

**FUND: General Fund**  
**DEPARTMENT: Administration and Finance**

**Description and Responsibilities**

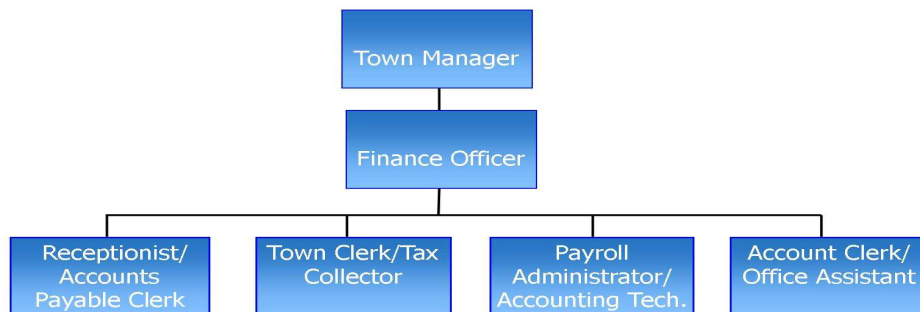
The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community and makes broad policy decisions. The Town Manager, who is appointed by the Council, is responsible for the day-to-day operations of the Town government. He supervises all department heads and Town staff, prepares a recommended budget for the Council's consideration, serves as the chief adviser for the Council on policy and administrative matters, and implements the Council's policy decisions.

The Administration/Finance Department is responsible for the accounting of all revenues and expenses for the Town (including cash management). This department handles real estate tax billings and collections (approximately 3,034 accounts billed annually), utility billings and collections (approximately 2,187 accounts billed bi-monthly), occupancy tax collections (approximately 33 accounts collected monthly), and payroll (approximately 56 employees during winter and 85 during summer, each paid bi-weekly). In addition, this department maintains the accounting system and records, is the custodian of official Town records, maintains cemetery records, and provides secretarial support through the recording and preparation of all minutes for the Town Council.

**Staffing and Schedule**

The Administration and Finance Office has six (6) full-time employees: Town Manager, Finance Officer, Town Clerk/Tax Collector, Payroll Administrator/Account Technician, Receptionist/Accounts Payable Clerk, and the Account Clerk/Office Assistant. The employees typically work a 40-hour schedule per week. The Town Hall is open from 8:00 a.m. to 5:00 p.m., Monday through Friday.

The chart below depicts the organization of the Administration and Finance Office:



**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: ADMINISTRATION AND FINANCE**  
**CODE: 10-00-4130**

| ACCOUNT NUMBER            | DESCRIPTION                 | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ACTUAL | 2012-2013 ACTUAL | 2013-2014 ADOPTED | 2013-2014 ACTUAL | 2014-2015 ADOPTED | 2015-2016 ADOPTED |
|---------------------------|-----------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 002                       | Salaries                    | 228,872          | 223,464          | 229,391          | 229,391          | 236,000           | 252,032          | 258,132           | 273,178           |
| 003                       | Vehicle Allowance           | -                | -                | -                | -                | -                 | -                | -                 | -                 |
| 004                       | Part-time Salaries          | -                | -                | -                | -                | -                 | -                | -                 | 2,604 *           |
| 205                       | Part-time FICA              | -                | -                | -                | -                | -                 | -                | -                 | 199               |
| 005                       | FICA Expense                | 16,108           | 16,249           | 15,481           | 15,078           | 18,100            | 17,246           | 19,747            | 20,898            |
| 006                       | Group Insurance             | 25,134           | 25,789           | 27,484           | 29,070           | 29,750            | 28,059           | 30,695            | 32,152            |
| 007                       | 401K                        | 4,573            | 4,631            | 4,513            | 4,557            | 4,800             | 4,628            | 7,744             | 10,927            |
| 008                       | Retirement                  | 21,286           | 25,996           | 27,014           | 27,353           | 29,500            | 28,821           | 32,189            | 33,874            |
|                           | Personnel Subtotal          | 295,973          | 296,129          | 303,883          | 305,448          | 318,150           | 330,787          | 348,507           | 373,832           |
| 011                       | Telephone                   | 5,889            | 6,021            | 4,861            | 5,437            | 5,500             | 6,547            | 7,200             | 7,436             |
| 012                       | Printing                    | 456              | 2,426            | 1,409            | 206              | 1,200             | 164              | 1,700             | 1,700             |
| 014                       | Employee Development        | 6,783            | 7,273            | 4,236            | 6,390            | 6,000             | 5,768            | 7,000             | 7,787             |
| 016                       | Maintenance/Repair          | 5,406            | 4,685            | 5,890            | 4,001            | 3,500             | 5,456            | 5,550             | 8,550             |
| 031                       | Gasoline                    | -                | -                | -                | -                | -                 | -                | -                 | -                 |
| 033                       | Materials/Supplies          | 5,857            | 7,110            | 5,242            | 4,883            | 5,000             | 6,972            | 8,850             | 9,200 **          |
| 057                       | Miscellaneous               | 60               | 368              | 20               | 24               | 250               | 112              | 6,500             | 12,000 ***        |
|                           | Operating & Maint. Subtotal | 24,451           | 27,884           | 21,658           | 20,942           | 21,450            | 25,020           | 36,800            | 46,674            |
| 500                       | Capital Outlay              | 3,732            | 5,772            | 3,816            | 5,074            | 5,200             | 4,044            | -                 | -                 |
| <b>TOTAL EXPENDITURES</b> |                             | <b>324,156</b>   | <b>329,784</b>   | <b>329,357</b>   | <b>331,464</b>   | <b>344,800</b>    | <b>359,850</b>   | <b>385,307</b>    | <b>420,506</b>    |

\* Includes part-time salaries for a 25 hour per week MPA intern (\$13,000).

\*\* Materials/Supplies for 2014-15 and 2015-16 includes \$3,850 for copier lease (shown in capital outlay in prior years).

\*\*\* Miscellaneous:

|               |  |
|---------------|--|
| 5,000         | Website improvements   |
| 1,500         | Office equipment   |
| 5,000         | Payroll software upgrade and/or accounts receivable  |
| 500           | Credit card processing equipment and monthly filing fees (credit card fees to be charged to customers) |
| <u>12,000</u> |  |