



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

September 8, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz 

REF: Monthly Report - June 2025

| Administration Department | | | |
|--|----------------------------|------------------------------|------------------------------|
| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
| Administration Division | | | |
| Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date) | 0 | 12 | 6 |
| Personnel Grievances Filed | 0 | 0 | 0 |
| Buildings and Grounds Division | | | |
| B & G Maintenance Expenditures | \$29,728 | \$52,429 | \$63,466 |
| Access/Recreation Facility Expenditures | \$21,119 | \$81,950 | \$104,379 |

| Tax and Finance Department | | | |
|---|----------------------------|------------------------------|------------------------------|
| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
| Tax and Finance Division | | | |
| Actual Revenues vs. Budget | Separate Report Attached | | |
| Management Information Services Division | | | |
| Calls for Service | 182 | 1,921 | 1124 |
| Fleet Division | | | |
| Number of Vehicle Work Orders | 79 | 662 | 627 |
| Outsourced Vehicle Repairs | \$4,978 | \$56,997 | \$38,600 |
| In-shop Vehicle Repairs | \$40,916 | \$191,385 | \$170,219 |

Planning & Inspections Department

| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
|---|----------------------------|------------------------------|------------------------------|
| Site Inspections | 5020 | 5,020 | 6,051 |
| Plans Reviewed | 6 | 93 | 82 |
| Grant Applications Completed (Total) | - | \$590,189.00 | - |
| KDH Portion (value applied for, not received) | - | \$267,189.00 | - |
| Building Permits Issued | 114 | 1161 | 1168 |
| Total Fees | \$53,581.65 | \$385,315.90 | \$403,785.96 |

Police Department

| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
|-------------------------------------|----------------------------|------------------------------|------------------------------|
| Police Division | | | |
| Dispatched Calls | 2,104 | 17,464 | 18,548 |
| Dispatched Calls per Patrol Officer | 105 | 873 | 926 |
| Officer Self-Initiated Calls | 1458 | 12,312 | 12,732 |
| UCR Part 1 Crimes | 55 | 299 | 267 |
| Animal Control Division | | | |
| Animal Impoundments | 4 | 25 | 41 |
| Civil Citations Issued | 3 | 13 | 23 |
| Non-dispatched Services | 76 | 315 | 545 |

Public Services Department

| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
|---|----------------------------|------------------------------|------------------------------|
| Water Division | | | |
| Number of Water Taps Sold | 3 | 49 | 47 |
| Total # Work Orders Completed | 331 | 3,471 | 3,223 |
| Gallons Consumed | 55,144,000 | 473,843,000 | 457,074,000 |
| Streets Division | | | |
| Asphalt Repair - Hot Mix (tons) | 0 | 17 | 20 |
| Asphalt Repair - Cold Patch (bags) | 30 | 30 | 34 |
| Wastewater Division | | | |
| Total wastewater allocation sold (gallons) | 0 | 120 | 360 |
| 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 |
| Solid Waste Division | | | |
| (This next section will reflect figures one month behind. Example August report will have July's figures, September will have August, etc.) | Prior Month May 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
| Bay Disposal # of stops | (+) 5 | 939 | 1,007 |
| Bay Disposal - Tonnage | 19.58 | 226.03 | 245.53 |
| SW- Commercial -Trips to Dare County Transfer Station | 68 | 679 | 692 |
| SW - Commercial - Tonnage | 460.70 | 4,498.84 | 4,599.20 |
| Residential - Trips to Dare County Transfer Station | 61 | 579 | 591 |
| Residential - Tonnage | 473.34 | 4,555.57 | 4,587.38 |
| Recycling - Trips to Dare County Recycling Center | 14 | 141 | 139 |
| Recycling - Tonnage | 15.66 | 201.96 | 209.57 |
| White Goods/ Metal Recycled - Trips to Dare County Recycling | 8 | 52 | 52 |
| White Goods//Metal Recycled - Tonnage | 22.48 | 169.77 | 181.21 |
| C & D - Trips to Stumpy Point Landfill | 16 | 158 | 168 |
| C & D - Tonnage | 82.52 | 835.31 | 891.20 |

| Fire Department | | | |
|---|----------------------------|------------------------------|------------------------------|
| Metric | Current Month June 2025 | 24/25 Fiscal Year to Date | 23/24 Fiscal Year to Date |
| Fire Division | | | |
| Total Number of Incidents | 159 | 900 | 990 |
| Total Number of Fires | 8 | 20 | 24 |
| Rescue & EMS | 102 | 514 | 546 |
| Hazardous Condition (no fire) | 10 | 38 | 63 |
| Service Call | 10 | 102 | 167 |
| Good Intent | 10 | 136 | 110 |
| False Alarm & False Call | 19 | 88 | 79 |
| Severe Weather/Natural Disaster | 0 | 2 | 1 |
| Average Response Time Overall | 3:54 minutes | 3:57 minutes | 4:11 minutes |
| Average Response Time North of Colington Rd | 3:19 minutes | 3:22 minutes | 3:40 minutes |
| Average Response Time South of Colington Rd | 4:39 minutes | 4:36 minutes | 4:45 minutes |
| % 1st due Unit Arrival within 5 minutes Overall | 78.99% | 83.15% | 75.27% |
| % 1st Due Unit Arrival within 5 minutes North of Colington Rd | 92.65% | 96.16% | 88.77% |
| % 1st Due Unit Arrival within 5 minutes South of Colington Rd | 60.78% | 68.78% | 61.92% |
| Training Hours | 445 | 3110 | 4594 |
| Ocean Rescue Division | | | |
| Ocean Rescue - Beach Population | 333754 | 468724 | 417926 |
| Ocean Rescue - Total Incidents | 152 | 461 | 206 |
| Ocean Rescue - Swimmer Assist/Rescues | 20 | 28 | 33 |



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

Reporting Period: June 1, 2025 to June 30, 2025

| OUR CASH IN RESERVES... | | |
|--|----------------------|----------------------|
| CASH & INVESTMENTS BY FUND | | |
| Balances on June 30, 2025 in whole dollars | | |
| GENERAL FUND | June 2024 | June 2025 |
| Operating | \$ 25,291,792 | \$ 23,394,174 |
| Powell Bill | 315,000 | 331,739 |
| Designated Street CRF | 2,802,579 | 1,400,116 |
| Petty Cash | 1,700 | 1,700 |
| TOTAL GENERAL FUND | \$ 28,411,071 | \$ 25,127,729 |
| CAPITAL RESERVE FUNDS | June 2024 | June 2025 |
| Shoreline Accesses | \$ 333,395 | \$ 410,374 |
| Recreation | 183,138 | 267,472 |
| Beach Nourishment | 4,987,122 | 5,775,838 |
| Sidewalks | 133,493 | 491,592 |
| TOTAL CAP RES FUNDS | \$ 5,637,148 | \$ 6,945,276 |
| OTHER FUNDS | June 2024 | June 2025 |
| Equity Index Fund OPEB | \$ 476,541 | \$ 626,554 |
| Beach Nourishment CPF | 356,548 | 360,370 |
| Fireman's Relief Fund | 250,953 | 248,768 |
| Water Enterprise | 11,938,156 | 10,867,790 |
| Water Cap Res Fund | 64,833 | 532,499 |
| WW Cap Reserve Fund | 45,378 | 47,596 |
| TOTAL OTHER FUNDS | \$ 13,132,409 | \$ 12,683,577 |
| GRAND TOTAL-ALL FUNDS | \$ 47,180,628 | \$ 44,756,582 |

| OUR CASH FLOWS... | | | |
|------------------------------|---------------|----------------------|----------------------|
| REVENUES & EXPENSES BY FUND | | Comparison of FYTD % | |
| GENERAL FUND | | Prior FYTD % | Current FYTD % |
| Fiscal Year Budget | | \$ 32,720,666 | \$ 44,518,023 |
| Revenues Fiscal Year to Date | \$ 35,691,254 | 82.47% | 80.17% |
| Expenses & Enc FYTD | \$ 37,315,838 | 72.96% | 83.82% |
| Encumbrances | \$ 3,303,248 | | |
| WATER ENTERPRISE FUND | | | |
| Fiscal Year Budget | | \$ 8,182,629 | \$ 8,292,523 |
| Revenues Fiscal Year to Date | \$ 5,299,269 | 73.90% | 63.90% |
| Expenses & Enc FYTD | \$ 6,704,867 | 60.52% | 80.85% |
| Encumbrances | \$ 685,052 | | |
| WASTEWATER ENTERPRISE FUND | | | |
| Fiscal Year Budget | | \$ 231,547 | \$ 241,965 |
| Revenues Fiscal Year to Date | \$ 189,747 | 82.43% | 78.42% |
| Expenses & Enc FYTD | \$ 195,493 | 72.31% | 80.79% |
| Encumbrances | \$ - | | |

| 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 | \$ 73,183 | 0.46% | 1.25% |
| Revenues FYTD | \$ 11,801,978 | 101.43% | 98.91% |
| SALES & USE TAX | | | |
| Fiscal Year Budget | \$ 4,227,518 | \$ 4,512,494 | |
| Revenues this month | \$ 331,809 | 7.08% | 7.35% |
| Revenues FYTD | \$ 3,889,246 | 85.79% | 86.19% |
| OCCUPANCY TAX | | | |
| Fiscal Year Budget | \$ 4,499,242 | \$ 4,728,079 | |
| Revenues this month | \$ 228,550 | 4.08% | 4.83% |
| Revenues FYTD | \$ 3,299,271 | 73.55% | 69.78% |
| LAND TRANSFER TAX | | | |
| Fiscal Year Budget | \$ 900,000 | \$ 925,000 | |
| Revenues this month | \$ - | 0.00% | 0.00% |
| Revenues FYTD | \$ 804,863 | 80.16% | 87.01% |
| BUILDING PERMIT FEES | | | |
| Fiscal Year Budget | \$ 278,400 | \$ 250,000 | |
| Revenues this month | \$ 52,323 | 11.76% | 20.93% |
| Revenues FYTD | \$ 365,635 | 152.77% | 146.25% |
| INVESTMENT INCOME | | | |
| Fiscal Year Budget | \$ 400,000 | \$ 500,000 | |
| Revenues this month | \$ 131,261 | 32.54% | 26.25% |
| Revenues FYTD | \$ 1,184,804 | 211.74% | 236.96% |
| WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES | | | |
| Fiscal Year Budget | \$ 4,292,608 | \$ 5,309,678 | |
| Revenues this month | \$ 500,604 | 11.06% | 9.43% |
| Revenues FYTD | \$ 4,854,064 | 106.19% | 91.42% |
| WF System Dev Fees YTD | \$ 437,300 | | |
| WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES | | | |
| Fiscal Year Budget | \$ 230,660 | \$ 230,660 | |
| Revenues this month | \$ 40,278 | 17.67% | 17.46% |
| Revenues FYTD | \$ 187,091 | 80.65% | 81.11% |
| WWF Sys Dev Fees YTD | \$ 1,554 | | |

| 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 | \$ 1,709,505 | \$ 127,316 | \$ 1,472,600 |
| Building & Grounds | 14,008,903 | 10,447,672 | 13,381,815 |
| Beach Nourishment | 854,615 | 2,278 | 176,710 |
| Tax & Finance | 2,590,837 | 136,216 | 1,930,434 |
| MIS | 613,044 | 74,438 | 565,873 |
| Fleet Maintenance | 741,407 | 71,220 | 629,206 |
| Planning | 1,418,727 | 106,879 | 1,245,300 |
| Police | 5,712,599 | 395,228 | 4,994,275 |
| Animal Control | 236,828 | 23,275 | 221,857 |
| Fire | 4,397,372 | 313,450 | 3,342,905 |
| Ocean Rescue | 1,113,290 | 306,292 | 924,199 |
| Streets | 6,426,917 | 737,562 | 4,420,681 |
| Powell Bill | 650,634 | 7,209 | 326,856 |
| Solid Waste | 4,043,346 | 438,617 | 3,683,127 |
| | \$ 44,518,024 | \$ 13,187,652 | \$ 37,315,838 |
| % of Annual Budget Expended | | 29.62% | 83.82% |
| WATER ENTERPRISE FUND | | | |
| Water Administration | \$ 1,833,105 | \$ 181,955 | \$ 1,756,663 |
| Water Plant | 2,278,588 | 167,044 | 1,608,876 |
| Water Systems | 4,180,830 | 541,097 | 3,339,328 |
| | \$ 8,292,523 | \$ 890,096 | \$ 6,704,867 |
| % of Annual Budget Expended | | 10.73% | 80.85% |
| WASTEWATER ENTERPRISE FUND | | | |
| Wastewater Department | \$ 241,965 | \$ 46,062 | \$ 195,493 |
| % of Annual Budget Expended | | 19.04% | 80.79% |



6/19/2025

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

