



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

September 8, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - July 2025

<b>Administration Department</b>			
Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Administration Division</b>			
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	0	0	1
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$1,419	\$1,419	\$0
Access/Recreation Facility Expenditures	\$0	\$0	\$0

<b>Tax and Finance Department</b>			
Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Tax and Finance Division</b>			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	192	192	162
<b>Fleet Division</b>			
Number of Vehicle Work Orders	67	67	62
Outsourced Vehicle Repairs	\$715	\$715	\$2,500
In-shop Vehicle Repairs	\$22,720	\$22,720	\$15,320

### Planning & Inspections Department

Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	377	377	501
Plans Reviewed	6	6	9
Grant Applications Completed (Total)	-	-	105,254.00
KDH Portion (value applied for, not received)	-	-	27,326.00
Building Permits Issued	71	71	98
Total Fees	\$21,050.95	\$21,050.95	\$22,259.10

### Police Department

Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Police Division</b>			
Dispatched Calls	1,847	1,847	1,569
Dispatched Calls per Patrol Officer	92	92	78
Officer Self-Initiated Calls	1,149	1,149	862
UCR Part 1 Crimes	49	49	27
<b>Animal Control Division</b>			
Animal Impoundments	1	1	8
Civil Citations Issued	3	3	4
Non-dispatched Services	72	72	99

## Public Services Department

Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Water Division</b>			
Number of Water Taps Sold	5	5	9
Total # Work Orders Completed	268	268	277
Gallons Consumed	61,428,000	61,428,000	60,180,000
<b>Streets Division</b>			
Asphalt Repair - Hot Mix (tons)	0	0	0
Asphalt Repair - Cold Patch (bags)	10	10	0
<b>Wastewater Division</b>			
Residential wastewater allocation sold (gallons)	0	0	0
Total wastewater allocation remaining (gallons) (Residential and Commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 880; Commercial - 12,570)		11,770	11,890
<b>Solid Waste Division</b>			
(This next section will reflect figures one month behind. Example August report will have July's figures, September will have August, etc.)	Prior Month June 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Bay Disposal # of stops	(+ ) 7	946	977
Bay Disposal - Tonnage	21.10	247.13	266.16
SW- Commercial -Trips to Dare County Transfer Station	82	761	771
SW - Commercial - Tonnage	612.88	5,111.72	5,134.61
Residential - Trips to Dare County Transfer Station	63	642	648
Residential - Tonnage	524.25	5,079.82	5,087.43
Recycling - Trips to Dare County Recycling Center	15	156	151
Recycling - Tonnage	25.74	227.70	225.56
White Goods/ Metal Recycled - Trips to Dare County Recycling	4	56	59
White Goods/Metal Recycled - Tonnage	13.73	183.50	204.66
C & D - Trips to Stumpy Point Landfill	15	173	182
C & D - Tonnage	80.70	916.01	962.54

<b>Fire Department</b>			
Metric	Current Month July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Fire Division</b>			
Total Number of Incidents	158	1,058	1,237
Total Number of Fires	6	26	30
Rescue & EMS	91	605	686
Hazardous Condition (no fire)	15	53	72
Service Call	9	111	193
Good Intent	12	148	140
False Alarm & False Call	22	110	115
Severe Weather/Natural Disaster	3	5	1
Average Response Time Overall	3:49 minutes	3:56 minutes	4:13 minutes
Average Response Time North of Colington Rd	3:14 minutes	3:21 minutes	3:42 minutes
Average Response Time South of Colington Rd	4:42 minutes	4:37 minutes	4:47 minutes
% 1st due Unit Arrival within 5 minutes Overall	83.19%	83.15%	74.32%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	94.37%	95.90%	88.54%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	66.67%	68.48%	60.21%
Training Hours	647	3,757	5,071
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	346,306	815,030	773,990
Ocean Rescue - Total Incidents	746	1,207	761
Ocean Rescue - Swimmer Assist/Rescues	11	39	92



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

Reporting Period: July 1, 2025 to July 31, 2025 (FY 2024-25)

### OUR CASH IN RESERVES...

#### CASH & INVESTMENTS BY FUND

Balances on June 30, 2025 in whole dollars

GENERAL FUND	June 2024	June 2025
Operating	\$ 26,072,926	\$ 24,106,592
Powell Bill	308,663	329,985
Designated Street CRF	2,746,202	1,397,663
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 29,129,491</b>	<b>\$ 25,835,940</b>
CAPITAL RESERVE FUNDS	June 2024	June 2025
Shoreline Accesses	\$ 326,688	\$ 399,887
Recreation	179,454	266,058
Beach Nourishment	4,886,801	5,720,300
Sidewalks	130,808	284,013
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 5,523,751</b>	<b>\$ 6,670,258</b>
OTHER FUNDS	June 2024	June 2025
Equity Index Fund OPEB	\$ 476,540	\$ 626,554
Beach Nourishment CPF	348,552	365,682
Fireman's Relief Fund	245,325	252,564
Water Enterprise	11,705,198	11,060,948
Water Cap Res Fund	85,045	528,549
WW Cap Reserve Fund	44,663	48,251
<b>TOTAL OTHER FUNDS</b>	<b>\$ 12,905,323</b>	<b>\$ 12,882,548</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 47,558,565</b>	<b>\$ 45,388,746</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	\$ 11,352,809	\$ 11,523,430
Revenues this month	\$ 71,519	0.23%
Revenues FYTD	\$ 11,873,497	104.18%
<b>SALES &amp; USE TAX</b>		
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494
Revenues this month	\$ 364,325	6.97%
Revenues FYTD	\$ 4,253,571	98.97%
<b>OCCUPANCY TAX</b>		
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079
Revenues this month	\$ 390,102	6.94%
Revenues FYTD	\$ 3,689,373	80.27%
<b>LAND TRANSFER TAX</b>		
Fiscal Year Budget	\$ 900,000	\$ 925,000
Revenues this month	\$ 312,748	28.49%
Revenues FYTD	\$ 1,117,611	117.92%
<b>BUILDING PERMIT FEES</b>		
Fiscal Year Budget	\$ 278,400	\$ 250,000
Revenues this month	\$ -	0.16%
Revenues FYTD	\$ 365,710	131.50%
<b>INVESTMENT INCOME</b>		
Fiscal Year Budget	\$ 400,000	\$ 500,000
Revenues this month	\$ 432,491	49.71%
Revenues FYTD	\$ 1,621,173	345.91%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 4,292,608	\$ 5,309,678
Revenues this month	\$ -	0.00%
Revenues FYTD	\$ 4,854,064	106.19%
WF System Dev Fees YTD	\$ 437,300	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 230,660	\$ 230,660
Revenues this month	\$ -	0.00%
Revenues FYTD	\$ 187,091	80.65%
WWF Sys Dev Fees YTD	\$ 1,554	

### OUR CASH FLOWS...

#### REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 32,720,666	\$ 44,543,023
Revenues Fiscal Year to Date	\$ 37,268,568	84.75%	83.67%
Expenses & Enc FYTD	\$ 40,712,073	92.26%	91.40%
WATER ENTERPRISE FUND		\$ 8,182,629	\$ 8,292,523
Revenues Fiscal Year to Date	\$ 5,482,635	66.82%	66.12%
Expenses & Enc FYTD	\$ 7,509,155	65.24%	90.55%
WASTEWATER ENTERPRISE FUND		\$ 231,547	\$ 241,965
Revenues Fiscal Year to Date	\$ 190,836	82.66%	78.87%
Expenses & Enc FYTD	\$ 195,493	79.10%	80.79%

### 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

### EXPENDITURES AT A GLANCE...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2025 Budget	This Month's Expenses	
		June	YTD
Administration	\$ 1,709,504	\$ 541	\$ 1,473,141
Building & Grounds	14,008,903	7,054	13,388,869
Beach Nourishment	879,615	23	176,733
Tax & Finance	2,590,837	(58)	1,930,376
MIS	613,044	-	565,873
Fleet Maintenance	741,407	(21,174)	608,032
Planning	1,418,727	3	1,245,303
Police	5,712,599	49,988	5,044,263
Animal Control	236,828	3	221,860
Fire	4,397,372	269	3,343,174
Ocean Rescue	1,113,290	392	924,591
Streets	6,426,917	154	4,420,835
Powell Bill	650,634	-	326,856
Solid Waste	4,043,346	101,740	3,784,867
	\$ 44,543,023	\$ 110,063	\$ 37,454,773
% of Annual Budget Expended		0.25%	84.09%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 5,728	\$ 1,762,391
Water Plant	2,278,588	113,286	1,722,162
Water Systems	4,180,830	223	3,339,551
	\$ 8,292,523	\$ 119,237	\$ 6,824,104
% of Annual Budget Expended		1.44%	82.29%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ -	\$ 195,493
% of Annual Budget Expended		0.00%	80.79%

\*Negative amounts are due to inventory adjustments and accruals

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

	Month Actual	Month Budget	Variance Mo Over (Under)	Actual YTD	Budget YTD	Variance YTD Over (Under)	Annual Budget w/Amendments	Prior YTD Actual	% incr (decr) cur/prior YTD
Prior Year Property Taxes	\$ 1,442	\$ -	\$ 1,442	25,413	20,000	\$ 5,413	\$ 20,000	\$ 22,462	13.14%
Current Year Property Taxes	23,100	20,000	3,100	10,820,195	10,560,194	260,002	10,560,194	10,610,347	1.98%
Current Year MSD Tax	1,380	-	1,380	512,558	511,342	1,216	511,342	509,206	0.66%
Motor Vehicle Taxes	45,597	35,991	9,606	515,331	431,894	83,437	431,894	443,083	16.31%
Tax Penalties and Interest	2,162	1,000	1,162	24,472	12,000	12,472	13,000	23,708	3.22%
Business Registration	-	-	-	7,468	4,000	3,468	4,000	6,688	11.66%
Article 40 Sales Tax	50,873	52,833	(1,960)	542,023	533,145	8,878	584,202	487,815	11.11%
Article 42 Sales Tax	86,458	98,245	(11,787)	1,062,459	1,097,738	(35,279)	1,203,275	985,507	7.81%
1% Sales Tax	210,418	227,291	(16,873)	2,455,553	2,284,221	171,332	2,519,698	2,251,349	9.07%
MSD Sales Tax	16,576	17,127	(551)	193,537	188,191	5,346	205,318	196,862	-1.69%
Occupancy Tax	390,102	354,375	35,727	3,689,373	4,055,652	(366,279)	4,728,079	3,621,507	1.87%
Land Transfer Tax	312,748	231,250	81,498	1,117,611	925,000	192,611	925,000	977,861	
Solid Waste Disposal Tax	-	1325	(1,325)	4,604	5,300	(696)	5,300	4,644	
Utilities/Gas Sales Tax	-	-	-	1,010,576	764,500	246,076	764,500	870,058	16.15%
Telecommunication Svc Tax	-	-	-	31,317	30,000	1,317	30,000	33,382	-6.19%
Video Programing Tax*	-	-	-	117,749	125,000	(7,251)	125,000	130,314	-9.64%
PEG Channel Support	-	-	-	25,935	26,000	(65)	26,000	25,766	0.66%
Wine & Beer Tax	-	-	-	31,316	30,000	1,316	30,000	38,182	
ABC Tax	-	-	-	28,440	29,000	(560)	29,000	31,302	
Mixed Beverage Tax	-	-	-	47,625	50,000	(2,375)	50,000	54,868	
Powell Bill	-	-	-	332,690	272,000	60,690	272,000	304,796	
Drug Reimb/forfeiture.	-	-	-	1,277	-	1,277	-	5,091	-74.91%
Building Permit Fees	-	-	-	365,710	250,000	115,710	250,000	358,291	2.07%
Occupancy Permit & Fees	-	-	-	3,962	2,500	1,462	2,500	5,600	-29.25%
Site Plan Review Fees	-	-	-	16,944	25,000	(8,056)	25,000	40,795	-58.47%
Other Planning Fees	-	-	-	3,545	4,000	(455)	4,000	8,100	-56.23%
CAMA Fees	-	-	-	2,680	2,000	680	2,000	2,640	1.52%
Homeowner Recovery Fees	-	-	-	45	50	(5)	50	49	-8.16%
Encroachment Fee	-	-	-	14,057	1,000	13,057	1,000	9,739	
Taxi Ordinance Fees	-	-	-	20	50	(30)	50	85	
A/C Boarding & Rabies Vac	-	-	-	3,270	2,100	1,170	2,100	3,342	-2.15%
Dog Licenses	-	-	-	533	750	(218)	750	695	-23.38%
Court Cost & Fees	-	-	-	2,111	1,200	911	1,200	1,607	31.40%
Finger Print/buy gold Fees	-	-	-	1,338	700	638	700	930	43.87%
Purchases For Resale	-	-	-	82,039	75,000	7,039	75,000	130,288	-37.03%
Interest Income	-	-	-	1,188,681	500,000	688,681	500,000	1,045,774	13.67%
Mkt adj on Investments	432,492	-	432,492	432,492	-	432,492	-	(798,248)	
Miscellaneous	-	-	-	85,207	353,500	(268,293)	353,500	85,125	0.10%
Sale of Fixed Assets	-	-	-	402,583	20,000	382,583	20,000	113,668	
Rental Income	-	-	-	193,308	185,112	8,196	185,112	188,089	2.77%
Contributions	-	-	-	758	-	758	-	600	26.33%
Lease/ Note Proceeds	-	-	-	844,430	844,430	-	844,430	2,018,473	
Insurance Proceeds	-	-	-	64,115	65,000	(885)	65,000	24,669	159.90%
Water Fund Transfer	-	-	-	585,151	585,151	-	585,151	522,674	
CRF Transfer	-	-	-	-	-	-	493,303	-	
Grants & Restricted	-	-	-	65,400	383,127	(317,727)	383,127	573,176	-88.59%
Powell Bill Appropriation	-	-	-	-	-	-	-	113,095	0.00%
Leases and SBITAS	-	-	-	10,312,667	10,337,701	-	10,337,701	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,573,348</b>	<b>\$ 1,039,437</b>	<b>\$ 533,911</b>	<b>\$ 37,268,568</b>	<b>\$ 35,593,547</b>	<b>\$ 1,700,055</b>	<b>\$ 37,169,477</b>	<b>\$ 26,084,053</b>	<b>42.88%</b>
Prior YTD	\$ 336,826	\$ 968,941	\$ (654,012)	\$ 26,084,053	21,874,110	\$ 4,209,943	\$ 26,177,708		
<b>**Total Month and YTD variances do NOT include Fund Bal Appropriation</b>									
<b>**Fund Balance Appropriated</b>		<b>208,240.67</b>	<b>(208,241)</b>				<b>2,498,888</b>		<b>0.00%</b>



## North Carolina Retirement Systems

7/17/2025

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 [www.myNCRetirement.com/contribution-based-benefit-cap](http://www.myNCRetirement.com/contribution-based-benefit-cap).

If we may be of further assistance, please email [nc.retirement@nctreasurer.com](mailto:nc.retirement@nctreasurer.com) or contact us at the address listed below.

Sincerely,

Retirement Systems Division  
N.C. Department of State Treasurer

623\_PENSPK



**North Carolina**  
Retirement Systems

**CONTRIBUTION-BASED BENEFIT CAP REPORT**

	<b>Agency</b>	<b>Member ID</b>	<b>Name</b>
Members Hired Before Jan 1, 2015	92821-TOWN OF KILL DEVIL HILLS		

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