



**TOWN OF KILL DEVIL HILLS**  
Land Where Flight Began

MEMORANDUM

May 8, 2023

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - March 2023

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month March 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	2	7
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$3,261	\$95,631	\$33,249
Access/Recreation Facility Expenditures	\$2,414	\$29,260	\$24,838

<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	112	625	645
<b>Fleet Division</b>			
Number of Vehicle Work Orders	55	500	488
Outsourced Vehicle Repairs	\$0	\$43,320	\$6,129
In-shop Vehicle Repairs	\$18,405	\$103,502	\$102,860

<b>Planning and Inspections Department</b>			
Metric	Current Month March 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Site Inspections	614	5,105	4,734
Plans Reviewed	7	80	95
Grant Applications Completed (Total)	-	-	-
KDH PORTION (value applied for, not received)	-	-	-
Building Permits Issued	120	910	872
TOTAL Fees	\$27,006.90	\$368,487.12	\$498,000.72

<b>Police Department</b>			
Metric	Current Month March 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Dispatched Calls	1,415	13,663	13,694
Dispatched Calls per Patrol Officer	71	684	685
Self-Initiated Calls	949	9,381	9,268
UCR Part 1 Crimes	19	256	260
<b>Animal Control Division</b>			
Animal Impoundments	6	64	77
Civil Citations Issued	0	13	15
Non-dispatched Services	69	628	867

**Public Services Department**

**Water Division**

Metric	Current Month March 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Number of Water Taps Sold	2	58	69
Total # Work Orders Completed	322	2,278	2,511
Gallons Consumed	26,705,000	320,648,000	323,018,000

**Streets Division**

Asphalt Repair - Hot Mix (tons)	0	10	12
Asphalt Repair - Cold Patch	0	18	2

**Wastewater Division**

Total wastewater allocation sold	0	240	240
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>		12,370	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 February 2023	2022/2023 Fiscal Year to Date	2021/2022 Fiscal Year to Date
Outer Banks Hauling # of stops	(-) 5	1,059	1,043
Outer Banks Hauling - Tonnage	19.52	194.14	192.61
SW- Commercial -Trips to Dare County Transfer Station	44	477	512
SW - Commercial - Tonnage	260.05	3,385.79	3,468.55
Residential - Trips to Dare County Transfer Station	37	429	402
Residential - Tonnage	284.05	3,375.19	3,430.99
Recycling - Trips to Dare County Recycling Center	10	96	102
Recycling - Tonnage	19.44	157.61	150.09
White Goods / Metal Recycled - Trips to Dare County Recycling	4	40	44
White Goods / Metal Recycled - Tonnage	11.57	122.94	117.71
C & D - Trips to Stumpy Point Landfill	13	118	120
C & D - Tonnage	63.2	560.87	573.16

<b>Fire Department</b>			
Metric	Current Month March 2023	2023 YTD	2022 YTD
Total Number of Incidents	137	336	323
Total Number of Fires	3	4	3
Rescue & EMS	84	199	164
Hazardous Condition (no fire)	11	22	30
Service Call	15	47*	45
Good Intent	12	32	32
False Alarm & False Call	12	32	48
Severe Weather/Natural Disaster	0	0	1
Average Response Time Overall	4:14 minutes	4:00 minutes	4:13 minutes
Average Response Time North of Colington Rd	3:38 minutes	3:32 minutes	3:47 minutes
Average Response Time South of Colington Rd	4:35 minutes	4:30 minutes	4:42 minutes
% 1st due Unit Arrival within 5 minutes Overall	71.77%	81.46%	76.28%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	87.50%	91.61%	89.57%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	62.26%	71.15%	62.24%
Training Hours	1,281	2,501	2,183
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	Will resume in the Spring.		
Ocean Rescue - Total Incidents			
Assist/Rescues			

Information reported above is calculated on the calendar year.

\*reflects correction to the February 2023 Monthly Report.



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2023

Reporting Period: March 1, 2023 to March 31, 2023

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on March 31, 2023 in whole dollars</i>		
GENERAL FUND	Mar 2022	Mar 2023
Operating	\$ 23,643,983	\$ 27,435,556
Powell Bill	93,854	26,607
Designated Street CRF	616,009	699,593
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 24,355,546</b>	<b>\$ 28,163,456</b>
CAPITAL RESERVE FUNDS	Mar 2022	Mar 2023
Shoreline Accesses	\$ 141,571	\$ 218,942
Recreation	89	75,847
Beach Nourishment	2,672,331	3,826,916
Sidewalks	41,063	345,203
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 2,855,054</b>	<b>\$ 4,466,909</b>
OTHER FUNDS	Mar 2022	Mar 2023
Equity Index Fund OPEB	\$ 305,117	\$ 275,652
ARF SRP	-	2,362,246
Beach Nourishment CPF	5,534,473	602,436
Fireman's Relief Fund	249,269	248,915
Water/ WW Enterprise	9,186,660	10,787,652
Water Cap Res Fund	429,825	915,155
WW Cap Reserve Fund	23,752	37,551
<b>TOTAL OTHER FUNDS</b>	<b>\$ 15,729,096</b>	<b>\$ 15,229,607</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 42,939,696</b>	<b>\$ 47,859,973</b>

OUR CASH FLOWS...				
REVENUES & EXPENSES BY FUND		Comparison of FYTD %		
GENERAL FUND		Prior FYTD %	Current FYTD %	
<b>Fiscal Year Budget</b>			<b>\$ 28,046,443</b>	<b>\$ 30,868,087</b>
Revenues Fiscal Year to Date	\$ 20,103,262	68.25%	65.13%	
Expenses FYTD	\$ 16,523,801	54.76%	53.53%	
Encumb	\$ 4,199,734			
WATER ENTERPRISE FUND			<b>\$ 4,991,970</b>	<b>\$ 5,657,570</b>
Revenues Fiscal Year to Date	\$ 3,957,776	85.43%	69.96%	
Expenses & FYTD	\$ 2,430,497	68.78%	42.96%	
Encumb	\$ 1,070,559			
WASTEWATER ENTERPRISE FUND			<b>\$ 230,470</b>	<b>\$ 230,470</b>
Revenues Fiscal Year to Date	\$ 143,876	58.46%	62.43%	
Expenses & FYTD	\$ 101,742	48.02%	44.15%	
Encumb	\$ 18,676			

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
	Comparison of FY %		
	Prior FY %	Current FY %	
<b>AD VALOREM PROPERTY TAX Incl MSD</b>			
<b>Fiscal Year Budget</b>	<b>\$ 9,923,049</b>	<b>\$ 10,105,752</b>	
Revenues this month	\$ 188,709	1.04%	1.87%
Revenues FYTD	\$ 10,034,963	98.94%	99.30%
<b>SALES &amp; USE TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 3,128,115</b>	<b>\$ 3,936,385</b>	
Revenues this month	\$ 283,469	8.71%	7.20%
Revenues FYTD	\$ 2,768,176	84.24%	70.32%
<b>OCCUPANCY TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 3,271,030</b>	<b>\$ 3,998,251</b>	
Revenues this month	\$ 178,288	5.73%	4.46%
Revenues FYTD	\$ 2,888,791	88.51%	72.25%
<b>LAND TRANSFER TAX</b>			
<b>Fiscal Year Budget</b>	<b>\$ 755,199</b>	<b>\$ 1,000,000</b>	
Revenues this month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 535,633	114.67%	53.56%
<b>BUILDING PERMIT FEES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 350,000</b>	<b>\$ 425,000</b>	
Revenues this month	\$ 25,257	13.15%	5.94%
Revenues FYTD	\$ 348,592	123.81%	82.02%
<b>INVESTMENT INCOME</b>			
<b>Fiscal Year Budget</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	
Revenues this month	\$ 52,884	9.77%	42.31%
Revenues FYTD	\$ 242,455	68.58%	193.96%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 4,325,994</b>	<b>\$ 4,685,892</b>	
Revenues this month	\$ 355,164	7.89%	7.58%
Revenues FYTD	\$ 3,275,945	73.76%	69.91%
WF System Dev Fees YTD	\$ 513,900		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
<b>Fiscal Year Budget</b>	<b>\$ 230,470</b>	<b>\$ 230,470</b>	
Revenues this month	\$ 32,013	13.86%	13.89%
Revenues FYTD	\$ 140,748	58.28%	61.07%
WWF Sys Dev Fees YTD	\$ 3,108		

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	\$ -
<b>Total Town</b>	<b>\$ 2,798,463,827</b>	<b>0.320</b>	<b>\$ 8,955,084</b>
** Does not include PP, Utilities, & MVT			

EXPENDITURES AT A GLANCE...				
GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses			
	Fiscal Year 2023 Budget	This Month's Expenses		
		Mar	YTD	
Administration	\$ 1,373,561	\$ 136,780	\$ 902,577	
Building & Grounds	3,343,494	199,091	1,831,318	
Beach Nourishment	4,943,039	46,111	211,275	
Tax & Finance	1,821,631	176,329	1,356,842	
MIS	517,877	37,499	340,921	
Fleet Maintenance	567,441	84,526	410,686	
Planning	1,287,007	125,432	760,748	
Police	4,480,916	442,437	2,959,853	
Animal Control	199,531	23,218	140,133	
Fire	3,334,534	330,757	2,355,211	
Ocean Rescue	816,854	23,372	406,611	
Streets	3,516,688	721,464	1,762,998	
Powell Bill	343,337	6,062	334,276	
Solid Waste	4,322,177	329,513	2,750,350	
	<b>\$ 30,868,087</b>	<b>\$ 2,682,591</b>	<b>\$ 16,523,799</b>	
% of Annual Budget Expended		8.69%	53.53%	
WATER ENTERPRISE FUND				
Water Administration	\$ 1,532,854	\$ 99,917	\$ 719,385	
Water Plant	2,002,472	189,224	879,583	
Water Systems	2,122,244	274,958	831,529	
	<b>\$ 5,657,570</b>	<b>\$ 564,099</b>	<b>\$ 2,430,497</b>	
% of Annual Budget Expended		9.97%	42.96%	
WASTEWATER ENTERPRISE FUND				
Wastewater Department	\$ 230,470	\$ 18,676	\$ 101,742	
% of Annual Budget Expended		8.10%	44.15%	

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
MARCH 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	\$ 4,657	\$ 2,500	\$ 2,157	\$ 17,251	\$ 22,500	\$ (5,249)	\$ 30,000	\$ 20,054	-13.98%
Current Year Property Tax:	154,397	85,000	69,397	9,277,653	9,059,759	217,894	9,237,759	9,089,182	2.07%
Current Year MSD Tax	5,697	-	5,697	490,963	492,993	(2,030)	492,993	483,669	1.51%
Motor Vehicle Taxes	28,615	31,250	(2,635)	266,347	281,250	(14,903)	375,000	244,991	8.72%
Tax Penalties and Interest	5,265	650	4,615	4,641	5,400	(759)	8,000	3,313	40.10%
Business Registration	25	-	25	6,860	8,000	(1,140)	8,000	7,736	-11.32%
Article 40 Sales Tax	49,046	46,274	2,772	312,521	281,800	30,721	481,113	286,375	9.13%
Article 42 Sales Tax	57,090	55,353	1,737	728,954	713,363	15,591	1,055,895	701,043	3.98%
1% Sales Tax	162,989	155,800	7,189	1,586,579	1,370,735	215,843	2,200,196	1,502,627	5.59%
MSD Sales Tax	14,344	16,599	(2,255)	140,066	116,190	23,876	199,181	144,922	-3.35%
Occupancy Tax	178,288	100,000	78,288	2,888,791	2,730,000	158,791	3,998,251	2,895,112	-0.22%
Land Transfer Tax	-	-	-	535,633	500,000	35,633	1,000,000	865,955	-38.15%
Solid Waste Disposal Tax	-	-	-	3,224	3,975	(751)	5,300	2,998	7.55%
Utilities/Gas Sales Tax	164,763	188,375	(23,612)	592,735	565,125	27,610	753,500	562,106	5.45%
Telecommunication Svc Tax	8,706	10,625	(1,919)	26,267	31,875	(5,608)	42,500	28,448	-7.67%
Video Programng Tax*	34,561	36,250	(1,689)	107,237	108,750	(1,513)	145,000	108,007	-0.71%
PEG Channel Support	6,410	-	6,410	19,190	-	19,190	-	19,523	-
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	0.00%
ABC Tax	-	-	-	27,500	10,000	17,500	20,000	29,448	-
Mixed Beverage Tax	-	-	-	45,814	19,500	26,314	39,000	46,945	-
Powell Bill	-	-	-	275,550	272,000	3,550	272,000	275,526	0.01%
Drug Reimb/forfeiture.	4,474	-	4,474	21,682	-	21,682	-	3,905	455.23%
Building Permit Fees	25,257	35,417	(10,160)	348,592	318,750	29,842	425,000	433,323	-19.55%
Occupancy Permit & Fees	650	208	442	3,550	1,875	1,675	2,500	3,050	16.39%
Site Plan Review Fees	1,100	4,166	(3,066)	16,195	37,500	(21,305)	50,000	60,918	-73.41%
Other Planning Fees	1,508	333	1,175	11,744	3,001	8,743	4,000	6,057	93.89%
CAMA Fees	400	125	-	1,920	1,125	795	1,500	3,200	-40.00%
Homeowner Recovery Fees	5	8	(3)	61	76	(15)	100	60	1.67%
Taxi Ordinance Fees	15	25	(10)	65	225	(160)	300	100	-35.00%
A/C Boarding & Rabies Vac	57	180	(123)	1,969	1,620	349	2,150	2,523	-21.96%
Dog Licenses	45	83	(38)	463	751	(289)	1,000	500	-7.50%
Court Cost & Fees	176	266	(90)	1,205	2,399	(1,194)	3,200	2,146	-43.85%
Finger Print/buy gold Fees	130	83	47	910	751	159	1,000	180	405.56%
Purchases For Resale	7,758	10,000	(2,242)	72,141	90,000	(17,859)	120,000	74,754	-3.49%
Interest Income	52,884	10,417	42,467	242,455	93,749	148,706	125,000	68,579	253.54%
Mkt adj on Investments	-	-	-	-	-	-	-	-	-
Miscellaneous	3,917	1,833	2,084	38,809	16,501	22,308	22,000	37,590	3.24%
Sale of Fixed Assets	230	1,666	(1,436)	52,141	15,002	37,139	20,000	4,160	1153.39%
Rental Income	17,088	11,110	5,978	102,111	99,989	2,122	133,319	93,535	9.17%
Contributions	-	-	-	453	950	(497)	-	1,060	0.00%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	0.00%
Insurance Proceeds	7,765	-	7,765	21,547	-	21,547	-	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	-	230,861	(230,861)	836,383	489,319	347,064	4,151,488	23,750	3421.61%
Powell Bill Appropriation	-	-	-	-	70,000	(70,000)	70,000	-	0.00%
<b>Total Revenues</b>	<b>\$ 998,312</b>	<b>\$ 1,035,457</b>	<b>\$ (37,420)</b>	<b>\$ 19,128,169</b>	<b>\$ 18,532,797</b>	<b>\$ 595,372</b>	<b>\$ 26,222,244</b>	<b>\$ 19,142,096</b>	<b>-0.07%</b>
Prior YTD	\$ 891,925	\$ 830,168	\$ 61,757	\$ 19,142,098	\$ 20,834,080	(1,691,982)	\$ 24,481,110		
<b>**Total Month and YTD variances do NOT include Fund Bal Appropriatio</b>									
<b>**Fund Balance Appropriated</b>		<b>187,859</b>	<b>(187,859)</b>	<b>-</b>	<b>1,739,510</b>	<b>(1,739,510)</b>	<b>2,549,755</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

3/16/2023

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	TOWN OF KILL DEVIL HILLS		

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