



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

March 4, 2019

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager 

REF: Monthly Report – January 2019

Administration Department			
Administration Division			
Metric	Current Month January 2019	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)	0	6	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$1,214	\$12,822	\$47,471
Access/Recreation Facility Expenditures	\$2,719	\$11,230	\$14,216
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	83	479	470
Fleet Maintenance Division			
Number of Vehicle Work Orders	82	484	456
Outsourced Vehicle Repairs	\$292	\$28,667	\$18,363
In-shop Vehicle Repairs	\$17,255	\$88,753	\$83,199

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
January 2019 (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	\$ 2,650	\$ 3,333	\$ (683)	\$ 8,547	\$ 23,335	\$ (14,788)	\$ 40,000	\$ 25,713	-66.76%
Current Year Property Tax:	1,796,538	2,068,849	(272,311)	7,634,022	7,591,224	42,798	7,898,224	7,424,126	2.83%
Current Year MSD Tax	86,376	106,980	(20,604)	445,560	489,751	(44,191)	505,551	486,686	-8.45%
Motor Vehicle Taxes	24,842	25,000	(158)	159,543	175,000	(15,457)	300,000	150,335	6.13%
Tax Penalties and Interest	170	850	(680)	(829)	4,100	(4,929)	8,000	884	-193.82%
Business Registration	100	-	100	7,339	9,500	(2,161)	9,500	8,330	-11.90%
Article 40 Sales Tax	26,651	26,841	(190)	136,579	134,206	2,373	322,093	139,590	-2.16%
Article 42 Sales Tax	39,538	45,000	(5,462)	398,757	432,954	(34,197)	675,954	421,216	-5.33%
1% Sales Tax	101,567	100,000	1,567	814,641	841,000	(26,359)	1,407,690	853,687	-4.57%
MSD Sales Tax	11,337	13,558	(2,221)	91,228	67,785	23,443	162,691	87,092	4.75%
Occupancy Tax	56,608	57,000	(392)	1,835,319	1,966,804	(131,485)	2,746,497	1,909,585	-3.89%
Land Transfer Tax	171,910	168,000	3,910	338,635	336,000	2,635	672,000	353,014	-4.07%
Solid Waste Disposal Tax	-	-	-	1,322	2,500	(1,178)	5,000	1,288	0.00%
Utilities/Gas Sales Tax	-	-	-	395,285	355,650	39,635	711,300	383,151	3.17%
Telecommunication Svc Tax	-	-	-	30,728	31,200	(472)	62,400	32,454	-5.32%
Video Programng Tax*	-	-	-	78,232	80,500	(2,268)	161,000	82,824	-5.54%
PEG Channel Support	-	-	-	13,380	-	13,380	-	13,654	-2.01%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	-	-	-	6,617	7,500	(883)	15,000	15,880	0.00%
Mixed Beverage Tax	-	-	-	13,412	17,500	(4,088)	35,000	28,682	0.00%
Powell Bill	-	-	-	241,844	240,000	1,844	240,000	243,872	-0.83%
Drug Reimb/forfeiture.	73	-	73	879	-	879	-	3,401	-74.14%
Building Permit Fees	64,967	16,666	48,301	309,890	116,665	193,225	200,000	252,422	22.77%
Occupancy Permit & Fees	350	208	142	2,100	1,459	641	2,500	2,150	-2.33%
Site Plan Review Fees	1,425	1,250	175	70,332	8,750	61,582	15,000	14,515	384.55%
Other Planning Fees	875	333	542	2,759	2,334	425	4,000	10,546	-73.84%
CAMA Fees	-	125	(125)	1,440	875	565	1,500	980	46.94%
Homeowner Recovery Fees	3	8	(5)	49	60	(11)	100	49	0.00%
Taxi Ordinance Fees	5	25	(20)	150	175	(25)	300	135	11.11%
A/C Boarding & Rabies Vac	64	180	(116)	1,056	1,260	(204)	2,150	2,155	-51.00%
Dog Licenses	190	83	107	373	585	(212)	1,000	423	-11.82%
Court Cost & Fees	208	266	(58)	1,483	1,867	(384)	3,200	1,293	14.67%
Finger Print/buy gold Fees	80	83	(3)	550	585	(35)	1,000	700	-21.43%
Purchases For Resale	3,126	5,182	(2,056)	23,058	36,280	(13,222)	62,190	21,390	7.80%
Interest Income	8	11,667	(11,659)	162,584	81,665	80,919	140,000	121,157	34.19%
Miscellaneous	2,054	1,000	1,054	34,592	7,000	27,592	12,000	19,070	81.40%
Sale of Fixed Assets	-	1,250	(1,250)	3,988	8,750	(4,762)	15,000	-	0.00%
Rental Income	8,293	8,400	(107)	63,131	58,800	4,331	100,800	1,851	3310.67%
Contributions	1,000	-	1,000	5,200	700	4,500	129,200	2,334	122.79%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Water Fund Transfer	-	-	-	393,138	393,138	-	393,138	368,988	0.00%
CRF Transfer	-	-	-	-	-	-	100,000	-	0.00%
Grants & Restricted	-	-	-	389,375	21,750	367,625	146,354	22,055	1665.47%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,246,170	-	3,446,870	-	0.00%
Total Revenues	\$ 2,401,008	2,662,137	\$ (261,129)	\$ 14,116,290	\$ 16,795,377	\$ 567,083	\$ 20,784,202	\$ 13,507,677	4.51%
Prior YTD	\$ 2,518,255	\$ 2,648,802	\$ (130,547)	\$ 13,507,676	\$ 13,180,731	326,945	\$ 17,056,345		



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2019

Reporting Period: January 1, 2019 to January 31, 2019

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on January 31, 2019 in whole dollars

GENERAL FUND	Jan 2018	Jan 2019
Operating & Investments	\$ 15,827,866	\$ 18,291,673
Powell Bill	41,433	48,911
Designated Street CRF	586,344	876,319
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 16,457,343	\$ 19,218,603
CAPITAL RESERVE FUNDS	Jan 2018	Jan 2019
Shoreline Accesses	\$ 197,182	\$ 137,599
Recreation	90,086	91,550
Beach Nourishment	2,639,227	2,682,115
Sidewalk	110,157	3,699
TOTAL CAP RES FUNDS	\$ 3,036,652	\$ 2,914,963
OTHER FUNDS	Jan 2018	Jan 2019
Communications SRF	\$ 892,679	\$ -
Police Separation	-	33,461
CPF- Public Works	43,526	4,560,056
CPF - Beach Nourishment	388,100	357,174
Fireman's Relief Fund	265,068	264,722
Water Enterprise	\$ 7,713,273	\$ 9,062,236
TOTAL OTHER FUNDS	\$ 9,302,646	\$ 14,277,649
GRAND TOTAL-ALL FUNDS	\$ 28,796,641	\$ 36,411,215

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

GENERAL FUND	Comparison of FYTD %		
		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 19,243,746	\$ 21,162,848
Revenues Fiscal Year to Date	\$ 14,116,289	70.19%	66.70%
Expenses Fiscal Year to Date	\$ 10,414,723	52.79%	49.21%
COMMUNICATIONS SPECIAL REVENUE FUND	Comparison of FYTD %		
Fiscal Year Budget		\$ 115,500	\$ -
Revenues Fiscal Year to Date	\$ -	72.44%	0.00%
Expenses Fiscal Year to Date	\$ -	5.73%	0.00%
WATER ENTERPRISE FUND	Comparison of FYTD %		
Fiscal Year Budget		\$ 3,952,807	\$ 7,185,601
Revenues Fiscal Year to Date	\$ 2,691,918	60.69%	37.46%
Expenses Fiscal Year to Date	\$ 1,889,367	43.17%	26.29%
WASTEWATER ENTERPRISE FUND	Comparison of FYTD %		
Fiscal Year Budget		\$ 216,070	\$ 224,763
Revenues Fiscal Year to Date	\$ 101,890	58.84%	45.33%
Expenses Fiscal Year to Date	\$ 91,035	35.96%	40.50%

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	\$ 1,907,247	23.68%
Revenues FYTD	\$ 8,237,632	94.63%
SALES & USE TAX		
Fiscal Year Budget	\$ 2,551,856	\$ 2,568,428
Revenues this Month	\$ 179,092	7.05%
Revenues FYTD	\$ 1,441,206	58.84%
OCCUPANCY TAX		
Fiscal Year Budget	\$ 2,694,061	\$ 2,746,497
Revenues this Month	\$ 56,608	2.20%
Revenues FYTD	\$ 1,835,319	70.88%
LAND TRANSFER TAX		
Fiscal Year Budget	\$ 600,000	\$ 672,000
Revenues this Month	\$ 171,910	31.01%
Revenues FYTD	\$ 338,635	58.84%
BUILDING PERMIT FEES		
Fiscal Year Budget	\$ 200,000	\$ 200,000
Revenues this Month	\$ 64,967	8.75%
Revenues FYTD	\$ 309,890	126.21%
INVESTMENT INCOME		
Fiscal Year Budget	\$ 130,500	\$ 140,000
Revenues this Month	\$ 8	16.77%
Revenues FYTD	\$ 162,584	92.84%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 3,623,000	\$ 3,726,816
Revenues this Month	\$ 331,500	5.63%
Revenues FYTD	\$ 2,432,433	62.57%
* incl sys dev fees		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 216,070	\$ 224,763
Revenues this Month	\$ 442	0.27%
Revenues FYTD	\$ 101,890	58.84%

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	Jan	YTD
Administration	\$ 1,098,527	\$ 70,106	\$ 568,909
Building & Grounds	3,240,153	238,193	898,878
Beach Nourishment	1,295,672	6032	1,081,633
Tax & Finance	1,746,542	110,472	854,705
MIS	423,398	10,980	225,355
Fleet Maintenance	414,264	19,587	244,551
Planning	852,011	49,543	402,138
Police	3,394,216	401,114	1,945,546
Animal Control	155,866	10,957	83,534
Fire	2,365,064	165,835	1,279,439
Ocean Rescue	604,325	7,779	288,946
Streets	2,769,385	184,235	909,102
Powell Bill	240,000	751	226,554
Solid Waste	2,563,426	135,427	1,405,435
	\$ 21,162,849	\$ 1,411,011	\$ 10,414,725
% of Annual Budget Expended		6.67%	49.21%
WATER ENTERPRISE FUND	Comparison of Monthly Expenses		
Water Administration	\$ 1,171,837	\$ 48,294	\$ 810,057
Water Plant	5,417,041	81,531	794,146
Water Systems	596,723	49,784	285,164
	\$ 7,185,601	\$ 179,609	\$ 1,889,367
% of Annual Budget Expended		2.50%	26.29%
WASTEWATER ENTERPRISE FUND	Comparison of Monthly Expenses		
Wastewater Department	\$ 224,763	\$ 10,699	\$ 91,035
% of Annual Budget Expended		4.76%	40.50%

Planning and Inspections Department			
Metric	Current Month January 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Site Inspections	512	3,269	4,113
Plans Reviewed	10	72	61
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	95	551	519
TOTAL Fees	\$67,617	\$407,361	\$280,131
Public Services Department – Utilities Division - Water			
Metric	Current Month January 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Gallons Consumed	20,775,000	237,338,000	283,519,000
Total # Work Orders Completed	298	1,830	1,870
Number of Water Taps Sold	3	47	37
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 January 2019	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)	10	59	12
Public Services Department – Public Works Division – Solid Waste			
Metric	Current Month December 2018	2017/2018 Fiscal Year to Date	2016/2017 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	37	342	345
SW- COMMERCIAL – Tonnage**	264.30	2,673.77	2,622.62
RESIDENTIAL – Trips to Dare County Transfer Station **	36	303	319
RESIDENTIAL – Tonnage **	285.22	2,607.50	2,607.41
RECYCLING – Trips to Dare County Recycling Center **	9	65	60
RECYCLING – Tonnage **	17.83	105.79	104.80
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	4	37	37
WHITE GOODS/METAL RECYCLED – Tonnage **	13.82	105.99	106.91
C & D – Trips to Stumpy Point Landfill **	18	98	93
C & D – Tonnage **	105.97	475.41	422.65
Outer Banks Hauling # of stops **	-1	963	931
Outer Banks Hauling – Tonnage **	20.23	137.15	176.44

** 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 January 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	86	86	138
Total Number of Fires	0	0	1
Rescue & EMS	52	52	56
Hazardous Condition (no fire)	7	7	15
Service Call	14	14	34
Good Intent	6	6	6
False Alarm & False Call	7	7	26
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4.11 minutes	4.11 minutes	5.28 minutes
Average Response Time North of Colington Road	3.80 minutes	3.80 minutes	4.55 minutes
Average Response Time South of Colington Road	4.47 minutes	4.47 minutes	6.00 minutes
% 1 st Due Unit Arrival within 5 minutes Overall	85.37 %	85.37 %	51.95 %
% 1 st Due Unit Arrival within 5 minutes N of Colington Rd	95.45 %	95.45 %	71.05 %
% 1 st Due Unit Arrival within 5 minutes S of Colington Rd	73.68 %	73.68 %	33.33 %
Training Hours	657	657	1,089
Ocean Rescue – Beach Population	0	0	0
Ocean Rescue – Total Incidents	0	0	0
Ocean Rescue – Swimmer Assist/Rescues	0	0	0

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

Police Department			
Metric	Current Month January 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Dispatched Calls	1,830	11,897	12,656
Dispatched Calls per Patrol Officer	92	596	633
UCR Part 1 Crimes	31	348	606
Police Department – Animal Control Division			
Animal Impoundments	8	64	53
Civil Citations Issued	2	13	11
Non-dispatched Services	38	367	325