



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - December 2025

<b>Administration Department</b>			
Metric	Current Month December 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	7	6
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$0	\$7,212	\$13,256
Access/Recreation Facility Expenditures	\$7,669	\$20,968	\$31,479

<b>Tax and Finance Department</b>			
Metric	Current Month December 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	171	1,221	893
<b>Fleet Division</b>			
Number of Vehicle Work Orders	76	404	333
Outsourced Vehicle Repairs	\$0	\$6,616	\$49,191
In-shop Vehicle Repairs	\$14,641	\$87,382	\$69,368

### Planning & Inspections Department

Metric	Current Month December 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Site Inspections	358	2,322	2,681
Plans Reviewed	5	42	47
Grant Applications Completed (Total)	-	\$413,739.20	590189
KDH Portion (value applied for, not received)	-	\$205,000.00	267566
Building Permits Issued	83	497	528
Total Fees	\$24,880.35	\$181,373.08	\$180,227.85

### Police Department

Metric	Current Month December 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Police Division</b>			
Dispatched Calls	1,719	10,512	8,755
Dispatched Calls per Patrol Officer	86	526	438
Officer Self-Initiated Calls	1381	7,549	5,942
UCR Part 1 Crimes	29	179	124
<b>Animal Control Division</b>			
Animal Impoundments	5	14	25
Civil Citations Issued	4	19	13
Non-dispatched Services	61	299	315

## Public Services Department

Metric	Current Month December 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Water Division</b>			
Number of Water Taps Sold	4	18	30
Total # Work Orders Completed	356	1,839	1,480
Gallons Consumed	27,031,000	257,850,000	252,162,000
<b>Streets Division</b>			
Asphalt Repair - Hot Mix (tons)	0	0	17
Asphalt Repair - Cold Patch (bags)	0	10	0
<b>Wastewater Division</b>			
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)		0	11,770
<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 November 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
Bay Disposal # of stops	(-)15	898	967
Bay Disposal - Tonnage	16.41	100.6	114.26
SW- Commercial -Trips to Dare County Transfer Station	43	298	362
SW - Commercial - Tonnage	275.98	2,384.15	2,512.44
Residential - Trips to Dare County Transfer Station	37	298	291
Residential - Tonnage	288.05	2,321.53	2,379.06
Recycling - Trips to Dare County Recycling Center	11	58	60
Recycling - Tonnage	24.51	90.42	93.62
White Goods/ Metal Recycled - Trips to Dare County Recycling	4	27	25
White Goods//Metal Recycled - Tonnage	12.96	91.19	85.94
C & D - Trips to Stumpy Point Landfill	10	68	70
C & D - Tonnage	53.12	349.88	374.04

<b>Fire Department</b>			
Metric	Current Month December 2025	25/26 Fiscal Year to Date	24/25 Fiscal Year to Date
<b>Fire Division</b>			
Total Number of Incidents	98	1660	2044
Total Number of Fires	4	41	46
Rescue & EMS	53	945	1147
Hazardous Condition (no fire)	10	101	116
Service Call	12	165	271
Good Intent	5	197	260
False Alarm & False Call	14	206	199
Severe Weather/Natural Disaster	0	5	5
Average Response Time Overall	0.186111111	0.177083333	4:14 minutes
Average Response Time North of Colington Rd	0.174305556	0.154861111	3:41 minutes
Average Response Time South of Colington Rd	0.198611111	0.199305556	4:46 minutes
% 1st due Unit Arrival within 5 minutes Overall	64.10%	79.58%	73.66%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	75.00%	93.97%	88.20%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	52.63%	64.31%	59.76%
Training Hours	1133	7682	8134
<b>Ocean Rescue Division</b>			
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: December 1, 2025 to December 31, 2025

## OUR CASH IN RESERVES...

### CASH & INVESTMENTS BY FUND

Balances on December 31, 2025 in whole dollars

GENERAL FUND	Dec 2024	Dec 2025
Operating	\$ 26,017,848	\$ 29,015,785
Powell Bill	176,827	175,389
Designated Street CRF	3,852,512	1,259,484
Petty Cash	1,700	1,600
<b>TOTAL GENERAL FUND</b>	<b>\$ 30,048,887</b>	<b>\$ 30,452,258</b>
CAPITAL RESERVE FUNDS	Dec 2024	Dec 2025
Shoreline Accesses	\$ 418,024	\$ 488,053
Recreation	262,678	348,583
Beach Nourishment	5,672,304	6,172,617
Sidewalks	292,028	677,152
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 6,645,034</b>	<b>\$ 7,686,405</b>
OTHER FUNDS	Dec 2024	Dec 2025
Equity Index Fund OPEB	\$ 515,765	\$ 697,095
Beach Nourishment CPF	353,906	613,800
Fireman's Relief Fund	244,306	251,827
Water Enterprise	12,554,741	12,461,300
Water Cap Res Fund	284,453	751,385
WW Cap Reserve Fund	46,742	49,627
<b>TOTAL OTHER FUNDS</b>	<b>\$ 13,999,914</b>	<b>\$ 14,825,034</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 50,693,835</b>	<b>\$ 52,963,697</b>

## OUR CASH FLOWS...

### REVENUES & EXPENSES BY FUND

Comparison of FYTD %

GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 32,164,582</b>	<b>\$ 31,631,516</b>
Revenues Fiscal Year to Date	\$ 17,393,673	46.40%	54.99%
Expenses Fiscal Year to Date	\$ 13,759,815	38.88%	43.50%
Encumb	\$ 3,141,454		
WATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 8,292,523</b>	<b>\$ 9,354,657</b>
Revenues Fiscal Year to Date	\$ 2,855,655	32.69%	30.53%
Expenses Fiscal Year to Date	\$ 2,218,320	30.79%	23.71%
Encumb	\$ 825,499		
WASTEWATER ENTERPRISE FUND			
<b>Fiscal Year Budget</b>		<b>\$ 241,965</b>	<b>\$ 230,660</b>
Revenues Fiscal Year to Date	\$ 94,881	41.23%	41.13%
Expenses Fiscal Year to Date	\$ 55,788	24.49%	24.19%
Encumb	\$ 500		

## SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

Comparison of FY %

	Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX Incl MSD</b>		
Fiscal Year Budget	\$ 11,523,430	\$ 14,381,856
Revenues this month	\$ 4,891,944 32.05%	34.01%
Revenues FYTD	\$ 10,310,233 79.07%	71.69%
<b>SALES &amp; USE TAX</b>		
Fiscal Year Budget	\$ 4,512,494	\$ 4,273,795
Revenues this month	\$ 378,571 8.70%	8.86%
Revenues FYTD	\$ 2,138,557 47.70%	50.04%
<b>OCCUPANCY TAX</b>		
Fiscal Year Budget	\$ 4,728,079	\$ 4,360,535
Revenues this month	\$ 185,760 4.45%	4.26%
Revenues FYTD	\$ 2,559,956 54.66%	58.71%
<b>LAND TRANSFER TAX</b>		
Fiscal Year Budget	\$ 925,000	\$ 996,151
Revenues this month	\$ - 0.00%	0.00%
Revenues FYTD	\$ 296,124 32.01%	29.73%
<b>BUILDING PERMIT FEES</b>		
Fiscal Year Budget	\$ 250,000	\$ 275,000
Revenues this month	\$ 24,029 10.77%	8.74%
Revenues FYTD	\$ 173,770 70.67%	63.19%
<b>INVESTMENT INCOME</b>		
Fiscal Year Budget	\$ 500,000	\$ 750,000
Revenues this month	\$ 110,010 20.15%	14.67%
Revenues FYTD	\$ 352,597 68.67%	47.01%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 5,309,678	\$ 5,748,241
Revenues this month	\$ 465,951 8.44%	8.11%
Revenues FYTD	\$ 2,590,407 46.50%	45.06%
WF System Dev Fees YTD	\$ 205,312	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 230,660	\$ 230,660
Revenues this month	\$ 34,659 16.02%	15.03%
Revenues FYTD	\$ 93,389 42.64%	40.49%
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	
		Dec	YTD
Administration	\$ 1,807,791	\$ 121,001	\$ 773,279
Building & Grounds	3,834,200	98,999	1,340,420
Beach Nourishment	1,152,089	131,836	479,888
Tax & Finance	2,238,267	174,159	1,143,566
MIS	601,155	27,247	359,742
Fleet Maintenance	777,365	40,068	298,080
Planning	1,381,716	104,665	616,063
Police	5,481,482	691,094	2,734,501
Animal Control	266,617	20,001	166,154
Fire	4,524,112	287,312	1,735,384
Ocean Rescue	1,077,990	31,073	472,014
Streets	3,941,341	235,627	1,077,487
Powell Bill	623,231	6,370	325,698
Solid Waste	3,924,160	827,883	2,237,539
	<b>\$ 31,631,516</b>	<b>\$ 2,797,335</b>	<b>\$ 13,759,815</b>
% of Annual Budget Expended		8.84%	43.50%
WATER ENTERPRISE FUND			
Water Administration	\$ 2,031,814	\$ 79,476	\$ 638,733
Water Plant	2,326,691	117,696	768,136
Water Systems	4,996,152	152,383	811,451
	<b>\$ 9,354,657</b>	<b>\$ 349,555</b>	<b>\$ 2,218,320</b>
% of Annual Budget Expended		6.02%	23.71%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 230,660	\$ 9,274	\$ 55,788
% of Annual Budget Expended		3.77%	24.19%





## North Carolina Retirement Systems

12/18/2025

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](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



**North Carolina**  
Retirement Systems

**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