



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

January 3, 2020

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – November 2019

Administration Department			
Administration Division			
Metric	Current Month November 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on “effective” date)	0	2	6
Personnel Grievances Filed			
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$4,771	\$26,001	\$8,400
Access/Recreation Facility Expenditures	\$526	\$20,574	\$8,511
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	61	300	332
Number of Vehicle Work Orders	62	380	350
Outsourced Vehicle Repairs	\$1,991	\$12,811	\$24,501
In-shop Vehicle Repairs	\$18,257	\$94,761	\$60,889

Planning and Inspections Department			
Metric	Current Month November 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	546	1,682	2,363
Plans Reviewed	11	24	55
Grant Applications Completed (Total)	-	\$122,150	-
KDH Portion (value applied for, not received)	-	\$30,550	-
Building Permits Issued	86	383	385
TOTAL Fees	\$54,082	\$164,157	\$275,052
Public Services Department – Utilities Division - Water			
Metric	Current Month November 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	25,189,000	197,210,000	193,480,000
Total # Work Orders Completed	187	1,234	1,411
Number of Water Taps Sold	8	26	32
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	0	360
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	2,680
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

Police Department			
Metric	Current Month November 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	1,198	7,936	8,648
Dispatched Calls per Patrol Officer	60	396	433
UCR Part 1 Crimes	32	217	281
Police Department – Animal Control Division			
Animal Impoundments	2	44	45
Civil Citations Issued	0	4	10
Non-dispatched Services	38	188	272



TOWN OF KILL DEVIL HILLS

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Date: January 7, 2020
To: Mary E. Quidley
Town Clerk
From: Harriet Banner
Administrative Assistant
Re: B & G Metrics for the month of November 2019

Line Item	Current Month November 2019	Fiscal YTD 2019/2020	Fiscal YTD 2018/2019
Maintenance Expenditures 5000-515000	\$4,771	\$26,001	\$8,400
Shoreline Access 5000-515010	\$425.66	\$6,282.69	\$4,457.15
Recreation Facilities 5000-515020	\$100.00	\$142,291.12	\$4,053.64
Total of Shoreline Access/Recreation Facilities	\$526	\$20,574	\$8,511

If you have any questions, please do not hesitate to contact me.



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2019

Reporting Period: November 1, 2019 to November 30, 2019

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on November 30, 2019, in whole dollars		
GENERAL FUND	Nov 2018	Nov 2019
Operating	\$ 15,877,563	\$ 14,974,661
Powell Bill	51,151	(35,325)
Designated Street CRF	776,743	807,951
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 16,707,157	\$ 15,748,987
CAPITAL RESERVE FUNDS	Nov 2018	Nov 2019
Shoreline Accesses	\$ 137,245	\$ 170,482
Recreation	91,314	123,516
CIP	-	-
Beach Nourishment	2,675,210	2,735,465
Sidewalks	86,808	146,497
TOTAL BEACH FUNDS	\$ 2,990,577	\$ 3,175,960
OTHER FUNDS	Nov 2018	Nov 2019
CPF- Public Works	\$ 367	\$ 3,285,379
CPF - Beach Nourishment	447,708	362,538
Fireman's Relief Fund	264,576	264,956
Water Enterprise	\$ 8,565,661	\$ 8,699,461
TOTAL OTHER FUNDS	\$ 9,278,312	\$ 12,612,334
GRAND TOTAL-ALL FUNDS	\$ 28,976,046	\$ 31,537,281

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 20,642,175	\$ 20,486,667
Revenues Fiscal Year to Date	\$ 7,029,083	45.54%	34.31%
Expenses Fiscal Year to Date	\$ 6,959,150	36.09%	33.97%
COMMUNICATIONS SPECIAL REVENUE FUND		FUND CLOSED TO GEN FUND	
Fiscal Year Budget			
Revenues Fiscal Year to Date			
Expenses Fiscal Year to Date			
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 6,512,375	\$ 6,403,237
Revenues Fiscal Year to Date	\$ 1,846,413	51.87%	28.84%
Expenses Fiscal Year to Date	\$ 1,724,689	36.83%	26.93%
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 224,763	\$ 233,760
Revenues Fiscal Year to Date	\$ 61,097	30.70%	26.14%
Expenses Fiscal Year to Date	\$ 76,910	33.73%	32.90%

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
	Comparison of FY %		
	Prior FY %	Current FY %	
AD VALOREM PROPERTY TAX			
Fiscal Year Budget	\$ 8,703,775	\$ 9,341,880	
Revenues this Month	\$ 545,118	13.71%	5.84%
Revenues FYTD	\$ 3,209,227	43.24%	34.35%
SALES & USE TAX			
Fiscal Year Budget	\$ 2,568,428	\$ 2,765,966	
Revenues this Month	\$ 357,595	12.80%	12.93%
Revenues FYTD	\$ 1,095,106	40.20%	39.59%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 2,746,497	\$ 2,797,243	
Revenues this Month	\$ 257,167	9.65%	9.19%
Revenues FYTD	\$ 1,662,878	59.75%	59.45%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 672,000	\$ 715,502	
Revenues this Month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 193,702	24.81%	27.07%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 200,000	\$ 325,000	
Revenues this Month	\$ 52,171	8.16%	16.05%
Revenues FYTD	\$ 153,675	91.61%	47.28%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 140,000	\$ 200,000	
Revenues this Month	\$ 78,089	29.14%	39.04%
Revenues FYTD	\$ 175,133	106.38%	87.57%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 3,726,816	\$ 3,818,236	
Revenues this Month	\$ 531,784	12.17%	13.93%
Revenues FYTD	\$ 1,683,348	46.00%	44.09%
* incl ytd sys dev fees	\$ 149,700		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 224,763	\$ 225,495	
Revenues this Month	\$ 10,403	5.97%	4.61%
Revenues FYTD	\$ 61,097	29.51%	27.09%

OUR PROPERTY VALUES...			
PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 153,768,900	0.330	\$ 507,437
All Oceanfront Property	\$ 0	0.400	\$ -
Non-Oceanfront Property	\$ -	0.400	\$ -
Total Town	\$ 2,051,389,150	0.400	\$ 8,205,557

EXPENDITURES AT A GLANCE...			
GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2020 Budget	Nov	YTD
Administration	\$ 1,216,611	\$ 97,057	\$ 431,926
Building & Grounds	2,830,934	74,512	749,696
Beach Nourishment	1,296,979	6	13,781
Tax & Finance	1,719,370	119,645	674,664
MIS	458,274	15,037	197,349
Fleet Maintenance	458,998	26,905	150,739
Planning	778,386	75,426	293,498
Police	3,599,553	315,257	1,376,112
Animal Control	164,898	14,934	66,463
Fire	2,474,587	225,570	983,271
Ocean Rescue	674,900	17,464	277,426
Streets	1,797,231	69,002	414,699
Powell Bill	240,000	114,238	194,487
Solid Waste	2,775,947	201,412	1,135,040
	\$ 20,486,668	\$ 1,366,465	\$ 6,959,151
% of Annual Budget Expended		6.67%	33.97%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,285,199	\$ 71,151	\$ 345,174
Water Plant	3,968,446	253,341	1,175,992
Water Systems	1,149,592	72,118	203,524
	\$ 6,403,237	\$ 396,610	\$ 1,724,690
% of Annual Budget Expended		6.09%	26.93%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 233,760	\$ 10,863	\$ 76,910
% of Annual Budget Expended		4.83%	32.90%

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
NOVEMBER 2019 (FY 2019-20)

	Month Actual	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	\$ 5,179	\$ 3,333	\$ 1,846	\$ 23,301	\$ 16,669	\$ 6,632	\$ 40,000	\$ (3,505)	-764.80%
Current Year Property Tax:	484,058	1,300,000	(815,942)	2,882,080	3,453,526	(571,446)	8,502,666	3,400,686	-15.25%
Current Year MSD Tax	31,302	88,450	(57,148)	203,085	294,321	(91,236)	514,214	250,148	-18.81%
Motor Vehicle Taxes	29,758	27,100	2,658	124,062	135,500	(11,438)	325,000	113,230	9.57%
Tax Penalties and Interest	350	650	(300)	(840)	2,600	(3,440)	8,000	(1,200)	-29.96%
Business Registration	200	-	200	7,436	9,500	(2,064)	9,500	7,139	4.16%
Article 40 Sales Tax	30,243	31,073	(830)	92,230	93,216	(986)	372,873	83,107	10.98%
Article 42 Sales Tax	103,387	111,561	(8,174)	317,156	343,515	(26,359)	737,515	301,016	5.36%
1% Sales Tax	203,082	214,424	(11,342)	621,765	631,424	(9,659)	1,494,114	583,030	6.64%
MSD Sales Tax	20,884	13,455	7,429	63,954	40,369	23,585	161,464	65,358	-2.15%
Occupancy Tax	257,167	167,436	89,731	1,662,877	1,767,804	(104,927)	2,797,243	1,640,935	1.34%
Land Transfer Tax	-	-	-	193,702	178,877	14,825	715,502	166,725	0.00%
Solid Waste Disposal Tax	1,391	1,250	141	1,391	2,500	(1,109)	5,000	1,322	0.00%
Utilities/Gas Sales Tax	-	-	-	165,064	188,650	(23,586)	754,600	157,549	4.77%
Telecommunication Svc Tax	-	-	-	13,326	15,450	(2,124)	61,800	15,256	-12.65%
Video Programng Tax*	-	-	-	33,769	40,250	(6,481)	161,000	39,629	-14.79%
PEG Channel Support	-	-	-	6,757	-	6,757	-	6,623	2.02%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	-	-	-	6,510	4,750	1,760	19,000	-	0.00%
Mixed Beverage Tax	-	-	-	14,424	9,750	4,674	39,000	-	0.00%
Powell Bill	-	-	-	120,694	120,000	694	240,000	120,922	-0.19%
Drug Reimb/forfeiture.	51	-	51	1,001	-	1,001	-	679	47.39%
Building Permit Fees	52,171	27,083	25,088	153,674	135,419	18,255	325,000	183,215	-16.12%
Occupancy Permit & Fees	100	208	(108)	1,800	1,042	758	2,500	1,450	24.14%
Site Plan Review Fees	1,500	1,250	250	6,172	6,250	(78)	15,000	67,592	-90.87%
Other Planning Fees	225	334	(109)	2,925	1,668	1,257	4,000	1,230	137.80%
CAMA Fees	-	125	(125)	655	625	30	1,500	1,275	-48.63%
Homeowner Recovery Fees	10	8	2	25	44	(19)	100	33	-24.24%
Taxi Ordinance Fees	25	25	-	85	125	(40)	300	120	-29.17%
A/C Boarding & Rabies Vac	64	180	(116)	1,299	900	399	2,150	785	65.48%
Dog Licenses	13	83	(71)	215	419	(204)	1,000	140	53.57%
Court Cost & Fees	252	267	(15)	1,243	1,335	(92)	3,200	1,122	10.78%
Finger Print/buy gold Fees	170	83	87	440	419	21	1,000	460	-4.35%
Purchases For Resale	4,719	5,183	(464)	28,492	25,915	2,577	62,190	18,770	51.79%
Interest Income	78,089	16,667	61,422	175,133	83,331	91,802	200,000	148,928	17.60%
Miscellaneous	2,177	1,833	344	14,191	9,169	5,022	22,000	15,572	-8.87%
Sale of Fixed Assets	51	1,668	(1,617)	2,371	8,337	(5,966)	20,000	-	0.00%
Rental Income	-	10,797	(10,797)	42,523	53,982	(11,459)	129,561	46,545	-8.64%
Contributions	100	-	100	1,200	1,000	200	1,000	4,200	-71.43%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Insurance Proceeds	-	-	-	9,674	-	9,674	-	-	0.00%
Water Fund Transfer	-	-	-	-	-	-	413,290	393,138	0.00%
CRF Transfer	-	-	-	-	-	-	55,230	-	0.00%
Grants & Restricted	10,098	-	10,098	33,223	13,125	20,098	118,125	361,875	-90.82%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	1,378,472	-	0.00%
Total Revenues	\$ 1,316,813	2,024,526	\$ (707,713)	\$ 7,029,082	\$ 7,691,776	\$ (662,694)	\$ 19,744,109	\$ 8,195,099	-14.23%
Prior YTD	\$ 1,880,647	\$ 1,867,248	\$ 13,399	\$ 8,195,099	\$ 7,985,485	209,614	\$ 17,056,345		

North Carolina
Total Retirement Plans



North Carolina Department of State Treasurer
Retirement Systems Division
3200 Atlantic Ave, Raleigh, NC 27604
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www.myncretirement.com



Dale R. Folwell, CPA
STATE TREASURER OF NORTH CAROLINA
DALE R. FOLWELL, CPA

CONTRIBUTION-BASED BENEFIT CAP REPORT

Members	Agency	Member ID	Name
Hired Before Jan 1, 2015	92821-TOWN OF KILL DEVIL HILLS		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR