TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

June 28, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – May 2021

Administration Department Administration Division			
Metric	Current Month May 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)`	0	5	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$14,325	$35,387	$170,809
Access/Recreation Facility Expenditures	$1,608	$39,409	$63,244
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	61	903	742
Number of Vehicle Work Orders	64	629	765
Outsourced Vehicle Repairs	$0	$67,805	$29,534
In-shop Vehicle Repairs	$18,309	$126,822	$179,724

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month May 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Site Inspections	497	5,667	5,077
Plans Reviewed	13	112	68
Grant Applications Completed (Total)	$0	$1,092,792	$11,235,250
KDH Portion (value applied for, not received)	$0	$335,881	$2,530,550
Building Permits Issued	110	1,025	904
TOTAL Fees	$34,313	$416,749	$299,391

Police Department			
Metric	Current Month May 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Dispatched Calls	1,822	19,729	15,679
Dispatched Calls per Patrol Officer	91	986	783
UCR Part 1 Crimes	51	365	376
Police Department – Animal Control Division			
Animal Impoundments	16	100	75
Civil Citations Issued	1	9	8
Non-dispatched Services	43	586	401

Public Services Department – Utilities Division – Water			
Metric	Current Month May 2020	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
Gallons Consumed	43,950,000	393,852,000	337,848,000
Total # Work Orders Completed	344	2,982	2,337
Number of Water Taps Sold	9	43	47
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	1,200	0
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		1,600	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)	0	29	0
Asphalt Repair - Cold Patch (bags)	0	41	51
Public Services Department – Public Works Division – Solid Waste			
SW- COMMERCIAL – Trips to Dare County Transfer Station **	69	619	518
SW- COMMERCIAL – Tonnage**	448.53	4,157.04	3,636.55
RESIDENTIAL – Trips to Dare County Transfer Station **	61	531	511
RESIDENTIAL – Tonnage **	462.46	4,485.29	3,933.77
RECYCLING – Trips to Dare County Recycling Center **	12	130	87
RECYCLING – Tonnage **	20.13	195.85	146.82
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling **	9	67	64
WHITE GOODS/METAL RECYCLED – Tonnage **	32.51	210.87	191.09
C & D – Trips to Stumpy Point Landfill **	25	175	165
C & D – Tonnage **	118.45	819.24	767.72
Outer Banks Hauling # of stops **	(+) 11	1,031	981
Outer Banks Hauling – Tonnage **	16.70	256.78	266.35

** As of April 2021- 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 May 2021	2021 Calendar Year to Date	2019 Calendar Year to Date
Total Number of Incidents	155	653	496
Total Number of Fires	5	11	11
Rescue & EMS	92	354	283
Hazardous Condition (no fire)	11	55	42
Service Call	16	95	56
Good Intent	19	75	55
False Alarm & False Call	11	62	48
Severe Weather/Natural Disaster	1	1	1
Average Response Time Overall	3:55 minutes	4:04 minutes	4:09 minutes
Average Response Time North of Colington Road	2:53 minutes	3:23 minutes	3:39 minutes
Average Response Time South of Colington Road	4:46 minutes	4:44 minutes	4:51 minutes
% 1st Due Unit Arrival within 5 minutes Overall	83.15%	82.65%	77.94%
% 1st Due Unit Arrival within 5 minutes N of Colington Rd	97.50%	94.54%	90.17%
% 1st Due Unit Arrival within 5 minutes S of Colington Rd	71.43%	71.26%	59.87%
Training Hours	681	3,717	2,892
Ocean Rescue – Beach Population	108,357	108,357	81,349
Ocean Rescue – Total Incidents	18	18	17
Ocean Rescue – Swimmer Assist/Rescues	12	12	6

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
May 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	$ 2,325	$ 3,333	$ (1,008)	$ 39,282	$ 36,667	$ 2,615	$ 40,000	*$ 29,295*	*34.09%*
Current Year Property Taxe	24,209	20,000	4,209	9,078,676	8,630,374	448,302	8,675,374	*8,425,845*	*7.75%*
Current Year MSD Tax	358	-	358	491,178	495,335	(4,157)	495,335	*512,100*	*-4.09%*
Motor Vehicle Taxes	33,028	25,000	8,028	313,341	275,000	38,341	300,000	*288,121*	*8.75%*
Tax Penalties and Interest	1,736	650	1,086	14,672	6,700	7,972	8,000	*6,145*	*138.76%*
Business Registration	-	-	-	6,945	7,000	(56)	7,000	*8,146*	*-14.75%*
					-				
Article 40 Sales Tax	28,077	29,948	(1,871)	307,840	269,535	38,305	359,379	*264,889*	*16.21%*
Article 42 Sales Tax	39,739	25,000	14,739	690,500	570,385	120,115	709,385	*557,920*	*23.76%*
1% Sales Tax	104,413	58,000	46,413	1,523,044	1,198,790	324,254	1,489,067	*1,257,001*	*21.16%*
MSD Sales Tax	10,546	13,050	(2,504)	154,391	117,450	36,941	156,596	*128,995*	*19.69%*
Occupancy Tax	160,768	16,882	143,886	2,827,066	1,622,911	1,204,155	2,473,914	*1,993,990*	*41.78%*
Land Transfer Tax	-	-	-	1,157,211	468,750	688,461	625,000	*564,154*	*105.12%*
Solid Waste Disposal Tax	1,396	1,310	86	4,153	5,239	(1,086)	5,239	*4,186*	*-0.78%*
					-				
Utilities/Gas Sales Tax	-	-	-	542,393	590,521	(48,128)	787,361	*582,729*	*-6.92%*
Telecommunication Svc Ta:	-		-	34,319	37,297	(2,978)	49,730	*39,672*	*-13.49%*
Video Programng Tax*	-		-	107,610	116,356	(8,746)	155,141	*116,131*	*-7.34%*
PEG Channel Support	-		-	20,139	-	20,139	-	*13,701*	*46.99%*
Wine & Beer Tax	30,815	31,162	(347)	30,815	31,162	(347)	31,162	*31,252*	*0.00%*
ABC Tax	-	-	-	21,552	14,566	6,986	19,421	*19,176*	*12.39%*
Mixed Beverage Tax	-	-	-	26,606	29,250	(2,644)	39,000	*37,088*	*-28.26%*
					-				
Powell Bill	-	-	-	228,370	240,000	(11,630)	240,000	*241,387*	*-5.39%*
Drug Reimb/forfeiture.	47	-	47	775	-	775	-	*1,710*	*-54.70%*
					-				
Building Permit Fees	32,138	27,083	5,055	327,390	297,917	29,473	325,000	*301,710*	*8.51%*
Occupancy Permit & Fees	300	208	92	3,650	2,292	1,358	2,500	*3,450*	*5.80%*
Site Plan Review Fees	1,875	1,250	625	85,208	13,750	71,458	15,000	*13,227*	*544.20%*
Other Planning Fees	475	333	142	6,904	3,667	3,237	4,000	*7,506*	*-8.02%*
CAMA Fees	200	125	75	2,035	1,375	660	1,500	*1,745*	*16.62%*
Homeowner Recovery Fees	9	8	1	72	92	(20)	100	*59*	*22.03%*
Taxi Ordinance Fees	5	25	(20)	55	275	(220)	300	*90*	*-38.89%*
					-				
A/C Boarding & Rabies Vac	300	180	120	3,920	1,980	1,940	2,150	*1,613*	*143.03%*
Dog Licenses	33	83	(51)	586	917	(332)	1,000	*730*	*-19.79%*
Court Cost & Fees	297	267	30	2,300	2,933	(634)	3,200	*2,370*	*-2.97%*
Finger Print/buy gold Fees	(38)	83	(121)	172	917	(745)	1,000	*670*	*-74.33%*
Purchases For Resale	9,851	26,574	(16,723)	76,044	98,318	(22,274)	103,751	*63,183*	*20.35%*
					-			-	
Interest Income	4,383	11,667	(7,284)	57,970	128,333	(70,363)	140,000	*329,843*	*-82.43%*
					-				
Miscellaneous	4,866	1,833	3,033	39,184	20,167	19,017	22,000	*57,746*	*-32.14%*
Sale of Fixed Assets	-	1,666	(1,666)	134,297	18,334	115,963	20,000	*26,224*	*412.11%*
Rental Income	10,986	10,797	189	127,145	118,764	8,381	129,561	*118,674*	*7.14%*
Contributions	-	-	-	8,745	5,827	2,918	5,827	*1,200*	*628.71%*
Lease/ Note Proceeds	505,613	-	505,613	505,613	505,613	-	*505,613*	*1,235,727*	*0.00%*
Insurance Proceeds	-		-	37,059	-	37,059	-	*106,157*	*-65.09%*
					-	-			
Water Fund Transfer	-	230,204	(230,204)	437,727	667,931	(230,204)	667,931	*413,290*	*0.00%*
CRF Transfer	-	125,286		-	185,709	(185,709)	*185,709*	-	*0.00%*
Grants & Restricted	103,168	-	103,168	271,867	197,492	74,375	582,261	*167,349*	*62.46%*
Powell Bill Appropriation	-			-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	-	-	-	2,632,976	(2,632,976)	2,632,976	-	*0.00%*
Encumbrances							*1,674,811*		
Total Revenues	$ 1,111,918	662,007	$ 449,911	$19,748,817	$19,668,867	$ 79,950	$ 23,692,294	*$ 17,976,196*	*9.86%*
Prior YTD	$ 1,686,371	$ 1,618,842	$ 67,529	$17,976,194	$17,907,079	69,115	$ 21,962,247		

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2021

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on May 31, 2021 in whole dollars

GENERAL FUND	May 2020	May 2021
Operating	$ 15,047,970	$ 17,925,562
Powell Bill	51,295	46,552
Designated Street CRF	140,297	566,080
Petty Cash	1,600	1,700
TOTAL GENERAL FUND	**$ 15,241,162**	**$ 18,539,895**

CAPITAL RESERVE FUNDS	May 2020	May 2021
Shoreline Accesses	$ 110,241	$ 111,058
Recreation	124,452	89
Beach Nourishment	2,851,198	2,483,629
Sidewalks	77,295	143,712
TOTAL CAP RES FUNDS	**$ 3,163,186**	**$ 2,738,488**

OTHER FUNDS	May 2020	May 2021
Equity Index Fund OPEB	$ 200,000	$ 218,734
Public Works CPF	1,680,437	626,378
Beach Nourishment CPF	362,539	370,910
Fireman's Relief Fund	266,977	251,615
Water Enterprise	8,252,061	8,083,172
Water Cap Res Fund	-	644,251
WW Cap Reserve Fund	-	14,810
TOTAL OTHER FUNDS	**$ 10,762,014**	**$ 10,209,870**
GRAND TOTAL-ALL FUNDS	**$ 29,166,362**	**$ 31,488,253**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 22,154,776**	**$ 23,692,295**
Revenues Fiscal Year to Date	$	19,748,819	81.14%	83.36%
Expenses & Enc FYTD	$	20,275,259	77.83%	85.58%
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 6,992,207**	**$ 5,567,894**
Revenues Fiscal Year to Date	$	3,830,362	53.00%	68.79%
Expenses & Enc FYTD	$	4,664,038	61.03%	83.77%
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 233,760**	**$ 221,615**
Revenues Fiscal Year to Date	$	147,168	60.09%	66.41%
Expenses & Enc FYTD	$	159,840	65.52%	72.12%

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	$ 57,595	0.43%	0.61%
Revenues FYTD	$ 9,883,195	98.76%	104.36%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,765,966**	**$ 2,714,427**
Revenues this month	$ 182,775	5.57%	6.73%
Revenues FYTD	$ 2,675,775	79.86%	98.58%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,797,243**	**$ 2,473,914**
Revenues this month	$ 160,768	0.61%	6.50%
Revenues FYTD	$ 2,827,066	71.28%	114.28%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 715,502**	**$ 625,000**
Revenues this month	$ -	0.00%	0.00%
Revenues FYTD	$ 1,157,211	78.85%	185.15%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 325,000**	**$ 325,000**
Revenues this month	$ 32,138	6.37%	9.89%
Revenues FYTD	$ 327,390	92.83%	100.74%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 200,000**	**$ 140,000**
Revenues this month	$ 4,383	12.55%	3.13%
Revenues FYTD	$ 57,970	164.92%	41.41%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,818,236**	**$ 3,927,491**
Revenues this month	$ 448,676	8.25%	11.42%
Revenues FYTD	$ 3,548,319	90.67%	90.35%
WF System Dev Fees YTD	$ 333,800		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 233,760**	**$ 221,615**
Revenues this month	$ 8,060	1.78%	3.64%
Revenues FYTD	$ 146,948	59.73%	66.31%
WWF Sys Dev Fees YTD	$ 14,772		

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND	**Fiscal Year**	**This Month's Expenses**	
DEPARTMENTS	**2021 Budget**	**May**	**YTD**
Administration	$ 1,284,657	$ 75,225	$ 1,040,405
Building & Grounds	2,845,622	116,459	1,513,085
Beach Nourishment	1,649,788	-	1,061,733
Tax & Finance	1,592,546	42,520	1,392,104
MIS	378,550	22,427	335,898
Fleet Maintenance	525,938	19,719	468,172
Planning	966,865	60,923	766,842
Police	4,125,744	272,955	3,412,479
Animal Control	165,565	9,885	150,122
Fire	2,585,182	148,894	2,245,252
Ocean Rescue	744,233	53,865	511,360
Streets	2,681,271	280,655	1,954,432
Powell Bill	240,000	-	232,593
Solid Waste	3,906,334	457,423	3,237,618
	$ 23,692,295	$ 1,560,949	$ 18,322,095
% of Annual Budget Expended		6.59%	77.33%
WATER ENTERPRISE FUND			
Water Administration	$ 1,517,863	$ 42,803	$ 1,157,542
Water Plant	2,777,971	133,008	1,932,632
Water Systems	1,272,060	46,963	877,434
	$ 5,567,894	$ 222,774	$ 3,967,608
% of Annual Budget Expended		4.00%	71.26%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 221,615	$ 18,458	$ 143,049
% of Annual Budget Expended		8.33%	64.55%

North Carolina
Total Retirement Plans

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

6/17/2021

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
www.myncretirement.com

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	I-TOWN OF KILL DEVIL HILLS		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR