



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

MEMORANDUM

May 27, 2020

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Consent Agenda

**1. Minutes (Attached CA-1A)**

A. May 11, 2020

**2. Monthly Report (CA-2A and CA-2B)**

A. March 2020

B. April 2020

**3. Request to waive late listing penalty for personal property listings**

The deadline for filing personal property tax listings without a late penalty was April 15, 2020. With the various COVID-19 restrictions, local accountant firms have expressed difficulty in acquiring the information needed to file the personal property tax listing in a timely manner. Restrictions and safety precautions have prevented them from meeting with clients in person, and mail and e-mail communication has created delays. The Town is not authorized to extend the deadline for filing personal property tax listings; however, Kill Devil Hills can waive the late listing penalty.

Approval of the Consent Agenda will waive the late penalty for individual and business personal property tax listings filed by June 30, 2020.

Staff recommends approval of the Consent Agenda as presented and a motion will be in order.

**Minutes of the Monday, May 11, 2020 regular meeting of the Kill Devil Hills Board of Commissioners held remotely and electronically beginning at 6:00 p.m. using ZOOM software in order to maintain the safety of Town residents, Staff, and Board of Commissioners. There were several methods the public could use to participate in or view the meeting, which were detailed on the published and distributed meeting agenda.**

**Members Participating:** Mayor Ben Sproul; Commissioners B.J. McAvoy, Terry Gray, Ivy Ingram, and John Windley

**Members Not Participating:** None

**Others Participating:** Debora P. Diaz, Town Manager; Casey Varnell, Town Attorney; Director Meredith Guns and Assistant Director Cameron Ray, Planning Department; Mary E. Quidley, Town Clerk, and James Michael O'Dell, Deputy Town Clerk

### **Call to Order**

At 6:00 p.m. Mayor Sproul called this meeting of the Kill Devil Hills Board of Commissioners (BOC) to order and welcomed all present via Zoom software. He conducted a roll call of members:

Commissioner Windley	Here
Commissioner McAvoy	Here
Commissioner Gray	Here
Commissioner Ingram	Here
Mayor Sproul	Here

There were five attendees representing members of the public, and ten panelists which included the BOC, Town Manager, Town Attorney, and representatives of the Planning Department, present and participating in this meeting. The meeting was managed by Deputy Town Clerk Michael O'Dell. Mayor Sproul reviewed the procedures the meeting would follow and explained to all, panelists and attendees, how they could participate and how they would be called upon to submit a verbal comment.

### **Pledge of Allegiance and Moment of Silence**

### **Agenda Approval**

On motion by Commissioner Windley, seconded by Commissioner Gray, the agenda for this meeting was approved unanimously, 5-0, which was recorded by roll call vote:

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

**Public Hearings**

Mayor Sproul made a motion for the BOC to enter the public hearing and Commissioner McAvoy seconded the motion. Approval was unanimous, 5-0, by roll call vote:

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

Town Attorney Varnell and Mayor Sproul explained the new rules applicable to local government public hearings, which now require a twenty-four hour waiting time after a public hearing is held before a governing board can take action on any public hearing item. This new regulation became effective on May 4, 2020 in response to COVID-19 and applicable guidelines and regulations. No vote on any of the five public hearings will be taken by the Kill Devil Hills BOC during this meeting.

**1. Recommended amendments to Chapter 153, Zoning (Attached PH-1A, 1B, 1C, 1D, and 1E)**

At the direction of the BOC, Staff drafted the following amendments to Chapter 153, Zoning, for review and consideration by the Planning Board (PB). The BOC scheduled the public hearing for tonight’s meeting at the April 22, 2020 meeting. The Town Attorney, who reviewed the proposed amendments and found them to be in compliance with applicable North Carolina law, stated that given that all amendments were for Chapter 153 it would be acceptable to open and close one public hearing for comments on all five amendments.

**A. § 153.076 Off Street Parking and Loading — reduction in parking setbacks with marked access aisle (No Parking) for structures with 11 or more bedrooms**

At its January 22, 2020, joint worksession, the BOC directed Staff to re-draft an amendment to address large single-family dwelling off-street parking issues, and to present it for review prior to submission to the PB. Four draft options were highlighted at the March 9, 2020

meeting, each of which would propose adding a third category for single-family and duplex structures with eleven required parking spaces or more.

Through consensus, the BOC directed Staff to submit an amendment that combined the second and third options to the PB for consideration. At its March 17, 2020, meeting, the PB voted to forward the amendment to the BOC, with a favorable recommendation.

If approved, this ordinance amendment will establish a seven-foot parking setback from the property line for single-family and duplex structures with 11 or more bedrooms; however, parking setbacks are reduced to five feet with a clearly marked access aisle designed open and unobstructed within 20 feet of the dwelling.

**B. §153 Setbacks in each Zoning District – additional two feet of side yard setback for single-family and duplex dwellings greater than 6,000 square feet with exception for fire suppression systems**

At its January 22, 2020, joint worksession, the BOC directed Staff to develop an amendment to address safety issues, with the potential of fire suppression system incentives for large single-family and duplex dwellings. After reviewing the proposed amendment on March 9th, through consensus approval the BOC directed Staff to forward the amendment to the PB for consideration. At its March 17, 2020, meeting, the PB voted to forward the amendment to the BOC, with a favorable recommendation.

If approved, this ordinance amendment will establish an additional two-foot side yard setback for single-family and duplex structures with a total gross floor area greater than 6,000 square feet; however, such structures are exempt from the additional setback if they are equipped with a fire suppression system reviewed, approved, and inspected annually by the Fire Chief or his designee.

**C. §153.073 Landscaping Requirements – modify landscaping requirements to include single-family and duplex dwellings with greater than 6,000 square feet lot coverage**

At the direction of the BOC, Staff drafted this amendment to create landscaping buffer requirements for large single-family and duplex development. Following review at its August 20, 2019, meeting, the PB forwarded it to the BOC, with a favorable recommendation. At its October 16, 2019, meeting, the BOC denied the amendment by a vote of 3-2, following a public hearing.

At the January 22, 2020, joint worksession between the BOC and PB, the BOC directed Staff to reintroduce this amendment to the PB for review and recommendation. On February 11, 2020 the PB voted to forward this amendment to the BOC, with a favorable recommendation.

If approved, this ordinance amendment will require single-family and duplex structures with greater than 6,000 square feet of lot coverage to establish vegetative buffering and ornamental landscaping, which will provide spatial separation of land uses and promote the visual aesthetic and character of the Town.

Mayor Sproul reminded everyone that written or e-mailed public comment would continue to be accepted for 24 hours, through 8:00 p.m. on Tuesday, May 12, 2020, in accordance with new regulations for electronic/virtual public hearings stated in NCGS 166A-19.24.)

**D. §153.310 Cottage Court(s) and §153.311 Cluster Homes – modify cottage court(s) and cluster homes minimum lot dimensions abutting NC 12**

At the BOC’s January 22, 2020, joint worksession with the PB, the BOC directed Staff to draft an amendment to change minimum lot dimension requirements for cottage courts and cluster homes that abut NC 12, in order to provide more opportunities for the development of Cottage Courts and Cluster Homes. At its February 11, 2020, meeting, the PB voted to forward this amendment to the BOC with a favorable recommendation. If approved, this ordinance amendment will decrease the minimum lot width requirement for Cottage Courts and Cluster Homes abutting NC 12 from 100 to 75 feet.

There was a general question from Ms. Elizabeth Brothers, submitted in the Zoom chatbox, which asked if any of the amendments under consideration during this public hearing would be applicable to projects already under construction. Planning Director Meredith Guns explained that action would not be taken on any public hearing item until the May 27, 2020 meeting. If approved none of the amendments would apply to projects for which permits have been issued or are already under review.

**E. §153.355, §153.357, §153.359, §153.361 – modify approval process for permitted commercial uses to administrative approval process**

At its April 16, 2020, meeting, the PB reviewed this recommended amendment and voted to forward it to the BOC for consideration, with a favorable recommendation.

If approved, this ordinance amendment to the Zoning Ordinance will establish a process for administrative approval of commercial site plans which meet the permitted uses requirements. These permitted uses, or “uses by right,” are listed within each zoning district in Chapter 153, Zoning. Each district has a different list of permitted land uses, which refer to a use consistent in the district where the property is located. In these instances, if a commercial site plan meets all requirements of the Town Code, and the use is permitted within its zoning district, then a municipality has no basis on which to deny approval of the site plan.

This review process will decrease the time and financial burden for commercial site developers, with administrative approval within approximately 10 – 20 days from submission, subject to the presentation of a complete, compliant, site plan and the complexity of the development.

## Public Hearing Comments

Due to a technical error, real-time comments were not able to be received on the public hearing items. This was explained and several written comments, which were submitted prior to the public hearings and on Tuesday, May 12, 2020, are summarized below. The complete statements are hereby attached to and made a part of the minutes of this meeting.

**Jeff Fabrikant, 1907 S. Virginia Dare Trail, 2009 S. Virginia Dare Trail, 1102 Clam Shell Drive:** Larger houses contribute construction jobs, vendors, and taxes to the Outer Banks. They are constructed under the same provisions of the North Carolina Building Code as smaller homes, and could be safer than the older homes due to progress in the quality of building materials. Mr. Fabrikant stated that because of COVID-19 there is a new reality since the PB considered Item 1A in February, which includes the early stages of an economic depression due to the virus. He cited potential economic downturns that could affect this geographic area, as well as the country: record unemployment; retailers, restaurants and retailers are struggling; the full impact of lower occupancy tourism on the beach is not yet known.

He asked several questions, including: why would the Board want to take action to discourage a major source of positive economic growth and development during an economic “predicament;” what is the anticipated budget shortfall for Kill Devil Hills in 2020, and how will that shortfall be covered; what is the anticipated impact on real estate taxes for non-oceanfront property owners following the passage of these amendments, further restrictions will diminish oceanfront property values; has an engineer drawn up any examples of site plans with an oceanfront home subject to the proposed new restrictions?

Mr. Fabrikant suggested that reducing the building potential of oceanfront lots would 1) reduce the value of all oceanfront lots and 2) increase real estate taxes for non-oceanfront property owners in Kill Devil Hills. He asked the Board to consider adopting architectural standards to ensure houses about a certain size/bedrooms conform with and better fit the “feel” of the Outer Banks; consider landscaping buffers rather than fencing. The large houses are popular, generate occupancy taxes and real estate taxes but put little burden on public services or schools, Mr. Fabrikant said. The free market will correct any large oceanfront houses supply/demand imbalances; the Town should not punish all oceanfront owners with more restructure zoning changes.

Mr. Fabrikant asked the BOC to vote against the ordinance amendment or consider delaying a vote until all economic implications are understood, including what the amendments could mean to the Town’s ad valorem taxes. He also invited the Board to take a tour of one of the larger homes in question.

**Beth O’Leary, 1219 B and Martha Vaughan, 1217C South Virginia Dare Trail:** Ms. O’Leary and Ms. Vaughn, representing *Develop Smarter, KDH Against Mini-Hotels*, also desired to submit a verbal comment; however, since the audio was not working Ms. O’Leary indicated she would submit an e-mail comment on Tuesday, May 12<sup>th</sup>. Following is a summary

of their written comments, which are hereby attached to and made a part of the minutes of this meeting:

They began by recognizing Town leaders, emergency response personnel and first responders for the non-stop commitment made to the Town and community during the COVID-19 crisis, and included former Mayor Dr. Sheila Davies, Director of the Dare County Health and Human Services Department, for keeping Dare County residents and non-residents so well informed.

Ms. O’Leary and Ms. Vaughan stated that the amendments under consideration at this public hearing are positive steps to address potential safety and/or aesthetic concerns. They do not address that redevelopment of lots with large oceanfront houses has saturated the market and they felt continuing with this construction trend to be short-sighted. At the last public forum, Ms. O’Leary stated, she had explained how likely events potentially are that could destroy large event homes/the wedding destination industry in Kill Devil Hills, such as a strong hurricane or a downturn in the economy. At this time, this area and the world are facing a worse problem – a virus that caused limitations on the sizes of gatherings and an economy.

They asked the BOC to reconsider the original proposal to amend the Town Code to limit square footage of a single-family dwelling from 6,000 to 10,000 [sic]. There are few possible properties left available for redevelopment, and a compromise is possible. Their remarks concluded with a plea for the Board to not miss an opportunity to “do the right thing.” There are so many unknowns facing the future of the economy and recovery, they said, maybe the future of development should be more affordable rentals with small carbon footprints.

**Joan Brothers and Robert E. Vinson, 1211A South Virginia Dare Trail:** Ms. Brothers and Mr. Vinson submitted a written statement that is hereby attached to and made a part of the minutes of this meeting. Their statement is summarized as follows:

Their written statement was critical of the large oceanfront dwellings, some of which are near and adjacent to their family cottage. There are three large houses that could bring more than 100 people to their section of the beach, each week. That means beach crowds, additional traffic on heavily traveled roads, and extra flooding along Route 12 due to increased concrete for parking and structure foundations.

They asked how such structures came to be allowed and interpreted state law to place the responsibility on local governments to limit the size of structures. They acknowledged fiscal advantages to the Town in areas of tourism revenues, construction jobs, real estate transactions, retail sales, etc. They also acknowledged the responsibility of property owners to be aware of local regulations and activities.

Ms. Brothers and Mr. Vinson asked the BOC to consider the loss of pleasure and being with families each year on the Outer Banks that large oceanfront dwellings have caused, and provide for future generations to enjoy our area as it used to be by restricting the size of structures that can be built in Kill Devil Hills.

(Town Clerk’s note: The BOC was provided with copies of all three written comments on Tuesday, May 12, 2020.)

There being no other comments or questions, Mayor Sproul made a motion for the BOC to close the public hearing and enter regular session. Commissioner Gray seconded that motion which was approved by unanimous, roll call vote, 5-0.

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

The public hearing ordinances will appear on the May 27, 2020 BOC meeting agenda for action.

**Public Comment**

**Response to Public Comment**

**Introductions and Presentations**

**Old Business**

**1. Chapter 151, Flood Damage Prevention Ordinance – 2020 revision**

This item appears on the agenda for additional public input and comment opportunity. The public hearing is scheduled for Monday, June 8, 2020 at 6:00 p.m. The draft ordinance and relative maps appear on the Town’s website, have been referenced for anyone interested on the Facebook page; many messages have gone out and steps have been taken to assure public awareness of the new ordinance and maps.

Ms. Guns provided a brief review of this new, higher regulatory standard ordinance. No Dare County local government is proposing adoption of a new flood ordinance that is substantially different from any other. Kill Devil Hills is proposing an eight-foot elevation, at least one other Dare County municipality is proposing a higher elevation, but for Kill Devil Hills based on history and research, the eight-foot elevation is fair and appropriate. Ms. Guns asked for any questions or comments from any members of the BOC, and for public input which could be submitted in writing, by e-mail, or by telephone.

Ms. Guns verified for the Board that the new flood maps and the new ordinance have been posted on the Town’s website for quite some time,

In accordance with the new public hearing standards for electronic meetings, the public hearing on the flood ordinance will be held on June 8<sup>th</sup> and Staff proposes that meeting be recessed until at least the following 24-hour period is concluded, and re-open the meeting to take a vote on the new ordinance and maps prior to the June 18, 2020 deadline for adoption.

## New Business

1.

### **Subscription type residential curbside recycling rate increase request (Attached NB-1)**

Public Services Director Steve Albright's accompanying memorandum highlighted the request by Bay Disposal for a subscription increase to \$12.76 per cart, per month. Although this is a 2.49% increase, it is only the third rate increase since the company entered into a franchise agreement with the Town in 2008. The last increase was in 2019, and like this request, is based on increased operating costs.

Bay Disposal has been responsive and cooperative with Town Staff and its Kill Devil Hills customers over the past 12-year relationship. The service is convenient to those who want it, without being imposed on those who opt to not use it.

Staff recommended the BOC approve the rate increase to \$12.76 per cart, per month for the subscription-type residential curbside recycling program.

Mayor Sproul asked for comments or action from the BOC and Commissioner Gray made a motion for the BOC to approve the curbside recycling rate increase for \$12.76 per month, as requested by Bay Disposal. Commissioner Windley seconded that motion and approval was unanimous, 5-0, by roll call vote, as follows:

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

## Committee Reports

### Commissioner Gray

- Since the West Side Recreation Group has not met due to the restrictions in place because of the COVID-19 emergency, there was nothing to report at this time.
- Regarding the Government Access Channel, Commissioner Gray explained that a huge amount of work has been on-going to produce daily/near daily update videos on COVID-19 in Dare County. Work has also been conducted by Dare County and channel participants to develop a comprehensive video on COVID-19. That video will be released soon. The GAC budget looks good and all appears good for the future.
- Commissioner Gray, who is a member of the First Flight Society's Board of Directors explained that the association is conducting a membership drive. Interested persons can visit the society's website, [www.firstflight.org](http://www.firstflight.org), <https://firstflight.org/our-new-membership-program-starts-march-1st-2020/> for additional information.

## Commissioners Agenda

### Commissioner Windley

- Commissioner Windley asked about getting the BOC's previously mentioned, and arranged, retreat rescheduled. It was derailed due to the COVID-19 precautions. Mayor Sproul will look into this and report back to the BOC. Governor Cooper is scheduled to update the State of North Carolina on May 22<sup>nd</sup> on COVID-19 response stages, precautions, restrictions, etc., and, it's possible that more information on crowd-gathering which could be relative to the BOC's retreat, will be available at that time.

### Commissioner Gray

- Commissioner Gray congratulated all graduating seniors in Dare County and especially First Flight High School graduates.
- Environment North Carolina asked members of the BOC to participate in a public information campaign against off-shore oil drilling. Kill Devil Hills has taken a number of actions against off-shore drilling over the past several decades. Commissioner Gray asked if any member of the Board intended to respond. Mayor Sproul said he would via a short video.

## Mayor's Agenda

### **1. Proclamation Designating May 15, 2020 as Peace Officers Memorial Day and May 10-16, 2020 as Police Week**

Peace Officers Memorial Day was established when Congress asked the President to designate May 15 each year to honor law enforcement officers. President John F. Kennedy signed the bill into law on October 1, 1962. The annual designation of May 15 as Peace Officers Day and the corresponding calendar week as National Police Week has continued since. According to the National Law Enforcement Officers Memorial Fund, 135 officers were killed in the line of duty in 2019, with 1,627 deaths in the past 10 years. Their families and co-workers are left to cope with the tragic loss.

President Obama stated in observance in 2013, "*We can never repay our debt to these officers and their families, but we must do what we can, with all that we have, to live our lives in a way that pays tribute to their memory.*"

The proclamation calls on Kill Devil Hills citizens to observe Peace Officers Memorial Day and National Police Week to help increase awareness of the vital role that law enforcement fills in our society.

Mayor Sproul made a motion for the BOC to adopt the *Proclamation Designating May 15, 2020, as Peace Officers Memorial Day and May 10-16, 2020, as Police Week* and Commissioner McAvoy seconded that motion. Approval was unanimous, 5-0, by roll call vote:

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

**Temporary Food Service Waivers**

Mayor Sproul explained that he had been working on ways the Town might be able to support restaurants and restaurant workers during this challenging time, which is due to COVID-19 restrictions. Moving forward there will be restrictions on restaurants and food-service establishments which will likely include having only a portion of dining rooms open and other restrictions not yet identified, by Governor Cooper. He added that individual discussions with members of the BOC have been had about putting together an executive order tied to the Town’s State of Emergency Order, issued on March 16, 2020, that would allow restaurants to be able to use their parking areas or green space outside their restaurants, or decks, porches, etc., for outdoor dining, at such time as restaurants are allowed to open. As envisioned, up to 25% of a restaurant’s designated parking could be used for outside dining area. Mobile food trucks could also be allowed with restrictions.

Along with the BOC, restaurant owners in Kill Devil Hills and the President of the Outer Banks Restaurant Association have been consulted.

Mayor Sproul stated that this is one of the few things the Town can do to really help in a tough situation, and help with everyone trying to find a bit of normalcy during a difficult time.

**Lighting Issue**

Commissioner Gray reminded Mayor Sproul that there is a lighting issue brought to the Board’s attention on what is and isn’t allowed in the way of lighting and commercial structures. Mayor Sproul thanked Commissioner Gray for the reminder. At this time, there is a specific violation at a specific location for which enforcement measures may already be underway. This will be placed on the agenda for the next meeting.

**Town Manager’s Agenda**

**Town Attorney’s Agenda**

**Consent Agenda**

**1. Minutes (Attached CA-1A)**

- A. April 22, 2020

**2. Budget amendments (Attached CA-2A, 2B, 2C, 2D and 2E)**

- A. #22 – to appropriate funds from the unauthorized substance tax (drug forfeiture funds) to purchase police equipment needed for three vehicles
- B. #23 – Hurricane Florence repair – beach nourishment area sand fence and sprigging
- C. #24 – Hurricane Dorian Category B – Expenses reimbursable from FEMA
- D. #25 – Hurricane Dorian Category A – Expenses reimbursable from FEMA
- E. #26 – Hurricane Dorian Category E – Expenses reimbursable from FEMA

**3. Partnership organizations annual reports (Attached CA-3A and 3B)**

- A. Community Care Clinic of Dare
- B. Interfaith Community Outreach

Approval of the Consent Agenda will record these two partnership reports. Reports from the YMCA and Nags Head Woods were presented to the BOC earlier this year.

Staff recommended approval of the Consent Agenda as presented.

Commissioner Windley made the motion to approve the Consent Agenda as presented and that motion was seconded by Commissioner Ingram. A roll call vote was taken and the motion was approved, unanimously, 5-0.

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

**Public Comment**

**Response to Public Comment**

## Adjourn

There being no further business before the BOC at this time, Mayor Sproul called for a motion to adjourn this meeting, which was made by Commissioner Windley, seconded by Commissioner McAvoy, and approved unanimously by roll call vote:

Commissioner Windley	Yes
Commissioner McAvoy	Yes
Commissioner Gray	Yes
Commissioner Ingram	Yes
Mayor Sproul	Yes

It was 6:55 p.m.



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

MEMORANDUM

May 13, 2020

TO: Mayor and Board of Commissioners  
 FROM: Debora P. Díaz, Town Manager *[Signature]*  
 REF: Monthly Report – March 2020

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month March 2020	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	6 (reflects a correction from October 2019)	7
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$19,649	\$146,656	\$20,046
Access/Recreation Facility Expenditures	\$10,228	\$34,809	\$12,092
<b>Tax and Finance Department</b>			
<b>Tax and Finance Division</b>			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	76	543	628
Number of Vehicle Work Orders	76	653	608
Outsourced Vehicle Repairs	\$11,536	\$29,185	\$29,254
In-shop Vehicle Repairs	\$19,018	\$157,817	\$131,401

<b>Planning and Inspections Department</b>			
Metric	Current Month March 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	531	3,751	4,203
Plans Reviewed	5	59	91
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	85	742	721
TOTAL Fees	\$23,620	\$253,231	\$452,088
<b>Public Services Department – Utilities Division - Water</b>			
Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	22,586,000	282,893,000	277,900,000
Total # Work Orders Completed	151	2,036	2,306
Number of Water Taps Sold	2	41	53
<b>Public Services Department – Utilities Division – Wastewater</b>			
Residential wastewater allocation sold (gallons)	0	0	600
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	2,440
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

Blue-shaded areas for Public Services March 2020 report have been changed to correct information inadvertently used from the 2019 report. April's report is correct.

Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
<b>Public Services Department – Public Works Division – Streets</b>			
Asphalt Repair - Hot Mix (tons)	0	0	29
Asphalt Repair - Cold Patch (bags)	0	24	72
<b>Public Services Department – Public Works Division – Solid Waste</b>			
Metric	Current Month March 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	42	482	452
SW- COMMERCIAL – Tonnage**	266.34	3,458.62	3,433.65
RESIDENTIAL – Trips to Dare County Transfer Station **	38	440	415
RESIDENTIAL – Tonnage **	264.19	3,192.28	3,168.15
RECYCLING – Trips to Dare County Recycling Center **	8	78	81
RECYCLING – Tonnage **	7.31	131.47	127.48
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	4	51	45
WHITE GOODS/METAL RECYCLED – Tonnage **	15.01	153.63	130.33
C & D – Trips to Stumpy Point Landfill **	18	131	131
C & D – Tonnage **	101.24	632.57	647.78
Outer Banks Hauling # of stops **	-10	978	968
Outer Banks Hauling – Tonnage **	20.87	226.02	187.34

\*\* 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 April 2020	2020 Calendar Year to Date	2019 Calendar Year to Date
Total Number of Incidents	61	380	409
Total Number of Fires	3	10	6
Rescue & EMS	42	223	231
Hazardous Condition (no fire)	0	27	29
Service Call	3	47	86
Good Intent	7	39	30
False Alarm & False Call	5	33	27
Severe Weather/Natural Disaster	1	1	0
Average Response Time Overall	4:01 minutes	4:08 minutes	3.59 minutes
Average Response Time North of Colington Road	3:35 minutes	3:39 minutes	3:28 minutes
Average Response Time South of Colington Road	4:58 minutes	4:48 minutes	4:25 minutes
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	75.61 %	77.65 %	84.64 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes N of Colington Rd	92.86 %	88.85 %	94.36 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes S of Colington Rd	46.15 %	62.88 %	77.14 %
Training Hours	482	2,302	4,244
Ocean Rescue – Beach Population	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring
Ocean Rescue – Total Incidents	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring
Ocean Rescue – Swimmer Assist/Rescues	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring

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

<b>Police Department</b>			
Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	1,533	14,038	16,341
Dispatched Calls per Patrol Officer	77	701	819
UCR Part 1 Crimes	14	347	470
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	2	61	102
Civil Citations Issued	1	7	18
Non-dispatched Services	44	346	569

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
MARCH 2020 (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	\$ 996	\$ 3,333	\$ (2,337)	\$ 28,110	\$ 30,001	\$ (1,891)	\$ 40,000	\$ 14,831	89.53%
Current Year Property Tax	143,218	142,000	1,218	8,374,826	8,377,666	(2,840)	8,502,666	7,864,037	6.50%
Current Year MSD Tax	16,512	-	16,512	508,018	514,214	(6,196)	514,214	488,808	3.93%
Motor Vehicle Taxes	25,928	27,100	(1,172)	236,161	243,900	(7,739)	325,000	213,044	10.85%
Tax Penalties and Interest	4,695	650	4,045	3,673	5,400	(1,727)	8,000	7,304	-49.71%
Business Registration	140	-	140	7,846	9,500	(1,654)	9,500	7,589	3.39%
Article 40 Sales Tax	31,671	31,073	598	212,887	217,508	(4,621)	372,873	196,496	8.34%
Article 42 Sales Tax	36,517	35,000	1,517	495,982	543,515	(47,533)	737,515	467,830	6.02%
1% Sales Tax	104,912	79,000	25,912	1,081,055	1,080,837	218	1,494,114	1,012,841	6.73%
MSD Sales Tax	10,736	13,455	(2,719)	111,015	94,189	16,826	161,464	113,339	-2.05%
Occupancy Tax	46,557	44,000	2,557	1,938,342	1,998,804	(60,462)	2,797,243	1,896,794	2.19%
Land Transfer Tax	-	-	-	389,927	357,752	32,175	715,502	338,635	0.00%
Solid Waste Disposal Tax	-	-	-	2,779	3,750	(971)	5,000	2,654	0.00%
Utilities/Gas Sales Tax	174,503	188,650	(14,147)	582,729	565,950	16,779	754,600	569,081	2.40%
Telecommunication Svc Tax	12,817	15,450	(2,633)	39,672	46,350	(6,678)	61,800	45,258	-12.34%
Video Programng Tax*	43,000	40,250	2,750	116,131	120,750	(4,619)	161,000	116,659	-0.45%
PEG Channel Support	-	-	-	13,701	-	13,701	-	20,137	-31.96%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	12,666	-	12,666	19,176	9,500	9,676	19,000	18,902	0.00%
Mixed Beverage Tax	22,664	-	22,664	37,088	19,500	17,588	39,000	34,847	0.00%
Powell Bill	-	-	-	241,387	240,000	1,387	240,000	241,844	-0.19%
Drug Reimb/forfeiture.	80	-	80	1,216	-	1,216	-	960	26.64%
Building Permit Fees	22,345	27,083	(4,738)	257,351	243,751	13,600	325,000	345,537	-25.52%
Occupancy Permit & Fees	300	208	92	3,000	1,875	1,125	2,500	2,350	27.66%
Site Plan Review Fees	975	1,250	(275)	11,877	11,250	627	15,000	74,259	-84.01%
Other Planning Fees	550	333	217	6,644	3,001	3,643	4,000	3,874	71.51%
CAMA Fees	290	125	165	1,545	1,125	420	1,500	2,205	-29.93%
Homeowner Recovery Fees	5	8	(3)	51	76	(25)	100	54	-5.56%
Taxi Ordinance Fees	-	25	(25)	90	225	(135)	300	165	-45.45%
A/C Boarding & Rabies Vac	50	180	(130)	1,563	1,620	(57)	2,150	2,609	-40.09%
Dog Licenses	40	83	(43)	653	751	(99)	1,000	599	8.93%
Court Cost & Fees	194	266	(73)	2,230	2,399	(169)	3,200	2,126	4.91%
Finger Print/buy gold Fees	10	83	(73)	670	751	(81)	1,000	1,050	-36.19%
Purchases For Resale	5,838	5,182	656	49,417	46,644	2,773	62,190	29,352	68.36%
Interest Income	39,242	16,667	22,575	283,891	149,999	133,892	200,000	243,083	16.79%
Miscellaneous	1,404	1,833	(429)	21,399	16,501	4,898	22,000	64,436	-66.79%
Sale of Fixed Assets	2,030	1,666	364	15,224	15,002	222	20,000	8,909	0.00%
Rental Income	10,759	10,797	(38)	95,704	97,170	(1,466)	129,561	79,867	19.83%
Contributions	-	-	-	1,200	1,000	200	1,000	132,700	-99.10%
Lease/ Note Proceeds	-	-	-	-	-	-	-	828,481	0.00%
Insurance Proceeds	17,840	-	17,840	105,657	-	105,657	-	-	0.00%
Water Fund Transfer	-	-	-	-	413,290	(413,290)	413,290	393,138	0.00%
CRF Transfer	-	-	-	-	-	-	55,230	-	0.00%
Grants & Restricted	2,087	-	2,087	72,349	13,125	59,224	118,125	414,450	-82.54%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	1,378,472	-	0.00%
<b>Total Revenues</b>	<b>\$ 791,571</b>	<b>685,750</b>	<b>\$ 105,821</b>	<b>\$ 15,372,236</b>	<b>\$ 15,498,641</b>	<b>\$ (126,405)</b>	<b>\$ 19,744,109</b>	<b>\$ 16,301,134</b>	<b>-5.70%</b>
Prior YTD	\$ 828,360	\$ 640,784	\$ 187,576	\$ 16,301,134	\$ 15,452,545	848,589	\$ 17,056,345		



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2020

Reporting Period: March 1, 2020 to March 31, 2020

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on March 31, in whole dollars		
GENERAL FUND	Mar 2019	Mar 2020
Operating & Investments	\$ 17,347,800	\$ 16,806,219
Powell Bill	43,980	55,002
Designated Street CRF	763,491	334,763
Petty Cash	1,600	1,600
<b>TOTAL GENERAL FUND</b>	<b>\$ 18,156,871</b>	<b>\$ 17,197,584</b>
CAPITAL RESERVE FUNDS	Mar 2019	Mar 2020
Shoreline Accesses	\$ 138,191	\$ 109,975
Recreation	91,943	124,152
CIP	-	-
Beach Nourishment	2,693,639	2,749,556
Sidewalk	20,405	79,406
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,944,178</b>	<b>\$ 3,063,090</b>
OTHER FUNDS	Mar 2019	Mar 2020
Equity Index Fund OPEB	\$ -	\$ 200,000
CPF- Public Works	4,560,151	2,041,293
CPF - Beach Nourishment	356,823	362,539
Fireman's Relief Fund	266,914	266,334
Water Enterprise	\$ 8,924,927	\$ 8,898,586
<b>TOTAL OTHER FUNDS</b>	<b>\$ 14,108,815</b>	<b>\$ 11,768,752</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 35,209,864</b>	<b>\$ 32,029,425</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		\$ 21,994,829	\$ 20,802,273
Revenues Fiscal Year to Date	\$ 15,372,236	74.11%	73.90%
Expenses Fiscal Year to Date	\$ 13,994,903	59.38%	67.28%
COMMUNICATIONS SPECIAL REVENUE FUND		Fund Closed to Gen Fund	
<b>Fiscal Year Budget</b>		\$ -	\$ -
Revenues Fiscal Year to Date	\$ -	0.00%	0.00%
Expenses Fiscal Year to Date	\$ -	0.00%	0.00%
WATER ENTERPRISE FUND		\$ 7,198,774	\$ 6,987,544
Revenues Fiscal Year to Date	\$ 3,144,923	46.15%	45.01%
Expenses Fiscal Year to Date	\$ 3,073,375	35.56%	43.98%
WASTEWATER ENTERPRISE FUND		\$ 224,763	\$ 233,760
Revenues Fiscal Year to Date	\$ 136,170	63.66%	58.25%
Expenses Fiscal Year to Date	\$ 135,337	50.74%	57.90%

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	\$ -
<b>Total Town</b>	<b>\$ 2,051,389,150</b>	<b>0.400</b>	<b>\$ 8,205,557</b>
** Does not include PP, Utilities, & MVT			

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>	\$ 8,703,775	\$ 9,341,880	
Revenues this Month	\$ 185,605	2.69%	1.99%
Revenues FYTD	\$ 9,116,986	98.40%	97.59%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>	\$ 2,568,428	\$ 2,765,966	
Revenues this Month	\$ 183,836	6.80%	6.65%
Revenues FYTD	\$ 1,900,940	69.71%	68.73%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>	\$ 2,746,497	\$ 2,797,243	
Revenues this Month	\$ 46,557	1.27%	1.66%
Revenues FYTD	\$ 1,938,342	69.06%	69.29%
<b>LAND TRANSFER TAX</b>			
<b>Fiscal Year Budget</b>	\$ 672,000	\$ 715,502	
Revenues this Month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 389,927	50.39%	54.50%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>	\$ 200,000	\$ 325,000	
Revenues this Month	\$ 22,345	11.41%	6.88%
Revenues FYTD	\$ 257,351	127.77%	79.18%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>	\$ 140,000	\$ 200,000	
Revenues this Month	\$ 39,242	15.57%	19.62%
Revenues FYTD	\$ 283,891	173.63%	141.95%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	\$ 3,726,816	\$ 3,818,236	
Revenues this Month	\$ 321,593	8.02%	8.42%
Revenues FYTD	\$ 2,927,524	81.11%	76.67%
* incl sys dev fees	\$ 237,700		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	\$ 224,763	\$ 233,760	
Revenues this Month	\$ 32,123	15.82%	13.74%
Revenues FYTD	\$ 135,455	63.66%	57.95%

EXPENDITURES AT A GLANCE...			
		Monthly Expenses	
GENERAL FUND	Fiscal Year	This Month's Expenses	
DEPARTMENTS	2020 Budget	Mar	YTD
Administration	\$ 1,229,170	\$ 102,080	\$ 787,908
Building & Grounds	2,888,899	260,001	1,507,448
Beach Nourishment	1,296,979	255	1,059,448
Tax & Finance	1,719,370	136,465	1,369,529
MIS	458,274	29,340	280,768
Fleet Maintenance	458,998	55,769	298,932
Planning	778,386	70,828	558,893
Police	3,730,735	351,432	2,619,411
Animal Control	164,898	21,646	121,403
Fire	2,474,587	228,031	1,769,125
Ocean Rescue	674,900	13,555	316,806
Streets	1,911,131	147,512	1,161,117
Powell Bill	240,000	-	225,054
Solid Waste	2,775,947	364,467	1,919,060
	\$ 20,802,274	\$ 1,781,381	\$ 13,994,902
% of Annual Budget Expended		8.10%	67.28%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,285,199	\$ 66,185	\$ 572,761
Water Plant	4,009,063	244,439	2,094,195
Water Systems	1,693,282	51,388	406,419
	\$ 6,987,544	\$ 362,012	\$ 3,073,375
% of Annual Budget Expended		5.03%	43.98%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 233,760	\$ 9,338	\$ 135,337
% of Annual Budget Expended		4.15%	57.90%



**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. Foivell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOIWELL, CPA

**CONTRIBUTION-BASED BENEFIT CAP REPORT**

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

\* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR



# TOWN OF KILL DEVIL HILLS

*Land Where Flight Began*

MEMORANDUM

May 20, 2020

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – April 2020

<b>Administration Department</b>			
Administration Division			
Metric	Current Month April 2020	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	6	8
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$18,087	\$164,742	\$20,446
Access/Recreation Facility Expenditures	\$18,000	\$52,810	\$31,464
<b>Tax and Finance Department</b>			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	111	654	696
Number of Vehicle Work Orders	59	712	686
Outsourced Vehicle Repairs	-	\$29,185	\$49,594
In-shop Vehicle Repairs	\$9,127	\$166,944	\$112,739

<b>Planning and Inspections Department</b>			
Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	495	4,546	4,729
Plans Reviewed	6	65	96
Grant Applications Completed (Total)	\$11,113,100.00	\$11,113,100.00	-
KDH Portion (value applied for, not received)	\$2,500,000.00	\$2,500,000.00	-
Building Permits Issued	97	839	828
TOTAL Fees	\$24,820	\$278,052	\$476,494
<b>Public Services Department – Utilities Division - Water</b>			
Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	21,430,000	304,323,000	306,263,000
Total # Work Orders Completed	99	2,135	2,516
Number of Water Taps Sold	4	45	54
<b>Public Services Department – Utilities Division – Wastewater</b>			
Residential wastewater allocation sold (gallons)	0	0	600
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	2,440
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 April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
<b>Public Services Department – Public Works Division – Streets</b>			
Asphalt Repair - Hot Mix (tons)	0	0	36
Asphalt Repair - Cold Patch (bags)	3	27	72
<b>Public Services Department – Public Works Division – Solid Waste</b>			
Metric	Current Month March 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	42	482	452
SW- COMMERCIAL – Tonnage**	266.34	3,458.62	3,433.65
RESIDENTIAL – Trips to Dare County Transfer Station **	44	454	425
RESIDENTIAL – Tonnage **	352.35	3,527.09	3,453.74
RECYCLING – Trips to Dare County Recycling Center **	7	85	90
RECYCLING – Tonnage **	13.67	145.14	145.70
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	6	57	49
WHITE GOODS/METAL RECYCLED – Tonnage **	16.49	170.12	144.65
C & D – Trips to Stumpy Point Landfill **	22	153	147
C & D – Tonnage **	93.03	725.60	725.47
Outer Banks Hauling # of stops **	-15	963	968
Outer Banks Hauling – Tonnage **	21.06	247.08	216.74

\*\* 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 April 2020	2020 Calendar Year to Date	2019 Calendar Year to Date
Total Number of Incidents	61	380	409
Total Number of Fires	3	10	6
Rescue & EMS	42	223	231
Hazardous Condition (no fire)	0	27	29
Service Call	3	47	86
Good Intent	7	39	30
False Alarm & False Call	5	33	27
Severe Weather/Natural Disaster	1	1	0
Average Response Time Overall	4:01 minutes	4:08 minutes	3:59 minutes
Average Response Time North of Colington Road	3:35 minutes	3:39 minutes	3:28 minutes
Average Response Time South of Colington Road	4:58 minutes	4:48 minutes	4:25 minutes
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	75.61 %	77.65 %	84.64 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes N of Colington Rd	92.86 %	88.85 %	94.36 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes S of Colington Rd	46.15 %	62.88 %	77.14 %
Training Hours	482	2,302	4,244
<b>Ocean Rescue – Beach Population</b>			
Ocean Rescue – Beach Population	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring
<b>Ocean Rescue – Total Incidents</b>			
Ocean Rescue – Total Incidents	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring
<b>Ocean Rescue – Swimmer Assist/Rescues</b>			
Ocean Rescue – Swimmer Assist/Rescues	Will Resume in Spring	Will Resume in Spring	Will Resume in Spring

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

<b>Police Department</b>			
Metric	Current Month April 2020	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	1,533	14,038	16,341
Dispatched Calls per Patrol Officer	77	701	819
UCR Part 1 Crimes	14	347	470
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	2	61	102
Civil Citations Issued	1	7	18
Non-dispatched Services	44	346	569

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
APRIL 2020 (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	\$ 1,237	\$ 3,333	\$ (2,096)	\$ 29,347	\$ 33,334	\$ (3,987)	\$ 40,000	\$ 17,046	72.16%
Current Year Property Tax	39,399	60,000	(20,601)	8,414,225	8,437,666	(23,441)	8,502,666	7,915,811	6.30%
Current Year MSD Tax	3,734	-	3,734	511,752	514,214	(2,462)	514,214	496,118	3.15%
Motor Vehicle Taxes	23,297	27,100	(3,803)	259,458	271,000	(11,542)	325,000	240,979	7.67%
Tax Penalties and Interest	1,829	650	1,179	5,502	6,050	(548)	8,000	10,773	-48.93%
Business Registration	100	-	100	7,946	9,500	(1,554)	9,500	7,614	4.36%
Article 40 Sales Tax	25,812	31,073	(5,261)	238,699	248,581	(9,882)	372,873	220,037	8.48%
Article 42 Sales Tax	31,145	30,000	1,145	527,127	573,515	(46,388)	737,515	496,474	6.17%
1% Sales Tax	87,906	65,000	22,906	1,168,961	1,145,837	23,124	1,494,114	1,093,280	6.92%
MSD Sales Tax	8,985	13,455	(4,470)	120,000	107,644	12,356	161,464	122,302	-1.88%
Occupancy Tax	38,591	41,000	(2,409)	1,976,933	2,039,804	(62,871)	2,797,243	1,931,190	2.37%
Land Transfer Tax	174,227	178,875	(4,648)	564,154	536,627	27,527	715,502	497,278	0.00%
Solid Waste Disposal Tax	-	-	-	2,779	3,750	(971)	5,000	2,654	0.00%
Utilities/Gas Sales Tax	-	-	-	582,729	565,950	16,779	754,600	569,081	2.40%
Telecommunication Svc Ta:	-	-	-	39,672	46,350	(6,678)	61,800	45,258	-12.34%
Video Programng Tax*	-	-	-	116,131	120,750	(4,619)	161,000	116,659	-0.45%
PEG Channel Support	-	0	-	13,701	-	13,701	-	20,137	-31.96%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	-	4,750	(4,750)	19,176	14,250	4,926	19,000	18,902	0.00%
Mixed Beverage Tax	-	9,750	(9,750)	37,088	29,250	7,838	39,000	34,847	0.00%
Powell Bill	-	-	-	241,387	240,000	1,387	240,000	241,844	-0.19%
Drug Reimb/forfeiture.	494	-	494	1,710	-	1,710	-	1,190	43.67%
Building Permit Fees	23,670	27,083	(3,413)	281,021	270,834	10,187	325,000	366,919	-23.41%
Occupancy Permit & Fees	250	209	41	3,250	2,084	1,166	2,500	2,500	30.00%
Site Plan Review Fees	900	1,250	(350)	12,777	12,500	277	15,000	74,934	-82.95%
Other Planning Fees	462	333	129	7,106	3,334	3,772	4,000	3,874	83.43%
CAMA Fees	200	125	75	1,745	1,250	495	1,500	2,405	-27.44%
Homeowner Recovery Fees	5	8	(3)	56	84	(28)	100	56	0.00%
Taxi Ordinance Fees	-	25	(25)	90	250	(160)	300	185	-51.35%
A/C Boarding & Rabies Vac	-	180	(180)	1,563	1,800	(237)	2,150	3,430	-54.43%
Dog Licenses	53	83	(31)	705	834	(129)	1,000	676	4.29%
Court Cost & Fees	126	267	(141)	2,356	2,666	(310)	3,200	2,432	-3.11%
Finger Print/buy gold Fees	-	83	(83)	670	834	(164)	1,000	1,162	-42.34%
Purchases For Resale	4,924	5,182	(258)	54,341	51,826	2,515	62,190	36,675	48.17%
Interest Income	-	16,667	(16,667)	283,891	166,666	117,225	200,000	289,140	-1.82%
Miscellaneous	1,046	1,833	(787)	22,445	18,334	4,111	22,000	67,159	-66.58%
Sale of Fixed Assets	2,500	1,666	834	17,724	16,668	1,056	20,000	9,023	0.00%
Rental Income	12,053	10,797	1,256	107,758	107,967	(209)	129,561	89,582	20.29%
Contributions	-	-	-	1,200	1,000	200	1,000	132,700	-99.10%
Lease/ Note Proceeds	-	-	-	-	-	-	-	828,481	0.00%
Insurance Proceeds	500	-	500	106,157	-	106,157	-	-	0.00%
Water Fund Transfer	413,290	-	413,290	413,290	413,290	-	413,290	393,138	0.00%
CRF Transfer	-	-	-	-	-	-	55,230	-	0.00%
Grants & Restricted	-	-	-	72,349	13,125	59,224	118,125	444,054	-83.71%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	1,378,472	-	0.00%
<b>Total Revenues</b>	<b>\$ 896,734</b>	<b>\$ 530,777</b>	<b>\$ 365,957</b>	<b>\$ 16,268,970</b>	<b>\$ 16,029,418</b>	<b>\$ 239,552</b>	<b>\$ 19,744,109</b>	<b>\$ 16,847,999</b>	<b>-3.44%</b>
Prior YTD	\$ 546,865	\$ 642,215	\$ (95,350)	\$ 16,847,999	\$ 16,094,760	753,239	\$ 21,616,183		



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2020

Reporting Period: April 1, 2020 to April 30, 2020

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on April 30, in whole dollars		
GENERAL FUND	Apr 2019	Apr 2020
Operating & Investments	\$ 17,034,583	\$ 16,282,427
Powell Bill	43,980	55,002
Designated Street CRF	762,693	201,181
Petty Cash	1,600	1,600
<b>TOTAL GENERAL FUND</b>	<b>\$ 17,842,856</b>	<b>\$ 16,540,210</b>
CAPITAL RESERVE FUNDS	Apr 2019	Apr 2020
Shoreline Accesses	\$ 138,190	\$ 109,975
Recreation	91,943	124,152
Beach Nourishment	2,693,639	2,749,556
Sidewalk	25,738	77,106
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,923,772</b>	<b>\$ 2,983,683</b>
OTHER FUNDS	Apr 2019	Apr 2020
Equity Index Fund OPEB	\$ -	\$ 200,000
CPF - Public Works	4,560,188	1,679,543
CPF - Beach Nourishment	357,864	362,539
Fireman's Relief Fund	266,334	266,334
Water Enterprise	\$ 8,913,400	\$ 8,372,648
<b>TOTAL OTHER FUNDS</b>	<b>\$ 14,097,786</b>	<b>\$ 10,881,064</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 34,864,414</b>	<b>\$ 30,404,956</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 22,030,886</b>	<b>\$ 22,051,067</b>
Revenues Fiscal Year to Date	\$ 16,268,972	76.47%	73.78%
Expenses Fiscal Year to Date	\$ 15,435,307	67.05%	70.00%
WATER ENTERPRISE CAPITAL RESERVE FUND			
<b>Fiscal Year Budget</b>		<b>\$ -</b>	<b>\$ -</b>
Revenues Fiscal Year to Date	\$ -	0.00%	0.00%
Expenses Fiscal Year to Date	\$ -	0.00%	0.00%
WATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 7,198,774</b>	<b>\$ 6,987,544</b>
Revenues Fiscal Year to Date	\$ 3,370,446	49.05%	48.24%
Expenses Fiscal Year to Date	\$ 3,918,274	40.42%	56.08%
WASTEWATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 224,763</b>	<b>\$ 233,760</b>
Revenues Fiscal Year to Date	\$ 13,610	63.69%	5.82%
Expenses Fiscal Year to Date	\$ 140,956	53.87%	60.30%

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>\$ 8,703,775</b>	<b>\$ 9,341,880</b>	
Revenues this Month	\$ 66,430	1.00%	0.71%
Revenues FYTD	\$ 9,185,435	99.42%	98.33%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 2,568,428</b>	<b>\$ 2,765,966</b>	
Revenues this Month	\$ 153,848	5.51%	5.56%
Revenues FYTD	\$ 2,054,787	75.24%	74.29%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 2,746,497</b>	<b>\$ 2,797,243</b>	
Revenues this Month	\$ 38,591	1.25%	1.38%
Revenues FYTD	\$ 1,976,933	70.31%	70.67%
<b>LAND TRANSFER TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 672,000</b>	<b>\$ 715,502</b>	
Revenues this Month	\$ 174,227	23.61%	24.35%
Revenues FYTD	\$ 564,154	74.00%	78.85%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 200,000</b>	<b>\$ 325,000</b>	
Revenues this Month	\$ 23,670	10.69%	7.28%
Revenues FYTD	\$ 281,021	183.46%	86.47%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>	<b>\$ 140,000</b>	<b>\$ 200,000</b>	
Revenues this Month	\$ -	32.90%	0.00%
Revenues FYTD	\$ 283,891	206.53%	141.95%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 3,726,816</b>	<b>\$ 3,818,236</b>	
Revenues this Month	\$ 219,473	5.03%	5.75%
Revenues FYTD	\$ 3,146,997	86.14%	82.42%
* incl ytd sys dev fees	\$ 261,700		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 224,763</b>	<b>\$ 233,760</b>	
Revenues this Month	\$ -	0.03%	0.00%
Revenues FYTD	\$ 136,170	63.69%	58.25%

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	\$ -
<b>Total Town</b>	<b>\$ 2,051,389,150</b>	<b>0.400</b>	<b>\$ 8,205,557</b>
** Does not include PP, Utilities, & MVT			

EXPENDITURES AT A GLANCE...			
GENERAL FUND DEPARTMENTS	Fiscal Year 2020 Budget	Monthly Expenses	
		This Month's Expenses April	YTD
Administration	\$ 1,229,170	\$ 74,876	\$ 862,784
Building & Grounds	2,973,584	309,031	1,816,479
Beach Nourishment	1,296,979	21,289	1,080,737
Tax & Finance	1,719,370	94,026	1,463,555
MIS	458,274	15,419	296,188
Fleet Maintenance	502,207	30,070	329,003
Planning	808,104	59,386	618,279
Police	3,943,698	264,630	2,884,042
Animal Control	164,898	11,232	132,635
Fire	2,474,587	224,925	1,994,050
Ocean Rescue	727,327	9,030	325,836
Streets	1,911,131	177,021	1,338,138
Powell Bill	240,000	-	225,054
Solid Waste	3,601,738	149,469	2,068,529
	<b>\$ 22,051,067</b>	<b>\$ 1,440,404</b>	<b>\$ 15,435,309</b>
% of Annual Budget Expended		6.54%	70.00%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,285,199	\$ 535,398	\$ 1,108,160
Water Plant	4,009,063	278,415	2,372,610
Water Systems	1,693,282	31,086	437,505
	<b>\$ 6,987,544</b>	<b>\$ 844,899</b>	<b>\$ 3,918,275</b>
% of Annual Budget Expended		11.74%	56.08%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 233,760	\$ 5,619	\$ 140,956
% of Annual Budget Expended		2.50%	60.30%



**North Carolina**  
Total Retirement Plans

North Carolina Department of State Treasurer  
Retirement Systems Division

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

**CONTRIBUTION-BASED BENEFIT CAP REPORT**

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

\* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR