ADMINISTRATIVE SERVICES

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.
- Continually improve customer service and departmental communications with the public and other Town departments.
- Maintain fiscal responsibility for Town's assets and financial records with integrity and transparency.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Maintain fiscal responsibility and provide efficient operations.
Performance Indicators –

- Evaluate and update the Town's financial policies for conformance with generally accepted accounting principles and efficiency in use of financial resources.
- Monitor revenues and expenditures in accordance with the budget to ensure adequacy of funding and cost-effective purchasing.
- Maximize cash flow and increase investment earnings through diversification, without sacrificing safety, in accordance with Town policies and North Carolina general statutes.
- Administer a comprehensive risk management program.
- Maintain the Town's high historic tax collection rate at greater than 99.50%.
- Increase collection measures while offering easier payment solutions to minimize delinquent accounts.

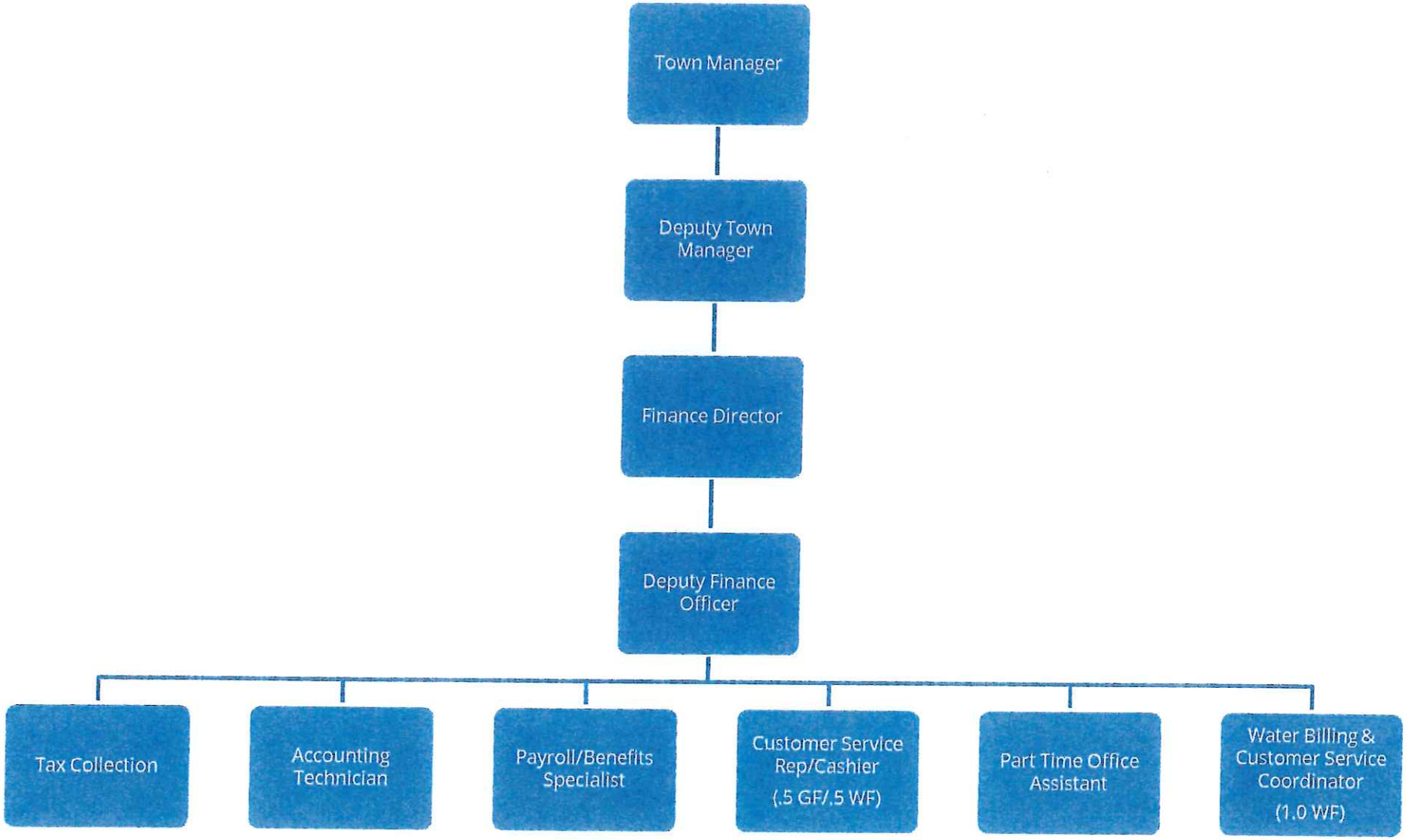
ADMINISTRATIVE SERVICES

Objective - Improve reporting and communication.

Performance Indicators -

- Improve work flow effectiveness and implement ways to better serve others through improved technology.
- Enhance billing and collections to provide a wider range of online service options.
- Offer employees online self-service payroll and benefit information.
- 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.
- Distribute a high quality Popular Annual Financial Report designed specifically to be readily accessible and easily understandable to the general public.
- Budget on a two-year rotating cycle to encourage best practice implementation of financial planning.

ADMINISTRATIVE SERVICES ORGANIZATION AND STAFFING

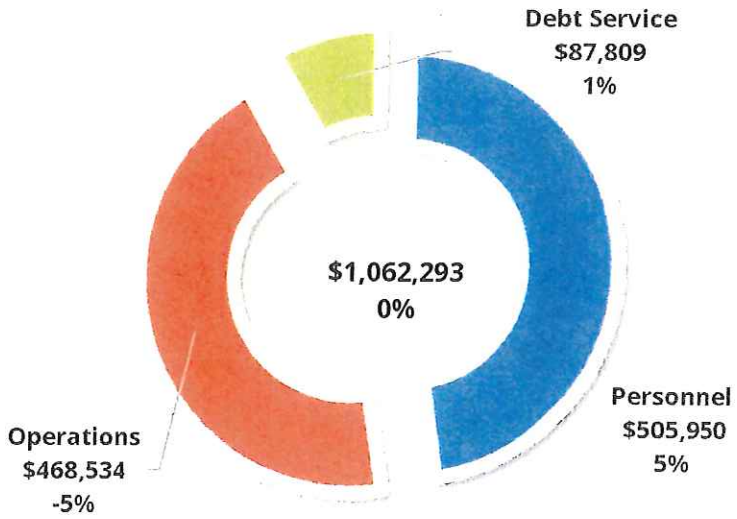


ADMINISTRATIVE SERVICES – BUDGET HIGHLIGHTS

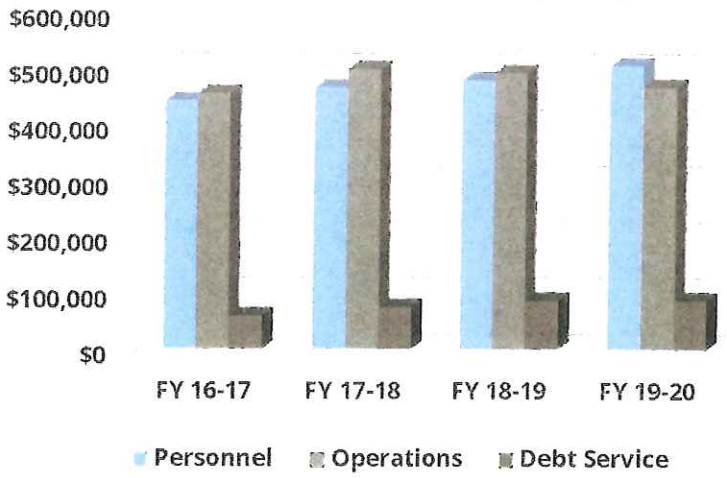
HIGHLIGHTS

- The General Fund proportionate share of insurance, including workers compensation, property and liability, as well as flood insurance, are centrally budgeted in this department.
- Due to changes in accounting standards, an actuarial valuation for other post-employment benefits (health insurance benefits other than pensions paid to retirees) will be required each year and is budgeted at $6,000.
- Audits of the Town's retirement contributions are required on a rotating basis; $6,000 is included for the independent testing of the Town's pension census data reported to the Office of the State Auditor.

Recommended Expenditures by Function
2019-2020/Percentage Change From FY 2018-2019



FY 2019-2020 Recommended Expenditures and Adopted Expenditure History



Town of Nags Head
Recommended Budget
For the Fiscal Year 2019-2020

Department: *Administative Services*

Account Description	Departmental Requested 2019-2020	Manager's Recommended 2019-2020	Financial Plan 2020-2021	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Estimated Actual Expenditures 2018-2019	Actual Expenditures 2017-2018	Actual Expenditures 2016-2017
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	$ 336,206	$ 336,206	$ 363,584	$ 321,938	$ 325,770	$ 307,213	$ 317,590	$ 303,558
SALARIES - LONGEVITY PAY	3,525	3,525	4,627	2,094	-		-	-
SALARIES/WAGES - PARTTIME	15,608	15,608	15,842	15,060	15,143	13,991	15,131	14,458
FICA TAX	27,183	27,183	28,164	25,941	26,080	23,224	24,214	23,305
GROUP HEALTH INSURANCE	67,109	67,109	70,239	63,073	63,073	62,524	59,508	55,891
RETIREMENT	30,540	30,540	35,892	25,027	25,168	23,905	23,961	22,191
UNEMPLOYMENT	19,000	19,000	19,000	20,000	20,000	3,899	3,317	10,213
401 K	6,779	6,779	7,031	6,459	6,495	6,121	6,335	5,680
Subtotal Personnel Services	***$ 505,950***	***$ 505,950***	***$ 544,379***	***$ 479,592***	***$ 481,729***	***$ 440,877***	***$ 450,056***	***$ 435,296***
OPERATIONS								
EMPLOYEE WELLNESS	$ 2,500	$ 2,500	$ 2,500	$ 11,900	$ 11,900	$ 11,900	$ 4,175	$ 8,675
TRAINING	12,350	9,350	9,350	8,700	8,700	2,004	8,921	3,112
BUILDING/EQUIPMENT RENTAL	6,460	6,460	6,460	6,460	6,460	3,798	3,064	4,905
TELEPHONE	-	-	-	2,200	2,200	1,980	2,232	2,189
TELEPHONE - CELL PHONE STIPEND	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
POSTAGE	9,395	9,395	9,395	9,395	9,395	6,664	5,497	5,525
ADVERTISING	500	500	500	600	600	295	214	260
FUEL COSTS	750	750	750	750	750	473	288	360
DEPARTMENT SUPPLIES	13,000	13,000	13,000	13,100	13,600	7,767	10,448	8,162
MAINT/REPAIR EQUIPMENT	500	500	500	500	500	192	138	125
VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	107	546	495
PROFESSIONAL FEES	34,900	34,900	31,100	22,900	31,050	31,050	16,310	20,952
FINES & FORFEITURES BOC	6,000	6,000	6,000	5,000	5,000	5,000	7,482	4,708
CONTRACTED SERVICES	30,580	30,580	30,580	27,600	27,600	24,254	38,006	25,684
SPECIAL CONTRACTED SERVICES	5,000	5,000	5,000	4,500	4,500	4,398	4,680	4,597
PURCHASES FOR RESALE	1,550	1,550	1,550	1,550	1,550	313	233	211
DUES AND SUBSCRIPTIONS	1,580	1,580	1,580	1,500	1,500	1,160	1,490	1,148
INSURANCE	344,269	344,269	351,875	373,956	373,956	350,000	313,854	338,594
CONTRIBUTION PEAK	-	-	-	-	-	-	-	366,734
Subtotal Operations	***$ 471,534***	***$ 468,534***	***$ 472,340***	***$ 492,811***	***$ 501,461***	***$ 452,556***	***$ 418,778***	***$ 797,636***
COST REIMBURSEMENT								
COST REIMBURSEMENT	***$ -***	***$ -***	***$ -***	***$ -***	***$ (81,207)***	***$ (81,207)***	***$ (77,122)***	***$ (65,527)***
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	***$ -***	***$ -***	***$ -***	***$ -***	***$ 192,919***	***$ 192,919***	***$ 61,521***	***$ 138,494***
DEBT SERVICE								
L/P PRINCIPAL	$ 84,862	$ 84,862	$ 70,811	$ 83,470	$ 83,470	$ 84,078	$ 74,256	$ 62,371
L/P INTEREST	2,947	2,947	1,275	3,731	3,731	3,731	3,837	-
Subtotal Debt Service	***$ 87,809***	***$ 87,809***	***$ 72,086***	***$ 87,201***	***$ 87,201***	***$ 87,809***	***$ 78,093***	***$ 62,371***
TOTAL	**$ 1,065,293**	**$ 1,062,293**	**$ 1,088,805**	**$ 1,059,604**	**$ 1,182,103**	**$ 1,092,954**	**$ 931,326**	**$ 1,368,270**

Town of Nags Head
Recommended Budget
For the Fiscal Year 2019-2020

Department: *Interfund-General Fund*

Account Description	Departmental Requested 2019-2020	Manager's Recommended 2019-2020	Financial Plan 2020-2021	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Estimated Actual Expenditures 2018-2019	Actual Expenditures 2017-2018	Actual Expenditures 2016-2017
CONTRIB. TO CAP RESERVE FUND	$3,857,831	$3,857,831	$3,872,898	$ 3,239,302	$ 3,239,302	$ 3,239,302	$ 2,993,287	$ 1,739,256
CONTRIB TO WATER FUND	76,886	76,886	76,886	73,756	73,756	73,756	-	-
CONTINGENCY	125,000	125,000	125,000	125,000	31,346	-	-	-
TOTAL	**$ 4,059,717**	**$ 4,059,717**	**$ 4,074,784**	**$ 3,438,058**	**$ 3,344,404**	**$ 3,313,058**	**$ 2,993,287**	**$ 1,739,256**

Town of Nags Head
Interfund Detail
Recommended Budget
For the Fiscal Year 2019-2020

Description	Amount	
	Recommended FY 2019-2020	**Financial Plan FY 2020-2021**
Municipal Service District beach nourishment	$1,411,400	$1,412,812
Townwide beach nourishment	$652,995	$659,525
Special Obligation Bond debt dervice supplement-Dare County	$600,000	$600,000
Excess funding from sales tax generated for beach nourishment	$430,855	$430,855
Penny for parks and aths	$237,527	$239,902
Two pennies for stormwater	$475,054	$479,804
Facilities fees	$50,000	$50,000
Total Interfund	**$3,857,831**	**$3,872,898**