



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

May 12, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - March 2025

Administration Department			
Administration Division			
Metric	Current Month March 2025	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	9	4
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$488	\$20,691	\$40,854
Access/Recreation Facility Expenditures	\$1,904	\$40,183	\$41,511

Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	175	1,379	689
Fleet Division			
Number of Vehicle Work Orders	57	477	459
Outsourced Vehicle Repairs	\$0	\$49,467	\$28,999
In-shop Vehicle Repairs	\$12,915	\$158,077	\$166,359

Planning and Inspections Department			
Metric	Current Month March 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	475	3,842	4,507
Plans Reviewed	13	77	64
Grant Applications Completed (Total)	-	\$590,189.00	-
KDH PORTION (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	111	816	805
TOTAL Fees	\$34,113.90	\$258,971.50	\$312,210.26

Police Department			
Metric	Current Month March 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	422	12,400	13,942
Dispatched Calls per Patrol Officer	59	620	696
Self-Initiated Calls	1,170	8,947	9,815
UCR Part 1 Crimes	23	178	206
Animal Control Division			
Animal Impoundments	8	25	41
Civil Citations Issued	2	13	23
Non-dispatched Services	70	315	545

Public Services Department

Water Division

Metric	Current Month March 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	2	36	30
Total # Work Orders Completed	2	11	24
Gallons Consumed	30,427,000	334,451,000	321,539,000

Streets Division

Asphalt Repair - Hot Mix (tons)	0	17	20
Asphalt Repair - Cold Patch	0	0	13

Wastewater Division

Total wastewater allocation sold	0	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

<small>(This next section will reflect figures one month behind. Example August report will have July's figures, September will have August, etc.)</small>	Prior Month February 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Bay Disposal # of stops	(-) 12	946	997
Bay Disposal - Tonnage	17.33	173.41	184.25
SW- Commercial -Trips to Dare County Transfer Station	39	491	494
SW - Commercial - Tonnage	243.47	3,299.54	3,312.49
Residential - Trips to Dare County Transfer Station	38	413	426
Residential - Tonnage	269.46	3,283.83	3,318.66
Recycling - Trips to Dare County Recycling Center	9	99	97
Recycling - Tonnage	10.91	145.79	146.15
White Goods / Metal Recycled - Trips to Dare County Recycling	3	35	38
White Goods / Metal Recycled - Tonnage	7.52	117.71	128.11
C & D - Trips to Stumpy Point Landfill	11	100	110
C & D - Tonnage	60.07	540.87	579.10

Fire Department			
Metric	Current Month March 2025	2025 YTD	2024 YTD
Total Number of Incidents	139	401	413
Total Number of Fires	2	6	13
Rescue & EMS	66	236	234
Hazardous Condition (no fire)	2	12	31
Service Call	26	54	56
Good Intent	28	65	47
False Alarm & False Call	14	27	32
Severe Weather/Natural Disaster	1 [^]	1	0
Average Response Time Overall	3:56 minutes	4:08 minutes	4:16 minutes
Average Response Time North of Colington Rd	3:30 minutes	3:31 minutes	3:46 minutes
Average Response Time South of Colington Rd	4:31 minutes	4:42 minutes	4:39 minutes
% 1st due Unit Arrival within 5 minutes Overall	85.08%	81.64%	72.36%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	97.37%	96.65%	86.02%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	68.97%	67.70%	62.39%
Training Hours	959	1,865	1,873
Ocean Rescue Division			
Ocean Rescue - Beach Population	Will resume in the Spring		5,052*
Ocean Rescue - Total Incidents			6*
Assist/Rescues			0*

Information reported above is calculated on the calendar year.

[^] Category also includes 200 and 800 series fires, which one incident was recorded in March.

*Previous YTD-March 2024- reflects the roving beach patrol, in Kill Devil Hills, for 3/30/24-3/31/24
Roving beach patrol typically begins around Easter weekend.



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard
FISCAL YEAR ENDING June 30, 2025

Reporting Period: March 1, 2025 to March 31, 2025

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on March 31, 2025 in whole dollars</i>		
GENERAL FUND	Mar 2024	Mar 2025
Operating	\$ 28,452,399	\$ 27,792,114
Powell Bill	316,569	335,988
Designated Street CRF	470,328	3,311,066
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 29,240,996	\$ 31,440,868
CAPITAL RESERVE FUNDS	Mar 2024	Mar 2025
Shoreline Accesses	\$ 329,888	\$ 394,081
Recreation	181,212	264,831
Beach Nourishment	4,934,658	5,718,804
Sidewalks	132,089	233,186
TOTAL CAP RES FUNDS	\$ 5,577,847	\$ 6,610,902
OTHER FUNDS	Mar 2024	Mar 2025
Equity Index Fund OPEB	\$ 396,040	\$ 497,290
Beach Nourishment CPF	355,954	356,845
Fireman's Relief Fund	249,396	246,335
Water/ WW Enterprise	11,062,510	11,701,167
Water Cap Res Fund	677,626	343,823
WW Cap Reserve Fund	45,096	47,130
TOTAL OTHER FUNDS	\$ 12,786,622	\$ 13,192,590
GRAND TOTAL-ALL FUNDS	\$ 47,605,465	\$ 51,244,360

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 27,794,654	\$ 33,235,812
Revenues Fiscal Year to Date	\$ 22,084,411	73.00%	66.45%
Expenses FYTD	\$ 17,779,023	60.90%	53.49%
Encumb	\$ 4,251,780		
WATER ENTERPRISE FUND		\$ 5,688,809	\$ 8,292,523
Revenues Fiscal Year to Date	\$ 3,926,184	63.01%	47.35%
Expenses & FYTD	\$ 4,621,977	71.27%	55.74%
Encumb	\$ 1,377,826		
WASTEWATER ENTERPRISE FUND		\$ 231,547	\$ 241,965
Revenues Fiscal Year to Date	\$ 140,777	60.36%	58.18%
Expenses & FYTD	\$ 129,400	45.30%	53.48%
Encumb	\$ -		

OUR PROPERTY VALUES...			
PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 212,149,517	0.240	\$ 509,159
Total Town	\$ 3,127,177,062	0.355	\$ 11,101,479
** Does not include PP, Utilities, & MVT			

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 month	\$ 143,538	2.31%	1.25%
Revenues FYTD	\$ 11,397,544	98.43%	98.91%
SALES & USE TAX			
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494	
Revenues this month	\$ 317,693	6.68%	7.04%
Revenues FYTD	\$ 3,063,322	67.29%	67.89%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079	
Revenues this month	\$ 95,579	1.92%	2.02%
Revenues FYTD	\$ 2,849,270	64.66%	60.26%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 900,000	\$ 925,000	
Revenues this month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 505,413	52.45%	54.64%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 250,000	\$ 250,000	
Revenues this month	\$ 31,589	11.02%	12.64%
Revenues FYTD	\$ 245,439	108.91%	98.18%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 400,000	\$ 500,000	
Revenues this month	\$ 65,425	26.69%	13.09%
Revenues FYTD	\$ 865,597	129.18%	173.12%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 4,292,608	\$ 5,309,678	
Revenues this month	\$ 393,056	8.56%	7.40%
Revenues FYTD	\$ 3,555,601	78.15%	66.96%
WF System Dev Fees YTD	\$ 253,200		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 231,547	\$ 230,660	
Revenues this month	\$ 34,496	15.07%	14.96%
Revenues FYTD	\$ 138,651	59.63%	60.11%
WWF Sys Dev Fees YTD	\$ 1,554		

EXPENDITURES AT A GLANCE...			
GENERAL FUND	Comparison of Monthly Expenses		
	Fiscal Year 2025 Budget	This Month's Expenses Mar	YTD
DEPARTMENTS			
Administration	\$ 1,678,005	\$ 99,367	\$ 1,053,431
Building & Grounds	3,646,785	85,625	1,966,871
Beach Nourishment	854,615	94	174,294
Tax & Finance	2,304,418	105,344	1,505,218
MIS	548,880	10,170	407,960
Fleet Maintenance	682,360	59,061	477,941
Planning	1,418,727	107,918	957,181
Police	5,698,599	330,262	3,501,347
Animal Control	231,328	17,313	163,356
Fire	4,397,372	238,153	2,467,869
Ocean Rescue	1,113,290	11,650	512,024
Streets	6,053,684	388,769	1,679,401
Powell Bill	579,403	3,917	319,288
Solid Waste	4,028,346	166,116	2,592,843
	\$ 33,235,812	\$ 1,623,759	\$ 17,779,024
% of Annual Budget Expended		4.89%	53.49%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 658,835	\$ 1,432,634
Water Plant	2,278,588	96,240	1,222,505
Water Systems	4,180,830	248,277	1,966,839
	\$ 8,292,523	\$ 1,003,352	\$ 4,621,978
% of Annual Budget Expended		12.10%	55.74%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 27,643	\$ 129,400
% of Annual Budget Expended		11.42%	53.48%

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
March 2025 (FY 2024-25)

	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	\$ 913	\$ 1,667	\$ (754)	19,025	15,000	\$ 4,025	\$ 20,000	\$ 16,023	18.73%
Current Year Property Taxes	93,869	96,533	(2,664)	10,537,762	10,367,814	169,949	10,560,194	10,395,875	1.36%
Current Year MSD Tax	5,680	-	5,680	502,409	511,342	(8,933)	511,342	488,592	2.83%
Motor Vehicle Taxes	43,076	35,991	7,085	338,348	287,929	50,418	431,894	290,259	16.57%
Tax Penalties and Interest	3,387	1,000	2,387	9,869	8,000	1,869	13,000	13,317	25.89%
Business Registration	50	-	50	7,046	4,000	3,046	4,000	3,357	109.89%
Article 40 Sales Tax	55,076	55,986	(910)	352,641	343,057	9,584	584,202	320,979	9.86%
Article 42 Sales Tax	64,371	62,932	1,439	804,625	813,845	(9,220)	1,203,275	749,362	7.37%
1% Sales Tax	183,792	178,204	5,588	1,766,676	1,570,962	195,714	2,519,698	1,631,681	8.27%
MSD Sales Tax	14,454	17,127	(2,673)	139,381	119,682	19,698	205,318	142,811	-2.40%
Occupancy Tax	95,579	118,125	(22,546)	2,849,270	3,228,777	(379,507)	4,728,079	2,909,365	-2.07%
Land Transfer Tax	-	-	-	505,413	462,500	42,913	925,000	472,043	-
Solid Waste Disposal Tax	-	-	-	3,069	2,650	419	5,300	3,155	-
Utilities/Gas Sales Tax	204,148	191,125	13,023	720,474	573,375	147,099	764,500	616,952	16.78%
Telecommunication Svc Tax	7,445	7,500	(55)	23,346	22,500	846	30,000	25,096	-6.97%
Video Programing Tax*	28,236	31,250	(3,014)	88,912	93,750	(4,838)	125,000	98,347	-9.59%
PEG Channel Support	6,289	-	6,289	19,685	-	19,685	-	19,314	1.92%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	-
ABC Tax	14,795	7,250	7,545	28,440	21,750	6,690	29,000	30,315	-
Mixed Beverage Tax	30,490	12,500	17,990	47,625	37,500	10,125	50,000	47,944	-
Powell Bill	-	-	-	332,690	272,000	60,690	272,000	304,796	-
Drug Reimb/forfeiture.	10	-	10	1,229	-	1,229	-	5,031	-75.56%
Building Permit Fees	31,589	20,833	10,756	245,439	187,501	57,938	250,000	272,276	-9.86%
Occupancy Permit & Fees	350	208	142	2,300	1,875	425	2,500	4,050	-43.21%
Site Plan Review Fees	2,099	2,083	16	12,458	18,751	(6,293)	25,000	36,785	-66.13%
Other Planning Fees	225	333	(108)	2,620	3,001	(381)	4,000	5,975	-56.15%
CAMA Fees	-	167	(167)	1,680	1,499	181	2,000	1,970	-14.72%
Homeowner Recovery Fees	4	4	-	33	38	(5)	50	37	-10.81%
Encroachment Fee	4,469	-	-	8,883	-	8,883	1,000	6,410	-
Taxi Ordinance Fees	-	4	(4)	15	38	(23)	50	80	-
A/C Boarding & Rabies Vac	378	175	203	3,113	1,575	1,538	2,100	2,318	34.30%
Dog Licenses	70	63	7	408	561	(154)	750	555	-26.51%
Court Cost & Fees	135	100	35	1,537	900	637	1,200	948	62.19%
Finger Print/buy gold Fees	40	58	(18)	980	526	454	700	626	56.55%
Purchases For Resale	12,116	6,250	5,866	54,719	56,250	(1,531)	75,000	89,607	-38.93%
Interest Income	65,425	41,666	23,759	865,597	375,002	490,595	500,000	516,720	67.52%
Mkt adj on Investments	-	-	-	-	-	-	-	-	-
Miscellaneous	5,690	3,340	2,350	66,038	29,980	36,058	42,500	59,942	10.17%
Sale of Fixed Assets	-	1,666	(1,666)	19,170	15,002	4,168	20,000	7,338	-
Rental Income	16,163	15,416	747	143,533	138,752	4,781	185,112	139,355	3.00%
Contributions	5	-	5	233	-	233	-	575	-59.48%
Lease/ Note Proceeds	844,430	844,430	-	844,430	844,430	-	844,430	-	-
Insurance Proceeds	17,671	-	17,671	62,739	-	62,739	-	5,902	962.94%
Water Fund Transfer	585,151	585,151	-	585,151	585,151	-	585,151	522,674	-
CRF Transfer	-	-	-	-	-	-	297,591	-	-
Grants & Restricted	-	-	-	65,400	12,200	53,200	95,128	32,383	101.96%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
Total Revenues	\$ 2,437,670	\$ 2,339,136	\$ 94,065	\$ 22,084,411	\$ 21,029,464	\$ 1,054,947	\$ 25,946,065	\$ 20,291,137	8.84%
Prior YTD	\$ 1,586,814	\$ 1,389,546	\$ 193,065	\$ 20,291,137	\$ 19,494,413	\$ 796,724	\$ 23,991,030	\$ 19,128,169	

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

**Fund Balance Appropriated 201,261.33 (201,261) - 2,415,136 - 0.00%



North Carolina Retirement Systems

3/20/2025

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 we may be of further assistance, please email nc.retirement@nctreasurer.com or contact us at the address listed below.

Sincerely,

Retirement Systems Division
N.C. Department of State Treasurer

623_PENSPK



CONTRIBUTION-BASED BENEFIT CAP REPORT

	Agency	Member ID	Name
Members Hired Before Jan 1, 2015	92821-TOWN OF KILL DEVIL HILLS	[REDACTED]	[REDACTED]

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR