

# Marshall Activity Report

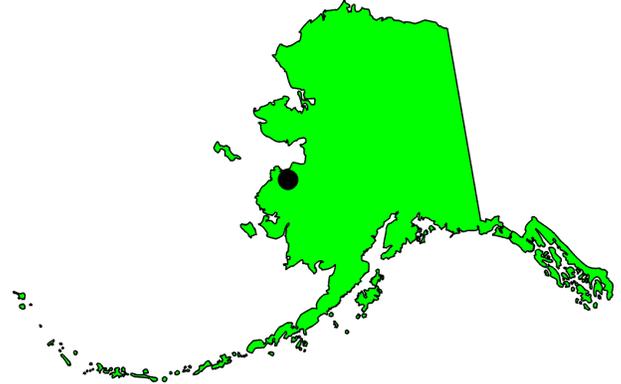
## Community Overview

Lead RUBA Staff: Jimmy Smith, Anchorage Office

2002 Population: 364

Region: Yukon Delta

Local Governments: Second Class City



Water is derived from two wells. Two wells were completed in 1991. Approximately 70% of the City (60 homes) are served by a piped circulating water and sewer system and have full plumbing. The remainders haul water and use honeybuckets. The remaining un-served 19 homes and the fish processing plant, have been completed of the system installed in the late 1970s. A new landfill and access road were completed in 1997, and the City has begun a refuse collection service.

## RUBA Activity This Quarter

The Public Safety building was destroyed by fire in early July. The Mayor has been busy trying to locate another building for the public safety staff to use within the community.

RUBA staff has talked with the Mayor to see if the council has adopted the personnel policy manual. The council is still reviewing the personnel manual before they adopt this for the city.

The clerk is very knowledgeable in using the QuickBooks Pro Program for all city services. There is a frustration from the clerk that the city does not have a consultant to contact for some QuickBooks Pro Program problems. RUBA staff made several recommendations to the clerk regarding who to contact about QuickBook Pro Program problems.

## Capacity Indicators

### Finances

#### Essential Indicators

- | Yes                                 | No                       |   |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <b>All revenue and expenses for the utility are listed in the utility budget.</b>                             |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <b>The utility has adopted a balanced realistic budget.</b>   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <b>Monthly financial reports are prepared and submitted to the policy making body.</b>                        |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <b>The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.</b> |

#### Sustainable Indicators

- |                                     |                                     |   |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses and Repair & Replacement (R&R) costs. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | YTD revenues are at a level equal to or above those budgeted.   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | YTD expenditures are at a level equal to or below those budgeted.   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | A monthly manager's report is prepared.   |

Budget amendments are completed and adopted as necessary.

**Finances Comments:** RUBA staff has encouraged the Mayor and Staff to implement the monthly manager reports.

### Accounting Systems

#### Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>The utility has adopted a collection policy and actively follows it.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>The utility bills customers on a regular basis.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>An accounts receivable system is in place which track customers and reports past due accounts and amounts.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>An accounts payable system is in place.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>The payroll system correctly calculates payroll and keeps records</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>A cash receipt system is in place that records incoming money and what it was for.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>The Utility has a cash disbursement system that records how money was spent.</b>

#### Sustainable Indicators

<input checked="" type="checkbox"/>	<input type="checkbox"/>	A chart of accounts is used that identifies categories in a reasonable, usable manner.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Monthly bank reconciliations have been completed for all utility accounts.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a purchasing system that requires approval prior to purchase, and the approval process compares proposed purchases to budgeted amounts.

**Accounting Systems Comments:** The clerk has been using the QuickBooks Pro Program for all the city’s accounting function. The clerk is real pleased with the QuickBooks Pro software, yet has a few a few problems that may need to be corrected by a QuickBooks Pro consultant.

### Tax Problems

#### Essential Indicators

Yes	No	NA	
<input checked="" type="checkbox"/>	<input type="checkbox"/>		<b>The utility has a system to accurately calculate, track, and report payroll tax liabilities.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>		<b>The utility is current on filing tax reports.</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>		<b>The utility is current on making tax deposits.</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.</b>

**Tax Problems Comments:** The clerk has been current with all the tax reporting requirements.

### Personnel System

#### Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>The utility has a posted workers compensation insurance policy in effect.</b>

#### Sustainable Indicators

<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted and uses a Personnel Policy, which has been reviewed by an attorney, AML, or DCED for topics and language.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adequate written job descriptions for all positions.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted and follows a written personnel evaluation process that ties the job

- description to the evaluation.
- The utility has an adequate written hiring process.
- The utility has personnel folders on every employee that contain at least: I-9, Job Application and Letter of Acceptance.
- ? The utility has a probationary period for new hires that includes orientation, job-training/oversight, and evaluations.
- The utility provides training opportunities to staff as needed and available.

**Personnel System Comments:** The clerk has some of the personnel forms in the employee’s folders. Hopefully the Council will complete and pass the personnel policy manual for the city before the end of this year.

## Organizational Management

### Essential Indicators

- The utility meets all essential indicators.**

---

### Sustainable Indicators

- The utility has adopted an organizational chart that reflects the current structure.
- The policy making body meets as required.
- The utility complies with the open meetings act for all meetings.

**Organizational Management Comments:** The council should be able to pass the organizational chart before the end of this year.

## Operation of Utility

### Essential Indicators

Yes No

- The utility operator(s) are actively working towards necessary certification.**
- The utility has a preventative maintenance plan developed for the existing sanitation facilities.**

---

### Sustainable Indicators

- The manager receives a monthly O&M report from the utility operator and routinely “spot checks” the facilities to see that the maintenance items are being completed.
- The utility has a safety manual and holds safety meetings.
- Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
- The utility is operating at the level of service that was proposed.
- The operator provides status reports to the manager on a routine basis.
- The utility has completed and distributed its Consumer Confidence Report (CCR).
- The utility is on the Significant Non-Compliance (SNC) list.
- The utility maintains an inventory control list.
- The utility maintains a critical spare parts list.

**Operation of Utility Comments:** The operator has not been providing written reports to the Mayor but provides a verbal report.

## RUBA Activities For The Coming Quarter

The Mayor and Council members are in the process of adopting the Personnel policy for the city. The clerk would like the council to hire a consultant for the QuickBooks Program. She hopes the council will be able to have a consultant before the end of this year.