TOWN OF KILL DEVIL HILLS
LAND WHERE FLIGHT BEGAN

MEMORANDUM

June 14, 2023

TO: Mayor and Board of Commissioners

FROM: Debora P. Diáz

REF: Monthly Report - April 2023

Administration Department Administration Division			
Metric	Current Month April 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)	1	3	7
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	$500	$96,131	$36,457
Access/Recreation Facility Expenditures	$3,224	$32,484	$36,215

Tax and Finance Department Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	57	682	705
Number of Vehicle Work Orders	62	562	548
Outsourced Vehicle Repairs	$1,056	$44,376	$6,863
In-shop Vehicle Repairs	$23,309	$126,811	$110,691

ATTACHMENT CA-2A

Planning and Inspections Department			
Metric	Current Month April 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Site Inspections	573	5,678	5,252
Plans Reviewed	4	84	104
Grant Applications Completed (Total)	-	-	-
KDH PORTION (value applied for, not received)	-	-	-
Building Permits Issued	106	1,016	990
TOTAL Fees	$18,878.10	$387,365.22	$540,054.41

Police Department			
Metric	Current Month April 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Dispatched Calls	1,496	15,159	15,409
Dispatched Calls per Patrol Officer	75	759	771
UCR Part 1 Crimes	21	277	288
Self-Initiated Calls	1,079	10,460	10,476
Police Department - Animal Control Division			
Animal Impoundments	11	75	78
Civil Citations Issued	2	15	16
Non-dispatched Services	134	762	930

Public Services Department			
Utilities Division - Water			
Metric	Current Month April 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Number of Water Taps Sold	1	59	75
Total # Word Orders Completed	190	2,468	2,717
Gallons Consumed	34,213,000	354,861,000	357,766,000
Utilities Division - Streets			
Asphalt Repair - Hot Mix (tons)	0	10	15
Asphalt Repair - Cold Patch (bags)	0	18	2
Utilities Division - Wastewater			
Total wastewater allocation sold (gallons)	120	360	240
Total wastewater allocation remaining (gallons) (residential and commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 800; Commercial - 12,750)		12,250	13,450
Utilities Division - Solid Waste			
This section will reflect figures one month behind due to the delivery of monthyly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling.	Prior Month March 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Outer Banks Hauling # of stops	(-2)	1,057	1,058
Outer Banks Hauling - Tonnage	19.65	213.79	218.76
SW- Commercial -Trips to Dare County Transfer Station	56	533	572
SW - Commercial - Tonnage	342.25	3,728.04	3,824.52
Residential - Trips to Dare County Transfer Station	44	473	451
Residential - Tonnage	324.26	3,699.45	3,820.50
Recycling - Trips to Dare County Recycling Center	13	109	116
Recycling - Tonnage	15.39	173	166.27
White Goods/ Metal Recycled - Trips to Dare County Recycling	6	46	51
White Goods//Metal Recycled - Tonnage	15.75	138.69	137.01
C & D - Trips to Stumpy Point Landfill	18	136	146
C & D - Tonnage	88.82	649.69	700.18

Fire Department			
Metric	Current Month April 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Total Number of Incidents	151	487	476
Total Number of Fires	9	13	7
Rescue & EMS	88	287	250
Hazardous Condition (no fire)	10	32	39
Service Call	13	60	62
Good Intent	16	48	45
False Alarm & False Call	15	47	72
Severe Weather/Natural Disaster	0	0	1
Average Response Time Overall	4:12 minutes	4:03 minutes	4:10 minutes
Average Response Time North of Colington Rd	3:27 minutes	3:31 minutes	3:44 minutes
Average Response Time South of Colington Rd	4:53 minutes	4:36 minutes	4:39 minutes
% 1st due Unit Arrival within 5 minutes Overall	71.43%	78.95%	77.45%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	84.78%	89.91%	88.92%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	59.62%	68.27%	65.10%
Training Hours	557	3,058	2,823

Ocean Rescue			
Ocean Rescue - Beach Population*	28,711	28,711	25,282
Ocean Rescue - Total Incidents	4	4	8
Ocean Rescue - Swimmer Assist/Rescues	0	0	2

*Beach population historically has been collected by Staff beginning with the first Saturday before Memorial Day. In 2022, Staff began gathering data in April (during weekends only) in response to the increased numbers of visitors to Town beaches. Beginning in 2023, beach population is measured daily in April. April 2023 Weekend beach population: 10,300.

TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2023

Reporting Period: April 1, 2023 to April 30, 2023

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on April 30, 2023 in whole dollars

GENERAL FUND	Apr 2022	Apr 2023
Operating	$ 22,835,899	$ 26,789,809
Powell Bill	93,897	26,696
Designated Street CRF	501,835	539,359
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	**$ 23,433,331**	**$ 27,357,564**

CAPITAL RESERVE FUNDS	Apr 2022	Apr 2023
Shoreline Accesses	$ 141,634	$ 219,675
Recreation	89	76,101
Beach Nourishment	2,673,528	3,839,715
Sidewalks	239,006	260,261
TOTAL CAP RES FUNDS	**$ 3,054,258**	**$ 4,395,752**

OTHER FUNDS	Apr 2022	Apr 2023
Equity Index Fund OPEB	$ 305,117	$ 275,652
ARP SRF	1,171,385	402,508
Public Works CPF	-	-
Beach Nourishment CPF	5,532,931	329,956
Fireman's Relief Fund	249,269	249,747
Water Enterprise	9,081,308	10,790,336
Water Cap Res Fund	477,825	924,276
WW Cap Reserve Fund	23,752	39,236
TOTAL OTHER FUNDS	**$ 16,841,587**	**$ 13,011,711**
GRAND TOTAL-ALL FUNDS	**$ 43,329,176**	**$ 44,765,027**

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

			Comparison of FYTD %	
GENERAL FUND			**Prior FYTD %**	**Current FYTD %**
Fiscal Year Budget			**$ 26,110,026**	**$ 32,995,727**
Revenues Fiscal Year to Date	$	24,962,279	78.64%	75.65%
Expenses FYTD	$	22,098,406	66.95%	66.97%
Encumb	$	4,076,035		
WATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 5,640,710**	**$ 5,657,570**
Revenues Fiscal Year to Date	$	4,218,379	79.51%	74.56%
Expenses FYTD	$	2,706,797	67.73%	47.84%
Encumb	$	898,665		
WASTEWATER ENTERPRISE FUND				
Fiscal Year Budget			**$ 233,618**	**$ 230,470**
Revenues Fiscal Year to Date	$	144,188	57.66%	62.56%
Expenses FYTD	$	129,770	59.58%	56.31%
Encumb	$	-		

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	$ 90,227	1.42%	0.89%
Revenues FYTD	$ 10,147,133	100.36%	100.41%
SALES & USE TAX			
Fiscal Year Budget		**$ 3,128,115**	**$ 3,936,385**
Revenues this month	$ 262,106	7.44%	6.66%
Revenues FYTD	$ 3,030,229	91.68%	76.98%
OCCUPANCY TAX			
Fiscal Year Budget		**$ 3,271,030**	**$ 3,998,251**
Revenues this month	$ 93,945	3.04%	2.35%
Revenues FYTD	$ 2,982,737	91.55%	74.60%
LAND TRANSFER TAX			
Fiscal Year Budget		**$ 755,199**	**$ 1,000,000**
Revenues this month	$ 230,580	60.42%	23.06%
Revenues FYTD	$ 766,213	175.09%	76.62%
BUILDING PERMIT FEES			
Fiscal Year Budget		**$ 350,000**	**$ 425,000**
Revenues this month	$ 18,028	11.48%	4.24%
Revenues FYTD	$ 366,620	135.29%	86.26%
INVESTMENT ICOME			
Fiscal Year Budget		**$ 100,000**	**$ 125,000**
Revenues this month	$ 100,105	-2.88%	80.08%
Revenues FYTD	$ 350,215	65.70%	280.17%
WATER ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 4,325,994**	**$ 4,685,892**
Revenues this month	$ 222,985	5.06%	4.76%
Revenues FYTD	$ 3,498,930	78.82%	74.67%
WF System Dev Fees YTD	$ 519,900		
WASTEWTR ENTERPRISE FUND *CUSTOMER-BASED* REVENUES			
Fiscal Year Budget		**$ 230,470**	**$ 230,470**
Revenues this month	$ -	-0.01%	0.00%
Revenues FYTD	$ 139,523	58.26%	60.54%
WWF Sys Dev Fees YTD	$ 1,554		

EXPENDITURES AT A GLANCE...

		Comparison of Monthly Expenses	
GENERAL FUND DEPARTMENTS	**Fiscal Year 2023 Budget**	**This Month's Expenses Apr**	**YTD**
Administration	$ 1,378,561	81,079	$ 983,656
Building & Grounds	3,343,494	144,802	1,976,120
Beach Nourishment	5,000,317	3,649,489	3,860,764
Tax & Finance	1,821,631	91,558	1,448,400
MIS	517,877	9,713	350,634
Fleet Maintenance	567,441	48,081	411,616
Planning	1,287,007	67,723	828,471
Police	4,899,136	321,081	3,280,934
Animal Control	199,531	11,921	152,054
Fire	4,126,372	303,107	2,658,318
Ocean Rescue	816,854	18,022	424,633
Streets	3,583,439	348,332	2,111,330
Powell Bill	343,337	-	334,276
Solid Waste	5,110,729	526,850	3,277,200
	$ 32,995,726	$ 5,621,758	$ 22,098,406
% of Annual Budget Expended		17.04%	66.97%
WATER ENTERPRISE FUND			
Water Administration	$ 1,532,854	$ 54,664	$ 774,049
Water Plant	2,002,472	33,265	912,848
Water Systems	2,122,244	188,372	1,019,900
	$ 5,657,570	$ 276,301	$ 2,706,797
% of Annual Budget Expended		4.88%	47.84%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	$ 230,470	$ 28,028	$ 129,770
% of Annual Budget Expended		12.16%	56.31%

TOWN OF KILL DEVIL HLLS
Actual Revenues Compared To Budget
General Fund
APRIL 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	$ 2,652	$ 2,500	$ 152	$ 19,903	$ 25,000	$ (5,097)	$ 30,000	$ 21,595	-7.84%
Current Year Property Taxe	51,051	100,000	$ (48,949)	9,328,704	$ 9,159,759	168,945	9,237,759	9,194,949	1.45%
Current Year MSD Tax	3,975	-	$ 3,975	494,938	$ 492,993	1,945	492,993	487,447	1.54%
Motor Vehicle Taxes	30,087	31,250	$ (1,163)	296,434	$ 312,500	(16,066)	375,000	276,179	7.33%
Tax Penalties and Interest	2,512	650	$ 1,862	7,153	$ 6,050	1,103	8,000	7,512	-4.78%
Business Registration	33	-	$ 33	6,893	$ 8,000	(1,108)	8,000	7,968	-13.49%
Article 40 Sales Tax	41,189	35,064	6,125	353,710	$ 316,864	36,846	481,113	321,439	10.04%
Article 42 Sales Tax	56,956	51,631	5,325	785,910	$ 764,994	20,916	1,055,895	752,674	4.42%
1% Sales Tax	150,699	133,359	17,340	1,737,278	$ 1,504,095	233,183	2,200,196	1,635,987	6.19%
MSD Sales Tax	13,263	16,598	(3,335)	153,329	$ 132,788	20,541	199,181	157,730	-2.79%
Occupancy Tax	93,945	99,000	(5,055)	2,982,736	$ 2,829,000	153,736	3,998,251	2,994,513	-0.39%
Land Transfer Tax	230,580	250,000	(19,420)	766,213	$ 750,000	16,213	1,000,000	1,322,276	-42.05%
Solid Waste Disposal Tax	-	-	-	3,224	$ 3,975	(751)	5,300	2,998	7.53%
Utilities/Gas Sales Tax	-	-	-	592,735	$ 565,125	27,610	753,500	562,106	5.45%
Telecommunication Svc Ta:	-	-	-	26,267	$ 31,875	(5,608)	42,500	28,448	-7.67%
Video Programng Tax*	-	-	-	107,237	$ 108,750	(1,513)	145,000	108,007	-0.71%
PEG Channel Support	-	-	-	19,190	$ -	19,190	-	19,523	-1.71%
Wine & Beer Tax	-	-	-	-	$ -	-	30,000	-	
ABC Tax	-	5,000	(5,000)	27,500	$ 15,000	12,500	20,000	29,448	-6.62%
Mixed Beverage Tax	-	9,750	(9,750)	45,814	$ 29,250	16,564	39,000	46,945	-2.41%
			-		$ -				
Powell Bill	-	-	-	275,550	$ 272,000	3,550	272,000	275,526	0.01%
Drug Reimb/forfeiture.	-	-	-	21,682	$ -	21,682	-	3,905	455.26%
Building Permit Fees	18,028	35,416	(17,388)	366,620	$ 354,166	12,454	425,000	473,502	-22.57%
Occupancy Permit & Fees	250	209	41	3,800	$ 2,084	1,716	2,500	3,650	4.11%
Site Plan Review Fees	600	4,166	(3,566)	16,795	$ 41,666	(24,871)	50,000	62,193	-73.00%
Other Planning Fees	1,075	333	742	12,819	$ 3,334	9,485	4,000	6,437	99.15%
CAMA Fees	100	125	(25)	2,020	$ 1,250	770	1,500	3,400	-40.59%
Homeowner Recovery Fees	1	8	(7)	62	$ 84	(22)	100	67	-7.46%
Taxi Ordinance Fees	5	25	(20)	70	$ 250	(180)	300	100	-30.00%
A/C Boarding & Rabies Vac	250	180	70	2,219	$ 1,800	419	2,150	2,573	-13.76%
Dog Licenses	38	83	(46)	500	$ 834	(334)	1,000	543	-7.83%
Court Cost & Fees	182	267	(85)	1,387	$ 2,666	(1,279)	3,200	2,362	-41.28%
Finger Print/buy gold Fees	260	83	177	1,170	$ 834	336	1,000	370	216.22%
Purchases For Resale	10,463	10,000	463	82,604	$ 100,000	(17,396)	120,000	80,217	2.98%
						-			
Interest Income	100,105	10,417	89,688	350,215	$ 104,166	246,049	125,000	65,699	433.06%
Mkt adj on Investments	-	-	-	-		-			
Miscellaneous	4,949	1,833	3,116	43,758	$ 18,334	25,424	22,000	42,749	2.36%
Sale of Fixed Assets	-	1,666	(1,666)	52,141	$ 16,668	35,473	20,000	4,160	1153.39%
Rental Income	12,787	11,110	1,677	114,898	$ 111,099	3,799	133,319	111,588	2.97%
Contributions	10	-	10	463	$ 950	(487)	-	1,060	0.00%
Lease/ Note Proceeds	2,054,744	2,054,744	-	2,054,744	$ 2,054,744	-	2,054,744	-	0.00%
Insurance Proceeds	4,784	-	4,784	26,331	$ -	26,331	-	3,680	0.00%
Water Fund Transfer	-	-	-	-	$ 533,020	(533,020)	533,020	467,076	0.00%
CRF Transfer	-	-	-	-	$ 162,979	(162,979)	162,979	533,970	0.00%
Grants & Restricted	5,000	-	5,000	841,383	$ 489,319	352,064	4,156,488	314,922	167.17%
Powell Bill Appropriation	-	-	-	-	$ 70,000	(70,000)	70,000	-	0.00%
ARP SRF Transfer	1,961,080	-	1,961,080	1,961,080	$ -	1,961,080	-	-	0.00%
Total Revenues	$ 4,851,652	$ 2,865,467	$ 1,986,185	$ 23,987,476	$ 21,398,265	$ 2,589,212	$ 28,281,988	$ 20,437,493	17.37%
Prior YTD	$ 1,289,791	$ 727,365	$ 562,426	$ 20,437,493	$ 21,561,445	(1,123,952)	$ 25,848,558		

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

****Fund Balance Appropriated**		**218,138**	**(218,138)**	-	2,204,316	**(2,204,316)**	**2,617,650**	-	0.00%

North Carolina
Total Retirement Plans

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

4/13/2023

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

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

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

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]	

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR