TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

February 4, 2020

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – December 2019

Administration Department Administration Division			
Metric	Current Month December 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	3	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$32,873	$58,874	$11,609
Access/Recreation Facility Expenditures	$2,212	$22,786	$8,647
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	41	341	396
Number of Vehicle Work Orders	63	443	402
Outsourced Vehicle Repairs	$531	$13,342	$28,375
In-shop Vehicle Repairs	$12,924	$107,684	$71,498

ATTACHMENT CA-2A

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

	Month Actual	Month Budget	Variance Mo Over (Under)	Actual YTD	Budget YTD	Variance YTD Over (Under)	Annual Budget w/Amendment:	*Prior YTD Actual*	*% incr (decr) cur/prior YTD*
Prior Year Property Taxes	$ 2,086	$ 3,333	$ (1,247)	$ 25,388	$ 20,002	$ 5,386	$ 40,000	*$ 5,897*	*330.52%*
Current Year Property Taxe:	3,315,848	2,468,849	846,999	6,197,928	5,922,375	275,553	8,502,666	*5,837,484*	*6.17%*
Current Year MSD Tax	175,881	88,450	87,431	378,966	382,771	(3,805)	514,214	*359,184*	*5.51%*
Motor Vehicle Taxes	26,697	27,100	(403)	150,759	162,600	(11,841)	325,000	*134,701*	*11.92%*
Tax Penalties and Interest	(985)	650	(1,635)	(1,826)	3,250	(5,076)	8,000	*(999)*	*82.73%*
Business Registration	55	-	55	7,491	9,500	(2,009)	9,500	*7,239*	*3.48%*
Article 40 Sales Tax	29,006	31,073	(2,067)	121,236	124,289	(3,053)	372,873	*109,928*	*10.29%*
Article 42 Sales Tax	62,436	80,000	(17,564)	379,592	423,515	(43,923)	737,515	*359,219*	*5.67%*
1% Sales Tax	139,681	155,000	(15,319)	761,446	786,424	(24,978)	1,494,114	*713,074*	*6.78%*
MSD Sales Tax	14,335	13,455	880	78,289	53,824	24,465	161,464	*79,891*	*-2.01%*
Occupancy Tax	127,413	67,000	60,413	1,790,291	1,834,804	(44,513)	2,797,243	*1,778,711*	*0.65%*
Land Transfer Tax	196,225	178,875	17,350	389,927	357,752	32,175	715,502	*166,725*	*0.00%*
Solid Waste Disposal Tax	-		-	1,391	2,500	(1,109)	5,000	*1,322*	*0.00%*
Utilities/Gas Sales Tax	243,161	188,650	54,511	408,225	377,300	30,925	754,600	*395,285*	*3.27%*
Telecommunication Svc Ta)	13,530	15,450	(1,921)	26,856	30,900	(4,045)	61,800	*30,728*	*-12.60%*
Video Programng Tax*	39,361	40,250	(889)	73,130	80,500	(7,370)	161,000	*78,232*	*-6.52%*
PEG Channel Support	6,944		6,944	13,701	-	13,701	-	*13,380*	*2.40%*
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	*0.00%*
ABC Tax	-	4,750	(4,750)	6,510	9,500	(2,990)	19,000	*6,617*	*0.00%*
Mixed Beverage Tax	-	9,750	(9,750)	14,424	19,500	(5,076)	39,000	*13,412*	*0.00%*
Powell Bill	-	-	-	120,694	120,000	694	240,000	*241,844*	*-50.09%*
Drug Reimb/forfeiture.	42		42	1,043	-	1,043	-	*806*	*29.38%*
Building Permit Fees	19,062	27,083	(8,021)	172,736	162,502	10,234	325,000	*246,237*	*-29.85%*
Occupancy Permit & Fees	250	209	41	2,050	1,251	799	2,500	*1,750*	*17.14%*
Site Plan Review Fees	1,050	1,250	(200)	7,222	7,500	(278)	15,000	*67,592*	*-89.32%*
Other Planning Fees	105	333	(228)	3,030	2,001	1,029	4,000	*1,884*	*60.83%*
CAMA Fees	300	125	175	955	750	205	1,500	*1,440*	*-33.68%*
Homeowner Recovery Fees	5	8	(3)	30	52	(22)	100	*46*	*-34.78%*
Taxi Ordinance Fees	-	25	(25)	85	150	(65)	300	*145*	*-41.38%*
A/C Boarding & Rabies Vac	107	180	(73)	1,406	1,080	326	2,150	*992*	*41.73%*
Dog Licenses	48	83	(36)	263	502	(240)	1,000	*183*	*43.44%*
Court Cost & Fees	198	266	(68)	1,441	1,601	(160)	3,200	*1,275*	*13.01%*
Finger Print/buy gold Fees	100	83	17	540	502	38	1,000	*470*	*14.89%*
Purchases For Resale	2,729	5,183	(2,454)	31,221	31,098	123	62,190	*19,932*	*56.64%*
Interest Income	32	16,667	(16,635)	175,165	99,998	75,167	200,000	*151,192*	*15.86%*
Miscellaneous	30,862	1,833	29,029	45,052	11,002	34,050	22,000	*32,538*	*38.46%*
Sale of Fixed Assets	-	1,667	(1,667)	2,371	10,004	(7,633)	20,000	*3,988*	*0.00%*
Rental Income	21,211	10,797	10,414	63,734	64,779	(1,045)	129,561	*54,838*	*16.22%*
Contributions	-		-	1,200	1,000	200	1,000	*4,200*	*-71.43%*
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	*0.00%*
Insurance Proceeds	-		-	9,674	-	9,674	-		*0.00%*
Water Fund Transfer	-	-	-	-	-	-	413,290	*393,138*	*0.00%*
CRF Transfer	-			-	-	-	*55,230*	-	*0.00%*
Grants & Restricted	-	-	-	33,223	13,125	20,098	118,125	*389,375*	*-91.47%*
Powell Bill Appropriation	-			-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	-	-	-	-	-	1,378,472	-	*0.00%*
Total Revenues	$ 4,467,776	3,438,427	$ 1,029,349	$ 11,496,858	$ 11,130,203	$ 366,655	$ 19,744,109	*$ 11,703,895*	*-1.77%*
Prior YTD	$ 3,506,542	$ 2,901,585	$ 604,957	$ 11,703,897	$ 10,887,070	816,827	$ 17,056,345		

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2020

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances onDecember 31, 2018, in whole dollars

GENERAL FUND	Dec 2018	Dec 2019
Operating & Investments	$ 17,024,491	$ 17,212,868
Powell Bill	48,911	(63,700)
Designated Street CRF	876,319	807,951
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	**$ 17,951,421**	**$ 17,958,819**

CAPITAL RESERVE FUNDS	Dec 2018	Dec 2019
Shoreline Accesses	$ 137,600	$ 120,482
Recreation	91,550	123,516
Beach Nourishment	2,682,115	2,735,465
Sidewalk	(4,635)	79,515
TOTAL CAP RES FUNDS	**$ 2,906,630**	**$ 3,058,978**

OTHER FUNDS	Dec 2018	Dec 2019
CPF- Public Works	367	2,993,613
CPF - Beach Nourisment	447,162	362,538
Fireman's Relief Fund	264,577	264,956
Water Enterprise	$ 8,756,467	$ 8,756,467
TOTAL OTHER FUNDS	**$ 9,468,573**	**$ 12,377,574**
GRAND TOTAL-ALL FUNDS	**$ 30,326,624**	**$ 33,395,371**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 21,133,244**	**$ 20,544,968**
Revenues Fiscal Year to Date	$	11,496,909	55.38%	55.96%
Expenses Fiscal Year to Date	$	9,299,587	42.60%	45.26%
COMMUNICATIONS SPECIAL REVENUE FUND			**FUND CLOSED TO GEN FUND**	
Fiscal Year Budget				
Revenues Fiscal Year to Date	$	-		
Expenses Fiscal Year to Date	$	-		
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 7,185,601**	**$ 6,403,237**
Revenues Fiscal Year to Date	$	2,198,419	32.49%	34.33%
Expenses Fiscal Year to Date	$	2,010,613	23.79%	31.40%
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 224,763**	**$ 233,760**
Revenues Fiscal Year to Date	$	97,425	45.14%	41.68%
Expenses Fiscal Year to Date	$	87,845	35.74%	37.58%

OUR PROPERTY VALUES...

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

** Does not include PP, Utilities, & MVT

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

		Comparison of FY %	
GENERAL FUND:			
AD VALOREM PROPERTY TAX		**Prior FY %**	**Current FY %**
Fiscal Year Budget		**$ 8,703,775**	**$ 9,341,880**
Revenues this Month	$ 3,518,426	29.50%	37.66%
Revenues FYTD	$ 6,727,653	72.73%	72.02%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,568,428**	**$ 2,765,966**
Revenues this Month	$ 245,428	8.94%	8.87%
Revenues FYTD	$ 1,340,563	49.14%	48.47%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,746,497**	**$ 2,797,243**
Revenues this Month	$ 127,413	5.02%	4.55%
Revenues FYTD	$ 1,790,291	64.76%	64.00%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 672,000**	**$ 715,502**
Revenues this Month	$ 178,875	0.00%	25.00%
Revenues FYTD	$ 389,927	24.85%	54.50%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 200,000**	**$ 325,000**
Revenues this Month	$ 19,062	30.85%	5.87%
Revenues FYTD	$ 172,736	122.46%	53.15%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 140,000**	**$ 200,000**
Revenues this Month	$ 32	0.01%	0.02%
Revenues FYTD	$ 175,165	107.99%	87.58%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,726,816**	**$ 3,818,236**
Revenues this Month	$ 349,956	10.37%	9.17%
Revenues FYTD	$ 2,033,304	56.37%	53.25%
* incl sys dev fees	$ 161,700		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 224,763**	**$ 225,495**
Revenues this Month	$ 36,328	15.62%	16.11%
Revenues FYTD	$ 97,425	52.09%	43.20%

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND	**Fiscal Year**	**This Month's Expenses**	
DEPARTMENTS	**2020 Budget**	**Dec**	**YTD**
Administration	$ 1,228,034	$ 84,450	$ 520,566
Building & Grounds	2,877,812	90,385	842,478
Beach Nourishment	1,296,979	1,041,360	1,055,140
Tax & Finance	1,719,370	136,769	812,637
MIS	458,274	10,749	208,320
Fleet Maintenance	458,998	54,543	205,825
Planning	778,386	54,100	349,876
Police	3,599,553	385,666	1,766,084
Animal Control	164,898	10,430	77,033
Fire	2,474,587	160,627	1,150,850
Ocean Rescue	674,900	10,941	288,579
Streets	1,797,231	173,655	589,787
Powell Bill	240,000	28,375	222,862
Solid Waste	2,775,947	74,247	1,209,549
	$ 20,544,969	$ 2,316,297	$ 9,299,586
% of Annual Budget Expended		11.27%	45.26%
WATER ENTERPRISE FUND			
Water Administration	$ 1,285,199	$ 51,565	$ 397,553
Water Plant	3,968,446	195,576	1,371,759
Water Systems	1,149,592	37,487	241,301
	$ 6,403,237	$ 284,628	$ 2,010,613
% of Annual Budget Expended		3.96%	31.40%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 225,495	$ 10,935	$ 87,845
% of Annual Budget Expended		4.87%	38.96%

North Carolina
Total Retirement Plans

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

12/12/2019

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
Members Hired Before Jan 1, 2015	92821-TOWN OF KILL DEVIL HILLS		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR

Planning and Inspections Department			
Metric	Current Month December 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Site Inspections	495	2,177	2,757
Plans Reviewed	8	32	62
Grant Applications Completed (Total)	-	$122,150	-
KDH Portion (value applied for, not received)	-	$30,550	-
Building Permits Issued	83	466	456
TOTAL Fees	$2,982	$167,139	$339,193
Public Services Department – Utilities Division - Water			
Metric	Current Month December 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Gallons Consumed	22,251,000	219,461,000	216,563,000
Total # Work Orders Completed	217	1,451	1,532
Number of Water Taps Sold	2	28	44
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	0	360
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,440	2,680
Comm. wastewater allocation sold	0	0	0
Commercial wastewater allocation remaining (in gallons) (Original allocation: 4,500; revised to 12,570 on 11/18/2008)		12,570	12,570

Metric	Current Month December 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)	11	17	49
Public Services Department – Public Works Division – Solid Waste			
Metric	Current Month November 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
SW- COMMERCIAL –Trips to Dare County Transfer Station **	42	311	305
SW- COMMERCIAL – Tonnage**	267.65	2,411.72	2,409.47
RESIDENTIAL – Trips to Dare County Transfer Station **	38	286	267
RESIDENTIAL – Tonnage **	274.21	2,272.04	2,322.28
RECYCLING – Trips to Dare County Recycling Center **	9	46	56
RECYCLING – Tonnage **	16.18	79.94	87.96
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	7	37	33
WHITE GOODS/METAL RECYCLED – Tonnage **	20.23	107.28	92.17
C & D – Trips to Stumpy Point Landfill **	15	85	80
C & D – Tonnage **	86.03	392.85	369.44
Outer Banks Hauling # of stops **	6	995	964
Outer Banks Hauling – Tonnage **	27.79	162.31	116.92

** 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 December 2019	2019 Calendar Year to Date	2018 Calendar Year to Date
Total Number of Incidents	91	1,629	1,653
Total Number of Fires	1	32	21
Rescue & EMS	51	851	903
Hazardous Condition (no fire)	5	145	185
Service Call	14	241	248
Good Intent	9	194	118
False Alarm & False Call	10	144	174
Severe Weather/Natural Disaster	1	22	4
Average Response Time Overall	4:10 minutes	4:06 minutes	4:08 minutes
Average Response Time North of Colington Road	3:09 minutes	3:33 minutes	3:36 minutes
Average Response Time South of Colington Road	4:46 minutes	4:36 minutes	4:49 minutes
% 1st Due Unit Arrival within 5 minutes Overall	72.92 %	78.40 %	76.06 %
% 1st Due Unit Arrival within 5 minutes N of Colington Rd	94.44 %	91.58 %	87.78 %
% 1st Due Unit Arrival within 5 minutes S of Colington Rd	63.33 %	66.16 %	57.88 %
Training Hours	376	8,777	9,771
Ocean Rescue – Beach Population	Will Resume in Spring	1,105,308	1,160,151
Ocean Rescue – Total Incidents	Will Resume in Spring	667	462
Ocean Rescue – Swimmer Assist/Rescues	Will Resume in Spring	182	111

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

Police Department			
Metric	Current Month December 2019	2019/2020 Fiscal Year to Date	2018/2019 Fiscal Year to Date
Dispatched Calls	945	8,881	10,067
Dispatched Calls per Patrol Officer	47	443	504
UCR Part 1 Crimes	22	239	317
Police Department – Animal Control Division			
Animal Impoundments	5	49	56
Civil Citations Issued	0	4	11
Non-dispatched Services	22	210	329