

Charge for labor will be based on a one hour minimum. Labor rates will be charged in dollars per hour as follows:

Type of Labor	Flat Rate	(C)
Equipment Operator	\$75.00	(A)
Port Attendant	\$75.00	(A)

**Item 120 – Liability, Limitation of:**

- A. No persons other than employees of the holders of authorized "Terminal Use Permits" shall be permitted to perform any services on the wharves or premises of the Port of Dillingham, operating under the authority of the City Council of the City of Dillingham, except upon written authorization of the Port Director or designee. To and under such specific authorization, neither the Port of Dillingham, its agents or holders of authorized "Terminal Use Permits" shall be liable for the injury of such person, nor for any loss, damage or theft occasioned by such person's presence on the Municipal Docks, Wharves, or premises, except that caused by the Terminal Operator's own negligence.
- B. If and when other than the holders of authorized "Terminal Use Permits" are permitted to perform services on the wharves or premises of the Port of Dillingham, they shall be liable for the injury of persons in their employ and shall be held responsible for loss, damage, theft occasioned by themselves or persons in their employ.
- C. The holders of authorized "Terminal Use Permits" and the Port of Dillingham or others are not responsible for the loss or damage caused by fire, frost, heat, dampness, leakage, weather damage, evaporation, natural shrinkage, wastage, or decay, animals, rats, mice or other rodents, moth, weevil, or other insects, leakage or discharge from fire protection systems, collapse of buildings or structures, breakdown of plant protection systems, breakdown of plant or machinery equipment, or by floats of logs, piling or camel logs required in breasting vessels away from wharf, nor will they be answerable for any loss or damage or delay arising from insurrection, shortage or labor, combinations, riots or strikes of any persons in their employ or in the service of others or from any consequences arising therefrom, except that caused by Terminal Operator's own negligence. (Subject to subrule 34.1, Item 195 herein.)
- D. The City of Dillingham and/or Port of Dillingham assumes no responsibility for any vessel tying to any part of the dock facilities.



**RULE 34.1 – General Rules: (continued)**

**Item 130 – Manifests:**

*Owners, agents, operators or masters of vessels* must furnish the Port Director or designee with a complete copy of the vessel's manifest listing all cargo to be discharged or loaded at the terminal.

*Inbound Manifest* must be furnished forty-eight hours prior to vessel's arrival.

*Outbound Manifest* of cargo must be furnished twenty-four hours prior to the loading or unloading.

*Lighterage vessels* with inbound and outbound cargo, must furnish the Port Director or designee with a cargo manifest with estimated weights prior to loading or off loading.

Failure to comply with the manifest rule may result in refusal of loading and/or discharge of cargo and possible loss of future berthing priorities, under discretion of the Port Director or designee.

**Item 150 – Payment:**

All charges named in this Tariff will be assessed against freight, and when not absorbed by the ocean and/or connecting carrier are due from the owner, shipper, or consignee of the freight. Charges, for which the vessel, its owners, or agents have been appraised, will be collected from and payment of the same must be guaranteed by the vessel, its owners or agents of vessels. Owners and agents of vessels, if and when permitted to make their own deliveries of freight from the wharf, will be held responsible for payment of any charges against freight delivered by them and accruing to the terminal.

**Item 160 – Responsibility for Payment of Charges:**

- A. Vessels, their owners, agents, masters, shippers and consignees of goods, docking at or using the facilities covered by the Tariff thereby agree to be responsible, jointly, and separately, for the payments of charges assessed in accordance with this Tariff. Rates, rules, and regulations of this Tariff and liability for charges apply without regard to the provisions of any bills of lading, charter party agreement, contracts or any other conflicting provisions. (C)
- B. All charges for services rendered by the Port of Dillingham or for the use of terminal facilities are due and payable in United States of America currency as they accrue upon completion of such services or uses. Failure to pay invoice when presented may place the name of the vessel and its owner, operators, and agents or other user of the facilities, upon a "Delinquent List" if the past due account with the city is in excess of one hundred dollars for more than thirty days. (C)
- C. Vessels, whose owners, operators or agents, are on the "Delinquent List" may not discharge to the City Dock or use its facilities until all past due charges are paid. Further, a vessel whose owners, operators, or agents have been on the "Delinquent List" and whose owners or agents have satisfied past due charges, shall, at the discretion of the Port Director or designee, pay a 25% deposit of estimated charges on voyages subsequent to removal from the "Delinquent List" with total charges due upon completion of unloading and/or loading.



**RULE 34.1 – General Rules: (continued)**

The Port Director or his designee may request payment of all charges in advance as follows:

1. For all charges to the vessel from its owners or agents before a vessel commences its loading or discharging. (C)
2. For all charges to the cargo, from a vessel owner, shipper or consignee, before the cargo leaves the custody of the terminal. (C)
3. For all charges on perishable goods or freight of doubtful value or household goods. (C)
- D. For all charges to the cargo and vessel its owners, agents, or other users of the Port of Dillingham are placed on the "Delinquent List" (see Item 160.B.). In the event a vessel, its owner or operator, or other user of the facilities are on the "Delinquent List" all unpaid charges after thirty (30) days of date of invoice, shall accrue interest at the rate of 6% per annum on the unpaid balance or \$3.00 minimum, whichever is greater. (C)

**Item 170 – Rights Reserved by the Port of Dillingham:**

- A. Right is reserved by the Port of Dillingham to furnish all equipment, supplies and materials to perform all services in connection with the operation of terminals under rates and conditions named herein.
- B. Right is reserved by the Port of Dillingham to enter into an agreement with carriers, shippers, consignees, and/or their agents concerning rates and services, providing such agreements are consistent with existing local, state, and national law governing civil and business relations of all parties concerned.

**Item 180 – Right to Refuse, Remove, Transfer, Warehouse, Etc. Freight:**

- A. *Right to Refuse Freight:* Right is reserved by the Port of Dillingham to refuse to accept, receive or unload or permit any vessel to discharge at cargo terminal or appurtenant premises:
  1. Freight for which previous arrangements for space, receiving, unloading or handling have not been made by the shipper, consignee, or the carrier.
  2. Freight deemed extra offensive, perishable or hazardous.
  3. Freight, the value of which may be determined at less than the probable terminal charges.
  4. Freight not packed in packages or containers suitable for standing the ordinary handling incident to its transportation. Such freight may be repacked or reconditioned at the discretion of the Port Director or designee. Shipper will be charged on a time and materials basis, according to Items 100 and 110, plus administrative costs, for repacking, in addition to normal wharfage and handling charges. Shipper will be responsible for all expense, loss or damage to freight so handled by the Port of Dillingham.
  5. Freight moving in containers or on platforms with a gross weight of 60,000 lbs. or more.



**RULE 34.1 – General Rules: (continued)**

- B. *Right to remove, transfer, or warehouse freight:* Right is reserved by the Port of Dillingham to remove, transfer, or warehouse freight.
1. Hazardous or offensive freight, which, by its nature, is liable to damage other freight, may be immediately removed to other locations or receptacles with all expense and risk for loss or damage for the account of the owner, shipper, agent, or consignee.
  2. Freight, which in the judgment of the Port Director or designee, may hamper normal operations of the wharf or terminal.
  3. Freight remaining after expiration of free time and freight shut out at clearance of vessel may be piled or repiled to make space, transferred to other locations or receptacles or removed to public or private warehouse with all expense and risk of loss or damage for the account of the owner, shipper, consignee, agent or carrier as responsibility may appear. (Subject to subrule 34.1, Item 195 herein.)
  4. When it is necessary to disassemble or break down trailers or lowboys, the cost thereof shall be for the account of the consignee.
- C. *Right to withhold delivery of freight:* Right is reserved by the Port of Dillingham to withhold delivery of freight until all accrued terminal charges and/or advances against said freight have been paid in full. At the Port Director or designee's discretion, any or all of such freight may be placed in public or private warehouse with all costs of removal and subsequent handling and storage for the account of the owner of the freight.
- D. *Right to sell for unpaid charges:* Freight on which unpaid terminal charges have accrued may be sold to satisfy such charges and costs. Freight of perishable nature or of a nature liable to damage other freight may be sold at public auction or private sale without advertising, providing owner has been given proper notice to pay charges and to remove said freight and has neglected or failed to do so within a prescribed reasonable time.
- E. *Explosives:* The acceptance, handling or storage of explosives or excessively flammable material shall be subject to special arrangement with the Port Director or designee and governed by the rules and regulations of Alaska State Statutes and United States Coast Guard Rules and Regulations.
- F. *Collect freight charges, C.O.D. and sight drafts:* The Port of Dillingham shall not be responsible for the collection of collect freight charges or the collection of C.O.D. or sight draft shipments and will not be responsible for holding such shipments until collection has been made by others.

**Item 182 – Paper Work Requirements:**

Any freight arriving at the Port by any means without proper paperwork may be refused by the Port, at the discretion of the Port Director or designee, until required paperwork is received. In addition, any freight left at the Port, without the permission of the Port Director or designee and/or without a bill of lading, automatically becomes the property of the Port and may be disposed of immediately. All costs associated with the handling of such freight will be billed on a time and materials basis.



**RULE 34.1 – General Rules: (continued)**

**Item 185 – Open Container - Alcohol:**

Open containers and/or consumption of alcohol or controlled substances will not be permitted on any part of the Port's premises. Persons under the influence of alcohol or controlled substances shall not be allowed on any portion of the Port premises. Persons found in violation of these rules will be asked to leave the Port premises immediately and may be prosecuted under federal, state, and local regulations and may be denied future access and use of the Port and facilities.

**Item 190 – Smoking Prohibited:**

No smoking shall be allowed on any wharf, pier, or in any warehouse or transit shed except in approved areas specifically designated for that purpose. Persons violating this rule may be barred, at the discretion of the Port Administrator Director or designee, from further use of any wharf, and, in addition, shall be subject to prosecution under applicable Municipal, State, or Federal laws.

**Item 195 – Limits of Liability:**

No provision contained in this Tariff shall limit or relieve the Port of Dillingham from liability for its own negligence nor require any person, vessel or lessee to indemnify or hold harmless the Port of Dillingham from liability for its own negligence.

**Item 200 – Standby Time:**

Except as otherwise provided, when the Port of Dillingham is required to order labor for a specific service and through no fault of inability of the Port of Dillingham, the work or service is not commenced, causing standby time to accrue, or when work or service after commencement is delayed through no fault of the Port of Dillingham, the party for whom labor was ordered, will at the discretion of the Port Director or designee, be charged the applicable rates provided in Items 100 and 110.

**Item 210 – Terminal Storage:**

All storage will be provided at the discretion of the Port Director or designee. Terminal storage during the working session, April 1 through October 31, will be assessed \$45.00 per month per 100 square feet. Off season storage rates shall be \$3.00 per day, or \$90.00 per month per 400 square feet storage required, regardless of whether or not the stored items take up the entire lot/lots.

Demurrage shall be charged for any stored item for which storage has not been arranged.

Demurrage may be waived at the discretion of the Port Director or designee, in the event of stored items being inaccessible due to snow, ice, equipment availability or acts of God.

**Item 215 – Demurrage:**

After expiration of free time, as described in Item 50, and after consignee's representative has been notified, wharf demurrage will be charged at the rate of \$25.00 per day per 400 square feet regardless of whether or not stored item takes up the entire lot(s). This applies to all cargo or for items stored on Port premises. If consignee's representative cannot be reached after three (3) attempts on three (3) separate days demurrage may begin. Thirty (30) days after written notification has been sent to consignee, cargo or stored items shall become property of the Port of Dillingham and may be disposed of immediately. All costs associated with the handling of such items will be billed to the consignee on a time and materials basis.



**RULE 34.1 – General Rules: (continued)**

**Item 220 – Unloading:**

Should any vessel mooring at the public dock be unable to unload because of ship's tackle, or other equipment, the ship may be unloaded using the public dock crane at the discretion of the Port Director or his designee. Charges for unloading shall be charged for on a time and material basis per Items 100 and 110.

**Item 230 – Users of Dock, Responsibility of:**

Users of Port of Dillingham property will be required to maintain the Port in an orderly manner as directed by the Port Director or his designee. If user does not properly clean property used, the Port Director will order the work performed, and the user will be billed for time and materials per Items 100 and 110 plus twenty-five (25%) for administrative costs. Users, damaging Port of Dillingham property, will be responsible for cost of repairs. Users will be billed for repairs to damaged property on a time and materials basis, per Items 100 and 110 plus a fee not to exceed twenty-five (25%) of such costs for administration.

**Item 232 – Water Service:**

Fresh water will be furnished vessels at the discretion of the Port Director or his designee and at the following rates:

0 to 1,000 gallons:	\$50.00 flat charge	(A)
Additional water over 1,000 gallons:	\$4.00 per 100 gallons or any part thereof	(A)

Water may be denied if sale would create shortage in the community.

**Item 237 – Vessel Lift:**

Commercial fishing vessels not exceeding 32 feet in length or commercial herring skiffs not exceeding 36 feet in length may receive boat lift service including lifting out of the water or launching to the water or for lifting to or from a trailer to a container flat on a time and materials basis, with a minimum one (1) hour charge, per Items 100 and 110. Such vessels are exempt from wharfage and handling charges under Item 260, except as in Note 1 below.

Note 1: If vessel exceeds above specified length or require special lifting gear, such charges will be in accordance with Item 260 or set by the Port Director or his designee at the time service is performed.

**Item 240 – Wharfage and Handling Charges, Application of:**

Wharfage rates named in this Tariff will be charged for all merchandise received over the cargo dock or bulkhead of the Port of Dillingham and will be in addition to all other charges made under provision of this Tariff, except:

1. No wharfage shall be charged to ship's gear, such strongbacks, lines, hatch covers, walking boards, etc. placed on wharf during unloading operations.

**RULE 34.1 – General Rules: (continued)**

2. One-half wharfage named herein will be charged on Merchandise discharged or loaded overside of vessel directly to or from vessel or to the water, when vessel or vessels are berthed at the wharf.
3. Working stow cargo will be charged one-half (1/2) of wharfage and handling charges, provided such cargo is not removed from the wharf prior to reloading to the vessel.

Rates do not include emptying contents onto the dock or extra handling.

Van security and contents are the responsibility of carrier or consignee while stored on Port property.



**RULE 34.2 – Wharfage and Handling Rules:****Item 260 – LCL Cargo:**

LCL rates named herein do not include loading, unloading, or delivery to or from consignee or shipper: vehicles, vans, vessels or other conveyances. These services will be provided at no cost to the consignee, however, will be performed at the terminal's convenience. Rates apply only to less than container or loose stow freight. The minimum charge for wharfage shall be \$10.00; the minimum charge for handling shall be \$15.00 per container, per consignee.

*In cents per 100 pounds, unless noted otherwise*

DESCRIPTION	Wharfage	Handling	
<ul style="list-style-type: none"> <li>Appliances (Household), coal, gas, oil, wood, or electrically operated, namely:               <ul style="list-style-type: none"> <li>Freezers Ranges, cooking</li> <li>Furnaces Refrigerators</li> <li>Heaters Stoves, cooking</li> <li>Heaters, Water Stoves, heating</li> </ul> </li> <li>Furniture, wood or metal, S.U. or not completely K.D.</li> <li>Machines:               <ul style="list-style-type: none"> <li>Dishwashing Washing, laundry</li> <li>Drying, laundry Washing &amp; Drying combined</li> <li>Ironing</li> </ul> </li> </ul>	\$ 0.97	\$ 1.44	(A)
<ul style="list-style-type: none"> <li>Vehicles, Chassis, Trucks and Trailers (other than house trailers) (minimum 6,000 pounds)</li> </ul>	\$ 0.70	\$ 1.22	(A)
<ul style="list-style-type: none"> <li>Containerized Vehicles; per vehicle (<i>Flat Rate</i> &lt;19 ft)</li> </ul>	\$ 50.00	\$ 50.00	(A)
<ul style="list-style-type: none"> <li>Containerized Vehicles; per vehicle (<i>Flat Rate</i> &gt;19ft)</li> </ul>	\$ 60.00	\$ 60.00	(A)
<ul style="list-style-type: none"> <li>Airplanes, Boats, Boat Kits, Canoes, Skiffs, (ATVs (2, 3 or 4 wheeled), Motor Bikes, Snowmachines, Outboard Motors, Engines</li> </ul>	\$ 1.10	\$ 2.47	(A)
<ul style="list-style-type: none"> <li>Commercial F/V up to 32', Herring Skiffs up to 36' (<i>Flat Rate</i>)</li> </ul>	\$200.00	\$150.00	(A)
<ul style="list-style-type: none"> <li>Empty Containers and Vans</li> </ul>	\$ 0.15	\$ 0.12	(A)
<ul style="list-style-type: none"> <li>FREIGHT, N.O.S.</li> </ul>	\$ 0.41	\$ 0.76	(A)
<ul style="list-style-type: none"> <li>Glass (Windows)</li> </ul>	\$ 0.82	\$ 1.44	(A)
<ul style="list-style-type: none"> <li>Gravel, bulk</li> </ul>	\$ 1.50/ton		(A/D)
<ul style="list-style-type: none"> <li>Insulation, bundled</li> </ul>	\$ 0.74	\$ 1.73	(A)
<ul style="list-style-type: none"> <li>Insulation, rolled, polystyrene</li> </ul>	\$ 1.73	\$ 3.76	(A)
<ul style="list-style-type: none"> <li>Trailers, Mobile Homes, Modular Bldgs. (Rolling)</li> </ul>	\$ 2.00	\$ 2.40	(A)
<ul style="list-style-type: none"> <li>Trailers, Mobile Homes, Modular Bldgs. (non-rolling)</li> </ul>	\$ 2.40	\$ 3.00	(A)



**RULE 34.2 – Wharfage and Handling Rules: (continued)****Item 270 – Containerized Cargo:**

This item applies only to full containers single shipper, single consignee containers or platforms, moving intact across the dock or bulkhead facility. Rates do not include emptying content onto the dock or bulkhead, sorting, stacking, or loading. (C)

DESCRIPTION	Wharfage	Handling	
All containers (except fish) which exceed minimums	\$0.42/CWT	\$0.42/CWT	(A)
20' containers (including post flats) with fork pockets (up to 14,000 lbs) Minimum	\$120.00		(A)
20-24' flats or bundles with 5" dunnage (up to 18,600 lbs) Minimum	\$160.00		(A)
40' containers with fork pockets (up to 20,000 lbs) Minimum	\$192.00		(A)
40' flats, containers w/o fork pockets including refrigerated units and bundles w/o dunnage (up to 26,500) Minimum	\$185.00		
Fish Containers			
20' containers ( <i>Flat Rate</i> ) -effective Feb. 1, 2015	\$180.00		(A)
-effective Jan. 1, 2016	\$216.00		(A)
-effective Jan. 1, 2017	\$259.00		(A)
40' containers ( <i>Flat Rate</i> ) -effective Feb. 1, 2015	\$276.00		(A)
-effective Jan. 1, 2016	\$331.00		(A)
-effective Jan. 1, 2017	\$397.00		(A)

**Item 290 – Fuel Transfer Charge:**

There shall be a 3.6 cents per gallon charge (\$0.036) for all fuel transfers from vessel to tanker, tanker to vessel, vessel to pipeline, and/or pipeline to vessel, with the exception of fuel transfers bound for the electric cooperative. Fuel transfers to the electric cooperative shall be charged at two and one half cents per gallon (\$0.025). These charges are in addition to normal dockage charges.

**Item 300 – Miscellaneous:**

1. *Top Stow Cargo* shall be charged a container minimum plus \$25 flat rate.
2. *Overlength Cargo* shall be charged \$5.00 for each foot over the rated length for flats, platforms, post flats, in normal wharfage and handling charges.
3. *Mixed Port Containers* that Port employees must unload and reload for the Destination Port, shall be charged time and material per Items 100 and 110, as well as administrative and handling charges.
4. *Garbage Disposal Fees* shall be at \$15.00 for garbage disposal in Dock dumpster, at the discretion of the Port Director or designee. Any garbage left anywhere on the Port property will be disposed of for a minimum one hour of labor and equipment charges, per Item 100 and 110, plus administrative charges.



5. Bathhouse Showers \$3 for 1<sup>st</sup> 3 minutes / \$1 for each additional minute. (A/I)
6. Campground fees are \$5/day or \$25/week. (A/I)
7. ICE (A/I)
- |                       |           |       |
|-----------------------|-----------|-------|
| BBEDC Tote #700       | \$80 each | (A/I) |
| BBEDC ½ tote #325     | \$45 each | (A/I) |
| Large personal cooler | \$10 each | (A/I) |
| Smaller cooler/bucket | \$5 each  | (A/I) |

## Exhibit 7



## CITY OF DILLINGHAM, ALASKA

## RESOLUTION NO. 2012-20

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE CERTIFICATION OF THE CANVASSING COMMITTEE RESULTS AND CERTIFYING THE APRIL 10, 2012 SPECIAL ELECTION**

WHEREAS, the Canvassing Committee of the City of Dillingham met on Election night and tallied the votes cast at the polls, and met on April 12, 2012, and tallied the votes of Absentee Voting in Person, Absentee Voting by Personal Representative, Absentee Voting by Mail, and Questioned ballots cast by voters; and,

WHEREAS, the tallies recorded by the Canvassing Committee are as follows:

<b>Proposition No. 1 Annex Commercial Fishing Waters</b>			
YES/NO	Poll Votes	Absentee/Questioned	Total
<b>YES</b>	<b>353</b>	<b>43</b>	<b>396</b>
<b>NO</b>	<b>301</b>	<b>26</b>	<b>327</b>

<b>Proposition No. 2 Levy 2.5% Raw Fish Sales Tax</b>			
YES/NO	Poll Votes	Absentee/Questioned	Total
<b>YES</b>	<b>352</b>	<b>44</b>	<b>396</b>
<b>NO</b>	<b>302</b>	<b>25</b>	<b>327</b>

Recap of All Ballots Issued	Total issued	Total counted (properly cast)
<b>POLL BALLOTS</b>	<b>658</b>	<b>654</b>
<b>ABSENTEE VOTE IN PERSON BALLOTS</b>	<b>58</b>	<b>58</b>
<b>ABSENTEE VOTE BY PERSONAL REPRESENTATIVE</b>	<b>8</b>	<b>7</b>
<b>ABSENTEE VOTE BY MAIL</b>	<b>2</b>	<b>2</b>
<b>QUESTIONED</b>	<b>44</b>	<b>2</b>
<b>TOTAL BALLOTS</b>	<b>770</b>	<b>723</b>

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council, that the April 10, 2012, Special City Election was held valid to the best of our knowledge; and

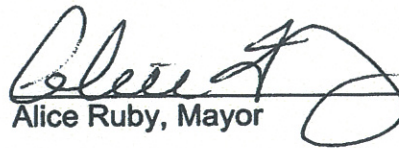
BE IT FURTHER RESOLVED that the results are certified as follows:

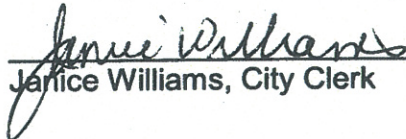
1. That Proposition No. 1, Annex Commercial Fishing Waters passed having received the greatest number of votes cast.
2. That Proposition No. 2, Levy a 2.5% Raw Fish Tax passed having received the greatest number of votes cast.

PASSED and ADOPTED by the Dillingham City Council on April 19, 2012.

SEAL:

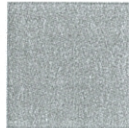
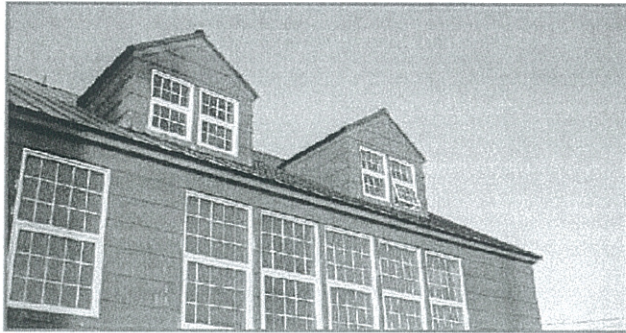
ATTEST:

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

  
\_\_\_\_\_  
Janice Williams, City Clerk



## Exhibit 8



**October 2010**



# **City of Dillingham**

## **COMPREHENSIVE PLAN UPDATE & WATERFRONT PLAN**



Developed by the City of Dillingham  
with assistance from  
Agnew::Beck Consulting,  
Land Design North  
and PND Engineers.



## **Waterfront**

*Overarching Goal:* Develop the waterfront as the active edge of Dillingham, a gateway to the region; the base for the commercial fishing industry, the anchor of the local economy; a vital subsistence area; and, an open space and recreational resource for residents and visitors. Create a functional, safe, interesting place for a diverse mix of activities amidst a dynamic landscape impacted by tides, ice and erosion.

- GOAL 1: Strengthen and diversify Dillingham's economy by developing infrastructure to support waterfront commercial and industrial activities, in particular, actions that create more local benefit from commercial fishing, and improve access to local services and businesses.
- GOAL 2: Improve access to and from the waterfront for fish, freight, and commerce
- GOAL 3: Take full advantage of Dillingham's waterfront both where it is a "working waterfront" and where it is less developed, as an important amenity for residents and visitors.
- GOAL 4: Better understand, monitor and respond to waterfront natural hazards, including shoreline erosion.
- GOAL 5: Train workforce and create jobs in the marine industry.

## **Economic Development**

*Overarching Goal:* Diversify and strengthen Dillingham's economic base to ensure a prosperous future for the community's residents while protecting the health of the environment.

- GOAL 1: Increase the role of commercial fisheries in our economy.
- GOAL 2: Support efforts to educate the local workforce and to provide opportunities for living-wage employment.
- GOAL 3: Grow local businesses and industries.
- GOAL 4: Support efforts that strengthen local capacity to deliver and expand community services.
- GOAL 5: Support policies that promote energy efficiency and conservation.
- GOAL 6: Maintain and protect subsistence harvest areas and the subsistence economy.
- GOAL 7: Substantially improve the appearance and attractions of downtown Dillingham to make this a more desirable destination for visitors and for residents.
- GOAL 8: Strengthen Dillingham's position as a premier tourism destination.

## **Energy**

## Exhibit 9



# WHITTIER HARBOR

Table 1

SERVICE/FEE	DESCRIPTION	RATE	W/TAX	PER
Preferential		\$ 53.17	\$ 53.97	ft.
Annual Moorage		\$ 53.17	\$ 53.97	ft.
Transient Moorage	Daily	\$ 0.90	\$ 0.93	ft.
Transient Moorage	Monthly	\$ 17.70	\$ 18.23	ft.
Boat Lift	Short	\$ 272.25	\$ 280.42	1hr.
Boat Lift	Normal	\$ 245.03	\$ 252.38	1hr.
Boat Lift	Rail Car Lift	\$ 317.63	\$ 327.16	1hr.
Each Additional	Half hour	\$ 100.00	\$ 103.00	
Launch Ramp	One Way	\$ 10.00	\$ 10.00	Time
Launch Ramp	Round Trip	\$ 20.00	\$ 20.00	Time
Launch Ramp (trailerable vessels)	Seasonal	\$ 120.00	\$ 123.60	Year
Launch Ramp	Single Kayak	\$ 10.00	\$ 10.00	Time
Launch Ramp (Kay.-grp, 3 max)	Group Kayak	\$ 25.00	\$ 25.00	Time
Launch Ramp (PWC single)	Jet Ski	\$ 12.00	\$ 12.00	Time
Launch Ramp (PWC-grp, 5 max)	Group Jet Ski	\$ 35.00	\$ 35.00	Time
Hoist	Minimin 1 hr	\$ 36.50	\$ 37.60	1hr
Grid	All Vessels	\$ 1.80	\$ 1.85	ft.
<b>Dry Storage/Boat Parking</b>				
Winter Boat Parking/per ft/mo	Boat/per ft/month	\$ 3.10	\$ 3.19	Day
Winter Boat Parking/per day	Vessel	\$ 5.50	\$ 5.67	ft.
Dry Storage (winter)	Clean up fee	\$ 90.75	\$ 93.47	Hour
Boat Parking (on pavement--)	Day 1 through 7	\$ 15.00	\$ 15.00	Day
Boat Parking (on pavement)	Starting on 8th day	\$ 30.00	\$ 30.00	Day
Wharfage	Commercial	\$ 8.40	\$ 8.65	Ton
Wharfage	Raw Fish	\$ 12.60	\$ 12.98	Ton
<b>Miscellaneous</b>				
Shower		\$ 3.65	\$ 3.76	Time
Labor Fee	Harbor Staff	\$ 60.50	\$ 62.32	Hour
Charts (resale)	*	\$ 23.00	\$ 23.70	Each
Harbor Mugs (resale)		\$ 5.00	\$ 5.15	
Bad Checks	*	\$ 25.00	\$ 25.00	
Absorbents	*	\$ 2.15	\$ 2.20	Each
Copies	*	\$ 0.30	\$ 0.30	Page
Copies Berth Holders		\$ 25.00	\$ 25.75	Each
Copies Annuals		\$ 25.00	\$ 25.75	Each
Copies Wait List Applicants		\$ 25.00	\$ 25.75	All
Copies of Wait List		\$ 6.00	\$ 6.18	Per List
FAX	First Page	\$ 3.50	\$ 3.60	
FAX	Additional Pages	\$ 1.85	\$ 1.90	EACH

CITY OF VALDEZ, ALASKA

RESOLUTION #14-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA NAMING RATES AND FEES FOR USE OF FACILITIES IN THE VALDEZ SMALL BOAT HARBOR AND REPEALING RESOLUTION NO. 13-62 FORMERLY NAMING SUCH RATES AND FEES

WHEREAS, the Valdez Small Boat Harbor is operated and maintained under the jurisdiction of the Valdez City Council; and,

WHEREAS, Resolution No. 13-62 previously established the schedule of rates and fees for the public use of the Valdez Small Boat Harbor; and,

WHEREAS, the City Council has determined that adjustments in rates and fees are necessary in order to provide for adequate funding of long term maintenance and operations of the Harbor.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE City OF VALDEZ, ALASKA, that:

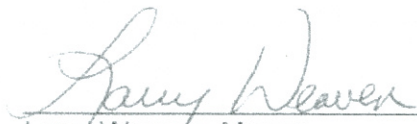
Section 1. Resolution No. 13-62 is hereby repealed.

Section 2. The attached schedule of rates and fee shall govern the public use of the facilities in the Valdez Small Boat Harbor.

Section 3. This resolution shall become effective upon approval.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this 3rd day of November, 2014.

CITY OF VALDEZ, ALASKA

  
Larry Weaver, Mayor

ATTEST:

  
Sheri L. Pierce, MMC, City Clerk





**VALDEZ SMALL BOAT HARBOR  
SCHEDULE OF RATES AND FEES  
RESOLUTION #14-48**

**SECTION I. MOORAGE FEES**

**A. Annual Slip Rental**

The due date for all annual moorage rentals is established as January 1 in any calendar year and considered past due on February 1 of any calendar year to allow maximum utilization of the Valdez Small Boat Harbor.

The annual moorage fee for reserved moorage privileges shall be based on the length of float assigned or the overall length of the vessel (including all hull attachments, such as bowsprits, davits, dinghies, etc.) whichever is longer.

The rate structure for reserved moorage privileges on A-M Docks will be reviewed each year to balance the ongoing effects of inflationary pressures and other cost escalations associated with the long-term maintenance and operations of the Valdez Small Boat Harbor.

Reserved moorage rates on A-M Docks will be charged at \$34.46 per foot per year.

Tour Boat Dock moorage rates will be evaluated periodically, but will not automatically increase unless authorized by this resolution. Tour Boat Dock rates will be charged at \$69.46 per foot per year.

All tour boats 60 feet overall length or longer shall be berthed at the Tour Boat Dock facility. All slips located at the Tour Boat Dock facility shall be classed as 60-foot slips. The rate shall be the annual moorage rate fee per foot per year based on the 60-foot length of the slip or the vessel length, whichever is greater.

**B. Transient Slip Rental**

For the purpose of calculating moorage, daily moorage is considered a 24-hour period from 8:00 a.m. to 8:00 a.m. the following day. Up to three (3) hours will be allowed for loading and unloading of vessels. Vessels moored longer than three (3) hours will be assessed transient moorage fees.

**1. Annual Transient Slip Rental**

The annual moorage fee for transient moorage privileges shall be 115% of the rate charged for reserved moorage. This fee shall be based on the length of the normally assigned float or the overall length of the vessel (including all hull

**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-14-53**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA ADOPTING SERVICE  
FEES, RATES AND CHARGES FOR THE 2015 CALENDAR BUDGET**

**WHEREAS**, the City Council of the City of Cordova is concurrently adopting the City's 2015 Operating Budget; and

**WHEREAS**, the City Council of the City of Cordova determines annually, by resolution, the fees, rates and charges for city services that are not otherwise established by ordinance or other applicable law; and

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of Cordova, Alaska, hereby adopts the attached list of service fees, rates and charges for the 2015 calendar year:

**CITY OF CORDOVA 2015 FEE SCHEDULE**

<b>BIDARKI RECREATION CENTER AND BOB KORN POOL FEES</b>		
<b>ADULT PASS OPTIONS</b>	<b>DESCRIPTION</b>	<b>FEE</b>
DAILY / SUMMER	MAY 1 – SEPT 1 / POOL OR BIDARKI	\$10.00
DAILY / OFF SEASON	SEPT 1 – APRIL 30 / POOL OR BIDARKI	\$5.00
WEEKLY / SUMMER	MAY 1 – SEPT 1 / POOL OR BIDARKI	\$30.00
WEEKLY / OFF SEASON	SEPT 1 – APRIL 30 / POOL OR BIDARKI	\$15.00
MONTHLY	POOL OR BIDARKI	\$55.00
ANNUAL	POOL OR BIDARKI	\$225.00
SUMMER / 5 MO.	MAY 1 – SEPT 30 / POOL OR BIDARKI	\$150.00
OFF SEASON / 8 MO.	SEPT 1 – APRIL 30 / POOL OR BIDARKI	\$150.00
WEEKLY / SUMMER / COMBO	MAY 1- SEPT 1 / POOL & BIDARKI	\$50.00
WEEKLY / OFF SEASON / COMBO	SEPT 1- APRIL 30 / POOL & BIDARKI	\$25.00
MONTHLY / COMBO	POOL & BIDARKI	\$100.00
ANNUAL COMBO	POOL & BIDARKI	\$400.00
SUMMER / COMBO	MAY 1 – SEPT 30 / POOL & BIDARKI	\$250.00
OFF SEASON / COMBO	SEPT 1 – APRIL 30 / POOL & BIDARKI	\$250.00

<b>FAMILY PASS OPTIONS</b>	<b>DESCRIPTION</b>	<b>FEE</b>
MONTHLY	POOL OR BIDARKI	\$80.00
ANNUAL	POOL OR BIDARKI	\$400.00
SUMMER / 5 MO.	MAY 1 – SEPT 30 / POOL OR BIDARKI	\$300.00
OFF SEASON / 8 MO.	SEPT 1 – APRIL 30 / POOL OR BIDARKI	\$300.00
MONTHLY / COMBO	POOL & BIDARKI	\$150.00
ANNUAL COMBO	POOL & BIDARKI	\$600.00
SUMMER / COMBO	MAY 1 – SEPT 30 / POOL & BIDARKI	\$450.00
OFF SEASON / COMBO	SEPT 1 – APRIL 30 / POOL & BIDARKI	\$450.00

<b>SPECIAL / YOUTH PASS OPTIONS</b>	<b>DESCRIPTION</b>	<b>FEE</b>
DAILY / SUMMER	MAY 1 – SEPT 1 / POOL OR BIDARKI	\$3.00
DAILY / OFF SEASON	SEPT 1 – APRIL 30 / POOL OR BIDARKI	\$3.00
MONTHLY	POOL OR BIDARKI	\$30.00
ANNUAL	POOL	\$100.00
ANNUAL	BIDARKI	\$80.00
MONTHLY / COMBO	POOL & BIDARKI	\$50.00
ANNUAL / COMBO	POOL & BIDARKI	\$150.00



Shut off Notices (delivered for non-payment)	Each	\$25.00	--	--	
<b>LABOR</b>					
Laborer	Hour	\$72.00	\$108.00	\$180.00	
<b>MATERIALS</b>					
Patching Chip Sealed Roads	SF	\$15.00	--	--	
Patching Asphalt Roads	SF	\$15.00	--	--	
Sand	CY	\$18.00	--	--	10 CY

### **HARBOR**

#### **MOORAGE**

Annual Moorage	\$ 38.14/ft/yr
Monthly Moorage	\$ 13.33/ft/mo
Daily Moorage	\$ .99/ft/day paid in advance
	\$ 1.17/ft/day if billed

\* All slips will be reserved based on over-all length of vessels, including those slips on "L" floats. Moorage rates on "L" floats will be calculated at 75% of the current annual moorage rate (only for those slips between approach ramps). Established 10/17/01 by Resolution 10-01-79.

Annual Seaplane Moorage	\$815.72/yr
Daily Seaplane Moorage	\$ 33.95/day
Eyak Lake Seaplane Moorage	
40' space	\$340.98/yr
60' space	\$538.52/yr

#### **GRID FEES (per tide)**

0'-50'	\$.58/ft/tide
51'-70'	\$.79/ft/tide
Over 70'	\$1.50/ft/tide

#### **MISCELLANEOUS SERVICE FEES**

Two Week Permit for Launch Ramp	\$20.00
Launch Ramps	
Stall holders	- no charge
Non-stall holders	\$ 78.75/yr
Waitlist	\$ 20.00 per yr
Pump Rental	\$ 31.76/hr
Harbor Staff Labor	\$ 72.00/hr
	\$108.00/hr for O.T.
Impound Fees	\$ 1,000.00
Impound/Storage of Nets	\$288.75
Storage of Impounds	\$ 2.50 FT per day
Electricity(for elec. rental slips)	\$ 15.00/day
*a deposit of \$100.00 required for all electrical pigtails	
Bilge Water Collection	\$ 95.29/hr
Showers	\$ 5.00
Dock Use Fee	\$2.00/linear ft/day

### **PORT**

#### **WHARFAGE**

Minimum	\$1.65/ton
Wharfage N.O.S. (not otherwise specified)	\$5.27/ton

#### **DOCKAGE**

Charge	\$1.66/ft/day
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#### **STORAGE**

Boat storage (up to 12 months)	\$2.50/ft/mo
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HOMER

[illegible]



**2014 SEWARD SMALL BOAT HARBOR  
TENANT RATES**

**DAILY TENANT MOORAGE @ 64c PER FOOT PLUS 7% SALES TAX**

**DISCOUNTED MOORAGE RATES ARE BASED ON CALENDAR MONTHS  
AND MUST BE PAID IN ADVANCE**

	per ft			ANNUAL	per ft			SEMI	per ft			MONTH
LENGTH	\$47.47	TAX	CRR	TOTAL	\$28.48	TAX	CRR	TOTAL	\$8.55	TAX	CRR	TOTAL
13	\$617.11	43.20	60.00	\$720.31	370.24	25.92	30.00	\$426.16	111.15	7.78	5.00	\$123.93
14	\$664.58	46.52	60.00	\$771.10	398.72	27.91	30.00	\$456.63	119.70	8.38	5.00	\$133.08
15	\$712.05	49.84	60.00	\$821.89	427.20	29.90	30.00	\$487.10	128.25	8.98	5.00	\$142.23
16	\$759.52	53.17	60.00	\$872.69	455.68	31.90	30.00	\$517.58	136.80	9.58	5.00	\$151.38
17	\$806.99	56.49	60.00	\$923.48	484.16	33.89	30.00	\$548.05	145.35	10.17	5.00	\$160.52
18	\$854.46	59.81	60.00	\$974.27	512.64	35.88	30.00	\$578.52	153.90	10.77	5.00	\$169.67
19	\$901.93	63.14	60.00	\$1,025.07	541.12	37.88	30.00	\$609.00	162.45	11.37	5.00	\$178.82
20	\$949.40	66.46	60.00	\$1,075.86	569.60	39.87	30.00	\$639.47	171.00	11.97	5.00	\$187.97
21	\$996.87	69.78	60.00	\$1,126.65	598.08	41.87	30.00	\$669.95	179.55	12.57	5.00	\$197.12
22	\$1,044.34	73.10	120.00	\$1,237.44	626.56	43.86	60.00	\$730.42	188.10	13.17	10.00	\$211.27
23	\$1,091.81	76.43	120.00	\$1,288.24	655.04	45.85	60.00	\$760.89	196.65	13.77	10.00	\$220.42
24	\$1,139.28	79.75	120.00	\$1,339.03	683.52	47.85	60.00	\$791.37	205.20	14.36	10.00	\$229.56
25	\$1,186.75	83.07	120.00	\$1,389.82	712.00	49.84	60.00	\$821.84	213.75	14.96	10.00	\$238.71
26	\$1,234.22	86.40	120.00	\$1,440.62	740.48	51.83	60.00	\$852.31	222.30	15.56	10.00	\$247.86
27	\$1,281.69	89.72	120.00	\$1,491.41	768.96	53.83	60.00	\$882.79	230.85	16.16	10.00	\$257.01
28	\$1,329.16	93.04	120.00	\$1,542.20	797.44	55.82	60.00	\$913.26	239.40	16.76	10.00	\$266.16
29	\$1,376.63	96.36	120.00	\$1,592.99	825.92	57.81	60.00	\$943.73	247.95	17.36	10.00	\$275.31
30	\$1,424.10	99.69	120.00	\$1,643.79	854.40	59.81	60.00	\$974.21	256.50	17.96	10.00	\$284.46
31	\$1,471.57	103.01	120.00	\$1,694.58	882.88	61.80	60.00	\$1,004.68	265.05	18.55	10.00	\$293.60
32	\$1,519.04	106.33	120.00	\$1,745.37	911.36	63.80	60.00	\$1,035.16	273.60	19.15	10.00	\$302.75
33	\$1,566.51	109.66	120.00	\$1,796.17	939.84	65.79	60.00	\$1,065.63	282.15	19.75	10.00	\$311.90
34	\$1,613.98	112.98	120.00	\$1,846.96	968.32	67.78	60.00	\$1,096.10	290.70	20.35	10.00	\$321.05
35	\$1,661.45	116.30	120.00	\$1,897.75	996.80	69.78	60.00	\$1,126.58	299.25	20.95	10.00	\$330.20
36	\$1,708.92	119.62	120.00	\$1,948.54	1,025.28	71.77	60.00	\$1,157.05	307.80	21.55	10.00	\$339.35
37	\$1,756.39	122.95	120.00	\$1,999.34	1,053.76	73.76	60.00	\$1,187.52	316.35	22.14	10.00	\$348.49
38	\$1,803.86	126.27	120.00	\$2,050.13	1,082.24	75.76	60.00	\$1,218.00	324.90	22.74	10.00	\$357.64
39	\$1,851.33	129.59	120.00	\$2,100.92	1,110.72	77.75	60.00	\$1,248.47	333.45	23.34	10.00	\$366.79
40	\$1,898.80	132.92	120.00	\$2,151.72	1,139.20	79.74	60.00	\$1,278.94	342.00	23.94	10.00	\$375.94
41	\$1,946.27	136.24	120.00	\$2,202.51	1,167.68	81.74	60.00	\$1,309.42	350.55	24.54	10.00	\$385.09
42	\$1,993.74	139.56	120.00	\$2,253.30	1,196.16	83.73	60.00	\$1,339.89	359.10	25.14	10.00	\$394.24
43	\$2,041.21	142.88	120.00	\$2,304.09	1,224.64	85.72	60.00	\$1,370.36	367.65	25.74	10.00	\$403.39
44	\$2,088.68	146.21	120.00	\$2,354.89	1,253.12	87.72	60.00	\$1,400.84	376.20	26.33	10.00	\$412.53
45	\$2,136.15	149.53	180.00	\$2,465.68	1,281.60	89.71	90.00	\$1,461.31	384.75	26.93	15.00	\$426.68
46	\$2,183.62	152.85	180.00	\$2,516.47	1,310.08	91.71	90.00	\$1,491.79	393.30	27.53	15.00	\$435.83
47	\$2,231.09	156.18	180.00	\$2,567.27	1,338.56	93.70	90.00	\$1,522.26	401.85	28.13	15.00	\$444.98
48	\$2,278.56	159.50	180.00	\$2,618.06	1,367.04	95.69	90.00	\$1,552.73	410.40	28.73	15.00	\$454.13
49	\$2,326.03	162.82	180.00	\$2,668.85	1,395.52	97.69	90.00	\$1,583.21	418.95	29.33	15.00	\$463.28
50	\$2,373.50	166.15	180.00	\$2,719.65	1,424.00	99.68	90.00	\$1,613.68	427.50	29.93	15.00	\$472.43



# City of **KODIAK** *Alaska*

## Harbor Fee Schedule

### Supporting Documents

 Harbor Fee Schedule (30 KB)



## Port and Harbors

Overview

Marina Information

Notices

Port Information

Resources & Links

Waterfront Plan

## Contact Information

403 Marine Way  
Kodiak Alaska 99615  
Phone: 907.486.8080



# Harbor Fee Schedule

## May 1, 2014

### Section 9 Harbor

*A day is defined as a calendar day, midnight to midnight or portion thereof.*

9.1	Disposal	
9.1.1	Drums, each 55 gallon .....	20.00
9.1.2	Containment boom, per foot, per day, plus labor .....	0.50
9.1.3	Sorbent pads and boom .....	cost + 10%
9.1.4	Petroleum products and bilge waste, per gallon	
9.1.4.1	Used oil .....	1.00
9.1.4.2	Oily bilge water, vessels under 400 gross tons .....	2.25
9.1.4.3	Oily bilge water, vessels over 400 gross tons .....	4.25
9.1.4.4	Testing and other necessary services .....	cost + 10%
9.2	Dry Storage	
	<i>No charge for fishing gear storage for the first three (3) days. Minimum charge is \$10.00 or per square foot fee, whichever is greater.</i>	
9.2.1	Daily, per square foot .....	0.03
9.2.2	Weekly, per square foot .....	0.12
9.2.3	Monthly, per square foot .....	0.40
9.2.4	Annual, per square foot .....	1.20
9.2.5	Impounded vessels: cost of labor, equipment, and storage .....	cost + 10%
9.3	Electric Service, temporary, per day	
9.3.1	120-volt single-phase or actual kWh cost, whichever is greater .....	15.00
9.3.2	208-volt single-phase or actual kWh cost, whichever is greater .....	35.00
9.3.3	208-volt three-phase or actual kWh cost, whichever is greater .....	40.00
9.3.4	Electric cord rental, per day	
	30-amp 120-volt twist lock cords .....	5.00
	Electric plug rental, per day	
	30-amp twist lock GFI to 20-amp straight blade .....	5.00
	208 single phase to 30-amp twist lock .....	10.00
	208 three phase to 208 single phase .....	15.00
9.4	Tidal Grid, per foot, per tide .....	2.00
9.5	Services and equipment rental	
9.5.1	Backhoe/loader, with operator, per 1/2 hour .....	75.00
9.5.2	Fork Lift	
9.5.2.1	4-ton, with operator, per 1/2 hour .....	75.00
9.5.3	Labor and Materials	
9.5.3.1	City employees, straight time, per hour .....	65.00
9.5.3.2	City employees, overtime, per hour .....	90.00
9.5.3.3	Non-City labor and miscellaneous materials .....	cost + 10%
9.5.4	Pumps	
9.5.4.1	Dewatering, electric, per day .....	30.00
9.5.4.2	Dewatering, electric, per week .....	120.00
9.5.4.3	Dewatering, electric, per month .....	300.00
9.5.4.4	Dewatering gasoline, per day .....	50.00
9.5.4.5	Sewage, vessel or RV pump-out, per use .....	10.00
9.5.5	Tanker, used oil, with operator, per hour .....	130.00
9.5.6	Vessel, with operator, per hour .....	115.00
9.6	Dockage for commercial fishing vessels at piers and docks (all other vessels charged per port tariff)	
9.6.1	• Vessels 80' and under .....	1.50
9.6.2	• Vessels 81' and over .....	1.75
	• Includes Dock 1, Oscar's Dock, Piers 1, 2, & 3.	
	• Dockage fees shall be equal to the vessel's daily moorage rate, or the per foot rate, whichever is greater. Vessels with exclusive moorage, and vessels which have paid their annual daily moorage ceiling, receive the first day free. Dockage fees do not apply to the moorage ceiling.	
9.7	Moorage, exclusive, annual	
	• Exclusive moorage means a permanently assigned slip for a specific vessel. Moorage is calculated depending upon vessel length: Length x rate per linear foot.	



	<ul style="list-style-type: none"> <li>• Length = length of vessel, including all fixed protuberances or length of slip, whichever is greater.</li> <li>• Vessels moored at posted restricted areas in excess of the allotted time shall incur a moorage charge at double the daily rate, until the vessel has departed.</li> <li>• 20% surcharge for vessels wider than 80% of the slip water space</li> <li>• 50% surcharge for vessels wider than 100% of the slip water space</li> </ul>	
9.7.1	0 to 20 feet .....	30.00
9.7.2	21 to 30 feet .....	30.00
9.7.3	31 to 40 feet .....	30.00
9.7.4	41 to 60 feet .....	41.00
9.7.5	61 to 80 feet .....	61.00
9.7.6	81 to 100 feet .....	71.50
9.7.7	101 to 120 feet .....	82.00
9.7.8	121 to 150 feet .....	89.00
9.7.9	151 feet + .....	100.00
9.8	Moorage, open/daily .....	1/60 of the annual exclusive moorage rate
	<ul style="list-style-type: none"> <li>• Daily moorage shall stop accruing when an amount equal to 100% of the annual exclusive moorage has been reached.</li> <li>• Vessels moored at posted restricted areas in excess of the allotted time shall incur a moorage charge at double the daily rate, until the vessel has departed.</li> <li>• Vessels under 21' receive one free day per month at designated areas only, on firstcome, first-served basis.</li> </ul>	
9.9	Parking	
9.9.1	Trailers at designated long-term parking areas	
9.9.1.1	Daily .....	5.00
9.9.1.2	Monthly .....	75.00
9.9.2	Permit parking for harbor customers in designated 30-day lots adjacent to the harbors, per day .....	1.00
	<ul style="list-style-type: none"> <li>• Permits available to vessel slip holders and paid up transient vehicles only. Except that permits may be sold to the general public in the 30-day lot north of Ramp 1, St. Herman Harbor.</li> </ul>	
9.10	Gravel ramp use at SHH and SPH	
9.10.1	Aircraft, per launch or retrieval .....	75.00
9.10.2	Vessels under 76 feet in length, per foot, per tide .....	1.00
9.10.3	Vessels 76 feet and longer, per foot, per tide .....	1.50
9.10.4	Annual usage fee (must be paid in advance) .....	2,000.00
9.11	Waiting list, per year .....	25.00
9.12	Launch ramp (exclusive slip holders and personal pleasure boats of persons sixty-five years of age or older are exempt)	
9.12.1	Daily .....	10.00
9.12.2	Annual .....	100.00
9.13	Slip transfer fee, per vessel .....	15.00
9.14	Account sent to collections .....	100.00
9.15	Vessel sewage disposal at Pier II per day (vessel provides hoses, dockage charged separately) .....	75.00
9.16	Ship Yard	
	<ul style="list-style-type: none"> <li>• Payment, without pre-approved credit, is 50% of the estimated yard fees and is due before the lift; the remainder must be paid prior to launch.</li> <li>• Lifts taking more than four hours will be assessed extra labor and/or machine time.</li> <li>• Dry dockage is assessed the entire time the vessel remains in the yard.</li> </ul>	
9.16.1	Lift, Block, and Launch	
9.16.1.1	Vessels up to 80' .....	69.00/ft
9.16.1.2	81' to 100' .....	78.00/ft
9.16.1.3	101' to 120' .....	94.00/ft
9.16.1.4	121' to 150' .....	111.00/ft
9.16.1.5	151' and up .....	120.00/ft
9.16.2	After hours surcharge .....	+ 20% / ft
9.16.2.1	Nonstandard Lift (operator and lift) .....	1,500.00/hr
9.16.2.2	Travel strap set up .....	T,M,&E *+ 15%
9.16.2.3	Inspection Lift, includes 1 hour hang time free .....	75% of lift per launch
9.16.2.4	Hang Time (other than wash pad) .....	275.00 ea. addl. hour
9.16.2.4.1	Hang Time, on wash pad .....	200.00/hr
9.16.2.4.2	Hang Time, on heated wash pad .....	300.00/hr



# Dutch Harbor Marina

Dutch Harbor Marina  
 640 Hartzell Rd  
 North Benton, OH 44449  
 ph: 330-584-4174  
 fax: 330-584-2167  
[dutchharbormarine@yahoo.com](mailto:dutchharbormarine@yahoo.com)

- [Home](#)
- [Fishing news and updates](#)
- [Lost 'N' Found](#)
- [Services](#)
- [Boat Sales](#)
- [Dock Rental](#)
- [Custom Work](#)
- [Ships Store](#)
  - [Ships Store 2](#)
  - [Ships Store 3](#)
- [Photo Gallery](#)
- [About Us](#)
- [Contact Us](#)

## Dock Rental

### 2015 Dock Fees

	Seasonal Fee	Deposit	Balance
<u>Group #1</u>	<u>\$775.00</u>	<u>\$390.00</u>	<u>\$385.00</u>

Includes double slips on docks A, C, D, E, F, G, PT, K, L and the end slips on B

<u>Group #2</u>	<u>\$840.00</u>	<u>\$420.00</u>	<u>\$420.00</u>
-----------------	-----------------	-----------------	-----------------

Includes all single slip docks without electric B

<u>Group #4</u>	<u>\$1100.00</u>	<u>\$550.00</u>	<u>\$550.00</u>
-----------------	------------------	-----------------	-----------------

Includes all slips with electric, CR1, CR2 & CR3

Dry Dock      \$670.00      \$335.00      \$335.00

Stored in lot on your trailer. We launch for you at no extra charge (1 round trip per day).

PWC      \$550.00      \$275.00      \$275.00

PWC (Personal Water Craft) is stored in water on HydroPort. Memorial Day through Labor Day.

\*\*\*Limited\*\*\*

Trailer Storage      \$80.00 plus tax

Providing we have available slips: we do offer dock rentals on a monthly, weekly, weekend or daily basis.

Monthly: \$225

Weekly: 80

Wknd Fri-3pm to Mon-11am: \$70

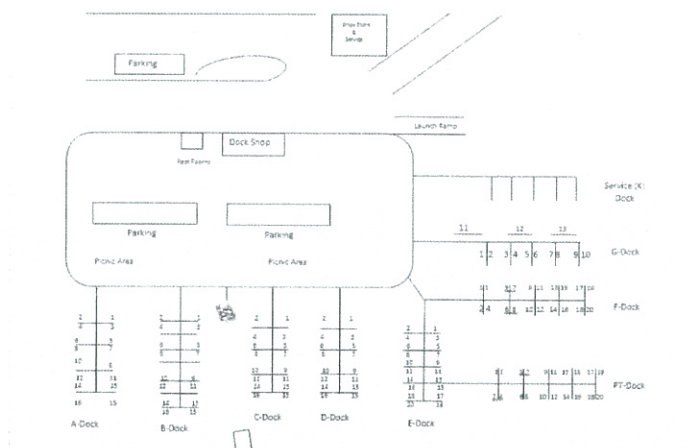
Daily: \$27

Returning renters: You are guaranteed the same dock slip as long as deposits are made by November 15, 2014 with final payments due on March 15, 2015. If for some reason you are not able to pay your deposit on time but would like to keep your dock, call us as soon as possible to make payment arrangements.

Below are maps of the docks and their locations. Please refer to the bottom picture for available slips.

If you have any questions regarding available docks or needing further information please give us a call.

Map A. Main map of marina and docks





## Exhibit 10



## City of Dillingham, Alaska

Basic Financial Statements, Required  
Supplementary Information, Supplementary  
Information, and Single Audit Reports  
Year Ended June 30, 2013



## **City of Dillingham, Alaska**

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Basic Financial Statements,  
Required Supplementary Information,  
Supplementary Information,  
and Single Audit Reports  
Year Ended June 30, 2013

## City of Dillingham, Alaska

## General Fund

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual

Years Ended June 30,	2013			2012
	Budget	Actual	Variance	Actual
Revenues:				
Taxes:				
Sales taxes	\$ 2,720,000	\$ 2,713,102	\$ (6,898)	\$ 2,555,633
Alcohol sales taxes	285,000	346,744	61,744	247,219
Transient lodging sales taxes	105,000	84,771	(20,229)	102,317
Nushagak raw fish tax	400,920	848,910	447,990	79,523
Real property taxes	1,466,000	1,479,252	13,252	1,554,387
Payment in lieu of taxes - BBHA	5,737	3,251	(2,486)	-
Personal property taxes	500,000	521,464	21,464	484,505
Penalty and interest on property taxes	55,000	80,390	25,390	43,370
Penalty and interest on sales taxes	11,000	19,213	8,213	25,052
Motor vehicle tax	25,000	27,031	2,031	26,361
Gaming taxes	65,000	79,532	14,532	103,508
Total taxes	5,638,657	6,203,660	565,003	5,221,875
State of Alaska:				
Jail contract revenue	480,417	480,417	-	480,417
Revenue sharing	298,970	300,237	1,267	282,381
Raw fish tax	339,410	339,410	-	446,588
Shared fisheries business tax	32,206	32,207	1	48,256
Electric and telephone co-op tax	75,000	73,328	(1,672)	76,532
PERS relief	165,302	321,501	156,199	278,850
DMV commission revenue	43,000	40,466	(2,534)	45,972
Jail capital grant	-	-	-	10,304
Seasonal patrol officer grant	-	18,493	18,493	-
Liquor licenses	4,600	6,800	2,200	1,500
Library grants	-	-	-	7,791
Trooper dispatch	20,000	20,000	-	20,000
Other	-	-	-	4,401
Total State of Alaska	1,458,905	1,632,859	173,954	1,702,992
Federal government:				
Emergency management planning grant	-	-	-	2,646
Volunteer fire assistance	-	-	-	10,903
Public safety grants	-	-	-	1,245
Library grants	-	-	-	9,840
Payment in lieu of taxes	429,392	429,642	250	421,879
Energy efficiency grant	-	-	-	13,157
Total federal government	429,392	429,642	250	459,670



## Exhibit 11

**Table 2**  
**2012 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	2,827	0	0	387	0	0	0	2,440
Amber	4,749	0	0	621	0	0	0	4,128
Anderson	4,743	0	0	1,026	0	0	0	3,717
Angoon	922	0	0	922	0	0	0	0
Anvik	194	0	0	194	0	0	0	0
Atka	70,114	0	0	0	51,168	18,946	0	0
Barrow	25,006	0	0	25,006	0	0	0	0
Bethel	3,937	0	0	0	3,937	0	0	0
Brevig Mission	572	0	0	572	0	0	0	0
Buckland	5,928	0	0	0	0	0	0	5,928
Chefornak	2,220	0	0	0	2,220	0	0	0
Chevak	1,164	0	0	1,164	0	0	0	0
Chignik	203,950	0	0	0	203,950	0	0	0
Chuathbaluk	128	0	0	128	0	0	0	0
Clark's Point	46,184	0	0	0	45,322	0	0	862
Coffman Cove	1,557	0	0	0	1,557	0	0	0
Cordova	1,517,031	0	0	12,676	1,371,290	0	11,650	121,415
Craig	263,734	0	0	0	258,534	0	5,200	0
Deering	2,274	0	0	0	0	0	0	2,274
Delta Junction	5,588	0	0	5,588	0	0	0	0
Dillingham	419,943	0	0	8,614	339,410	0	4,000	67,919
EEK	386	0	0	386	0	0	0	0
Egegik	85,138	0	0	0	85,138	0	0	0
Ekwok	106	0	0	106	0	0	0	0
Elim	555	0	0	555	0	0	0	0
Emmonak	52,948	0	0	1,528	51,420	0	0	0
Fairbanks	121,852	0	0	121,852	0	0	0	0
False Pass	8,544	0	0	0	8,544	0	0	0
Fort Yukon	81,950	0	0	0	0	0	81,950	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	887	0	0	887	0	0	0	0
Goodnews Bay	378	0	0	377	1	0	0	0

\* Commercial Passenger Vessel



## Exhibit 12

CITY OF DILLINGHAM, ALASKA

Basic Financial Statements, Management Discussion and  
Analysis, Additional Supplementary Information,  
and Compliance Reports

Year Ended June 30, 2014

*Altman, Rogers  
& Co.* | CERTIFIED  
PUBLIC  
ACCOUNTANTS



## CITY OF DILLINGHAM, ALASKA

## General Fund

## Statement of Original and Final Budget to Actual Amounts

June 30, 2014

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Variance with Final <u>Budget</u>
Revenues:				
Intergovernmental:				
Federal sources	\$ 419,516	422,987	426,585	3,598
State of Alaska	873,133	853,895	944,820	90,925
Local sources:				
Taxes	5,166,000	5,739,139	5,743,529	4,390
Charges for services	1,087,437	1,089,387	1,138,367	48,980
Licenses and permits	22,000	20,100	17,534	(2,566)
Fines and forfeitures	-	15,000	11,880	(3,120)
Lease and rental income	36,071	38,071	30,615	(7,456)
Investment income	35,000	35,000	37,645	2,645
Other	64,500	124,056	112,447	(11,609)
Total revenues	<u>7,703,657</u>	<u>8,337,635</u>	<u>8,463,422</u>	<u>125,787</u>
Expenditures:				
Current:				
General government	1,643,568	1,737,503	1,683,692	53,811
Public safety	2,617,853	2,704,605	2,519,260	185,345
Public works	1,368,204	1,342,831	1,237,419	105,412
Community services	136,158	136,922	124,943	11,979
Education	1,300,000	1,300,000	1,300,000	-
Total expenditures	<u>7,065,783</u>	<u>7,221,861</u>	<u>6,865,314</u>	<u>356,547</u>
Excess (deficiency) of revenues over expenditures	<u>637,874</u>	<u>1,115,774</u>	<u>1,598,108</u>	<u>482,334</u>
Other financing sources(uses):				
Proceeds from the sale of assets	-	-	1,500	1,500
Transfers in	400,920	-	-	-
Transfers out	<u>(979,087)</u>	<u>(1,393,381)</u>	<u>(1,539,361)</u>	<u>(145,980)</u>
Total net other financing sources(uses)	<u>(578,167)</u>	<u>(1,393,381)</u>	<u>(1,537,861)</u>	<u>(144,480)</u>
Net change in fund balance	\$ <u>59,707</u>	<u>(277,607)</u>	60,247	<u>337,854</u>
Fund balances at beginning of year			<u>4,445,020</u>	
Fund balances at end of year			\$ <u>4,505,267</u>	

The notes to the financial statements are an integral part of this statement.

## Exhibit 13



Fiscal Year	Audited Year-end General Fund Balance	Net Annual Change
FY2002	\$382,679	
FY2003	\$535,260	\$152,581
FY2004	\$1,437,280	\$902,020
FY2005	\$1,981,537	\$544,257
FY2006	\$2,410,054	\$428,517
FY2007	\$3,313,718	\$903,664
FY2008	\$3,475,511	\$161,793
FY2009	\$3,701,621	\$226,110
FY2010	\$3,810,997	\$109,376
FY2011	\$3,893,876	\$82,879
FY2012	\$3,372,485	-\$521,391
FY2013	\$4,445,020	\$1,072,535
FY2014	\$4,505,267	\$60,247

## Exhibit 14



## Part 2 - Municipal Class Tax Types, Rates and Revenues

**Table 3A**  
**2013 Per-Capita Tax Revenues**

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax	Sales Tax	Other Taxes	Total Taxes	Population	Per-Capita	Per-Capita <sup>(2)</sup>
	(Inc. Oil & Gas)			Reported		Revenue	Revenue City & Boro
North Slope Borough	\$350,213,439	\$0	\$0	\$350,213,439	7,725	\$45,340	\$45,340
Egegik <sup>(1)</sup>	\$0	\$0	\$1,079,902	\$1,079,902	106	\$10,190	\$12,190
Pilot Point <sup>(1)</sup>	\$0	\$0	\$690,055	\$690,055	68	\$10,150	\$12,150
Valdez	\$38,994,544	\$0	\$390,719	\$39,385,263	4,144	\$9,500	\$9,500
Skagway, Municipality of	\$1,718,051	\$6,383,312	\$124,141	\$8,225,504	961	\$8,560	\$8,560
Saint Paul	\$0	\$435,451	\$2,348,570	\$2,784,021	453	\$6,150	\$6,150
Whittier	\$618,962	\$526,798	\$233,770	\$1,379,530	227	\$6,080	\$6,080
Bristol Bay Borough	\$3,198,846	\$0	\$1,873,163	\$5,072,009	987	\$5,140	\$5,140
Unalaska	\$5,103,810	\$13,106,267	\$4,980,767	\$23,190,844	4,768	\$4,860	\$4,860
Chignik	\$0	\$0	\$241,753	\$241,753	91	\$2,660	\$4,660
False Pass	\$0	\$73,860	\$28,849	\$102,709	39	\$2,630	\$3,900
Dillingham	\$2,136,092	\$2,770,244	\$1,199,812	\$6,106,148	2,406	\$2,540	\$2,540
Juneau, City & Borough of	\$32,429,546	\$43,576,004	\$3,447,885	\$79,453,435	32,832	\$2,420	\$2,420
Cordova	\$1,750,099	\$3,264,551	\$130,867	\$5,145,517	2,316	\$2,220	\$2,220
Yakutat, City & Borough of	\$445,565	\$737,278	\$179,057	\$1,361,901	622	\$2,190	\$2,190
Nome	\$2,653,922	\$5,373,835	\$157,913	\$8,185,670	3,759	\$2,180	\$2,180
Adak	\$0	\$580,437	\$107,959	\$688,397	321	\$2,140	\$2,140
Haines Borough	\$2,619,900	\$2,686,016	\$71,109	\$5,377,025	2,620	\$2,050	\$2,050
Seward <sup>(1)</sup>	\$1,013,580	\$4,191,186	\$380,210	\$5,584,976	2,754	\$2,030	\$3,560
Lake & Peninsula Borough	\$0	\$0	\$3,346,222	\$3,346,222	1,673	\$2,000	\$2,000
Homer <sup>(1)</sup>	\$3,062,995	\$7,031,120	\$0	\$10,094,115	5,153	\$1,960	\$3,490
Craig	\$517,969	\$1,704,780	\$115,149	\$2,337,898	1,243	\$1,880	\$1,880
Anchorage, Municipality of	\$506,884,977	\$0	\$49,737,221	\$556,622,198	298,842	\$1,860	\$1,860
Soldotna <sup>(1)</sup>	\$347,121	\$7,640,536	\$0	\$7,987,657	4,299	\$1,860	\$3,390
Ketchikan, City <sup>(1)</sup>	\$4,668,844	\$10,191,919	\$362,739	\$15,223,502	8,291	\$1,840	\$3,050
Kodiak, City <sup>(1)</sup>	\$917,599	\$10,297,107	\$171,564	\$11,386,270	6,431	\$1,770	\$2,840
North Pole <sup>(1)</sup>	\$954,545	\$2,463,477	\$411,180	\$3,829,203	2,162	\$1,770	\$2,900
Petersburg	\$2,857,833	\$2,822,594	\$40,472	\$5,720,899	3,269	\$1,750	\$1,750
Sitka, City & Borough of	\$6,092,078	\$8,856,452	\$934,629	\$15,883,159	9,084	\$1,750	\$1,750
King Cove <sup>(1)</sup>	\$0	\$1,559,000	\$100,000	\$1,659,000	963	\$1,720	\$2,990
Wrangell, City & Borough of	\$1,528,495	\$2,489,716	\$46,157	\$4,064,368	2,448	\$1,660	\$1,660
Hoonah	\$0	\$1,233,731	\$0	\$1,233,731	777	\$1,590	\$1,590
Kenai Peninsula Borough	\$56,910,322	\$29,647,452	\$0	\$86,557,774	56,756	\$1,530	\$1,530
Akutan	\$0	\$0	\$1,663,209	\$1,663,209	1,106	\$1,500	\$2,770
Denali Borough	\$0	\$0	\$2,800,408	\$2,800,408	1,871	\$1,500	\$1,500
Wasilla <sup>(1)</sup>	\$0	\$12,239,486	\$0	\$12,239,486	8,207	\$1,490	\$2,730
Sand Point	\$0	\$785,267	\$670,849	\$1,456,116	983	\$1,480	\$2,750
Bethel	\$0	\$8,160,801	\$574,491	\$8,735,292	6,113	\$1,430	\$1,430
Kotzebue	\$0	\$4,068,510	\$270,054	\$4,338,564	3,237	\$1,340	\$1,340
Kenai, City <sup>(1)</sup>	\$2,885,245	\$6,618,444	\$0	\$9,503,689	7,132	\$1,330	\$2,860
Aleutians East Borough	\$0	\$0	\$4,121,050	\$4,121,050	3,240	\$1,270	\$1,270
Matanuska-Susitna Borough	\$110,397,342	\$0	\$6,012,080	\$116,409,422	93,801	\$1,240	\$1,240
Ketchikan Gateway Borough	\$8,306,711	\$8,531,173	\$39,880	\$16,877,764	13,938	\$1,210	\$1,210
Pelican	\$58,130	\$37,107	\$1,646	\$96,883	82	\$1,180	\$1,180
Palmer <sup>(1)</sup>	\$1,304,911	\$5,882,203	\$0	\$7,187,114	6,117	\$1,170	\$2,410
Atka	\$0	\$0	\$73,804	\$73,804	64	\$1,150	\$1,150
Fairbanks North Star Borough	\$108,713,633	\$0	\$4,605,138	\$113,318,771	100,343	\$1,130	\$1,130
Kodiak Island Borough	\$13,092,152	\$0	\$1,871,283	\$14,963,435	14,041	\$1,070	\$1,070
Seldovia <sup>(1)</sup>	\$102,410	\$120,570	\$0	\$222,980	242	\$920	\$2,450
Nenana	\$231,539	\$141,477	\$0	\$373,016	428	\$870	\$870
Klawock	\$0	\$649,367	\$10,047	\$659,414	799	\$830	\$830
Thorne Bay	\$0	\$404,822	\$0	\$404,822	508	\$800	\$800
Gustavus	\$0	\$305,145	\$74,233	\$379,378	489	\$780	\$780
Aleknagik	\$0	\$107,059	\$38,588	\$145,648	204	\$710	\$710

<sup>(1)</sup>The revenue numbers listed only represent the revenues collected by the city.

<sup>(2)</sup>This column reflects a per-capita revenue encompassing both city and borough taxes.



## Part 2 - Municipal Class Tax Types, Rates and Revenues

**Table 3A**  
**2013 Per-Capita Tax Revenues**

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax			Total Taxes Reported	Population	Per-Capita Revenue	Per-Capita <sup>(2)</sup>
	(Inc. Oil & Gas)	Sales Tax	Other Taxes				Revenue City & Boro
Fairbanks, City <sup>(1)</sup>	\$14,261,951	\$0	\$5,584,104	\$19,846,055	32,070	\$620	\$1,750
Unalakleet	\$0	\$387,125	\$9,698	\$396,823	700	\$570	\$570
Cold Bay	\$0	\$0	\$52,715	\$52,715	98	\$540	\$1,810
Saint George	\$0	\$0	\$36,687	\$36,687	86	\$430	\$430
Kake	\$0	\$244,953	\$0	\$244,953	598	\$410	\$410
Galena	\$0	\$181,066	\$0	\$181,066	484	\$370	\$370
Saint Michael	\$0	\$128,107	\$0	\$128,107	404	\$320	\$320
Bettles	\$0	\$0	\$4,448	\$4,448	15	\$300	\$300
Emmonak	\$0	\$221,910	\$0	\$221,910	755	\$290	\$290
Fort Yukon	\$0	\$167,638	\$0	\$167,638	586	\$290	\$290
Quinhagak	\$0	\$198,717	\$0	\$198,717	689	\$290	\$290
Shaktolik	\$0	\$77,243	\$0	\$77,243	276	\$280	\$280
Selawik	\$0	\$217,678	\$10,506	\$228,184	856	\$270	\$270
Houston <sup>(1)</sup>	\$365,585	\$158,014	\$0	\$523,599	2,012	\$260	\$1,500
Marshall	\$0	\$105,968	\$0	\$105,968	414	\$260	\$260
Port Alexander	\$0	\$15,499	\$1,637	\$17,136	66	\$260	\$260
Saxman <sup>(1)</sup>	\$0	\$112,633	\$0	\$112,633	432	\$260	\$1,470
Buckland	\$0	\$112,545	\$0	\$112,545	453	\$250	\$250
Mekoryuk	\$0	\$47,737	\$0	\$47,737	210	\$230	\$230
Hooper Bay	\$0	\$246,798	\$0	\$246,798	1,114	\$220	\$220
Saint Mary's	\$0	\$112,424	\$2,675	\$115,099	524	\$220	\$220
Napakia	\$0	\$70,626	\$0	\$70,626	358	\$200	\$200
Pilot Station	\$0	\$116,828	\$0	\$116,828	597	\$200	\$200
Elim	\$0	\$63,113	\$0	\$63,113	365	\$170	\$170
Alakanuk	\$0	\$115,353	\$0	\$115,353	707	\$160	\$160
Diomed	\$0	\$19,112	\$0	\$19,112	121	\$160	\$160
Kotlik	\$0	\$103,149	\$0	\$103,149	628	\$160	\$160
Point Hope	\$0	\$106,533	\$0	\$106,533	668	\$160	\$45,500
Teller	\$0	\$41,078	\$148	\$41,227	250	\$160	\$160
Togiak	\$0	\$138,016	\$0	\$138,016	871	\$160	\$160
Chevak	\$0	\$143,378	\$0	\$143,378	970	\$150	\$150
Shungnak	\$0	\$37,479	\$0	\$37,479	269	\$140	\$140
Angoon	\$0	\$63,915	\$105	\$64,020	456	\$140	\$140
Deering	\$0	\$20,539	\$0	\$20,539	142	\$140	\$140
Kachemak <sup>(1)</sup>	\$64,531	\$0	\$0	\$64,531	467	\$140	\$1,670
Nuiqsut	\$0	\$0	\$61,955	\$61,955	428	\$140	\$45,480
Gambell	\$0	\$88,974	\$0	\$88,974	696	\$130	\$130
Eek	\$0	\$42,000	\$0	\$42,000	339	\$120	\$120
Kiana	\$0	\$45,352	\$0	\$45,352	383	\$120	\$120
Koyuk	\$0	\$41,256	\$0	\$41,256	338	\$120	\$120
Savoonga	\$0	\$89,057	\$0	\$89,057	713	\$120	\$120
Chefornak	\$0	\$46,926	\$0	\$46,926	434	\$110	\$110
Kwethluk	\$0	\$81,406	\$0	\$81,406	751	\$110	\$110
Shishmaref	\$0	\$67,640	\$0	\$67,640	605	\$110	\$110
Anderson <sup>(1)</sup>	\$0	\$23,697	\$0	\$23,697	240	\$100	\$1,600
Aniak	\$0	\$54,804	\$0	\$54,804	541	\$100	\$100
Nunapitchuk	\$0	\$55,898	\$0	\$55,898	563	\$100	\$100
Scammon Bay	\$0	\$55,369	\$0	\$55,369	536	\$100	\$100
Stebbins	\$0	\$56,038	\$0	\$56,038	566	\$100	\$100
Tanana	\$0	\$24,323	\$0	\$24,323	233	\$100	\$100
Brevig Mission	\$0	\$36,177	\$0	\$36,177	417	\$90	\$90
Kivalina <sup>(1)</sup>	\$0	\$34,757	\$0	\$34,757	402	\$90	\$90
Old Harbor	\$0	\$18,573	\$0	\$18,573	206	\$90	\$1,160
Barrow <sup>(1)</sup>	\$0	\$0	\$360,042	\$360,042	4,617	\$80	\$45,420

<sup>(1)</sup>The revenue numbers listed only represent the revenues collected by the city.

<sup>(2)</sup>This column reflects a per-capita revenue encompassing both city and borough taxes.



## Exhibit 15

RECEIVED

MAY 24 1971

LOCAL AFFAIRS AGENCY

BRISTOL BAY

Serial No. 71-40

BOOK XVII PAGE 299  
Bristol Bay Recording District

STATE OF ALASKA  
LIEUTENANT GOVERNOR  
JUNEAU

## CERTIFICATE

I, H. A. BOUCHER, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA, DO HEREBY CERTIFY THAT in accordance with the provisions of AS 29.10.022, an election for the incorporation of a fourth class city known as Clark's Point, Alaska, was held on March 2, 1971, within the boundaries of said proposed area for incorporation and that a majority of votes were cast for incorporation. The vote was 18 for and 5 against.

AND THAT a majority of votes were cast for enactment of a 3% sales tax. The vote was 16 for and 7 against.

I DO FURTHER CERTIFY THAT the city of Clark's Point is incorporated as a fourth class city with authority to enact a 3% sales tax;

I DO FURTHER CERTIFY THAT the city of Clark's Point is incorporated as a fourth class city;

THAT it possesses all the powers and privileges prescribed for cities of the fourth class by Title 29 of the ALASKA STATUTES;

THAT the boundaries of the said city are:

Beginning at a point at the NE corner of the SE 1/4 of Section 30, Unsurveyed T15S, R55W, Seward Meridian, Alaska; thence West to a point where the northern boundary of the S 1/2 of Section 25, T15S, R56W, intersects the mean low water line on Nushagak Bay; thence in a meandering southwesterly direction along the mean low water line of the Nushagak Bay to the point of intersection of the southern boundary of the northernmost 1/4 of Section 2, T16S, R56W with the mean low water line of the Nushagak Bay; thence East to the NW corner of the SW 1/4 of the NW 1/4 of Section 6, T16S, R55W; thence South to the SW corner of the NW 1/4 of Section 6, T16S, R55W; thence East to the SE corner of the NE 1/4 of Section 6, T16S, R55W; thence North to the point of beginning, containing 4.0 square miles, more or less.

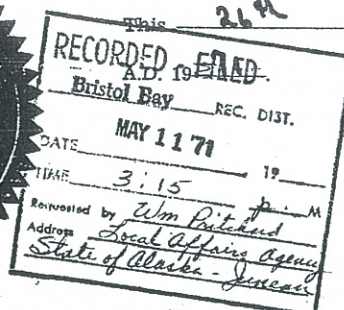
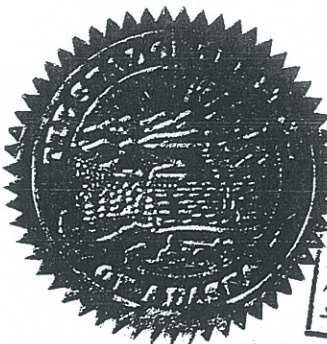
AND THAT on March 2, 1971, the following were elected as councilmen on the initial city council;

Joseph L. Clark  
Gus A. Johnson  
Steve Wassily, Jr.  
Adolph T. Nicolai  
Andres T. Javier

AND THAT the term of this office is to be one year unless determined otherwise by the city council.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed hereto the Seal of the State of Alaska, at Juneau, the Capital,

This 26th day of March



*H. A. Boucher*  
LIEUTENANT GOVERNOR





Mapped by the Defense Mapping Agency  
 Edited and published by the Geological Survey  
 Control by NOS/NOAA, and USCE

Topography by photogrammetric methods from aerial photographs  
 taken 1951, field annotated 1952. Map not field checked  
 Selected hydrographic data compiled from NOS/NOAA  
 Chart 16322 (1976)

This information is not intended for navigational purposes

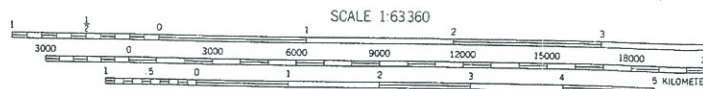
Projection and 1000-meter grid ticks shown in blue:  
 Universal Transverse Mercator, zone 4  
 10,000-foot grid ticks based on Alaska coordinate  
 system, zone 6. 1927 North American Datum  
 To place on the predicted North American Datum 1983 move  
 the projection lines 83 meters north and 135 meters east

Land lines represent unsurveyed and unmarked locations  
 predetermined by the Bureau of Land Management  
 Folio S-19, Seward Meridian

Lake elevations are unchecked

Swamps, as portrayed, indicate only the wetter areas,  
 usually of low relief, as interpreted from aerial photographs

Federal reservation boundaries established by The Alaska National  
 Interest Lands Conservation Act, PL 96-487, Dec. 2, 1980, are  
 shown as compiled by the administering agencies



CONTOUR INTERVAL 50 FEET  
 DOTTED LINES REPRESENT 25-FOOT CONTOURS  
 NATIONAL GEODETIC VERTICAL DATUM OF 1929  
 DEPTH CURVES AND SOUNDINGS IN FEET-DATUM IS MEAN LOWER LOW WATER  
 SHORELINE SHOWN REPRESENTS THE APPROXIMATE LINE OF MEAN HIGH WATER  
 THE MEAN RANGE OF TIDE IS APPROXIMATELY 15 FEET

FOR SALE BY U. S. GEOLOGICAL SURVEY  
 FAIRBANKS, ALASKA 99701, DENVER, COLORADO 80225, OR RESTON, VIRGINIA 22092  
 A FOLDER DESCRIBING TOPOGRAPHIC MAPS AND SYMBOLS IS AVAILABLE ON REQUEST

The Alaska Maritime National Wildlife Refuge consists of  
 all the public lands in the coastal waters and adjacent  
 seas of Alaska consisting of islands, islets, rocks, reefs,  
 capes and spires, as well as designated mainland areas  
 There may be private inholdings within the boundaries of  
 the National or State reservations shown on this map



## Exhibit 16



**Table 2**  
**2009 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	3,034	0	0	173	0	0	0	2,861
Ambler	4,505	0	0	599	0	0	0	3,906
Anderson	4,961	0	0	1,194	0	0	0	3,767
Angeon	418	0	0	418	0	0	0	0
Anvik	202	0	0	202	0	0	0	0
Atka	95,057	0	0	0	80,923	14,134	0	0
Barrow	23,103	0	0	23,103	0	0	0	0
Brevig Mission	481	0	0	481	0	0	0	0
Buckland	5,665	0	0	0	0	0	0	5,665
Chevak	1,092	0	0	1,092	0	0	0	0
Chignik	65,802	0	0	0	65,802	0	0	0
Chuathbaluk	112	0	0	112	0	0	0	0
Clark's Point	101,408	0	0	0	100,787	0	0	621
Coffman Cove	304	0	0	0	304	0	0	0
Cordova	1,179,632	0	0	11,733	1,068,909	0	12,300	86,690
Craig	22,360	0	0	0	11,260	0	11,100	0
Deering	1,747	0	0	0	0	0	0	1,747
Delta Junction	7,331	0	0	7,331	0	0	0	0
Dillingham	264,586	0	0	8,482	187,259	0	4,600	64,245
Eek	367	0	0	367	0	0	0	0
Egegik	62,882	0	0	0	62,882	0	0	0
Elim	520	0	0	520	0	0	0	0
Emmonak	15,295	0	0	1,423	13,872	0	0	0
Fairbanks	199,350	0	0	126,100	0	0	73,250	0
False Pass	2,163	0	0	0	2,163	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	1,500	0	0	0	0	0	1,500	0
Gambell	864	0	0	864	0	0	0	0
Goodnews Bay	330	0	0	330	0	0	0	0
Grayling	259	0	0	259	0	0	0	0
Gustavus	402	0	0	0	402	0	0	0
Holy Cross	297	0	0	297	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2010 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	2,820	0	0	171	0	0	0	2,649
Ambler	4,460	0	0	600	0	0	0	3,860
Anderson	4,436	0	0	1,108	0	0	0	3,328
Angoon	860	0	0	860	0	0	0	0
Anvik	189	0	0	189	0	0	0	0
Atka	9,682	0	0	0	0	9,682	0	0
Barrow	24,026	0	0	24,026	0	0	0	0
Brevig Mission	530	0	0	530	0	0	0	0
Buckland	5,914	0	0	0	0	0	0	5,914
Cheformak	794	0	0	0	794	0	0	0
Chevak	1,123	0	0	1,123	0	0	0	0
Chignik	82,790	0	0	0	82,790	0	0	0
Chuathbaluk	128	0	0	128	0	0	0	0
Clark's Point	54,588	0	0	0	53,989	0	0	599
Coffman Cove	1,018	0	0	0	1,018	0	0	0
Cordova	871,773	0	0	11,951	756,157	1,804	12,275	89,586
Craig	89,217	0	0	0	84,017	0	5,200	0
Deering	1,779	0	0	0	0	0	0	1,779
Delta Junction	7,845	0	0	7,257	588	0	0	0
Dillingham	317,889	0	0	8,407	238,589	0	4,000	66,893
Eek	367	0	0	367	0	0	0	0
Egegik	85,217	0	0	0	85,217	0	0	0
Elim	534	0	0	534	0	0	0	0
Emmonak	9,697	0	0	1,480	8,217	0	0	0
Fairbanks	206,165	0	0	124,215	0	0	81,950	0
False Pass	5,981	0	0	0	5,981	0	0	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	904	0	0	904	0	0	0	0
Goodnews Bay	422	0	0	357	65	0	0	0
Grayling	287	0	0	287	0	0	0	0
Gustavus	330	0	0	0	330	0	0	0
Holy Cross	301	0	0	301	0	0	0	0

\* Commercial Passenger Vessel



**Table 2**  
**2011 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	3,017	0	0	394	0	0	0	2,623
Ambler	4,434	0	0	610	0	0	0	3,824
Anderson	4,497	0	0	1,035	0	0	0	3,462
Angoon	914	0	0	914	0	0	0	0
Anvik	197	0	0	197	0	0	0	0
Atka	68,238	0	0	0	57,861	10,377	0	0
Barrow	24,586	0	0	24,586	0	0	0	0
Bethel	3,752	0	0	0	3,752	0	0	0
Brevig Mission	547	0	0	547	0	0	0	0
Buckland	6,202	0	0	0	0	0	0	6,202
Cheformak	1,119	0	0	0	1,119	0	0	0
Chevak	1,128	0	0	1,128	0	0	0	0
Chignik	109,727	0	0	0	109,727	0	0	0
Chuathbaluk	142	0	0	142	0	0	0	0
Clark's Point	51,452	0	0	0	50,510	0	0	942
Coffman Cove	570	0	0	0	570	0	0	0
Cordova	1,491,698	0	0	12,547	1,365,497	0	11,675	101,979
Craig	169,464	0	0	0	158,364	0	11,100	0
Deerling	1,569	0	0	0	0	0	0	1,569
Delta Junction	6,603	0	0	6,603	0	0	0	0
Dillingham	527,315	0	0	8,626	446,588	0	4,600	67,501
Eek	371	0	0	371	0	0	0	0
Egegik	98,106	0	0	0	98,106	0	0	0
Elim	505	0	0	505	0	0	0	0
Emmonak	8,065	0	0	1,490	6,575	0	0	0
Fairbanks	206,292	0	0	122,192	0	0	84,100	0
False Pass	5,690	0	0	0	5,690	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	1,500	0	0	0	0	0	1,500	0
Gambell	880	0	0	880	0	0	0	0
Goodnews Bay	695	0	0	361	334	0	0	0
Grayling	293	0	0	293	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2012 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	2,827	0	0	387	0	0	0	2,440
Ambler	4,749	0	0	621	0	0	0	4,128
Anderson	4,743	0	0	1,026	0	0	0	3,717
Angoon	922	0	0	922	0	0	0	0
Anvik	194	0	0	194	0	0	0	0
Atka	70,114	0	0	0	51,168	18,946	0	0
Barrow	25,006	0	0	25,006	0	0	0	0
Bethel	3,937	0	0	0	3,937	0	0	0
Brevig Mission	572	0	0	572	0	0	0	0
Buckland	5,928	0	0	0	0	0	0	5,928
Cheformak	2,220	0	0	0	2,220	0	0	0
Chevak	1,164	0	0	1,164	0	0	0	0
Chignik	203,950	0	0	0	203,950	0	0	0
Chuathbaluk	128	0	0	128	0	0	0	0
Clark's Point	46,184	0	0	0	45,322	0	0	862
Coffman Cove	1,557	0	0	0	1,557	0	0	0
Cordova	1,517,031	0	0	12,676	1,371,290	0	11,650	121,415
Craig	263,734	0	0	0	258,534	0	5,200	0
Deering	2,274	0	0	0	0	0	0	2,274
Delta Junction	5,588	0	0	5,588	0	0	0	0
Dillingham	419,943	0	0	8,614	339,410	0	4,000	67,919
Eek	386	0	0	386	0	0	0	0
Egegik	85,138	0	0	0	85,138	0	0	0
Ekwok	106	0	0	106	0	0	0	0
Elim	555	0	0	555	0	0	0	0
Emmonak	52,948	0	0	1,528	51,420	0	0	0
Fairbanks	121,852	0	0	121,852	0	0	0	0
False Pass	8,544	0	0	0	8,544	0	0	0
Fort Yukon	81,950	0	0	0	0	0	81,950	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	887	0	0	887	0	0	0	0
Goodnews Bay	378	0	0	377	1	0	0	0

\* Commercial Passenger Vessel



**Table 2**  
**2013 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	2,852	0	0	464	0	3	0	2,385
Ambler	4,239	0	0	574	0	0	0	3,665
Anderson	4,415	0	0	980	0	0	0	3,435
Angeon	830	0	0	830	0	0	0	0
Anvik	294	0	0	294	0	0	0	0
Atka	144,872	0	0	0	54,710	90,162	0	0
Barrow	24,771	0	0	24,771	0	0	0	0
Bethel	0	0	0	0	0	0	0	0
Brevig Mission	591	0	0	591	0	0	0	0
Buckland	5,346	0	0	0	0	0	0	5,346
Chefornak	542	0	0	0	542	0	0	0
Chevak	1,182	0	0	1,182	0	0	0	0
Chignik	154,944	0	0	0	154,944	0	0	0
Chuathbaluk	136	0	0	136	0	0	0	0
Clark's Point	2,719	0	0	0	2,227	0	0	492
Coffman Cove	1,699	0	0	0	1,699	0	0	0
Cordova	1,596,280	0	0	12,797	1,432,356	0	12,300	138,827
Craig	293,211	0	0	0	282,111	0	11,100	0
Deering	1,713	0	0	0	0	0	0	1,713
Delta Junction	9,075	0	0	9,075	0	0	0	0
Dillingham	354,141	0	0	8,686	276,513	0	4,300	64,642
Eek	403	0	0	403	0	0	0	0
Egegik	110,164	0	0	0	110,164	0	0	0
Ekwok	270	0	0	270	0	0	0	0
Elim	605	0	0	605	0	0	0	0
Emmonak	40,182	0	0	1,545	38,637	0	0	0
Fairbanks	195,449	0	0	120,099	0	0	75,350	0
False Pass	5,152	0	0	0	5,152	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	1,500	0	0	0	0	0	1,500	0
Gambell	888	0	0	888	0	0	0	0
Goodnews Bay	399	0	0	399	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2014 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	3,224	0	0	491	0	0	0	2,733
Ambler	1,528	0	0	611	0	0	0	917
Anderson	2,728	0	0	864	0	0	0	1,864
Angoon	790	0	0	790	0	0	0	0
Arvik	199	0	0	199	0	0	0	0
Atka	50,964	0	0	0	29,615	21,349	0	0
Barrow	0	0	0	0	0	0	0	0
Bethel	2,632	0	0	0	2,632	0	0	0
Brevig Mission	545	0	0	545	0	0	0	0
Buckland	1,205	0	0	0	0	0	0	1,205
Cheformak	1,823	0	0	0	1,823	0	0	0
Chevak	1,216	0	0	1,216	0	0	0	0
Chignik	310,422	0	0	0	0	0	0	0
Chuathbaluk	121	0	0	121	310,422	0	0	0
Clark's Point	491	0	0	0	0	0	0	0
Coffman Cove	1,982	0	0	0	1,982	0	0	491
Cordova	1,906,957	0	0	13,222	1,661,223	0	11,650	220,862
Craig	319,904	0	0	0	314,704	0	5,200	0
Deering	535	0	0	0	0	0	0	535
Delta Junction	7,775	0	0	7,775	0	0	0	0
Dillingham	489,647	0	0	8,481	407,654	0	4,600	68,912
Eek	397	0	0	397	0	0	0	0
Egegik	181,974	0	0	0	181,974	0	0	0
Ekwok	235	0	0	235	0	0	0	0
Elim	571	0	0	571	0	0	0	0
Emmonak	27,675	0	0	1,792	25,883	0	0	0
Fairbanks	198,511	0	0	117,211	0	0	81,300	0
False Pass	14,291	0	0	0	14,291	0	0	0
Fort Yukon	0	0	0	0	0	0	0	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	927	0	0	927	0	0	0	0
Goodnews Bay	350	0	0	350	0	0	0	0

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