



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

October 9, 2023

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager *DPD*

REF: Monthly Report - August 2023

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month August 2023	2023/2024 Fiscal Year to Date	2022/2023 Fiscal Year to Date
Vacated (does not include temporary positions; figures based on "effective" date)	1	1	0
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$4,455	\$5,255	\$17,442
Access/Recreation Facility Expenditures	\$3,903	\$3,903	\$4,080

<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	81	163	119
<b>Fleet Division</b>			
Number of Vehicle Work Orders	56	112	134
Outsourced Vehicle Repairs	\$1,633	\$2,483	\$3,818
In-shop Vehicle Repairs	\$26,242	\$44,100	\$24,324

Planning and Inspections Department			
Metric	Current Month August 2023	2023/2024 Fiscal Year to Date	2022/2023 Fiscal Year to Date
Site Inspections	564	1,104	1,159
Plans Reviewed	15	17	13
Grant Applications Completed (Total)	-	-	-
KDH PORTION (value applied for, not received)	-	-	-
Building Permits Issued	130	226	213
TOTAL Fees	\$106,538.05	\$122,864.00	\$121,356.53

Police Department			
Metric	Current Month August 2023	2023/2024 Fiscal Year to Date	2022/2023 Fiscal Year to Date
Dispatched Calls	1,925	3,827	3,801
Dispatched Calls per Patrol Officer	96	191	190
Self-Initiated Calls	1,286	2,467	2,485
UCR Part 1 Crimes	26	57	94
Animal Control Division			
Animal Impoundments	6	19	5
Civil Citations Issued	3	5	1
Non-dispatched Services	134	234	145

**Public Services Department**

**Water Division**

Metric	Current Month August 2023	2023/2024 Fiscal Year to Date	2022/2023 Fiscal Year to Date
Number of Water Taps Sold	9	9	23
Total # Work Orders Completed	275	554	539
Gallons Consumed	55,027,000	113,000,000	111,477,000

**Streets Division**

Asphalt Repair - Hot Mix (tons)	10	20	0
Asphalt Repair - Cold Patch (bags)	0	0	10

**Wastewater Division**

Total wastewater allocation sold (gallons)	0	360	0
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>		11,890	12,610

**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 July 2023	2023/2024 Fiscal Year to Date	2022/2023 Fiscal Year to Date
Outer Banks Hauling # of stops	(-) 5	1,065	1,071
Outer Banks Hauling - Tonnage	35.61	35.61	23.98
SW- Commercial -Trips to Dare County Transfer Station	86	86	80
SW - Commercial - Tonnage	702.76	702.76	654.40
Residential - Trips to Dare County Transfer Station	72	72	69
Residential - Tonnage	632.48	632.48	643.45
Recycling - Trips to Dare County Recycling Center	13	13	14
Recycling - Tonnage	15.67	15.67	26.56
White Goods / Metal Recycled - Trips to Dare County Recycling	6	6	6
White Goods / Metal Recycled - Tonnage	21.38	21.38	22.47
C & D - Trips to Stumpy Point Landfill	14	14	14
C & D - Tonnage	75.59	75.59	66.98

<b>Fire Department</b>			
Metric	Current Month August 2023	2023 YTD	2022 YTD
Total Number of Incidents	185	1,192	1,279
Total Number of Fires	10	34	28
Rescue & EMS	98	714	713
Hazardous Condition (no fire)	8	64	92
Service Call	19	129	137
Good Intent	19	127	144
False Alarm & False Call	31	123	158
Severe Weather/Natural Disaster	0	1	7
Average Response Time Overall	4:22 minutes	4:12 minutes	4:11 minutes
Average Response Time North of Colington Rd	3:41 minutes	3:40 minutes	3:37 minutes
Average Response Time South of Colington Rd	5:11 minutes	4:48 minutes	4:43 minutes
% 1st due Unit Arrival within 5 minutes Overall	69.44%	76.06%	74.72%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	93.22%	89.03%	90.04%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	40.82%	62.10%	61.71%
Training Hours	363	4,381	5,043
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	280,039	948,975	1,171,488
Ocean Rescue - Total Incidents	359	944	685
Ocean Rescue - Swimmer Assist/Rescues	50	189	237

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: August 1, 2023 to August 31, 2023 (FY 2022-23)

## OUR CASH IN RESERVES...

### CASH & INVESTMENTS BY FUND

Balances on June 30, 2023 in whole dollars

GENERAL FUND	June 2022	June 2023
Operating	\$ 21,181,164	\$ 23,448,047
Powell Bill	84,343	19,001
Designated Street CRF	330,995	732,224
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 21,598,202</b>	<b>\$ 24,200,972</b>
CAPITAL RESERVE FUNDS	June 2022	June 2023
Shoreline Accesses	\$ 141,754	\$ 212,153
Recreation	89	73,495
Beach Nourishment	2,833,599	3,708,238
Sidewalks	173,832	49,360
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 3,149,274</b>	<b>\$ 4,043,246</b>
OTHER FUNDS	June 2022	June 2023
Equity Index Fund OPEB	\$ 275,652	\$ 340,856
ARP SRP	1,126,125	-
Beach Nourishment CPF	5,479,820	345,876
Fireman's Relief Fund	239,638	239,801
Water Enterprise	8,788,882	10,415,504
Water Cap Res Fund	581,304	228,341
WW Cap Reserve Fund	32,770	37,674
<b>TOTAL OTHER FUNDS</b>	<b>\$ 16,524,191</b>	<b>\$ 11,608,052</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 41,271,667</b>	<b>\$ 39,852,270</b>

## SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

	Comparison of FY %	
	Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX Incl MSD</b>		
Fiscal Year Budget	\$ 9,923,049	\$10,105,752
Revenues this month	\$ -	0.00%
Revenues FYTD	\$ 10,347,721	102.39%
<b>SALES &amp; USE TAX</b>		
Fiscal Year Budget	\$ 3,128,115	\$ 3,936,385
Revenues this month	\$ 370,033	9.40%
Revenues FYTD	\$ 4,227,523	107.40%
<b>OCCUPANCY TAX</b>		
Fiscal Year Budget	\$ 3,271,030	\$ 3,998,251
Revenues this month	\$ 755,440	18.89%
Revenues FYTD	\$ 4,443,839	111.14%
<b>LAND TRANSFER TAX</b>		
Fiscal Year Budget	\$ 755,199	\$ 1,000,000
Revenues this month	\$ -	0.00%
Revenues FYTD	\$ 1,065,462	106.55%
<b>BUILDING PERMIT FEES</b>		
Fiscal Year Budget	\$ 350,000	\$ 425,000
Revenues this month	\$ 8,760	2.06%
Revenues FYTD	\$ 427,223	100.52%
<b>INVESTMENT INCOME</b>		
Fiscal Year Budget	\$ 100,000	\$ 125,000
Revenues this month	\$ 91,243	72.99%
Revenues FYTD	\$ 659,506	527.60%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 4,325,994	\$ 4,685,892
Revenues this month	\$ 694,384	14.82%
Revenues FYTD	\$ 5,090,398	108.63%
WF System Dev Fees YTD	\$ 567,900	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 233,618	\$ 230,470
Revenues this month	\$ 12,607	5.47%
Revenues FYTD	\$ 202,602	87.91%
WWF Sys Dev Fees YTD	\$ 4,662	

## OUR CASH FLOWS...

### REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		\$ 26,529,346	\$ 33,800,474
Revenues Fiscal Year to Date	\$ 28,897,956	108.93%	85.50%
Expenses & Enc FYTD	\$ 30,664,456	115.59%	90.72%
<b>WATER ENTERPRISE FUND</b>		\$ 5,640,710	\$ 6,405,534
Revenues Fiscal Year to Date	\$ 6,163,451	96.22%	96.22%
Expenses & Enc FYTD	\$ 5,387,229	84.10%	84.10%
<b>WASTEWATER ENTERPRISE FUND</b>		\$ 233,618	\$ 230,470
Revenues Fiscal Year to Date	\$ 203,999	88.51%	88.51%
Expenses & Enc FYTD	\$ 182,578	79.22%	79.22%

## OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 205,701,889	0.240	\$ 493,685
All Oceanfront Property	\$ -	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...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2023 Budget	June	This Month's Expenses YTD
Administration	\$ 1,404,361	\$ 32,375	\$ 1,242,050
Building & Grounds	3,357,111	20,718	2,651,463
Beach Nourishment	5,000,317	18,449	3,884,472
Tax & Finance	1,821,631	24,621	1,675,165
MIS	540,267	5,446	448,138
Fleet Maintenance	597,441	27,285	546,959
Planning	1,287,007	33,413	1,031,657
Police	4,912,345	114,605	4,272,872
Animal Control	199,565	5,893	191,238
Fire	4,129,614	79,447	3,190,317
Ocean Rescue	816,854	76,890	749,910
Streets	4,275,939	110,784	3,345,309
Powell Bill	343,337	-	341,233
Solid Waste	5,114,686	36,395	4,179,578
	\$ 33,800,475	\$ 586,321	\$ 27,750,361
% of Annual Budget Expended		1.73%	82.10%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 1,546,404	\$ 23,331	\$ 1,468,105
Water Plant	2,002,472	12,256	1,475,056
Water Systems	2,856,659	46,023	1,291,992
	\$ 6,405,535	\$ 81,610	\$ 4,235,153
% of Annual Budget Expended		1.27%	66.12%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 230,470	\$ 317	\$ 182,578
% of Annual Budget Expended		0.14%	79.22%

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
August 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	\$ -	\$ -	\$ -	38,921	30,000	\$ 8,921	\$ 30,000	\$ 37,416	4.02%
Current Year Property Taxe	-	-	-	9,387,778	9,237,759	150,019	9,237,759	9,252,639	1.46%
Current Year MSD Tax	-	-	-	506,507	492,993	13,514	492,993	494,875	2.35%
Motor Vehicle Taxes	-	-	-	400,049	375,000	25,049	375,000	370,660	7.93%
Tax Penalties and Interest	-	-	-	14,465	8,000	6,465	8,000	19,031	-23.99%
Business Registration	-	-	-	7,268	8,000	(733)	8,000	7,968	-8.79%
Article 40 Sales Tax	45,658	42,200	3,458	519,871	481,113	38,758	481,113	485,688	7.04%
Article 42 Sales Tax	93,419	92,828	591	1,068,667	1,055,895	12,772	1,055,895	1,043,583	2.40%
1% Sales Tax	212,232	205,873	6,359	2,425,073	2,200,196	224,876	2,200,196	2,332,088	3.99%
MSD Sales Tax	18,724	16,598	2,126	213,913	199,181	14,732	199,181	224,734	-4.81%
Occupancy Tax	755,440	569,251	186,189	4,443,839	3,998,251	445,588	3,998,251	4,587,045	-3.12%
Land Transfer Tax	-	-	-	1,065,462	1,000,000	65,462	1,000,000	1,778,083	-40.08%
Solid Waste Disposal Tax	1,560	-	1,560	6,272	5,300	972	5,300	5,787	8.40%
Utilities/Gas Sales Tax	-	-	-	814,656	753,500	61,156	753,500	765,075	6.48%
Telecommunication Svc Ta:	-	-	-	34,882	42,500	(7,618)	42,500	35,070	-0.54%
Video Proqraming Tax*	-	-	-	142,162	145,000	(2,838)	145,000	146,134	-2.72%
PEG Channel Support	-	-	-	25,600	25,800	(200)	25,800	25,975	-1.44%
Wine & Beer Tax	-	-	-	35,266	30,000	5,266	30,000	30,457	-
ABC Tax	-	-	-	28,808	20,000	8,808	20,000	30,779	-6.40%
Mixed Beverage Tax	-	-	-	52,732	39,000	13,732	39,000	53,637	-1.69%
Powell Bill	-	-	-	275,550	272,000	3,550	272,000	275,526	0.01%
Drug Reimb/forfeiture.	-	-	-	21,989	-	21,989	-	4,384	401.53%
Building Permit Fees	8,760	-	8,760	427,223	425,000	2,223	425,000	549,918	-22.31%
Occupancy Permit & Fees	-	-	-	4,400	2,500	1,900	2,500	4,250	3.53%
Site Plan Review Fees	-	-	-	21,555	50,000	(28,445)	50,000	67,082	-67.87%
Other Planning Fees	(8,660)	-	(8,660)	4,434	4,000	434	4,000	8,062	-45.00%
CAMA Fees	55	-	55	2,635	1,500	1,135	1,500	4,860	-45.78%
Homeowner Recovery Fees	-	-	-	70	100	(30)	100	80	-12.50%
Taxi Ordinance Fees	-	-	-	75	300	(225)	300	120	-37.50%
A/C Boarding & Rabies Vac	-	-	-	3,340	2,150	1,190	2,150	2,758	21.10%
Dog Licenses	-	-	-	613	1,000	(387)	1,000	630	-2.70%
Court Cost & Fees	121	-	121	1,789	3,200	(1,411)	3,200	2,949	-39.33%
Finger Print/buy gold Fees	-	-	-	1,252	1,000	252	1,000	532	135.34%
Purchases For Resale	-	-	-	97,902	120,000	(22,098)	120,000	92,835	5.46%
Interest Income	91,243	-	91,243	659,506	125,000	534,506	125,000	84,486	680.61%
Mkt adj on Investments	(88,320)	-	(88,320)	(261,517)	-	(261,517)	-	(878,506)	-
Miscellaneous	10,886	-	10,886	89,853	44,390	45,463	44,390	52,983	69.59%
Sale of Fixed Assets	20,805	-	20,805	115,065	20,000	95,065	20,000	1,524,446	-92.45%
Rental Income	-	-	-	169,217	133,319	35,898	133,319	134,057	26.23%
Contributions	-	-	-	1,083	1,083	-	1,084	1,331	-18.65%
Lease/ Note Proceeds	-	-	-	2,054,744	2,054,744	-	2,054,744	1,648,463	24.65%
Insurance Proceeds	-	-	-	32,974	32,974	(0)	32,974	14,028	135.05%
Water Fund Transfer	-	-	-	533,020	533,020	-	533,020	467,076	14.12%
CRF Transfer	-	-	-	-	162,979	(162,979)	162,979	533,970	-100.00%
Grants & Restricted	4,025	-	4,025	1,045,408	4,156,488	(3,111,080)	4,156,488	475,516	119.85%
Powell Bill Appropriation	-	-	-	-	70,000	(70,000)	70,000	-	0.00%
ARP SRF Transfer	-	-	-	2,363,588	-	2,363,588	-	-	0.00%
Total Revenues	\$ 1,165,948	926,750	\$ 239,198	\$ 28,897,956	\$ 28,364,235	\$ 533,721	\$ 28,364,236	\$ 26,798,558	7.83%
Prior YTD	\$ 1,168,544	\$ 802,118	\$ 366,426	\$ 26,798,558	\$ 26,529,346	269,213	\$ 26,529,346		
<b>**Total Month and YTD variances do NOT include Fund Bal Appropriati</b>									
<b>**Fund Balance Appropriated</b>		<b>278,346</b>	<b>(278,346)</b>	<b>-</b>	<b>3,340,150</b>	<b>(3,340,150)</b>	<b>3,340,150</b>	<b>-</b>	<b>0.00%</b>



**North Carolina**  
Total Retirement Plans



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

8/17/2023

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**

Members  
Hired Before  
Jan 1, 2015

92821-TOWN OF KILL DEVIL HILLS

Agency

Member ID

Name

Agency	Member ID	Name
[REDACTED]	[REDACTED]	[REDACTED]

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