

ADMINISTRATIVE SERVICES

OVERVIEW

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

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, fixed asset 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 the Town's assets and financial records with full transparency.
- Reduce the Town's carbon footprint through sustainable procurement and reducing physical waste, paper usage, and energy consumption.

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.
- 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.

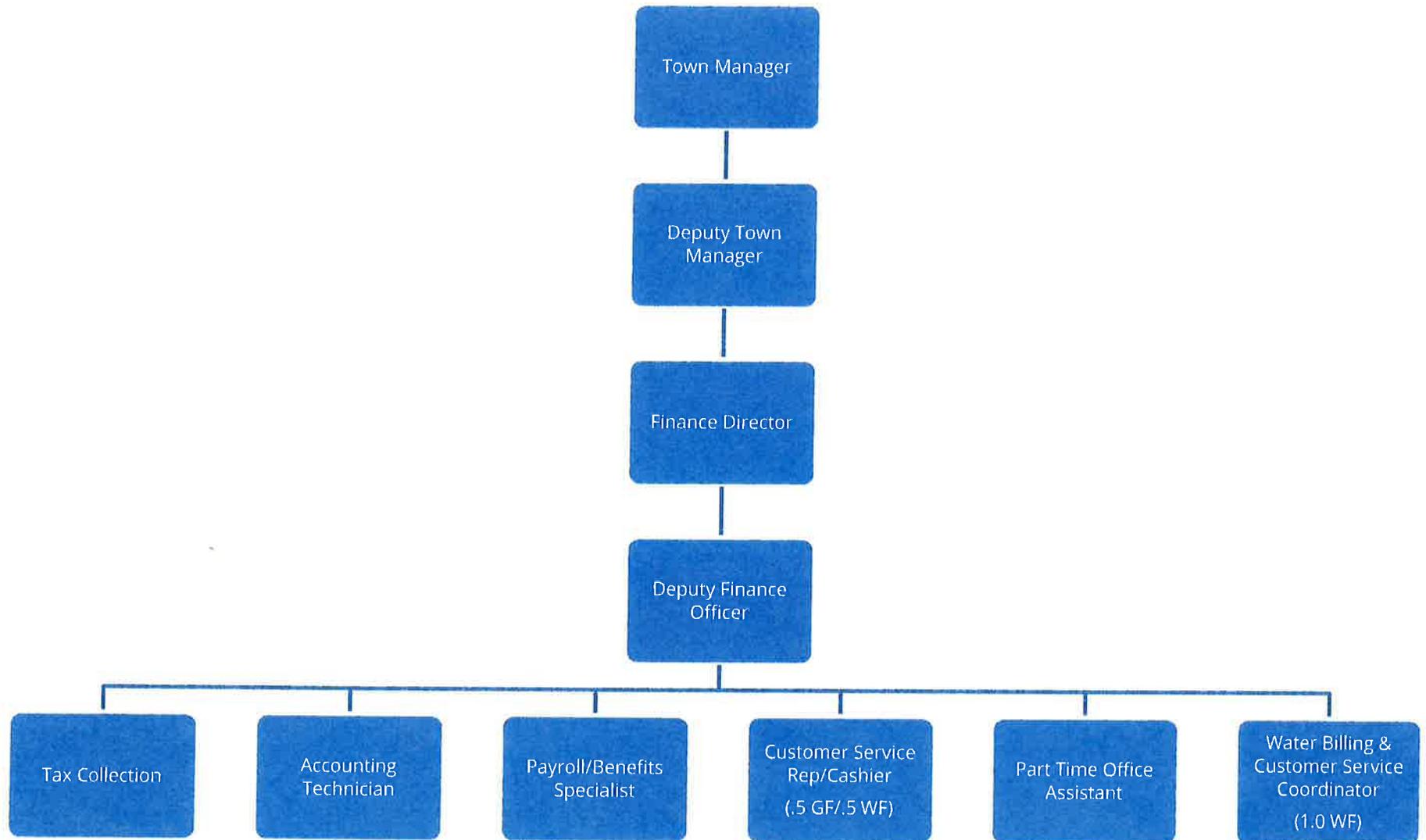
ADMINISTRATIVE SERVICES

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 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

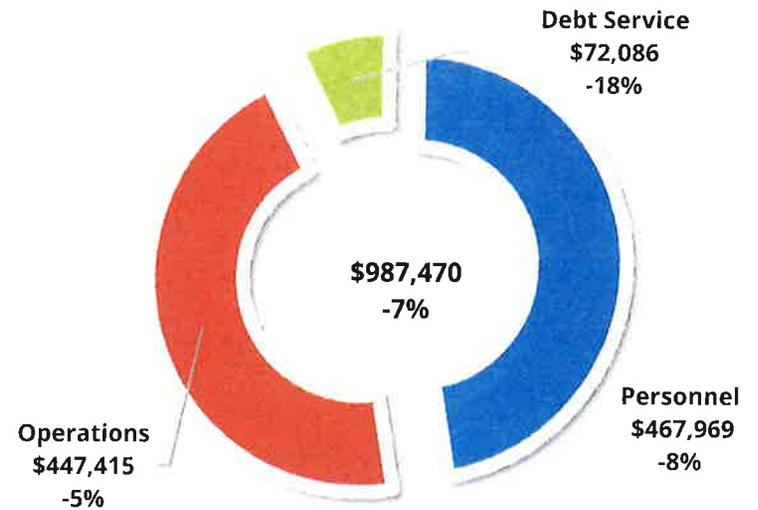


ADMINISTRATIVE SERVICES – BUDGET HIGHLIGHTS

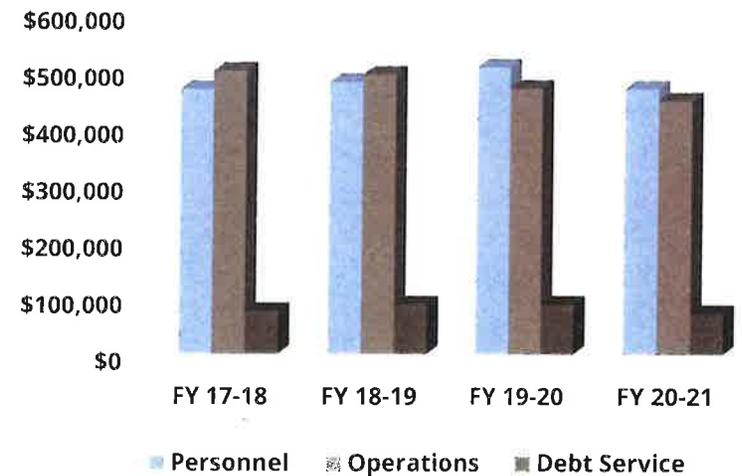
HIGHLIGHTS

- The General Fund proportionate share of insurance, including workers compensation, property and liability, as well as flood insurance, are centrally budgeted at \$340,550 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.

Recommended Expenditures by Function
2020-2021/Percentage Change From FY 2019-2020



FY 2020-2021 Recommended Expenditures and Expenditure History



**Town of Naqs Head
Recommended Budget
For the Fiscal Year 2020-2021**

Department:

Administrative Services

Account Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Expenditures 2019-2020	Actual Expenditures 2018-2019	Actual Expenditures 2017-2018
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 325,271	\$ 325,271	\$ 363,584	\$ 336,206	\$ 340,638	\$ 312,335	\$ 323,163	\$ 317,590
SALARIES - LONGEVITY PAY	3,517	3,517	4,627	3,525	-	-	-	-
SALARIES/WAGES - PARTTIME	5,000	5,000	15,842	15,608	15,608	10,463	14,403	15,131
FICA TAX	25,152	25,152	28,164	27,183	27,252	23,618	24,580	24,214
GROUP HEALTH INSURANCE	59,516	59,516	70,239	67,109	67,109	63,026	61,818	59,508
RETIREMENT	33,041	33,041	35,892	30,540	30,628	27,738	25,385	23,961
UNEMPLOYMENT	15,000	10,000	19,000	19,000	19,000	2,857	2,924	3,317
401 K	6,472	6,472	7,031	6,779	6,797	6,157	6,478	6,335
Subtotal Personnel Services	\$ 472,969	\$ 467,969	\$ 544,379	\$ 505,950	\$ 507,032	\$ 446,194	\$ 458,751	\$ 450,056
OPERATIONS								
EMPLOYEE WELLNESS	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	\$ 4,409	\$ 4,512	\$ 16,035	\$ 4,175
TRAINING	12,350	4,675	9,350	9,350	9,350	7,271	7,383	8,921
BUILDING/EQUIPMENT RENTAL	8,460	8,460	6,460	6,460	6,460	5,441	4,738	3,064
TELEPHONE	-	-	-	-	-	-	1,485	2,232
TELEPHONE - CELL PHONE STIPEND	1,560	1,560	1,200	1,200	1,200	300	1,200	1,200
POSTAGE	9,395	9,395	9,395	9,395	9,395	5,113	4,988	5,497
ADVERTISING	500	500	500	500	500	221	221	214
FUEL COSTS	500	500	750	750	750	245	443	288
DEPARTMENT SUPPLIES	13,000	8,000	13,000	13,000	13,978	13,930	7,933	10,448
MAINT/REPAIR EQUIPMENT	500	500	500	500	500	150	144	138
VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	476	211	546
PROFESSIONAL FEES	30,100	30,100	31,100	34,900	34,900	34,151	41,046	16,310
FINES & FORFEITURES BOC	6,000	6,000	6,000	6,000	6,000	6,205	6,205	7,482
CONTRACTED SERVICES	30,580	27,580	30,580	30,580	30,580	25,338	26,129	38,006
SPECIAL CONTRACTED SERVICES	5,000	5,000	5,000	5,000	5,000	4,854	5,026	4,680
PURCHASES FOR RESALE	1,550	1,550	1,550	1,550	1,550	1,562	337	233
DUES AND SUBSCRIPTIONS	1,580	1,045	1,580	1,580	1,580	1,294	1,174	1,490
INSURANCE	340,550	340,550	348,579	344,269	344,269	332,453	337,095	313,854
Subtotal Operations	\$ 465,125	\$ 447,415	\$ 469,044	\$ 468,534	\$ 471,421	\$ 443,515	\$ 461,793	\$ 418,778
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (87,587)	\$ (87,587)	\$ (81,207)	\$ (77,122)
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 104,803	\$ 104,803	\$ 88,116	\$ 61,521
DEBT SERVICE								
L/P PRINCIPAL	\$ 70,811	\$ 70,811	\$ 70,811	\$ 84,862	\$ 84,862	\$ 84,862	\$ 84,077	\$ 74,256
L/P INTEREST	1,275	1,275	1,275	2,947	2,947	2,947	3,731	3,837
Subtotal Debt Service	\$ 72,086	\$ 72,086	\$ 72,086	\$ 87,809	\$ 87,809	\$ 87,809	\$ 87,808	\$ 78,093
TOTAL	\$ 1,010,180	\$ 987,470	\$ 1,085,509	\$ 1,062,293	\$ 1,083,478	\$ 994,735	\$ 1,015,261	\$ 931,326

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2020-2021**

Department:

Interfund-General Fund

Account Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Expenditures 2019-2020	Actual Expenditures 2018-2019	Actual Expenditures 2017-2018
CONTRIB. TO CAP RESERVE FUND	\$ 3,790,342	\$ 3,790,342	\$ 3,872,898	\$ 3,857,831	\$ 18,742,356	\$ 18,708,356	\$ 4,282,100	\$ 2,993,287
CONTRIB TO WATER FUND	76,886	-	76,886	76,886	-	-	73,756	-
CONTINGENCY	125,000	125,000	125,000	125,000	80,709	-	-	-
TOTAL	\$ 3,992,228	\$ 3,915,342	\$ 4,074,784	\$ 4,059,717	\$ 18,823,065	\$ 18,708,356	\$ 4,355,856	\$ 2,993,287

**Town of Nags Head
Interfund Detail
Recommended Budget
For the Fiscal Year 2020-2021**

Description	Amount	
	Recommended FY 2019-2020	Financial Plan FY 2020-2021
Municipal Service District beach nourishment	\$1,411,657	\$1,412,812
Townwide beach nourishment	\$657,402	\$659,525
Special Obligation Bond debt service supplement-Dare County	\$600,000	\$600,000
Excess funding from sales tax generated for beach nourishment	\$381,783	\$430,855
Contribution to parks and paths capital reserve	\$200,000	\$239,902
Contribution to Powell Bill/State Street Aid	\$89,500	\$ -
Contribution to stormwater capital reserve	\$400,000	\$479,804
Facilities fees	\$50,000	\$50,000
Total Interfund	\$3,790,342	\$3,872,898