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.

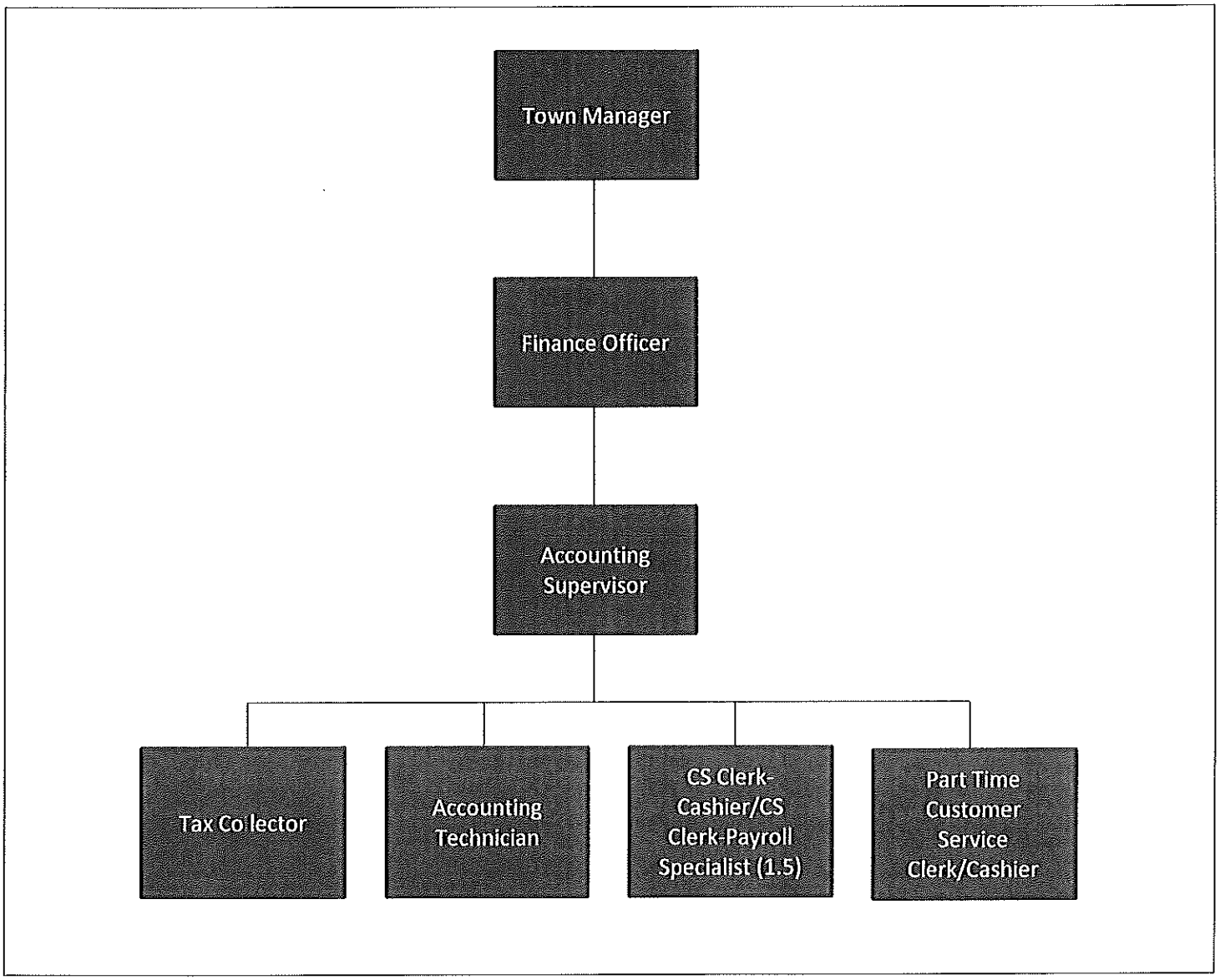
- **Objective** - Improve both the quantity and quality of information available to customers while actively pursuing efficiencies in operations.
  Performance Indicators -
  1. Implement technological opportunities as they become available through examples such as remote bank deposit, direct deposit 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.

Continued on next page

Administrative Services – Overview, Goals, and Objectives

Performance Measures	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 (as of 3/30/13) YTD
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

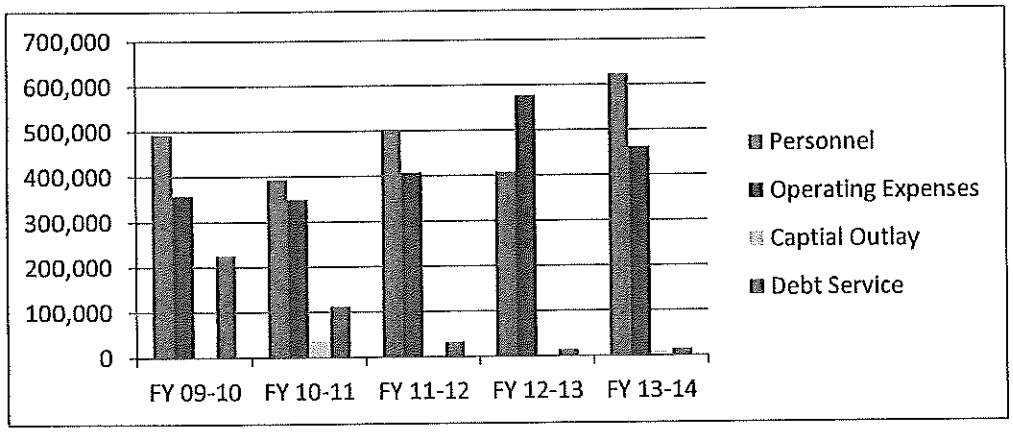
Highlights

- 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.

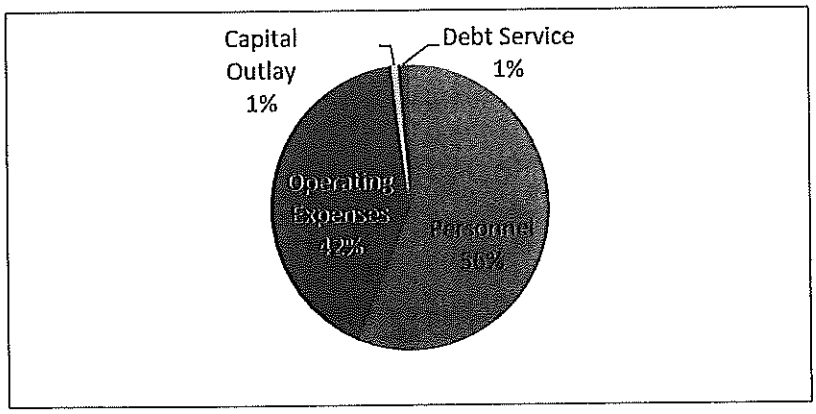
Expenditures by Function

		FY 2012-2013 Adopted		FY 2013-2014 Recommended	Percent Change
Personnel Services	$	408,850	$	623,607	52.53%
Operating Expenses	$	576,967	$	462,289	-19.88%
Capital Outlay	$	-	$	8,247	100.00%
Debt Service	$	14,282	$	14,282	0.00%
Total	$	1,000,099	$	1,108,425	10.83%

Adopted Expenditure History



Recommended Fiscal Year 2013-2014 Expenditures by Function



Description Budget Account Number CLASS: 4-10-440-1-0000-00		2011 Approp Actual ADMINISTRATIVE SERVICES	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
ADMINISTRATIVE SERVICES 4-10-440-1-0000-00	C							
COMPUTER MAINTENANCE 4-10-440-1-3601-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
SALARIES/WAGES - REGULAR 4-10-440-1-5102-00	S	0.00 0.00	270,449.00 270,941.10	286,084.00 215,734.27	281,755.00	281,755.00	_____	0.00
SALARIES - LONGEVITY PAY 4-10-440-1-5102-01	S	0.00 0.00	9,735.00 9,734.67	9,565.00 8,982.06	10,457.00	10,457.00	_____	0.00
SALARIES/WAGES - PARTTIME 4-10-440-1-5103-00	S	0.00 0.00	13,515.00 13,829.98	14,104.00 11,322.46	13,830.00	13,830.00	_____	0.00
OVERTIME PAY 4-10-440-1-5104-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
HOLIDAY PAY 4-10-440-1-5105-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
FICA TAX 4-10-440-1-5206-00	S	0.00 0.00	22,450.00 21,349.02	23,686.00 17,206.26	26,855.00	26,855.00	_____	0.00
GROUP HEALTH INSURANCE 4-10-440-1-5207-00	S	0.00 0.00	40,262.00 40,096.26	47,377.00 33,985.90	53,846.00	53,461.00	_____	0.00
RETIREES GROUP HEALTH INSUR 4-10-440-1-5207-01	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
EMPLOYEE DENTAL 4-10-440-1-5207-10	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
EMPLOYEE LIFE 4-10-440-1-5207-20	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
RETIREMENT 4-10-440-1-5208-00	S	0.00 0.00	19,481.00 20,875.40	19,918.00 15,529.17	23,922.00	23,922.00	_____	0.00

Description Budget Account Number		2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 4-10-440-1-0000-00		ADMINISTRATIVE SERVICES						
UNEMPLOYMENT								
4-10-440-1-5209-00	S	0.00	4,740.00	15,084.00	41,835.00	41,835.00	_____	0.00
		0.00	4,735.07	15,084.96				
401 K								
4-10-440-1-5210-00	S	0.00	2,801.00	2,955.00	3,372.00	3,372.00	_____	0.00
		0.00	3,000.19	2,303.80				
PAY FOR PERFORMANCE								
4-10-440-1-5212-00	S	0.00	0.00	0.00	45,000.00	45,000.00	_____	0.00
		0.00	0.00	0.00				
EMPLOYEE WELLNESS								
4-10-440-1-5213-00	S	0.00	4,750.00	16,545.00	5,000.00	5,000.00	_____	0.00
		0.00	4,359.72	6,708.73				
IMPLEMENTATION OF PAY PLAN								
4-10-440-1-5216-00	S	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00				
PERSONNEL COMMITTEE								
4-10-440-1-5217-00	S	0.00	2,150.00	1,750.00	2,000.00	2,000.00	_____	0.00
		580.00	1,435.29	1,122.00				
COST OF LIVING ADJUSTMENT								
4-10-440-1-5218-00	S	0.00	9,700.00	9,546.00	115,320.00	116,120.00	_____	0.00
		0.00	9,698.50	9,545.50				
SALARY MARKET ADJUSTMENT								
4-10-440-1-5218-01	S	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00				
STORM DAMAGES/REPAIRS/COSTS								
4-10-440-1-5319-99	S	0.00	0.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00				
TRAINING								
4-10-440-1-5320-00	S	0.00	3,900.00	6,000.00	5,500.00	5,500.00	_____	0.00
		0.00	3,631.00	1,175.00				
COMPUTER TRAINING								
4-10-440-1-5320-01	S	0.00	5,400.00	0.00	_____	_____	_____	0.00
		0.00	0.00	0.00				
	Transfers	0.00	5,400.00-	0.00				
BUILDING/EQUIPMENT RENTAL								
4-10-440-1-5321-00	S	0.00	600.00-	4,488.00	4,470.00	4,470.00	_____	0.00
		0.00	4,590.10	4,331.04				
	Transfers	0.00	5,400.00	0.00				

CLASS: 4-10-440-1-0000-00 ADMINISTRATIVE SERVICES

Description Budget Account Number		2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
TELEPHONE 4-10-440-1-5322-00	S	0.00 0.00	3,240.00 2,544.62	2,940.00 1,879.84	2,160.00	2,160.00	_____	0.00
TELEPHONE- CELL PHONE STIPEND 4-10-440-1-5322-01	S	0.00 0.00	0.00 0.00	0.00 357.50	780.00	780.00	_____	0.00
INTERNET COSTS 4-10-440-1-5322-05	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
TRAVEL 4-10-440-1-5324-00	S	0.00 0.00	4,000.00 3,616.82	5,000.00 3,059.05	5,218.00	5,218.00	_____	0.00
POSTAGE 4-10-440-1-5325-00	S	0.00 0.00	8,750.00 8,001.79	10,250.00 8,251.58	10,200.00	10,200.00	_____	0.00
ADVERTISING 4-10-440-1-5326-00	S	0.00 0.00	650.00 555.40	1,100.00 702.79	1,000.00	1,000.00	_____	0.00
PRINTING 4-10-440-1-5327-00	S	0.00 0.00	3,800.00 3,616.00	3,800.00 3,740.00	3,800.00	3,800.00	_____	0.00
FUEL COSTS 4-10-440-1-5431-00	S	0.00 0.00	1,800.00 1,333.78	2,000.00 1,104.17	2,000.00	2,000.00	_____	0.00
DEPARTMENT SUPPLIES 4-10-440-1-5433-00	S	0.00 756.00	10,500.00 8,230.02	13,300.00 9,664.55	15,300.00	13,300.00	_____	0.00
OTHER SUPPLIES 4-10-440-1-5434-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
OTHER SUPPLIES - COMPUTER 4-10-440-1-5434-05	S	0.00 0.00	4,304.00 4,304.28	1,760.00 1,759.10	_____	_____	_____	0.00
MAINT/REPAIR EQUIPMENT 4-10-440-1-5436-00	S	0.00 0.00	2,000.00 117.13	3,600.00 109.00	2,800.00	2,800.00	_____	0.00
MAINT/REPAIR COMPUTER EQUIP. 4-10-440-1-5436-01	S	0.00 0.00	0.00 0.00	0.00 0.00	2,000.00	2,000.00	_____	0.00

Description Budget Account Number		2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 4-10-440-1-0000-00		ADMINISTRATIVE SERVICES						
VEHICLE MAINTENANCE 4-10-440-1-5437-00	S	0.00 0.00	1,200.00 455.64	2,000.00 350.14	_____	_____	_____	0.00
VEHICLE REPAIRS 4-10-440-1-5437-01	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
PROFESSIONAL FEES 4-10-440-1-5440-00	S	0.00 0.00	27,200.00 24,194.42	27,500.00 17,634.75	23,500.00	23,500.00	_____	0.00
FINES & FORFEITURES BOD 4-10-440-1-5440-01	S	0.00 0.00	15,410.00 15,117.24	5,000.00 3,264.24	5,000.00	5,000.00	_____	0.00
CONTRACTED SERVICES 4-10-440-1-5445-00	S	0.00 0.00	5,240.00 5,035.94	3,540.00 2,542.98	3,720.00	3,720.00	_____	0.00
CONTRACTED SERVICES - WEBSITE 4-10-440-1-5445-05	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CONTRACTED SERVICES - GIS 4-10-440-1-5445-06	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CONTRACTED ANNUAL SUPPORT/MAIN 4-10-440-1-5445-08	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
SPECIAL CONTRACTED SERVICES 4-10-440-1-5445-41	S	0.00 0.00	915.00 930.18	1,350.00 709.66	6,671.00	6,671.00	_____	0.00
PURCHASES FOR RESALE 4-10-440-1-5448-00	S	0.00 0.00	1,743.00 1,518.75	2,100.00 1,716.25	2,150.00	2,150.00	_____	0.00
BAD DEBT EXPENSE 4-10-440-1-5551-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
DUES AND SUBSCRIPTIONS 4-10-440-1-5553-00	S	0.00 0.00	1,146.00 691.36	1,080.00 659.00	1,100.00	1,100.00	_____	0.00
INSURANCE 4-10-440-1-5554-00	S	0.00 0.00	318,561.00 313,794.50	362,546.00 333,836.19	366,920.00	366,920.00	_____	0.00

Description Budget Account Number		2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
CLASS: 4-10-440-1-0000-00		ADMINISTRATIVE SERVICES						
COST REIMBURSEMENT 4-10-440-1-5699-00	S	0.00 0.00	143,596.00- 143,596.00-	0.00 0.00	_____	_____	_____	0.00
CAPITAL OUTLAY BUILDINGS 4-10-440-1-5772-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CAPITAL OUTLAY OTHER 4-10-440-1-5773-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CAPITAL OUTLAY EQUIPMENT 4-10-440-1-5774-00	S	0.00 0.00	0.00 0.00	0.00 0.00	10,000.00	8,247.00	_____	0.00
CAPITAL OUTLAY BUDGETARY 4-10-440-1-5774-33	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
L/P PRINCIPAL 4-10-440-1-5781-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
L/P INTEREST 4-10-440-1-5782-00	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
VENDOR FINANCING 4-10-440-1-5785-00	S	0.00 0.00	13,437.00 13,437.50	14,282.00 14,281.75	14,282.00	14,282.00	_____	0.00
Control Total		0.00 1,336.00	689,033.00 672,175.67	920,250.00 748,653.69	1,111,763.00	1,108,425.00	0.00	0.00

ADMINISTRATIVE SERVICES - Allocation of Merit Funds (Performance pay begiinning 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	RECOMMENDED 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	
Administrative Services	$5,889	$19,396	$9,974	$5,670	$2,502	$1,662	$0	$0	$0	$0	
IT (included in Admin. Servic	$0	$0	$0	$2,026	$1,241	$1,084	$0	$0	$0	$0	
Planning & Development	$5,645	$7,276	$6,501	$7,838	$3,043	$2,370	$0	$0	$0	$0	
P/W Administration	$3,312	$4,567	$466	$3,011	$1,637	$1,043	$0	$0	$0	$0	
P/W Buildings & Grounds	$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	
P/W Facilities Maintenance	$6,912	$2,468	$1,360	$3,825	$2,348	$1,614	$0	$0	$0	$0	
P/W Streets	$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	
Police	$18,007	$17,273	$5,718	$13,718	$10,755	$10,374	$0	$0	$0	$0	
Animal Control	$2,096	$1,485	$416	$661	$0	$0	$0	$0	$0	$0	
Fire	$10,213	$8,987	$5,388	$17,841	$12,470	$10,054	$0	$0	$0	$0	
Ocean Rescue	$1,695	$68	$451	$718	$879	$806	$0	$0	$0	$0	
TOTAL ALLOCATED	$78,865	$81,730	$34,213	$68,756	$41,102	$36,022	$0	$0	$0	$0	$0

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 Budget Account Number CLASS: 4-10-900-9-0000-00		2011 Approp Actual CAPITAL IMPVMNT	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
CAPITAL IMPVMNT 4-10-900-9-0000-00	C							
CONTINGENCY 4-10-900-9-5999-00	S	0.00 0.00	324.00 0.00	127,863.00 0.00	125,000.00	125,000.00	_____	0.00
Control Total		0.00 0.00	324.00 0.00	127,863.00 0.00	125,000.00	125,000.00	0.00	0.00
Budgeted Total		0.00 441,879.56	16,887,229.44 16,485,847.11	18,338,563.00 14,272,451.62	17,445,681.00	17,940,888.00	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
Budget Fund Total		0.00 441,879.56	16,887,229.44 16,485,847.11	18,338,563.00 14,272,451.62	17,445,681.00	17,940,888.00	0.00	0.00
Year Total		0.00 441,879.56	16,887,229.44 16,485,847.11	18,338,563.00 14,272,451.62	17,445,681.00	17,940,888.00	0.00	0.00

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	RECOMMENDED 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
TOTAL	$75,000	$75,000	$75,000	$125,000	$125,000	$125,000	$125,000	$125,000	$129,363	$125,000

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

$129,363 Remaining at 4/30/13

Description Budget Account Number CLASS: 4-10-900-8-0000-00		2011 Approp Actual INTERFUND	2012 Approp Actual	2013 Approp Actual	********** Year 2014 ********** Requested	Admin. Recmnd	Budgeted	%PY
INTERFUND 4-10-900-8-0000-00	C							
CONTRIB. TO GENERAL FUND 4-10-900-8-5900-81	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CONTRIB. TO CAP RESERVE FUND 4-10-900-8-5900-82	S	0.00 0.00	380,517.00 393,065.10	903,582.00 0.00	_____	1,092,487.00	_____	0.00
CONTRIB TO WATER FUND 4-10-900-8-5900-85	S	0.00 0.00	0.00 0.00	300,000.00 300,000.00	300,000.00	300,000.00	_____	0.00
CONTRIB TO NAGS HEAD LEASING 4-10-900-8-5900-86	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
REPAY INTERFUND DEBT PRINCIPAL 4-10-900-8-5900-88	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
INTERFUND INTEREST ON DEBT 4-10-900-8-5900-89	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
CONTRIBUTION TO STORM WATER 4-10-900-8-5900-90	S	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	_____	0.00
TRANSFER TO BEACH NOURISHMENT 4-10-900-8-5900-91	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	1,203,582.00 300,000.00	300,000.00	1,392,487.00	0.00	0.00