



TOWN OF KILL DEVIL HILLS
Land Where Flight Began

MEMORANDUM

February 12, 2019

TO: Mayor and Board of Commissioners
 FROM: Debora P. Díaz, Town Manager 
 REF: Monthly Report – December 2018

Administration Department			
Administration Division			
Metric	Current Month December 2018	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on “effective” date)	1	6	5
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$3,209	\$11,609	\$46,114
Access/Recreation Facility Expenditures	\$0	\$8,511	\$14,116
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	64	396	399
Fleet Maintenance Division			
Number of Vehicle Work Orders	52	401	401
Outsourced Vehicle Repairs	\$3,874	\$28,375	\$17,958
In-shop Vehicle Repairs	\$10,608	\$71,498	\$68,195

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
December 2018 (FY 2018-19)

	Actual Month	Month Budget	Variance Mo Over (Under)	Actual YTD	Budget YTD	Variance YTD Over (Under)	Annual Budget w/Amendment	Prior YTD Actual	% incr (decr) cur/prior YTD
Prior Year Property Taxes	\$ 9,402	\$ 3,333	\$ 6,069	\$ 5,897	\$ 20,002	\$ (14,105)	\$ 40,000	\$ 23,838	-75.26%
Current Year Property Taxes	2,436,798	2,068,849	367,949	5,837,484	5,522,375	315,109	7,898,224	5,530,326	5.55%
Current Year MSD Tax	109,036	88,450	20,586	359,184	382,771	(23,587)	505,551	379,493	-5.35%
Motor Vehicle Taxes	21,472	25,000	(3,528)	134,701	150,000	(15,299)	300,000	129,492	4.02%
Tax Penalties and Interest	201	650	(449)	(999)	3,250	(4,249)	8,000	913	-209.45%
Business Registration	100	-	100	7,239	9,500	(2,261)	9,500	8,189	-11.60%
Article 40 Sales Tax	26,821	26,841	(20)	109,928	107,365	2,563	322,093	113,667	-3.29%
Article 42 Sales Tax	58,203	70,000	(11,797)	359,219	387,954	(28,735)	675,954	380,304	-5.54%
1% Sales Tax	130,044	135,000	(4,956)	713,074	741,000	(27,926)	1,407,690	751,142	-5.07%
MSD Sales Tax	14,534	13,558	976	79,891	54,227	25,664	162,691	76,663	4.21%
Occupancy Tax	137,776	57,000	80,776	1,778,711	1,909,804	(131,093)	2,746,497	1,850,278	-3.87%
Land Transfer Tax	-	-	-	166,725	168,000	(1,275)	672,000	166,972	-0.15%
Solid Waste Disposal Tax	-	-	-	1,322	2,500	(1,178)	5,000	1,288	0.00%
Utilities/Gas Sales Tax	237,735	177,825	59,910	395,285	355,650	39,635	711,300	383,151	3.17%
Telecommunication Svc Tax	15,472	15,600	(128)	30,728	31,200	(472)	62,400	32,454	-5.32%
Video Programng Tax*	38,603	40,250	(1,647)	78,232	80,500	(2,268)	161,000	82,824	-5.54%
PEG Channel Support	6,757	-	6,757	13,380	-	13,380	-	13,654	-2.01%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	6,617	3,750	2,867	6,617	7,500	(883)	15,000	6,352	0.00%
Mixed Beverage Tax	13,412	8,750	4,662	13,412	17,500	(4,088)	35,000	13,010	0.00%
Powell Bill	120,922	120,000	922	241,844	240,000	1,844	240,000	243,872	-0.83%
Drug Reimb/forfeiture.	127	-	127	806	-	806	-	3,303	-75.58%
Building Permit Fees	61,707	16,667	45,040	246,237	99,999	146,238	200,000	234,916	4.82%
Occupancy Permit & Fees	300	209	91	1,750	1,251	499	2,500	1,900	-7.89%
Site Plan Review Fees	1,315	1,250	65	67,592	7,500	60,092	15,000	13,915	385.75%
Other Planning Fees	654	333	321	1,884	2,001	(117)	4,000	10,246	-81.61%
CAMA Fees	165	125	40	1,440	750	690	1,500	880	63.64%
Homeowner Recovery Fees	13	8	5	46	52	(6)	100	45	2.22%
Taxi Ordinance Fees	25	25	-	145	150	(5)	300	135	7.41%
A/C Boarding & Rabies Vac	207	180	27	992	1,080	(88)	2,150	2,134	-53.51%
Dog Licenses	43	83	(40)	183	502	(319)	1,000	255	-28.24%
Court Cost & Fees	153	266	(113)	1,275	1,601	(326)	3,200	1,184	7.66%
Finger Print/buy gold Fees	10	83	(73)	470	502	(32)	1,000	660	-28.79%
Purchases For Resale	1,162	5,183	(4,021)	19,932	31,098	(11,167)	62,190	19,771	0.81%
Interest Income	8	11,667	(11,659)	151,192	69,998	81,194	140,000	93,395	61.88%
Miscellaneous	16,966	1,000	15,966	32,538	6,000	26,538	12,000	17,941	81.36%
Sale of Fixed Assets	3,988	1,250	2,738	3,988	7,500	(3,512)	15,000	-	0.00%
Rental Income	8,293	8,400	(107)	54,838	50,400	4,438	100,800	1,601	3325.26%
Contributions	-	-	-	4,200	700	3,500	700	2,334	79.95%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Water Fund Transfer	-	-	-	393,138	393,138	-	393,138	368,988	0.00%
CRF Transfer	-	-	-	-	-	-	-	-	0.00%
Grants & Restricted	27,500	-	27,500	389,375	21,750	367,625	116,750	22,055	1665.47%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,246,170	-	3,246,170	-	0.00%
Total Revenues	\$ 3,506,542	2,901,585	\$ 604,957	\$ 11,703,897	\$ 14,133,240	\$ 816,827	\$ 20,325,398	\$ 10,983,540	6.56%
Prior YTD	\$ 4,259,713	\$ 2,886,900	\$ 1,372,813	\$ 10,983,542	\$ 10,162,941	820,601	\$ 17,056,345		



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2019

Reporting Period: December 1, 2018 to December 31, 2018

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on December 31, 2018, in whole dollars

GENERAL FUND	Dec 2017	Dec 2018
Operating & Investments	\$ 14,507,711	\$ 17,024,491
Powell Bill	45,586	48,911
Designated Street CRF	468,124	876,319
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 15,023,121	\$ 17,951,421
CAPITAL RESERVE FUNDS	Dec 2017	Dec 2018
Shoreline Accesses	\$ 196,975	\$ 137,600
Recreation	89,991	91,550
CIP	-	-
Beach Nourishment	2,636,456	2,682,115
Sidewalk	391,869	(4,635)
TOTAL CAP RES FUNDS	\$ 3,315,291	\$ 2,906,630
OTHER FUNDS	Dec 2017	Dec 2018
Communications SRF	\$ 878,988	\$ -
CPF- Public Works	43,526	367
CPF - Beach Nourishment	29,567	447,162
Fireman's Relief Fund	264,682	264,577
Water Enterprise	\$ 7,504,911	\$ 8,756,467
TOTAL OTHER FUNDS	\$ 8,721,674	\$ 9,468,573
GRAND TOTAL-ALL FUNDS	\$ 27,060,086	\$ 30,326,624

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 18,661,814	\$ 21,133,244
Revenues Fiscal Year to Date	\$ 11,703,898	58.86%	55.38%
Expenses Fiscal Year to Date	\$ 9,003,711	47.20%	42.60%
COMMUNICATIONS SPECIAL REVENUE FUND		Fund Closed to Gem Fund	
Fiscal Year Budget		\$ 115,500	\$ -
Revenues Fiscal Year to Date	\$ -	54.77%	0.00%
Expenses Fiscal Year to Date	\$ -	4.09%	0.00%
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 3,756,750	\$ 7,185,601
Revenues Fiscal Year to Date	\$ 2,334,955	71.40%	32.49%
Expenses Fiscal Year to Date	\$ 1,709,757	39.69%	23.79%
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 216,070	\$ 224,763
Revenues Fiscal Year to Date	\$ 101,448	64.69%	45.14%
Expenses Fiscal Year to Date	\$ 80,336	32.77%	35.74%

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

GENERAL FUND:	Comparison of FY %	
	Prior FY %	Current FY %
AD VALOREM PROPERTY TAX		
Fiscal Year Budget	\$ 8,546,651	\$ 8,703,775
Revenues this Month	35.44%	29.50%
Revenues FYTD	70.65%	72.73%
SALES & USE TAX		
Fiscal Year Budget	\$ 2,551,856	\$ 2,568,428
Revenues this Month	10.16%	8.94%
Revenues FYTD	51.80%	49.14%
OCCUPANCY TAX		
Fiscal Year Budget	\$ 2,694,061	\$ 2,746,497
Revenues this Month	4.72%	5.02%
Revenues FYTD	68.68%	64.76%
LAND TRANSFER TAX		
Fiscal Year Budget	\$ 600,000	\$ 672,000
Revenues this Month	0.00%	0.00%
Revenues FYTD	27.83%	24.85%
BUILDING PERMIT FEES		
Fiscal Year Budget	\$ 200,000	\$ 200,000
Revenues this Month	9.03%	30.85%
Revenues FYTD	117.46%	122.46%
INVESTMENT INCOME		
Fiscal Year Budget	\$ 130,500	\$ 140,000
Revenues this Month	1.46%	0.01%
Revenues FYTD	71.57%	107.99%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 3,623,000	\$ 3,726,816
Revenues this Month	8.38%	10.37%
Revenues FYTD	59.25%	56.37%
* incl sys dev fees		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 216,070	\$ 224,763
Revenues this Month	18.16%	15.62%
Revenues FYTD	54.19%	52.09%

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 153,442,739	0.3300	\$ 506,361
All Oceanfront Property	\$0	0.3809	\$ -
Non-Oceanfront Property	\$ -	0.3809	\$ -
Total Town	\$ 2,166,847,596	0.3809	\$ 8,253,522
** Does not include PP, Utilities, & MVT			

EXPENDITURES AT A GLANCE...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2019 Budget	This Month's Expenses	
	2019 Budget	Dec	YTD
Administration	\$ 1,098,527	\$ 72,085	\$ 498,724
Building & Grounds	3,240,153	101,133	660,403
Beach Nourishment	1,295,672	1,052,233	1,075,601
Tax & Finance	1,746,542	110,076	745,230
MIS	423,398	23,899	214,375
Fleet Maintenance	414,264	50,048	224,963
Planning	852,011	48,684	352,569
Police	3,394,216	232,465	1,544,432
Animal Control	155,866	10,050	72,577
Fire	2,335,460	166,310	1,113,128
Ocean Rescue	604,325	10,755	281,167
Streets	2,769,385	171,085	724,867
Powell Bill	240,000	2,240	225,803
Solid Waste	2,563,426	235,866	1,269,873
	\$ 21,133,245	\$ 2,286,929	\$ 9,003,712
% of Annual Budget Expended		10.82%	42.60%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,171,837	\$ 46,361	\$ 761,763
Water Plant	5,417,041	241,491	712,615
Water Systems	596,723	38,162	235,379
	\$ 7,185,601	\$ 326,014	\$ 1,709,757
% of Annual Budget Expended		8.68%	23.79%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 224,763	\$ 7,465	\$ 80,336
% of Annual Budget Expended		3.45%	35.74%

Planning and Inspections Department

Metric	Current Month December 2018	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Site Inspections	394	2,757	3,605
Plans Reviewed	7	62	56
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	71	456	464
TOTAL Fees	\$64,142	\$339,193	\$260,724

Public Services Department – Utilities Division - Water

Metric	Current Month December 2018	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Gallons Consumed	23,083,000	216,563,000	212,050,000
Total # Work Orders Completed	121	1,532	1,460
Number of Water Taps Sold	12	44	33

Public Services Department – Utilities Division – Wastewater

Residential wastewater allocation sold (gallons)	0	360	1,680
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,680	4,480
Comm. wastewater allocation sold	0	0	0
Commercial wastewater allocation remaining (in gallons) (Original allocation: 4,500; revised to 12,570 on 11/18/2008)		12,570	12,570

Metric	Current Month December 2018	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Public Services Department – Public Works Division – Streets			
Asphalt Repair - Hot Mix (tons)	0	22	19
Asphalt Repair - Cold Patch (bags)	3	49	12
Public Services Department – Public Works Division – Solid Waste			
Metric	Current Month November 2018	2017/2018 Fiscal Year to Date	2016/2017 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	40	305	309
SW- COMMERCIAL – Tonnage**	311.66	2,409.47	2,392.60
RESIDENTIAL – Trips to Dare County Transfer Station **	37	267	280
RESIDENTIAL – Tonnage **	329.63	2,322.28	2,347.65
RECYCLING – Trips to Dare County Recycling Center **	10	56	52
RECYCLING – Tonnage **	10.46	87.96	87.45
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	6	33	33
WHITE GOODS/METAL RECYCLED – Tonnage **	16.71	92.17	97.22
C & D – Trips to Stumpy Point Landfill **	13	80	81
C & D – Tonnage **	66.93	369.44	369.63
<i>Outer Banks Hauling # of stops</i>	-3	964	925
<i>Outer Banks Hauling – Tonnage</i>	20.5	116.92	158.89

** Due to delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority these measures are provided one month late. Outer Banks Hauling figures are for the current month.

Fire Department - all training hours and incidents reporting are calculated on the <i>calendar year</i>.			
Metric	Current Month December 2018	2018 Calendar Year to Date	2017 Calendar Year to Date
Total Number of Incidents	85	1,653	1,511
Total Number of Fires	2	21	19
Rescue & EMS	44	903	861
Hazardous Condition (no fire)	16	185	171
Service Call	11	248	190
Good Intent	2	118	151
False Alarm & False Call	10	174	115
Severe Weather/Natural Disaster	0	4	34
Average Response Time Overall	3.83 minutes	4.13 minutes	4.55 minutes
Average Response Time North of Colington Road	3.38 minutes	3.61 minutes	4.10 minutes
Average Response Time South of Colington Road	4.65 minutes	4.83 minutes	5.06 minutes
% 1 st Due Unit Arrival within 5 minutes Overall	80.70 %	76.06 %	66.31 %
% 1 st Due Unit Arrival within 5 minutes N of Colington Rd	97.30 %	87.78 %	78.64 %
% 1 st Due Unit Arrival within 5 minutes S of Colington Rd	50.00 %	57.88 %	52.91 %
Training Hours	744	9,771	10,486
Ocean Rescue – Beach Population	Will resume in spring	1,160,151	692,009
Ocean Rescue – Total Incidents	9	462	869
Ocean Rescue – Swimmer Assist/Rescues	0	111	244

*All training hours and incidents reporting are calculated on the calendar year.

Police Department			
Metric	Current Month December 2018	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Dispatched Calls	1,419	10,067	11,061
Dispatched Calls per Patrol Officer	71	504	553
UCR Part 1 Crimes	36	317	570
Police Department – Animal Control Division			
Animal Impoundments	11	56	49
Civil Citations Issued	1	11	7
Non-dispatched Services	57	329	284