TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

November 8, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report – September 2021

Administration Department Administration Division			
Metric	Current Month September 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)`	1	3	1
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$8,673	$11,114	$6,769
Access/Recreation Facility Expenditures	$4,944	$13,922	$5,766
Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	47	86	300
Number of Vehicle Work Orders	55	58	187
Outsourced Vehicle Repairs	$65	$1,021	$7,606
In-shop Vehicle Repairs	$10,096	$10,543	$34,034

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month September 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	513	1,547	1,624
Plans Reviewed	10	28	31
Grant Applications Completed (Total)	$0	$0	$1,086,834
KDH Portion (value applied for, not received)	$0	$0	$329,923
Building Permits Issued	110	319	288
TOTAL Fees	$75,429	$195,797	$153,772

Police Department			
Metric	Current Month September 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,513	4,818	5,483
Dispatched Calls per Patrol Officer	76	241	274
UCR Part 1 Crimes	38	141	142
Police Department – Animal Control Division			
Animal Impoundments	15	28	34
Civil Citations Issued	0	2	3
Non-dispatched Services	102	172	107

Public Services Department – Utilities Division – Water			
Metric	Current Month September 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	45,342,000	158,779,000	157,432,000
Total # Work Orders Completed	312	852	877
Number of Water Taps Sold	9	36	9
Public Services Department – Utilities Division – Wastewater			
Residential wastewater allocation sold (gallons)	0	240	360
Residential wastewater allocation remaining (in gallons) (Original allocation: 13,500; revised to 19,480 in 11/2012)		880	2,080
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.	August 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station	84	179	166
SW- COMMERCIAL – Tonnage	689.32	1,401.34	1,239.24
RESIDENTIAL – Trips to Dare County Transfer Station	63	129	145
RESIDENTIAL – Tonnage	630.65	1,286.86	1,280.92
RECYCLING – Trips to Dare County Recycling Center	13	29	27
RECYCLING – Tonnage	12.51	40.29	42.26
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	8	15	14
WHITE GOODS/METAL RECYCLED – Tonnage	21.97	41.05	42.06
C & D – Trips to Stumpy Point Landfill	14	26	35
C & D – Tonnage	69.49	125.72	154.40
Outer Banks Hauling # of stops	(+) 6	1,062	1,003
Outer Banks Hauling – Tonnage	34.07	59.56	50.27

Fire Department - all training hours and incidents reporting are calculated on the *calendar year.*			
Metric	Current Month September 2021	2021 Calendar Year to Date	2020 Calendar Year to Date
Total Number of Incidents	161	1,406	1,204
Total Number of Fires	4	33	32
Rescue & EMS	98	755	639
Hazardous Condition (no fire)	10	121	104
Service Call	11	151	139
Good Intent	15	169	157
False Alarm & False Call	23	172	130
Severe Weather/Natural Disaster	0	5	3
Average Response Time Overall	4:12 minutes	4:18 minutes	4:10 minutes
Average Response Time North of Colington Rd	3:41 minutes	3:29 minutes	3:42 minutes
Average Response Time South of Colington Rd	4:47 minutes	4:47 minutes	4:49 minutes
% 1st Due Unit Arrival within 5 minutes Overall	77.08%	80.10%	76.01%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	92.00%	93.28%	88.02%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	60.87%	64.99%	58.43%
Training Hours	678	5,914	5,061
Ocean Rescue			
Ocean Rescue – Beach Population	198,022	1,319,730	1,310,379
Ocean Rescue – Total Incidents	32	460	652
Ocean Rescue – Swimmer Assist/Rescues	9	124	144

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2022

Reporting Period: July 1, 2021 to September 30, 2021

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on Sept 30, 2021 in whole dollars

GENERAL FUND	Sep 2020	Sep 2021
Operating	$ 12,829,039	$ 16,871,212
Powell Bill	159,657	160,732
Designated Street CRF	769,758	1,204,950
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	**$ 13,760,154**	**$ 18,238,593**

CAPITAL RESERVE FUNDS	Sep 2020	Sep 2021
Shoreline Accesses	$ 110,633	$ 141,272
Recreation	124,896	89
Beach Nourishment	2,474,246	2,491,599
Sidewalks	170,690	337,825
TOTAL CAP RES FUNDS	**$ 2,880,465**	**$ 2,970,784**

OTHER FUNDS	Sep 2020	Sep 2021
Equity Index Fund OPEB	$ 218,734	$ 305,117
Public Works CPF	785,310	535,167
Beach Nourishment CPF	370,910	729,006
Fireman's Relief Fund	267,929	263,804
Water & WW Enterprise	8,450,891	8,426,973
Water Cap Res Fund	349,067	1,230,478 *
WW Cap Reserve Fund	4,438	23,605
TOTAL OTHER FUNDS	**$ 10,447,279**	**$ 11,514,150**
GRAND TOTAL-ALL FUNDS	**$ 27,087,898**	**$ 32,723,527**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD % Prior FYTD %	Current FYTD %
Fiscal Year Budget		**$ 19,968,270**	**$ 23,754,433**
Revenues Fiscal Year to Date	$ 2,664,178	10.04%	11.22%
Expenses Fiscal Year to Date	$ 5,089,946	25.93%	21.43%
Encumb	$ 3,635,355		
WATER ENTERPRISE FUND			
Fiscal Year Budget		**$ 4,036,741**	**$ 5,640,710**
Revenues Fiscal Year to Date	$ 1,650,548	35.66%	29.26%
Expenses Fiscal Year to Date	$ 815,905	18.36%	14.46%
Encumb	$ 1,443,824		
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		**$ 221,615**	**$ 233,618**
Revenues Fiscal Year to Date	$ 65,518	28.45%	28.04%
Expenses Fiscal Year to Date	$ 50,123	12.34%	21.46%
Encumb	$ 228		

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	$ 201,672,100	0.240	$ 484,013
All Oceanfront Property	$0	0.320	$ -
Non-Oceanfront Property	$ -	0.320	$ -
Total Town	$ 2,796,867,600	0.320	$ 8,949,976

** Does not include PP, Utilities, & MVT

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

		Comparison of FY % Prior FY %	Current FY %
AD VALOREM PROPERTY TAX Incl MSD			
Fiscal Year Budget		**$ 9,470,709**	**$ 9,923,049**
Revenues this Qtr	$ 610,958	1.24%	6.16%
Revenues FYTD	$ 610,958	1.24%	6.16%
SALES & USE TAX			
Fiscal Year Budget		**$ 2,714,427**	**$ 3,128,115**
Revenues this Qtr	$ 467,367	14.95%	14.94%
Revenues FYTD	$ 467,367	14.95%	14.94%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 2,473,914**	**$ 3,271,030**
Revenues this Qtr	$ 930,201	35.64%	28.44%
Revenues FYTD	$ 930,201	35.64%	28.44%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 625,000**	**$ 755,199**
Revenues this Qtr	$ -	0.00%	0.00%
Revenues FYTD	$ -	0.00%	0.00%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 325,000**	**$ 350,000**
Revenues this Qtr	$ 189,434	25.66%	54.12%
Revenues FYTD	$ 189,434	25.66%	54.12%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 140,000**	**$ 100,000**
Revenues this Qtr	$ 21,733	-14.26%	21.73%
Revenues FYTD	$ 21,733	-14.26%	21.73%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 3,927,491**	**$ 4,325,994**
Revenues this Qtr	$ 1,617,052	36.62%	37.38%
Revenues FYTD	$ 1,617,052	36.62%	37.38%
WF System Dev Fees	$ 552,100		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 221,615**	**$ 233,618**
Revenues this Qtr	$ 65,756	28.46%	28.15%
Revenues FYTD	$ 65,756	28.46%	28.15%
WWF System Dev Fees	$ 2,954		

EXPENDITURES AT A GLANCE...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses Fiscal Year 2022 Budget	This Quarter's Expenses Current Qtr	Current FY
Administration	$ 1,373,530	$ 326,632	$ 326,632
Building & Grounds	3,428,800	786,262	786,262
Beach Nourishment	1,223,636	8,448	8,448
Tax & Finance	1,688,101	518,928	518,928
MIS	439,585	164,808	164,808
Fleet Maintenance	509,040	130,813	130,813
Planning	1,026,653	224,622	224,622
Police	4,274,731	916,964	916,964
Animal Control	171,378	43,397	43,397
Fire	3,013,576	645,888	645,888
Ocean Rescue	741,596	298,555	298,555
Streets	2,574,699	257,034	257,034
Powell Bill	240,000	2,050	2,050
Solid Waste	3,049,107	765,545	765,545
	$ 23,754,432	$ 5,089,946	$ 5,089,946
% of Annual Budget Expended		21.43%	21.43%
WATER ENTERPRISE FUND			
Water Administration	$ 1,366,945	$ 238,699	$ 238,699
Water Plant	1,818,965	369,178	369,178
Water Systems	2,454,800	208,028	208,028
	$ 5,640,710	$ 815,905	$ 815,905
% of Annual Budget Expended		14.46%	14.46%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 233,618	$ 50,123	$ 50,123
% of Annual Budget Expended		21.46%	21.46%

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
July - September 2021 (FY 2021-22)

	Qtr Actual	Qtr 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	$ 11,194	$ 7,500	$ 3,694	$ 11,194	$ 7,500	$ 3,694	$ 30,000	*$ 25,733*	*-56.50%*
Current Year Property Taxes	526,352	500,000	26,352	526,352	500,000	26,352	9,056,855	*49,232*	*969.13%*
Current Year MSD Tax	17,300	-	17,300	17,300	-	17,300	491,194	*785*	*2103.82%*
Motor Vehicle Taxes	67,306	93,750	(26,444)	67,306	93,750	(26,444)	375,000	*67,868*	*-0.83%*
Tax Penalties and Interest	1,039	1,300	(261)	1,039	1,300	(261)	8,000	*3,774*	*-72.46%*
Business Registration	7,066	7,000	66	7,066	7,000	66	8,000	*6,327*	*11.68%*
Article 40 Sales Tax	42,394	32,477	9,917	42,394	32,477	9,917	389,714	*36,820*	*15.14%*
Article 42 Sales Tax	133,121	115,100	18,021	133,121	115,100	18,021	778,691	*115,010*	*15.75%*
1% Sales Tax	266,147	230,000	36,147	266,147	230,000	36,147	1,787,691	*230,691*	*15.37%*
MSD Sales Tax	25,705	14,335	11,370	25,705	14,335	11,370	172,019	*23,422*	*9.75%*
Occupancy Tax	930,201	880,000	50,201	930,201	880,000	50,201	3,271,030	*881,684*	*5.50%*
Land Transfer Tax	-	-	-	-	-	-	755,199	-	*0.00%*
Solid Waste Disposal Tax	-	1,325	(1,325)	-	1,325	(1,325)	5,300	-	*0.00%*
					-				
Utilities/Gas Sales Tax	162,048	188,375	(26,327)	162,048	188,375	(26,327)	753,500	*153,519*	*5.56%*
Telecommunication Svc Tax	9,395	10,625	(1,230)	9,395	10,625	(1,230)	42,500	*7,268*	*29.27%*
Video Programng Tax*	35,112	36,250	(1,138)	35,112	36,250	(1,138)	145,000	*33,402*	*5.12%*
PEG Channel Support	6,536	-	6,536	6,536	-	6,536	-	*6,803*	*-3.92%*
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	*0.00%*
ABC Tax	-	-	-	-	-	-	19,000	-	*0.00%*
Mixed Beverage Tax	-	-	-	-	-	-	39,000	-	*0.00%*
					-				
Powell Bill	117,724	120,000	(2,276)	117,724	120,000	(2,276)	240,000	*114,185*	*3.10%*
Drug Reimb/forfeiture.	449	-	449	449	-	449	-	*154*	*191.56%*
					-				
Building Permit Fees	189,344	87,500	101,844	189,344	87,500	101,844	350,000	*83,387*	*127.07%*
Occupancy Permit & Fees	1,200	625	575	1,200	625	575	2,500	*1,300*	*-7.69%*
Site Plan Review Fees	5,253	12,501	(7,248)	4,753	12,501	(7,748)	50,000	*68,495*	*-93.06%*
Other Planning Fees	1,757	1,001	756	2,257	1,001	1,256	4,000	*1,700*	*32.76%*
CAMA Fees	1,300	375	925	1,300	375	925	1,500	*755*	*72.19%*
Homeowner Recovery Fees	19	26	(7)	19	26	(7)	100	*19*	*0.00%*
Taxi Ordinance Fees	55	75	(20)	55	75	(20)	300	*15*	*266.67%*
					-				
A/C Boarding & Rabies Vac	645	540	105	645	540	105	2,150	*1,319*	*-51.10%*
Dog Licenses	110	253	(143)	110	253	(143)	1,000	*80*	*37.50%*
Court Cost & Fees	697	801	(104)	697	801	(104)	3,200	*630*	*10.63%*
Finger Print/buy gold Fees	110	252	(142)	110	252	(142)	1,000	*20*	*450.00%*
Purchases For Resale	16,105	18,797	(2,692)	16,105	18,797	(2,692)	75,190	*23,313*	*-30.92%*
					-				
Interest Income	21,733	25,001	(3,268)	21,733	25,001	(3,268)	100,000	*(19,966)*	*-208.85%*
					-			-	
Miscellaneous	13,571	5,503	8,068	13,571	5,503	8,068	22,000	*6,888*	*97.02%*
Sale of Fixed Assets	-	5,001	(5,001)	-	5,001	(5,001)	20,000	*6,319*	*0.00%*
Rental Income	33,059	33,329	(270)	33,059	33,329	(270)	133,319	*38,132*	*-13.30%*
Contributions	700	-	700	700	-	700	-	*345*	*102.90%*
Lease/ Note Proceeds	-	-	-	-	-	-	*233,155*	-	*0.00%*
Insurance Proceeds	3,180	-	3,180	3,180	-	3,180	-	*18,916*	*0.00%*
					-				
Water Fund Transfer	-	-	-	-	-	-	467,076	-	*0.00%*
CRF Transfer	-	147,373		-	147,373	(147,373)	*147,373*	-	*0.00%*
Grants & Restricted	16,250	16,250	-	16,250	16,250	-	532,303	*16,623*	*-2.24%*
Powell Bill Appropriation	-	-		-	-	-	-	-	*0.00%*
Fund Balance Appropriated	-	2,287,811	(2,287,811)	-	**2,287,811**	-	2,287,811	-	*0.00%*
Total Revenues	$ 2,664,178	4,881,051	$ (2,216,873)	$ 2,664,178	$ 4,881,051	$ 70,938	$ 22,831,670	*$ 2,004,967*	*32.88%*
Prior YTD	$ 2,004,965	$ 1,601,834	$ 403,131	$ 2,004,965	$ 1,601,834	403,131	$ 19,968,270		

North Carolina
Total Retirement Plans

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

9/16/2021

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