TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

August 30, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – July 2021

Administration Department Administration Division			
Metric	Current Month July 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)`	2	2	0
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$0	$0	$0
Access/Recreation Facility Expenditures	$6,000	$6,000	$0
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	89	89	105
Number of Vehicle Work Orders	68	68	68
Outsourced Vehicle Repairs	$150	$150	$6,586
In-shop Vehicle Repairs	$13,914	$13,914	$10,591

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month July 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	543	543	562
Plans Reviewed	10	10	6
Grant Applications Completed (Total)	$0	$0	$0
KDH Portion (value applied for, not received)	$0	$0	$0
Building Permits Issued	101	101	56
TOTAL Fees	$74,039	$74,039	$22,510

Police Department			
Metric	Current Month July 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,761	1,761	1,884
Dispatched Calls per Patrol Officer	88	88	94
UCR Part 1 Crimes	54	54	59
Police Department – Animal Control Division			
Animal Impoundments	8	8	8
Civil Citations Issued	1	1	2
Non-dispatched Services	47	47	54

Public Services Department – Utilities Division – Water			
Metric	Current Month July 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	59,599,000	59,599,000	61,318,000
Total # Work Orders Completed	229	229	203
Number of Water Taps Sold	16	16	2
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)		1,120	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	0	0
Asphalt Repair - Cold Patch (bags)	0	0	1
Public Services Department – Public Works Division – Solid Waste			
This section will reflect figures one month behind due to the delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling.	June 2021	2020/2021 Fiscal Year to Date	2019/2020 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station	94	793	649
SW- COMMERCIAL – Tonnage	670.00	5,356.66	4,535.37
RESIDENTIAL – Trips to Dare County Transfer Station	64	653	643
RESIDENTIAL – Tonnage	633.99	5,600.95	5,079.45
RECYCLING – Trips to Dare County Recycling Center	15	162	111
RECYCLING – Tonnage	23.99	245.35	174.95
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	9	85	77
WHITE GOODS/METAL RECYCLED – Tonnage	24.35	263.94	228.42
C & D – Trips to Stumpy Point Landfill	16	216	211
C & D – Tonnage	72.47	993.63	965.84
Outer Banks Hauling # of stops	(+) 8	1,045	985
Outer Banks Hauling – Tonnage	32.24	308.49	315.41

Fire Department - all training hours and incidents reporting are calculated on the *calendar year*.			
Metric	Current Month July 2021	2021 Calendar Year to Date	2019 Calendar Year to Date
Total Number of Incidents	199	1,037	873
Total Number of Fires	6	25	29
Rescue & EMS	104	545	475
Hazardous Condition (no fire)	15	89	72
Service Call	13	127	91
Good Intent	30	126	118
False Alarm & False Call	30	121	85
Severe Weather/Natural Disaster	1	4	3
Average Response Time Overall	4:09 minutes	4:05 minutes	4:09 minutes
Average Response Time North of Colington Road	3:33 minutes	3:27 minutes	3:41 minutes
Average Response Time South of Colington Road	5:03 minutes	4:44 minutes	4:50 minutes
% 1st Due Unit Arrival within 5 minutes Overall	73.91%	81.20%	76.48%
% 1st Due Unit Arrival within 5 minutes N of Colington Rd	95.52%	93.70%	88.91%
% 1st Due Unit Arrival within 5 minutes S of Colington Rd	43.75%	67.30%	58.49%
Training Hours	564	4,795	3,796
Ocean Rescue – Beach Population	2387,345	766,244	817,194
Ocean Rescue – Total Incidents	134	314	468
Ocean Rescue – Swimmer Assist/Rescues	29	83	94

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
July 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	$ 12,223	$ -	$ 12,223	$ 55,682	$ 40,000	$ 15,682	$ 40,000	*$ 29,731*	*87.29%*
Current Year Property Taxe	20,132	20,000	132	9,117,319	8,675,374	441,945	8,675,374	*8,452,058*	*7.87%*
Current Year MSD Tax	1,123	-	1,123	492,666	495,335	(2,669)	495,335	*513,497*	*-4.06%*
Motor Vehicle Taxes	36,327	-	36,327	375,811	300,000	75,811	300,000	*347,942*	*8.01%*
Tax Penalties and Interest	4,952	650	4,302	21,252	8,000	13,252	8,000	*7,873*	*169.93%*
Business Registration	-	-	-	7,440	7,000	440	7,000	*8,171*	*-8.95%*
					-				
Article 40 Sales Tax	37,669	29,948	7,721	385,783	329,431	56,352	359,379	*320,341*	*20.43%*
Article 42 Sales Tax	76,344	43,000	33,344	829,746	651,385	178,361	709,385	*621,248*	*33.56%*
1% Sales Tax	173,774	93,000	80,774	1,854,425	1,378,790	475,635	1,489,067	*1,440,979*	*28.69%*
MSD Sales Tax	17,611	13,050	4,561	187,970	143,550	44,420	156,596	*147,750*	*27.22%*
Occupancy Tax	410,690	187,570	223,120	3,466,634	1,915,812	1,550,822	2,473,914	*2,740,880*	***26.48%***
Land Transfer Tax	481,579	156,250	325,329	1,638,790	625,000	1,013,790	625,000	*719,654*	***127.72%***
Solid Waste Disposal Tax	-		-	4,153	5,239	(1,086)	5,239	*4,186*	*-0.78%*
					-	-			
Utilities/Gas Sales Tax	-	-	-	733,479	787,361	(53,882)	787,361	*761,959*	*-3.74%*
Telecommunication Svc Ta:	-		-	44,089	49,730	(5,641)	49,730	*52,618*	*-16.21%*
Video Programng Tax*	-		-	142,827	155,141	(12,314)	155,141	*145,827*	*-2.06%*
PEG Channel Support	-	0	-	26,718	26,941	(223)	*26,941*	*27,307*	*-2.16%*
Wine & Beer Tax	-	-	-	30,815	31,162	(347)	31,162	*31,252*	*0.00%*
ABC Tax	-	-	-	23,341	19,421	3,920	19,421	*20,627*	*13.16%*
Mixed Beverage Tax	-	-	-	32,227	39,000	(6,773)	39,000	*41,167*	*-21.72%*
					-	-			
Powell Bill	-		-	228,370	240,000	(11,630)	240,000	*241,387*	*-5.39%*
Drug Reimb/forfeiture.	-		-	826	-	826	-	*2,115*	*-60.97%*
					-				
Building Permit Fees	-		-	356,310	325,000	31,310	325,000	*339,247*	*5.03%*
Occupancy Permit & Fees	-		-	4,000	2,500	1,500	2,500	*3,900*	*2.56%*
Site Plan Review Fees	-		-	88,383	15,000	73,383	15,000	*16,681*	*429.84%*
Other Planning Fees	-		-	7,229	4,000	3,229	4,000	*7,506*	*-3.69%*
CAMA Fees	-		-	2,135	1,500	635	1,500	*2,210*	*-3.39%*
Homeowner Recovery Fees	-		-	82	100	(18)	100	*66*	*24.24%*
Taxi Ordinance Fees	-	-	-	75	300	(225)	300	*95*	*-21.05%*
					-				
A/C Boarding & Rabies Vac	-		-	4,027	2,150	1,877	2,150	*1,698*	*137.16%*
Dog Licenses	-		-	608	1,000	(392)	1,000	*788*	*-22.84%*
Court Cost & Fees	-		-	2,610	3,200	(590)	3,200	*2,564*	*1.79%*
Finger Print/buy gold Fees	-		-	212	1,000	(788)	1,000	*670*	*-68.36%*
Purchases For Resale	-		-	82,906	103,751	(20,845)	103,751	*71,573*	*15.83%*
					-			-	
Interest Income	(123,942)		(123,942)	(65,973)	140,000	(205,973)	140,000	*398,393*	*-116.56%*
					-				
Miscellaneous	-		-	44,066	22,000	22,066	22,000	*49,695*	*-11.33%*
Sale of Fixed Assets	29,855		29,855	191,218	20,000	171,218	20,000	*26,224*	*629.17%*
Rental Income	-		-	132,691	129,561	3,130	129,561	*124,308*	*6.74%*
Contributions	-		-	8,720	5,827	2,893	5,827	*1,200*	*626.63%*
Lease/ Note Proceeds	1,445		1,445	507,058	505,613	1,445	*505,613*	*1,235,727*	*0.00%*
Insurance Proceeds	-		-	37,059	26,773	10,286	*26,773*	*97,537*	*-62.01%*
					-	-			
Water Fund Transfer	-		-	667,931	667,931	0	667,931	*413,290*	*0.00%*
CRF Transfer	-			-	185,709	(185,709)	*185,709*	-	*0.00%*
Grants & Restricted	-	-	-	278,205	582,261	(304,056)	582,261	*250,445*	*11.08%*
Powell Bill Appropriation	-			-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	-	-	-	2,708,581	-	2,708,581	-	*0.00%*
Encumbrances					1,674,811	-	*1,674,811*		
Total Revenues	$ 1,179,781	543,468	$ 636,313	$22,049,915	$23,052,240	$ 3,381,067	$ 23,821,613	*$ 19,722,386*	*11.80%*
Prior YTD	$ 1,221,452	$ 855,028	$ 366,424	$19,722,386	$20,034,185	(311,799)	$ 22,359,054		

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2021

Reporting Period: July 1, 2021 to July 31, 2021 (FY 2020-21)

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on June 30, 2021 in whole dollars

GENERAL FUND	June 2020	June 2021
Operating	$ 15,580,581	$ 16,806,041
Powell Bill	50,547	43,384
Designated Street CRF	105,938	367,988
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	**$ 15,738,766**	**$ 17,219,113**

CAPITAL RESERVE FUNDS	June 2020	June 2021
Shoreline Accesses	$ 110,697	$ 110,560
Recreation	124,968	89
Beach Nourishment	2,475,674	2,472,500
Sidewalks	76,711	140,910
TOTAL CAP RES FUNDS	**$ 2,788,050**	**$ 2,724,059**

OTHER FUNDS	June 2020	June 2021
Equity Index Fund OPEB	$ 225,000	$ 218,734
Public Works CPF	1,237,772	536,404
Beach Nourishment CPF	362,539	378,459
Fireman's Relief Fund	267,168	250,488
Water Enterprise	7,809,885	7,947,202
Water Cap Res Fund	308,200	677,204
WW Cap Reserve Fund	-	20,626
TOTAL OTHER FUNDS	**$ 10,210,564**	**$ 10,029,117**
GRAND TOTAL-ALL FUNDS	**$ 28,737,380**	**$ 29,972,289**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 22,551,582**	**$ 23,821,613**
Revenues Fiscal Year to Date	$	22,049,917	88.50%	92.56%
Expenses & Enc FYTD	$	21,934,407	92.91%	92.08%
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 7,000,827**	**$ 5,692,894**
Revenues Fiscal Year to Date	$	4,224,075	61.54%	74.20%
Expenses & Enc FYTD	$	5,323,068	90.23%	93.50%
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 233,760**	**$ 221,615**
Revenues Fiscal Year to Date	$	190,869	77.02%	86.13%
Expenses & Enc FYTD	$	187,198	75.93%	84.47%

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	$ 57,582	0.53%	0.61%
Revenues FYTD	$ 9,985,791	99.70%	105.44%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,765,966**	**$ 2,714,427**
Revenues this month	$ 305,398	5.21%	11.25%
Revenues FYTD	$ 3,257,934	91.48%	120.02%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,797,243**	**$ 2,473,914**
Revenues this month	$ 410,690	26.45%	16.60%
Revenues FYTD	$ 3,466,634	97.99%	140.13%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 715,502**	**$ 625,000**
Revenues this month	$ 481,579	21.73%	77.05%
Revenues FYTD	$ 1,638,790	100.58%	262.21%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 325,000**	**$ 325,000**
Revenues this month	$ -	0.00%	0.00%
Revenues FYTD	$ 356,311	104.38%	109.63%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 200,000**	**$ 140,000**
Revenues this month	$ -	34.28%	0.00%
Revenues FYTD	$ 92,889	199.20%	66.35%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,818,236**	**$ 3,927,491**
Revenues this month	$ 1,336	0.00%	0.03%
Revenues FYTD	$ 3,935,894	100.14%	100.21%
WF System Dev Fees YTD	$ 372,051		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 233,760**	**$ 221,615**
Revenues this month	$ -	0.00%	0.00%
Revenues FYTD	$ 190,955	76.91%	86.17%
WWF Sys Dev Fees YTD	$ 20,719		

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND DEPARTMENTS	**Fiscal Year 2021 Budget**	**This Month's Expenses June**	**YTD**
Administration	$ 1,313,422	$ 1,487	$ 1,155,556
Building & Grounds	2,847,622	70,548	1,710,892
Beach Nourishment	1,649,788	6,153	1,474,481
Tax & Finance	1,592,546	2,514	1,489,110
MIS	378,550	-	363,662
Fleet Maintenance	553,543	(15,007)	495,370
Planning	966,865	16	831,517
Police	4,130,644	394	3,723,881
Animal Control	181,615	23	169,359
Fire	2,585,182	3,854	2,438,513
Ocean Rescue	745,233	7,436	665,923
Streets	2,681,271	213,148	2,441,631
Powell Bill	240,000	210	235,776
Solid Waste	3,954,334	96,585	3,822,384
	$ 23,820,615	$ 387,361	$ 21,018,055
% of Annual Budget Expended		1.63%	88.23%
WATER ENTERPRISE FUND			
Water Administration	$ 1,517,863	$ 2,006	$ 1,454,599
Water Plant	2,902,971	461,391	2,657,202
Water Systems	1,272,060	674	954,562
	$ 5,692,894	$ 464,071	$ 5,066,363
% of Annual Budget Expended		8.15%	88.99%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 221,615	$ 327	$ 184,050
% of Annual Budget Expended		0.15%	83.05%

North Carolina
Total Retirement Plans

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

7/15/2021

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

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	92821-TOWN OF KILL DEVIL HILLS		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR