TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

February 13, 2023

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz, Town Manager

REF: Monthly Report - December 2022

Administration Department			
Administration Division			
Metric	Current Month December 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	0	1	7
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$2,109	$30,132	$27,423
Access/Recreation Facility Expenditures	$487	$19,059	$21,714

Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	52	309	383
Fleet Division			
Number of Vehicle Work Orders	38	342	332
Outsourced Vehicle Repairs	$35,116	$39,258	$6,129
In-shop Vehicle Repairs	$6,270	$70,912	$75,956

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month December 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Site Inspections	493	3,324	3,182
Plans Reviewed	10	52	59
Grant Applications Completed (Total)	-	$424,980.00	-
KDH PORTION (value applied for, not received)	-	$212,490.00	-
Building Permits Issued	85	578	565
TOTAL Fees	$22,853.60	$265,035.22	$330,742.96

Police Department			
Metric	Current Month December 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Dispatched Calls	1,436	9,952	8,942
Officer	72	498	447
Self-Initiated Calls	1,053	6,899	5,622
UCR Part 1 Crimes	28	214	211
Animal Control Division			
Animal Impoundments	5	35	56
Civil Citations Issued	2	10	3
Non-dispatched Services	74	430	595

Public Services Department			
Water Division			
Metric	Current Month December 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Number of Water Taps Sold	0	41	44
Total # Work Orders Completed	206	1,425	1,607
Gallons Consumed	26,819,000	247,820,000	249,468,000
Streets Division			
Asphalt Repair - Hot Mix (tons)	0	10	12
Asphalt Repair - Cold Patch (bags)	0	13	0
Wastewater Division			
Total wastewater allocation sold (gallons)	0	0	240
Total wastewater allocation remaining (gallons) (Residential and Commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 880; Commercial - 12,570)		12,610	13,450
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 November 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Outer Banks Hauling # of stops	(-) 8	1,062	1,042
Outer Banks Hauling - Tonnage	22.75	125.17	127.65
SW- Commercial -Trips to Dare County Transfer Station	47	333	366
SW - Commercial - Tonnage	307.22	2,523.48	2,644.52
Residential - Trips to Dare County Transfer Station	49	311	283
Residential - Tonnage	369.31	2,451.00	2,508.15
Recycling - Trips to Dare County Recycling Center	14	62	65
Recycling - Tonnage	30.36	109.04	100.8
White Goods / Metal Recycled - Trips to Dare County Recycling	5	29	30
White Goods / Metal Recycled - Tonnage	14.97	91.03	83.48
C & D - Trips to Stumpy Point Landfill	14	77	78
C & D - Tonnage	64.99	351.19	368.35

Fire Department			
Metric	Current Month December 2022	2022 YTD	2021 YTD
Total Number of Incidents	141	1,897	1,734
Total Number of Fires	1	42	41
Rescue & EMS	85	1,080	966
Hazardous Condition (no fire)	7	145	144
Service Call	20	204	177
Good Intent	14	214	197
False Alarm & False Call	14	204	203
Severe Weather/Natural Disaster	0	8	6
Average Response Time Overall	4:08 minutes	4:09 minutes	4:02 minutes
Average Response Time North of Colington Rd	3:37 minutes	3:38 minutes	3:25 minutes
Average Response Time South of Colington Rd	4:47 minutes	4:41 minutes	4:41 minutes
% 1st due Unit Arrival within 5 minutes Overall	81.01%	76.26%	81.82%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	88.64%	89.13%	94.47%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	71.43%	64.36%	67.47%
Training Hours	1,037	8,828	8,185
Ocean Rescue Division			
Ocean Rescue - Beach Population	Will resume in the Spring	1,392,514	1,355,195
Ocean Rescue - Total Incidents		808	478
Assist/Rescues		257	132

Fire Department information reported above is calculated on the calendar year.

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2023

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on December 31, 2022 in whole dollars

GENERAL FUND	Dec 2021	Dec 2022
Operating	$ 22,388,271	$ 24,600,914
Powell Bill	75,815	348,463
Designated Street CRF	1,128,306	1,085,598
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	**$ 23,594,092**	**$ 26,036,675**

CAPITAL RESERVE FUNDS	Dec 2021	Dec 2022
Shoreline Accesses	$ 141,407	$ 217,689
Recreation	89	75,413
Beach Nourishment	2,493,987	2,845,826
Sidewalks	335,966	340,309
TOTAL CAP RES FUNDS	**$ 2,971,449**	**$ 3,479,237**

OTHER FUNDS	Dec 2021	Dec 2022
Equity Index Fund OPEB	$ 305,117	$ 275,652
Public Works CPF	533,966	-
ARF SRP	-	2,304,228
Beach Nourishment CPF	1,011,319	620,769
Fireman's Relief Fund	249,057	237,776
Water Enterprise	8,822,246	9,990,106
Water Cap Res Fund	1,282,004	961,035
WW Cap Reserve Fund	23,732	32,908
TOTAL OTHER FUNDS	**$ 12,227,441**	**$ 14,422,474**
GRAND TOTAL-ALL FUNDS	**$ 38,792,982**	**$ 43,938,386**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 22,840,620**	**$ 30,499,759**
Revenues Fiscal Year to Date	$	13,583,245	58.29%	44.54%
Expenses Fiscal Year to Date	$	10,901,389	43.26%	35.74%
Encumb	$	4,620,560		
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 5,384,005**	**$ 5,252,310**
Revenues Fiscal Year to Date	$	2,322,912	43.28%	44.23%
Expenses Fiscal Year to Date	$	1,409,254	30.20%	26.83%
Encumb	$	1,019,589		
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 230,470**	**$ 230,470**
Revenues Fiscal Year to Date	$	98,943	42.43%	42.93%
Expenses Fiscal Year to Date	$	61,115	33.98%	26.52%
Encumb	$	8,800		

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	$ 205,701,889	0.240	$ 493,685
All Oceanfront Property	$0	0.320	$ -
Non-Oceanfront Property	$ -	0.320	$ -
Total Town	$ 2,798,463,827	0.320	$ 8,955,084

** Does not include PP, Utilities, & MVT

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

		Comparison of FY %	
AD VALOREM PROPERTY TAX Incl MSD		**Prior FY %**	**Current FY %**
Fiscal Year Budget		**$ 9,923,049**	**$ 10,105,752**
Revenues this month	$ 3,619,535	38.19%	35.82%
Revenues FYTD	$ 7,098,745	73.69%	70.24%
SALES & USE TAX			
Fiscal Year Budget		**$ 3,128,115**	**$ 3,936,385**
Revenues this month	$ 390,833	11.56%	9.93%
Revenues FYTD	$ 1,926,427	58.01%	48.94%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 3,271,030**	**$ 3,998,251**
Revenues this month	$ 239,498	7.81%	5.99%
Revenues FYTD	$ 2,552,261	77.50%	63.83%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 755,199**	**$ 1,000,000**
Revenues this month	$ -	0.00%	0.00%
Revenues FYTD	$ 306,359	53.82%	30.64%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 350,000**	**$ 425,000**
Revenues this month	$ 17,904	7.15%	4.21%
Revenues FYTD	$ 250,690	89.86%	58.99%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 100,000**	**$ 125,000**
Revenues this month	$ 22,186	12.11%	17.75%
Revenues FYTD	$ 106,776	45.60%	85.42%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 4,325,994**	**$ 4,685,892**
Revenues this month	$ 393,601	8.96%	8.40%
Revenues FYTD	$ 2,273,949	51.89%	48.53%
WF System Dev Fees YTD	$ 375,900		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 233,618**	**$ 230,470**
Revenues this month	$ 35,467	15.35%	15.39%
Revenues FYTD	$ 98,943	42.28%	42.93%
WWF Sys Dev Fees YTD	$ -		

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND	**Fiscal Year**	**This Month's Expenses**	
DEPARTMENTS	**2023 Budget**	**Dec**	**YTD**
Administration	$ 1,348,606	$ 87,771	$ 611,995
Building & Grounds	3,343,494	94,926	1,166,527
Beach Nourishment	4,943,039	141,742	163,008
Tax & Finance	1,821,631	180,943	963,247
MIS	517,877	37,830	246,911
Fleet Maintenance	567,441	65,169	294,613
Planning	1,287,007	79,302	499,904
Police	4,480,916	298,390	2,060,926
Animal Control	199,531	13,962	93,102
Fire	3,321,299	216,365	1,667,210
Ocean Rescue	816,854	16,029	419,733
Streets	3,186,550	252,369	771,090
Powell Bill	343,337	1,020	12,212
Solid Waste	4,322,177	378,445	1,930,911
	$ 30,499,759	$ 1,864,263	$ 10,901,389
% of Annual Budget Expended		6.11%	35.74%
WATER ENTERPRISE FUND			
Water Administration	$ 1,532,854	$ 62,019	$ 508,256
Water Plant	2,002,472	(22,459)	561,665
Water Systems	1,716,984	53,126	339,334
	$ 5,252,310	$ 92,686	$ 1,409,255
% of Annual Budget Expended		1.76%	26.83%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 230,470	$ 23,611	$ 61,115
% of Annual Budget Expended		10.24%	26.52%

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
DECEMBER 2022 (FY 2022-23)

	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	$ 2,500	$ (2,497)	$ 11,628	$ 15,000	$ (3,372)	$ 30,000	$ 17,864	-34.91%
Current Year Property Taxe:	3,413,980	3,569,759	(155,779)	6,582,727	6,794,759	(212,032)	9,237,759	6,790,577	-3.06%
Current Year MSD Tax	141,091	210,000	(68,909)	343,122	369,000	(25,878)	492,993	355,451	-3.47%
Motor Vehicle Taxes	64,464	31,250	33,214	172,896	187,500	(14,604)	375,000	159,322	8.52%
Tax Penalties and Interest	(1,998)	650	(2,648)	(2,762)	3,250	(6,012)	8,000	(612)	351.25%
Business Registration	50	-	50	6,760	8,000	(1,240)	8,000	7,461	-9.40%
Article 40 Sales Tax	44,125	38,438	5,687	179,228	156,155	23,073	481,113	160,730	11.51%
Article 42 Sales Tax	102,910	97,020	5,890	546,874	532,877	13,997	1,055,895	520,557	5.06%
1% Sales Tax	224,022	206,399	17,623	1,102,845	901,665	201,181	2,200,196	1,033,557	6.70%
MSD Sales Tax	19,776	16,598	3,178	97,476	66,394	31,082	199,181	99,805	-2.33%
Occupancy Tax	239,498	250,000	(10,502)	2,552,261	2,510,000	42,261	3,998,251	2,535,197	0.67%
Land Transfer Tax	-	-	-	306,359	250,000	56,359	1,000,000	406,450	-24.63%
Solid Waste Disposal Tax	-		-	1,465	2,650	(1,185)	5,300	1,478	-0.87%
Utilities/Gas Sales Tax	252,271	188,375	63,896	427,972	376,750	51,222	753,500	396,150	8.03%
Telecommunication Svc Ta:	9,113	10,625	(1,512)	17,561	21,250	(3,689)	42,500	19,199	-8.53%
Video Programng Tax*	34,985	36,250	(1,265)	72,676	72,500	176	145,000	71,763	1.27%
PEG Channel Support	6,410		6,410	12,779	-	12,779	-	13,030	
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	23,383	5,000	18,383	23,383	10,000	13,383	20,000	21,886	
Mixed Beverage Tax	38,501	9,750	28,751	38,501	19,500	19,001	39,000	38,097	
Powell Bill	137,775	136,000	1,775	275,550	272,000	3,550	272,000	117,724	134.06%
Drug Reimb/forfeiture.	3,921		3,921	17,161	-	17,161	-	3,896	340.48%
Building Permit Fees	17,904	35,417	(17,513)	250,690	212,500	38,190	425,000	314,521	-20.29%
Occupancy Permit & Fees	450	209	241	2,200	1,251	949	2,500	2,100	4.76%
Site Plan Review Fees	4,500	4,167	333	12,145	25,002	(12,857)	50,000	14,122	-14.00%
Other Planning Fees	350	333	17	2,312	2,001	311	4,000	4,507	-48.70%
CAMA Fees	200	125	-	935	750	185	1,500	2,365	-60.47%
Homeowner Recovery Fees	3	8	(5)	43	52	(9)	100	33	30.30%
Taxi Ordinance Fees	50	25	25	50	150	(100)	300	100	-50.00%
A/C Boarding & Rabies Vac	164	180	(16)	1,427	1,080	347	2,150	1,316	8.43%
Dog Licenses	33	83	(51)	163	502	(340)	1,000	193	-15.80%
Court Cost & Fees	107	266	(159)	716	1,601	(886)	3,200	1,588	-54.94%
Finger Print/buy gold Fees	60	83	(23)	680	502	178	1,000	110	518.18%
Purchases For Resale	4,625	10,000	(5,375)	50,847	60,000	(9,153)	120,000	36,876	37.89%
Interest Income	22,186	10,417	11,769	106,776	62,499	44,277	125,000	45,599	134.16%
Mkt adj on Investments					-	-			
Miscellaneous	2,871	1,833	1,038	26,619	11,002	15,617	22,000	28,177	-5.53%
Sale of Fixed Assets	-	1,667	(1,667)	51,911	10,004	41,907	20,000	3,250	1497.26%
Rental Income	11,316	11,110	206	67,996	66,659	1,337	133,319	66,017	3.00%
Contributions	250		250	453	-	453	-	700	0.00%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Insurance Proceeds	-		-	2,972	-	2,972	-	3,180	0.00%
Water Fund Transfer	-	-	-	-	-	-	533,020	-	0.00%
CRF Transfer	-			-	100,000	(100,000)	100,000	-	0.00%
Grants & Restricted	-	3,662,169	(3,662,169)	217,643	3,920,627	(3,702,984)	3,933,752	18,750	1060.76%
Powell Bill Appropriation				-	70,000	(70,000)	70,000	-	0.00%
****Fund Balance Appropriated**		**187,859**	**(187,859)**	-	1,334,987	**(1,334,987)**	**2,462,141**	-	**0.00%**
Total Revenues	$ 4,819,348	$ 8,546,706	$ (3,727,433)	$ 13,583,041	$ 17,115,431	$ (3,532,390)	$ 28,403,670	$ 13,313,086	2.03%
Prior YTD	$ 4,791,349	$ 2,071,548	$ 2,719,801	$ 13,313,089	$ 14,270,735	(957,646)	$ 22,840,620		

****Total Month and YTD variances do NOT include Fund Bal Appropriatio**

North Carolina
Total Retirement Plans

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

12/15/2022

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

3200 ATLANTIC AVENUE, RALEIGH, NORTH CAROLINA 27604
Telephone (877) 627-3287 toll-free Fax (919) 855-5800
www.myncretirement.com

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 $115,000.00 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

3200 ATLANTIC AVENUE, RALEIGH, NORTH CAROLINA 27604
Telephone (877) 627-3287 toll-free Fax (919) 855-5800
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North Carolina
Total Retirement Plans

North Carolina Department of State Treasurer
Retirement Systems Division
3200 Atlantic Ave, Raleigh, NC 27604
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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	[redacted]	
		[redacted]	
		[redacted]	

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR