

Mayor
Alice Ruby

Acting Manager
Jack Savo Jr



Dillingham City Council
Bertram Luckhurst
Michael Bennett
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 09/1/2025

To: Jack Savo, Acting City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 09/22/2025

Council Considerations/Recommendations:

- Use of Cooperative Purchasing Agreements addition to DMC.

4.30.135 Cooperative Purchasing Agreements (adds bold language)

A. The City may purchase supplies, services, and equipment through cooperative purchasing programs or intergovernmental cooperative agreements, including but not limited to Sourcewell, Public Purchase, State of Alaska, and AMNI provided that:

- 1. The cooperative program utilized has conducted a competitive solicitation process substantially similar to that required by this code;**
- 2. The purchase is determined by the City Manager to be in the best interest of the City;**
- 3. If the purchase amount exceeds \$50,000, the City Manager shall report the purchase to the City Council at its next regular meeting;**
- 4. All cooperative purchasing records shall be maintained consistent with this chapter.**

B. Purchases made under this section are exempt or meet the competitive bidding and proposal requirements of DMC 4.30.

Department Accomplishment and Opportunities:

Questica:

Final stages of implementation. Waiting on AccuFund and for final implementation.

Audit Update:

FY25 Audit – Testwork scheduled for the week of October 13, 2025. Testwork samples have been received and are starting to be pulled and reviewed. Final week scheduled for the week of December 1, 2025.

Department staffing:

Account Technician II – Receivables position is advertised.

Property Tax:

Continued progress is being made to address outstanding concerns. An agreement has been made with Alaska Work is being done now that will assist with the CY2026 tax roll.

Collections:

Ongoing.

Grants:

Fourth quarter reports were finalized in July and August. Some reporting was completed in September, due to some adjustments in project narratives.

Budget:

FY26 Budget amendment 1 is in progress. Requesting an additional meeting so an ordinance can be introduced at the October 16, 2025 council meeting.

FY27-FY28 creation will begin after the first FY26 budget amendment.

Internal Controls:

- Review of the document is ongoing.
- Payables review is first to be reviewed in full detail.

Other News:

- Working with other departments to determine all contracts that need to go out for the bidding process.
- GCI lease has been presented to GCI. Waiting for a response. Hoping for an introduction to the October 16, 2025 council meeting.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent.
- November 1, 2025 Real Property and Personal Property tax payments are due. If the first half is paid by November 1, 2025 then the second half payment can be made on December 1, 2025. If at least the first half payment is not made by November 1, 2025 then a penalty is applied to the remaining balance of all taxes due.

Revenue and Expense Report – July 2025:

- Target percentage for July activity is 8%. Explanations provided in this report are for those items above 28%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is an increase of \$3,363,179. This increase is due property tax invoices going out on 07/01/2025. Payments of property tax are 7-9% at this time.
- All other reporting at this time is as expected based on revenue receiving history.

Special Revenues & Other Funds Revenue

- All revenues are on target at an average of 8%.

Transfers

- All general fund transfers are as expected at this time.
- Overall revenue at 29% due to revenue from property taxes.

General Fund Expenditures

- General fund expenditures are at 7% average as expected.

Special Revenues & Other Funds Expenditures

- Average expenditures are at 6% as expected.

Grant and Bond Revenues/Expenditures

- Curyung grant funding for the ice machine has become available again and can be revised in an upcoming budget amendment. Grant was in place over 3 years ago.

Capital Project Revenues/Expenditures

- Curyung grant funding for the ice machine has become available again and can be revised in an upcoming budget amendment. Grant was in place over 3 years ago.