



TOWN OF KILL DEVIL HILLS
Land Where Flight Began

MEMORANDUM

March 13, 2023

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager 

REF: Monthly Report - January 2023

Administration Department			
Administration Division			
Metric	Current Month January 2023	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	\$5,264	\$35,396	\$27,585
Access/Recreation Facility Expenditures	\$332	\$19,391	\$21,814

Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	123	432	470
Fleet Division			
Number of Vehicle Work Orders	58	400	377
Outsourced Vehicle Repairs	\$4,062	\$43,320	\$6,129
In-shop Vehicle Repairs	\$9,052	\$79,964	\$84,540

Planning and Inspections Department			
Metric	Current Month January 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Site Inspections	597	3,921	3,693
Plans Reviewed	10	62	69
Grant Applications Completed (Total)	-	\$424,980.00	-
KDH PORTION (value applied for, not received)	-	\$212,490.00	-
Building Permits Issued	115	693	652
TOTAL Fees	\$30,087.30	\$295,122.52	\$401,523.76

Police Department			
Metric	Current Month January 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Dispatched Calls	1,276	11,228	10,385
Officer	64	562	519
Self-Initiated Calls	870	7,769	6,731
UCR Part 1 Crimes	9	223	227
Animal Control Division			
Animal Impoundments	12	47	63
Civil Citations Issued	1	11	4
Non-dispatched Services	66	496	670

Public Services Department

Water Division

Metric	Current Month January 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Number of Water Taps Sold	6	47	55
Total Work Orders Completed	280	1,705	1,902
Gallons Consumed	24,114,000	271,934,000	273,423,000

Streets Division

Asphalt Repair - Hot Mix (tons)	0	10	12
Asphalt Repair - Cold Patch	0	13	2

Wastewater Division

Total wastewater allocation sold	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 December 2022	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Outer Banks Hauling # of stops	(+) 2	1,064	1,027
Outer Banks Hauling - Tonnage	21.73	146.9	150
SW- Commercial -Trips to Dare County Transfer Station	47	380	415
SW - Commercial - Tonnage	260.53	2,784.01	2,920.98
Residential - Trips to Dare County Transfer Station	37	348	326
Residential - Tonnage	269.83	2,720.83	2,825.58
Recycling - Trips to Dare County Recycling Center	12	74	78
Recycling - Tonnage	13.11	122.15	114.97
White Goods / Metal Recycled - Trips to Dare County Recycling	3	32	35
White Goods / Metal Recycled - Tonnage	9.72	100.75	95.42
C & D - Trips to Stumpy Point Landfill	14	90	91
C & D - Tonnage	66.66	417.85	431.1

Fire Department			
Metric	Current Month January 2023	2023 YTD	2022 YTD
Total Number of Incidents	110	110	115
Total Number of Fires	0	0	0
Rescue & EMS	61	61	59
Hazardous Condition (no fire)	7	7	10
Service Call	18	18	15
Good Intent	11	11	10
False Alarm & False Call	13	13	21
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4:01 minutes	4:01 minutes	4:09 minutes
Average Response Time North of Colington Rd	3:43 minutes	3:43 minutes	3:44 minutes
Average Response Time South of Colington Rd	4:32 minutes	4:32 minutes	4:48 minutes
% 1st due Unit Arrival within 5 minutes Overall	86.89%	86.89%	77.14%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	94.74%	94.74%	88.10%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	73.91%	73.91%	60.71%
Training Hours	704	704	282
Ocean Rescue Division			
Ocean Rescue - Beach Population	Will resume in the spring.		
Ocean Rescue - Total Incidents			
Assist/Rescues			

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: January 1, 2023 to January 31, 2023

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on January 31, 2023 in whole dollars

GENERAL FUND	Jan 2022	Jan 2023
Operating	\$ 22,755,026	\$ 25,049,148
Powell Bill	139,010	58,599
Designated Street CRF	1,115,286	1,102,587
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 24,011,022	\$ 26,212,035
CAPITAL RESERVE FUNDS	Jan 2022	Jan 2023
Shoreline Accesses	\$ 141,446	\$ 218,001
Recreation	89	75,521
Beach Nourishment	2,494,671	3,810,462
Sidewalks	336,058	303,464
TOTAL CAP RES FUNDS	\$ 2,972,264	\$ 4,407,448
OTHER FUNDS	Jan 2022	Jan 2023
Equity Index Fund OPEB	\$ 305,117	\$ 275,652
Public Works CPF	533,966	-
ARF SRP	-	2,354,369
Beach Nourishment CPF	5,181,145	673,234
Fireman's Relief Fund	249,125	248,085
Water Enterprise	8,709,062	10,854,461
Water Cap Res Fund	1,343,774	818,731
WW Cap Reserve Fund	23,738	34,318
TOTAL OTHER FUNDS	\$ 16,345,927	\$ 15,258,850
GRAND TOTAL-ALL FUNDS	\$ 43,329,213	\$ 45,878,333

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

Comparison of FY %			
	Prior FY %	Current FY %	
AD VALOREM PROPERTY TAX Incl MSD			
Fiscal Year Budget	\$ 9,923,049	\$10,105,752	
Revenues this month	\$ 1,267,879	7.50%	12.55%
Revenues FYTD	\$ 8,366,625	81.12%	82.79%
SALES & USE TAX			
Fiscal Year Budget	\$ 3,128,115	\$ 3,936,385	
Revenues this month	\$ 313,735	9.01%	7.97%
Revenues FYTD	\$ 2,240,158	67.02%	56.91%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 3,271,030	\$ 3,998,251	
Revenues this month	\$ 102,373	1.85%	2.56%
Revenues FYTD	\$ 2,654,634	79.36%	66.39%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 755,199	\$ 1,000,000	
Revenues this month	\$ 229,274	60.85%	22.93%
Revenues FYTD	\$ 535,633	114.67%	53.56%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 350,000	\$ 425,000	
Revenues this month	\$ 28,087	10.91%	6.61%
Revenues FYTD	\$ 278,777	100.77%	65.59%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 100,000	\$ 125,000	
Revenues this month	\$ 36,204	7.31%	28.96%
Revenues FYTD	\$ 142,980	52.91%	114.38%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 4,325,994	\$ 4,685,892	
Revenues this month	\$ 239,002	5.58%	5.10%
Revenues FYTD	\$ 2,512,951	57.46%	53.63%
WF System Dev Fees YTD	\$ 411,900		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 233,618	\$ 230,470	
Revenues this month	\$ 383	0.80%	0.17%
Revenues FYTD	\$ 101,630	42.36%	44.10%
WWF Sys Dev Fees YTD	\$ -		

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 24,299,852	\$ 30,528,563
Revenues Fiscal Year to Date	\$ 16,580,721	62.62%	54.31%
Expenses Fiscal Year to Date	\$ 12,390,446	48.78%	40.59%
Encumb	\$ 4,341,615		
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 5,640,710	\$ 5,255,920
Revenues Fiscal Year to Date	\$ 3,150,112	45.69%	59.93%
Expenses Fiscal Year to Date	\$ 1,606,005	39.91%	30.56%
Encumb	\$ 979,259		
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 233,618	\$ 230,470
Revenues Fiscal Year to Date	\$ 101,630	41.95%	44.10%
Expenses Fiscal Year to Date	\$ 71,309	38.45%	30.94%
Encumb	\$ 29,037		

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			

EXPENDITURES AT A GLANCE...

Comparison of Monthly Expenses			
GENERAL FUND	Fiscal Year 2023	This Month's Expenses	
DEPARTMENTS	2023	Jan	YTD
Administration	\$ 1,371,061	\$ 88,084	\$ 675,537
Building & Grounds	3,343,494	279,223	1,432,010
Beach Nourishment	4,943,039	1,101	164,109
Tax & Finance	1,821,631	119,432	1,060,069
MIS	517,877	34,581	276,939
Fleet Maintenance	567,441	22,720	303,514
Planning	1,287,007	77,217	551,016
Police	4,480,916	290,751	2,243,027
Animal Control	199,531	14,683	102,946
Fire	3,321,299	222,172	1,822,766
Ocean Rescue	816,854	10,172	372,372
Streets	3,192,900	109,873	862,470
Powell Bill	343,337	289,948	302,161
Solid Waste	4,322,177	319,208	2,221,512
	\$ 30,528,564	\$ 1,879,165	\$ 12,390,448
% of Annual Budget Expended		6.16%	40.59%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,532,854	\$ 63,446	\$ 553,135
Water Plant	2,002,472	111,520	663,269
Water Systems	1,720,594	61,649	389,602
	\$ 5,255,920	\$ 236,615	\$ 1,606,006
% of Annual Budget Expended		4.50%	30.56%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 230,470	\$ 10,194	\$ 71,309
% of Annual Budget Expended		4.42%	30.94%

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
JANUARY 2023 (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	\$ 438	\$ 2,500	\$ (2,062)	\$ 12,066	\$ 17,500	\$ (5,434)	\$ 30,000	\$ 18,457	-34.63%
Current Year Property Taxes	1,165,170	680,000	485,170	7,747,897	7,474,759	273,138	9,237,759	7,472,047	3.69%
Current Year MSD Tax	72,290	110,535	(38,245)	415,412	479,535	(64,123)	492,993	390,755	6.31%
Motor Vehicle Taxes	30,419	31,250	(831)	203,316	218,750	(15,434)	375,000	186,803	8.84%
Tax Penalties and Interest	(70)	850	(920)	(2,831)	4,100	(6,931)	8,000	336	-942.66%
Business Registration	75	-	75	6,835	8,000	(1,165)	8,000	7,511	-9.00%
Article 40 Sales Tax	42,528	38,252	4,276	221,756	194,407	27,349	481,113	198,982	11.45%
Article 42 Sales Tax	75,291	66,988	8,303	622,165	599,864	22,301	1,055,895	587,544	5.89%
1% Sales Tax	180,041	161,020	19,021	1,282,886	1,062,685	220,201	2,200,196	1,194,577	7.39%
MSD Sales Tax	15,875	16,599	(724)	113,351	82,993	30,358	199,181	115,302	-1.69%
Occupancy Tax	102,373	60,000	42,373	2,654,634	2,570,000	84,634	3,998,251	2,595,838	2.27%
Land Transfer Tax	229,274	250,000	(20,726)	535,633	500,000	35,633	1,000,000	865,955	-38.15%
Solid Waste Disposal Tax	-	-	-	1,465	2,650	(1,185)	5,300	1,478	-0.87%
Utilities/Gas Sales Tax	-	-	-	427,972	376,750	51,222	753,500	396,150	8.03%
Telecommunication Svc Tax	-	-	-	17,561	21,250	(3,689)	42,500	19,199	-8.53%
Video Programng Tax*	-	-	-	72,676	72,500	176	145,000	71,763	1.27%
PEG Channel Support	-	-	-	12,779	-	12,779	-	13,030	-
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	-	-	-	23,383	10,000	13,383	20,000	21,886	-
Mixed Beverage Tax	-	-	-	38,501	19,500	19,001	39,000	38,097	-
Powell Bill	-	-	-	275,550	272,000	3,550	272,000	275,526	0.01%
Drug Reimb/forfeiture.	47	-	47	17,208	-	17,208	-	3,898	341.46%
Building Permit Fees	28,087	35,416	(7,329)	278,777	247,916	30,861	425,000	352,697	-20.96%
Occupancy Permit & Fees	500	208	292	2,700	1,459	1,241	2,500	2,400	12.50%
Site Plan Review Fees	1,350	4,166	(2,816)	13,495	29,168	(15,673)	50,000	46,426	-70.93%
Other Planning Fees	7,649	333	7,316	9,961	2,334	7,627	4,000	4,832	106.15%
CAMA Fees	200	125	-	1,135	875	260	1,500	2,765	-58.95%
Homeowner Recovery Fees	3	8	(5)	46	60	(14)	100	44	4.55%
Taxi Ordinance Fees	-	25	(25)	50	175	(125)	300	100	-50.00%
A/C Boarding & Rabies Vac	421	180	241	1,848	1,260	588	2,150	1,466	26.06%
Dog Licenses	185	83	102	348	585	(238)	1,000	340	2.21%
Court Cost & Fees	131	266	(135)	846	1,867	(1,021)	3,200	1,809	-53.22%
Finger Print/buy gold Fees	50	83	(33)	730	585	145	1,000	110	563.64%
Purchases For Resale	6,500	10,000	(3,500)	57,347	70,000	(12,653)	120,000	43,618	31.48%
Interest Income	36,204	10,417	25,787	142,980	72,916	70,064	125,000	52,910	170.23%
Mkt adj on Investments	-	-	-	-	-	-	-	-	-
Miscellaneous	5,373	1,833	3,540	31,992	12,835	19,157	22,000	31,160	2.67%
Sale of Fixed Assets	-	1,666	(1,666)	51,911	11,670	40,241	20,000	3,250	1497.26%
Rental Income	11,316	11,110	206	79,312	77,769	1,543	133,319	77,003	3.00%
Contributions	-	-	-	453	-	453	-	950	0.00%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Insurance Proceeds	10,810	-	10,810	13,782	-	13,782	-	3,180	0.00%
Water Fund Transfer	-	533,020	(533,020)	-	533,020	(533,020)	533,020	-	0.00%
CRF Transfer	-	0	-	-	100,000	(100,000)	100,000	-	0.00%
Grants & Restricted	-	-	-	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%
Total Revenues	\$ 2,022,530	\$ 2,026,933	\$ (4,477)	\$ 15,605,571	\$ 19,142,364	\$ (3,536,793)	\$ 25,941,529	\$ 15,118,944	3.22%
Prior YTD	\$ 1,805,856	\$ 3,485,673	\$ (1,679,817)	\$ 15,118,945	\$ 19,210,016	(4,091,071)	\$ 22,370,993		

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

**Fund Balance Appropriated	187,859	(187,859)		1,522,846	(1,522,846)	2,462,141		0.00%
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North Carolina Total Retirement Plans



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

2/16/2023

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 \$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.

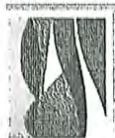
You can calculate the likelihood of whether the retirement benefit of a member listed on the attached report will exceed the CBBC with information available on our website at <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

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



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		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR