



**TOWN OF KILL DEVIL HILLS**  
*Land Where Flight Began*

MEMORANDUM

April 1, 2019

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – February 2019

<b>Administration Department</b>			
Administration Division			
Metric	Current Month February 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)	1	7	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$5,155	\$17,977	\$48,392
Access/Recreation Facility Expenditures	\$110	\$11,340	\$14,774
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	78	557	538
Fleet Maintenance Division			
Number of Vehicle Work Orders	49	531	501
Outsourced Vehicle Repairs	\$457	\$29,124	\$30,661
In-shop Vehicle Repairs	\$6,196	\$94,950	\$91,439

<b>Planning and Inspections Department</b>			
Metric	Current Month February 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Site Inspections	458	3,727	4,682
Plans Reviewed	3	75	71
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	81	632	619
TOTAL Fees	\$14,219	\$421,580	\$313,334
<b>Public Services Department – Utilities Division - Water</b>			
Metric	Current Month February 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Gallons Consumed	18,347,000	255,685,000	257,523,000
Total # Work Orders Completed	227	2,057	2,139
Number of Water Taps Sold	1	48	41
<b>Public Services Department – Utilities Division – Wastewater</b>			
Residential wastewater allocation sold (gallons)	0	360	2,160
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,680	3,520
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 February 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
<b>Public Services Department – Public Works Division – Streets</b>			
Asphalt Repair - Hot Mix (tons)	0	22	19
Asphalt Repair - Cold Patch (bags)	7	66	32
<b>Public Services Department – Public Works Division – Solid Waste</b>			
Metric	Current Month January 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	37	379	382
SW- COMMERCIAL – Tonnage**	244.40	2,918.17	2,883.56
RESIDENTIAL – Trips to Dare County Transfer Station **	47	350	357
RESIDENTIAL – Tonnage **	321.22	2,928.72	2,917.66
RECYCLING – Trips to Dare County Recycling Center **	11	76	69
RECYCLING – Tonnage **	15.66	121.45	115.35
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	5	42	40
WHITE GOODS/METAL RECYCLED – Tonnage **	15.32	121.31	113.56
C & D – Trips to Stumpy Point Landfill **	20	118	104
C & D – Tonnage **	102.95	578.36	469.39
Outer Banks Hauling # of stops **	-1	962	931
Outer Banks Hauling – Tonnage **	22.27	159.42	192.19

\*\* 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.

<b>Fire Department - all training hours and incidents reporting are calculated on the <i>calendar year</i>.</b>			
Metric	Current Month February 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	88	174	236
Total Number of Fires	2	2	2
Rescue & EMS	47	99	113
Hazardous Condition (no fire)	6	13	28
Service Call	23	37	55
Good Intent	6	12	8
False Alarm & False Call	4	11	30
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4.12 minutes	4.12 minutes	4.84 minutes
Average Response Time North of Colington Road	3.15 minutes	3.48 minutes	4.16 minutes
Average Response Time South of Colington Road	4.69 minutes	4.58 minutes	5.53 minutes
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	81.40 %	83.39 %	58.43 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes N of Colington Rd	100.00 %	97.73 %	76.91 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes S of Colington Rd	70.37 %	72.03 %	39.88 %
Training Hours	984	1,641	2,037
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.

<b>Police Department</b>			
Metric	Current Month February 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Dispatched Calls	1,616	13,513	14,195
Dispatched Calls per Patrol Officer	81	677	710
UCR Part 1 Crimes	45	393	646
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	14	78	59
Civil Citations Issued	3	16	13
Non-dispatched Services	33	400	385

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
February 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	\$ 591	\$ 3,333	\$ (2,742)	\$ 9,138	\$ 26,668	\$ (17,530)	\$ 40,000	\$ 28,701	-68.16%
Current Year Property Taxes:	60,268	40,000	20,268	7,694,291	7,631,224	63,067	7,898,224	7,513,675	2.40%
Current Year MSD Tax	4,029	15,800	(11,771)	449,589	505,551	(55,962)	505,551	490,408	-8.32%
Motor Vehicle Taxes	28,305	25,000	3,305	187,848	200,000	(12,152)	300,000	172,848	8.68%
Tax Penalties and Interest	1,358	650	708	529	4,750	(4,221)	8,000	2,648	-80.03%
Business Registration	150	-	150	7,489	9,500	(2,011)	9,500	8,445	-11.32%
Article 40 Sales Tax	29,040	26,841	2,199	165,619	161,047	4,572	322,093	168,914	-1.95%
Article 42 Sales Tax	35,505	30,000	5,505	434,263	462,954	(28,691)	675,954	459,667	-5.53%
1% Sales Tax	99,074	80,413	18,661	913,715	921,413	(7,698)	1,407,690	957,681	-4.59%
MSD Sales Tax	11,057	13,558	(2,501)	102,285	81,343	20,942	162,691	97,668	4.73%
Occupancy Tax	26,511	47,000	(20,489)	1,861,830	2,013,804	(151,974)	2,746,497	1,937,330	-3.90%
Land Transfer Tax	-	-	-	338,635	336,000	2,635	672,000	353,014	-4.07%
Solid Waste Disposal Tax	1,332	1,250	82	2,654	3,750	(1,096)	5,000	2,553	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.	30	-	30	909	-	909	-	3,523	-74.19%
Building Permit Fees	12,819	16,667	(3,848)	322,709	133,332	189,377	200,000	280,935	14.87%
Occupancy Permit & Fees	100	208	(108)	2,200	1,667	533	2,500	2,450	-10.20%
Site Plan Review Fees	300	1,250	(950)	70,632	10,000	60,632	15,000	18,405	283.77%
Other Planning Fees	700	334	366	3,459	2,668	791	4,000	11,496	-69.91%
CAMA Fees	300	125	175	1,740	1,000	740	1,500	1,124	54.80%
Homeowner Recovery Fees	1	8	(7)	50	68	(18)	100	56	-10.71%
Taxi Ordinance Fees	-	25	(25)	150	200	(50)	300	165	-9.09%
A/C Boarding & Rabies Vac	928	180	748	1,984	1,440	544	2,150	2,400	-17.33%
Dog Licenses	148	83	65	521	668	(148)	1,000	538	-3.25%
Court Cost & Fees	306	266	40	1,789	2,133	(344)	3,200	1,446	23.70%
Finger Print/buy gold Fees	160	83	77	710	668	42	1,000	890	-20.22%
Purchases For Resale	2,567	5,182	(2,615)	25,625	41,462	(15,837)	62,190	23,594	8.61%
Interest Income	58,700	11,667	47,033	221,284	93,332	127,952	140,000	132,319	67.24%
Miscellaneous	1,082	1,000	82	35,675	8,000	27,675	12,000	20,146	77.08%
Sale of Fixed Assets	-	1,250	(1,250)	3,988	10,000	(6,012)	15,000	210	0.00%
Rental Income	8,293	8,400	(107)	71,425	67,200	4,225	100,800	2,101	3299.55%
Contributions	127,500	3,500	124,000	132,700	4,200	128,500	129,200	2,334	5585.52%
Lease/ Note Proceeds	828,481	-	828,481	828,481	828,481	-	828,481	-	0.00%
Water Fund Transfer	-	-	-	393,138	393,138	-	393,138	368,988	0.00%
CRF Transfer	-	100,000	-	-	100,000	(100,000)	100,000	-	0.00%
Grants & Restricted	16,847	-	16,847	406,222	21,750	384,472	146,354	22,055	1741.86%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	200,700	(200,700)	-	3,446,870	-	3,446,870	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,356,484</b>	<b>634,773</b>	<b>\$ 721,711</b>	<b>\$ 15,472,774</b>	<b>\$ 18,258,631</b>	<b>\$ 661,013</b>	<b>\$ 21,612,683</b>	<b>\$ 13,889,244</b>	<b>11.40%</b>
Prior YTD	\$ 381,564	\$ 323,738	\$ 57,826	\$ 13,889,243	\$ 13,504,469	384,774	\$ 17,056,345		



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2019

Reporting Period: February 1, 2019 to February 28, 2019

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on February, 2019, in whole dollars</i>		
GENERAL FUND	Feb 2018	Feb 2019
Operating & Investments	\$ 14,980,284	18,249,406.73
Powell Bill	41,468	48,316
Designated Street CRF	588,543	864,120
Petty Cash	1,700	1,900
<b>TOTAL GENERAL FUND</b>	<b>\$ 15,611,995</b>	<b>\$ 19,163,743</b>
CAPITAL RESERVE FUNDS	Feb 2018	Feb 2019
Shoreline Accesses	\$ 197,346	\$ 138,046
Recreation	90,161	91,847
Beach Nourishment	2,641,418	2,690,822
Sidewalk	118,588	12,050
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,928,925</b>	<b>\$ 2,920,715</b>
OTHER FUNDS	Feb 2018	Feb 2019
Communications SRF	\$ 901,780	\$ -
Police Separation	-	33,673
CPF - Public Works	-	4,560,112
CPF - Beach Nourishment	283,700	358,011
Fireman's Relief Fund	265,400	265,435
Water Enterprise	\$ 7,733,362	\$ 8,919,485
<b>TOTAL OTHER FUNDS</b>	<b>\$ 9,184,242</b>	<b>\$ 14,136,716</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 27,725,162</b>	<b>\$ 36,221,174</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 19,253,746</b>	<b>\$ 21,993,329</b>
Revenues Fiscal Year to Date	\$ 15,472,773	72.14%	70.35%
Expenses Fiscal Year to Date	\$ 11,581,406	60.93%	52.66%
COMMUNICATIONS SPECIAL REVENUE FUND		Fund Closed to Gen Fund	
<b>Fiscal Year Budget</b>		<b>\$ 115,500</b>	<b>\$ -</b>
Revenues Fiscal Year to Date	\$ -	80.72%	0.00%
Expenses Fiscal Year to Date	\$ -	6.36%	0.00%
WATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 3,813,750</b>	<b>\$ 7,198,774</b>
Revenues Fiscal Year to Date	\$ 3,009,766	71.41%	41.81%
Expenses Fiscal Year to Date	\$ 2,252,882	50.85%	31.30%
WASTEWATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 216,070</b>	<b>\$ 224,763</b>
Revenues Fiscal Year to Date	\$ 107,522	64.58%	47.84%
Expenses Fiscal Year to Date	\$ 104,169	40.63%	46.35%

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
		Comparison of FY %	
GENERAL FUND:		Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 8,546,651</b>	<b>\$ 8,703,775</b>
Revenues this Month	\$ 92,560	1.35%	1.06%
Revenues FYTD	\$ 8,330,192	95.67%	95.71%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,551,856</b>	<b>\$ 2,568,428</b>
Revenues this Month	\$ 174,677	7.15%	6.80%
Revenues FYTD	\$ 1,615,883	65.99%	62.91%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,694,061</b>	<b>\$ 2,746,497</b>
Revenues this Month	\$ 26,511	1.03%	0.97%
Revenues FYTD	\$ 1,861,830	71.91%	67.79%
<b>LAND TRANSFER TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 600,000</b>	<b>\$ 672,000</b>
Revenues this Month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 338,635	58.84%	50.39%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 200,000</b>	<b>\$ 200,000</b>
Revenues this Month	\$ 12,819	14.26%	6.41%
Revenues FYTD	\$ 322,709	140.47%	161.35%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>		<b>\$ 130,500</b>	<b>\$ 140,000</b>
Revenues this Month	\$ 58,700	1.33%	41.93%
Revenues FYTD	\$ 221,284	101.39%	158.06%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 3,623,000</b>	<b>\$ 3,726,816</b>
Revenues this Month	\$ 291,407	8.87%	7.82%
Revenues FYTD *	\$ 2,723,841	71.44%	73.09%
* incl sys dev fees	\$ 496,977		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 216,070</b>	<b>\$ 224,763</b>
Revenues this Month	\$ 5,632	5.74%	2.51%
Revenues FYTD	\$ 106,863	64.58%	47.54%

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...			
		Comparison of Monthly Expenses	
GENERAL FUND	Fiscal Year	This Month's Expenses	
DEPARTMENTS	2019	Feb	YTD
Administration	\$ 1,099,527	\$ 69,326	\$ 638,235
Building & Grounds	3,283,660	57,688	956,566
Beach Nourishment	1,295,672	1,727	1,083,359
Tax & Finance	1,746,542	86,113	940,818
MIS	423,398	44,870	270,225
Fleet Maintenance	414,264	33,658	278,208
Planning	852,011	50,063	452,201
Police	3,578,107	236,310	2,181,856
Animal Control	155,866	10,173	93,707
Fire	2,365,064	205,164	1,484,603
Ocean Rescue	604,325	12,258	301,203
Streets	2,896,759	160,850	1,069,952
Powell Bill	240,000	-	226,554
Solid Waste	3,038,135	198,484	1,603,919
	\$ 21,993,330	\$ 1,166,684	\$ 11,581,406
% of Annual Budget Expended		6.06%	52.66%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,171,837	\$ 48,297	\$ 858,354
Water Plant	5,430,214	274,111	1,068,257
Water Systems	596,723	41,107	326,271
	\$ 7,198,774	\$ 363,515	\$ 2,252,882
% of Annual Budget Expended		9.53%	31.30%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 224,763	\$ 13,134	\$ 104,169
% of Annual Budget Expended		6.08%	46.35%



**North Carolina**  
Total Retirement Plans

North Carolina Department of State Treasurer  
Retirement Systems Division  
3200 Atlantic Ave, Raleigh, NC 27604  
1-877-NCSECURE (1-877-627-3287) toll-free • Fax (919) 855-5800  
www.myncretirement.com

*DALE R. FOLWELL, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA



**CONTRIBUTION-BASED BENEFIT CAP REPORT**

Agency	Member ID	Name
92821-TOWN OF KILL DEVIL HILLS		

• PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR

ORBIT - PensionSpikingReportbyAgency Version # 1