



**TOWN OF KILL DEVIL HILLS**  
*Land Where Flight Began*

MEMORANDUM

February 7, 2022

TO: Mayor and Board of Commissioners  
 FROM: Debora P. Díaz, Town Manager   
 REF: Monthly Report – December 2021

<b>Administration Department</b>			
Administration Division			
Metric	Current Month December 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)	3	7	4
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$13,205	\$27,423	\$11,222
Access/Recreation Facility Expenditures	\$1,577	\$21,714	\$12,943
<b>Tax and Finance Department</b>			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	65	383	517
Number of Vehicle Work Orders	39	332	339
Outsourced Vehicle Repairs	\$338	\$6,129	\$15,189
In-shop Vehicle Repairs	\$7,387	\$75,956	\$72,748

<b>Planning and Inspections Department</b>			
Metric	Current Month December 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	493	3,182	3,162
Plans Reviewed	13	59	59
Grant Applications Completed (Total)	\$0	\$0	\$1,086,834
KDH Portion (value applied for, not received)	\$0	\$0	\$329,923
Building Permits Issued	69	565	508
TOTAL Fees	\$27,008	\$330,743	\$244,169

<b>Police Department</b>			
Metric	Current Month December 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,542	8,942	10,893
Dispatched Calls per Patrol Officer	77	447	544
UCR Part 1 Crimes	19	211	216
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	5	56	52
Civil Citations Issued	0	3	4
Non-dispatched Services	79	595	293

<b>Public Services Department – Utilities Division – Water</b>			
Metric	Current Month December 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	24,637,000	249,468,000	245,287,000
Total # Work Orders Completed	175	1,607	1,500
Number of Water Taps Sold	1	44	15
<b>Public Services Department – Utilities Division – Wastewater</b>			
Residential wastewater allocation sold (gallons)	0	240	720
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
<b>Public Services Department – Public Works Division – Streets</b>			
Asphalt Repair - Hot Mix (tons)	0	12	19
Asphalt Repair - Cold Patch (bags)	0	0	33
<b>Public Services Department – Public Works Division – Solid Waste</b>			
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.	November 2021	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station	54	366	348
SW- COMMERCIAL – Tonnage	329.09	2,644.52	2,490.67
RESIDENTIAL – Trips to Dare County Transfer Station	45	283	303
RESIDENTIAL – Tonnage	357.22	2,508.15	2,598.71
RECYCLING – Trips to Dare County Recycling Center	13	65	61
RECYCLING – Tonnage	22.87	100.80	86.37
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	5	30	37
WHITE GOODS/METAL RECYCLED – Tonnage	13.70	83.48	112.56
C & D – Trips to Stumpy Point Landfill	17	78	86
C & D – Tonnage	81.28	368.35	384.36
Outer Banks Hauling # of stops	(-)	1,042	1,000
Outer Banks Hauling – Tonnage	20.66	127.65	142.19

<b>Fire Department</b> - all training hours and incidents reporting are calculated on the <i>calendar year</i> .			
Metric	Current Month December 2021	2021 Calendar Year to Date	2020 Calendar Year to Date
Total Number of Incidents	114	1,734	1,547
Total Number of Fires	2	41	36
Rescue & EMS	83	966	807
Hazardous Condition (no fire)	4	144	140
Service Call	11	177	192
Good Intent	5	197	198
False Alarm & False Call	9	203	171
Severe Weather/Natural Disaster	0	6	3
Average Response Time Overall	3:44 minutes	4:02 minutes	4:12 minutes
Average Response Time North of Colington Rd	3:11 minutes	3:25 minutes	3:44 minutes
Average Response Time South of Colington Rd	4:26 minutes	4:41 minutes	4:49 minutes
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	86.11%	81.82%	76.87%
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes North of Colington Rd	97.50%	94.47%	88.13%
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes South of Colington Rd	71.88%	67.47%	61.49%
Training Hours	727	8,185	7,942
<b>Ocean Rescue</b>			
Ocean Rescue – Beach Population	Will resume in the Spring	1,355,196	1,386,000
Ocean Rescue – Total Incidents		478	688
Ocean Rescue – Swimmer Assist/Rescues		132	156

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
DECEMBER 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	\$ 3,736	\$ 2,500	\$ 1,236	\$ 17,864	\$ 15,000	\$ 2,864	\$ 30,000	\$ 32,694	-45.36%
Current Year Property Tax:	3,588,005	850,000	2,738,005	6,790,577	6,080,000	710,577	9,056,855	6,629,443	2.43%
Current Year MSD Tax	141,914	130,000	11,914	355,451	369,000	(13,549)	491,194	353,734	0.49%
Motor Vehicle Taxes	59,584	31,250	28,334	159,322	187,500	(28,178)	375,000	157,450	1.19%
Tax Penalties and Interest	(509)	650	(1,159)	(612)	3,250	(3,862)	8,000	2,932	-120.86%
Business Registration	50	-	50	7,461	8,000	(539)	8,000	6,532	14.23%
Article 40 Sales Tax	38,438	32,476	5,962	160,730	129,905	30,825	389,714	137,907	16.55%
Article 42 Sales Tax	97,020	115,000	(17,980)	520,557	443,100	77,457	778,691	442,509	17.64%
1% Sales Tax	206,399	222,000	(15,601)	1,033,557	880,000	153,557	1,787,691	881,835	17.21%
MSD Sales Tax	19,897	14,335	5,562	99,805	57,340	42,465	172,019	89,538	11.47%
Occupancy Tax	255,443	375,000	(119,557)	2,535,197	2,090,000	445,197	3,271,030	2,297,114	10.36%
Land Transfer Tax	-	-	-	406,450	188,799	217,651	755,199	373,386	0.00%
Solid Waste Disposal Tax	-	1,325	(1,325)	1,478	2,650	(1,172)	5,300	1,338	0.00%
Utilities/Gas Sales Tax	234,102	-	234,102	396,150	376,750	19,400	753,500	387,664	2.19%
Telecommunication Svc Ta:	9,804	-	9,804	19,199	21,250	(2,051)	42,500	24,521	-21.70%
Video Programng Tax*	36,651	-	36,651	71,763	72,500	(737)	145,000	72,767	-1.38%
PEG Channel Support	6,494	-	6,494	13,030	-	13,030	-	13,560	-3.91%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	10,662	-	10,662	21,886	9,500	12,386	19,000	17,214	0.00%
Mixed Beverage Tax	19,385	-	19,385	38,097	19,500	18,597	39,000	19,957	0.00%
Powell Bill	-	-	-	117,724	240,000	(122,276)	240,000	228,370	-48.45%
Drug Reimb/forfeiture.	2	-	2	3,898	-	3,898	-	232	1580.30%
Building Permit Fees	25,022	29,166	(4,144)	314,521	174,999	139,522	350,000	164,779	90.87%
Occupancy Permit & Fees	150	208	(58)	2,100	1,251	849	2,500	2,200	-4.55%
Site Plan Review Fees	1,836	4,167	(2,331)	14,122	25,002	(10,880)	50,000	76,189	-81.46%
Other Planning Fees	575	334	241	4,507	2,001	2,506	4,000	3,673	22.71%
CAMA Fees	200	125	75	2,365	750	1,615	1,500	1,155	104.76%
Homeowner Recovery Fees	4	8	(4)	33	52	(19)	100	34	-2.94%
Taxi Ordinance Fees	10	25	(15)	100	150	(50)	300	50	100.00%
A/C Boarding & Rabies Vac	14	180	(166)	1,316	1,080	236	2,150	2,147	-38.71%
Dog Licenses	30	83	(53)	193	502	(310)	1,000	128	50.39%
Court Cost & Fees	279	267	12	1,588	1,601	(13)	3,200	1,395	13.84%
Finger Print/buy gold Fees	-	83	(83)	110	502	(392)	1,000	30	266.67%
Purchases For Resale	6,657	6,266	391	36,876	37,595	(719)	75,190	41,568	-11.29%
Interest Income	12,114	8,334	3,780	45,599	50,002	(4,403)	100,000	8,032	467.72%
Miscellaneous	3,896	1,833	2,063	28,177	11,002	17,175	22,000	20,493	37.50%
Sale of Fixed Assets	-	1,668	(1,668)	3,250	10,004	(6,754)	20,000	8,112	0.00%
Rental Income	10,986	11,110	(124)	66,017	66,659	(642)	133,319	70,880	-6.86%
Contributions	-	-	-	700	-	700	-	595	17.65%
Lease/ Note Proceeds	-	233,155	(233,155)	-	233,155	(233,155)	233,155	-	0.00%
Insurance Proceeds	-	-	-	3,180	-	3,180	-	31,506	0.00%
Water Fund Transfer	-	-	-	-	-	-	467,076	-	0.00%
CRF Transfer	-	-	-	-	147,373	(147,373)	147,373	-	0.00%
Grants & Restricted	2,500	-	2,500	18,750	25,200	(6,450)	541,253	63,010	-70.24%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	2,287,811	(2,287,811)	2,287,811	-	0.00%
<b>Total Revenues</b>	<b>\$ 4,791,349</b>	<b>2,071,548</b>	<b>\$ 2,719,801</b>	<b>\$13,313,089</b>	<b>\$14,270,735</b>	<b>\$ (957,646)</b>	<b>\$ 22,840,620</b>	<b>\$ 12,666,673</b>	<b>5.10%</b>
Prior YTD	\$ 5,005,433	\$ 4,771,559	\$ 233,874	\$12,666,672	\$10,653,490	2,013,182	\$ 19,968,270		



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2022

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

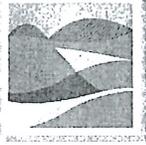
OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on December 31, 2021 in whole dollars		
GENERAL FUND	Dec 2020	Dec 2021
Operating	\$ 17,689,612	\$ 22,388,271
Powell Bill	83,193	75,815
Designated Street CRF	1,285,983	1,128,306
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 19,060,488</b>	<b>\$ 23,594,092</b>
CAPITAL RESERVE FUNDS	Dec 2020	Dec 2021
Shoreline Accesses	\$ 110,826	\$ 141,407
Recreation	125,123	89
Beach Nourishment	2,478,905	2,493,987
Sidewalks	184,600	335,966
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,899,454</b>	<b>\$ 2,971,449</b>
OTHER FUNDS	Dec 2020	Dec 2021
Equity Index Fund OPEB	\$ 218,734	\$ 305,117
Public Works CPF	662,454	533,966
Beach Nourishment CPF	370,910	1,011,319
Fireman's Relief Fund	251,053	249,057
Water Enterprise	8,584,232	8,822,246
Water Cap Res Fund	480,060	1,282,004
WW Cap Reserve Fund	8,877	23,732
<b>TOTAL OTHER FUNDS</b>	<b>\$ 10,576,320</b>	<b>\$ 12,227,441</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 32,536,262</b>	<b>\$ 38,792,982</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 22,248,510</b>	<b>\$ 22,840,620</b>
Revenues Fiscal Year to Date	\$ 13,313,089	56.93%	58.29%
Expenses Fiscal Year to Date	\$ 9,879,898	46.25%	43.26%
Encumb	\$ 3,278,158		
WATER ENTERPRISE FUND		<b>\$ 5,331,247</b>	<b>\$ 5,384,005</b>
Revenues Fiscal Year to Date	\$ 2,330,435	42.24%	43.28%
Expenses Fiscal Year to Date	\$ 1,626,012	37.58%	30.20%
Encumb	\$ 992,108		
WASTEWATER ENTERPRISE FUND		<b>\$ 221,615</b>	<b>\$ 230,470</b>
Revenues Fiscal Year to Date	\$ 97,792	44.83%	42.43%
Expenses Fiscal Year to Date	\$ 78,316	36.50%	33.98%
Encumb	\$ -		

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
Comparison of FY %			
		Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX incl MSD</b>			
<b>Fiscal Year Budget</b>		<b>\$ 9,170,709</b>	<b>\$ 9,923,049</b>
Revenues this month	\$ 3,789,495	41.75%	38.19%
Revenues FYTD	\$ 7,305,370	75.39%	73.62%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,714,427</b>	<b>\$ 3,128,115</b>
Revenues this month	\$ 361,754	11.87%	11.56%
Revenues FYTD	\$ 1,814,655	57.17%	58.01%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,473,914</b>	<b>\$ 3,271,030</b>
Revenues this month	\$ 255,443	9.63%	7.81%
Revenues FYTD	\$ 2,535,198	92.85%	77.50%
<b>LAND TRANSFER TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 625,000</b>	<b>\$ 755,199</b>
Revenues this month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 406,450	59.74%	53.82%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 325,000</b>	<b>\$ 350,000</b>
Revenues this month	\$ 25,022	6.13%	7.15%
Revenues FYTD	\$ 314,521	50.70%	89.86%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>		<b>\$ 140,000</b>	<b>\$ 100,000</b>
Revenues this month	\$ 12,114	0.00%	12.11%
Revenues FYTD	\$ 45,601	5.74%	45.60%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 3,927,491</b>	<b>\$ 4,325,994</b>
Revenues this month	\$ 387,795	8.77%	8.96%
Revenues FYTD	\$ 2,244,563	51.10%	51.89%
WF System Dev Fees YTD	\$ 599,000		
<b>WASTEWATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 221,615</b>	<b>\$ 230,470</b>
Revenues this month	\$ 35,387	17.20%	15.35%
Revenues FYTD	\$ 97,439	44.80%	42.28%
WWF Sys Dev Fees YTD	\$ 2,954		

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	\$ -
<b>**Total Town</b>	<b>\$ 2,796,867,600</b>	<b>0.320</b>	<b>\$ 8,949,976</b>
1 cent town wide generates \$285,052			
** Does not include PP, Utilities, & MVT			

EXPENDITURES AT A GLANCE...				
Comparison of Monthly Expenses				
GENERAL FUND DEPARTMENTS	Fiscal Year 2022 Budget	This Month's Expenses		
		Dec	YTD	
Administration	\$ 1,345,605	\$ 106,797	\$ 591,695	
Building & Grounds	2,751,401	76,647	853,663	
Beach Nourishment	1,205,914	1,019,977	1,026,580	
Tax & Finance	1,688,101	160,443	885,353	
MIS	430,077	16,671	200,409	
Fleet Maintenance	509,040	36,875	242,129	
Planning	1,026,653	63,972	439,049	
Police	4,280,747	316,027	1,855,106	
Animal Control	171,378	13,319	85,102	
Fire	3,013,576	202,668	1,293,975	
Ocean Rescue	741,596	14,976	371,612	
Streets	2,419,605	63,223	527,438	
Powell Bill	240,000	38,263	85,517	
Solid Waste	3,016,927	189,403	1,422,270	
	<b>\$ 22,840,620</b>	<b>\$ 2,319,261</b>	<b>\$ 9,879,898</b>	
% of Annual Budget Expended		10.15%	43.26%	
WATER ENTERPRISE FUND				
Water Administration	\$ 1,366,945	\$ 56,684	\$ 428,788	
Water Plant	1,777,353	9,388	622,231	
Water Systems	2,239,707	152,713	574,992	
	<b>\$ 5,384,005</b>	<b>\$ 218,785</b>	<b>\$ 1,626,011</b>	
% of Annual Budget Expended		4.06%	30.20%	
WASTEWATER ENTERPRISE FUND				
Wastewater Department	\$ 230,470	\$ 8,926	\$ 78,316	
% of Annual Budget Expended		3.87%	33.98%	



# North Carolina Total Retirement Plans



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

12/9/2021

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



*Paul F. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

**CONTRIBUTION-BASED BENEFIT CAP REPORT**

Members Hired Before Jan 1, 2015	Agency	Member ID	Name
	92821-TOWN OF KILL DEVIL HILLS	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]

\* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR