

# ***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%, 2015/16 as of April 22, 2016 MSD 100%, Town wide 99.98%.
7. Increase collection measures to more aggressively pursue delinquent accounts.

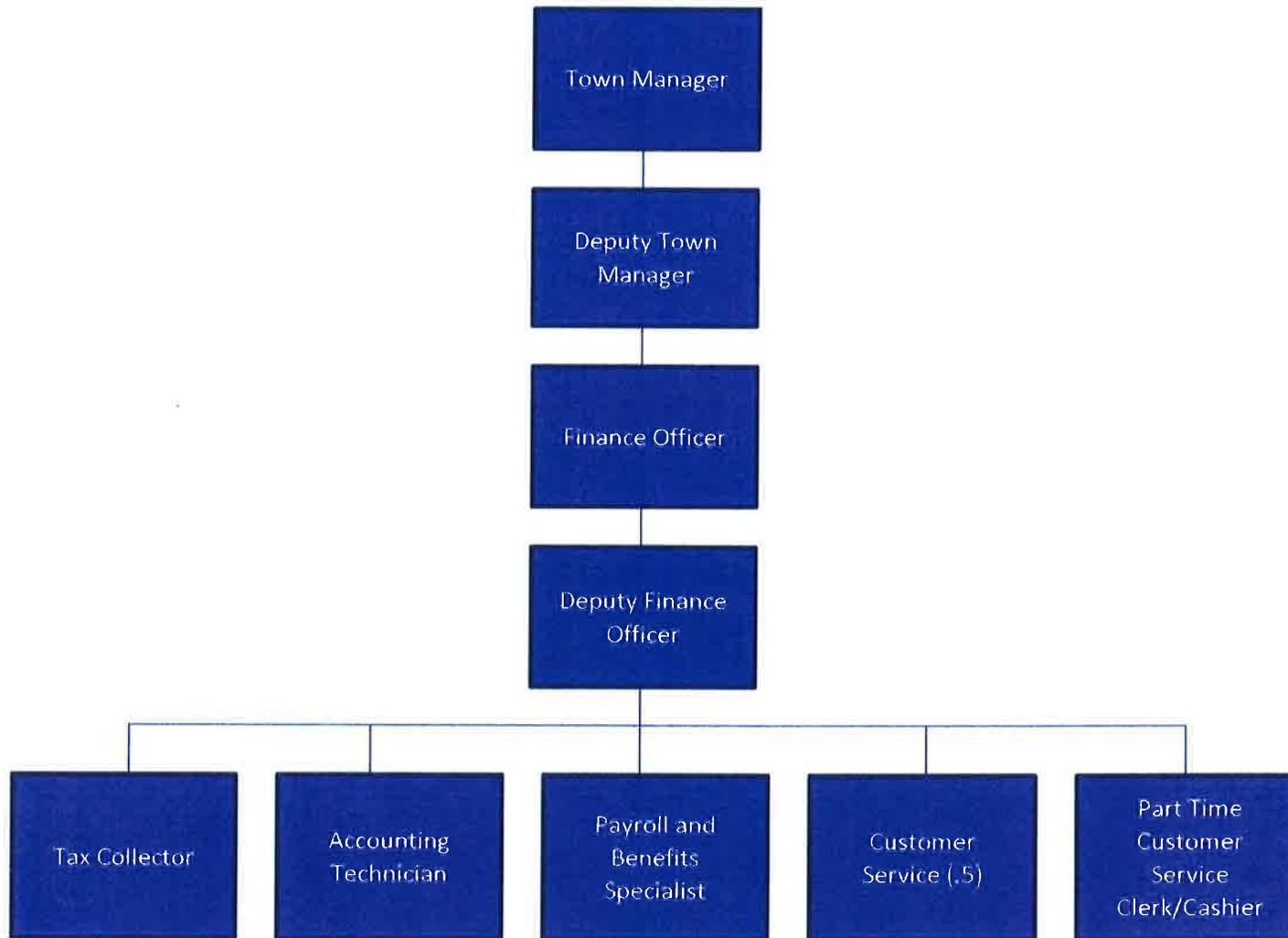
- **Objective** - Improve both the quantity and quality of information available to customers while actively pursuing efficiencies in operations.

### **Performance Indicators -**

1. Continue customer service training and professional staff development. Implement technological opportunities as they become available such as remote bank deposit, direct deposit of employee pay, online access for customers to their account history and bill payment.
2. Increasing effective and improved work flow through greater use of ACH and electronic payments.
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***

## ***Organization and Staffing***



# Administrative Services – Budget Highlights

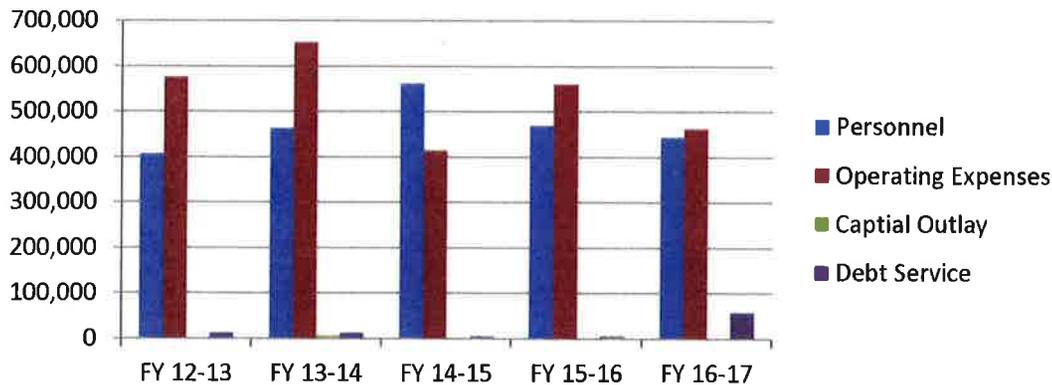
## Highlights

- Employee wellness funds of \$7,590 are included.
- Employee insurance renewal rates for the Fiscal Year 2016-2017 plan year decreased by 6% for both active employees and retirees.
- The purchase of financial management software is included at a cost of \$278,855, with financing over five years at \$61,341 per year.
- A \$25,000 payment to the Water Fund is included to reimburse the fund for the purchase of land.

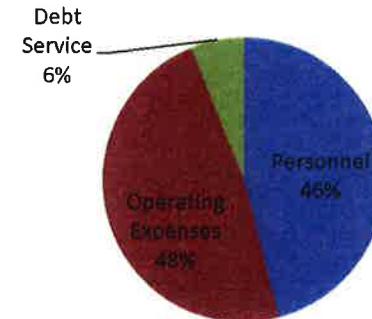
## Expenditures by Function

	FY 2015-2016 <u>Adopted</u>	FY 2016-2017 <u>Recommended</u>	Percent <u>Change</u>
Personnel Services	\$ 469,898	\$ 444,918	-5.32%
Operating Expenses	\$ 561,378	\$ 463,085	-17.51%
Debt Service	\$ 7,407	\$ 59,116	698.11%
<b>Total</b>	<b>\$ 1,038,683</b>	<b>\$ 967,119</b>	<b>-6.89%</b>

## Fiscal Year 2016-2017 Recommended Expenditures and Adopted Expenditure History



## Fiscal Year 2016-2017 Recommended Expenditures by Function



**Town of Nags Head  
Recommended Budget  
For the Fiscal Year 2016-2017**

Department:	<i>Administrative Services</i>	Departmental	Manager's	Adopted	Adjusted	Estimated Actual	Actual	Actual
Account Number	Account Description	Requested	Recommended	Budget	Budget	Expenditures	Expenditures	Expenditures
		2016-2017	2016-2017	2015-2016	2015-2016	2015-2016	2014-2015	2013-2014
<b>PERSONNEL SERVICES</b>								
10-440-1-5102-00	SALARIES/WAGES - REGULAR	\$ 300,642	\$ 300,642	\$ 302,836	\$ 284,953	\$ 260,590	\$ 289,219	\$ 290,762
10-440-1-5102-01	SALARIES - LONGEVITY PAY	1,518	1,518	9,958	10,107	10,107	9,876	10,666
10-440-1-5103-00	SALARIES/WAGES - PARTTIME	15,954	15,954	14,305	14,519	14,519	13,340	13,052
10-440-1-5206-00	FICA TAX	17,410	17,410	25,023	24,333	20,094	22,747	23,058
10-440-1-5207-00	GROUP HEALTH INSURANCE	57,334	57,334	66,773	66,773	31,906	54,291	47,404
10-440-1-5208-00	RETIREMENT	21,209	21,209	21,088	20,469	17,721	21,104	21,269
10-440-1-5209-00	UNEMPLOYMENT	25,000	25,000	25,000	25,000	25,000	18,702	61,920
10-440-1-5210-00	401 K	5,851	5,851	4,915	4,988	4,056	4,960	4,936
	<b>Subtotal Personnel Services</b>	<b>\$ 444,918</b>	<b>\$ 444,918</b>	<b>\$ 469,898</b>	<b>\$ 451,142</b>	<b>\$ 383,993</b>	<b>\$ 434,239</b>	<b>\$ 473,068</b>
<b>OPERATIONS</b>								
10-440-1-5213-00	EMPLOYEE WELLNESS	\$ 8,500	\$ 7,590	\$ 8,500	\$ 8,500	\$ 8,500	\$ 6,077	\$ 5,778
10-440-1-5217-00	PERSONNEL COMMITTEE	-	-	1,500	1,500	137	528	185
10-440-1-5218-00	COST OF LIVING ADJUSTMENT	-	-	91,135	-	-	-	-
10-440-1-5320-00	TRAINING	12,350	9,700	12,350	12,350	8,041	8,271	7,729
10-440-1-5321-00	BUILDING/EQUIPMENT RENTAL	7,100	7,100	4,800	4,800	4,800	4,835	4,170
10-440-1-5322-00	TELEPHONE	2,000	2,000	2,160	2,160	2,000	2,133	2,178
10-440-1-5322-01	TELEPHONE- CELL PHONE STIPEND	1,200	-	1,200	1,200	664	748	780
10-440-1-5325-00	POSTAGE	8,250	8,250	8,250	8,250	8,250	5,752	6,034
10-440-1-5326-00	ADVERTISING	1,000	1,000	1,000	1,000	1,000.00	714	1,052
10-440-1-5431-00	FUEL COSTS	1,500	750	1,500	1,500	556	1,035	1,218
10-440-1-5433-00	DEPARTMENT SUPPLIES	10,000	10,000	12,000	8,250	8,250	5,931	7,947
10-440-1-5434-05	OTHER SUPPLIES - COMPUTER	-	-	-	-	-	1,426	1,225
10-440-1-5436-00	MAINT/REPAIR EQUIPMENT	1,000	1,000	1,000	1,000	214	120	115
10-440-1-5437-00	VEHICLE MAINTENANCE	1,000	1,000	2,000	2,000	288	1,581	987
10-440-1-5440-00	PROFESSIONAL FEES	26,344	26,344	25,000	28,750	25,500	36,843	23,500
10-440-1-5440-01	FINES & FORFEITURES BOC	5,000	5,000	5,000	5,000	5,000	4,426	4,302
10-440-1-5445-00	CONTRACTED SERVICES	25,668	25,668	4,800	12,948	12,948	4,737	2,176
10-440-1-5445-41	SPECIAL CONTRACTED SERVICES	4,000	4,000	4,000	4,000	3,018	3,572	3,259
10-440-1-5448-00	PURCHASES FOR RESALE	2,600	2,600	2,600	2,600	1,084	1,545	2,156
10-440-1-5553-00	DUES AND SUBSCRIPTIONS	1,435	1,435	1,159	1,159	1,000	910	1,009
10-440-1-5554-00	INSURANCE	349,648	349,648	371,424	371,424	332,424	303,944	266,281

**Town of Nags Head  
Recommended Budget  
For the Fiscal Year 2016-2017**

Department:	<i>Administrative Services</i>	Departmental Requested	Manager's Recommended	Adopted Budget	Adjusted Budget	Estimated Actual Expenditures	Actual Expenditures	Actual Expenditures
Account Number	Account Description	2016-2017	2016-2017	2015-2016	2015-2016	2015-2016	2014-2015	2013-2014
	<b>Subtotal Operations</b>	\$ 468,595	\$ 463,085	\$ 561,378	\$ 478,391	\$ 423,674	\$ 395,128	\$ 342,080
	<b>COST REIMBURSEMENT</b>							
10-440-1-5699-00	COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ (66,486)	\$ (66,486)	\$ (70,331)	\$ (143,596)
	<b>CAPITAL OUTLAY</b>							
10-440-1-5774-00	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,662
	<b>DEBT SERVICE</b>							
10-440-1-5781-00	L/P PRINCIPAL	\$ 59,116	\$ 59,116	\$ 7,331	\$ 7,331	\$ 7,331	\$ 7,331	\$ 7,331
10-440-1-5782-00	L/P INTEREST	-	-	76	76	76	152	-
10-440-1-5785-00	VENDOR FINANCING	-	-	-	-	-	-	14,282
	<b>Subtotal Debt Service</b>	\$ 59,116	\$ 59,116	\$ 7,407	\$ 7,407	\$ 7,407	\$ 7,483	\$ 21,613
	<b>TOTAL</b>	\$ 972,629	\$ 967,119	\$ 1,038,683	\$ 870,454	\$ 748,588	\$ 766,520	\$ 715,826

**Town of Nags Head  
 Recommended Budget  
 For the Fiscal Year 2016-2017**

**Administrative Services**

Description of Capital Items	Department Requested 2016 - 2017	Manager's Recommended 2016 - 2017
<i>New Lease Payments</i>		
1. Financial software at a cost of \$278,855	\$ 59,116	\$ 59,116
<b>Total New Lease Payments</b>	<b>\$ 59,116</b>	<b>\$ 59,116</b>

**Town of Nags Head  
Recommended Budget  
For the Fiscal Year 2016-2017**

Department: *Interfund-General Fund*

Account Number	Account Description	Departmental Requested 2016-2017	Manager's Recommended 2016-2017	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Estimated Actual Expenditures 2015-2016	Actual Expenditures 2014-2015	Actual Expenditures 2013-2014
10-900-8-5900-82	CONTRIB. TO CAP RESERVE FUND	\$ 1,723,118	\$ 1,723,118	\$ 1,518,660	\$ 1,518,660	\$ 1,518,660	\$ 1,494,450	\$ 1,858,926
10-900-8-5900-85	CONTRIB TO WATER FUND	25,000	25,000	-	-	-	-	-
10-900-9-5999-00	CONTINGENCY	125,000	125,000	125,000	125,000	-	-	-
	<b>TOTAL</b>	<b>\$ 1,873,118</b>	<b>\$ 1,873,118</b>	<b>\$ 1,643,660</b>	<b>\$ 1,643,660</b>	<b>\$ 1,518,660</b>	<b>\$ 1,494,450</b>	<b>\$ 1,858,926</b>

**Town of Nags Head  
Interfund Detail  
For the Fiscal year 2016/2017**

<u>Description</u>	<u>Amount</u>
Facilities Fees	\$50,000
Penny for Parks and Paths	\$230,904
Penny for Stormwater	\$230,904
Excess Funding from Sales Tax Generated for Beach Nourishment	\$563,868
Sand Fencing from Dare County	\$24,000
Townwide Beach Nourishment	\$623,442
<b>Total Interfund</b>	<b><u><u>\$1,723,118</u></u></b>