

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)
- With integrity and transparency, 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 and expenditures in accordance with the budget to ensure adequacy of funding and cost effective purchasing.
 3. Maximize cash flow and increase investment earnings through diversification, without sacrificing safety, in accordance with Town policies and general statutes.
 4. Administer a comprehensive risk management program.
 5. Maintain the Town's high historic tax collection rate at greater than 99.5%.
 6. Increase collection measures while offering easier payment solutions to minimize delinquent accounts.
- **Objective** - Improve the quantity and quality of information available to customers while actively pursuing efficiencies in operations.
Performance Indicators -
 1. Improve work flow effectiveness and implement ways to better serve customers through improved technology.
 2. Enhance billing and online customer service to be concise, clear, user friendly, and relevant to provide helpful, up-to-date information.
 3. Update policies and procedures to improve efficiencies of operations without sacrificing integrity of financial recording.
 4. Submit a Comprehensive Annual Financial Report to the Government Finance Officers Association in the spirit of transparency and full disclosure to ensure financial statement users have the information they need to assess the Town's financial health.
 5. Distribute a high quality Popular Annual Financial Report designed specifically to be readily accessible and easily understandable to the general public.
 6. Budget on a two year rotating cycle to encourage best practice implementation of financial planning.

Administrative Services Organization and Staffing



Administrative Services – Budget Highlights

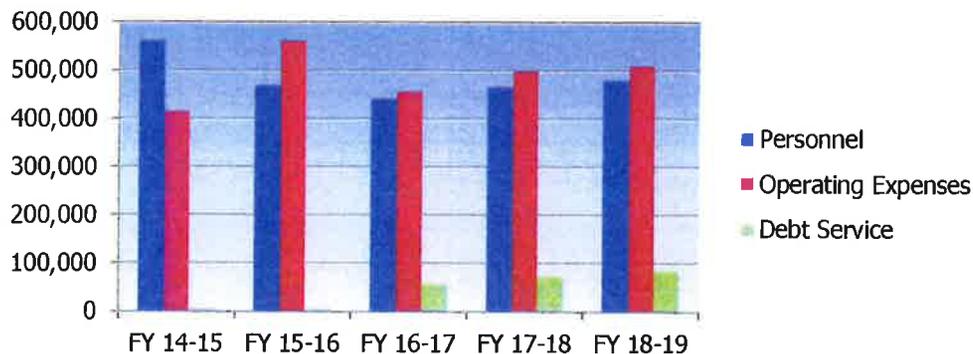
Highlights

- A new debt payment is included for the purchase of advanced scheduling software at \$26,284, financed over three years for 4% at \$9,107 per year.
- Employee wellness funds, fully grant funded at \$10,000, are included.
- Funds of \$16,400 are included for the Town to absorb customer credit card transaction fees.
- A projected increase of \$5,380 in worker's compensation insurance is included.

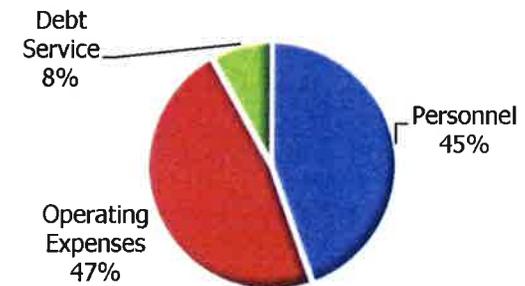
Expenditures by Function

		FY 2017-2018	FY 2018-2019	Percent
		<u>Adopted</u>	<u>Recommended</u>	<u>Change</u>
Personnel Services	\$	466,506	\$ 479,592	2.81%
Operating Expenses	\$	499,097	\$ 509,329	2.05%
Debt Service	\$	74,931	\$ 87,201	16.38%
Total	\$	1,040,534	\$ 1,076,122	3.42%

Fiscal Year 2018-2019 Recommended Expenditures and Adopted Expenditure History



Fiscal Year 2018-2019 Recommended Expenditures by Function



**Town of Naqs Head
Recommended Budget
For the Fiscal Year 2018-2019**

Department:

Administrative Services

Account Description	Departmental Requested 2018-2019	Manager's Recommended 2018-2019	Financial Plan 2018-2019	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Estimated Actual Expenditures 2017-2018	Actual Expenditures 2016-2017	Actual Expenditures 2015-2016
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 321,938	\$ 321,938	\$ 321,734	\$ 315,447	\$ 317,512	\$ 315,175	\$ 303,558	\$ 278,728
SALARIES - LONGEVITY PAY	2,094	2,094	2,096	2,065	-	-	-	-
SALARIES/WAGES - PARTTIME	15,060	15,060	14,740	14,740	14,740	14,740	14,458	13,951
FICA TAX	25,941	25,941	25,901	25,417	25,417	23,997	23,305	20,944
GROUP HEALTH INSURANCE	63,073	63,073	61,267	58,588	58,588	58,588	55,891	49,135
RETIREMENT	25,027	25,027	24,592	23,921	23,921	23,764	22,191	18,775
UNEMPLOYMENT	25,000	20,000	20,000	20,000	11,000	4,627	10,213	8,599
401 K	6,459	6,459	6,455	6,328	6,328	6,287	5,680	4,549
Subtotal Personnel Services	\$ 484,592	\$ 479,592	\$ 476,785	\$ 466,506	\$ 457,506	\$ 447,178	\$ 435,296	\$ 394,681
OPERATIONS								
EMPLOYEE WELLNESS	\$ 11,900	\$ 11,900	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,675	\$ 8,716
PERSONNEL COMMITTEE	-	-	-	-	-	-	-	230
TRAINING	8,700	8,700	4,700	8,700	8,700	6,000	3,112	6,985
BUILDING/EQUIPMENT RENTAL	6,460	6,460	6,460	6,460	3,710	3,710	4,905	6,663
TELEPHONE	2,200	2,200	2,200	2,200	2,200	1,869	2,189	2,190
TELEPHONE - CELL PHONE STIPEND	1,200	1,200	1,200	1,200	1,200	1,200	1,200	888
POSTAGE	9,395	9,395	9,395	8,250	8,250	4,595	5,525	6,954
ADVERTISING	600	600	600	600	600	300	260	396
FUEL COSTS	750	750	750	750	750	246	360	585
DEPARTMENT SUPPLIES	13,100	13,100	13,100	14,100	14,100	12,000	8,162	9,359
MAINT/REPAIR EQUIPMENT	500	500	500	500	500	184	125	125
VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	728	495	794
PROFESSIONAL FEES	22,900	22,900	29,425	27,780	24,780	24,780	20,952	29,190
FINES & FORFEITURES BOC	5,000	5,000	5,000	5,000	5,000	5,000	4,708	4,370
CONTRACTED SERVICES	44,000	44,000	35,560	35,560	38,310	38,310	25,684	19,206
SPECIAL CONTRACTED SERVICES	4,500	4,500	4,000	4,000	4,000	4,000	4,597	3,761
PURCHASES FOR RESALE	1,550	1,550	2,600	2,600	1,600	310	211	2,600
BAD DEBT EXPENSE	-	-	-	-	-	-	-	1,875
OPEB FUNDING	31,200	-	31,200	-	-	-	-	-
DUES AND SUBSCRIPTIONS	1,500	1,500	1,820	1,820	1,820	885	1,148	709
INSURANCE	379,074	374,074	375,382	368,577	361,856	361,856	338,594	339,601
CONTRIBUTION PEAK	-	-	-	-	-	-	366,734	-
Subtotal Operations	\$ 545,529	\$ 509,329	\$ 534,892	\$ 499,097	\$ 488,376	\$ 475,973	\$ 797,636	\$ 445,196

**Town of Naqs Head
Recommended Budget
For the Fiscal Year 2018-2019**

Department:

Administrative Services

Account Description	Departmental Requested 2018-2019	Manager's Recommended 2018-2019	Financial Plan 2018-2019	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Estimated Actual Expenditures 2017-2018	Actual Expenditures 2016-2017	Actual Expenditures 2015-2016
<i>COST REIMBURSEMENT</i>								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (77,122)	\$ (77,122)	\$ (65,527)	\$ (66,486)
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 226,166	\$ 226,166	\$ 138,494	\$ -
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 83,470	\$ 83,470	\$ 78,140	\$ 71,094	\$ 74,257	\$ 74,257	\$ 62,371	\$ 7,331
L/P INTEREST	3,731	3,731	3,849	3,837	3,837	3,837	-	76
<i>Subtotal Debt Service</i>	\$ 87,201	\$ 87,201	\$ 81,989	\$ 74,931	\$ 78,094	\$ 78,094	\$ 62,371	\$ 7,407
TOTAL	\$ 1,117,322	\$ 1,076,122	\$ 1,093,666	\$ 1,040,534	\$ 1,173,020	\$ 1,150,289	\$ 1,368,270	\$ 780,798

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2018-2019**

Administrative Services

Description of Capital Items	Department Requested 2018-2019	Manager's Recommended 2018-2019	Financial Plan 2018-2019
<i>New Lease Payments</i>			
1. Scheduling software at a cost of \$26,284	\$ 9,107	\$ 9,107	\$ 7,058
<i>Total New Lease Payments</i>	\$ 9,107	\$ 9,107	\$ 7,058

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2018-2019**

Department:

Interfund-General Fund

Account Description	Departmental Requested 2018-2019	Manager's Recommended 2018-2019	Financial Plan 2018-2019	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Estimated Actual Expenditures 2017-2018	Actual Expenditures 2016-2017	Actual Expenditures 2015-2016
CONTRIB. TO CAP RESERVE FUND	\$3,239,302	\$3,239,302	\$ 3,585,593	\$ 2,537,327	\$ 2,537,327	\$ 2,560,730	\$ 1,739,256	\$ 1,598,510
CONTINGENCY	125,000	125,000	125,000	125,000	1	-	-	-
TOTAL	\$ 3,364,302	\$ 3,364,302	\$ 3,710,593	\$ 2,662,327	\$ 2,537,328	\$ 2,560,730	\$ 1,739,256	\$ 1,598,510

**Town of Nags Head
Interfund Detail
Recommended Budget
For the Fiscal Year 2018-2019**

Description	Amount	
	Recommended FY 2018-2019	Financial Plan FY 2018-2019
Municipal Service District Beach Nourishment	\$1,405,757	\$1,401,835
Townwide Beach Nourishment	\$646,463	\$633,583
Special Obligation Bond Debt Service Supplement - Dare County	-	\$600,000
Excess Funding from Sales Tax Generated for Beach Nourishment	\$430,855	\$430,855
Penny for Parks and Paths	\$235,409	\$234,660
Penny for Stormwater	\$470,818	\$234,660
Facilities Fees	\$50,000	\$50,000
Total Interfund	\$3,239,302	\$3,585,593