



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

December 13, 2021

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report – October 2021

Administration Department			
Administration Division			
Metric	Current Month October 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	4	2
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$1,757	\$12,871	\$7,779
Access/Recreation Facility Expenditures	\$3,818	\$17,741	\$11,107
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	59	256	367
Number of Vehicle Work Orders	59	241	245
Outsourced Vehicle Repairs	\$1,447	\$5,562	\$12,549
In-shop Vehicle Repairs	\$14,371	\$53,994	\$46,029

Planning and Inspections Department			
Metric	Current Month October 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	574	2,121	2,208
Plans Reviewed	12	40	41
Grant Applications Completed (Total)	\$0	\$0	\$1,086,834
KDH Portion (value applied for, not received)	\$0	\$0	\$329,923
Building Permits Issued	98	417	369
TOTAL Fees	\$80,112	\$275,909	\$194,692

Police Department			
Metric	Current Month October 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,257	6,075	7,205
Dispatched Calls per Patrol Officer	63	304	360
UCR Part 1 Crimes	36	177	174
Police Department – Animal Control Division			
Animal Impoundments	9	40	42
Civil Citations Issued	0	3	4
Non-dispatched Services	125	220	150

Public Services Department – Utilities Division – Water			
Metric	Current Month October 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	36,975,000	195,754,000	192,385,000
Total # Work Orders Completed	284	1,136	1,125
Number of Water Taps Sold	3	39	12
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	19
Asphalt Repair - Cold Patch (bags)	0	0	10
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	68	247	236
SW- COMMERCIAL – Tonnage	498.10	1,899.44	1,733.31
RESIDENTIAL – Trips to Dare County Transfer Station	54	183	211
RESIDENTIAL – Tonnage	463.33	1,750.19	1,814.15
RECYCLING – Trips to Dare County Recycling Center	13	42	41
RECYCLING – Tonnage	24.52	64.81	66.72
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	5	20	22
WHITE GOODS/METAL RECYCLED – Tonnage	14.61	55.66	65.81
C & D – Trips to Stumpy Point Landfill	16	42	51
C & D – Tonnage	74.87	200.59	221.32
Outer Banks Hauling # of stops	(-) 9	1,053	1,012
Outer Banks Hauling – Tonnage	24.14	83.70	81.00

Fire Department - all training hours and incidents reporting are calculated on the <i>calendar year</i> .			
Metric	Current Month October 2021	2021 Calendar Year to Date	2020 Calendar Year to Date
Total Number of Incidents	114	1,520	1,345
Total Number of Fires	4	37	36
Rescue & EMS	67	822	712
Hazardous Condition (no fire)	9	130	123
Service Call	9	160	155
Good Intent	13	182	171
False Alarm & False Call	11	183	145
Severe Weather/Natural Disaster	1	6	3
Average Response Time Overall	3:39 minutes	4:04 minutes	4:09 minutes
Average Response Time North of Colington Rd	3:02 minutes	3:27 minutes	3:41 minutes
Average Response Time South of Colington Rd	4:22 minutes	4:44 minutes	4:48 minutes
% 1 st Due Unit Arrival within 5 minutes Overall	88.41%	80.93%	76.74%
% 1 st Due Unit Arrival within 5 minutes North of Colington Rd	100.00%	93.95%	88.15%
% 1 st Due Unit Arrival within 5 minutes South of Colington Rd	75.00%	65.99%	60.15%
Training Hours	714	6,628	6,312
Ocean Rescue			
Ocean Rescue – Beach Population	35,466	1,355,196	1,386,000
Ocean Rescue – Total Incidents	18	478	688
Ocean Rescue – Swimmer Assist/Rescues	8	132	156

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
OCTOBER 2021 (FY 2021-22)

	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	\$ 1,113	\$ 2,500	\$ (1,387)	\$ 12,307	\$ 10,000	\$ 2,307	\$ 30,000	\$ 29,344	-58.06%
Current Year Property Tax:	1,999,631	1,500,000	499,631	2,525,983	2,000,000	525,983	9,056,855	2,051,123	23.15%
Current Year MSD Tax	161,832	29,000	132,832	179,132	29,000	150,132	491,194	111,014	61.36%
Motor Vehicle Taxes	32,432	31,250	1,182	99,738	125,000	(25,262)	375,000	102,250	-2.46%
Tax Penalties and Interest	(1,229)	650	(1,879)	(190)	1,950	(2,140)	8,000	3,752	-105.07%
Business Registration	195	1,000	(805)	7,261	8,000	(739)	8,000	6,402	13.42%
Article 40 Sales Tax	41,380	32,476	8,904	83,774	64,953	18,821	389,714	71,519	17.14%
Article 42 Sales Tax	155,524	127,000	28,524	288,645	242,100	46,545	778,691	241,724	19.41%
1% Sales Tax	298,177	245,000	53,177	564,324	475,000	89,324	1,787,691	475,708	18.63%
MSD Sales Tax	28,814	14,335	14,479	54,519	28,670	25,849	172,019	48,309	12.85%
Occupancy Tax	930,319	600,000	330,319	1,860,520	1,480,000	380,520	3,271,030	1,684,478	10.45%
Land Transfer Tax	406,450	188,799	217,651	406,450	188,799	217,651	755,199	373,386	0.00%
Solid Waste Disposal Tax	-	-	-	-	1,325	(1,325)	5,300	-	0.00%
Utilities/Gas Sales Tax	-	-	-	162,048	188,375	(26,327)	753,500	153,519	5.56%
Telecommunication Svc Tax	-	-	-	9,395	10,625	(1,230)	42,500	7,268	29.27%
Video Programng Tax*	-	-	-	35,112	36,250	(1,138)	145,000	33,402	5.12%
PEG Channel Support	-	-	-	6,536	-	6,536	-	6,803	-3.92%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	11,224	4,750	6,474	11,224	4,750	6,474	19,000	5,682	0.00%
Mixed Beverage Tax	18,712	9,750	8,962	18,712	9,750	8,962	39,000	6,283	0.00%
Powell Bill	-	-	-	117,724	120,000	(2,276)	240,000	114,185	3.10%
Drug Reimb/forfeiture.	4	-	4	453	-	453	-	174	160.20%
Building Permit Fees	73,554	29,167	44,387	262,898	116,667	146,231	350,000	119,922	119.22%
Occupancy Permit & Fees	350	209	141	1,550	834	716	2,500	1,500	3.33%
Site Plan Review Fees	6,208	4,167	2,041	11,461	16,668	(5,207)	50,000	72,770	-84.25%
Other Planning Fees	600	333	267	2,357	1,334	1,023	4,000	2,821	-16.45%
CAMA Fees	100	125	(25)	1,400	500	900	1,500	855	63.74%
Homeowner Recovery Fees	4	10	(6)	23	36	(13)	100	24	-4.17%
Taxi Ordinance Fees	30	25	5	85	100	(15)	300	25	240.00%
A/C Boarding & Rabies Vac	400	180	220	1,045	720	325	2,150	1,769	-40.93%
Dog Licenses	35	83	(48)	145	336	(191)	1,000	98	47.96%
Court Cost & Fees	347	267	80	1,044	1,068	(25)	3,200	927	12.57%
Finger Print/buy gold Fees	-	84	(84)	110	336	(226)	1,000	30	266.67%
Purchases For Resale	7,455	6,266	1,189	23,560	25,063	(1,503)	75,190	28,612	-17.66%
Interest Income	6,568	8,334	(1,766)	28,301	33,335	(5,034)	100,000	(19,966)	-241.75%
Miscellaneous	7,123	1,833	5,290	20,694	7,336	13,358	22,000	14,198	45.75%
Sale of Fixed Assets	-	1,668	(1,668)	-	6,669	(6,669)	20,000	6,754	0.00%
Rental Income	10,986	11,110	(124)	44,045	44,439	(394)	133,319	43,766	0.64%
Contributions	-	-	-	700	-	700	-	345	102.90%
Lease/ Note Proceeds	-	-	-	-	-	-	233,155	-	0.00%
Insurance Proceeds	-	-	-	3,180	-	3,180	-	22,076	0.00%
Water Fund Transfer	-	-	-	-	-	-	467,076	-	0.00%
CRF Transfer	-	-	-	-	147,373	(147,373)	147,373	-	0.00%
Grants & Restricted	-	-	-	16,250	16,250	-	532,303	23,776	-31.65%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,210,574	(3,210,574)	3,210,574	-	0.00%
Total Revenues	\$ 4,198,335	2,850,371	\$ 1,347,964	\$ 6,862,513	\$ 8,654,185	\$ 1,418,902	\$ 23,754,433	\$ 5,846,627	17.38%
Prior YTD	\$ 3,841,663	\$ 3,155,569	\$ 686,094	\$ 5,846,627	\$ 4,757,403	1,089,224	\$ 19,968,270		



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2022

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND		
<i>Balances on October 31, 2020 in whole dollars</i>		
GENERAL FUND	Oct 2020	Oct 2021
Operating	\$ 14,769,331	\$ 19,329,652
Powell Bill	157,822	157,809
Designated Street CRF	763,957	1,204,483
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 15,692,810	\$ 20,693,644
CAPITAL RESERVE FUNDS		
	Oct 2020	Oct 2021
Shoreline Accesses	\$ 110,633	\$ 141,312
Recreation	124,896	89
Beach Nourishment	2,474,246	2,492,307
Sidewalks	236,172	337,920
TOTAL CAP RES FUNDS	\$ 2,945,947	\$ 2,971,628
OTHER FUNDS		
	Oct 2020	Oct 2021
Equity Index Fund OPEB	\$ 218,734	\$ 305,117
Public Works CPF	781,585	535,172
Beach Nourishment CPF	370,910	544,467
Fireman's Relief Fund	255,183	263,729
Water/WW Enterprise	8,600,523	8,446,928
Water Cap Res Fund	435,967	1,246,122
WW Cap Reserve Fund	4,438	23,599
TOTAL OTHER FUNDS	\$ 10,667,340	\$ 11,365,134
GRAND TOTAL-ALL FUNDS	\$ 29,306,097	\$ 35,030,406

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 19,968,270	\$ 23,754,433
Revenues Fiscal Year to Date	\$ 6,862,516	19.24%	28.89%
Expenses Fiscal Year to Date	\$ 6,719,072	35.27%	28.29%
Encumb	\$ 3,672,860		
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 4,036,741	\$ 4,036,741
Revenues Fiscal Year to Date	\$ 1,958,242	48.23%	48.51%
Expenses Fiscal Year to Date	\$ 1,115,098	28.58%	27.62%
Encumb	\$ 1,426,849		
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 221,615	\$ 221,615
Revenues Fiscal Year to Date	\$ 65,763	28.15%	29.67%
Expenses Fiscal Year to Date	\$ 62,048	27.75%	28.00%
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 month	\$ 2,193,894	22.66%
Revenues FYTD	\$ 2,804,852	23.91%
SALES & USE TAX		
Fiscal Year Budget	\$ 2,714,427	\$ 3,128,115
Revenues this month	\$ 523,900	15.89%
Revenues FYTD	\$ 991,262	30.84%
OCCUPANCY TAX		
Fiscal Year Budget	\$ 2,473,914	\$ 3,271,030
Revenues this month	\$ 930,319	32.45%
Revenues FYTD	\$ 1,860,520	68.09%
LAND TRANSFER TAX		
Fiscal Year Budget	\$ 625,000	\$ 755,199
Revenues this month	\$ 406,450	59.74%
Revenues FYTD	\$ 406,450	59.74%
BUILDING PERMIT FEES		
Fiscal Year Budget	\$ 325,000	\$ 350,000
Revenues this month	\$ 73,554	11.24%
Revenues FYTD	\$ 262,898	36.90%
INVESTMENT INCOME		
Fiscal Year Budget	\$ 140,000	\$ 100,000
Revenues this month	\$ 6,568	0.00%
Revenues FYTD	\$ 28,301	-14.26%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 3,927,491	\$ 4,325,994
Revenues this month	\$ 308,402	6.38%
Revenues FYTD	\$ 1,925,454	43.81%
WF System Dev Fees YTD	\$ 568,100	
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 221,615	\$ 221,615
Revenues this month	\$ (55)	-0.30%
Revenues FYTD	\$ 65,763	28.15%
WWF Sys Dev Fees YTD	\$ 2,954	

EXPENDITURES AT A GLANCE...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2022 Budget	Oct	YTD
Administration	\$ 1,373,530	\$ 113,024	\$ 439,656
Building & Grounds	3,428,800	185,475	971,737
Beach Nourishment	1,223,636	7,355	15,802
Tax & Finance	1,688,101	150,103	669,031
MIS	439,585	19,422	184,230
Fleet Maintenance	509,040	33,680	164,493
Planning	1,026,653	89,558	314,180
Police	4,274,731	362,646	1,279,610
Animal Control	171,378	18,250	61,647
Fire	3,013,576	304,084	949,972
Ocean Rescue	741,596	43,340	341,896
Streets	2,574,699	95,830	352,864
Powell Bill	240,000	1,408	3,457
Solid Waste	3,049,107	204,952	970,496
	\$ 23,754,432	\$ 1,629,127	\$ 6,719,071
% of Annual Budget Expended		6.86%	28.29%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,366,945	\$ 82,965	\$ 321,664
Water Plant	1,818,965	145,857	515,036
Water Systems	2,454,800	70,371	278,399
	\$ 5,640,710	\$ 299,193	\$ 1,115,098
% of Annual Budget Expended		5.30%	19.77%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 233,618	\$ 11,925	\$ 62,048
% of Annual Budget Expended		5.10%	26.56%



North Carolina
Total Retirement Plans



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

10/14/2021

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. Foiwell, CPA

STATE TREASURER OF NORTH CAROLINA
DALE R. FOIWELL, CPA

CONTRIBUTION-BASED BENEFIT CAP REPORT

Members
Hired Before
Jan 1, 2015

Agency

92821-TOWN OF KILL DEVIL HILLS

Member ID

[REDACTED]

Name

PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR

ORBIT - PensionSpikingReportbyAgency Version # 1