



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz

REF: Monthly Report - October 2025

Administration Department			
Metric	Current Month October 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)	1	5	3
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$2,700	\$6,537	\$9,573
Access/Recreation Facility Expenditures	\$3,991	\$12,036	\$16,291

Tax and Finance Department			
Metric	Current Month October 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	239	894	647
Fleet Division			
Number of Vehicle Work Orders	80	270	233
Outsourced Vehicle Repairs	\$0	\$6,616	\$42,596
In-shop Vehicle Repairs	\$14,657	\$60,415	\$48,385

Planning & Inspections Department

Metric	Current Month October 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	462	1,609	1,980
Plans Reviewed	7	31	28
Grant Applications Completed (Total)	-	\$413,739.20	\$590,189.00
KDH Portion (value applied for, not received)	-	\$205,000.00	\$267,566.00
Building Permits Issued	85	334	361
Total Fees	\$42,317.00	\$133,961.98	\$126,059.25

Police Department

Metric	Current Month October 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Police Division			
Dispatched Calls	1,914	7,149	6,195
Dispatched Calls per Patrol Officer	96	358	310
Officer Self-Initiated Calls	1444	4,876	4,092
UCR Part 1 Crimes	44	137	90
Animal Control Division			
Animal Impoundments	2	25	19
Civil Citations Issued	5	13	10
Non-dispatched Services	69	315	289

Public Services Department

Metric	Current Month October 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Water Division			
Number of Water Taps Sold	5	12	22
Total # Work Orders Completed	321	1,206	1,031
Gallons Consumed	36,450,000	200,565,000	196,259,000
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 September 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Bay Disposal # of stops	(-)22	916	976
Bay Disposal - Tonnage	21.05	67.96	72.82
SW- Commercial -Trips to Dare County Transfer Station	69	222	255
SW - Commercial - Tonnage	486.84	1,710.02	1,850.54
Residential - Trips to Dare County Transfer Station	60	204	198
Residential - Tonnage	432.47	1,637.35	1,697.29
Recycling - Trips to Dare County Recycling Center	14	39	39
Recycling - Tonnage	18.5	57.61	70.39
White Goods/ Metal Recycled - Trips to Dare County Recycling	5	17	17
White Goods//Metal Recycled - Tonnage	17.5	58.77	56.97
C & D - Trips to Stumpy Point Landfill	13	41	42
C & D - Tonnage	68.21	213.76	226.65

Fire Department			
Metric	Current Month October 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Fire Division			
Total Number of Incidents	139	1462	1768
Total Number of Fires	3	35	40
Rescue & EMS	81	830	977
Hazardous Condition (no fire)	13	88	104
Service Call	8	139	244
Good Intent	16	189	221
False Alarm & False Call	18	176	179
Severe Weather/Natural Disaster	0	5	3
Average Response Time Overall	4:14 minutes	4:11 minutes	4:16 minutes
Average Response Time North of Colington Rd	3:36 minutes	3:41 minutes	3:43 minutes
Average Response Time South of Colington Rd	4:48 minutes	4:46 minutes	4:49 minutes
% 1st due Unit Arrival within 5 minutes Overall	81.13%	82.11%	72.31%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	98.00%	95.27%	87.02%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	66.07%	66.68%	58.18%
Training Hours	806	5983	6778
Ocean Rescue Division			
Ocean Rescue - Beach Population	8957	1141885	1234092
Ocean Rescue - Total Incidents	34	1562	1161
Ocean Rescue - Swimmer Assist/Rescues	4	67	129



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2026

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

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on October 31, 2025 in whole dollars		
GENERAL FUND	Oct 2024	Oct 2025
Operating	\$ 22,232,805	\$ 25,213,630
Powell Bill	199,701	320,789
Designated Street CRF	4,067,559	1,370,799
Petty Cash	1,700	1,600
TOTAL GENERAL FUND	\$ 26,501,765	\$ 26,906,818
CAPITAL RESERVE FUNDS	Oct 2024	Oct 2025
Shoreline Accesses	\$ 415,731	\$ 484,915
Recreation	262,588	346,341
Beach Nourishment	5,690,359	6,132,921
Sidewalks	305,601	698,907
TOTAL CAP RES FUNDS	\$ 6,674,279	\$ 7,663,084
OTHER FUNDS	Oct 2024	Oct 2025
Equity Index Fund OPEB	\$ 476,541	\$ 689,996
Beach Nourishment CPF	351,892	373,074
Fireman's Relief Fund	259,166	269,941
Water/WW Enterprise	12,561,832	12,160,069
Water Cap Res Fund	225,155	717,429
WW Cap Reserve Fund	46,476	49,363
TOTAL OTHER FUNDS	\$ 13,921,062	\$ 14,259,872
GRAND TOTAL-ALL FUNDS	\$ 47,097,106	\$ 48,829,774

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 32,059,374	\$ 28,374,216
Revenues Fiscal Year to Date	\$ 9,293,671	24.65%	32.75%
Expenses Fiscal Year to Date	\$ 9,265,302	27.57%	32.65%
Encumb	\$ 996,025		
WATER ENTERPRISE FUND		\$ 8,292,523	\$ 8,669,605
Revenues Fiscal Year to Date	\$ 1,678,174	27.69%	19.36%
Expenses Fiscal Year to Date	\$ 1,443,692	18.75%	16.65%
Encumb	\$ 197,447		
WASTEWATER ENTERPRISE FUND		\$ 241,965	\$ 230,660
Revenues Fiscal Year to Date	\$ 48,449	26.05%	21.00%
Expenses Fiscal Year to Date	\$ 37,637	15.91%	16.32%
Encumb	\$ -		

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 month	\$ 1,823,910	13.20%	12.68%
Revenues FYTD	\$ 4,395,476	29.31%	30.56%
SALES & USE TAX			
Fiscal Year Budget	\$ 4,512,494	\$ 4,273,795	
Revenues this month	\$ 615,318	13.33%	14.40%
Revenues FYTD	\$ 1,206,082	26.38%	28.22%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 4,728,079	\$ 4,360,535	
Revenues this month	\$ 932,010	18.07%	21.37%
Revenues FYTD	\$ 2,009,592	40.30%	46.09%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 925,000	\$ 996,151	
Revenues this month	\$ 296,124	27.59%	29.73%
Revenues FYTD	\$ 296,124	27.59%	29.73%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 250,000	\$ 275,000	
Revenues this month	\$ 41,367	6.44%	15.04%
Revenues FYTD	\$ 128,424	48.80%	46.70%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 500,000	\$ 750,000	
Revenues this month	\$ 122,134	28.56%	16.28%
Revenues FYTD	\$ 161,079	74.98%	21.48%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 5,309,678	\$ 5,748,241	
Revenues this month	\$ 383,648	6.23%	6.67%
Revenues FYTD	\$ 1,480,336	40.07%	25.75%
WF System Dev Fees YTD	\$ 175,312		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 230,660	\$ 230,660	
Revenues this month	\$ 433	0.02%	0.19%
Revenues FYTD	\$ 47,526	26.94%	20.60%
WWF Sys Dev Fees YTD	\$ -		

EXPENDITURES AT A GLANCE...			
Comparison of Monthly Expenses			
GENERAL FUND DEPARTMENTS	Fiscal Year	This Month's Expenses	
	2026 Budget	Oct	YTD
Administration	\$ 1,757,831	\$ 128,023	\$ 524,687
Building & Grounds	3,760,808	675,967	1,166,124
Beach Nourishment	1,105,432	315,546	347,418
Tax & Finance	2,238,267	206,072	852,566
MIS	588,789	131,052	313,750
Fleet Maintenance	777,365	38,819	192,312
Planning	1,381,716	111,219	410,234
Police	5,361,242	495,513	1,709,441
Animal Control	266,617	24,171	126,035
Fire	3,710,802	352,666	1,129,414
Ocean Rescue	1,077,990	48,852	419,540
Streets	2,132,697	307,498	675,214
Powell Bill	308,066	174,763	179,154
Solid Waste	3,906,594	531,478	1,219,413
	\$ 28,374,216	\$ 3,541,639	\$ 9,265,302
% of Annual Budget Expended		12.48%	32.65%
WATER ENTERPRISE FUND			
Water Administration	\$ 2,031,814	\$ 107,098	\$ 470,427
Water Plant	2,280,963	153,594	520,072
Water Systems	4,356,828	288,238	453,193
	\$ 8,669,605	\$ 548,930	\$ 1,443,692
% of Annual Budget Expended		6.33%	16.65%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 230,660	\$ 20,473	\$ 37,637
% of Annual Budget Expended		8.88%	16.32%

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

	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	\$	1,069	\$ 1,667	\$ (598)	7,986	3,334	\$ 4,652	\$ 20,000	\$ 16,269	-50.91%
Current Year Property Taxes		1,709,266	1,711,694	(2,428)	4,054,758	3,751,271	303,487	13,417,070	3,027,999	33.91%
Current Year MSD Tax		69,604	97,917	(28,313)	201,479	203,634	(2,155)	516,790	202,072	-0.29%
Motor Vehicle Taxes		43,971	35,666	8,305	131,253	106,998	24,255	427,996	131,607	-0.27%
Tax Penalties and Interest		541	1,000	(459)	1,734	2,000	(266)	13,000	3,003	42.27%
Business Registration		261	1,000	(739)	6,429	5,000	1,429	5,000	6,356	1.15%
Article 40 Sales Tax		52,092	49,463	2,629	106,562	102,922	3,640	569,876	103,769	2.69%
Article 42 Sales Tax		181,232	176,810	4,422	350,633	344,603	6,030	1,132,458	347,438	0.92%
1% Sales Tax		354,366	364,609	(10,243)	694,734	711,750	(17,016)	2,379,568	685,215	1.39%
MSD Sales Tax		27,628	27,778	(150)	54,153	54,499	(346)	191,893	54,172	-0.03%
Occupancy Tax		932,010	842,775	89,235	2,009,592	1,879,081	130,511	4,360,535	1,905,438	5.47%
and Transfer Tax		296,124	249,038	47,086	296,124	249,038	47,086	996,151	255,181	-
Solid Waste Disposal Tax		-	-	-	-	-	-	5,300	-	-
Utilities/Gas Sales Tax		-	-	-	217,215	206,942	10,273	1,002,762	206,525	5.18%
Telecommunication Svc Tax		-	-	-	7,769	7,194	575	28,777	7,709	0.78%
Video Progaming Tax*		-	-	-	24,591	28,680	(4,089)	114,720	29,033	-15.30%
PEG Channel Support		-	-	-	6,250	-	6,250	-	6,452	-3.13%
Wine & Beer Tax		-	-	-	-	-	-	30,000	-	-
ABC Tax		-	7,250	(7,250)	-	7,250	(7,250)	29,000	13,645	-
Mixed Beverage Tax		-	12,500	(12,500)	-	12,500	(12,500)	50,000	17,135	-
Powell Bill		-	-	-	164,011	151,000	13,011	302,000	166,345	-
Drug Reimb/forfeiture.		-	-	-	19	-	19	-	22	-15.41%
Building Permit Fees		41,367	22,917	18,450	128,424	91,668	36,756	275,000	122,007	5.26%
Occupancy Permit & Fees		200	209	(9)	1,194	834	360	2,500	950	25.68%
Site Plan Review Fees		750	1,250	(500)	4,344	5,000	(656)	15,000	4,553	-4.59%
Other Planning Fees		175	333	(158)	2,750	1,334	1,416	4,000	2,665	3.19%
CAMA Fees		-	166	(166)	119	664	(545)	2,000	700	-83.00%
Homeowner Recovery Fees		6	5	1	15	17	(2)	50	15	0.00%
Encroachment Fee		2,614	100	-	4,960	400	4,560	1,000	2,145	-
Taxi Ordinance Fees		-	5	(5)	5	17	(12)	50	10	-50.00%
A/C Boarding & Rabies Vac		200	175	25	814	700	114	2,100	1,671	-51.29%
Dog Licenses		32	42	(10)	117	168	(51)	500	78	50.97%
Court Cost & Fees		175	100	75	587	400	187	1,200	882	-33.45%
Finger Print/buy gold Fees		70	59	11	230	236	(6)	700	540	-57.41%
Purchases For Resale		8,737	8,750	(13)	36,096	35,000	1,096	105,000	30,858	16.97%
Interest Income		122,134	62,500	59,634	161,079	112,500	48,579	750,000	374,824	-57.03%
Mkt adj on Investments		-	-	-	365,755	-	365,755	-	-	-
Miscellaneous		10,152	5,000	5,152	27,137	20,000	7,137	62,500	39,752	-31.73%
Sale of Fixed Assets		663	4,167	(3,504)	60,244	16,668	43,576	50,000	190	31607.37%
Rental Income		-	15,843	(15,843)	60,079	63,372	(3,293)	190,112	63,575	-5.50%
Contributions		-	-	-	40	-	40	-	-	-
Lease/ Note Proceeds		-	-	-	-	-	-	-	-	-
Insurance Proceeds		1,218	-	1,218	2,403	-	2,403	-	13,799	-82.59%
Water Fund Transfer		-	-	-	-	-	-	703,954	-	-
CRF Transfer		-	-	-	-	-	-	500,837	-	-
Grants & Restricted		25,000	25,000	-	101,987	37,200	64,787	37,200	60,400	68.85%
Total Revenues	\$	3,881,657	\$ 3,725,788	\$ 153,355	\$ 9,293,671	8,213,874	\$ 1,079,797	\$ 28,296,599	\$ 7,904,999	17.57%
Prior YTD	\$	3,481,915	\$ 3,317,874	\$ 161,897	\$ 7,904,999	\$ 7,448,767	456,233	\$ 24,716,504	-	-
**Total Month and YTD variances do NOT include Fund Bal Appropriation								77,617	-	0.66%
**Fund Balance Appropriated			6,463.03	(6,463)						



North Carolina
Retirement Systems

10/24/2025

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



North Carolina
Retirement Systems

CONTRIBUTION-BASED BENEFIT CAP REPORT

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

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR