

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

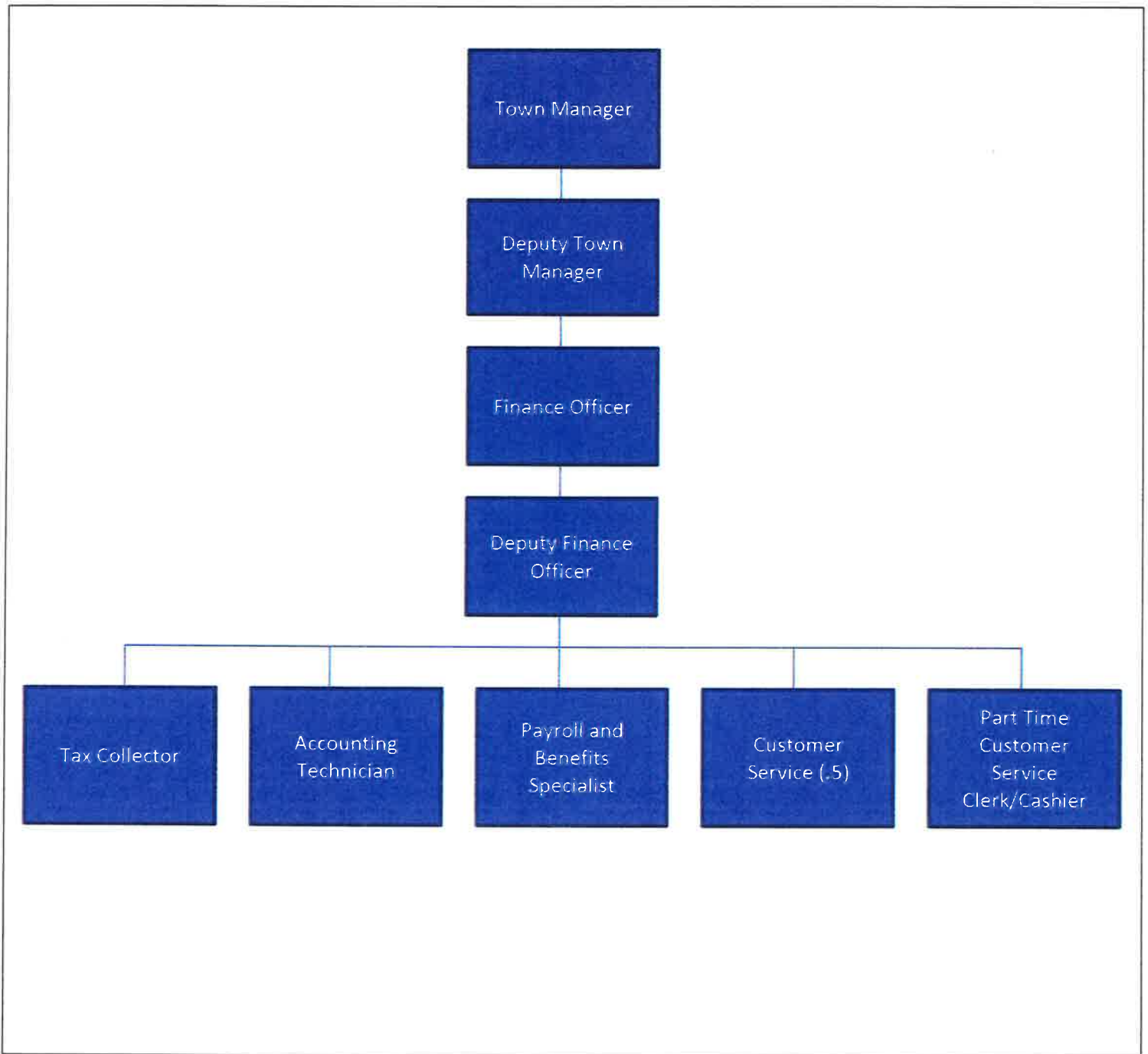
- **Objective** - Maintain fiscal responsibility for Town's assets and financial records.
Performance Indicators –
 1. Evaluate and update the Town's financial policies for conformance with generally accepted accounting principles and efficiency in use of financial resources
 2. Monitor revenues in accordance 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 year.
 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	FY 09-10 <u>Actual</u>	FY 10-11 <u>Actual</u>	FY 11-12 <u>Actual</u>	FY 12-13 <u>Actual</u>	FY 13-14 <u>Actual</u>	FY 14-15 <u>@ 4/30/15</u>
ACH payables processed	771	810	658	645	685	568
Investment Earnings	\$205,426	\$157,298	\$119,177	\$43,163	105,214	89,877
Tax Collection Rate	99.68%	99.75%	99.57%	99.70%	99.89%	99.88%
Overpayment Dollars	\$87,165	\$85,862	\$625,398	\$162,140	\$182,070	\$154,142

Administrative Services

Organization and Staffing



Administrative Services – Budget Highlights

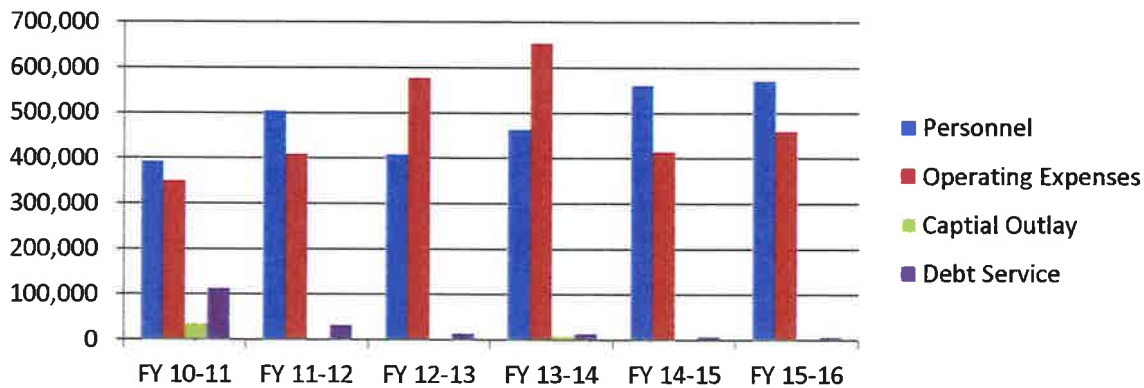
Highlights

- Employee wellness funds of \$8,500 are included.
- Funds are included for a 1.5% cost of living adjustment (\$91,135) for all General Fund employees.

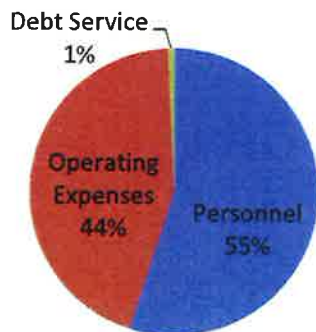
Expenditures by Function

	FY 2014-2015 <u>Adopted</u>	FY 2015-2016 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 562,128	\$ 571,033	1.58%
Operating Expenses	\$ 414,953	\$ 460,243	10.91%
Debt Service	\$ 7,484	\$ 7,407	-1.03%
Total	\$ 984,565	\$ 1,038,683	5.50%

Fiscal Year 2015-2016 Adopted Expenditures and Adopted Expenditure History



Adopted Fiscal Year 2015-2016 Expenditures by Function



Description	2011	2012	2013	2014	***** 2015 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES									
ADMINISTRATIVE SERVICES										
10-440-1-0000-00										
COMPUTER MAINTENANCE										
10-440-1-3601-00	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
SALARIES/WAGES - REGULAR										
10-440-1-5102-00	0.00	270,449.00	266,084.00	293,173.00	298,503.00		302,836.00	302,836.00	302,836.00	1.45
	0.00	270,941.10	263,625.61	290,762.22	275,681.16	0.00				
SALARIES - LONGEVITY PAY										
10-440-1-5102-01	0.00	9,735.00	9,565.00	10,666.00	11,536.00		9,958.00	9,958.00	9,958.00	13.68-
	0.00	9,734.67	9,755.98	10,666.22	9,876.10	0.00				
SALARIES/WAGES - PARTTIME										
10-440-1-5103-00	0.00	13,515.00	14,104.00	14,107.00	14,306.00		14,305.00	14,305.00	14,305.00	0.01-
	0.00	13,829.98	14,084.95	13,051.97	12,652.42	0.00				
OVERTIME PAY										
10-440-1-5104-00	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
HOLIDAY PAY										
10-440-1-5105-00	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
FICA TAX										
10-440-1-5206-00	0.00	22,450.00	23,686.00	24,285.00	24,853.00		25,023.00	25,023.00	25,023.00	0.68
	0.00	21,349.02	20,950.88	23,057.52	21,674.23	0.00				
GROUP HEALTH INSURANCE										
10-440-1-5207-00	0.00	40,262.00	47,377.00	47,461.00	54,709.00		65,804.00	60,994.00	66,773.00	22.05
	0.00	40,096.26	40,712.23	47,404.18	54,203.64	0.00				
RETIREEES GROUP HEALTH INSUR										
10-440-1-5207-01	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
EMPLOYEE DENTAL										
10-440-1-5207-10	0.00	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	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** 2015 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2016 ***** Admin. Recmnd	***** Budgeted	%PY
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES									
EMPLOYEE LIFE										
10-440-1-5207-20	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
RETIREMENT										
10-440-1-5208-00	0.00 0.00	19,481.00 20,875.40	19,918.00 18,809.21	21,439.00 21,269.20	21,957.00 20,147.09	0.00	20,869.00	20,869.00	21,088.00	3.96-
UNEMPLOYMENT										
10-440-1-5209-00	0.00 0.00	4,740.00 4,735.07	15,084.00 15,084.96	59,335.00 61,919.95	20,000.00 18,702.10	0.00	25,000.00	25,000.00	25,000.00	25.00
401 K										
10-440-1-5210-00	0.00 0.00	2,801.00 3,000.19	2,955.00 2,790.39	6,487.00 4,936.33	6,212.00 4,732.10	0.00	6,255.00	4,915.00	4,915.00	20.88-
PAY FOR PERFORMANCE										
10-440-1-5212-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
EMPLOYEE WELLNESS										
10-440-1-5213-00	0.00 0.00	4,750.00 4,359.72	16,545.00 12,019.72	7,420.00 5,777.63	8,500.00 6,077.31	0.00	8,500.00	8,500.00	8,500.00	0.00
IMPLEMENTATION OF PAY PLAN										
10-440-1-5216-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
PERSONNEL COMMITTEE										
10-440-1-5217-00	0.00 580.00	2,150.00 1,435.29	1,750.00 1,209.14	2,000.00 185.25	1,500.00 528.04	0.00	1,500.00	1,500.00	1,500.00	0.00
COST OF LIVING ADJUSTMENT										
10-440-1-5218-00	0.00 0.00	9,700.00 9,698.50	9,546.00 9,545.50	0.00 0.00	0.00 0.00	0.00	91,080.00	90,959.00	91,135.00	0.00
SALARY MARKET ADJUSTMENT										
10-440-1-5218-01	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
STORM DAMAGES/REPAIRS/COSTS										
10-440-1-5319-99	0.00 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	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** 2015 ***** Approp Actual Estimated Full Year	***** 2016 ***** Requested	Admin. Recmnd	Budgeted	%PY	
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES									
TRAINING										
10-440-1-5320-00	0.00	3,900.00	6,000.00	5,500.00	4,000.00	4,200.00	4,200.00	4,200.00	5.00	
	0.00	3,631.00	2,275.00	2,590.00	3,470.00	0.00				
COMPUTER TRAINING										
10-440-1-5320-01	0.00	5,400.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00				
Transfers	0.00	5,400.00-	0.00	0.00	0.00					
BUILDING/EQUIPMENT RENTAL										
10-440-1-5321-00	0.00	600.00-	4,488.00	4,470.00	4,800.00	4,800.00	4,800.00	4,800.00	0.00	
	0.00	4,590.10	4,222.93	4,169.76	4,503.03	0.00				
Transfers	0.00	5,400.00	0.00	0.00	0.00					
TELEPHONE										
10-440-1-5322-00	0.00	3,240.00	2,940.00	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00	0.00	
	0.00	2,544.62	2,588.19	2,177.58	1,775.67	0.00				
TELEPHONE- CELL PHONE STIPEND										
10-440-1-5322-01	0.00	0.00	0.00	780.00	780.00	1,200.00	1,200.00	1,200.00	53.85	
	0.00	0.00	520.00	780.00	747.50	0.00				
INTERNET COSTS										
10-440-1-5322-05	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00				
TRAVEL										
10-440-1-5324-00	0.00	4,000.00	5,000.00	5,218.00	6,500.00	8,150.00	8,150.00	8,150.00	25.38	
	0.00	3,616.82	3,884.18	5,138.93	4,776.18	0.00				
POSTAGE										
10-440-1-5325-00	0.00	8,750.00	10,250.00	6,200.00	8,550.00	8,250.00	8,250.00	8,250.00	3.51-	
	0.00	8,001.79	8,737.21	6,033.76	5,384.07	0.00				
ADVERTISING										
10-440-1-5326-00	0.00	650.00	1,100.00	1,000.00	750.00	1,000.00	1,000.00	1,000.00	33.33	
	0.00	555.40	702.79	1,052.48	713.60	0.00				
PRINTING										
10-440-1-5327-00	0.00	3,800.00	3,800.00	0.00	0.00				0.00	
	0.00	3,616.00	3,740.00	0.00	0.00	0.00				
FUEL COSTS										
10-440-1-5431-00	0.00	1,800.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	

Description Budget Account Number	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** 2015 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2016 ***** Admin. Recmnd	***** Budgeted	%PY
CLASS: 10-440-1-0000-00 ADMINISTRATIVE SERVICES	0.00	1,333.78	1,400.97	1,218.26	1,003.65	0.00				
DEPARTMENT SUPPLIES										
10-440-1-5433-00	0.00 756.00	10,500.00 8,230.02	13,300.00 14,641.82	8,300.00 7,946.60	10,300.00 5,395.01	0.00	15,000.00	12,000.00	12,000.00	16.50
OTHER SUPPLIES										
10-440-1-5434-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
OTHER SUPPLIES - COMPUTER										
10-440-1-5434-05	0.00 0.00	4,304.00 4,304.28	1,760.00 1,759.10	1,225.00 1,225.37	1,426.00 1,425.94	0.00				0.00
MAINT/REPAIR EQUIPMENT										
10-440-1-5436-00	0.00 0.00	2,000.00 117.13	3,600.00 109.00	2,800.00 115.00	800.00 120.00	0.00	2,800.00	1,000.00	1,000.00	25.00
MAINT/REPAIR COMPUTER EQUIP.										
10-440-1-5436-01	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
VEHICLE MAINTENANCE										
10-440-1-5437-00	0.00 0.00	1,200.00 455.64	2,000.00 801.22	2,000.00 986.81	1,500.00 1,557.86	0.00	2,500.00	2,000.00	2,000.00	33.33
VEHICLE REPAIRS										
10-440-1-5437-01	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
PROFESSIONAL FEES										
10-440-1-5440-00	0.00 0.00	27,200.00 24,194.42	27,500.00 18,205.50	25,800.00 23,500.00	36,900.00 36,826.75	0.00	29,000.00	25,000.00	25,000.00	32.25-
FINES & FORFEITURES BOD										
10-440-1-5440-01	0.00 0.00	15,410.00 15,117.24	5,000.00 3,264.24	5,000.00 4,301.82	5,000.00 4,425.53	0.00	5,000.00	5,000.00	5,000.00	0.00
CONTRACTED SERVICES										
10-440-1-5445-00	0.00 0.00	5,240.00 5,035.94	3,540.00 2,854.06	3,720.00 2,175.58	5,000.00 5,011.68	0.00	4,800.00	4,800.00	4,800.00	4.00-
CONTRACTED SERVICES - WEBSITE										
10-440-1-5445-05	0.00	0.00	0.00	0.00	0.00					0.00

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CLASS: 10-440-1-0000-00 ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00				
CONTRACTED SERVICES - GIS 10-440-1-5445-06	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
CONTRACTED ANNUAL SUPPORT/MAIN 10-440-1-5445-08	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
SPECIAL CONTRACTED SERVICES 10-440-1-5445-41	0.00 0.00	915.00 930.18	1,350.00 889.68	3,671.00 3,259.27	3,600.00 2,900.61	0.00	4,000.00	4,000.00	4,000.00	11.11
PURCHASES FOR RESALE 10-440-1-5448-00	0.00 0.00	1,743.00 1,518.75	2,100.00 1,984.00	2,150.00 2,155.62	2,600.00 1,545.45	0.00	2,600.00	2,600.00	2,600.00	0.00
BAD DEBT EXPENSE 10-440-1-5551-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
DUES AND SUBSCRIPTIONS 10-440-1-5553-00	0.00 0.00	1,146.00 691.36	1,080.00 1,027.09	1,100.00 1,008.67	1,009.00 621.36	0.00	1,159.00	1,159.00	1,159.00	14.87
INSURANCE 10-440-1-5554-00	0.00 0.00	318,561.00 313,794.50	342,546.00 338,936.41	276,920.00 266,281.14	319,404.00 283,249.88	0.00	353,000.00	363,226.00	371,424.00	16.29
COST REIMBURSEMENT 10-440-1-5699-00	0.00 0.00	143,596.00- 143,596.00-	143,596.00- 143,596.00-	143,596.00- 143,596.00-	70,331.00- 70,331.00-	0.00				0.00
CAPITAL OUTLAY BUILDINGS 10-440-1-5772-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
CAPITAL OUTLAY OTHER 10-440-1-5773-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
CAPITAL OUTLAY EQUIPMENT 10-440-1-5774-00	0.00	0.00	0.00	22,653.00	0.00					0.00

Description	2011	2012	2013	2014	***** 2015 *****	***** 2016 *****				%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES									
	0.00	0.00	0.00	22,661.64	0.00	0.00				
CAPITAL OUTLAY BUDGETARY										
10-440-1-5774-33	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00					
L/P PRINCIPAL										
10-440-1-5781-00	0.00	0.00	0.00	7,587.00	7,331.00		7,331.00	7,331.00	7,331.00	0.00
	0.00	0.00	0.00	7,331.00	7,331.00	0.00				
L/P INTEREST										
10-440-1-5782-00	0.00	0.00	0.00	0.00	153.00		76.00	76.00	76.00	50.33-
	0.00	0.00	0.00	0.00	152.48	0.00				
VENDOR FINANCING										
10-440-1-5785-00	0.00	13,437.00	14,282.00	14,282.00	0.00					0.00
	0.00	13,437.50	14,281.75	14,281.75	0.00	0.00				
Control Total	0.00	689,033.00	736,654.00	747,313.00	815,808.00		1,029,656.00	1,024,311.00	1,038,683.00	27.32
	1,336.00	672,175.67	691,817.71	715,825.51	726,880.44	0.00				

Description	2011	2012	2013	2014	***** 2015 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 10-900-9-0000-00	CAPITAL IMPVMNT									
CAPITAL IMPVMNT										
10-900-9-0000-00										
CONTINGENCY										
10-900-9-5999-00	0.00	324.00	127,863.00	25,000.00	15,657.00		125,000.00	125,000.00	125,000.00	698.36
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	0.00	324.00	127,863.00	25,000.00	15,657.00		125,000.00	125,000.00	125,000.00	698.36
	0.00	0.00	0.00	0.00	0.00	0.00				
Budgeted Total	0.00	16,882,573.44	17,795,748.00	20,295,907.00	18,817,075.70		19,827,128.50	19,178,811.00	19,189,924.00	1.98
	441,879.56	16,481,836.26	17,377,107.03	20,434,371.41	17,589,789.04	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	0.00				
Budget Fund Total	0.00	16,882,573.44	17,795,748.00	20,295,907.00	18,817,075.70		19,827,128.50	19,178,811.00	19,189,924.00	1.98
	441,879.56	16,481,836.26	17,377,107.03	20,434,371.41	17,589,789.04	0.00				

GF CONTINGENCY

	ADOPTED 2006-07	ADOPTED 2007-08	ADOPTED 2008-09	ADOPTED 2009-10	ADOPTED 2010-11	ADOPTED 2011-12	ADOPTED 2012-13	ADOPTED 2013-14	ADOPTED 2014-15	ADOPTED 2015-2016
NON-OPERATING CONTINGENCY	\$75,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$129,363	\$125,000	\$139,431	\$125,000
TOTAL	\$75,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$129,363	\$125,000	\$139,431	\$125,000

Summary of year to date transfers: (through 4/30/15)

\$13,324 Taxes on Dowdy property
 \$3,950 Renaming Station 16
 \$6,500 Manager tuition
 \$100,000 Dowdy building demo costs
 \$15,657 Remaining at 4/30/15

Description Budget Account Number	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** 2015 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2016 ***** Admin. Recmnd	***** Budgeted	%PY
CLASS: 10-900-8-0000-00 INTERFUND										
INTERFUND										
10-900-8-0000-00										
CONTRIB. TO GENERAL FUND										
10-900-8-5900-81	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
CONTRIB. TO CAP RESERVE FUND										
10-900-8-5900-82	0.00	380,517.00	903,582.00	1,870,935.00	1,451,512.00		1,578,660.00	1,518,660.00	1,518,660.00	4.63
	0.00	393,065.10	920,962.82	1,858,926.18	1,338,044.79	0.00				
CONTRIB TO WATER FUND										
10-900-8-5900-85	0.00	0.00	300,000.00	0.00	0.00					0.00
	0.00	0.00	300,000.00	0.00	0.00	0.00				
CONTRIB TO NAGS HEAD LEASING										
10-900-8-5900-86	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
REPAY INTERFUND DEBT PRINCIPAL										
10-900-8-5900-88	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
INTERFUND INTEREST ON DEBT										
10-900-8-5900-89	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
CONTRIBUTION TO STORM WATER										
10-900-8-5900-90	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
TRANSFER TO BEACH NOURISHMENT										
10-900-8-5900-91	0.00	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	380,517.00	1,203,582.00	1,870,935.00	1,451,512.00		1,578,660.00	1,518,660.00	1,518,660.00	4.63
	0.00	393,065.10	1,220,962.82	1,858,926.18	1,338,044.79	0.00				