

# ***Administrative Services – Overview, Goals, and Objectives***

## **Overview**

The Administrative Services Department is responsible for all accounting and financial reporting requirements.

### **Accounting, Collections, and General Administration**

The Accounting, Collections, and General Administration section is responsible for general ledger accounting, budgeting, financial reporting, tax and utility billing and collection, treasury management, financial administration, inventory and fixed assets administration, payroll processing, and purchasing. This section is also responsible for greeting and assisting the public, answering all incoming calls and forwarding them to the appropriate persons, accepting and processing customer payments, bank deposits, and processing all Town mail.

## **Goals**

- Promote quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting. (BOC Value 2)
- Continually improve customer service and departmental communications with the public and other Town departments. (BOC Value 6)
- Maintain fiscal responsibility for Town's assets and financial records. (BOC Value 2)

## **Objectives and Related Performance Indicators**

- **Objective** - Maintain fiscal responsibility for Town's assets and financial records.  
**Performance Indicators –**
  1. Evaluate and update the Town's financial policies for conformance with generally accepted accounting principles and efficiency in use of financial resources
  2. Monitor revenues in accordance with the budget to ensure adequacy of funding.
  3. Monitor expenditures in accordance with the budget and ensure cost effective purchasing.
  4. Maximize cash flow while also increasing investment earnings through diversification, without sacrificing safety, in accordance with Town policies and general statutes.
  5. Administer a comprehensive risk management program
  6. Maintain the Town's high historic tax collection rate at greater than 99.5%, with the additional responsibility for collecting the taxes that are funding the beach nourishment debt over the next two years.
  7. Increase collection measures to more aggressively pursue delinquent accounts.
- **Objective** - Improve both the quantity and quality of information available to customers while actively pursuing efficiencies in operations.  
**Performance Indicators -**
  1. Implement technological opportunities as they become available through examples such as remote bank deposit, direct deposit of employee pay, online access for customers to their account history and bill payment.
  2. Increase the number of vendor payments via Automated Clearing House by 10% each year as a more economical payment method over the use of paper checks.
  3. Maintain professional presence at the Town Hall front desk to greet callers, citizens, and visitors.
  4. Continue customer service training and professional staff development.
  5. Update policies and procedures to improve efficiencies of operations without sacrificing integrity of financial recording.
  6. Reduce number of customer overpayments and refunds by more frequent updating of online files and information.

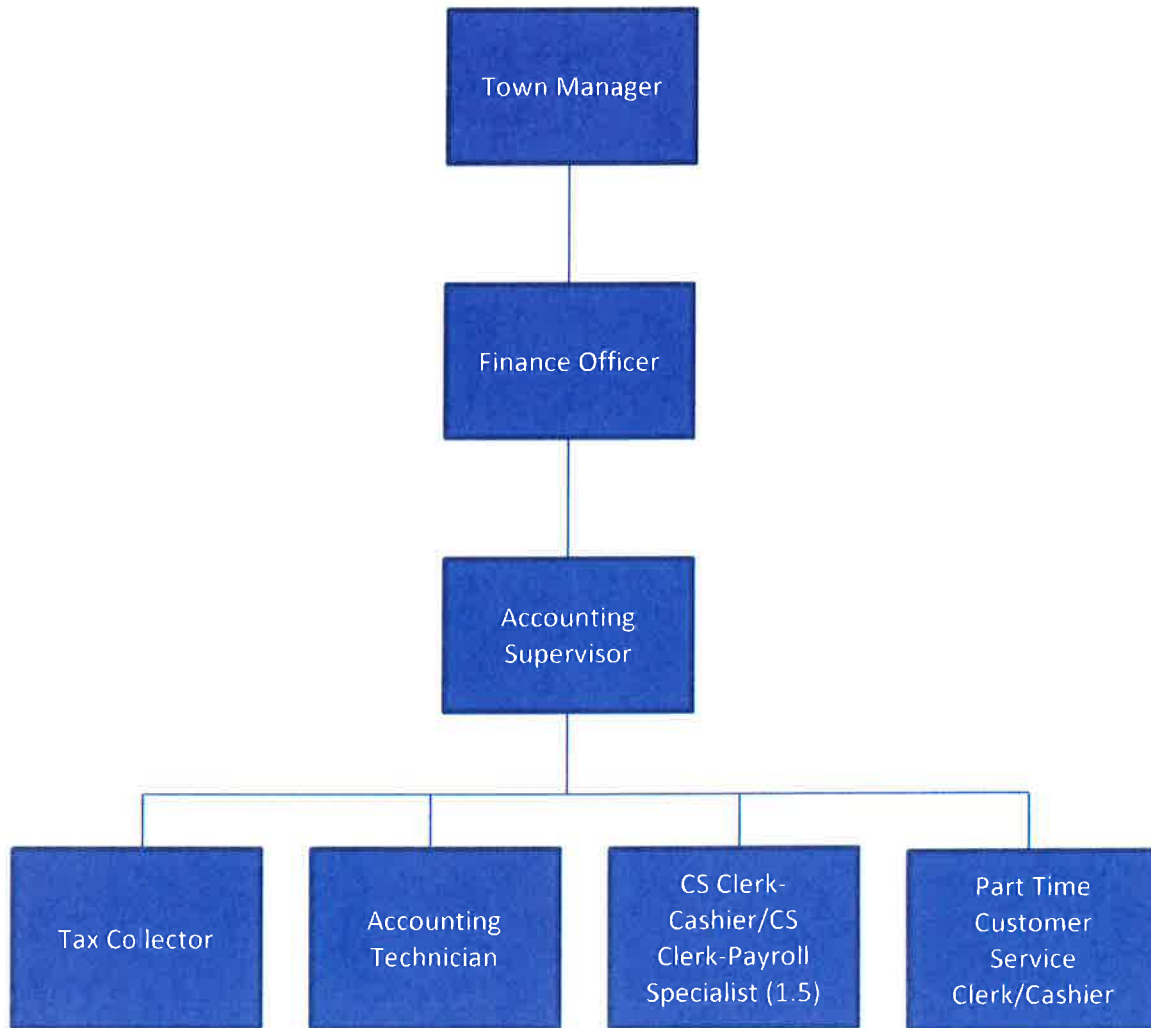
# ***Administrative Services – Overview, Goals, and Objectives***

## **Performance Measures**

	<b>FY 09-10 <u>Actual</u></b>	<b>FY 10-11 <u>Actual</u></b>	<b>FY 11-12 <u>Actual</u></b>	<b>FY 12-13 <u>Actual</u></b>	<b>FY 13-14 <u>@ 4/30/14</u></b>
ACH payables processed	771	810	658	645	549
Investment Earnings	\$205,426	\$157,298	\$119,177	\$43,163	\$13,929
Tax Collection Rate	99.68%	99.75%	99.57%	99.70%	99.75%
Overpayment Dollars	\$87,165	\$85,862	\$625,398	\$162,140	\$110,915

# ***Administrative Services***

## ***Organization and Staffing***



# Administrative Services – Budget Highlights

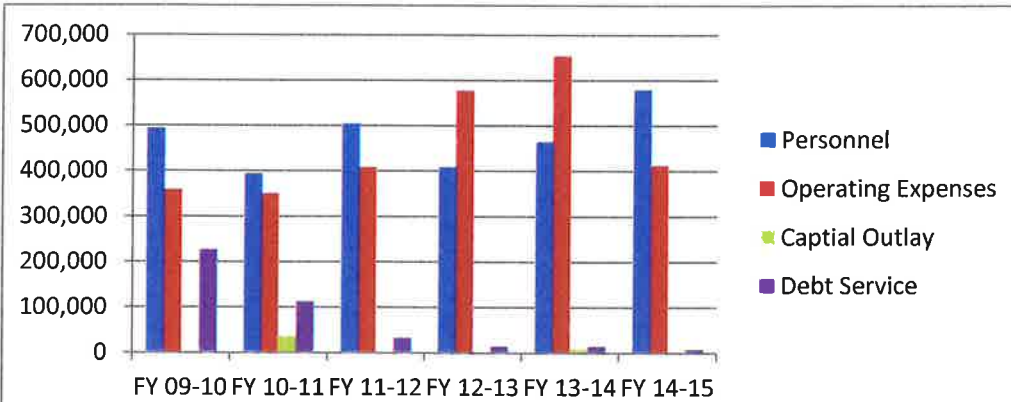
## Highlights

- Employee wellness funds of \$8,500 are included.
- Funds are included for a 2% cost of living adjustment (\$117,000).

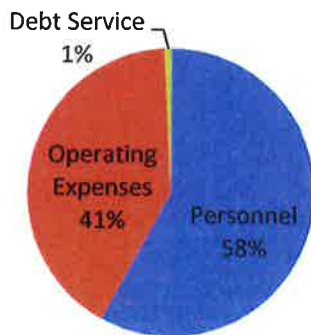
## Expenditures by Function

	FY 2013-2014		FY 2014-2015		Percent
	<u>Adopted</u>		<u>Recommended</u>		<u>Change</u>
Personnel Services	\$	464,589	\$	579,230	24.68%
Operating Expenses	\$	653,577	\$	412,653	-36.86%
Capital Outlay	\$	8,247	\$	0	-100.00%
Debt Service	\$	14,282	\$	7,484	-47.60%
<b>Total</b>	\$	<b>1,140,695</b>	\$	<b>999,367</b>	<b>-12.39%</b>

## Adopted Expenditure History



## Recommended Fiscal Year 2014-2015 Expenditures by Function



Range of Expend Accounts: 10-440-0-0000-00 to 10-440-9-9999-99  
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) \* 100

Description		2010	2011	2012	2013	2014	***** Requested	***** Year 2015 Admin. Recmnd	***** Budgeted	%PY
Budget Account Number		Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual				
<b>ADMINISTRATIVE SERVICES</b>										
10-440-1-0000-00	C									
<b>COMPUTER MAINTENANCE</b>										
10-440-1-3601-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>SALARIES/WAGES - REGULAR</b>										
10-440-1-5102-00	S	0.00 0.00	0.00 0.00	270,449.00 270,941.10	266,084.00 263,625.61	291,523.00 236,328.15	292,498.00	293,858.00		0.00
<b>SALARIES - LONGEVITY PAY</b>										
10-440-1-5102-01	S	0.00 0.00	0.00 0.00	9,735.00 9,734.67	9,565.00 9,755.98	10,666.00 9,876.82	11,381.00	11,381.00		0.00
<b>SALARIES/WAGES - PARTTIME</b>										
10-440-1-5103-00	S	0.00 0.00	0.00 0.00	13,515.00 13,829.98	14,104.00 14,084.95	14,107.00 10,307.65	14,095.00	14,095.00		0.00
<b>OVERTIME PAY</b>										
10-440-1-5104-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>HOLIDAY PAY</b>										
10-440-1-5105-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>FICA TAX</b>										
10-440-1-5206-00	S	0.00 0.00	0.00 0.00	22,450.00 21,349.02	23,686.00 20,950.88	27,601.00 18,891.56	24,325.00	24,429.00		0.00
<b>GROUP HEALTH INSURANCE</b>										
10-440-1-5207-00	S	0.00 0.00	0.00 0.00	40,262.00 40,096.26	47,377.00 40,712.23	53,461.00 39,392.84	55,759.00	54,522.00		0.00
<b>RETIRES GROUP HEALTH INSUR</b>										
10-440-1-5207-01	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>EMPLOYEE DENTAL</b>										
10-440-1-5207-10	S	0.00	0.00	0.00	0.00	0.00				0.00

Description		2010	2011	2012	2013	2014	*****	Year 2015	*****	
Budget Account Number		Approp	Approp	Approp	Approp	Approp	Requested	Admin. Recmnd	Budgeted	%PY
		Actual	Actual	Actual	Actual	Actual				
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES								
		0.00	0.00	0.00	0.00	0.00				
<b>EMPLOYEE LIFE</b>										
10-440-1-5207-20	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>RETIREMENT</b>										
10-440-1-5208-00	S	0.00	0.00	19,481.00	19,918.00	24,584.00	21,789.00	21,886.00		0.00
		0.00	0.00	20,875.40	18,809.21	17,364.93				
<b>UNEMPLOYMENT</b>										
10-440-1-5209-00	S	0.00	0.00	4,740.00	15,084.00	63,835.00	25,000.00	25,000.00		0.00
		0.00	0.00	4,735.07	15,084.96	52,286.71				
<b>401 K</b>										
10-440-1-5210-00	S	0.00	0.00	2,801.00	2,955.00	6,904.00	6,078.00	6,105.00		0.00
		0.00	0.00	3,000.19	2,790.39	3,972.10				
<b>PAY FOR PERFORMANCE</b>										
10-440-1-5212-00	S	0.00	0.00	0.00	0.00	45,000.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>EMPLOYEE WELLNESS</b>										
10-440-1-5213-00	S	0.00	0.00	4,750.00	16,545.00	5,000.00	8,500.00	8,500.00		0.00
		0.00	0.00	4,359.72	12,019.72	288.37				
<b>IMPLEMENTATION OF PAY PLAN</b>										
10-440-1-5216-00	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>PERSONNEL COMMITTEE</b>										
10-440-1-5217-00	S	0.00	0.00	2,150.00	1,750.00	2,000.00	2,000.00	1,500.00		0.00
		0.00	580.00	1,435.29	1,209.14	185.25				
<b>COST OF LIVING ADJUSTMENT</b>										
10-440-1-5218-00	S	0.00	0.00	9,700.00	9,546.00	0.00	111,933.00	117,954.00		0.00
		0.00	0.00	9,698.50	9,545.50	0.00				
<b>SALARY MARKET ADJUSTMENT</b>										
10-440-1-5218-01	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>STORM DAMAGES/REPAIRS/COSTS</b>										
10-440-1-5319-99	S	0.00	0.00	0.00	0.00	0.00				0.00

Description	2010	2011	2012	2013	2014	***** Year 2015 *****			
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES								
	0.00	0.00	0.00	0.00	0.00				
<b>TRAINING</b>									
10-440-1-5320-00 S	0.00	0.00	3,900.00	6,000.00	5,500.00	4,200.00	4,000.00		0.00
	0.00	0.00	3,631.00	2,275.00	2,315.00				
<b>COMPUTER TRAINING</b>									
10-440-1-5320-01 S	0.00	0.00	5,400.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00				
Transfers	0.00	0.00	5,400.00-	0.00	0.00				
<b>BUILDING/EQUIPMENT RENTAL</b>									
10-440-1-5321-00 S	0.00	0.00	600.00-	4,488.00	4,470.00	4,800.00	4,800.00		0.00
	0.00	0.00	4,590.10	4,222.93	4,342.26				
Transfers	0.00	0.00	5,400.00	0.00	0.00				
<b>TELEPHONE</b>									
10-440-1-5322-00 S	0.00	0.00	3,240.00	2,940.00	2,160.00	2,160.00	2,160.00		0.00
	0.00	0.00	2,544.62	2,588.19	1,589.40				
<b>TELEPHONE- CELL PHONE STIPEND</b>									
10-440-1-5322-01 S	0.00	0.00	0.00	0.00	780.00	780.00	780.00		0.00
	0.00	0.00	0.00	520.00	617.50				
<b>INTERNET COSTS</b>									
10-440-1-5322-05 S	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00				
<b>TRAVEL</b>									
10-440-1-5324-00 S	0.00	0.00	4,000.00	5,000.00	5,218.00	8,150.00	6,500.00		0.00
	0.00	0.00	3,616.82	3,884.18	4,897.68				
<b>POSTAGE</b>									
10-440-1-5325-00 S	0.00	0.00	8,750.00	10,250.00	10,200.00	11,150.00	8,550.00		0.00
	0.00	0.00	8,001.79	8,737.21	5,419.59				
<b>ADVERTISING</b>									
10-440-1-5326-00 S	0.00	0.00	650.00	1,100.00	1,000.00	1,000.00	750.00		0.00
	0.00	0.00	555.40	702.79	764.40				
<b>PRINTING</b>									
10-440-1-5327-00 S	0.00	0.00	3,800.00	3,800.00	3,800.00	3,800.00			0.00
	0.00	0.00	3,616.00	3,740.00	0.00				

Description		2010	2011	2012	2013	2014	***** Requested	***** Year 2015 Admin. Recmnd	***** Budgeted	***** %PY
Budget Account Number		Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual				
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES								
<b>FUEL COSTS</b>										
10-440-1-5431-00	S	0.00	0.00	1,800.00	2,000.00	2,000.00	3,000.00	1,500.00	_____	0.00
		0.00	0.00	1,333.78	1,400.97	832.24				
<b>DEPARTMENT SUPPLIES</b>										
10-440-1-5433-00	S	0.00	0.00	10,500.00	13,300.00	13,300.00	15,000.00	13,300.00	_____	0.00
		0.00	756.00	8,230.02	14,641.82	6,008.21				
<b>OTHER SUPPLIES</b>										
10-440-1-5434-00	S	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00	0.00	0.00				
<b>OTHER SUPPLIES - COMPUTER</b>										
10-440-1-5434-05	S	0.00	0.00	4,304.00	1,760.00	0.00	_____	_____	_____	0.00
		0.00	0.00	4,304.28	1,759.10	0.00				
<b>MAINT/REPAIR EQUIPMENT</b>										
10-440-1-5436-00	S	0.00	0.00	2,000.00	3,600.00	2,800.00	2,800.00	2,800.00	_____	0.00
		0.00	0.00	117.13	109.00	115.00				
<b>MAINT/REPAIR COMPUTER EQUIP.</b>										
10-440-1-5436-01	S	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00	0.00	0.00				
<b>VEHICLE MAINTENANCE</b>										
10-440-1-5437-00	S	0.00	0.00	1,200.00	2,000.00	2,000.00	2,000.00	1,500.00	_____	0.00
		0.00	0.00	455.64	801.22	496.76				
<b>VEHICLE REPAIRS</b>										
10-440-1-5437-01	S	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00	0.00	0.00				
<b>PROFESSIONAL FEES</b>										
10-440-1-5440-00	S	0.00	0.00	27,200.00	27,500.00	25,800.00	28,000.00	28,000.00	_____	0.00
		0.00	0.00	24,194.42	18,205.50	23,500.00				
<b>FINES &amp; FORFEITURES BOD</b>										
10-440-1-5440-01	S	0.00	0.00	15,410.00	5,000.00	5,000.00	5,000.00	5,000.00	_____	0.00
		0.00	0.00	15,117.24	3,264.24	4,301.82				
<b>CONTRACTED SERVICES</b>										
10-440-1-5445-00	S	0.00	0.00	5,240.00	3,540.00	3,720.00	4,800.00	4,800.00	_____	0.00
		0.00	0.00	5,035.94	2,854.06	1,911.83				



Description		2010	2011	2012	2013	2014	***** Requested	***** Year 2015 Admin. Recmnd	***** Budgeted	***** %PY
Budget Account Number		Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual				
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES								
<b>CONTRACTED SERVICES - WEBSITE</b>										
10-440-1-5445-05	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>CONTRACTED SERVICES - GIS</b>										
10-440-1-5445-06	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>CONTRACTED ANNUAL SUPPORT/MAIN</b>										
10-440-1-5445-08	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>SPECIAL CONTRACTED SERVICES</b>										
10-440-1-5445-41	S	0.00	0.00	915.00	1,350.00	6,671.00	5,000.00	5,000.00		0.00
		0.00	0.00	930.18	889.68	2,223.44				
<b>PURCHASES FOR RESALE</b>										
10-440-1-5448-00	S	0.00	0.00	1,743.00	2,100.00	2,150.00	2,600.00	2,600.00		0.00
		0.00	0.00	1,518.75	1,984.00	2,155.62				
<b>BAD DEBT EXPENSE</b>										
10-440-1-5551-00	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>DUES AND SUBSCRIPTIONS</b>										
10-440-1-5553-00	S	0.00	0.00	1,146.00	1,080.00	1,100.00	1,209.00	1,209.00		0.00
		0.00	0.00	691.36	1,027.09	599.00				
<b>INSURANCE</b>										
10-440-1-5554-00	S	0.00	0.00	318,561.00	342,546.00	366,920.00	383,853.00	319,404.00		0.00
		0.00	0.00	313,794.50	338,936.41	265,081.34				
<b>COST REIMBURSEMENT</b>										
10-440-1-5699-00	S	0.00	0.00	143,596.00-	143,596.00-	143,596.00-				0.00
		0.00	0.00	143,596.00-	143,596.00-	143,596.00-				
<b>CAPITAL OUTLAY BUILDINGS</b>										
10-440-1-5772-00	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
<b>CAPITAL OUTLAY OTHER</b>										
10-440-1-5773-00	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number		2010 Approp Actual	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** Requested	Year 2015 Admin. Recmnd	***** Budgeted	%PY
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES								
<b>CAPITAL OUTLAY EQUIPMENT</b>										
10-440-1-5774-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	22,653.00 22,661.64				0.00
<b>CAPITAL OUTLAY BUDGETARY</b>										
10-440-1-5774-33	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>L/P PRINCIPAL</b>										
10-440-1-5781-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	7,587.00 7,331.00	7,331.00	7,331.00		0.00
<b>L/P INTEREST</b>										
10-440-1-5782-00	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	153.00	153.00		0.00
<b>VENDOR FINANCING</b>										
10-440-1-5785-00	S	0.00 0.00	0.00 0.00	13,437.00 13,437.50	14,282.00 14,281.75	14,282.00 14,281.75				0.00
Control Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	910,196.00 616,743.86	1,070,144.00	999,367.00	0.00	0.00
Budgeted Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	910,196.00 616,743.86	1,070,144.00	999,367.00	0.00	0.00
Non-Budget Total		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
Budget Fund Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	910,196.00 616,743.86	1,070,144.00	999,367.00	0.00	0.00
Year Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	910,196.00 616,743.86	1,070,144.00	999,367.00	0.00	0.00

## ADMINISTRATIVE SERVICES - Allocation of Merit Funds (Performance pay beginning with FY 13-14)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ADOPTED 2009-10	ADOPTED 2010-11	ADOPTED 2011-12	ADOPTED 2012-13	ADOPTED 2013-14	RECOMMENDED 2014-15
Total Budgeted in Administrative Services	\$81,730	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0
Allocated To:											
Town Manager	\$12,243	\$1,504	\$4,090	\$996	\$0	\$0	\$0	\$0	\$0	\$2,900	\$0
Administrative Services	\$19,396	\$9,974	\$5,670	\$2,502	\$1,662	\$0	\$0	\$0	\$0	\$1,650	\$0
IT (included in Admin. Servic	\$0	\$0	\$2,026	\$1,241	\$1,084	\$0	\$0	\$0	\$0	\$1,225	\$0
Planning & Development	\$7,276	\$6,501	\$7,838	\$3,043	\$2,370	\$0	\$0	\$0	\$0	\$1,450	\$0
P/W Administration	\$4,567	\$466	\$3,011	\$1,637	\$1,043	\$0	\$0	\$0	\$0	\$1,850	\$0
P/W Garage	\$409	\$714	\$2,775	\$1,572	\$1,358	\$0	\$0	\$0	\$0	\$2,025	\$0
P/W Facilities Maintenance	\$2,468	\$1,360	\$3,825	\$2,348	\$1,614	\$0	\$0	\$0	\$0	\$4,650	\$0
P/W Sanitation	\$7,558	\$1,721	\$6,583	\$3,659	\$5,657	\$0	\$0	\$0	\$0	\$4,650	\$0
Police	\$17,273	\$5,718	\$13,718	\$10,755	\$10,374	\$0	\$0	\$0	\$0	\$10,275	\$0
Animal Control	\$1,485	\$416	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$8,987	\$5,388	\$17,841	\$12,470	\$10,054	\$0	\$0	\$0	\$0	\$13,200	\$0
Ocean Rescue	\$68	\$451	\$718	\$879	\$806	\$0	\$0	\$0	\$0	\$625	\$0
<b>TOTAL ALLOCATED</b>	<b>\$81,730</b>	<b>\$34,213</b>	<b>\$68,756</b>	<b>\$41,102</b>	<b>\$36,022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,500</b>	<b>\$0</b>

Note: During FY 00/01 an additional \$14,181 was used to provide additional funding for insurance deductibles.

Note: During FY 02/03 an additional \$14,117 was used to provide additional funding for a new position and part-time staffing for extended absences and vacancies.

Note: During FY 03/04 an additional \$17,906 was used to provide additional funding for additional Police and ACO holiday pay and benefits, leave payout in Garage, and position reclassification in PW Facilities.

Note: During FY 04/05 an additional \$19,972 was used to provide funding for changes to Manager's contract, leave payout in Administrative Services, and adjustments to longevity in Planning, P/W Administration, P/W Facilities, P/W Sanitation, Police, Animal Control, and Fire for the affect of the cost of living adjustment.

Note: Funding for merit has historically been budgeted in Administrative Services and allocated to individual general fund departments by budget adjustment during the year. For FY 06-07 and subsequent years, merit has been budgeted in each department.

Description Budget Account Number	2010 Approp Actual	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** Year 2015 *****				
						Requested	Admin. Recmnd	Budgeted	%PY	
CLASS: 61-900-9-0000-00	CONTINGENCY									
CONTINGENCY 61-900-9-0000-00	C									
CONTINGENCY 61-900-9-5999-00	S	0.00 0.00	0.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00	50,000.00	_____	0.00
Control Total		0.00 0.00	0.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00	50,000.00	0.00	0.00
Budgeted Total		0.00 0.00	0.00 0.00	2,817,733.00 2,759,474.54	2,925,403.00 2,898,372.12	2,991,129.00 2,180,492.65	3,134,568.00	2,997,242.00	0.00	0.00
Non-Budget Total		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
Budget Fund Total		0.00 0.00	0.00 0.00	2,817,733.00 2,759,474.54	2,925,403.00 2,898,372.12	2,991,129.00 2,180,492.65	3,134,568.00	2,997,242.00	0.00	0.00
Year Total		0.00 0.00	0.00 0.00	2,817,733.00 2,759,474.54	2,925,403.00 2,898,372.12	2,991,129.00 2,180,492.65	3,134,568.00	2,997,242.00	0.00	0.00

## GF CONTINGENCY

	ADOPTED 2005-06	ADOPTED 2006-07	ADOPTED 2007-08	ADOPTED 2008-09	ADOPTED 2009-10	ADOPTED 2010-11	ADOPTED 2011-12	ADOPTED 2012-13	ADOPTED 2013-14	RECOMMENDED 2014-15
NON-OPERATING CONTINGENCY	\$75,000	\$75,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$129,363	\$125,000	\$125,000
<b>TOTAL</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$129,363</b>	<b>\$125,000</b>	<b>\$125,000</b>

Summary of year to date transfers: (through 4/30/14)

\$100,000 Increase legal fee funding

\$25,000 Remaining at 4/30/14

Description Budget Account Number	2010 Approp Actual	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** Year 2015 *****			%PY	
						Requested	Admin. Recmnd	Budgeted		
CLASS: 61-900-8-0000-00	INTERFUND									
<b>INTERFUND</b>										
61-900-8-0000-00										
<b>CONTRIB. TO GENERAL FUND</b>										
61-900-8-5900-81	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	515,000.00	515,000.00	_____	0.00
<b>CONTRIB. TO CAP RESERVE FUND</b>										
61-900-8-5900-82	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>CONTRIB TO CAPITAL PROJ FUND</b>										
61-900-8-5900-83	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>CONTRIB. TO INTERNAL SERV FUND</b>										
61-900-8-5900-84	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>CONTRIB TO WATER FUND</b>										
61-900-8-5900-85	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>CONTRIB TO NAGS HEAD LEASING</b>										
61-900-8-5900-86	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>CONTRI. TO UNDESGN. RET. ERNGS</b>										
61-900-8-5900-87	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>REPAY INTERFUND DEBT PRINCIPAL</b>										
61-900-8-5900-88	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
<b>ADVANCE TO GENERAL FUND - LOAN</b>										
61-900-8-5901-81	S	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
Control Total		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	515,000.00	515,000.00	0.00	0.00