TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM November 5, 2019

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – September 2019

Administration Department Administration Division			
Metric	Current Month September 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)	1	2	5
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$1,801	$15,822	$3,933
Access/Recreation Facility Expenditures	$2,683	$6,987	$4,806
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	58	180	225
Fleet Maintenance Division			
Number of Vehicle Work Orders	77	245	206
Outsourced Vehicle Repairs	$8,720	$9,545	$19,583
In-shop Vehicle Repairs	$16,076	$59,033	$26,070

ATTACHMENT CA-2A

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
July - September 2019 (FY 2019-20)

	Qtr Actual	Qtr 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	$ 16,231	$ 10,002	$ 6,229	$ 16,231	$ 10,002	$ 6,229	$ 40,000	*$ 11,775*	*37.84%*
Current Year Property Taxe:	1,589,613	1,778,526	(188,913)	1,589,613	1,778,526	(188,913)	8,502,666	*1,758,249*	*-9.59%*
Current Year MSD Tax	83,236	117,421	(34,185)	83,236	117,421	(34,185)	514,214	*149,307*	*-44.25%*
Motor Vehicle Taxes	68,616	81,300	(12,684)	68,616	81,300	(12,684)	325,000	*61,664*	*11.27%*
Tax Penalties and Interest	1,594	1,300	294	1,594	1,300	294	8,000	*(1,223)*	*-230.34%*
Business Registration	7,006	9,500	(2,494)	7,006	9,500	(2,494)	9,500	*6,292*	*11.35%*
					-				
Article 40 Sales Tax	31,799	31,070	729	31,799	31,070	729	372,873	*30,183*	*5.35%*
Article 42 Sales Tax	99,482	104,760	(5,278)	99,482	104,760	(5,278)	737,515	*95,125*	*4.58%*
1% Sales Tax	199,421	207,000	(7,579)	199,421	207,000	(7,579)	1,494,114	*190,313*	*4.79%*
MSD Sales Tax	20,511	13,459	7,052	20,511	13,459	7,052	161,464	*21,329*	*-3.84%*
Occupancy Tax	623,907	750,000	(126,093)	623,907	750,000	(126,093)	2,797,243	*754,015*	*-17.26%*
Land Transfer Tax	-	-	-	-	-	-	715,502	-	*0.00%*
Solid Waste Disposal Tax	-	1,250	(1,250)	-	1,250	(1,250)	5,000	-	*0.00%*
					-				
Utilities/Gas Sales Tax	165,064	188,650	(23,586)	165,064	188,650	(23,586)	754,600	*157,549*	*4.77%*
Telecommunication Svc Ta:	13,326	15,450	(2,124)	13,326	15,450	(2,124)	61,800	*15,256*	*-12.65%*
Video Programng Tax*	33,769	40,250	(6,481)	33,769	40,250	(6,481)	161,000	*39,629*	*-14.79%*
PEG Channel Support	6,757	-	6,757	6,757	-	6,757	-	*6,623*	*2.02%*
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	*0.00%*
ABC Tax	-	-	-	-	-	-	19,000	-	*0.00%*
Mixed Beverage Tax	-	-	-	-	-	-	39,000	-	*0.00%*
					-				
Powell Bill	120,694	120,000	694	120,694	120,000	694	240,000	*120,922*	*-0.19%*
Drug Reimb/forfeiture.	715	-	715	715	-	715	-	*459*	*55.77%*
					-				
Building Permit Fees	61,365	81,253	(19,888)	61,365	81,253	(19,888)	325,000	*121,777*	*-49.61%*
Occupancy Permit & Fees	1,200	625	575	1,200	625	575	2,500	*750*	*60.00%*
Site Plan Review Fees	3,514	3,750	(236)	3,014	3,750	(736)	15,000	*30,358*	*-90.07%*
Other Planning Fees	1,550	1,001	549	2,050	1,001	1,049	4,000	*1,525*	*34.43%*
CAMA Fees	455	375	80	455	375	80	1,500	*675*	*-32.59%*
Homeowner Recovery Fees	9	26	(17)	9	26	(17)	100	*18*	*-50.00%*
Taxi Ordinance Fees	50	75	(25)	50	75	(25)	300	*85*	*-41.18%*
					-				
A/C Boarding & Rabies Vac	1,085	540	545	1,085	540	545	2,150	*635*	*70.87%*
Dog Licenses	148	253	(106)	148	253	(106)	1,000	*115*	*28.26%*
Court Cost & Fees	748	801	(53)	748	801	(53)	3,200	*595*	*25.71%*
Finger Print/buy gold Fees	180	252	(72)	180	252	(72)	1,000	*240*	*-25.00%*
Purchases For Resale	19,565	15,549	4,016	19,565	15,549	4,016	62,190	*14,254*	*37.26%*
					-				
Interest Income	54,583	49,997	4,586	54,583	49,997	4,586	200,000	*70,764*	*-22.87%*
					-				
Miscellaneous	19,016	5,503	13,513	19,016	5,503	13,513	22,000	*5,602*	*239.45%*
Sale of Fixed Assets	2,320	5,001	(2,681)	2,320	5,001	(2,681)	20,000	-	*0.00%*
Rental Income	25,704	32,388	(6,684)	25,704	32,388	(6,684)	129,561	*29,960*	*-14.20%*
Contributions	1,000	1,000	-	1,000	1,000	-	1,000	*4,200*	*-76.19%*
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	*0.00%*
Insurance Proceeds	9,047	-	9,047	9,047	-	9,047	-		*0.00%*
					-				
Water Fund Transfer	-	-	-	-	-	-	413,290	-	*0.00%*
CRF Transfer	-	-		-	-	-	*55,230*	-	*0.00%*
Grants & Restricted	10,000	13,125	(3,125)	10,000	13,125	(3,125)	108,125	*21,750*	*-54.02%*
Powell Bill Appropriation	-	-		-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	-	-	-	-	-	1,378,472	-	*0.00%*
Total Revenues	$ 3,293,280	3,681,452	$ (388,172)	$ 3,293,280	$ 3,681,452	$ (388,172)	$ 19,734,109	*$ 3,720,770*	*-11.49%*
Prior YTD	$ 3,720,770	$ 3,584,471	$ 136,299	$ 3,720,770	$ 3,584,471	136,299	$ 17,056,345		

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2020

Reporting Period: July 1, 2019 to September 30, 2019

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on Sept 30, 2019, in whole dollars

GENERAL FUND	Sep 2018	Sep 2019
Operating	$ 14,287,084	$ 14,575,762
Powell Bill	148,947	157,412
Designated Street CRF	685,019	312,895
Petty Cash	1,600	1,600
TOTAL GENERAL FUND	**$ 15,122,650**	**$ 15,047,669**

CAPITAL RESERVE FUNDS	Sep 2018	Sep 2019
Shoreline Accesses	$ 136,895	$ 147,264
Recreation	91,081	100,500
Beach Nourishment	2,668,380	2,724,023
Sidewalks	78,025	70,885
TOTAL CAP RES FUNDS	**$ 2,974,381**	**$ 3,042,672**

OTHER FUNDS	Sep 2018	Sep 2019
Public Works CPF	$ 367	$ 4,417,747
Beach Nourishment CPF	446,394	362,539
Fireman's Relief Fund	267,754	279,687
Water Enterprise	8,630,950	8,702,858
TOTAL OTHER FUNDS	**$ 9,345,465**	**$ 13,762,830**
GRAND TOTAL-ALL FUNDS	**$ 27,442,496**	**$ 31,853,172**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 20,642,175**	**$ 19,734,109**
Revenues Fiscal Year to Date	$	3,293,282	18.03%	16.69%
Expenses Fiscal Year to Date	$	4,057,157	18.28%	20.56%
COMMUNICATIONS SPECIAL REVENUE FUND			**FUND CLOSED TO GEN FUND**	
Fiscal Year Budget			**$ -**	**$ -**
Revenues Fiscal Year to Date	$	-	0.00%	0.00%
Expenses Fiscal Year to Date	$	-	0.00%	0.00%
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 6,512,375**	**$ 3,951,986**
Revenues Fiscal Year to Date	$	921,813	23.09%	23.33%
Expenses Fiscal Year to Date	$	884,455	7.98%	22.38%
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 224,763**	**$ 225,495**
Revenues Fiscal Year to Date	$	49,695	28.58%	22.04%
Expenses Fiscal Year to Date	$	50,499	13.08%	22.39%

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	$ 156,510,971	0.330	$ 516,486
All Oceanfront Property	$0	0.400	$ -
Non-Oceanfront Property	$ -	0.400	$ -
Total Town	$ 2,037,645,980	0.400	$ 8,150,584

** Does not include PP, Utilities, & MVT

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

		Comparison of FY %	
AD VALOREM PROPERTY TAX Incl MSD		**Prior FY %**	**Current FY %**
Fiscal Year Budget		**$ 8,703,775**	**$ 9,341,880**
Revenues this Qtr	$ 1,741,465	22.62%	18.64%
Revenues FYTD	$ 1,741,465	22.62%	18.64%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,568,428**	**$ 2,765,966**
Revenues this Qtr	$ 351,214	13.12%	12.70%
Revenues FYTD	$ 351,214	13.12%	12.70%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,746,497**	**$ 2,797,243**
Revenues this Qtr	$ 623,907	27.45%	22.30%
Revenues FYTD	$ 623,907	27.45%	22.30%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 672,000**	**$ 715,502**
Revenues this Qtr	$ -	0.00%	0.00%
Revenues FYTD	$ -	0.00%	0.00%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 200,000**	**$ 325,000**
Revenues this Qtr	$ 61,365	60.89%	18.88%
Revenues FYTD	$ 61,365	60.89%	18.88%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 140,000**	**$ 200,000**
Revenues this Qtr	$ 54,583	50.55%	27.29%
Revenues FYTD	$ 54,583	50.55%	27.29%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,726,816**	**$ 3,818,236**
Revenues this Qtr	$ 860,919	33.87%	22.55%
Revenues FYTD	$ 860,919	33.87%	22.55%
* incl ytd sys dev fees	$ 64,000		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 212,763**	**$ 225,495**
Revenues this Qtr	$ 49,503	30.19%	21.95%
Revenues FYTD	$ 49,503	30.19%	21.95%

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND	**Fiscal Year**	**This Quarter's Expenses**	
DEPARTMENTS	**2020 Budget**	**Current Qtr**	**Current FY**
Administration	$ 1,187,103	$ 246,272	$ 246,272
Building & Grounds	2,244,942	378,820	378,820
Beach Nourishment	1,238,821	10,688	10,688
Tax & Finance	1,719,370	436,847	436,847
MIS	412,080	160,873	160,873
Fleet Maintenance	458,998	100,069	100,069
Planning	777,363	162,822	162,822
Police	3,594,453	809,650	809,650
Animal Control	164,798	40,712	40,712
Fire	2,474,587	543,249	543,249
Ocean Rescue	674,900	234,172	234,172
Streets	1,770,747	261,550	261,550
Powell Bill	240,000	1,610	1,610
Solid Waste	2,775,947	669,823	669,823
	$ 19,734,109	$ 4,057,157	$ 4,057,157
% of Annual Budget Expended		20.56%	20.56%
WATER ENTERPRISE FUND			
Water Administration	$ 1,295,518	$ 214,049	$ 214,049
Water Plant	1,518,611	583,984	583,984
Water Systems	1,137,857	86,421	86,421
	$ 3,951,986	$ 884,454	$ 884,454
% of Annual Budget Expended		22.38%	22.38%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 225,495	$ 50,499	$ 50,499
% of Annual Budget Expended		22.39%	22.39%

North Carolina
Total Retirement Plans

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

9/19/2019

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

3200 ATLANTIC AVENUE, RALEIGH, NORTH CAROLINA 27604
Telephone (877) 627-3287 toll-free Fax (919) 855-5800
www.myncretirement.com

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 retirees.

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

3200 ATLANTIC AVENUE, RALEIGH, NORTH CAROLINA 27604
Telephone (877) 627-3287 toll-free Fax (919) 855-5800
www.myncretirement.com

North Carolina
Total Retirement Plans

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

Planning and Inspections Department			
Metric	Current Month September 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	557*	1,679	1,599
Plans Reviewed	9	13	29
Grant Applications Completed (Total)	$122,150	$122,150	-
KDH Portion (value applied for, not received)	$30,550	$30,550	-
Building Permits Issued	66	266	230
TOTAL Fees	$15,291	$67,780	$175,379
Public Services Department – Utilities Division - Water			
Metric	Current Month September 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	35,406,000	141,522,000	136,629,000
Total # Work Orders Completed	223	829	858
Number of Water Taps Sold	0	12	13
Public Services Department – Utilities Division – Wastewater			
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

* Department conducted 666 inspections after Hurricane Dorian in addition to the 557 listed.

Metric	Current Month September 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Public Services Department – Public Works Division – Streets			
Asphalt Repair - Hot Mix (tons)	0	0	22
Asphalt Repair - Cold Patch (bags)	0	6	44
Public Services Department – Public Works Division – Solid Waste			
Metric	Current Month August 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	74	156	157
SW- COMMERCIAL – Tonnage**	619.65	1,313.63	1,341.33
RESIDENTIAL – Trips to Dare County Transfer Station **	62	136	123
RESIDENTIAL – Tonnage **	548.75	1,161.14	1,225.17
RECYCLING – Trips to Dare County Recycling Center **	11	22	27
RECYCLING – Tonnage **	14.33	37.16	51.14
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	6	12	15
WHITE GOODS/METAL RECYCLED – Tonnage **	18.48	35.01	39.89
C & D – Trips to Stumpy Point Landfill **	15	31	31
C & D – Tonnage **	72.21	139.85	146.05
Outer Banks Hauling # of stops **	4	976	964
Outer Banks Hauling – Tonnage **	41.14	77.85	55.11

** 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 *calendar year*.			
Metric	Current Month September 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	155	1,299	1,322
Total Number of Fires	0	28	17
Rescue & EMS	78	672	737
Hazardous Condition (no fire)	12	117	139
Service Call	20	192	203
Good Intent	21	161	91
False Alarm & False Call	11	108	135
Severe Weather/Natural Disaster	13	21	0
Average Response Time Overall	4:15 minutes	4:04 minutes	4:16 minutes
Average Response Time North of Colington Road	3:30 minutes	3:35 minutes	3:44 minutes
Average Response Time South of Colington Road	5:00 minutes	4:34 minutes	4:55 minutes
% 1st Due Unit Arrival within 5 minutes Overall	71.77 %	80.65 %	73.42 %
% 1st Due Unit Arrival within 5 minutes N of Colington Rd	90.70 %	90.78 %	85.38 %
% 1st Due Unit Arrival within 5 minutes S of Colington Rd	52.38 %	69.74 %	55.23 %
Training Hours	397	6,818	7,204
Ocean Rescue – Beach Population	122,430	954,908	1,103,646
Ocean Rescue – Total Incidents	52	660	414
Ocean Rescue – Swimmer Assist/Rescues	21	178	105

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

Police Department			
Metric	Current Month September 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	1,609	5,372	5,695
Dispatched Calls per Patrol Officer	80	268	285
UCR Part 1 Crimes	44	141	193
Police Department – Animal Control Division			
Animal Impoundments	7	34	35
Civil Citations Issued	0	3	7
Non-dispatched Services	23	107	150