



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

July 1, 2019

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – May 2019

Administration Department			
Administration Division			
Metric	Current Month May 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	8	8
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$16,184	\$36,630	\$55,216
Access/Recreation Facility Expenditures	\$14,169	\$45,633	\$17,565
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	74	770	775
Fleet Maintenance Division			
Number of Vehicle Work Orders	82	768	713
Outsourced Vehicle Repairs	\$6,392	\$55,985	\$34,837
In-shop Vehicle Repairs	\$14,285	\$127,025	\$126,336

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
May 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	\$ 1,062	\$ 3,333	\$ (2,271)	\$ 18,108	\$ 36,667	\$ (18,559)	\$ 40,000	\$ 41,029	-55.87%
Current Year Property Tax:	38,049	20,000	18,049	7,953,860	7,853,224	100,636	7,898,224	7,748,102	2.66%
Current Year MSD Tax	10,749	-	10,749	506,866	505,551	1,315	505,551	502,824	0.80%
Motor Vehicle Taxes	28,593	25,000	3,593	269,572	275,000	(5,428)	300,000	252,666	6.69%
Tax Penalties and Interest	1,832	650	1,182	12,605	6,700	5,905	8,000	12,857	-1.96%
Business Registration	125	-	125	7,739	9,500	(1,761)	9,500	8,675	-10.79%
Article 40 Sales Tax	24,226	26,841	(2,615)	244,263	241,570	2,693	322,093	284,138	-14.03%
Article 42 Sales Tax	28,170	25,000	3,170	524,644	542,954	(18,310)	675,954	549,592	-4.54%
1% Sales Tax	80,967	57,000	23,967	1,174,248	1,120,413	53,835	1,407,690	1,192,398	-1.52%
MSD Sales Tax	9,012	13,558	(4,546)	131,314	122,017	9,297	162,691	124,751	5.26%
Occupancy Tax	53,451	107,464	(54,013)	1,984,642	2,204,268	(219,626)	2,746,497	2,064,993	-3.89%
Land Transfer Tax	-	-	-	497,278	504,000	(6,722)	672,000	492,029	1.07%
Solid Waste Disposal Tax	1,370	1,250	120	4,024	5,000	(976)	5,000	3,757	0.00%
Utilities/Gas Sales Tax	-	-	-	569,081	533,475	35,606	711,300	530,508	7.27%
Telecommunication Svc Tax	-	-	-	45,258	46,800	(1,542)	62,400	48,377	-6.45%
Video Programng Tax*	-	-	-	116,659	120,750	(4,091)	161,000	122,204	-4.54%
PEG Channel Support	-	-	-	20,137	-	20,137	-	20,411	-1.34%
Wine & Beer Tax	31,162	30,000	1,162	31,162	30,000	1,162	30,000	31,163	0.00%
ABC Tax	-	-	-	18,902	11,250	7,652	15,000	18,664	0.00%
Mixed Beverage Tax	-	-	-	34,847	26,250	8,597	35,000	39,053	0.00%
Powell Bill	-	-	-	241,844	240,000	1,844	240,000	243,872	-0.83%
Drug Reimb/forfeiture.	131	-	131	1,322	-	1,322	-	4,286	-69.17%
Building Permit Fees	26,171	16,667	9,504	393,090	183,333	209,757	200,000	373,516	5.24%
Occupancy Permit & Fees	200	208	(8)	2,700	2,292	408	2,500	3,450	-21.74%
Site Plan Review Fees	1,647	1,250	397	76,581	13,750	62,831	15,000	25,245	203.35%
Other Planning Fees	714	333	381	4,588	3,667	921	4,000	12,271	-62.61%
CAMA Fees	400	125	275	2,805	1,375	1,430	1,500	2,235	25.60%
Homeowner Recovery Fees	3	8	(5)	59	92	(33)	100	71	-16.90%
Taxi Ordinance Fees	35	25	10	220	275	(55)	300	230	-4.35%
A/C Boarding & Rabies Vac	157	180	(23)	3,587	1,980	1,607	2,150	2,864	25.24%
Dog Licenses	50	83	(33)	726	917	(191)	1,000	723	0.41%
Court Cost & Fees	279	267	12	2,711	2,933	(222)	3,200	2,025	33.86%
Finger Print/buy gold Fees	110	83	27	1,272	917	355	1,000	4,342	-70.70%
Purchases For Resale	3,035	5,182	(2,147)	39,710	57,008	(17,298)	62,190	36,118	9.95%
Interest Income	49,590	11,667	37,923	338,729	128,333	210,396	140,000	221,841	52.69%
Miscellaneous	6,499	1,000	5,499	73,658	11,000	62,658	12,000	27,637	166.52%
Sale of Fixed Assets	36,284	1,250	35,034	45,307	13,750	31,557	15,000	95,770	0.00%
Rental Income	5,378	8,400	(3,022)	94,960	92,400	2,560	100,800	100,656	-5.66%
Contributions	-	-	-	132,700	129,200	3,500	132,700	2,334	5585.52%
Lease/ Note Proceeds	-	-	-	828,481	828,481	-	828,481	1,083,447	0.00%
Water Fund Transfer	-	-	-	393,138	393,138	-	393,138	368,988	0.00%
CRF Transfer	-	-	-	-	100,000	(100,000)	100,000	-	0.00%
Grants & Restricted	95,000	120,075	(25,075)	539,054	171,429	367,625	171,429	259,421	107.79%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,446,870	-	3,457,852	-	0.00%
Total Revenues	\$ 534,451	476,899	\$ 57,552	\$ 17,382,450	\$ 20,018,529	\$ 810,791	\$ 21,652,240	\$ 16,959,533	2.49%
Prior YTD	\$ 394,579	\$ 1,328,242	\$ (933,663)	\$ 16,959,533	\$ 18,247,875	(1,288,342)	\$ 20,494,138		

Planning and Inspections Department			
Metric	Current Month May 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Site Inspections	560	5,289	6,249
Plans Reviewed	8	104	97
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	121	949	968
TOTAL Fees	\$29,131	\$503,625	\$414,805
Public Services Department – Utilities Division - Water			
Metric	Current Month May 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Gallons Consumed	40,789,000	347,052,000	346,166,000
Total # Work Orders Completed	256	2,772	2,768
Number of Water Taps Sold	4	58	60
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	600	2,160
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	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 May 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)	10	46	19
Asphalt Repair - Cold Patch (bags)	0	72	59
Public Services Department – Public Works Division – Solid Waste			
Metric	Current Month April 2019	2017/2018 Fiscal Year to Date	2016/2017 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station **	61	513	511
SW- COMMERCIAL – Tonnage**	430.58	3,864.23	3,833.16
RESIDENTIAL – Trips to Dare County Transfer Station **	62	487	480
RESIDENTIAL – Tonnage **	460.63	3,914.37	3,889.20
RECYCLING – Trips to Dare County Recycling Center **	10	100	98
RECYCLING – Tonnage **	8.47	154.17	154.98
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	7	56	54
WHITE GOODS/METAL RECYCLED – Tonnage **	20.37	165.02	154.71
C & D – Trips to Stumpy Point Landfill **	26	173	166
C & D – Tonnage **	112.67	838.14	750.75
Outer Banks Hauling # of stops **	1	969	934
Outer Banks Hauling – Tonnage **	24.03	240.77	230.90

** 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 May 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	165	574	637
Total Number of Fires	4	10	8
Rescue & EMS	88	319	350
Hazardous Condition (no fire)	21	50	70
Service Call	16	102	120
Good Intent	22	52	32
False Alarm & False Call	14	41	57
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4.06 minutes	4.00 minutes	4.41 minutes
Average Response Time North of Colington Road	3.55 minutes	3.48 minutes	3.85 minutes
Average Response Time South of Colington Road	4.59 minutes	4.45 minutes	5.04 minutes
% 1 st Due Unit Arrival within 5 minutes Overall	78.26 %	83.36 %	67.65 %
% 1 st Due Unit Arrival within 5 minutes N of Colington Rd	91.49 %	93.79 %	82.19 %
% 1 st Due Unit Arrival within 5 minutes S of Colington Rd	64.44 %	74.60 %	50.81 %
Training Hours	544	4,788	4,027
Ocean Rescue – Beach Population	130,500	130,500	131,792
Ocean Rescue – Total Incidents	67	67	33
Ocean Rescue – Swimmer Assist/Rescues	40	40	4

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

Police Department			
Metric	Current Month May 2019	2018/2019 Fiscal Year to Date	2017/2018 Fiscal Year to Date
Dispatched Calls	1,601	17,942	19,170
Dispatched Calls per Patrol Officer	80	899	960
UCR Part 1 Crimes	52	522	790
Police Department – Animal Control Division			
Animal Impoundments	21	123	80
Civil Citations Issued	2	20	15
Non-dispatched Services	65	634	547

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Rental Income	5,378	8,400	(3,022)	94,960	92,400	2,560	100,800	100,656	-5.66%
Contributions	-	-	-	132,700	129,200	3,500	132,700	2,334	5585.52%
Lease/ Note Proceeds	-	-	-	828,481	828,481	-	828,481	1,083,447	0.00%
Water Fund Transfer	-	-	-	393,138	393,138	-	393,138	368,988	0.00%
CRF Transfer	-	-	-	-	100,000	(100,000)	100,000	-	0.00%
Grants & Restricted	95,000	120,075	(25,075)	539,054	171,429	367,625	171,429	259,421	107.79%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,446,870	-	3,457,852	-	0.00%
Total Revenues	\$ 534,451	476,899	\$ 57,552	\$ 17,382,450	\$ 20,018,529	\$ 810,791	\$ 21,652,240	\$ 16,959,533	2.49%
Prior YTD	\$ 394,579	\$ 1,328,242	\$ (933,663)	\$ 16,959,533	\$ 18,247,875	(1,288,342)	\$ 20,494,138		



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2019

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

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on May 31, in whole dollars		
GENERAL FUND	May 2018	May 2019
Operating & Investments	\$ 14,501,860	\$ 15,546,904
Powell Bill	36,888	39,533
Designated Street CRF	587,069	557,850
Petty Cash	1,700	1,600
TOTAL GENERAL FUND	\$ 15,127,517	\$ 16,145,887
CAPITAL RESERVE FUNDS	May 2018	May 2018
Shoreline Accesses	\$ 127,918	\$ 138,882
Recreation	90,431	92,403
CIP	-	-
Beach Nourishment	2,649,339	2,707,116
Sidewalk	143,988	28,882
TOTAL CAP RES FUNDS	\$ 2,867,688	\$ 2,938,401
OTHER FUNDS	May 2018	May 2018
Communications SRF	\$ -	\$ -
Police Separation	-	-
CPF- Public Works	-	4,560,227
CPF - Beach Nourishment	283,700	359,423
Fireman's Relief Fund	266,012	267,044
Water Enterprise	\$ 7,966,698	\$ 8,741,579
TOTAL OTHER FUNDS	\$ 8,516,410	\$ 13,928,273
GRAND TOTAL-ALL FUNDS	\$ 26,511,615	\$ 33,012,560

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 20,497,221	\$ 22,030,886
Revenues Fiscal Year to Date	\$ 16,959,533	82.74%	76.98%
Expenses Fiscal Year to Date	\$ 17,382,452	78.24%	78.90%
Encumbrances	\$ 1,507,748		
COMMUNICATIONS SPECIAL REVENUE FUND		FUND CLOSED	
Fiscal Year Budget		\$ -	\$ -
Revenues Fiscal Year to Date	\$ -	0.00%	0.00%
Expenses Fiscal Year to Date	\$ -	0.00%	0.00%
WATER ENTERPRISE FUND		\$ 3,952,807	\$ 7,198,774
Revenues Fiscal Year to Date	\$ 3,919,379	92.63%	54.45%
Expenses Fiscal Year to Date	\$ 3,347,498	68.32%	46.50%
Encumbrances	\$ 2,957,177		
WASTEWATER ENTERPRISE FUND		\$ 216,070	\$ 224,763
Revenues Fiscal Year to Date	\$ 151,025	82.64%	67.19%
Expenses Fiscal Year to Date	\$ 131,238	56.27%	58.39%
Encumbrances	\$ 16,247		

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			

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	\$ 77,108	0.51%	0.89%
Revenues FYTD	\$ 8,728,278	99.50%	100.28%
SALES & USE TAX			
Fiscal Year Budget	\$ 2,551,856	\$ 2,568,428	
Revenues this Month	\$ 142,376	5.60%	5.54%
Revenues FYTD	\$ 2,074,467	84.29%	80.77%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 2,694,061	\$ 2,746,497	
Revenues this Month	\$ 53,451	2.04%	1.95%
Revenues FYTD	\$ 1,984,642	76.65%	72.26%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 600,000	\$ 672,000	
Revenues this Month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 497,278	82.00%	74.00%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 200,000	\$ 200,000	
Revenues this Month	\$ 26,171	13.29%	13.09%
Revenues FYTD	\$ 393,089	186.76%	196.54%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 130,500	\$ 140,000	
Revenues this Month	\$ 49,590	28.94%	35.42%
Revenues FYTD	\$ 338,729	169.99%	241.95%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 3,623,000	\$ 3,726,816	
Revenues this Month	\$ 366,416	9.83%	9.83%
Revenues FYTD	\$ 3,576,626	95.90%	95.97%
* incl ytd sys dev fees	\$ 536,977		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 216,070	\$ 224,763	
Revenues this Month	\$ 7,878	3.94%	3.51%
Revenues FYTD	\$ 151,025	83.12%	67.19%

EXPENDITURES AT A GLANCE...			
GENERAL FUND	Comparison of Monthly Expenses		
DEPARTMENTS	Fiscal Year 2019 Budget	This Month's Expenses	
		May	YTD
Administration	\$ 1,099,527	\$ 111,378	\$ 901,878
Building & Grounds	3,287,521	167,581	1,506,178
Beach Nourishment	1,295,672	171	1,106,434
Tax & Finance	1,746,542	117,464	1,256,601
MIS	423,398	27,791	336,655
Fleet Maintenance	414,264	83,476	408,552
Planning	852,011	72,577	633,879
Police	3,580,796	350,439	3,035,537
Animal Control	155,866	14,585	137,283
Fire	2,384,304	215,567	2,125,354
Ocean Rescue	604,325	63,742	378,633
Streets	2,908,526	313,002	2,199,728
Powell Bill	240,000	3,985	235,600
Solid Waste	3,038,135	132,814	2,183,912
	\$ 22,030,887	\$ 1,674,572	\$ 16,446,224
% of Annual Budget Expended		8.17%	74.65%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,171,837	\$ 65,423	\$ 1,029,459
Water Plant	5,430,214	328,051	1,855,526
Water Systems	596,723	44,501	462,513
	\$ 7,198,774	\$ 437,975	\$ 3,347,498
% of Annual Budget Expended		11.08%	46.50%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 224,763	\$ 10,149	\$ 131,238
% of Annual Budget Expended		4.70%	58.39%



North Carolina Total Retirement Plans



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

5/16/2019

92821 - TOWN OF KILL DEVIL HILLS
ATTN: CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR
P.O. BOX 1719
KILL DEVIL HILLS, NC 27948

Dear 92821 - TOWN OF KILL DEVIL HILLS:

During the 2014 General Assembly session, contribution-based benefit cap legislation was enacted effective January 1, 2015. This legislation was created to control the practice of "pension spiking," in which a member's compensation substantially increases, resulting in a monthly retirement benefit that is significantly greater than the member and employer contributions would fund. The contribution-based benefit cap (CBBC) approach was created to protect each system for current and future retirees and to prevent all employers in the Retirement Systems from absorbing the additional liabilities caused by compensation decisions made by other employers. This legislation applies to members who retire on and after January 1, 2015, with an average final compensation of \$100,000 or higher (adjusted annually for inflation), and will only directly impact a small number of those individuals. It requires the member's last employer to pay the additional contribution required to fund the member's benefit in excess of the cap. [G.S. 135-5(a3); 135-4(jj); 128-27(a3); and 128-26(y)]

In order to assist employing agencies with planning and budgeting to comply with the CBBC provisions, we are required to report monthly to each employer a list of those members for whom the employer made a contribution to the Retirement System in the preceding month that are most likely to require an additional employer contribution should they elect to retire in the following 12 months. This letter and the attached report serve as our required monthly notification to your agency under this provision. [G.S. 135-8(f)(2)(f) and G.S.128-30(g)(2)(b)]

The chief financial officer of your agency is required to provide a copy of the attached report to the chief executive of your agency, as well as to the governing body, including any board which exercises financial oversight. Additionally, the chief financial officer of a public school system is required to provide a copy of the report to the local board of education and notify the board of county commissioners of the county in which the local administrative unit is located that the report was received and how many employees were listed in the report. [G.S. 115C-436(c); 135-8(j); and 128-30(j)]

For the purpose of determining the employees of your agency that are likely to require an additional employer contribution should they elect to retire in the following 12 months, the Retirement System modified the criteria used in the CBBC calculation. This allows for a broad list of potential employees, including those whose compensation average may approach the threshold



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Pat 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

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