



# TOWN OF KILL DEVIL HILLS

*Land Where Flight Began*

MEMORANDUM

May 16, 2022

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager 

REF: Monthly Report – March 2022

<b>Administration Department</b>			
Administration Division			
Metric	Current Month March 2022	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	7	5
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	1,845	33,249	20,928
Access/Recreation Facility Expenditures	1,111	24,838	37,198
<b>Tax and Finance Department</b>			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	89	645	739
Number of Vehicle Work Orders	66	488	499
Outsourced Vehicle Repairs	0	\$6,129	\$50,785
In-shop Vehicle Repairs	\$10,727	\$102,860	\$98,255



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<b>Planning and Inspections Department</b>			
Metric	Current Month March 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	570	4,734	4,700
Plans Reviewed	11	95	89
Grant Applications Completed (Total)	-	-	\$1,092,792.11
KDH Portion (value applied for, not received)	-	-	\$335,880.92
Building Permits Issued	121	872	807
TOTAL Fees	\$58,731.85	\$498,000.72	\$345,353.39

<b>Police Department</b>			
Metric	Current Month March 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,716	13,694	16,324
Dispatched Calls per Patrol Officer	86	685	816
UCR Part 1 Crimes	19	260	276
<b>Police Department – Animal Control Division</b>			
Animal Impoundments	7	77	75
Civil Citations Issued	6	15	6
Non-dispatched Services	101	867	482

<b>Public Services Department – Utilities Division – Water</b>			
Metric	Current Month March 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Gallons Consumed	27,367,000	323,018,000	316,976,000
Total # Work Orders Completed	404	2511	2448
Number of Water Taps Sold	8	69	32
<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	29
Asphalt Repair - Cold Patch (bags)	0	2	41
<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.	February 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
SW- COMMERCIAL – Trips to Dare County Transfer Station	49	512	491
SW- COMMERCIAL – Tonnage	258.98	3468.55	3328.13
RESIDENTIAL – Trips to Dare County Transfer Station	37	402	421
RESIDENTIAL – Tonnage	282.04	3430.99	3594.29
RECYCLING – Trips to Dare County Recycling Center	13	102	103
RECYCLING – Tonnage	21.82	150.09	154.44
WHITE GOODS/METAL RECYCLED – Trips to Dare County Recycling	6	44	53
WHITE GOODS/METAL RECYCLED – Tonnage	14.21	117.71	161.25
C & D – Trips to Stumpy Point Landfill	15	120	129
C & D – Tonnage	74.91	573.16	595.20
Outer Banks Hauling # of stops	(+) 1	1043	1015
Outer Banks Hauling – Tonnage	20.29	192.61	215.66

<b>Fire Department</b> - all training hours and incidents reporting are calculated on the <i>calendar year</i> .			
Metric	Current Month March 2022	2021 Calendar Year to Date	2020 Calendar Year to Date
Total Number of Incidents	130	323	357
Total Number of Fires	2	3	3
Rescue & EMS	65	164	182
Hazardous Condition (no fire)	14	30	32
Service Call	19	45	53
Good Intent	11	32	46
False Alarm & False Call	18	48	41
Severe Weather/Natural Disaster	1	1	0
Average Response Time Overall	4:07 minutes	4:13 minutes	4:08 minutes
Average Response Time North of Colington Rd	3:51 minutes	3:47 minutes	3:29 minutes
Average Response Time South of Colington Rd	4:24 minutes	4:42 minutes	4:45 minutes
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes Overall	77.78%	76.28%	81.99%
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes North of Colington Rd	85.37%	89.57%	94.51%
% 1 <sup>st</sup> Due Unit Arrival within 5 minutes South of Colington Rd	70.00%	62.24%	70.45%
Training Hours	1,372	2,183	2,351
<b>Ocean Rescue</b>			
Ocean Rescue – Beach Population	Will resume in the Spring		
Ocean Rescue – Total Incidents			
Ocean Rescue – Swimmer Assist/Rescues			



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2022

Reporting Period: March 1, 2022 to March 31, 2022

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on March 31, 2022 in whole dollars		
GENERAL FUND	Mar 2021	Mar 2022
Operating	\$ 19,324,254	\$ 23,643,983
Powell Bill	52,229	93,854
Designated Street CRF	954,918	616,009
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 20,333,101</b>	<b>\$ 24,355,546</b>
CAPITAL RESERVE FUNDS	Mar 2021	Mar 2022
Shoreline Accesses	\$ 110,979	\$ 141,571
Recreation	125,286	89
Beach Nourishment	2,481,858	2,672,331
Sidewalks	163,204	41,063
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,881,327</b>	<b>\$ 2,855,054</b>
OTHER FUNDS	Mar 2021	Mar 2022
Equity Index Fund OPEB	\$ 218,734	\$ 305,117
Public Works CPF	434,677	-
Beach Nourishment CPF	370,910	5,534,473
Fireman's Relief Fund	251,436	249,269
Water Enterprise	8,501,403	9,186,660
Water Cap Res Fund	591,809	429,825
WW Cap Reserve Fund	8,891	23,752
<b>TOTAL OTHER FUNDS</b>	<b>\$ 10,377,860</b>	<b>\$ 15,729,096</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 33,592,288</b>	<b>\$ 42,939,697</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 22,683,449</b>	<b>\$ 24,481,110</b>
Revenues Fiscal Year to Date	\$ 19,142,098	73.90%	78.19%
Expenses FYTD	\$ 15,359,615	67.28%	62.74%
Encumb	\$ 3,178,069		
WATER ENTERPRISE FUND		<b>\$ 5,337,690</b>	<b>\$ 5,640,710</b>
Revenues Fiscal Year to Date	\$ 4,264,557	45.01%	75.60%
Expenses & FYTD	\$ 3,433,435	43.98%	60.87%
Encumb	\$ 608,663		
WASTEWATER ENTERPRISE FUND		<b>\$ 221,615</b>	<b>\$ 233,618</b>
Revenues Fiscal Year to Date	\$ 134,733	58.25%	57.67%
Expenses & FYTD	\$ 110,679	57.90%	47.38%
Encumb	\$ 11,938		

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>\$ 9,470,709</b>	<b>\$ 9,923,049</b>
Revenues this month	\$ 102,955	1.09%	1.04%
Revenues FYTD	\$ 9,817,842	101.93%	98.94%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,714,427</b>	<b>\$ 3,128,115</b>
Revenues this month	\$ 272,409	8.68%	8.71%
Revenues FYTD	\$ 2,634,971	83.86%	84.24%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>		<b>\$ 2,473,914</b>	<b>\$ 3,271,030</b>
Revenues this month	\$ 187,336	5.18%	5.73%
Revenues FYTD	\$ 2,895,112	103.86%	88.51%
<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	\$ 865,955	122.35%	114.67%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 325,000</b>	<b>\$ 350,000</b>
Revenues this month	\$ 46,037	9.78%	13.15%
Revenues FYTD	\$ 433,323	80.27%	123.81%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>		<b>\$ 140,000</b>	<b>\$ 100,000</b>
Revenues this month	\$ 9,765	10.86%	9.77%
Revenues FYTD	\$ 68,579	30.67%	68.58%
<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	\$ 341,129	7.98%	7.89%
Revenues FYTD	\$ 3,191,000	73.37%	73.76%
WF System Dev Fees YTD	\$ 718,300		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>		<b>\$ 221,615</b>	<b>\$ 230,470</b>
Revenues this month	\$ 31,932	15.07%	13.86%
Revenues FYTD	\$ 134,309	62.11%	58.28%
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	
		Mar	YTD
Administration	\$ 1,381,030	\$ 92,438	\$ 842,403
Building & Grounds	4,138,077	161,095	2,276,233
Beach Nourishment	1,223,636	16,214	1,058,731
Tax & Finance	1,681,601	142,846	1,247,254
MIS	446,085	18,046	283,284
Fleet Maintenance	509,040	26,871	343,901
Planning	1,026,653	82,743	632,888
Police	4,284,531	358,141	2,820,131
Animal Control	171,378	16,447	126,357
Fire	3,013,676	229,032	1,878,324
Ocean Rescue	741,596	9,245	350,600
Streets	2,574,699	210,704	1,311,813
Powell Bill	240,000	894	225,400
Solid Waste	3,049,107	245,067	1,962,295
	<b>\$ 24,481,109</b>	<b>\$ 1,609,783</b>	<b>\$ 15,359,614</b>
% of Annual Budget Expended		6.58%	62.74%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 1,366,945	\$ 75,131	\$ 1,077,197
Water Plant	1,818,965	133,667	1,012,602
Water Systems	2,454,800	158,568	1,343,636
	<b>\$ 5,640,710</b>	<b>\$ 367,366</b>	<b>\$ 3,433,435</b>
% of Annual Budget Expended		6.51%	60.87%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 233,618	\$ 11,938	\$ 110,679
% of Annual Budget Expended		5.11%	47.38%



**North Carolina**  
Total Retirement Plans



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

3/17/2022

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.

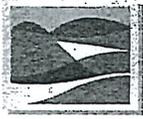
You can calculate the likelihood of whether the retirement benefit of a member listed on the attached report will exceed the CBBC with information available on our website at <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

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	1	[REDACTED]
		2	[REDACTED]
		3	[REDACTED]
		4	[REDACTED]

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