



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

November 18, 2024

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - September 2024

Administration Department			
Administration Division			
Metric	Current Month September 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	0	3	2
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$468	\$4,444	\$7,600
Access/Recreation Facility Expenditures	\$8,499	\$13,493	\$25,852

Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	172	472	267
Fleet Division			
Number of Vehicle Work Orders	37	172	166
Outsourced Vehicle Repairs	\$18,991	\$34,736	\$2,483
In-shop Vehicle Repairs	\$9,311	\$38,949	\$54,760



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Planning and Inspections Department			
Metric	Current Month September 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	476	1,530	1,666
Plans Reviewed	2	21	21
Grant Applications Completed (Total)	\$484,935.00	\$590,189.00	-
KDH PORTION (value applied for, not received)	\$240,000.00	\$267,566.00	-
Building Permits Issued	85	271	305
TOTAL Fees	\$62,805.05	\$108,762.15	\$151,843.35

Police Department			
Metric	Current Month September 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	1,379	4,559	5,387
Dispatched Calls per Patrol Officer	69	228	269
Self-Initiated Calls	941	2,872	3,562
UCR Part 1 Crimes	20	78	77
Animal Control Division			
Animal Impoundments	3	17	26
Civil Citations Issued	1	8	11
Non-dispatched Services	77	253	318

Public Services Department

Water Division

Metric	Current Month September 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	7	22	14
Total # Work Orders Completed	244	847	920
Gallons Consumed	44,049,000	159,208,000	157,506,000

Streets Division

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

Wastewater Division

Total wastewater allocation sold	120	120	360
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>		11,770	11,890

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 August 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Bay Disposal # of stops	(-) 3	1,003	1,054
Bay Disposal - Tonnage	22.75	50.41	64.56
SW- Commercial -Trips to Dare County Transfer Station	84	180	167
SW - Commercial - Tonnage	601.28	1,367.11	1,334.51
Residential - Trips to Dare County Transfer Station	62	137	141
Residential - Tonnage	547.46	1,263.46	1,207.42
Recycling - Trips to Dare County Recycling Center	11	26	27
Recycling - Tonnage	14.70	43.55	44.39
White Goods / Metal Recycled - Trips to Dare County Recycling	6	12	11
White Goods / Metal Recycled - Tonnage	20.40	40.74	37.07
C & D - Trips to Stumpy Point Landfill	13	27	29
C & D - Tonnage	72.70	151.63	150.89

Fire Department			
Metric	Current Month September 2024	2024 YTD	2023 YTD
Total Number of Incidents	156	1,609	1,327
Total Number of Fires	4	37	35
Rescue & EMS	78	891	784
Hazardous Condition (no fire)	11	94	70
Service Call	9	230	145
Good Intent	26	192	142
False Alarm & False Call	28	163	148
Severe Weather/Natural Disaster	0	2	3
Average Response Time Overall	4:22 minutes	4:15 minutes	4:12 minutes
Average Response Time North of Colington Rd	3:49 minutes	3:44 minutes	3:39 minutes
Average Response Time South of Colington Rd	4:57 minutes	4:48 minutes	4:48 minutes
% 1st due Unit Arrival within 5 minutes Overall	73.12%	73.61%	76.13%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	89.58%	87.52%	90.25%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	55.56%	59.71%	61.20%
Training Hours	521	5,985	5,589
Ocean Rescue Division			
Ocean Rescue - Beach Population	123,844	1,184,772	1,065,361
Ocean Rescue - Total Incidents	107	1,003	1,267
Ocean Rescue - Swimmer Assist/Rescues	12	115	217

Information reported above is calculated on the calendar year.



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

Reporting Period: July 1, 2024 to September 30, 2024

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on Sept 30, 2024 in whole dollars</i>		
GENERAL FUND	Sep 2023	Sep 2024
Operating	\$ 22,985,606	\$ 21,472,799
Powell Bill	15,738	485,767
Designated Street CRF	1,119,569	4,065,820
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 24,122,614	\$ 26,026,086
CAPITAL RESERVE FUNDS	Sep 2023	Sep 2024
Shoreline Accesses	\$ 324,064	\$ 413,881
Recreation	178,013	261,420
Beach Nourishment	4,847,546	5,665,043
Sidewalks	131,381	289,666
TOTAL CAP RES FUNDS	\$ 5,481,004	\$ 6,630,010
OTHER FUNDS	Sep 2023	Sep 2024
Equity Index Fund OPEB	\$ 340,856	\$ 476,541
Beach Nourishment CPF	344,651	351,043
Fireman's Relief Fund	255,692	247,551
Water & WW Enterprise	11,042,874	12,496,085
Water Cap Res Fund	481,210	209,071
WW Cap Reserve Fund	42,589	47,788
TOTAL OTHER FUNDS	\$ 12,507,872	\$ 13,828,079
GRAND TOTAL-ALL FUNDS	\$ 39,083,045	\$ 46,484,175

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 24,831,039	\$ 32,059,374
Revenues Fiscal Year to Date	\$ 4,421,394	19.42%	13.79%
Expenses Fiscal Year to Date	\$ 6,118,212	23.57%	19.08%
Encumb	\$ (84,809)		
WATER ENTERPRISE FUND		\$ 4,536,733	\$ 5,727,118
Revenues Fiscal Year to Date	\$ 1,896,905	38.77%	33.12%
Expenses Fiscal Year to Date	\$ 941,296	19.20%	16.44%
Encumb	\$ 52,750		
WASTEWATER ENTERPRISE FUND		\$ 230,660	\$ 230,660
Revenues Fiscal Year to Date	\$ 62,608	29.28%	27.14%
Expenses Fiscal Year to Date	\$ 26,582	11.64%	11.52%
Encumb	\$ -		

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
	Comparison of FY %		
	Prior FY %	Current FY %	
AD VALOREM PROPERTY TAX Incl MSD			
Fiscal Year Budget	\$ 11,352,809	\$ 11,523,430	
Revenues this Qtr	\$ 2,013,585	21.42%	17.47%
Revenues FYTD	\$ 2,013,585	21.42%	17.47%
SALES & USE TAX			
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494	
Revenues this Qtr	\$ 588,888	12.26%	13.05%
Revenues FYTD	\$ 588,888	12.26%	13.05%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079	
Revenues this Qtr	\$ 1,050,842	26.69%	22.23%
Revenues FYTD	\$ 1,050,842	26.69%	22.23%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 900,000	\$ 925,000	
Revenues this Qtr	\$ -	0.00%	0.00%
Revenues FYTD	\$ -	0.00%	0.00%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 250,000	\$ 250,000	
Revenues this Qtr	\$ 105,910	50.46%	42.36%
Revenues FYTD	\$ 105,910	50.46%	42.36%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 400,000	\$ 500,000	
Revenues this Qtr	\$ 232,003	38.46%	46.40%
Revenues FYTD	\$ 232,003	38.46%	46.40%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 4,685,892	\$ 5,727,118	
Revenues this Qtr	\$ 1,896,905	35.00%	33.12%
Revenues FYTD	\$ 1,896,905	35.00%	33.12%
YTD WF System Dev Fees	\$ 120,600		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 230,470	\$ 241,965	
Revenues this Qtr	\$ 62,608	28.69%	25.87%
Revenues FYTD	\$ 62,608	28.53%	25.87%
YTD WWF System Dev Fees	\$ 4,662		

OUR PROPERTY VALUES...			
PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 205,701,889	0.240	\$ 493,685
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 2025 Budget	This Quarter's Current Qtr	Current FY
Administration	\$ 1,673,005	\$ 416,340	\$ 416,340
Building & Grounds	3,343,045	502,320	502,320
Beach Nourishment	854,615	19,408	19,408
Tax & Finance	2,304,418	436,320	436,320
MIS	548,880	227,790	227,790
Fleet Maintenance	682,407	193,515	193,515
Planning	1,368,501	326,354	326,354
Police	5,324,501	1,362,107	1,362,107
Animal Control	231,328	57,483	57,483
Fire	4,397,372	806,269	806,269
Ocean Rescue	1,113,290	464,833	464,833
Streets	5,658,519	376,601	376,601
Powell Bill	579,403	488	488
Solid Waste	3,980,091	702,292	702,292
	\$ 32,059,375	\$ 5,892,120	\$ 5,892,120
% of Annual Budget Expended		18.38%	18.38%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 356,713	\$ 356,713
Water Plant	2,278,588	398,308	398,308
Water Systems	4,180,830	186,275	186,275
	\$ 8,292,523	\$ 941,296	\$ 941,296
% of Annual Budget Expended		11.35%	11.35%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 26,582	\$ 26,582
% of Annual Budget Expended		10.99%	10.99%

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
JULY-SEPT 2024 (FY 2024-25)

	Qtr Actual	Qtr 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	\$ 14,748	\$ 5,000	\$ 9,748	14,748	5,000	\$ 9,748	\$ 20,000	\$ 7,849	87.89%
Current Year Property Taxes	1,646,332	1,833,728	(187,396)	1,646,332	1,833,728	(187,396)	10,560,194	2,195,322	-25.01%
Current Year MSD Tax	105,021	102,875	2,146	105,021	102,875	2,146	511,342	161,680	-35.04%
Motor Vehicle Taxes	89,376	71,982	17,394	89,376	71,982	17,394	431,894	74,865	19.38%
Tax Penalties and Interest	2,207	2,000	207	2,207	2,000	207	12,000	1,789	23.38%
Business Registration	6,236	3,000	3,236	6,236	3,000	3,236	4,000	2,845	119.19%
							-		
Article 40 Sales Tax	53,899	48,287	5,612	53,899	48,287	5,612	584,202	48,515	11.10%
Article 42 Sales Tax	169,173	168,166	1,007	169,173	168,166	1,007	1,203,275	146,981	15.10%
1% Sales Tax	339,022	257,247	81,775	339,022	257,247	81,775	2,519,698	296,833	14.21%
MSD Sales Tax	26,794	16,922	9,872	26,794	16,922	9,872	205,318	26,021	2.97%
Occupancy Tax	1,050,842	1,102,527	(51,685)	1,050,842	1,102,527	(51,685)	4,728,079	1,201,058	-12.51%
Land Transfer Tax	-	-	-	-	-	-	925,000	-	
Solid Waste Disposal Tax	-	-	-	-	-	-	5,300	-	
							-		
Utilities/Gas Sales Tax	206,525	191,125	15,400	206,525	191,125	15,400	764,500	176,016	17.33%
Telecommunication Svc Tax	7,709	7,500	209	7,709	7,500	209	30,000	8,295	-7.07%
Video Programing Tax*	29,033	31,250	(2,217)	29,033	31,250	(2,217)	125,000	33,628	-13.66%
PEG Channel Support	6,452	-	6,452	6,452	-	6,452	-	6,410	0.65%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	
ABC Tax	-	-	-	-	-	-	29,000	-	
Mixed Beverage Tax	-	-	-	-	-	-	50,000	-	
							-		
Powell Bill	166,345	-	166,345	166,345	-	166,345	272,000	-	
Drug Reimb/forfeiture.	15	-	15	15	-	15	-	3,788	-99.60%
							-		
Building Permit Fees	105,910	62,503	43,407	105,910	62,503	43,407	250,000	126,154	-16.05%
Occupancy Permit & Fees	800	625	175	800	625	175	2,500	1,550	-48.39%
Site Plan Review Fees	3,453	6,253	(2,800)	3,453	6,253	(2,800)	25,000	24,039	-85.64%
Other Planning Fees	1,790	1,001	789	1,790	1,001	789	4,000	2,400	-25.42%
CAMA Fees	300	498	(198)	300	498	(198)	2,000	400	-25.00%
Homeowner Recovery Fees	14	12	2	14	12	2	50	12	16.67%
Encroachment Fee	-	-	-	-	-	-	-	2,207	
Taxi Ordinance Fees	10	12	(2)	10	12	(2)	50	-	
							-		
A/C Boarding & Rabies Vac	1,507	525	982	1,507	525	982	2,100	1,509	-0.13%
Dog Licenses	60	186	(126)	60	186	(126)	750	138	-56.36%
Court Cost & Fees	657	300	357	657	300	357	1,200	456	44.19%
Finger Print/buy gold Fees	410	177	233	410	177	233	700	160	156.25%
Purchases For Resale	22,469	18,750	3,719	22,469	18,750	3,719	75,000	37,475	-40.04%
Interest Income	232,003	125,001	107,002	232,003	125,001	107,002	500,000	153,856	50.79%
Mkt adj on Investments	-	-	-	-	-	-	-	-	
Miscellaneous	27,042	9,990	17,052	27,042	9,990	17,052	40,000	20,684	30.74%
Sale of Fixed Assets	190	5,001	(4,811)	190	5,001	(4,811)	20,000	-	#DIV/0!
Rental Income	47,706	46,251	1,455	47,706	46,251	1,455	185,000	46,320	2.99%
Contributions	-	-	-	-	-	-	-	100	-100.00%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	
Insurance Proceeds	11,034	-	11,034	11,034	-	11,034	-	1,158	852.50%
Water Fund Transfer	-	-	-	-	-	-	585,151	-	
CRF Transfer	-	-	-	-	-	-	-	-	
Grants & Restricted	48,000	12,200	35,800	48,000	12,200	35,800	12,200	12,200	293.44%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
ARP SRF Transfer	-	-	-	-	-	-	-	-	0.00%
Total Revenues	\$ 4,423,084	\$ 4,130,893	\$ 292,191	\$ 4,423,084	4,130,893	\$ 292,191	\$ 24,716,504	\$ 4,822,710	-8.29%
Prior YTD	\$ 4,822,710	\$ 4,013,268	\$ 809,442	\$ 4,822,710	\$ 4,013,268	809,442	\$ 23,977,992		
**Total Month and YTD variances do NOT include Fund Bal Appropriation									
**Fund Balance Appropriated		184,622.00	(184,622)	-	2,215,464	2,215,464	2,215,464	-	0.00%



North Carolina Total Retirement Plans



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

9/19/2024

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 \$120,000.00 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_PENSTK



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

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR