



## **CITY COUNCIL SPECIAL MEETING WITH 5:30 PM WORKSHOP**

Thursday, March 27, 2025 at 6:30 PM

### **AGENDA**

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

#### **MEETING INFORMATION**

##### **CITY COUNCIL SPECIAL MEETING AND WORKSHOP**

**CITY HALL COUNCIL CHAMBERS / 6:30 p.m.**

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

A Workshop on the FY24 Audit Report begins at 5:30 PM and will last until 6:30 PM.

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **PLEDGE OF ALLEGIANCE**

#### **APPROVAL OF AGENDA**

#### **CITIZEN'S DISCUSSION** (Prior Notice or Agenda Items)

#### **SPECIAL BUSINESS**

- 1. RESOLUTION NO. 2025-10:** A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE YEAR END AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2024
- 2. RESOLUTION NO. 2025-11:** A RESOLUTION OF THE DILLINGHAM CITY COUNCIL TO RECOGNIZE AND HONOR THE CONTRIBUTIONS OF THE 2025 BEAVER ROUND-UP VOLUNTEERS
- 3. RESOLUTION NO. 2025-12:** A RESOLUTION OF THE DILLINGHAM CITY COUNCIL CONTINUING THE FRIENDS OF THE LANDFILL COMMITTEE
- 4. SET A DATE FOR IN-PERSON TRAINING WITH OUR LEGAL TEAM**

#### **COUNCIL COMMENTS**

#### **MAYOR'S COMMENTS**

#### **ADJOURNMENT**

#### **INFORMATIONAL**

[INFORMATIONAL](#) ITEMS

CITY OF DILLINGHAM, ALASKA

**RESOLUTION NO. 2025-10**

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE YEAR END AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

WHEREAS, the Dillingham Municipal Code Section 4.04.050 calls for an "Independent Annual Audit"; and

WHEREAS, the City Council appointed Altman, Rogers and Co. to audit the FY2024 financial statements; and

WHEREAS, Altman, Rogers and Co. audited the financial statements for the fiscal year ending June 30, 2024, and rendered the opinion that the financial statements present fairly, in all material respects, the respective financial position, changes in financial position, and respective budgetary comparison of the City of Dillingham; and

WHEREAS, the City Council intends to formally accept the FY2024 audited financial statements by this action.

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that the work of Altman, Rogers and Co., and the audited financial statements for the fiscal year ending June 30, 2024 be accepted.

PASSED and ADOPTED by the Dillingham City Council on March 27th, 2025.

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

ATTEST:

[SEAL]

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk

CITY OF DILLINGHAM, ALASKA

Letter to the Governing Board

Year Ended June 30, 2024

CITY OF DILLINGHAM, ALASKA

Letter to the Governing Board

Year Ended June 30, 2024

March 10, 2025

Honorable Mayor and Members of the City Council  
City of Dillingham, Alaska  
Dillingham, Alaska

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Dillingham, Alaska for the year ended June 30, 2024 and the related notes to the financial statements which collectively comprise City of Dillingham, Alaska's basic financial statement. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, the Uniform Guidance*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you date February 27, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Dillingham City are described in the Notes to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City of Dillingham during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All opinion units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the estimate of collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the calculation of the lease receivable is based on an estimated incremental borrowing rate for the tenants for the present value calculation of the lease payments. We evaluated the key factors and assumptions used to develop present value calculation in determining that it is reasonable in relation to the financial statements as a whole.

Governmental Activities opinion unit:

Management's uses estimates to calculate the liability for the closure of the landfill and post closure costs. These estimates are based on engineering surveys. We evaluated the key factors and assumptions used to develop the estimation of the liability for the closure of the landfill and any post closure costs to determine its reasonableness in relation to the financial statements taken as a whole.

Management's estimate of the useful lives and depreciation is based on the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the City's proportionate share of the collective net pension and OPEB liabilities and assets and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the City's proportionate share of the collective net pension liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- \$393,091 misstatement of personal property tax receivable and property tax unearned revenue.
- \$202,429 to book unavailable revenue.
- \$33,266 to adjust Landfill Fees.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 10, 2025.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Accounting Assistance

As part of our engagement, we drafted the basic financial statements of the City from the City’s accounting records; however, management of the City was involved in the drafting process and retains responsibility for the basic financial statements.

### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Internal Control Matters

See the Financial Statements, Compliance Section for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

### Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Supplementary Information Accompanying the Financial Statements

We applied certain limited procedures to the Public Employees’ Retirement System schedules and the Budgetary Comparison Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedule of State Financial Assistance, Schedule of Expenditures of Federal Awards, combining statements, schedules, and other information described as additional supplementary information in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Dillingham, Alaska and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Altman, Rogers & Co.*

Anchorage, Alaska



**CITY OF DILLINGHAM, ALASKA  
RESOLUTION 2025-11**

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL TO RECOGNIZE AND  
HONOR THE CONTRIBUTIONS OF THE 2025 BEAVER ROUND-UP VOLUNTEERS**

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WHEREAS, Beaver Round-Up has been an important community event for Dillingham residents and visitors for 67 years; and

WHEREAS, NUSHWAC assumed responsibility for organizing Beaver because there were no other organizations that could or would take on the immense amount of work required when the Dillingham Chamber of Commerce became inactive; and

WHEREAS, Beaver Round-Up provides an opportunity for residents and visitors to celebrate local history and to connect with others in healthy activities and events, and

WHEREAS, Beaver Round-Up provides opportunities for local businesses and residents to generate additional income; and

WHEREAS, organizing Beaver Round-Up requires hundreds of hours of volunteer time by the core organizers over a period of months in advance of the event and many resident volunteers during the event; and

WHEREAS, many of the volunteers have contributed their time, effort, creativity and personal financial resources for many successive years; and

WHEREAS, the core volunteers include Jenn, Sonny, Chris and Cody Gardiner, Deon, Charlene, Ashlyn and DJ Lopez, Margaret Johnson Williams, Tish, Tyke, Bailey and Rudy Olson, Laticia Swift, Chrissie Greene, Angela Lopez, Emily, Phil, Baker, Katie, Elliott and Elias Hulett; and

NOW THEREFORE BE IT RESOLVED that the City of Dillingham offers thanks and commendation to the organizers of the Beaver Round-Up celebration for their contribution of time, energy, financial support and effort to the community and to all residents and visitors.

**PASSED and ADOPTED** by a duly constituted quorum of the Dillingham City Council on **March 27, 2025**.

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

ATTEST:

[SEAL]

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2025-12

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL CONTINUING THE FRIENDS OF THE LANDFILL COMMITTEE**

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WHEREAS, citizens have expressed a continuing interest in being involved with some of the services provided at the City operated Landfill and in the community; and

WHEREAS, Resolution 2019-07 established Friends of the Landfill to promote citizen understanding and participation in addressing landfill matters; and

WHEREAS, the committee has been actively engaged in making positive recommendations and volunteer hours to improve fish waste disposal, recycling, maintaining the grounds, securing the facility from wildlife, and composting; and,

WHEREAS, citizen participation and assistance with some of the responsibilities of the landfill may enhance public understanding of landfill operations and solid waste issues in the community and may help to encourage a reduction of waste and encourage alternatives such as reusing and recycling; and

WHEREAS, continued citizen participation and assistance may allow the City to address improvement projects that are not possible with current demands on staff and limited staff time available; and

WHEREAS, the Friends of the Landfill shall be involved in projects as determined appropriate by and under the direction of the City of Dillingham Public Works Director; and

WHEREAS, the Friends of the Landfill may invite and engage residents to assist in projects as appropriate and with the consent of the City of Dillingham Public Works Director.

NOW, THEREFORE, BE IT RESOLVED that the Dillingham City Council extends the Friends of the Landfill as now constituted through January 31, 2028 unless extended by the City Council.

PASSED and ADOPTED by the Dillingham City Council on March 27th, 2025.

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

ATTEST:

[SEAL]

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk

**Mayor**  
Alice Ruby

**Acting Manager**  
Daniel Decker



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

## MEMORANDUM

**Date:** March 21, 2025  
**To:** Daniel Decker, City Manager  
**From:** Abigail Flynn, Acting City Clerk  
**Subject:** Memo of important upcoming dates

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### Upcoming Important Dates:

#### MARCH

Friends of the Landfill Meeting: March 28<sup>th</sup>, 10 am to noon

#### APRIL

**Next Regular City Council meeting: April 3<sup>rd</sup>**

Finance and Budget Meeting: TBD

**Last day to turn in a completed Property Assessment Appeal Forms to appeal the assessed value of property: April 14<sup>th</sup>**

Additional Finance and Budget Meeting: TBD

Planning Commission Meeting: TBD

Alaska Infrastructure Development Symposium: April 22-24

#### MAY

**Regular City Council Meeting: May 1<sup>st</sup>**

**Board of Equalization Meeting: May 14<sup>th</sup> 5:30 PM**

**Free Brush Dump and Community Cleanup Day: in May, date TBD**

May Finance and Budget Meeting: TBD

Additional May Finance and Budget Meeting: TBD

May Special Council Meeting: TBD

Courtesy of the City of Dillingham and  
installation from the DVFD



# FREE Smoke Detector Installation

Saturday, April 5, 2025

(Registration is required)

- Smoke detectors are crucial in safeguarding your home and family from the dangers of fire
- Ensuring that smoke detectors are properly installed and maintained can significantly reduce the risk of injury or death in the event of a fire
- It is recommended to install smoke detectors on every level of your home, especially inside bedrooms and outside sleeping areas



QUESTIONS?  
Call 907-842-2288

Scan the QR Code or  
Click the [HERE](#) for Registration



# APRIL 11<sup>th</sup>

**DON'T  
MISS OUT!**

# Purple Up Day



WWW.ARNGCYS.COM



Join us in celebrating Purple Up Day to honor and recognize the strength, resilience, and contributions of military-connected children. By wearing purple, we show our appreciation for their sacrifices and the unique challenges they face as part of military families.

**@akng.youthprogram**

**#ARNGCYS**

**#NGMOMC25**

## EMPLOYMENT AGREEMENT

**THIS AGREEMENT** made and entered into this 12 day of March 2025, by and between the City of Dillingham, Box 889, Dillingham, AK 99576 ("City") and Daniel E. Decker Sr. of Dillingham, AK 99576 ("Manager" or "Mr. Decker"). Effective midnight March 6, 2025 ("Effective Date").

WHEREAS, at the regular meeting on March 6, 2025, the Council voted to appoint Mr. Decker as the permanent City Manager at his current wage with a three-year contract; and

WHEREAS, the intent of this employment agreement is to terminate Mr. Decker's Acting City Manager employment contract at midnight on March 6, 2025, and start a new employment agreement as the permanent Manager for three years starting March 7, 2025; and

WHEREAS, pursuant to the Council's decision to appoint Mr. Decker, the Mayor is authorized to execute this Agreement (DMC 2.18.010); and

THEREFORE, in consideration of the mutual covenants contained in this Agreement, the City and Mr. Decker agree as follows:

1. Duties and Nature of Employment.

- a. The City agrees to employ Mr. Decker, and Mr. Decker agrees to be employed by the City in the position of City Manager. Mr. Decker is an at-will employee who serves at the pleasure of the City Council. Mr. Decker is an administrative or executive employee and is not entitled to receive overtime compensation.
- b. Mr. Decker must perform all duties and functions assigned to the City Manager by law or ordinance, and such other duties and functions as the City Council from time to time prescribe.

2. Salary. The City agrees to pay Mr. Decker for his services an annual salary of \$149,500 payable in the same installments as other employees of the City (biweekly).

3. Term.

- a. Mr. Decker agrees to begin employment pursuant to the terms of this Agreement on the Effective Date.
- b. This Agreement expires three years from the effective date, expires as provided by law, or expires by the other terms this Agreement.

4. Termination of Agreement.

- a. The City Council may terminate Mr. Decker's employment at any time, for any reason or for no reason, by delivering to Mr. Decker written notice of termination. In the event of termination other than for good cause and with less than sixty (60) days advance notice, the City must pay to Mr. Decker as severance pay an amount equal to two months' salary in lieu of any and all other damages or money that Mr. Decker might claim. However, upon expiration of the term of this Agreement or if Mr. Decker is terminated for good cause, the City is under no obligation to pay the severance pay to Mr. Decker. For the purpose of this section, the term good cause means:
  - i. A willful breach, disregard, or habitual neglect of duties assigned to Mr. Decker by law or by the City Council.
  - ii. Any conduct of Mr. Decker bringing public embarrassment or ridicule to the City.
  - iii. Any misconduct of Mr. Decker involving an act of moral turpitude or illegality.
- b. Prior to any termination for cause, Mr. Decker is entitled to a hearing before the Council, at which he may be represented by counsel, present and cross-examine witnesses.
- c. Mr. Decker may resign his employment as City Manager at any time, for any reason, or for no reason, by delivering to the Mayor of the City written notice of resignation at least thirty (30) days prior to the effective date of resignation. If Mr. Decker resigns, he will not receive severance pay.

5. Benefits.

- a. Mr. Decker has the standard medical and dental benefits as provided to other City employees, including coverage for spouse and dependents, and is a participant in the State Public Employee Retirement System, with those benefits associated with that program. City will include the City Manager as a named insured on City's public officials' liability policy.
- b. Mr. Decker will receive compensation for holidays recognized and outlined in the City of Dillingham Personnel Policy Section 5.20.
- c. Mr. Decker will have and accrue leave and be subject to all rules for leave accrual, retention, and usage consistent with his previous employment as a City employee.



- d. The City agrees to pay for Mr. Decker to attend the Alaska Municipal Management Association (AMMA) conference as budgeted funds allow.
  - e. The City agrees to pay annual membership dues to AMMA and other similar municipal professional associations for Mr. Decker as budgeted funds allow.
  - f. The City must provide Mr. Decker with a city-owned vehicle for City Manager business use and for which the City pays for gas and maintenance.
6. Confidentiality. Mr. Decker recognizes that the City Manager will receive and have access to information of a confidential nature. Mr. Decker agrees any confidential information obtained as a result of the City Manager position will be maintained as confidential to the extent authorized by law.
7. Conflict of Interest. Mr. Decker agrees to be fair and impartial in all dealings and will avoid any actions which create a conflict of interest or might reasonably be interpreted as affecting the impartiality of his position as City Manager. Mr. Decker may not use his position for the primary purpose of obtaining personal financial gain or financial gain for a spouse, child, mother, father, or business with which Mr. Decker is associated. Mr. Decker may not solicit or receive money for advice or assistance given in the course of his public employment. Mr. Decker may not represent a client before the City Council.
8. Education and Training Expenses. Travel and expenses related to education and training of the City Manager will be budgeted for by the City on an annual basis. Actual time spent attending meetings and conferences approved by the City Council, and reasonable travel time, does not count as leave. Forms and receipts for reimbursement and calculation of leave must be promptly filed with the Finance Department in accordance with City policy.
9. Integration, Modification, and Interpretation. Except as otherwise provided herein, this instrument is the entire Agreement and supersedes any previous employment agreement or arrangements. It may be modified only in writing signed by each of the parties. This Agreement will be interpreted in accordance with the laws of the State of Alaska.
10. Severability. This Agreement is severable and if any portion hereof is held invalid, the remainder remains in full force and effect.

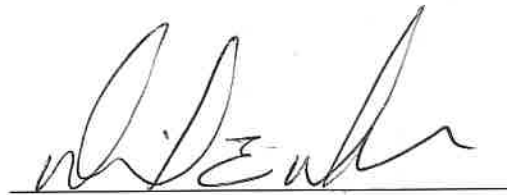
11. Applicability of City Personnel Regulations. The City of Dillingham Code of Ordinances and Personnel Regulations as they may exist from time to time govern this Agreement, provided, however, that the provisions of this Agreement take precedence in any area specifically addressed by this Agreement. For example, the termination provisions provided herein prevail over any personnel regulations.

12. Manager's Certification. Mr. Decker hereby certifies that he has received a copy of this Employment Agreement and the City Personnel Policies. He further certifies that he understands this Agreement, has been given a reasonable amount of time to review this Agreement, and that it fairly represents the agreement reached between the parties.

**DATED** this 12 day of March, 2025.

CITY OF DILLINGHAM

BY:   
ALICE RUBY  
Mayor

  
Daniel E. Decker Sr.

ATTEST

  
\_\_\_\_\_  
City Clerk



03/10/2025  
Alice Ruby  
141 Main ST  
Dillingham, AK 99576

Dear Mayor Ruby,

We are Molly McBride and Justus Spaulding, President and Vice-President of Alaska National Guard Child & Youth Program Youth Council (AKNG CYP). Our Council is composed of sixteen National Guard youth who strive to be an active part of their community. Current members hail from Anchorage, Wasilla, Palmer, Eagle River, and Fort Greely. We are a voice for military youth across Alaska, hosting events throughout the state to support and connect military kids and families.

We are reaching out to you today to request that you show your support for military kids by making a public announcement proclaiming April as the Month of the Military Child. We would love to celebrate with the city of Dillingham on April 11, 2025.

We would also like to encourage you to participate in **PurpleUp Day!** which is a day dedicated to supporting Military Youth throughout the United States and Territories. You can show your support by posting or sending us a picture of your city government wearing purple and tag @akng.youthprogram on Instagram. In other states, some cities changed their building lights to purple and others had a proclamation at their town hall meeting. Your support would mean a lot to our program and to National Guard youth in Alaska. The goal is for military kids to SEE that they are supported and loved by their local communities.

According to Alaska National Guard data, there are currently 1,518 Army National Guard Service Members and 2,198 Air National Guard Service Members in Alaska, many of whom have families and children.

This is a signed proclamation by Governor Dunleavy from last year proclaiming April 2024 Month of the Military Child (we anticipate he'll do the same this year for 2025):

<https://gov.alaska.gov/month-of-the-military-child-6/>

Here is some more information regarding Month of the Military Child:

<https://www.dodea.edu/dodeaCelebrates/Military-Child-Month.cfm>

Attached is a flier you can share to help us promote **PurpleUp Day!** Please consider taking part in this annual display of support. Your participation matters!

Thank you for your time and consideration,

Molly McBride  
President, AKNG CYP Youth Council

Justus Spaulding  
Vice President, AKNG CYP Youth Council