

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

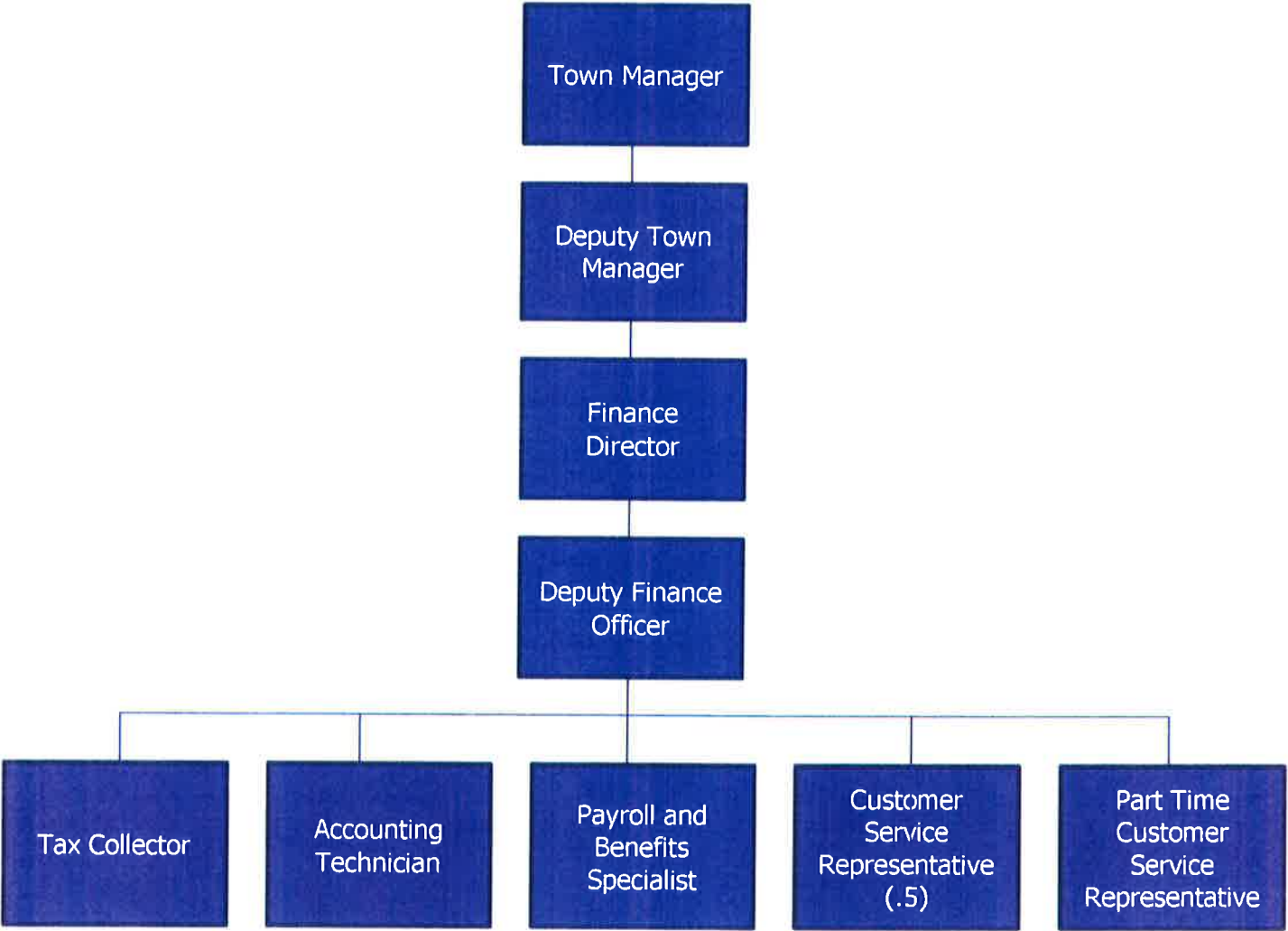
- Promote quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting. (BOC Value 2)
- Continually improve customer service and departmental communications with the public and other Town departments. (BOC Value 6)
- With integrity and transparency, 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%.
 7. Increase collection measures while offering easier payment solutions to minimize delinquent accounts.
- **Objective** - Improve both the quantity and quality of information available to customers while actively pursuing efficiencies in operations.
Performance Indicators -
 1. Continue customer service training and professional staff development.
 2. Improve work flow effectiveness and implement ways to better serve customers through improved technology.
 3. Maintain professional presence at the Town Hall front desk to greet callers, citizens, and visitors.
 4. Update policies and procedures to improve efficiencies of operations without sacrificing integrity of financial recording.

Administrative Services

Recommended Organization and Staffing



Administrative Services – Budget Highlights

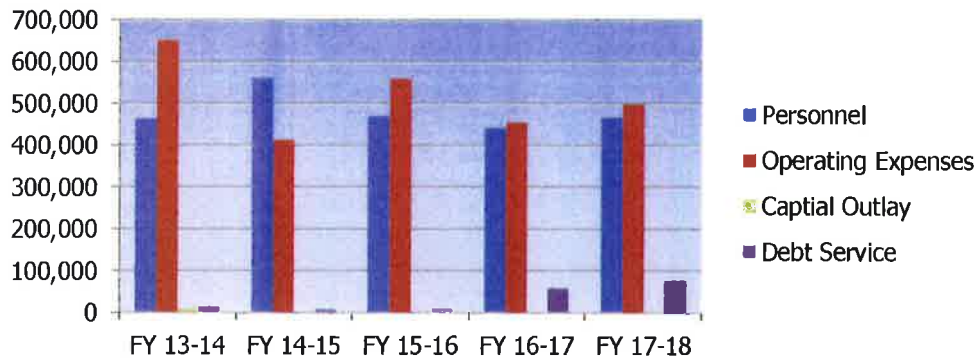
Highlights

- Funding of \$36,248 is included for the purchase of time and attendance software, with financing over three years at \$12,560/year.
- Employee wellness funds, fully grant funded, of \$10,000 are included.
- Funding of \$8,400 is included for the Town to absorb customer credit card transaction fees.
- Funds in the amount of \$5,000 are included for an Other Post Employment Benefit Actuarial valuation.
- A projected increase of \$26,026 in worker’s compensation insurance is included.

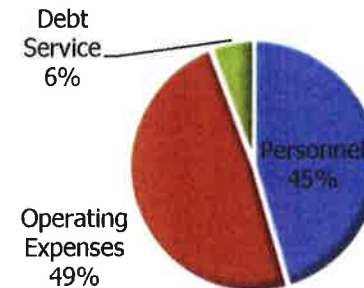
Expenditures by Function

		FY 2016-2017 Adopted	FY 2017-2018 Recommended	Percent Change
Personnel Services	\$	442,832	\$ 466,775	5.41%
Operating Expenses	\$	455,911	\$ 499,253	9.51%
Debt Service	\$	59,116	\$ 74,931	26.75%
Total	\$	957,859	\$ 1,040,959	8.68%

Fiscal Year 2017-2018 Recommended Expenditures and Adopted Expenditure History



Fiscal Year 2017-2018 Recommended Expenditures by Function



**Town of Nags Head
Recommended Budget
For the Fiscal Year 2017-2018**

Department: *Administrative Services*

Account Description	Departmental Requested 2017-2018	Manager's Recommended 2017-2018	Financial Plan 2018-2019	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Estimated Actual Expenditures 2016-2017	Actual Expenditures 2015-2016	Actual Expenditures 2014-2015
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 315,697	\$ 315,697	\$ 321,984	\$ 300,430	\$ 300,430	\$ 288,868	\$ 278,728	\$ 289,219
SALARIES - LONGEVITY PAY	2,065	2,065	2,096	-	-	-	-	9,876
SALARIES/WAGES - PARTTIME	14,740	14,740	14,740	15,860	15,860	13,662	13,951	13,340
FICA TAX	25,436	25,436	25,920	17,308	17,308	22,153	20,944	22,747
GROUP HEALTH INSURANCE	58,588	58,588	61,267	57,334	57,334	55,623	49,135	54,291
RETIREMENT	23,921	23,921	24,592	21,084	21,084	21,079	18,775	21,104
UNEMPLOYMENT	25,000	20,000	20,000	25,000	25,000	15,320	8,599	18,702
401 K	6,328	6,328	6,455	5,816	5,816	5,278	4,549	4,960
Subtotal Personnel Services	\$ 471,775	\$ 466,775	\$ 477,054	\$ 442,832	\$ 442,832	\$ 421,983	\$ 394,681	\$ 434,239
OPERATIONS								
EMPLOYEE WELLNESS	\$ 11,900	\$ 10,000	\$ 10,000	\$ 7,590	\$ 8,090	\$ 7,690	\$ 8,716	\$ 6,077
PERSONNEL COMMITTEE	-	-	-	-	-	-	230	528
TRAINING	10,700	8,700	4,700	9,700	9,700	2,994	6,985	8,271
BUILDING/EQUIPMENT RENTAL	6,460	6,460	6,460	7,100	7,100	5,690	6,663	4,835
TELEPHONE	2,200	2,200	2,200	2,000	2,000	1,604	2,190	2,133
TELEPHONE - CELL PHONE STIPEND	1,200	1,200	1,200	1,200	1,200	1,200	888	748
POSTAGE	8,250	8,250	9,395	8,250	8,250	7,400	6,954	5,752
ADVERTISING	1,000	600	600	1,000	1,000	-	396	714
FUEL COSTS	750	750	750	750	750	352	585	1,035
DEPARTMENT SUPPLIES	16,000	14,100	13,100	10,000	10,000	5,286	9,359	5,931
OTHER SUPPLIES - COMPUTER	-	-	-	-	-	-	-	1,426
MAINT/REPAIR EQUIPMENT	1,000	500	500	1,000	1,000	188	125	120
VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	323	794	1,581
PROFESSIONAL FEES	27,780	27,780	29,425	19,713	19,713	23,471	29,190	36,843
FINES & FORFEITURES BOC	5,000	5,000	5,000	5,000	5,000	-	4,370	4,426
CONTRACTED SERVICES	35,568	35,560	35,560	25,668	25,668	21,871	19,206	4,737
SPECIAL CONTRACTED SERVICES	4,000	4,000	4,000	4,000	4,000	3,993	3,761	3,572
PURCHASES FOR RESALE	2,600	2,600	2,600	2,600	2,600	316	2,600	1,545
BAD DEBT EXPENSE	-	-	-	-	-	-	1,875	-
OPEB FUNDING	-	-	31,200	-	-	-	-	-
DUES AND SUBSCRIPTIONS	1,820	1,820	1,820	1,435	1,435	1,408	709	910
INSURANCE	373,733	368,733	375,895	347,905	347,905	359,392	339,601	303,944
CONTRIBUTION PEAK	-	-	-	-	366,734	366,734	-	-
Subtotal Operations	\$ 510,961	\$ 499,253	\$ 535,405	\$ 455,911	\$ 823,145	\$ 809,912	\$ 445,196	\$ 395,128

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2017-2018**

Department: *Administrative Services*

Account Description	Departmental Requested 2017-2018	Manager's Recommended 2017-2018	Financial Plan 2018-2019	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Estimated Actual Expenditures 2016-2017	Actual Expenditures 2015-2016	Actual Expenditures 2014-2015
<i>COST REIMBURSEMENT</i>								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (65,527)	\$ (65,527)	\$ (66,486)	\$ (70,331)
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 302,184	\$ 302,184	\$ -	\$ -
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 71,094	\$ 71,094	\$ 78,140	\$ 59,116	\$ 59,116	\$ 62,371	\$ 7,331	\$ 7,331
L/P INTEREST	3,837	3,837	3,849	-	-	-	76	152
<i>Subtotal Debt Service</i>	\$ 74,931	\$ 74,931	\$ 81,989	\$ 59,116	\$ 59,116	\$ 62,371	\$ 7,407	\$ 7,483
TOTAL	\$ 1,057,667	\$ 1,040,959	\$ 1,094,448	\$ 957,859	\$ 1,561,750	\$ 1,530,922	\$ 780,798	\$ 766,520

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2017-2018**

Administrative Services

Description of Capital Items	Department Requested 2017 - 2018	Manager's Recommended 2017 - 2018	Financial Plan 2018 - 2019
<i>New Lease Payments</i>			
1. Time and attendance software at a cost of \$36,248	\$ 12,560	\$ 12,560	\$ 12,560
2. Scheduling software at a cost of \$20,370	-	-	7,058
<i>Total New Lease Payments</i>	\$ 12,560	\$ 12,560	\$ 19,618

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2017-2018**

Department: *Interfund-General Fund*

Account Description	Departmental Requested 2017-2018	Manager's Recommended 2017-2018	Financial Plan 2018-2019	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Estimated Actual Expenditures 2016-2017	Actual Expenditures 2015-2016	Actual Expenditures 2014-2015
CONTRIB. TO CAP RESERVE FUND CONTINGENCY	\$ 2,537,327 125,000	\$ 2,537,327 125,000	\$ 3,585,593 125,000	\$ 1,723,118 125,000	\$ 1,723,118 113,706	\$ 1,723,118 11,294	\$ 1,598,510 -	\$ 1,494,450 -
TOTAL	\$ 2,662,327	\$ 2,662,327	\$ 3,710,593	\$ 1,848,118	\$ 1,836,824	\$ 1,734,412	\$ 1,598,510	\$ 1,494,450

**Town of Nags Head
Interfund Detail
Recommended Budget
For the Fiscal Year 2017-2018**

Description	Amount	
	Recommended FY 17/18	Financial Plan FY 18/19
Municipal Service District Beach Nourishment	\$1,392,090	\$1,401,835
Townwide Beach Nourishment	\$629,179	\$633,583
Special Obligation Bond Debt Service Supplement-Dare County	-	\$600,000
Excess Funding from Sales Tax Generated for Beach Nourishment	-	\$430,855
Penny for Parks and Paths	\$233,029	\$234,660
Penny for Stormwater	\$233,029	\$234,660
Facilities Fees	\$50,000	\$50,000
Total Interfund	\$2,537,327	\$3,585,593