

Gambell Activity Report

General Information:

There were two field trips to this Community during July-August-September. In mid-July Josie Morrow, RUBA staff in Nome, traveled to Gambell and completed the following:

- Assisted the Council to complete the FY00 budget.
- Assessed the progress of the City and Utility with new accounting software.
- Assisted the new Utility Clerk with filing and reconciliation of billings.
- Developed a spreadsheet of water usage, water production, water storage, and electricity/fuel use for the prior fiscal year.

The trip to the Community at the end of August included Commissioner Deborah Sedwick and was focused on introducing the Commissioner to various community organizations and issues. While in Gambell with the Commissioner, Josie did have the opportunity to review the progress of the City and Utility offices with utility billings, payroll reports, FY99 audit, revenues, and progress in training the new Utility Clerk. Josie provided assistance to the acting City Administrator with budget amendments.

Telephone and fax assistance during this period were as follows:

- Explained budget constraints when changing organizational structure and the need for budgetary amendments if projections for personal services change within the departments.
- Proofed the Budget Appropriations Ordinance for the Council and Utility Board.
- Provided current grants information to the City Administrator and explained reporting requirements.
- Explained the use of fuel inventories and the need for balance sheet accounts.
- Explained the accounting classification for reporting and budgeting purposes of employee vs. employer payroll taxes. Assisted the City Administrator to correctly report these taxes on monthly financial reports.
- Drafted an ordinance to amend Council member's stipends.
- Helped the City Administrator determine the proper handling of an insurance claim against the Utility.
- Reviewed the Election Ordinances with the new City Clerk and City Administrator and provided guidance throughout the election process.

The City did hire a City Administrator in September. The position was filled by the former Vice-Mayor/Utility Board Chairman, who is a very capable person for this position. The Utility Clerk resigned at the end of this quarter, and the Utility Board rehired the Utility Clerk who left last February.

At the end of this quarter, a contract for implementation of QuickBooks Pro was entered into by DCED/MRAD and Milton Johnson, CPA. This implementation, which includes staff training, will be completed shortly after the new year.

Observations and Recommendations:

Finances — The Utility continues to set aside \$500 per month in a separate bank account for capital improvements and emergency repairs. The balance of this account is large enough that the City should invest the money. The City carries its insurance with AML/JIA and is current with its premiums.

Accounting Systems — Because of the turnover in Clerks for the City and Utility, the QuickBooks Pro accounting software is being used only to prepare bills and payroll checks. The DCED/MRAD contract with the City auditor, Milt Johnson, will provide the City/Utility with a good chart of accounts and timely and useful financial reports. The City and Nome RUBA are very excited about this contract and look forward to its completion later this calendar year. Continued monitoring of staff on the new computers and accounting software will be done by the Nome RUBA, with training sessions for Council members, Utility Board, and staff on reading and understanding monthly financial reports.

Tax Problems — The Utility payroll tax deposits are timely. The new City Clerk did reconcile all past payroll reports to determine the problem with the check writing system on the older software and determined that the wrong rates were being used. There are no outstanding balances due IRS.

Personnel System — The Mayor, City Council, and Utility Board continue to take a hard line with employee absences. The hiring of a City Administrator has pulled together the day-to-day coordination of City matters and has resulted in better supervision of City/Utility staff. The City/Utility still needs to adopt job classifications, pay scale, and revised personnel policies and procedures.

Organizational Management — The Utility Ordinances need updating to reflect current rates. All Utility Ordinances need reviewing with the Utility Board for clarification. There are approximately twenty homes on the water/sewer system who do not have utility agreements on file. The recently rehired Utility Clerk will be obtaining those agreements as time permits. User agreements need to be updated to include appropriate information and legal considerations. Attendance of two people at a Utility Management – The Organization workshop in Nome this November will be helpful in completing these tasks.

Leadership/Governance — The City Council has requested that there be a work session sometime this current fiscal year to read all ordinances together with the Utility Board such that there can be a better understanding of the Code. A field trip in the latter part of the calendar year is planned by the Nome RUBA to read ordinances and review the budget for FY 2000.

Operation of Utility — There were no issues concerning systems operations this quarter.

Ranking 1 = Inadequate
 4 = Adequate to meet minimum requirements
 7 = Exceeds requirements

Category	1	4	7
Finances			X
Accounting Systems		X	
Tax Problems			X
Personnel System		X	
Organizational Management			X
Leadership/Governance			X
Operation of Utility			X