



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

November 12, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - September 2025

Administration Department			
Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Administration Division			
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	4	5	3
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$359	\$3,837	\$4,444
Access/Recreation Facility Expenditures	\$0	\$0	\$13,493

Tax and Finance Department			
Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	260	655	472
Fleet Division			
Number of Vehicle Work Orders	64	190	172
Outsourced Vehicle Repairs	\$0	\$6,616	\$34,736
In-shop Vehicle Repairs	\$14,495	\$45,758	\$38,949

Planning & Inspections Department

Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	458	1,147	1,530
Plans Reviewed	5	24	21
Grant Applications Completed (Total)	413739.2	\$413,739.00	590189
KDH Portion (value applied for, not received)	205,000.00	\$205,000.00	267566
Building Permits Issued	97	249	271
Total Fees	\$48,702.48	\$91,644.98	\$108,762.15

Police Department

Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Police Division			
Dispatched Calls	1,637	5,235	4,559
Dispatched Calls per Patrol Officer	82	262	228
Officer Self-Initiated Calls	1134	3,432	2,872
UCR Part 1 Crimes	17	93	78
Animal Control Division			
Animal Impoundments	2	25	17
Civil Citations Issued	1	13	8
Non-dispatched Services	20	315	253

Public Services Department

Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Water Division			
Number of Water Taps Sold	1	7	22
Total # Work Orders Completed	2	3	847
Gallons Consumed	45,615,000	164,115,000	159,208,000
Streets Division			
Asphalt Repair - Hot Mix (tons)	0	0	0
Asphalt Repair - Cold Patch (bags)	0	10	0
Wastewater Division			
Residential wastewater allocation sold (gallons)	0	0	120
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	11,770
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 August 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Bay Disposal # of stops	(-)8	938	1,003
Bay Disposal - Tonnage	21.75	46.91	50.41
SW- Commercial -Trips to Dare County Transfer Station	73	153	180
SW - Commercial - Tonnage	547.64	1,223.18	1,367.11
Residential - Trips to Dare County Transfer Station	65	144	137
Residential - Tonnage	521.72	1,204.88	1,263.46
Recycling - Trips to Dare County Recycling Center	11	25	26
Recycling - Tonnage	21.09	39.11	43.55
White Goods/ Metal Recycled - Trips to Dare County Recycling	5	12	12
White Goods//Metal Recycled - Tonnage	18.53	41.27	40.74
C & D - Trips to Stumpy Point Landfill	14	28	27
C & D - Tonnage	70.12	145.55	151.63

Fire Department			
Metric	Current Month September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Fire Division			
Total Number of Incidents	130	1323	1609
Total Number of Fires	4	32	37
Rescue & EMS	74	749	891
Hazardous Condition (no fire)	10	75	94
Service Call	10	131	230
Good Intent	10	173	192
False Alarm & False Call	22	158	163
Severe Weather/Natural Disaster	0	5	2
Average Response Time Overall	3:54 minutes	4:11 minutes	4:15 minutes
Average Response Time North of Colington Rd	3:20 minutes	3:43 minutes	3:44 minutes
Average Response Time South of Colington Rd	4:40 minutes	4:46 minutes	4:48 minutes
% 1st due Unit Arrival within 5 minutes Overall	80.39%	82.21%	73.61%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	93.22%	94.97%	87.52%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	62.80%	66.75%	59.71%
Training Hours	768	5177	5985
Ocean Rescue Division			
Ocean Rescue - Beach Population	77304	1132928	1184772
Ocean Rescue - Total Incidents	31	1528	1003
Ocean Rescue - Swimmer Assist/Rescues	4	63	115



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2026

Reporting Period: July 1, 2025 to September 30, 2025

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND		
<i>Balances on Sept 30, 2025 in whole dollars</i>		
GENERAL FUND	Sep 2024	Sep 2025
Operating	\$ 21,472,799	\$ 24,531,774
Powell Bill	485,767	494,395
Designated Street CRF	4,065,820	1,380,445
Petty Cash	1,700	1,600
TOTAL GENERAL FUND	\$ 26,026,086	\$ 26,408,214
CAPITAL RESERVE FUNDS		
	Sep 2024	Sep 2025
Shoreline Accesses	\$ 413,881	\$ 483,166
Recreation	261,420	345,092
Beach Nourishment	5,665,043	6,110,799
Sidewalks	289,666	741,422
TOTAL CAP RES FUNDS	\$ 6,630,010	\$ 7,680,479
OTHER FUNDS		
	Sep 2024	Sep 2025
Equity Index Fund OPEB	\$ 476,541	\$ 651,146
Beach Nourishment CPF	351,043	371,729
Fireman's Relief Fund	247,551	257,445
Water & WW Enterprise	12,496,085	12,031,668
Water Cap Res Fund	209,071	674,341
WW Cap Reserve Fund	47,788	49,185
TOTAL OTHER FUNDS	\$ 13,828,079	\$ 14,035,514
GRAND TOTAL-ALL FUNDS	\$ 46,484,175	\$ 48,124,207

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND			
		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 32,059,374	\$ 28,186,149
Revenues Fiscal Year to Date	\$ 5,412,014	19.42%	19.20%
Expenses Fiscal Year to Date	\$ 5,723,663	23.57%	20.31%
Encumb	\$ 1,219,503		
WATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 5,727,118	\$ 8,632,769
Revenues Fiscal Year to Date	\$ 1,248,241	38.77%	14.46%
Expenses Fiscal Year to Date	\$ 894,762	19.20%	10.36%
Encumb	\$ 312,123		
WASTEWATER ENTERPRISE FUND			
Fiscal Year Budget		\$ 230,660	\$ 230,660
Revenues Fiscal Year to Date	\$ 47,802	29.28%	20.72%
Expenses Fiscal Year to Date	\$ 17,164	11.64%	7.44%
Encumb	\$ 2,792		

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 342,747,452	0.1638	\$ 561,420
Total Town	\$ 5,081,391,046	0.280	\$ 14,227,895

** 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		\$ 11,523,430	\$ 14,381,856
Revenues this Qtr	\$ 2,571,566	17.47%	17.88%
Revenues FYTD	\$ 2,571,566	17.47%	17.88%
SALES & USE TAX			
Fiscal Year Budget		\$ 4,512,494	\$ 4,273,795
Revenues this Qtr	\$ 590,764	13.05%	13.82%
Revenues FYTD	\$ 590,764	13.05%	13.82%
OCCUPANCY TAX			
Fiscal Year Budget		\$ 4,728,079	\$ 4,360,535
Revenues this Qtr	\$ 1,077,582	22.23%	24.71%
Revenues FYTD	\$ 1,077,582	22.23%	24.71%
LAND TRANSFER TAX			
Fiscal Year Budget		\$ 925,000	\$ 996,151
Revenues this Qtr	\$ -	0.00%	0.00%
Revenues FYTD	\$ -	0.00%	0.00%
BUILDING PERMIT FEES			
Fiscal Year Budget		\$ 250,000	\$ 275,000
Revenues this Qtr	\$ 87,057	42.36%	31.66%
Revenues FYTD	\$ 87,057	42.36%	31.66%
INVESTMENT INCOME*			
Fiscal Year Budget		\$ 500,000	\$ 750,000
Revenues this Qtr	\$ 38,945	46.40%	5.19%
Revenues FYTD	\$ 38,945	46.40%	5.19%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget		\$ 5,727,118	\$ 5,748,241
Revenues this Qtr	\$ 1,096,688	33.12%	19.08%
Revenues FYTD	\$ 1,096,688	33.12%	19.08%
YTD WF System Dev Fees	\$ 134,812		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget		\$ 241,965	\$ 230,660
Revenues this Qtr	\$ 47,093	25.87%	20.42%
Revenues FYTD	\$ 47,093	25.87%	20.42%
YTD WWF System Dev Fees	\$ -		

EXPENDITURES AT A GLANCE...

Comparison of Monthly Expenses			
GENERAL FUND DEPARTMENTS	Fiscal Year	This Quarter's Expenses	
	2026 Budget	Current Qtr	Current FY
Administration	\$ 1,757,831	\$ 396,664	\$ 396,664
Building & Grounds	3,760,808	490,157	490,157
Beach Nourishment	1,105,432	31,872	31,872
Tax & Finance	2,238,267	646,494	646,494
MIS	588,789	182,698	182,698
Fleet Maintenance	777,365	153,493	153,493
Planning	1,381,716	299,015	299,015
Police	5,361,242	1,213,928	1,213,928
Animal Control	266,617	101,864	101,864
Fire	3,710,802	776,748	776,748
Ocean Rescue	1,077,990	370,688	370,688
Streets	1,950,696	367,716	367,716
Powell Bill	302,000	4,391	4,391
Solid Waste	3,906,594	687,935	687,935
	\$ 28,186,149	\$ 5,723,663	\$ 5,723,663
% of Annual Budget Expended		20.31%	20.31%
WATER ENTERPRISE FUND			
Water Administration	\$ 2,031,814	\$ 363,329	\$ 363,329
Water Plant	2,280,963	366,478	366,478
Water Systems	4,319,992	164,955	164,955
	\$ 8,632,769	\$ 894,762	\$ 894,762
% of Annual Budget Expended		10.36%	10.36%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 230,660	\$ 17,164	\$ 17,164
% of Annual Budget Expended		7.44%	7.44%

*Gross revenue has been \$241,644. The amount reported is lower because of the reversal of the prior year interest accrual.

TOWN OF KILL DEVIL HILLS
Actual Revenues Compared To Budget
General Fund
JULY-SEPT 2025 (FY 2025-26)

	Qtr Actual	Qtr 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	\$ 6,917	\$ 1,667	\$ 5,250	6,917	1,667	\$ 5,250	\$ 20,000	\$ 14,748	-53.10%
Current Year Property Taxes	2,345,492	2,039,577	305,915	2,345,492	2,039,577	305,915	13,417,070	1,646,332	42.47%
Current Year MSD Tax	131,875	105,717	26,158	131,875	105,717	26,158	516,790	105,021	25.57%
Motor Vehicle Taxes	87,282	71,332	15,950	87,282	71,332	15,950	427,996	89,376	-2.34%
Tax Penalties and Interest	1,193	1,000	193	1,193	1,000	193	13,000	2,207	45.94%
Business Registration	6,168	4,000	2,168	6,168	4,000	2,168	5,000	6,236	-1.09%
							-		
Article 40 Sales Tax	54,470	53,459	1,011	54,470	53,459	1,011	569,876	53,899	1.06%
Article 42 Sales Tax	169,401	167,793	1,608	169,401	167,793	1,608	1,132,458	169,173	0.13%
1% Sales Tax	340,368	347,141	(6,773)	340,368	347,141	(6,773)	2,379,568	339,022	0.40%
MSD Sales Tax	26,525	26,721	(196)	26,525	26,721	(196)	191,893	26,794	-1.00%
Occupancy Tax	1,077,582	1,036,306	41,276	1,077,582	1,036,306	41,276	4,360,535	1,050,842	2.54%
Land Transfer Tax	-	-	-	-	-	-	996,151	-	
Solid Waste Disposal Tax	-	-	-	-	-	-	5,300	-	
							-		
Utilities/Gas Sales Tax	217,215	206,942	10,273	217,215	206,942	10,273	1,002,762	206,525	5.18%
Telecommunication Svc Tax	7,769	7,194	575	7,769	7,194	575	28,777	7,709	0.78%
Video Programing Tax*	24,591	28,680	(4,089)	24,591	28,680	(4,089)	114,720	29,033	-15.30%
PEG Channel Support	6,250	-	6,250	6,250	-	6,250	-	6,452	-3.13%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	
ABC Tax	-	-	-	-	-	-	29,000	-	
Mixed Beverage Tax	-	-	-	-	-	-	50,000	-	
Powell Bill	164,011	151,000	13,011	164,011	151,000	13,011	302,000	166,345	
Drug Reimb/forfeiture.	19	-	19	19	-	19	-	15	26.67%
							-		
Building Permit Fees	87,057	68,751	18,306	87,057	68,751	18,306	275,000	105,910	-17.80%
Occupancy Permit & Fees	994	625	369	994	625	369	2,500	800	24.25%
Site Plan Review Fees	3,594	3,750	(156)	3,594	3,750	(156)	15,000	3,453	4.08%
Other Planning Fees	2,575	1,001	1,574	2,575	1,001	1,574	4,000	1,790	43.85%
CAMA Fees	119	498	(379)	119	498	(379)	2,000	300	-60.33%
Homeowner Recovery Fees	9	12	(3)	9	12	(3)	50	14	-35.71%
Encroachment Fee	2,346	300	-	2,346	300	2,046	1,000	-	
Taxi Ordinance Fees	5	12	(7)	5	12	(7)	50	10	-50.00%
A/C Boarding & Rabies Vac	614	525	89	614	525	89	2,100	1,507	-59.26%
Dog Licenses	85	126	(41)	85	126	(41)	500	60	41.67%
Court Cost & Fees	412	300	112	412	300	112	1,200	657	-37.29%
Finger Print/buy gold Fees	160	177	(17)	160	177	(17)	700	410	-60.98%
Purchases For Resale	27,359	26,250	1,109	27,359	26,250	1,109	105,000	22,469	21.76%
Interest Income	38,945	50,000	(11,055)	38,945	50,000	(11,055)	750,000	232,003	-83.21%
Mkt adj on Investments	365,755	-	365,755	365,755	-	365,755	-	-	
Miscellaneous	16,985	15,000	1,985	16,985	15,000	1,985	62,500	27,042	-37.19%
Sale of Fixed Assets	59,581	12,501	47,080	59,581	12,501	47,080	50,000	190	31258.42%
Rental Income	60,079	47,529	12,550	60,079	47,529	12,550	190,112	47,706	25.94%
Contributions	40	-	40	40	-	40	-	-	
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	
Insurance Proceeds	1,185	-	1,185	1,185	-	1,185	-	11,034	-89.26%
Water Fund Transfer	-	-	-	-	-	-	703,954	-	
CRF Transfer	-	-	-	-	-	-	312,770	-	
Grants & Restricted	76,987	12,200	64,787	76,987	12,200	64,787	37,200	48,000	60.39%
Total Revenues	\$ 5,412,014	\$ 4,488,086	\$ 923,882	\$ 5,412,014	\$ 4,488,086	\$ 923,928	\$ 28,108,532	\$ 4,423,084	22.36%
Prior YTD	\$ 4,423,084	\$ 4,130,893	\$ 292,191	\$ 4,423,084	\$ 4,130,893	\$ 292,191	\$ 24,716,504		
**Total Month and YTD variances do NOT include Fund Bal Appropriation									
**Fund Balance Appropriated		6,468.08	(6,468)				77,617		0.00%



North Carolina Retirement Systems

9/18/2025

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.

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		

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR