



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz

REF: Monthly Report - November 2025

Administration Department			
Metric	Current Month November 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)	0	6	5
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$675	\$7,212	\$9,708
Access/Recreation Facility Expenditures	\$1,262	\$13,299	\$26,039

Tax and Finance Department			
Metric	Current Month November 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	156	1,050	771
Fleet Division			
Number of Vehicle Work Orders	58	328	280
Outsourced Vehicle Repairs	\$0	\$6,616	\$42,596
In-shop Vehicle Repairs	\$12,326	\$72,741	\$57,040

Planning & Inspections Department

Metric	Current Month November 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	355	1,964	2,332
Plans Reviewed	6	37	38
Grant Applications Completed (Total)	0	\$413,739.20	590,189
KDH Portion (value applied for, not received)	0	\$205,000.00	267,566
Building Permits Issued	80	414	431
Total Fees	\$21,416.25	\$151,033.78	\$151,312.30

Police Department

Metric	Current Month November 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Police Division			
Dispatched Calls	1,644	8,793	7,581
Dispatched Calls per Patrol Officer	82	440	379
Officer Self-Initiated Calls	1292	6,168	5,111
UCR Part 1 Crimes	13	150	414
Animal Control Division			
Animal Impoundments	1	25	22
Civil Citations Issued	4	13	12
Non-dispatched Services	58	315	305

Public Services Department

Metric	Current Month November 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Water Division			
Number of Water Taps Sold	2	14	25
Total # Work Orders Completed	0	3	1,229
Gallons Consumed	30,254,000	230,819,000	226,017,000
Streets Division			
Asphalt Repair - Hot Mix (tons)	0	0	17
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 October 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Bay Disposal # of stops	(-) 3	913	976
Bay Disposal - Tonnage	16.23	84.19	96.61
SW- Commercial -Trips to Dare County Transfer Station	59	281	318
SW - Commercial - Tonnage	398.15	2,108.17	2,235.00
Residential - Trips to Dare County Transfer Station	57	261	253
Residential - Tonnage	396.13	2,033.48	2,083.00
Recycling - Trips to Dare County Recycling Center	8	47	51
Recycling - Tonnage	8.3	65.91	84.86
White Goods/ Metal Recycled - Trips to Dare County Recycling	3	23	21
White Goods//Metal Recycled - Tonnage	19.46	78.23	69.2
C & D - Trips to Stumpy Point Landfill	17	58	57
C & D - Tonnage	83	296.76	302.89

Fire Department			
Metric	Current Month November 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Fire Division			
Total Number of Incidents	100	1562	1897
Total Number of Fires	2	37	41
Rescue & EMS	62	892	1057
Hazardous Condition (no fire)	3	91	109
Service Call	14	153	256
Good Intent	3	192	241
False Alarm & False Call	16	192	190
Severe Weather/Natural Disaster	0	5	3
Average Response Time Overall	0.178472222	0.175	4:14 minutes
Average Response Time North of Colington Rd	0.139583333	0.150694444	3:42 minutes
Average Response Time South of Colington Rd	0.203472222	0.199305556	4:46 minutes
% 1st due Unit Arrival within 5 minutes Overall	69.86%	80.99%	73.80%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	100.00%	95.70%	87.93%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	52.27%	65.37%	60.26%
Training Hours	566	6549	7480
Ocean Rescue Division			
Ocean Rescue - Beach Population	Will resume in	1141885	1234092
Ocean Rescue - Total Incidents	Will resume in	1562	1161
Ocean Rescue - Swimmer Assist/Rescues	Will resume in	67	129



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2026

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

OUR CASH IN RESERVES...

CASH & INVESTMENTS BY FUND

Balances on November 30, 2025 in whole dollars

GENERAL FUND	Nov-24	Nov-25
Operating	\$ 22,853,191	\$ 25,632,755
Powell Bill	178,269	181,048
Designated Street CRF	3,906,166	1,348,293
Petty Cash	1,700	1,600
TOTAL GENERAL FUND	\$ 26,939,326	\$ 27,163,695
CAPITAL RESERVE FUNDS	Nov-24	Nov-25
Shoreline Accesses	\$ 415,637	\$ 486,074
Recreation	262,896	347,169
Beach Nourishment	5,684,211	6,147,580
Sidewalks	291,874	700,577
TOTAL CAP RES FUNDS	\$ 6,654,619	\$ 7,681,400
OTHER FUNDS	Nov-24	Nov-25
Equity Index Fund OPEB	\$ 515,765	\$ 690,012
Fireman's Relief Fund	243,612	270,586
Water Enterprise	12,399,217	12,067,476
Water Cap Res Fund	241,645	731,173
WW Cap Reserve Fund	46,609	49,481
TOTAL OTHER FUNDS	\$ 13,446,848	\$ 13,808,728
GRAND TOTAL-ALL FUNDS	\$ 47,040,794	\$ 48,653,823

OUR CASH FLOWS...

REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
	Fiscal Year Budget	\$ 32,059,328	\$ 31,631,516
	Revenues Fiscal Year to Date	\$ 11,406,433	30.93%
	Expenses Fiscal Year to Date	\$ 10,962,480	33.06%
	Encumb	\$ 3,915,266	34.66%
WATER ENTERPRISE FUND			
	Fiscal Year Budget	\$ 8,292,523	\$ 9,354,657
	Revenues Fiscal Year to Date	\$ 2,350,984	35.69%
	Expenses Fiscal Year to Date	\$ 1,868,765	24.36%
	Encumb	\$ 708,904	19.98%
WASTEWATER ENTERPRISE FUND			
	Fiscal Year Budget	\$ 241,965	\$ 230,660
	Revenues Fiscal Year to Date	\$ 59,951	31.34%
	Expenses Fiscal Year to Date	\$ 46,514	17.30%
	Encumb	\$ -	20.17%

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	\$ 1,022,813	7.30%
Revenues FYTD	\$ 5,418,289	36.61%
SALES & USE TAX		
Fiscal Year Budget	\$ 4,512,494	\$ 4,273,795
Revenues this month	\$ 553,904	11.98%
Revenues FYTD	\$ 1,759,986	38.37%
OCCUPANCY TAX		
Fiscal Year Budget	\$ 4,728,079	\$ 4,360,535
Revenues this month	\$ 364,604	9.80%
Revenues FYTD	\$ 2,374,196	50.10%
LAND TRANSFER TAX		
Fiscal Year Budget	\$ 925,000	\$ 996,151
Revenues this month	\$ -	0.00%
Revenues FYTD	\$ 296,124	27.59%
BUILDING PERMIT FEES		
Fiscal Year Budget	\$ 250,000	\$ 275,000
Revenues this month	\$ 21,317	9.44%
Revenues FYTD	\$ 149,741	58.24%
INVESTMENT INCOME		
Fiscal Year Budget	\$ 500,000	\$ 750,000
Revenues this month	\$ 81,508	18.50%
Revenues FYTD	\$ 242,587	93.46%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 5,309,678	\$ 5,748,241
Revenues this month	\$ 644,120	11.82%
Revenues FYTD	\$ 2,124,456	51.89%
WF System Dev Fees YTD	\$ 187,312	
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES		
Fiscal Year Budget	\$ 230,660	\$ 230,660
Revenues this month	\$ 11,204	5.44%
Revenues FYTD	\$ 58,730	32.38%
WWF Sys Dev Fees YTD	\$ -	

OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 342,747,452	0.164	\$ 561,420
Total Town	\$ 5,081,391,046	0.280	\$ 14,227,895

** Does not include PP, Utilities, & MVT

EXPENDITURES AT A GLANCE...

GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2026 Budget	This Month's Expenses Nov	YTD
Administration	\$ 1,807,791	\$ 127,591	\$ 652,278
Building & Grounds	3,834,200	75,297	1,241,421
Beach Nourishment	1,152,089	634	348,052
Tax & Finance	2,238,267	116,841	969,407
MIS	601,155	18,745	332,495
Fleet Maintenance	777,365	65,700	258,012
Planning	1,381,716	101,164	511,398
Police	5,481,482	333,966	2,043,407
Animal Control	266,617	20,118	146,153
Fire	4,524,112	318,658	1,448,072
Ocean Rescue	1,077,990	21,401	440,941
Streets	3,941,341	166,646	841,860
Powell Bill	623,231	140,174	319,328
Solid Waste	3,924,160	190,243	1,409,656
	\$ 31,631,516	\$ 1,697,178	\$ 10,962,480
% of Annual Budget Expended		5.37%	34.66%
WATER ENTERPRISE FUND			
Water Administration	\$ 2,031,814	\$ 88,830	\$ 559,257
Water Plant	2,326,691	130,368	650,440
Water Systems	4,996,152	205,875	659,068
	\$ 9,354,657	\$ 425,073	\$ 1,868,765
% of Annual Budget Expended		4.54%	19.98%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 230,660	\$ 8,877	\$ 46,514
% of Annual Budget Expended		3.85%	20.17%



North Carolina Retirement Systems

11/20/2025

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

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