



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

October 13, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - August 2025

<b>Administration Department</b>			
Metric	Current Month August 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)	1	1	3
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$2,059	\$3,478	\$3,976
Access/Recreation Facility Expenditures	\$5,312	\$5,312	\$4,993

<b>Tax and Finance Department</b>			
Metric	Current Month August 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	203	395	300
<b>Fleet Division</b>			
Number of Vehicle Work Orders	59	126	135
Outsourced Vehicle Repairs	\$5,901	\$6,616	\$15,745
In-shop Vehicle Repairs	\$8,543	\$31,263	\$29,638

### Planning & Inspections Department

Metric	Current Month August 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	312	689	1,054
Plans Reviewed	13	19	19
Grant Applications Completed (Total)	-	\$0.00	105254
KDH Portion (value applied for, not received)	-	\$0.00	27326
Building Permits Issued	81	152	186
Total Fees	\$21,891.55	\$42,942.50	\$47,307.10

### Police Department

Metric	Current Month August 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Police Division</b>			
Dispatched Calls	1,751	3,598	3,180
Dispatched Calls per Patrol Officer	88	180	159
Officer Self-Initiated Calls	1149	2,298	1,931
UCR Part 1 Crimes	27	76	58
<b>Animal Control Division</b>			
Animal Impoundments	2	25	14
Civil Citations Issued	2	13	7
Non-dispatched Services	19	315	176

## Public Services Department

Metric	Current Month August 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Water Division</b>			
Number of Water Taps Sold	1	6	15
Total # Work Orders Completed	1	1	603
Gallons Consumed	329	597	115,159,000
<b>Streets Division</b>			
Asphalt Repair - Hot Mix (tons)	0	0	0
Asphalt Repair - Cold Patch (bags)	0	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 July 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Bay Disposal # of stops	0	946	1,006
Bay Disposal - Tonnage	25.16	25.16	27.66
SW- Commercial -Trips to Dare County Transfer Station	80	80	96
SW - Commercial - Tonnage	675.54	675.54	765.83
Residential - Trips to Dare County Transfer Station	79	79	75
Residential - Tonnage	683.16	683.16	716.00
Recycling - Trips to Dare County Recycling Center	14	14	15
Recycling - Tonnage	18.02	18.02	28.85
White Goods/ Metal Recycled - Trips to Dare County Recycling	7	7	6
White Goods//Metal Recycled - Tonnage	22.74	22.74	20.34
C & D - Trips to Stumpy Point Landfill	14	14	14
C & D - Tonnage	75.43	75.43	78.93

<b>Fire Department</b>			
Metric	Current Month August 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Fire Division</b>			
Total Number of Incidents	135	293	1453
Total Number of Fires	2	8	33
Rescue & EMS	70	161	813
Hazardous Condition (no fire)	12	27	83
Service Call	10	19	221
Good Intent	15	27	166
False Alarm & False Call	26	48	135
Severe Weather/Natural Disaster	0	3	2
Average Response Time Overall	4:15 minutes	4:02 minutes	4:14 minutes
Average Response Time North of Colington Rd	3:58 minutes	3:36 minutes	3:43 minutes
Average Response Time South of Colington Rd	4:41 minutes	4:41 minutes	4:47 minutes
% 1st due Unit Arrival within 5 minutes Overall	77.45%	80.32%	73.67%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	90.16%	92.27%	87.26%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	58.54%	62.61%	60.23%
Training Hours	652	1299	5464
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	240594	586900	1060928
Ocean Rescue - Total Incidents	290	1036	896
Ocean Rescue - Swimmer Assist/Rescues	20	31	103



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard  
FISCAL YEAR ENDING June 30, 2025

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

OUR CASH IN RESERVES...		
<b>CASH &amp; INVESTMENTS BY FUND</b>		
Balances on June 30, 2025 in whole dollars		
<b>GENERAL FUND</b>	<b>June 2024</b>	<b>June 2025</b>
Operating	\$ 24,149,140	\$ 24,082,008
Powell Bill	308,614	329,985
Designated Street CRF	2,741,334	1,397,663
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 27,200,788</b>	<b>\$ 25,811,356</b>
<b>CAPITAL RESERVE FUNDS</b>	<b>June 2024</b>	<b>June 2025</b>
Shoreline Accesses	\$ 325,404	\$ 399,887
Recreation	179,006	266,058
Beach Nourishment	4,864,346	5,720,300
Sidewalks	130,796	284,013
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 5,499,552</b>	<b>\$ 6,670,259</b>
<b>OTHER FUNDS</b>	<b>June 2024</b>	<b>June 2025</b>
Equity Index Fund OPEB	\$ 476,540	\$ 626,554
2027 Beach Nourishment	-	25,000
2022 Beach Nourishment	348,552	365,682
Fireman's Relief Fund	245,325	252,564
Water Enterprise	11,733,576	11,060,948
Water Cap Res Fund	84,469	528,549
WW Cap Reserve Fund	44,360	48,251
<b>TOTAL OTHER FUNDS</b>	<b>\$ 12,932,822</b>	<b>\$ 12,907,548</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 45,633,162</b>	<b>\$ 45,389,163</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	\$	-	0.41%
Revenues FYTD	\$	11,873,497	102.25%
<b>SALES &amp; USE TAX</b>			
Fiscal Year Budget	\$	4,227,518	\$ 4,512,494
Revenues this month	\$	414,959	9.20%
Revenues FYTD	\$	4,668,530	110.22%
<b>OCCUPANCY TAX</b>			
Fiscal Year Budget	\$	4,499,242	\$ 4,728,079
Revenues this month	\$	840,679	20.14%
Revenues FYTD	\$	4,530,052	100.63%
<b>LAND TRANSFER TAX</b>			
Fiscal Year Budget	\$	900,000	\$ 925,000
Revenues this month	\$	-	0.00%
Revenues FYTD	\$	1,117,611	108.65%
<b>BUILDING PERMIT FEES</b>			
Fiscal Year Budget	\$	278,400	\$ 250,000
Revenues this month	\$	-	0.00%
Revenues FYTD	\$	365,710	153.46%
<b>INVESTMENT INCOME</b>			
Fiscal Year Budget	\$	400,000	\$ 500,000
Revenues this month	\$	-	0.00%
Revenues FYTD	\$	1,621,173	405.29%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
Fiscal Year Budget	\$	4,292,608	\$ 5,309,678
Revenues this month	\$	799,474	0.00%
Revenues FYTD	\$	5,653,538	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	\$	14,076	0.00%
Revenues FYTD	\$	201,167	80.65%
WWF Sys Dev Fees YTD	\$	1,554	

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		\$ 32,595,967	\$ 44,543,023
Revenues Fiscal Year to Date	\$ 38,596,881	87.85%	86.65%
Expenses & Enc FYTD	\$ 41,320,440	90.23%	92.77%
<b>WATER ENTERPRISE FUND</b>			
<b>Fiscal Year Budget</b>		\$ 8,182,629	\$ 8,292,523
Revenues Fiscal Year to Date	\$ 6,282,076	79.94%	75.76%
Expenses & Enc FYTD	\$ 7,529,812	92.87%	90.80%
<b>WASTEWATER ENTERPRISE FUND</b>			
<b>Fiscal Year Budget</b>		\$ 231,547	\$ 241,965
Revenues Fiscal Year to Date	\$ 204,911	87.60%	84.69%
Expenses & Enc FYTD	\$ 195,493	77.33%	80.79%

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	June	This Month's Expenses YTD
Administration	\$ 1,709,504	\$ 43,636	\$ 1,516,777
Building & Grounds	14,008,903	23,564	13,412,433
Beach Nourishment	879,615	25,000	201,733
Tax & Finance	2,590,837	29,821	1,960,197
MIS	613,044	4,995	570,868
Fleet Maintenance	741,407	17,783	625,815
Planning	1,418,727	41,440	1,286,743
Police	5,712,599	146,360	5,190,623
Animal Control	236,828	7,820	229,680
Fire	4,397,372	103,173	3,446,347
Ocean Rescue	1,113,290	96,573	1,021,164
Streets	6,426,917	22,753	4,443,588
Powell Bill	650,634	-	326,856
Solid Waste	4,043,346	45,450	3,830,317
	\$ 44,543,023	\$ 608,368	\$ 38,063,141
% of Annual Budget Expended		1.37%	85.45%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 1,833,105	\$ 28,939	\$ 1,791,330
Water Plant	2,278,588	15,066	1,737,228
Water Systems*	4,180,830	(23,349)	3,316,202
	\$ 8,292,523	\$ 20,656	\$ 6,844,760
% of Annual Budget Expended		0.25%	82.54%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 241,965	\$ -	\$ 195,493
% of Annual Budget Expended		0.00%	80.79%

\*Negative amount due to inventory adjustment

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
August 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	\$ -	\$ -	\$ -	25,413	20,000	\$ 5,413	\$ 20,000	\$ 22,462	13.14%
Current Year Property Taxes	-	20,000	(20,000)	10,820,195	10,560,194	260,002	10,560,194	10,619,494	1.89%
Current Year MSD Tax	-	-	-	512,558	511,342	1,216	511,342	507,272	1.04%
Motor Vehicle Taxes	-	35,991	(35,991)	515,331	431,894	83,437	431,894	445,031	15.80%
Tax Penalties and Interest	-	1,000	(1,000)	24,472	13,000	11,472	13,000	24,042	1.79%
Business Registration	-	-	-	7,468	4,000	3,468	4,000	6,688	11.66%
Article 40 Sales Tax	51,505	52,833	(1,328)	593,528	584,202	9,326	584,202	538,031	10.31%
Article 42 Sales Tax	105,072	98,245	6,827	1,167,531	1,203,275	(35,744)	1,203,275	1,087,857	7.32%
1% Sales Tax	239,500	227,291	12,209	2,695,053	2,519,698	175,355	2,519,698	2,484,422	8.48%
MSD Sales Tax	18,881	17,127	1,754	212,418	205,318	7,100	205,318	217,240	-2.22%
Occupancy Tax	840,679	354,375	486,304	4,530,052	4,728,079	(198,027)	4,728,079	4,527,503	0.06%
Land Transfer Tax	-	231,250	(231,250)	1,117,611	925,000	192,611	925,000	977,861	
Solid Waste Disposal Tax	1,441	1325	116	6,045	5,300	745	5,300	6,115	
Utilities/Gas Sales Tax	-	-	-	1,010,578	764,500	246,078	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	80	-	80	2,760	2,000	760	2,000	2,800	-1.43%
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	3,182	2.77%
Dog Licenses	-	-	-	533	750	(218)	750	695	-23.38%
Court Cost & Fees	178	-	178	2,289	1,200	1,089	1,200	1,773	29.14%
Finger Print/buy gold Fees	-	-	-	1,338	700	638	700	930	43.87%
Purchases For Resale	-	-	-	82,039	75,000	7,039	75,000	127,994	-35.90%
Interest Income	-	-	-	1,188,681	500,000	688,681	500,000	1,045,804	13.66%
Mkt adj on Investments	-	-	-	432,492	-	432,492	-	(798,248)	
Miscellaneous	575	-	575	85,782	353,500	(267,718)	353,500	87,865	-2.37%
Sale of Fixed Assets	-	-	-	402,583	20,000	382,583	20,000	113,218	
Rental Income	1,200	-	1,200	194,508	185,112	9,396	185,112	188,089	3.41%
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	69,199	-	69,199	134,599	383,127	(248,528)	383,127	573,176	-76.52%
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>\$ 1,328,310</b>	<b>\$ 1,039,437</b>	<b>\$ 288,873</b>	<b>\$ 38,596,881</b>	<b>\$ 36,676,174</b>	<b>\$ 1,945,741</b>	<b>\$ 37,169,477</b>	<b>\$ 27,407,224</b>	<b>40.83%</b>
Prior YTD	\$ 1,323,171	\$ 1,124,126	\$ 199,045	\$ 27,407,224	21,874,110	\$ 5,533,114	\$ 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

8/21/2025

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

