TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM April 29, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – March 2021

Administration Department Administration Division			
Metric	Current Month March 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)`	1	5	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$545	$20,928	$146,656
Access/Recreation Facility Expenditures	$63	$37,198	$34,809
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	75	739	543
Fleet Maintenance			
Number of Vehicle Work Orders	59	499	653
Outsourced Vehicle Repairs	$5,854	$50,785	$29,184
In-shop Vehicle Repairs	$9,632	$101,164	$157,817

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month March 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Site Inspections	576	4700	3751
Plans Reviewed	10	89	59
Grant Applications Completed (Total)	$0	$1,092,792	$122,150
KDH Portion (value applied for, not received)	$0	$335,881	$30,550
Building Permits Issued	116	807	742
TOTAL Fees	$33,673	$345,353	$253,231

Police Department			
Metric	Current Month March 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Dispatched Calls	1,857	16,324	12,505
Dispatched Calls per Patrol Officer	93	816	624
UCR Part 1 Crimes	23	276	333
Police Department – Animal Control Division			
Animal Impoundments	7	75	59
Civil Citations Issued	0	6	6
Non-dispatched Services	58	482	302

Public Services Department – Utilities Division – Water			
Metric	Current Month March 2020	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Gallons Consumed	26,511,000	316,976,000	282,893,000
Total # Work Orders Completed	346	2,448	2,036
Number of Water Taps Sold	7	32	41
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	720	0
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		2,080	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
Public Services Department – Public Works Division – Streets			
Asphalt Repair - Hot Mix (tons)	10	29	0
Asphalt Repair - Cold Patch (bags)	6	41	24
Public Services Department – Public Works Division – Solid Waste			
SW- COMMERCIAL – Trips to Dare County Transfer Station **	46	491	440
SW- COMMERCIAL – Tonnage**	276.99	3,328.13	3,192.28
RESIDENTIAL – Trips to Dare County Transfer Station **	34	421	410
RESIDENTIAL – Tonnage **	284.83	3,594.29	3,174.74
RECYCLING – Trips to Dare County Recycling Center **	12	103	78
RECYCLING – Tonnage **	20.87	154.44	131.47
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	5	53	51
WHITE GOODS/METAL RECYCLED – Tonnage **	17.19	161.25	15.63
C & D – Trips to Stumpy Point Landfill **	14	129	131
C & D – Tonnage **	78.12	595.20	632.57
Outer Banks Hauling # of stops **	(-) 9	1,015	978
Outer Banks Hauling – Tonnage **	19.64	215.66	226.02

** Due to delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling these measures are provided one month late.

Fire Department - all training hours and incidents reporting are calculated on the *calendar year.*			
Metric	Current Month March 2021	2021 Calendar Year to Date	2019 Calendar Year to Date
Total Number of Incidents	127	357	319
Total Number of Fires	2	3	7
Rescue & EMS	63	182	181
Hazardous Condition (no fire)	10	32	27
Service Call	21	53	44
Good Intent	17	46	32
False Alarm & False Call	14	41	28
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4:08 minutes	4:08 minutes	4:11 minutes
Average Response Time North of Colington Road	3:38 minutes	3:29 minutes	3:41 minutes
Average Response Time South of Colington Road	4:29 minutes	4:45 minutes	4:45 minutes
% 1st Due Unit Arrival within 5 minutes Overall	79.10%	81.99%	78.33%
% 1st Due Unit Arrival within 5 minutes N of Colington Rd	92.86%	94.51%	87.52%
% 1st Due Unit Arrival within 5 minutes S of Colington Rd	69.23%	70.45%	68.46%
Training Hours	1,034	2,351	1,820
Ocean Rescue – Beach Population	Will Resume in the Spring		
Ocean Rescue – Total Incidents			
Ocean Rescue – Swimmer Assist/Rescues			

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2021

Reporting Period: March 1, 2021 to March 31, 2021

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on March 31, 2021 in whole dollars

GENERAL FUND	Mar 2020	Mar 2021
Operating	$ 16,806,219	$ 19,324,254
Powell Bill	55,002	52,229
Designated Street CRF	334,763	954,918
Petty Cash	1,600	1,700
TOTAL GENERAL FUND	**$ 17,197,584**	**$ 20,333,101**

CAPITAL RESERVE FUNDS	Mar 2020	Mar 2021
Shoreline Accesses	$ 109,975	$ 110,979
Recreation	124,152	125,286
Beach Nourishment	2,749,556	2,481,858
Sidewalks	79,406	163,204
TOTAL CAP RES FUNDS	**$ 3,063,089**	**$ 2,881,327**

OTHER FUNDS	Mar 2020	Mar 2021
Equity Index Fund OPEB	$ 200,000	$ 218,734
Public Works CPF	2,041,293	434,677
Beach Nourishment CPF	362,539	370,910
Fireman's Relief Fund	266,334	251,436
Water Enterprise	8,898,586	8,501,403
Water Cap Res Fund	-	591,809
WW Cap Reserve Fund	-	8,891
TOTAL OTHER FUNDS	**$ 11,768,752**	**$ 10,377,860**
GRAND TOTAL-ALL FUNDS	**$ 32,029,425**	**$ 33,592,288**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 20,802,273**	**$ 22,683,449**
Revenues Fiscal Year to Date	$	17,466,364	73.90%	77.00%
Expenses & Enc FYTD	$	16,617,722	67.28%	73.26%
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 6,987,544**	**$ 5,337,690**
Revenues Fiscal Year to Date	$	3,150,354	45.01%	59.02%
Expenses & Enc FYTD	$	4,252,976	43.98%	79.68%
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 233,760**	**$ 221,615**
Revenues Fiscal Year to Date	$	137,827	58.25%	62.19%
Expenses & Enc FYTD	$	113,358	57.90%	51.15%

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	$ 202,546,600	0.240	$ 486,112
All Oceanfront Property	$0	0.320	$ -
Non-Oceanfront Property	$ -	0.320	$ -
**Total Town	$ 2,761,664,900	0.320	$ 8,837,328

1 cent town wide generates $285,052

** 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		**$ 9,341,880**	**$ 9,470,709**
Revenues this month	$ 103,015	199.00%	1.09%
Revenues FYTD	$ 9,653,212	97.59%	101.93%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,765,966**	**$ 2,714,427**
Revenues this month	$ 235,517	6.65%	8.68%
Revenues FYTD	$ 2,276,415	68.73%	83.86%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,797,243**	**$ 2,473,914**
Revenues this month	$ 128,091	1.66%	5.18%
Revenues FYTD	$ 2,569,493	69.29%	103.86%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 715,502**	**$ 625,000**
Revenues this month	$ -	0.00%	0.00%
Revenues FYTD	$ 764,717	54.50%	122.35%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 325,000**	**$ 325,000**
Revenues this month	$ 31,773	6.88%	9.78%
Revenues FYTD	$ 260,864	79.18%	80.27%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 200,000**	**$ 140,000**
Revenues this month	$ 15,200	19.62%	10.86%
Revenues FYTD	$ 42,936	141.95%	30.67%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,818,236**	**$ 3,927,491**
Revenues this month	$ 313,298	8.42%	7.98%
Revenues FYTD	$ 2,881,751	76.67%	73.37%
WF System Dev Fees YTD	$ 281,800		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 233,760**	**$ 221,615**
Revenues this month	$ 33,402	13.74%	15.07%
Revenues FYTD	$ 137,649	57.95%	62.11%
WWF Sys Dev Fees YTD	$ 8,863		

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND DEPARTMENTS	**Fiscal Year 2021 Budget**	**This Month's Expenses Mar**	**YTD**
Administration	$ 1,282,157	$ 92,467	$ 811,997
Building & Grounds	2,409,292	114,123	1,213,031
Beach Nourishment	1,649,788	2,174	1,061,573
Tax & Finance	1,592,546	58,682	1,178,181
MIS	378,550	25,266	295,727
Fleet Maintenance	525,938	15,922	358,607
Planning	921,208	55,814	561,423
Police	3,900,260	261,482	2,559,714
Animal Control	165,565	14,281	122,061
Fire	2,585,182	139,785	1,730,624
Ocean Rescue	744,233	60,994	432,502
Streets	2,597,276	108,796	989,801
Powell Bill	240,000	24,788	220,755
Solid Waste	3,691,454	286,584	2,549,262
	$ 22,683,449	$ 1,261,158	$ 14,085,258
% of Annual Budget Expended		5.56%	62.09%
WATER ENTERPRISE FUND			
Water Administration	$ 1,287,659	$ 39,158	$ 1,012,529
Water Plant	2,777,971	144,649	1,434,883
Water Systems	1,272,060	34,800	685,564
	$ 5,337,690	$ 218,607	$ 3,132,976
% of Annual Budget Expended		4.10%	58.70%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 221,615	$ 11,221	$ 111,298
% of Annual Budget Expended		5.06%	50.22%

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
March 2021 (FY 2020-21)

	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	$ 1,714	$ 3,333	$ (1,619)	$ 35,242	$ 30,001	$ 5,241	$ 40,000	*$ 28,110*	*25.37%*
Current Year Property Taxe:	76,567	152,374	(75,807)	8,926,827	8,550,374	376,453	8,675,374	*8,374,826*	*6.59%*
Current Year MSD Tax	1,419	-	1,419	480,885	495,335	(14,450)	495,335	*508,018*	*-5.34%*
Motor Vehicle Taxes	25,029	25,000	29	245,500	225,000	20,500	300,000	*236,161*	*3.95%*
Tax Penalties and Interest	2,499	650	1,849	7,886	5,400	2,486	8,000	*3,673*	*114.69%*
Business Registration	188	-	188	6,945	7,000	(56)	7,000	*7,846*	*-11.49%*
Article 40 Sales Tax	39,833	29,948	9,885	246,144	209,639	36,505	359,379	*212,887*	*15.62%*
Article 42 Sales Tax	47,693	35,000	12,693	603,878	515,385	88,493	709,385	*495,982*	*21.75%*
1% Sales Tax	134,402	79,000	55,402	1,295,045	1,075,790	219,255	1,489,067	*1,081,055*	*19.79%*
MSD Sales Tax	13,589	13,050	539	131,348	91,350	39,998	156,596	*111,015*	*18.32%*
Occupancy Tax	128,091	46,091	82,000	2,569,493	1,567,824	1,001,669	2,473,914	*1,938,342*	*32.56%*
Land Transfer Tax	-	-	-	764,717	312,500	452,217	625,000	*389,927*	*96.12%*
Solid Waste Disposal Tax	-		-	2,757	3,929	(1,172)	5,239	*2,779*	*-0.78%*
Utilities/Gas Sales Tax	154,730	196,840	(42,110)	542,393	590,521	(48,128)	787,361	*582,729*	*-6.92%*
Telecommunication Svc Ta:	9,798	12,433	(2,635)	34,319	37,297	(2,978)	49,730	*39,672*	*-13.49%*
Video Programng Tax*	34,843	38,785	(3,942)	107,610	116,356	(8,746)	155,141	*116,131*	*-7.34%*
PEG Channel Support	6,579		6,579	20,139	-	20,139	-	*13,701*	*46.99%*
Wine & Beer Tax	-	-	-	-	-	-	31,162	-	*0.00%*
ABC Tax	4,338	-	4,338	21,552	9,711	11,841	19,421	*19,176*	*12.39%*
Mixed Beverage Tax	6,649	-	6,649	26,606	19,500	7,106	39,000	*37,088*	*-28.26%*
Powell Bill	-	-	-	228,370	240,000	(11,630)	240,000	*241,387*	*-5.39%*
Drug Reimb/forfeiture.	22		22	725	-	725	-	*1,216*	*-40.41%*
Building Permit Fees	31,773	27,083	4,690	260,864	243,751	17,113	325,000	*257,351*	*1.37%*
Occupancy Permit & Fees	400	208	192	3,100	1,875	1,225	2,500	*3,000*	*3.33%*
Site Plan Review Fees	1,500	1,250	250	80,889	11,250	69,639	15,000	*11,877*	*581.06%*
Other Planning Fees	1,025	333	692	5,539	3,001	2,538	4,000	*6,644*	*-16.63%*
CAMA Fees	180	125	55	1,735	1,125	610	1,500	*1,545*	*12.30%*
Homeowner Recovery Fees	9	8	1	60	76	(16)	100	*51*	*17.65%*
Taxi Ordinance Fees	-	25	(25)	50	225	(175)	300	*90*	*-44.44%*
A/C Boarding & Rabies Vac	817	180	637	3,442	1,620	1,822	2,150	*1,563*	*120.22%*
Dog Licenses	45	83	(38)	510	751	(241)	1,000	*653*	*-21.90%*
Court Cost & Fees	117	266	(149)	1,755	2,399	(645)	3,200	*2,230*	*-21.32%*
Finger Print/buy gold Fees	-	83	(83)	30	751	(721)	1,000	*670*	*-95.52%*
Purchases For Resale	12,698	5,433	7,265	59,929	57,591	2,338	73,890	*49,417*	*21.27%*
								-	
Interest Income	15,200	11,667	3,533	42,936	104,999	(62,063)	140,000	*283,891*	*-84.88%*
								-	
Miscellaneous	3,123	1,833	1,290	29,698	16,501	13,197	22,000	*21,399*	*38.78%*
Sale of Fixed Assets	12	1,666	(1,654)	8,344	15,002	(6,658)	20,000	*15,224*	*-45.19%*
Rental Income	11,075	10,797	278	103,787	97,170	6,617	129,561	*95,704*	*8.45%*
Contributions	7,602	-	7,602	8,620	-	8,620	-	*1,200*	*618.29%*
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	*0.00%*
Insurance Proceeds	-		-	35,625	-	35,625	-	*105,657*	*-66.28%*
						-			
Water Fund Transfer	-		-	437,727	437,727	-	437,727	-	*0.00%*
CRF Transfer	-	-		-	-	-	*60,423*	-	*0.00%*
Grants & Restricted	15,331	-	15,331	83,341	52,062	31,279	316,449	*72,349*	*15.19%*
Powell Bill Appropriation	-	-		-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	-	-	-	-	-	2,544,202	-	*0.00%*
Encumbrances							*1,674,811*		
Total Revenues	$ 788,890	693,544	$ 95,346	$17,466,361	$15,150,788	$ 2,315,573	$ 22,440,917	*$ 15,372,236*	*13.62%*
Prior YTD	$ 791,571	$ 685,750	$ 105,821	$15,372,236	$15,498,641	(126,405)	$ 19,744,109		

North Carolina
Total Retirement Plans

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

3/11/2021

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
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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

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