



# TOWN OF KILL DEVIL HILLS

*Land Where Flight Began*

MEMORANDUM

October 7, 2019

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – August 2019

<b>Administration Department</b>			
Administration Division			
Metric	Current Month August 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	1	3
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$14,021	\$14,021	\$1,168
Access/Recreation Facility Expenditures	\$4,291	\$4,305	\$2,499
<b>Tax and Finance Department</b>			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	82	122	167
Fleet Maintenance Division			
Number of Vehicle Work Orders	83	168	128
Outsourced Vehicle Repairs	\$600	\$825	\$7,716
In-shop Vehicle Repairs	\$15,836	\$42,957	\$19,396

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
August 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	\$ -	\$ -	\$ -	\$ 20,954	\$ 40,000	\$ (19,046)	\$ 40,000	\$ 48,158	-56.49%
Current Year Property Tax:	-	-	-	7,995,088	7,898,224	96,864	7,898,224	7,787,624	2.66%
Current Year MSD Tax	-	-	-	509,890	505,551	4,339	505,551	502,877	1.39%
Motor Vehicle Taxes	-	-	-	329,746	300,000	29,746	300,000	307,819	7.12%
Tax Penalties and Interest	-	-	-	15,075	8,000	7,075	8,000	16,509	-8.69%
Business Registration	-	-	-	8,424	9,500	(1,076)	9,500	8,781	-4.07%
Article 40 Sales Tax	30,613	26,841	3,772	335,749	322,093	13,656	322,093	370,977	-9.50%
Article 42 Sales Tax	64,969	58,000	6,969	681,550	675,954	5,596	675,954	697,288	-2.26%
1% Sales Tax	145,930	110,277	35,653	1,554,278	1,407,690	146,588	1,407,690	1,551,404	0.19%
MSD Sales Tax	14,869	13,558	1,311	171,083	162,691	8,392	162,691	161,297	6.07%
Occupancy Tax	577,394	-	577,394	2,891,081	2,746,497	144,584	2,746,497	2,924,592	-1.15%
Land Transfer Tax	221,859	-	221,859	719,137	672,000	47,137	672,000	716,569	0.36%
Solid Waste Disposal Tax	1,335	-	1,335	5,358	5,000	358	5,000	4,780	0.00%
Utilities/Gas Sales Tax	-	-	-	767,188	711,300	55,888	711,300	733,797	4.55%
Telecommunication Svc Tax	-	-	-	59,209	62,400	(3,191)	62,400	63,545	-6.82%
Video Programng Tax*	-	-	-	156,262	161,000	(4,738)	161,000	163,152	-4.22%
PEG Channel Support	-	-	-	26,893	26,893	0	26,893	27,031	-0.51%
Wine & Beer Tax	-	-	-	31,162	30,000	1,162	30,000	31,163	0.00%
ABC Tax	-	-	-	19,324	15,000	4,324	15,000	18,664	0.00%
Mixed Beverage Tax	-	-	-	39,623	35,000	4,623	35,000	39,053	0.00%
Powell Bill	-	-	-	241,844	240,000	1,844	240,000	243,872	-0.83%
Drug Reimb/forfeiture.	-	-	-	1,393	-	1,393	-	4,577	-69.56%
Building Permit Fees	-	-	-	451,453	200,000	251,453	200,000	416,713	8.34%
Occupancy Permit & Fees	-	-	-	3,450	2,500	950	2,500	3,800	-9.21%
Site Plan Review Fees	-	-	-	78,714	15,000	63,714	15,000	31,199	152.30%
Other Planning Fees	-	-	-	5,388	4,000	1,388	4,000	13,176	-59.11%
CAMA Fees	-	-	-	2,880	1,500	1,380	1,500	2,365	21.78%
Homeowner Recovery Fees	-	-	-	66	100	(34)	100	82	-19.51%
Taxi Ordinance Fees	-	-	-	250	300	(50)	300	305	-18.03%
A/C Boarding & Rabies Vac	-	-	-	4,256	2,150	2,106	2,150	3,278	29.84%
Dog Licenses	-	-	-	829	1,000	(172)	1,000	790	4.87%
Court Cost & Fees	-	-	-	2,972	3,200	(228)	3,200	2,415	23.05%
Finger Print/buy gold Fees	-	-	-	1,372	1,000	372	1,000	4,532	-69.73%
Purchases For Resale	-	-	-	59,505	62,190	(2,685)	62,190	39,974	48.86%
Interest Income	-	-	-	360,495	140,000	220,495	140,000	238,726	51.01%
Miscellaneous	(3,279)	-	(3,279)	73,703	12,000	61,703	12,000	30,077	145.05%
Sale of Fixed Assets	-	-	-	45,307	15,000	30,307	15,000	174,667	0.00%
Rental Income	3,186	-	3,186	106,681	100,800	5,881	100,800	105,043	1.56%
Contributions	-	-	-	132,700	132,700	-	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	-	0	-	-	108,100	(108,100)	108,100	-	0.00%
Grants /FEMA/Restricted	12,047	-	12,047	677,829	329,292	348,537	329,292	912,307	-25.70%
Powell Bill Appropriation	-	-	-	-	-	-	-	(4,839)	0.00%
Fund Balance Appropriated	-	-	-	-	3,457,852	-	3,457,852	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,068,925</b>	<b>208,676</b>	<b>\$ 860,249</b>	<b>\$ 19,809,779</b>	<b>\$ 21,845,096</b>	<b>\$ 1,422,535</b>	<b>\$ 21,845,096</b>	<b>\$ 19,852,908</b>	<b>-0.22%</b>
Prior YTD	\$ 799,886	\$ 217,396	\$ 582,490	\$ 19,852,909	\$ 20,076,137	(223,228)	\$ 20,076,137		



North Carolina  
Total Retirement Plans



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

8/15/2019

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 directly impact only 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 and attempts to provide your agency with prior notification of a potential cost. The attached report

lists employees of your agency who may be eligible to retire in the next 13 months (at either a reduced or unreduced benefit), whose salary is \$95,000 or greater, and whose estimated monthly retirement benefit exceeds the CBBC based on information in the employee's most recent annual benefits statement. In addition, a lower CBBC Factor (i.e., TSERS is 4.2 and LGERS is 4.4) is applied.

This list is not exhaustive, and members included on this list may or may not exceed the CBBC upon retirement, depending on a number of factors such as the member's average final compensation, the member's age at retirement, and membership service. This is merely a notification of a potential cost that your agency may be required to pay, in the form of a lump-sum payment, due after the member retires.

For those employees hired on or after January 1, 2015, the employer is not required to pay the additional contribution to fund the member's benefit in excess of the Contribution-Based Benefit Cap. The employer has the option to pay all or part of the contribution required in excess of the CBBC; the employee also has the option to pay all or part of the contribution. However, should neither of you choose to pay this additional contribution, the employee's retirement benefit will be capped.

You can calculate the likelihood of whether the retirement benefit of a member listed on the attached report will exceed the CBBC with information available on our website at <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

If you have any questions or need assistance in calculating the likelihood of a potential CBBC liability, please contact us at the address or telephone number listed below.

Sincerely,

Retirement Systems Division  
N.C. Department of State Treasurer

623\_PENSPK



**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.nyrretirement.com](http://www.nyrretirement.com)

*DALE R. FOLWELL*  
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

<b>Planning and Inspections Department</b>			
Metric	Current Month August 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	598	1,122	1,100
Plans Reviewed	7	11	19
Grant Applications Completed (Total)	-	-	-
KDH Portion (value applied for, not received)	-	-	-
Building Permits Issued	106	200	169
TOTAL Fees	\$36,522	\$52,488	\$82,425
<b>Public Services Department – Utilities Division - Water</b>			
Metric	Current Month August 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	49,443,000	106,116,000	101,369,000
Total # Work Orders Completed	310	606	569
Number of Water Taps Sold	11	12	9
<b>Public Services Department – Utilities Division – Wastewater</b>			
Residential wastewater allocation sold (gallons)	0	0	0
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	3,040
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 August 2019	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	22
Asphalt Repair - Cold Patch (bags)	4	6	44
<b>Public Services Department – Public Works Division – Solid Waste</b>			
Metric	Current Month July 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	82	82	78
SW- COMMERCIAL – Tonnage**	693.98	693.98	699.78
RESIDENTIAL – Trips to Dare County Transfer Station **	74	74	65
RESIDENTIAL – Tonnage **	612.39	612.39	648.34
RECYCLING – Trips to Dare County Recycling Center **	11	11	13
RECYCLING – Tonnage **	22.83	22.83	23.84
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	6	6	6
WHITE GOODS/METAL RECYCLED – Tonnage **	16.53	16.53	15.60
C & D – Trips to Stumpy Point Landfill **	16	16	13
C & D – Tonnage **	67.64	67.64	61.78
Outer Banks Hauling # of stops **	-6	972	973
Outer Banks Hauling – Tonnage **	36.71	36.71	32.36

\*\* 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</b> - all training hours and incidents reporting are calculated on the <i>calendar year</i> .			
Metric	Current Month August 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	182	1,144	1,169
Total Number of Fires	3	28	17
Rescue & EMS	77	594	657
Hazardous Condition (no fire)	25	105	127
Service Call	24	172	170
Good Intent	23	140	83
False Alarm & False Call	22	97	115
Severe Weather/Natural Disaster	8	8	0
Average Response Time Overall	4:20 minutes*	4:03 minutes*	4:16 minutes*
Average Response Time North of Colington Road	4:05 minutes*	3:36 minutes*	3:44 minutes*
Average Response Time South of Colington Road	4:40 minutes*	4:30 minutes*	4:56 minutes*
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	75.22 %	81.76 %	73.50 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes N of Colington Rd	80.65 %	90.79 %	85.80 %
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes S of Colington Rd	68.63 %	71.91 %	54.56 %
Training Hours	465	6,421	6,437
Ocean Rescue – Beach Population	250,773	832,478	963,167
Ocean Rescue – Total Incidents	151	608	356
Ocean Rescue – Swimmer Assist/Rescues	44	157	99

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

**\*Times are now reported in Minutes:Seconds**

<b>Police Department</b>			
Metric	Current Month August 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	1,736	3,763	4,020
Dispatched Calls per Patrol Officer	87	188	201
UCR Part 1 Crimes	48	97	139
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	5	27	29
Civil Citations Issued	1	3	5
Non-dispatched Services	34	84	107