



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

July 11, 2022

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - May 2022

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month May 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
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$385	\$36,842	\$35,387
Access/Recreation Facility Expenditures	\$29,778	\$65,993	\$39,409

<b>Tax and Finance Department</b>			
<b>Tax and Finance Division</b>			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	51	756	903
<b>Fleet Division</b>			
Number of Vehicle Work Orders	54	602	629
Outsourced Vehicle Repairs	\$775	\$7,638	\$67,805
In-shop Vehicle Repairs	\$8,027	\$118,718	\$122,860

**Planning and Inspections Department**

Metric	Current Month May 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Site Inspections	537	5,789	4,700
Plans Reviewed	9	113	89
Grant Applications Completed (Total)	-	-	\$1,092,792.11
KDH PORTION (value applied for, not received)	-	-	\$335,880.92
Building Permits Issued	110	1,100	807
TOTAL Fees	\$47,075.77	\$587,130.18	\$345,353.39

**Police Department**

Metric	Current Month May 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Dispatched Calls	1,718	17,127	19,729
Dispatched Calls per Patrol Officer	86	857	986
Self-Initiated Calls	1,133	11,609	13,706
UCR Part 1 Crimes	32	320	365
<b>Animal Control Division</b>			
Animal Impoundments	4	82	100
Civil Citations Issued	0	16	9
Non-dispatched Services	73	1,003	586

**Public Services Department**

**Water Division**

Metric	Current Month May 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Number of Water Taps Sold	7	82	43
Total # Word Orders Completed	346	3,063	2,982
Gallons Consumed	40,349,000	398,115,000	393,852,000

**Streets Division**

Asphalt Repair - Hot Mix (tons)	0	15	29
Asphalt Repair - Cold Patch (bags)	0	2	41

**Wastewater Division**

Total wastewater allocation sold (gallons)	360	600	1,200
Total wastewater allocation remaining (gallons) <small>(Residential and Commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 880; Commercial - 12,570)</small>		13,090	14,170

**Solid Waste Division**

This section reflects figures one month behind due to the delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling.	Prior Month April 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Outer Banks Hauling # of stops	(+ ) 11	1,069	1,031
Outer Banks Hauling - Tonnage	24.58	243.34	256.78
SW- Commercial -Trips to Dare County Transfer Station	73	645	619
SW - Commercial - Tonnage	449.52	4,274.04	4,157.04
Residential - Trips to Dare County Transfer Station	61	512	531
Residential - Tonnage	439.37	4,259.87	4,485.29
Recycling - Trips to Dare County Recycling Center	14	130	130
Recycling - Tonnage	15.91	182.18	195.85
White Goods / Metal Recycled - Trips to Dare County Recycling	4	55	67
White Goods / Metal Recycled - Tonnage	14.82	151.83	210.87
C & D - Trips to Stumpy Point Landfill	19	165	175
C & D - Tonnage	86.63	786.81	819.24

<b>Fire Department</b>			
Metric	Current Month May 2022	2021/2022 Fiscal Year to Date	2020/2021 Fiscal Year to Date
Total Number of Incidents	188	664	653
Total Number of Fires	2	9	11
Rescue & EMS	96	346	354
Hazardous Condition (no fire)	17	56	55
Service Call	26	88	95
Good Intent	26	71	75
False Alarm & False Call	18	90	62
Severe Weather/Natural Disaster	3	4	1
Average Response Time Overall	4:23 minutes	4:12 minutes	4:04 minutes
Average Response Time North of Colington Rd	3:40 minutes	3:43 minutes	3:23 minutes
Average Response Time South of Colington Rd	4:53 minutes	4:42 minutes	4:44 minutes
% 1st due Unit Arrival within 5 minutes Overall	72.16%	76.39%	82.65%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	95%	90.13%	94.54%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	56.14%	63.31%	71.26%
Training Hours	363	3,186	3,717
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	195,691	220,973	108,357
Ocean Rescue - Total Incidents	68	76	18
Ocean Rescue - Swimmer Assist/Rescues	28	30	12



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2022

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

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on May 31, 2022 in whole dollars		
GENERAL FUND	May 2021	May 2022
Operating	\$ 17,925,562	\$ 21,745,249
Powell Bill	46,552	89,199
Designated Street CRF	566,080	392,624
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 18,539,894</b>	<b>\$ 22,228,772</b>
CAPITAL RESERVE FUNDS	May 2021	May 2022
Shoreline Accesses	\$ 111,058	\$ 141,659
Recreation	89	89
Beach Nourishment	2,483,629	2,831,687
Sidewalks	143,712	392,624
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,738,488</b>	<b>\$ 3,366,058</b>
OTHER FUNDS	May 2021	May 2022
Equity Index Fund OPEB	\$ 218,734	\$ 305,117
Public Works CPF	626,378	-
ARP SRP	-	1,172,110
Beach Nourishment CPF	370,910	5,529,682
Fireman's Relief Fund	251,615	249,424
Water Enterprise	8,083,172	9,043,195
Water Cap Res Fund	644,251	577,041
WW Cap Reserve Fund	14,810	28,199
<b>TOTAL OTHER FUNDS</b>	<b>\$ 10,209,870</b>	<b>\$ 16,904,767</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 31,488,252</b>	<b>\$ 42,499,597</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 23,692,295</b>	<b>\$ 26,384,267</b>
Revenues Fiscal Year to Date	\$ 22,762,021	83.36%	86.27%
Expenses & Enc FYTD	\$ 22,471,562	85.58%	85.17%
WATER ENTERPRISE FUND		<b>\$ 5,567,894</b>	<b>\$ 5,640,710</b>
Revenues Fiscal Year to Date	\$ 4,952,349	68.79%	87.80%
Expenses & Enc FYTD	\$ 4,486,316	83.77%	79.53%
WASTEWATER ENTERPRISE FUND		<b>\$ 221,615</b>	<b>\$ 233,618</b>
Revenues Fiscal Year to Date	\$ 142,590	66.41%	61.04%
Expenses & Enc FYTD	\$ 144,023	72.12%	61.65%

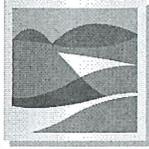
SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
	Comparison of FY %		
	Prior FY %	Current FY %	
<b>AD VALOREM PROPERTY TAX Incl MSD</b>			
<b>Fiscal Year Budget</b>	<b>\$ 9,470,709</b>	<b>\$ 9,923,049</b>	
Revenues this month	\$ 69,148	0.61%	0.70%
Revenues FYTD	\$ 10,028,051	104.36%	101.06%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 2,714,427</b>	<b>\$ 3,128,115</b>	
Revenues this month	\$ 218,166	6.73%	6.97%
Revenues FYTD	\$ 3,085,999	98.58%	98.65%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 2,473,914</b>	<b>\$ 3,271,030</b>	
Revenues this month	\$ 134,302	6.50%	4.11%
Revenues FYTD	\$ 3,128,816	114.28%	95.65%
<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	\$ 1,322,276	185.15%	175.09%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 325,000</b>	<b>\$ 350,000</b>	
Revenues this month	\$ 44,811	9.89%	12.80%
Revenues FYTD	\$ 518,313	100.74%	148.09%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>	<b>\$ 140,000</b>	<b>\$ 100,000</b>	
Revenues this month	\$ 4,164	3.13%	4.16%
Revenues FYTD	\$ 81,005	41.41%	81.01%
<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	\$ 458,201	11.42%	10.59%
Revenues FYTD	\$ 3,868,060	90.35%	89.41%
WF System Dev Fees YTD	\$ 865,200		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 221,615</b>	<b>\$ 230,470</b>	
Revenues this month	\$ 8,974	3.64%	3.89%
Revenues FYTD	\$ 143,252	66.31%	62.16%
WWF Sys Dev Fees YTD	\$ 7,386		

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...			
GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2022 Budget	May	YTD
Administration	\$ 1,398,381	\$ 73,628	\$ 1,013,117
Building & Grounds	4,399,545	140,472	2,736,472
Beach Nourishment	1,381,307	577	1,060,040
Tax & Finance	1,681,601	48,533	1,423,525
MIS	446,085	13,255	336,416
Fleet Maintenance	555,990	42,438	446,052
Planning	1,057,158	66,091	796,975
Police	4,504,251	515,833	3,755,505
Animal Control	171,378	9,799	151,478
Fire	3,013,676	152,626	2,348,998
Ocean Rescue	741,596	56,692	429,315
Streets	2,862,235	233,533	1,818,399
Powell Bill	240,000	4,702	230,102
Solid Waste	3,931,065	308,458	2,600,755
	<b>\$ 26,384,268</b>	<b>\$ 1,666,637</b>	<b>\$ 19,147,149</b>
% of Annual Budget Expended		6.32%	72.57%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 1,366,945	\$ 44,845	\$ 1,197,131
Water Plant	1,818,965	156,444	1,230,418
Water Systems	2,454,800	68,109	1,662,419
	<b>\$ 5,640,710</b>	<b>\$ 269,398</b>	<b>\$ 4,089,968</b>
% of Annual Budget Expended		4.78%	72.51%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 223,618	\$ 3,398	\$ 142,590
% of Annual Budget Expended		1.52%	63.76%

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
MAY 2022 (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	\$ 1,241	\$ 2,500	\$ (1,259)	\$ 22,837	\$ 27,500	\$ (4,663)	\$ 30,000	\$ 39,282	-41.86%
Current Year Property Taxe:	32,339	20,000	12,339	9,227,616	9,011,855	215,761	9,056,855	9,078,676	1.64%
Current Year MSD Tax	5,546	-	5,546	492,993	491,194	1,799	491,194	491,178	0.37%
Motor Vehicle Taxes	31,263	31,250	13	307,442	343,750	(36,308)	375,000	313,341	-1.88%
Tax Penalties and Interest	1,837	650	1,187	9,349	6,700	2,649	8,000	14,672	-36.28%
Business Registration	-	-	-	7,968	8,000	(33)	8,000	6,945	14.72%
Article 40 Sales Tax	34,137	32,476	1,661	355,576	292,285	63,291	389,714	307,840	15.51%
Article 42 Sales Tax	47,100	25,000	22,100	799,774	639,691	160,083	778,691	690,500	15.83%
1% Sales Tax	124,931	78,000	46,931	1,760,917	1,492,000	268,917	1,787,691	1,523,044	15.62%
MSD Sales Tax	11,999	14,335	(2,336)	169,729	129,015	40,714	172,019	154,391	9.93%
Occupancy Tax	134,302	56,000	78,302	3,128,816	2,391,000	737,816	3,271,030	2,827,066	10.67%
Land Transfer Tax	-	-	-	1,322,276	566,399	755,877	755,199	1,157,211	14.26%
Solid Waste Disposal Tax	1,449	1,325	124	4,448	5,300	(852)	5,300	4,153	7.10%
Utilities/Gas Sales Tax	-	-	-	562,106	565,125	(3,019)	753,500	542,393	3.63%
Telecommunication Svc Tax	-	-	-	28,448	31,875	(3,427)	42,500	34,319	-17.11%
Video Programng Tax*	-	-	-	108,007	108,750	(743)	145,000	107,610	0.37%
PEG Channel Support	-	-	-	19,523	-	19,523	-	20,139	-3.06%
Wine & Beer Tax	-	30,000	(30,000)	-	30,000	(30,000)	30,000	30,815	0.00%
ABC Tax	-	-	-	29,448	14,250	15,198	19,000	21,552	36.64%
Mixed Beverage Tax	-	-	-	46,945	29,250	17,695	39,000	26,606	76.45%
Powell Bill	-	-	-	275,526	240,000	35,526	240,000	228,370	20.65%
Drug Reimb/forfeiture.	478	-	478	4,383	-	4,383	-	775	465.51%
Building Permit Fees	44,811	29,166	15,645	518,314	320,833	197,481	350,000	327,390	58.32%
Occupancy Permit & Fees	300	208	92	3,950	2,292	1,658	2,500	3,650	8.22%
Site Plan Review Fees	1,964	4,167	(2,203)	64,157	45,833	18,324	50,000	85,208	-24.70%
Other Planning Fees	425	333	92	6,862	3,667	3,195	4,000	6,904	-0.61%
CAMA Fees	860	125	735	4,260	1,375	2,885	1,500	2,035	109.34%
Homeowner Recovery Fees	7	8	(1)	74	92	(18)	100	72	2.78%
Taxi Ordinance Fees	10	25	(15)	110	275	(165)	300	55	100.00%
A/C Boarding & Rabies Vac	7	180	(173)	2,580	1,980	600	2,150	3,920	-34.18%
Dog Licenses	43	83	(41)	585	917	(332)	1,000	586	-0.17%
Court Cost & Fees	149	267	(119)	2,511	2,933	(423)	3,200	2,300	9.15%
Finger Print/buy gold Fees	102	83	19	472	917	(445)	1,000	172	174.42%
Purchases For Resale	4,598	6,266	(1,668)	84,816	90,689	(5,873)	96,955	76,044	11.53%
Interest Income	4,164	8,333	(4,169)	81,005	91,667	(10,662)	100,000	57,970	39.74%
Miscellaneous	5,185	1,833	3,352	47,934	20,167	27,767	22,000	39,184	22.33%
Sale of Fixed Assets	15,000	1,666	13,334	19,160	18,334	826	20,000	134,297	-85.73%
Rental Income	11,316	11,110	206	128,345	122,209	6,136	133,319	127,145	0.94%
Contributions	-	-	-	1,060	950	110	950	8,745	0.00%
Lease/ Note Proceeds	1,600,603	1,367,448	233,155	1,600,603	1,600,603	-	1,600,603	505,613	0.00%
Insurance Proceeds	-	-	-	3,680	-	3,680	-	37,059	0.00%
Water Fund Transfer	-	-	-	467,076	467,076	-	467,076	437,727	0.00%
CRF Transfer	-	-	-	533,970	681,343	(147,373)	681,343	-	0.00%
Grants & Restricted	95,000	521,678	(426,678)	409,922	539,803	(129,881)	539,803	271,867	50.78%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	3,908,776	(3,908,776)	3,908,776	-	0.00%
								7,197,601	
<b>Total Revenues</b>	<b>\$ 2,211,167</b>	<b>2,244,515</b>	<b>\$ (33,348)</b>	<b>\$ 22,665,570</b>	<b>\$ 24,346,670</b>	<b>\$ (1,681,100)</b>	<b>\$ 26,384,268</b>	<b>\$ 19,748,821</b>	<b>14.77%</b>
Prior YTD	\$ 1,111,918	\$ 662,007	\$ 449,911	\$ 19,748,817	\$ 19,668,867	79,950	\$ 23,692,294		



**North Carolina**  
Total Retirement Plans



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

5/25/2022

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



**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. Fowell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOWELL, CPA

**CONTRIBUTION-BASED BENEFIT CAP REPORT**

Agency	Member ID	Name
92821-TOWN OF KILL DEVIL HILLS	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]

Members  
Hired Before  
Jan 1, 2015

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