



TOWN OF KILL DEVIL HILLS
Land Where Flight Began

MEMORANDUM

October 11, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – August 2021

Administration Department			
Administration Division			
Metric	Current Month August 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)`	0	2	0
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$2,441	\$2,441	\$1,217
Access/Recreation Facility Expenditures	\$2,977	\$8,977	\$3,264
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	61	150	214
Number of Vehicle Work Orders	59	127	129
Outsourced Vehicle Repairs	\$3,900	\$4,050	\$6,586
In-shop Vehicle Repairs	\$15,613	\$29,527	\$23,490

Planning and Inspections Department			
Metric	Current Month August 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	491	1034	1093
Plans Reviewed	8	18	19
Grant Applications Completed (Total)	\$0	\$0	\$119,692
KDH Portion (value applied for, not received)	\$0	\$0	\$29,923
Building Permits Issued	108	209	166
TOTAL Fees	\$47,329	\$120,368	\$59,094

Police Department			
Metric	Current Month August 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,544	3,305	3,724
Dispatched Calls per Patrol Officer	77	165	186
UCR Part 1 Crimes	49	103	101
Police Department – Animal Control Division			
Animal Impoundments	8	15	27
Civil Citations Issued	0	2	3
Non-dispatched Services	95	109	84

Public Services Department – Utilities Division – Water			
Metric	Current Month August 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	53,838,000	113,437,000	113,392,000
Total # Work Orders Completed	311	540	548
Number of Water Taps Sold	11	27	4
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	240	240	0
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		880	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	9
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.	July 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station	95	95	87
SW- COMMERCIAL – Tonnage	712.02	712.02	637.96
RESIDENTIAL – Trips to Dare County Transfer Station	66	66	80
RESIDENTIAL – Tonnage	656.21	656.21	679.71
RECYCLING – Trips to Dare County Recycling Center	16	16	15
RECYCLING – Tonnage	27.78	27.78	19.63
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	7	7	8
WHITE GOODS/METAL RECYCLED – Tonnage	19.08	19.08	23.26
C & D – Trips to Stumpy Point Landfill	12	12	19
C & D – Tonnage	56.23	56.23	85.21
Outer Banks Hauling # of stops	(+) 11	1,056	996
Outer Banks Hauling – Tonnage	25.49	25.49	25.48

Fire Department - all training hours and incidents reporting are calculated on the *calendar year*.

Metric	Current Month August 2021	2021 Calendar Year to Date	2020 Calendar Year to Date
Total Number of Incidents	208	1,245	1,050
Total Number of Fires	4	29	31
Rescue & EMS	112	657	568
Hazardous Condition (no fire)	22	111	89
Service Call	13	140	110
Good Intent	28	154	135
False Alarm & False Call	28	149	114
Severe Weather/Natural Disaster	1	5	3
Average Response Time Overall	4:09 minutes	4:06 minutes	4:11 minutes
Average Response Time North of Colington Road	3:32 minutes	3:28 minutes	3:42 minutes
Average Response Time South of Colington Road	5:02 minutes	4:47 minutes	4:53 minutes
% 1 st Due Unit Arrival within 5 minutes Overall	75.41%	80.48%	75.30%
% 1 st Due Unit Arrival within 5 minutes N of Colington Rd	91.55%	93.44%	88.12%
% 1 st Due Unit Arrival within 5 minutes S of Colington Rd	52.94%	65.51%	56.80%
Training Hours	441	5,236	4,260
Ocean Rescue – Beach Population	355,464	1,121,708	1,145,608
Ocean Rescue – Total Incidents	114	428	595
Ocean Rescue – Swimmer Assist/Rescues	32	115	127



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2021

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on June 30, 2021 in whole dollars

	June 2020	June 2021
GENERAL FUND		
Operating	\$ 15,580,581	\$ 17,360,714
Powell Bill	50,547	43,174
Designated Street CRF	105,938	186,173
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 15,738,766	\$ 17,591,761
CAPITAL RESERVE FUNDS		
Shoreline Accesses	\$ 110,697	\$ 110,560
Recreation	124,968	89
Beach Nourishment	2,475,674	2,476,829
Sidewalks	76,711	139,542
TOTAL CAP RES FUNDS	\$ 2,788,050	\$ 2,727,021
OTHER FUNDS		
Equity Index Fund OPEB	\$ 225,000	\$ 305,117
Public Works CPF	1,237,772	536,404
Beach Nourishment CPF	362,539	428,113
Fireman's Relief Fund	268,180	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	\$ 10,211,576	\$ 10,165,154
GRAND TOTAL-ALL FUNDS	\$ 28,738,392	\$ 30,483,935

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	\$ 23,182,279	88.68%	97.32%
Expenses & Enc FYTD	\$ 22,252,333	92.91%	93.41%
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 7,000,827	\$ 5,692,894
Revenues Fiscal Year to Date	\$ 4,866,973	65.75%	85.49%
Expenses & Enc FYTD	\$ 5,333,036	90.22%	93.68%
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 233,760	\$ 221,615
Revenues Fiscal Year to Date	\$ 204,705	82.33%	92.37%
Expenses & Enc FYTD	\$ 187,198	75.93%	84.47%

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

		Comparison of FY %	
		Prior FY %	Current FY %
AD VALOREM PROPERTY TAX Incl MSD			
Fiscal Year Budget	\$ 9,341,880	\$ 9,470,709	
Revenues this month	\$ 57,582	0.00%	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	\$ 357,809	8.48%	13.18%
Revenues FYTD	\$ 3,615,743	99.96%	133.20%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 2,797,243	\$ 2,473,914	
Revenues this month	\$ 762,269	0.00%	30.81%
Revenues FYTD	\$ 4,228,903	97.99%	170.94%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 715,502	\$ 625,000	
Revenues this month	\$ -	0.00%	0.00%
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 INCOME			
Fiscal Year Budget	\$ 200,000	\$ 140,000	
Revenues this month	\$ -	0.00%	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	\$ 642,897	15.68%	16.37%
Revenues FYTD	\$ 4,578,791	107.74%	116.58%
WF System Dev Fees YTD	\$ 369,800		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 233,760	\$ 221,615	
Revenues this month	\$ 13,836	4.95%	6.24%
Revenues FYTD	\$ 204,791	81.86%	92.41%
WWF Sys Dev Fees YTD	\$ 20,681		

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			

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
		Fiscal Year 2021 Budget	This Month's Expenses
GENERAL FUND			
DEPARTMENTS			
Administration	\$ 1,313,422	\$ 22,462	\$ 1,178,018
Building & Grounds	2,847,622	10,999	1,721,891
Beach Nourishment	1,649,788	-	1,474,481
Tax & Finance	1,592,546	17,500	1,506,610
MIS	378,550	3,743	367,405
Fleet Maintenance	553,543	10,811	506,181
Planning	966,865	20,688	852,205
Police	4,130,644	79,244	3,803,125
Animal Control	181,615	2,347	171,706
Fire	2,585,182	55,947	2,494,460
Ocean Rescue	745,233	48,777	714,700
Streets	2,681,271	14,669	2,456,300
Powell Bill	240,000	-	235,776
Solid Waste	3,954,334	24,328	3,846,712
	\$ 23,820,615	\$ 311,515	\$ 21,329,570
% of Annual Budget Expended		1.31%	89.54%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,517,863	\$ 11,587	\$ 1,454,599
Water Plant	2,902,971	7,380	2,657,202
Water Systems	1,272,060	(9,000)	954,562
	\$ 5,692,894	\$ 9,967	\$ 5,066,363
% of Annual Budget Expended		0.18%	88.99%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 221,615	\$ -	\$ 184,050
% of Annual Budget Expended		0.00%	83.05%

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
August 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	\$ -	\$ -	\$ -	\$ 55,682	\$ 40,000	\$ 15,682	\$ 40,000	\$ 29,731	87.29%
Current Year Property Taxes	-	-	-	9,117,319	8,675,374	441,945	8,675,374	8,452,058	7.87%
Current Year MSD Tax	-	-	-	492,666	495,335	(2,669)	495,335	513,497	-4.06%
Motor Vehicle Taxes	-	-	-	375,811	300,000	75,811	300,000	347,942	8.01%
Tax Penalties and Interest	-	-	-	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	37,949	29,948	8,001	423,731	359,379	64,352	359,379	351,122	20.68%
Article 42 Sales Tax	95,724	58,000	37,724	925,470	709,385	216,085	709,385	677,601	36.58%
1% Sales Tax	203,491	110,277	93,214	2,057,916	1,489,067	568,849	1,489,067	1,574,669	30.69%
MSD Sales Tax	20,645	13,046	7,599	208,615	156,596	52,019	156,596	161,446	29.22%
Occupancy Tax	762,269	558,102	204,167	4,228,904	2,473,914	1,754,990	2,473,914	2,740,880	54.29%
Land Transfer Tax	-	-	-	1,638,790	625,000	1,013,790	625,000	719,654	127.72%
Solid Waste Disposal Tax	1,369	-	1,369	5,522	5,239	283	5,239	5,499	0.42%
Utilities/Gas Sales Tax	-	-	-	733,479	787,361	(53,882)	787,361	761,959	-3.74%
Telecommunication Svc Tax	-	-	-	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	-	-	-	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	395	-	395	2,530	1,500	1,030	1,500	2,550	-0.78%
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	306	-	306	2,916	3,200	(284)	3,200	2,564	13.73%
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	-	-	-	(65,973)	140,000	(205,973)	140,000	398,393	#DIV/0!
Miscellaneous	-	-	-	44,066	22,000	22,066	22,000	49,695	-11.33%
Sale of Fixed Assets	-	-	-	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	-	-	-	505,613	505,613	-	505,613	1,235,727	0.00%
Insurance Proceeds	1,445	-	1,445	38,504	26,773	11,731	26,773	101,498	-62.06%
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	10,216	-	10,216	288,421	582,261	(293,840)	582,261	286,909	0.53%
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	\$ 1,133,809	\$ 769,373	\$ 364,436	\$ 23,182,279	\$ 23,821,613	\$ 3,744,058	\$ 23,821,613	\$ 19,998,984	15.92%
Prior YTD	\$ 276,599	\$ 212,805	\$ 63,794	\$ 19,998,986	\$ 20,246,990	(248,004)	\$ 22,359,054	-	-



North Carolina Total Retirement Plans



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

8/12/2021

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 retires.

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



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

Dale R. Folwell, CPA
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	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR