

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.

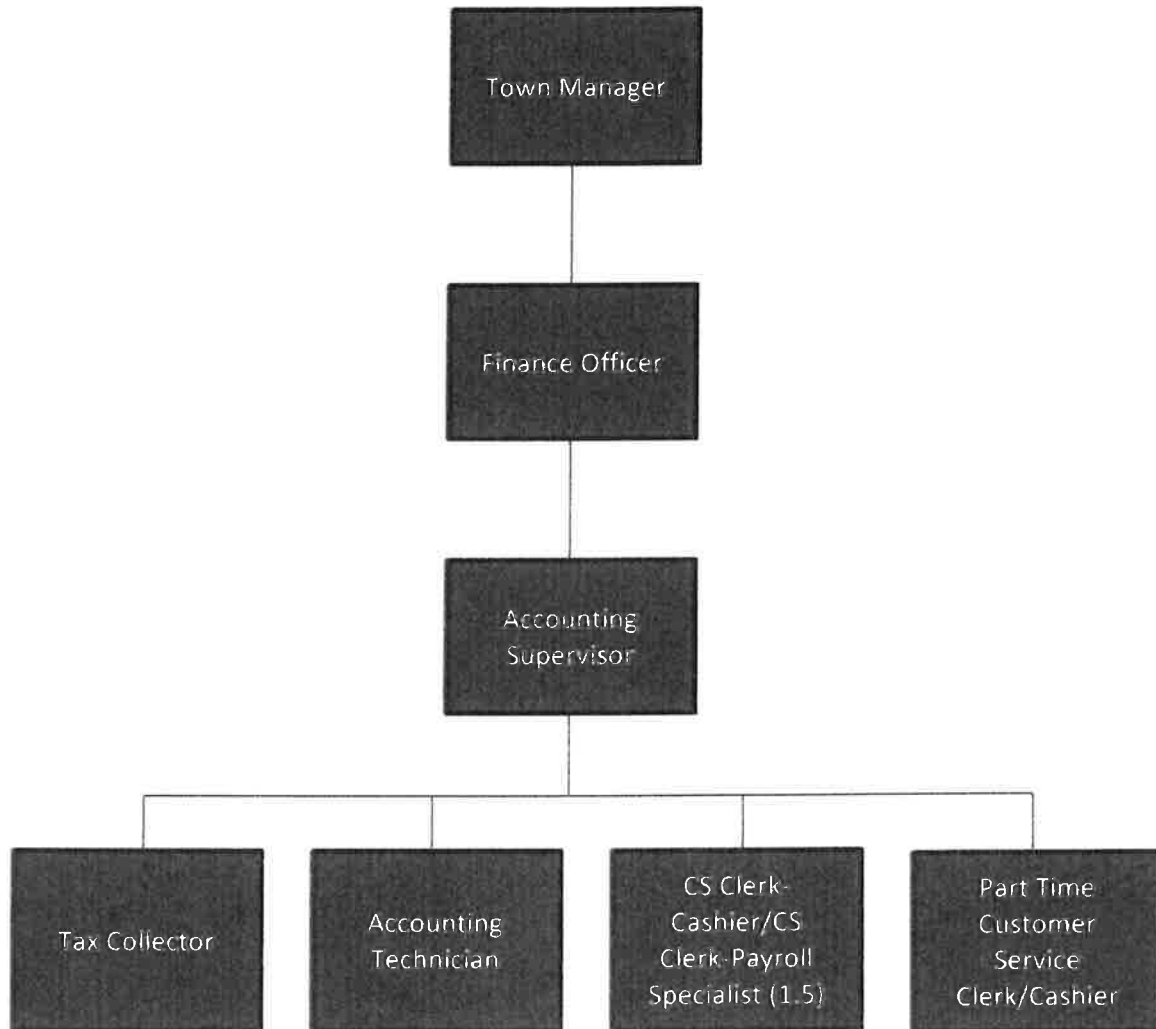
Administrative Services – Overview, Goals, and Objectives

Performance Measures

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>@ 4/30/14!</u>
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



Funds are included in this budget to hire a deputy town manager in January 2015, which will change the layout of this chart.

Administrative Services – Budget Highlights

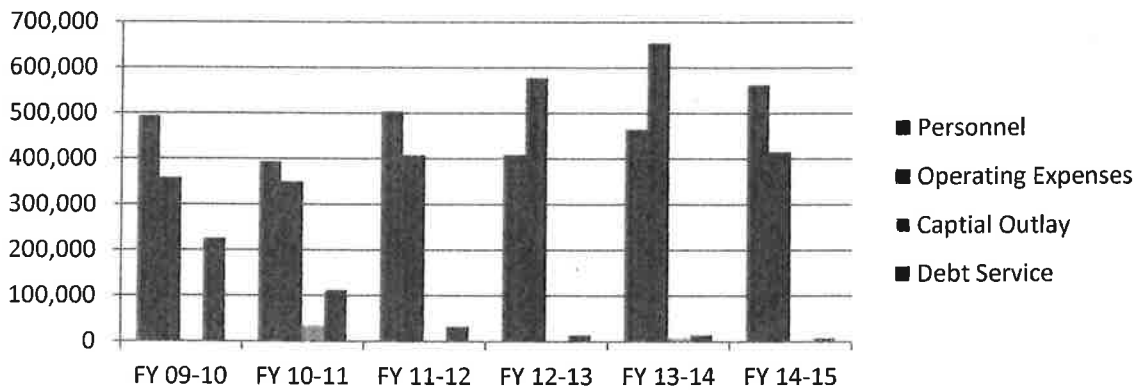
Highlights

- Employee wellness funds of \$8,500 are included.
- Funds are included for a 1.5% cost of living adjustment (\$89,471).

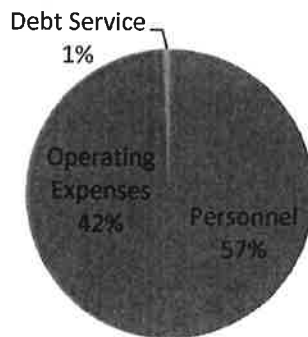
Expenditures by Function

	FY 2013-2014 <u>Adopted</u>	FY 2014-2015 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 464,589	\$ 562,128	20.99%
Operating Expenses	\$ 653,577	\$ 414,953	-36.51%
Capital Outlay	\$ 8,247	\$ -	-100.00%
Debt Service	\$ 14,282	\$ 7,484	-47.60%
Total	\$ 1,140,695	\$ 984,565	-13.69%

Adopted Expenditure History



Adopted 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 Budget Account Number		2010	2011	2012	2013	2014	***** Year 2015 *****			%PY
		Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
ADMINISTRATIVE SERVICES										
10-440-1-0000-00	C									
COMPUTER MAINTENANCE										
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
SALARIES/WAGES - REGULAR										
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	293,173.00 279,000.06	292,498.00	293,858.00	293,858.00	0.23
SALARIES - LONGEVITY PAY										
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 10,666.22	11,381.00	11,381.00	11,381.00	6.70
SALARIES/WAGES - PARTTIME										
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 12,431.15	14,095.00	14,095.00	14,095.00	0.09-
OVERTIME PAY										
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
HOLIDAY PAY										
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
FICA TAX										
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	24,285.00 22,174.54	24,325.00	24,429.00	24,429.00	0.59
GROUP HEALTH INSURANCE										
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	47,461.00 42,589.99	55,759.00	54,522.00	66,209.00	39.50
RETIRES GROUP HEALTH INSUR										
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
EMPLOYEE DENTAL										
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				
EMPLOYEE LIFE										
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				
RETIREMENT										
10-440-1-5208-00	S	0.00	0.00	19,481.00	19,918.00	21,439.00	21,789.00	21,886.00	21,580.00	0.66
		0.00	0.00	20,875.40	18,809.21	20,437.62				
UNEMPLOYMENT										
10-440-1-5209-00	S	0.00	0.00	4,740.00	15,084.00	59,335.00	25,000.00	25,000.00	25,000.00	57.87-
		0.00	0.00	4,735.07	15,084.96	52,286.71				
401 K										
10-440-1-5210-00	S	0.00	0.00	2,801.00	2,955.00	6,487.00	6,078.00	6,105.00	6,105.00	5.89-
		0.00	0.00	3,000.19	2,790.39	4,731.33				
PAY FOR PERFORMANCE										
10-440-1-5212-00	S	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	S	0.00	0.00	4,750.00	16,545.00	7,420.00	8,500.00	8,500.00	8,500.00	14.56
		0.00	0.00	4,359.72	12,019.72	6,300.49				
IMPLEMENTATION OF PAY PLAN										
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				
PERSONNEL COMMITTEE										
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	1,500.00	25.00-
		0.00	580.00	1,435.29	1,209.14	185.25				
COST OF LIVING ADJUSTMENT										
10-440-1-5218-00	S	0.00	0.00	9,700.00	9,546.00	0.00	111,933.00	117,954.00	89,471.00	0.00
		0.00	0.00	9,698.50	9,545.50	0.00				
SALARY MARKET ADJUSTMENT										
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				
STORM DAMAGES/REPAIRS/COSTS										
10-440-1-5319-99	S	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	***** Year 2015 *****				
						Requested	Admin. Recmnd	Budgeted	%PY	
CLASS: 10-440-1-0000-00	ADMINISTRATIVE SERVICES									
	0.00	0.00	0.00	0.00	0.00					
TRAINING										
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	4,000.00	27.27-	
	0.00	0.00	3,631.00	2,275.00	2,590.00					
COMPUTER TRAINING										
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					
BUILDING/EQUIPMENT RENTAL										
10-440-1-5321-00 S	0.00	0.00	600.00-	4,488.00	4,470.00	4,800.00	4,800.00	4,800.00	7.38	
	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					
TELEPHONE										
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	2,160.00	0.00	
	0.00	0.00	2,544.62	2,588.19	1,766.91					
TELEPHONE- CELL PHONE STIPEND										
10-440-1-5322-01 S	0.00	0.00	0.00	0.00	780.00	780.00	780.00	780.00	0.00	
	0.00	0.00	0.00	520.00	747.50					
INTERNET COSTS										
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					
TRAVEL										
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	6,500.00	24.57	
	0.00	0.00	3,616.82	3,884.18	5,069.08					
POSTAGE										
10-440-1-5325-00 S	0.00	0.00	8,750.00	10,250.00	6,200.00	11,150.00	8,550.00	8,550.00	37.90	
	0.00	0.00	8,001.79	8,737.21	5,911.03					
ADVERTISING										
10-440-1-5326-00 S	0.00	0.00	650.00	1,100.00	1,000.00	1,000.00	750.00	750.00	25.00-	
	0.00	0.00	555.40	702.79	764.40					
PRINTING										
10-440-1-5327-00 S	0.00	0.00	3,800.00	3,800.00	0.00	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								
FUEL COSTS										
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	1,500.00	25.00-
		0.00	0.00	1,333.78	1,400.97	1,173.71				
DEPARTMENT SUPPLIES										
10-440-1-5433-00	S	0.00	0.00	10,500.00	13,300.00	8,300.00	15,000.00	13,300.00	13,300.00	60.24
		0.00	756.00	8,230.02	14,641.82	7,618.30				
OTHER SUPPLIES										
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				
OTHER SUPPLIES - COMPUTER										
10-440-1-5434-05	S	0.00	0.00	4,304.00	1,760.00	1,225.00				0.00
		0.00	0.00	4,304.28	1,759.10	1,225.37				
MAINT/REPAIR EQUIPMENT										
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	2,800.00	0.00
		0.00	0.00	117.13	109.00	115.00				
MAINT/REPAIR COMPUTER EQUIP.										
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				
VEHICLE MAINTENANCE										
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	1,500.00	25.00-
		0.00	0.00	455.64	801.22	951.18				
VEHICLE REPAIRS										
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				
PROFESSIONAL FEES										
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	30,300.00	17.44
		0.00	0.00	24,194.42	18,205.50	23,500.00				
FINES & FORFEITURES BOD										
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	5,000.00	0.00
		0.00	0.00	15,117.24	3,264.24	4,301.82				
CONTRACTED SERVICES										
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	4,800.00	29.03
		0.00	0.00	5,035.94	2,854.06	2,175.83				

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								
CONTRACTED SERVICES - WEBSITE									
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				
CONTRACTED SERVICES - GIS									
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				
CONTRACTED ANNUAL SUPPORT/MAIN									
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				
SPECIAL CONTRACTED SERVICES									
10-440-1-5445-41 S	0.00	0.00	915.00	1,350.00	3,671.00	5,000.00	5,000.00	5,000.00	36.20
	0.00	0.00	930.18	889.68	2,535.83				
PURCHASES FOR RESALE									
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	2,600.00	20.93
	0.00	0.00	1,518.75	1,984.00	2,155.62				
BAD DEBT EXPENSE									
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				
DUES AND SUBSCRIPTIONS									
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	1,209.00	9.91
	0.00	0.00	691.36	1,027.09	706.36				
INSURANCE									
10-440-1-5554-00 S	0.00	0.00	318,561.00	342,546.00	276,920.00	383,853.00	319,404.00	319,404.00	15.34
	0.00	0.00	313,794.50	338,936.41	265,858.37				
COST REIMBURSEMENT									
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-				
CAPITAL OUTLAY BUILDINGS									
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				
CAPITAL OUTLAY OTHER									
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								
CAPITAL OUTLAY EQUIPMENT									
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
CAPITAL OUTLAY BUDGETARY									
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
L/P PRINCIPAL									
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	7,331.00 3.37-
L/P INTEREST									
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	153.00 0.00
VENDOR FINANCING									
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	747,313.00 684,990.32	1,070,144.00	999,367.00	984,565.00 31.75
Budgeted Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	747,313.00 684,990.32	1,070,144.00	999,367.00	984,565.00 31.75
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	747,313.00 684,990.32	1,070,144.00	999,367.00	984,565.00 31.75
Year Total		0.00 0.00	0.00 1,336.00	689,033.00 672,175.67	736,654.00 691,817.71	747,313.00 684,990.32	1,070,144.00	999,367.00	984,565.00 31.75

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	ADOPTED 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
<u>TOTAL ALLOCATED</u>	<u>\$81,730</u>	<u>\$34,213</u>	<u>\$68,756</u>	<u>\$41,102</u>	<u>\$36,022</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44,500</u>	<u>\$0</u>

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.

Range of Expend Accounts: 10-900-9-0000-00 to 10-900-9-9999-99
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

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	
CAPITAL IMPVMT										
10-900-9-0000-00										
	C									
CONTINGENCY										
10-900-9-5999-00										
	S	0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	0.00	0.00				
Control Total		0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	0.00	0.00				
Budgeted Total		0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	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	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	0.00	0.00				
Year Total		0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	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	ADOPTED 2014-15
NON-OPERATING CONTINGENCY	\$75,000	\$75,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$129,363	\$125,000	\$139,431
<u>TOTAL</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$129,363</u>	<u>\$125,000</u>	<u>\$139,431</u>

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

\$100,000 Increase legal fee funding

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

Range of Expend Accounts: 10-900-0-0000-00 to 10-900-9-9999-99
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

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
CAPITAL IMPVMT										
10-900-7-0000-00	C									
CAPITAL IMPROVEMENTS PLAN										
10-900-7-5775-00	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	0.00	0.00	0.00	0.00				
INTERFUND										
10-900-8-0000-00	C									
CONTRIB. TO GENERAL FUND										
10-900-8-5900-81	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
CONTRIB. TO CAP RESERVE FUND										
10-900-8-5900-82	S	0.00	0.00	380,517.00	903,582.00	1,870,935.00	1,451,512.00	1,451,512.00	1,451,512.00	22.42-
		0.00	0.00	393,065.10	920,962.82	1,727,180.75				
CONTRIB TO WATER FUND										
10-900-8-5900-85	S	0.00	0.00	0.00	300,000.00	0.00				0.00
		0.00	0.00	0.00	300,000.00	0.00				
CONTRIB TO NAGS HEAD LEASING										
10-900-8-5900-86	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
REPAY INTERFUND DEBT PRINCIPAL										
10-900-8-5900-88	S	0.00	0.00	0.00	0.00	0.00				0.00
		0.00	0.00	0.00	0.00	0.00				
INTERFUND INTEREST ON DEBT										
10-900-8-5900-89	S	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	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	***** Year 2015 *****				
						Requested	Admin. Recmnd	Budgeted	%PY	
CLASS: 10-900-8-0000-00	INTERFUND									
TRANSFER TO BEACH NOURISHMENT										
10-900-8-5900-91	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	380,517.00	1,203,582.00	1,870,935.00	1,451,512.00	1,451,512.00	1,451,512.00	22.42-
		0.00	0.00	393,065.10	1,220,962.82	1,727,180.75				
CAPITAL IMPVMNT										
10-900-9-0000-00	C									
CONTINGENCY										
10-900-9-5999-00	S	0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	0.00	0.00				
Control Total		0.00	0.00	324.00	127,863.00	25,000.00	125,000.00	125,000.00	139,431.00	457.72
		0.00	0.00	0.00	0.00	0.00				
Budgeted Total		0.00	0.00	380,841.00	1,331,445.00	1,895,935.00	1,576,512.00	1,576,512.00	1,590,943.00	16.09-
		0.00	0.00	393,065.10	1,220,962.82	1,727,180.75				
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	380,841.00	1,331,445.00	1,895,935.00	1,576,512.00	1,576,512.00	1,590,943.00	16.09-
		0.00	0.00	393,065.10	1,220,962.82	1,727,180.75				
Year Total		0.00	0.00	380,841.00	1,331,445.00	1,895,935.00	1,576,512.00	1,576,512.00	1,590,943.00	16.09-
		0.00	0.00	393,065.10	1,220,962.82	1,727,180.75				