

# ***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 Goal 2)
- Continually improve customer service and departmental communications with the public and other Town departments. (BOC Goal 6)
- Maintain fiscal responsibility for Town's assets and financial records. (BOC Goal 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 three 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.

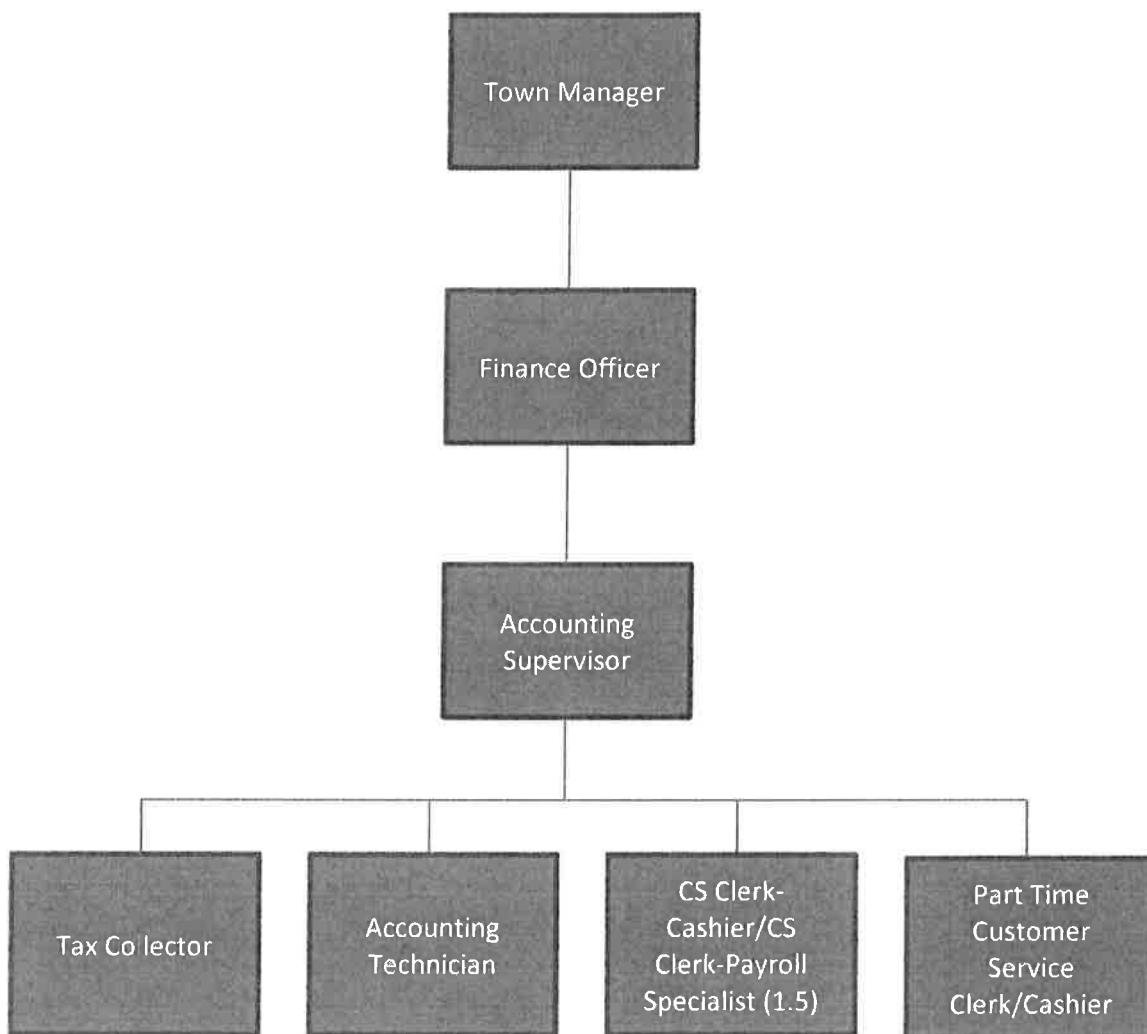
# ***Administrative Services – Overview, Goals, and Objectives***

## **Performance Measures**

	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b>(as of 3/30/13) <u>YTD</u></b>
ACH payables processed	660	771	810	658	371
Investment Earnings	\$408,443	\$205,426	\$157,298	\$115,904	\$60,142
Tax Collection Rate	99.65%	99.68%	99.75%	99.57%	99.32%
Overpayment Dollars	\$105,651	\$87,165	\$85,862	\$625,398	\$174,659

# ***Administrative Services***

## ***Recommended Organization and Staffing***



# Administrative Services – Budget Highlights

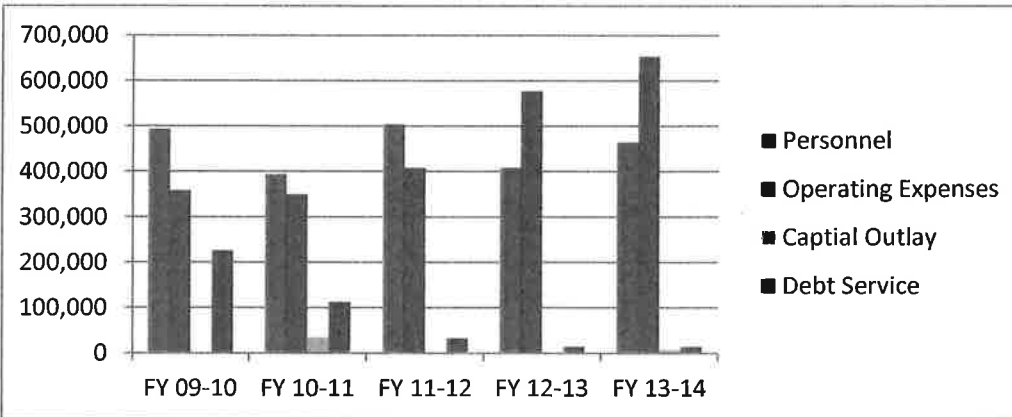
## Highlights

- Employee wellness funds of \$5,000 are included.
- Funds are included for a 2% cost of living adjustment (\$116,120) and for a one time pay for performance disbursement (\$45,000).
- Capital outlay funds of \$8,247 are included for registration fees and the first year of financing for a replacement travel vehicle.

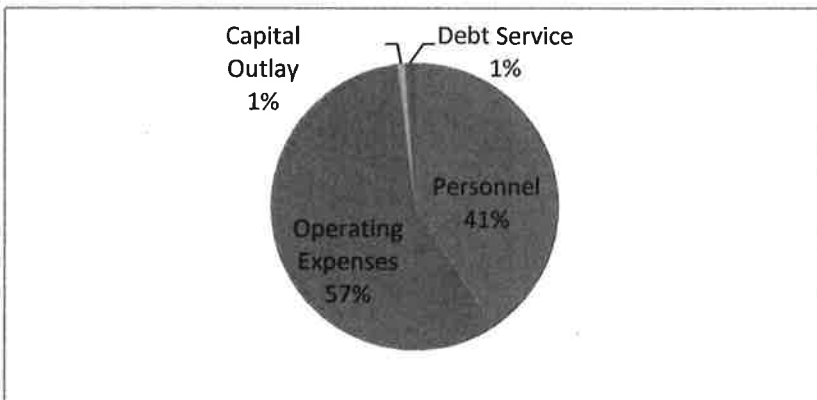
## Expenditures by Function

	FY 2012-2013 <u>Adopted</u>	FY 2013-2014 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 408,850	\$ 464,589	13.63%
Operating Expenses	\$ 576,967	\$ 653,577	13.28%
Capital Outlay	\$ -	\$ 8,247	100.00%
Debt Service	\$ 14,282	\$ 14,282	0.00%
<b>Total</b>	<b>\$ 1,000,099</b>	<b>\$ 1,140,695</b>	<b>14.06%</b>

## Adopted Expenditure History



## Adopted Fiscal Year 2013-2014 Expenditures by Function



Description Budget Account Number		2011	2012	2013	***** Year 2014 *****			%PY
		Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES						
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
SALARIES/WAGES - REGULAR 10-440-1-5102-00	S	0.00 0.00	270,449.00 270,941.10	286,084.00 233,667.02	281,755.00	281,755.00	285,797.00	0.10-
SALARIES - LONGEVITY PAY 10-440-1-5102-01	S	0.00 0.00	9,735.00 9,734.67	9,565.00 10,529.90	10,457.00	10,457.00	10,457.00	9.33
SALARIES/WAGES - PARTTIME 10-440-1-5103-00	S	0.00 0.00	13,515.00 13,829.98	14,104.00 12,440.18	13,830.00	13,830.00	13,830.00	1.94-
OVERTIME PAY 10-440-1-5104-00	S	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
FICA TAX 10-440-1-5206-00	S	0.00 0.00	22,450.00 21,349.02	23,686.00 18,707.13	26,855.00	26,855.00	27,127.00	14.53
GROUP HEALTH INSURANCE 10-440-1-5207-00	S	0.00 0.00	40,262.00 40,096.26	47,377.00 36,999.63	53,846.00	53,461.00	53,461.00	12.84
RETIRES GROUP HEALTH INSUR 10-440-1-5207-01	S	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				0.00
EMPLOYEE LIFE 10-440-1-5207-20	S	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 20,875.40	19,918.00 16,842.16	23,922.00	23,922.00	24,165.00	21.32

Description Budget Account Number		2011	2012	2013	***** Year 2014 *****			%PY
		Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES						
UNEMPLOYMENT								
10-440-1-5209-00	S	0.00 0.00	4,740.00 4,735.07	15,084.00 15,084.96	41,835.00	41,835.00	63,835.00	323.20
401 K								
10-440-1-5210-00	S	0.00 0.00	2,801.00 3,000.19	2,955.00 2,498.58	3,372.00	3,372.00	6,785.00	129.61
PAY FOR PERFORMANCE								
10-440-1-5212-00	S	0.00 0.00	0.00 0.00	0.00 0.00	45,000.00	45,000.00	45,000.00	0.00
EMPLOYEE WELLNESS								
10-440-1-5213-00	S	0.00 0.00	4,750.00 4,359.72	16,545.00 13,688.78	5,000.00	5,000.00	5,000.00	69.78-
IMPLEMENTATION OF PAY PLAN								
10-440-1-5216-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
PERSONNEL COMMITTEE								
10-440-1-5217-00	S	0.00 580.00	2,150.00 1,435.29	1,750.00 1,565.56	2,000.00	2,000.00	2,000.00	14.29
COST OF LIVING ADJUSTMENT								
10-440-1-5218-00	S	0.00 0.00	9,700.00 9,698.50	9,546.00 9,545.50	115,320.00	116,120.00	116,120.00	*****
SALARY MARKET ADJUSTMENT								
10-440-1-5218-01	S	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	_____	_____	_____	0.00
TRAINING								
10-440-1-5320-00	S	0.00 0.00	3,900.00 3,631.00	6,000.00 1,925.00	5,500.00	5,500.00	5,500.00	8.33-
COMPUTER TRAINING								
10-440-1-5320-01	S	0.00 0.00	5,400.00 0.00	0.00 0.00	_____	_____	_____	0.00
	Transfers	0.00	5,400.00-	0.00				
BUILDING/EQUIPMENT RENTAL								
10-440-1-5321-00	S	0.00 0.00	600.00- 4,590.10	4,488.00 4,331.04	4,470.00	4,470.00	4,470.00	0.40-
	Transfers	0.00	5,400.00	0.00				

Description Budget Account Number		2011	2012	2013	***** Year 2014 *****			%PY
		Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES						
TELEPHONE								
10-440-1-5322-00	S	0.00	3,240.00	2,940.00	2,160.00	2,160.00	2,160.00	26.53-
		0.00	2,544.62	2,234.72				
TELEPHONE- CELL PHONE STIPEND								
10-440-1-5322-01	S	0.00	0.00	0.00	780.00	780.00	780.00	0.00
		0.00	0.00	422.50				
INTERNET COSTS								
10-440-1-5322-05	S	0.00	0.00	0.00				0.00
		0.00	0.00	0.00				
TRAVEL								
10-440-1-5324-00	S	0.00	4,000.00	5,000.00	5,218.00	5,218.00	5,218.00	4.36
		0.00	3,616.82	3,917.02				
POSTAGE								
10-440-1-5325-00	S	0.00	8,750.00	10,250.00	10,200.00	10,200.00	10,200.00	0.49-
		0.00	8,001.79	8,876.11				
ADVERTISING								
10-440-1-5326-00	S	0.00	650.00	1,100.00	1,000.00	1,000.00	1,000.00	9.09-
		0.00	555.40	702.79				
PRINTING								
10-440-1-5327-00	S	0.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	0.00
		0.00	3,616.00	3,740.00				
FUEL COSTS								
10-440-1-5431-00	S	0.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
		0.00	1,333.78	1,342.85				
DEPARTMENT SUPPLIES								
10-440-1-5433-00	S	0.00	10,500.00	13,300.00	15,300.00	13,300.00	13,300.00	0.00
		756.00	8,230.02	10,654.18				
OTHER SUPPLIES								
10-440-1-5434-00	S	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	4,304.00	1,760.00				0.00
		0.00	4,304.28	1,759.10				
MAINT/REPAIR EQUIPMENT								
10-440-1-5436-00	S	0.00	2,000.00	3,600.00	2,800.00	2,800.00	2,800.00	22.22-
		0.00	117.13	109.00				
MAINT/REPAIR COMPUTER EQUIP.								
10-440-1-5436-01	S	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
		0.00	0.00	0.00				

Description		2011	2012	2013	***** Requested	***** Year 2014 Admin. Recmnd	***** Budgeted	***** %PY
Budget Account Number		Approp Actual	Approp Actual	Approp Actual				
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES						
<hr/>								
VEHICLE MAINTENANCE								
10-440-1-5437-00	S	0.00 0.00	1,200.00 455.64	2,000.00 801.22				0.00
VEHICLE REPAIRS								
10-440-1-5437-01	S	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 24,194.42	27,500.00 17,909.75	23,500.00	23,500.00	25,800.00	6.18-
FINES & FORFEITURES BOD								
10-440-1-5440-01	S	0.00 0.00	15,410.00 15,117.24	5,000.00 3,264.24	5,000.00	5,000.00	5,000.00	0.00
CONTRACTED SERVICES								
10-440-1-5445-00	S	0.00 0.00	5,240.00 5,035.94	3,540.00 2,820.05	3,720.00	3,720.00	3,720.00	5.08
CONTRACTED SERVICES - WEBSITE								
10-440-1-5445-05	S	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
CONTRACTED ANNUAL SUPPORT/MAIN								
10-440-1-5445-08	S	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	915.00 930.18	1,350.00 801.24	6,671.00	6,671.00	6,671.00	394.15
PURCHASES FOR RESALE								
10-440-1-5448-00	S	0.00 0.00	1,743.00 1,518.75	2,100.00 1,716.25	2,150.00	2,150.00	2,150.00	2.38
BAD DEBT EXPENSE								
10-440-1-5551-00	S	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	1,146.00 691.36	1,080.00 779.00	1,100.00	1,100.00	1,100.00	1.85
INSURANCE								
10-440-1-5554-00	S	0.00 0.00	318,561.00 313,794.50	362,546.00 333,474.75	366,920.00	366,920.00	366,920.00	1.21



Description Budget Account Number		2011	2012	2013	***** Year 2014 *****			%PY
		Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
CLASS: 10-440-1-0000-00		ADMINISTRATIVE SERVICES						
COST REIMBURSEMENT								
10-440-1-5699-00	S	0.00 0.00	143,596.00- 143,596.00-	143,596.00- 143,596.00-				0.00
CAPITAL OUTLAY BUILDINGS								
10-440-1-5772-00	S	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
CAPITAL OUTLAY EQUIPMENT								
10-440-1-5774-00	S	0.00 0.00	0.00 0.00	0.00 0.00	10,000.00	8,247.00	8,247.00	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
L/P PRINCIPAL								
10-440-1-5781-00	S	0.00 0.00	0.00 0.00	0.00 0.00				0.00
L/P INTEREST								
10-440-1-5782-00	S	0.00 0.00	0.00 0.00	0.00 0.00				0.00
VENDOR FINANCING								
10-440-1-5785-00	S	0.00 0.00	13,437.00 13,437.50	14,282.00 14,281.75	14,282.00	14,282.00	14,282.00	0.00
Control Total		0.00 1,336.00	689,033.00 672,175.67	776,654.00 643,835.96	1,111,763.00	1,108,425.00	1,140,695.00	46.87

## ADMINISTRATIVE SERVICES - Allocation of Merit Funds (Performance pay beginning with FY 13-14)

	ACTUAL 2003-04	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
Total Budgeted in Administrative Services	\$78,865	\$81,730	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
Allocated To:											
Town Manager	\$7,548	\$12,243	\$1,504	\$4,090	\$996	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$5,889	\$19,396	\$9,974	\$5,670	\$2,502	\$1,662	\$0	\$0	\$0	\$0	\$0
IT (included in Admin. Serv	\$0	\$0	\$0	\$2,026	\$1,241	\$1,084	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$5,645	\$7,276	\$6,501	\$7,838	\$3,043	\$2,370	\$0	\$0	\$0	\$0	\$0
P/W Administration	\$3,312	\$4,567	\$466	\$3,011	\$1,637	\$1,043	\$0	\$0	\$0	\$0	\$0
P/W Buildings & Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$12,613	\$409	\$714	\$2,775	\$1,572	\$1,358	\$0	\$0	\$0	\$0	\$0
P/W Facilities Maintenance	\$6,912	\$2,468	\$1,360	\$3,825	\$2,348	\$1,614	\$0	\$0	\$0	\$0	\$0
P/W Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$4,935	\$7,558	\$1,721	\$6,583	\$3,659	\$5,657	\$0	\$0	\$0	\$0	\$0
Police	\$18,007	\$17,273	\$5,718	\$13,718	\$10,755	\$10,374	\$0	\$0	\$0	\$0	\$0
Animal Control	\$2,096	\$1,485	\$416	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$10,213	\$8,987	\$5,388	\$17,841	\$12,470	\$10,054	\$0	\$0	\$0	\$0	\$0
Ocean Rescue	\$1,695	\$68	\$451	\$718	\$879	\$806	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALLOCATED</b>	<b>\$78,865</b>	<b>\$81,730</b>	<b>\$84,213</b>	<b>\$68,756</b>	<b>\$41,402</b>	<b>\$36,022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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.

Description		2011	2012	2013	*****	Year 2014	*****	
Budget Account Number		Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 10-900-9-0000-00		CAPITAL IMPVMNT						
CAPITAL IMPVMNT								
10-900-9-0000-00	C							
CONTINGENCY								
10-900-9-5999-00	S	0.00	324.00	127,863.00	125,000.00	125,000.00	125,000.00	2.24-
		0.00	0.00	0.00				
Control Total		0.00	324.00	127,863.00	125,000.00	125,000.00	125,000.00	2.24-
		0.00	0.00	0.00				
Budgeted Total		0.00	16,887,229.44	17,825,373.00	17,426,481.00	17,941,181.00	18,327,013.00	2.81
		441,879.56	16,485,847.11	15,996,878.21				
Non-Budget Total		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	16,887,229.44	17,825,373.00	17,426,481.00	17,941,181.00	18,327,013.00	2.81
		441,879.56	16,485,847.11	15,996,878.21				

## GF CONTINGENCY

	ADOPTED 2004-05	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
NON-OPERATING CONTINGENCY	\$75,000	\$75,000	\$75,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$129,363	\$125,000
<b>TOTAL</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$129,363</b>	<b>\$125,000</b>

Summary of year to date transfers: (through 4/30/13)

\$129,363 Remaining at 4/30/13

Description Budget Account Number	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	***** Year 2014 *****			%PY
				Requested	Admin. Recmnd	Budgeted	
CLASS: 10-900-8-0000-00	INTERFUND						
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
CONTRIB. TO CAP RESERVE FUND 10-900-8-5900-82	S	0.00 0.00	380,517.00 393,065.10	903,582.00 760,222.21	_____	1,092,487.00	1,369,935.00 51.61
CONTRIB TO WATER FUND 10-900-8-5900-85	S	0.00 0.00	0.00 0.00	300,000.00 300,000.00	300,000.00	300,000.00	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
REPAY INTERFUND DEBT PRINCIPAL 10-900-8-5900-88	S	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
CONTRIBUTION TO STORM WATER 10-900-8-5900-90	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
TRANSFER TO BEACH NOURISHMENT 10-900-8-5900-91	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
Control Total		0.00 0.00	380,517.00 393,065.10	1,203,582.00 1,060,222.21	300,000.00	1,392,487.00	1,669,935.00 38.75