



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

March 9, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz

REF: Monthly Report - January 2025

<b>Administration Department</b>			
Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
<b>Administration Division</b>			
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	1	8	9
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$5,279	\$12,490	\$16,613
Access/Recreation Facility Expenditures	\$6,478	\$27,445	\$33,290

<b>Tax and Finance Department</b>			
Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 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	236	1,457	1062
<b>Fleet Division</b>			
Number of Vehicle Work Orders	89	493	377
Outsourced Vehicle Repairs	\$1,342	\$7,958	\$49,467
In-shop Vehicle Repairs	\$19,947	\$107,328	\$78,403

### Planning & Inspections Department

Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
Site Inspections	340	2,662	3,004
Plans Reviewed	5	47	53
Grant Applications Completed (Total)	-	\$413,739.20	590189
KDH Portion (value applied for, not received)	-	\$205,000.00	267566
Building Permits Issued	73	570	601
Total Fees	\$21,335.40	\$202,708.53	\$194,294.95

### Police Department

Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
<b>Police Division</b>			
Dispatched Calls	1,908	12,420	9,985
Dispatched Calls per Patrol Officer	95	621	499
Officer Self-Initiated Calls	1562	9,111	6,846
UCR Part 1 Crimes	22	201	145
<b>Animal Control Division</b>			
Animal Impoundments	1	14	43
Civil Citations Issued	0	23	28
Non-dispatched Services	62	471	635

## Public Services Department

Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
<b>Water Division</b>			
Number of Water Taps Sold	2	20	28
Total # Work Orders Completed	290	2,129	1,782
Gallons Consumed	25,171,000	283,021,000	279,998,000
<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)		11,770	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 December 2025	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
Bay Disposal # of stops	(-)19	879	966
Bay Disposal - Tonnage	20.87	121.47	137.49
SW- Commercial -Trips to Dare County Transfer Station	49	373	409
SW - Commercial - Tonnage	316.7	2,700.85	2,811.33
Residential - Trips to Dare County Transfer Station	44	342	335
Residential - Tonnage	366.77	2,688.30	2,731.11
Recycling - Trips to Dare County Recycling Center	12	70	75
Recycling - Tonnage	11.97	102.39	117.61
White Goods/ Metal Recycled - Trips to Dare County Recycling	4	31	28
White Goods//Metal Recycled - Tonnage	15.12	106.31	94.08
C & D - Trips to Stumpy Point Landfill	11	79	80
C & D - Tonnage	58.02	407.9	430.05

<b>Fire Department</b>			
Metric	Current Month January 2026	2025/2026 Fiscal Year to Date	2024/2025 Fiscal Year to Date
<b>Fire Division</b>			
Total Number of Incidents	89	849	140
Total Number of Fires	1	22	2
Rescue & EMS	47	478	9
Hazardous Condition (no fire)	13	76	5
Service Call	8	71	13
Good Intent	6	67	24
False Alarm & False Call	14	132	7
Severe Weather/Natural Disaster	0	3	0
Average Response Time Overall	3:59 minutes	4:08 minutes	4:10 minutes
Average Response Time North of Colington Rd	3:36 minutes	3:37 minutes	3:33 minutes
Average Response Time South of Colington Rd	4:30 minutes	4:43 minutes	4:42 minutes
% 1st due Unit Arrival within 5 minutes Overall	94.37%	78.64%	81.04%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	97.96%	92.67%	92.59%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	84.21%	63.31%	70.97%
Training Hours	561	5133	305
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	Will resume in	0	0
Ocean Rescue - Total Incidents	0	0	0
Ocean Rescue - Swimmer Assist/Rescues	0	0	0



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard  
FISCAL YEAR ENDING June 30, 2026

Reporting Period: January 1, 2026 to January 31, 2026

## OUR CASH IN RESERVES...

### CASH & INVESTMENTS BY FUND

Balances on January 31, 2026 in whole dollars

GENERAL FUND	Jan 2025	Jan 2026
Operating	\$ 26,264,952	\$ 30,275,339
Powell Bill	342,281	334,428
Designated Street CRF	3,866,092	1,201,631
Petty Cash	1,700	1,600
<b>TOTAL GENERAL FUND</b>	<b>\$ 30,475,025</b>	<b>\$ 31,812,998</b>
CAPITAL RESERVE FUNDS	Jan 2025	Jan 2026
Shoreline Accesses	\$ 419,498	\$ 489,695
Recreation	263,603	349,756
Beach Nourishment	5,692,298	6,193,382
Sidewalks	293,057	529,398
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 6,668,456</b>	<b>\$ 7,562,231</b>
OTHER FUNDS	Jan 2025	Jan 2026
Equity Index Fund OPEB	\$ 503,018	\$ 718,236
Beach Nourishment CPF	353,906	376,334
Fireman's Relief Fund	244,306	252,674
Water Enterprise	12,751,208	12,527,178
Water Cap Res Fund	284,453	776,775
WW Cap Reserve Fund	46,742	49,794
<b>TOTAL OTHER FUNDS</b>	<b>\$ 14,183,633</b>	<b>\$ 14,700,991</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 51,327,114</b>	<b>\$ 54,076,221</b>

## OUR CASH FLOWS...

### REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 32,164,582</b>	<b>\$ 31,631,516</b>
Revenues Fiscal Year to Date	\$ 20,948,048	55.51%	66.23%
Expenses Fiscal Year to Date	\$ 16,146,444	46.45%	51.05%
Encumb	\$ 3,011,777		
WATER ENTERPRISE FUND		<b>\$ 8,292,523</b>	<b>\$ 9,354,657</b>
Revenues Fiscal Year to Date	\$ 3,181,520	36.52%	34.01%
Expenses Fiscal Year to Date	\$ 2,679,904	34.10%	28.65%
Encumb	\$ 599,483		
WASTEWATER ENTERPRISE FUND		<b>\$ 241,965</b>	<b>\$ 230,660</b>
Revenues Fiscal Year to Date	\$ 95,229	41.38%	41.29%
Expenses Fiscal Year to Date	\$ 65,329	33.25%	28.32%
Encumb	\$ 500		

## 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

## 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	\$ 2,461,244 18.22%	17.11%
Revenues FYTD	\$ 12,771,477 86.87%	88.80%
<b>SALES &amp; USE TAX</b>		
Fiscal Year Budget	\$ 4,512,494	\$ 4,273,795
Revenues this month	\$ 345,882 7.03%	8.09%
Revenues FYTD	\$ 2,484,439 54.10%	58.13%
<b>OCCUPANCY TAX</b>		
Fiscal Year Budget	\$ 4,728,079	\$ 4,360,535
Revenues this month	\$ 111,746 2.14%	2.56%
Revenues FYTD	\$ 2,671,702 56.69%	61.27%
<b>LAND TRANSFER TAX</b>		
Fiscal Year Budget	\$ 925,000	\$ 996,151
Revenues this month	\$ 242,508 27.05%	24.34%
Revenues FYTD	\$ 538,632 54.64%	54.07%
<b>BUILDING PERMIT FEES</b>		
Fiscal Year Budget	\$ 250,000	\$ 275,000
Revenues this month	\$ 20,607 5.19%	7.49%
Revenues FYTD	\$ 194,377 74.20%	70.68%
<b>INVESTMENT INCOME</b>		
Fiscal Year Budget	\$ 500,000	\$ 750,000
Revenues this month	\$ 129,400 25.12%	17.25%
Revenues FYTD	\$ 481,997 138.74%	64.27%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 5,309,678	\$ 5,748,241
Revenues this month	\$ 273,763 5.07%	4.76%
Revenues FYTD	\$ 2,864,170 51.57%	49.83%
WF System Dev Fees YTD	\$ 228,098	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 230,660	\$ 230,660
Revenues this month	\$ - 0.00%	0.00%
Revenues FYTD	\$ 93,382 42.64%	40.48%
WWF Sys Dev Fees YTD	\$ -	

## EXPENDITURES AT A GLANCE...

GENERAL FUND	Comparison of Monthly Expenses		
	Fiscal Year 2026 BUDGET	This Month's Expenses	
DEPARTMENTS		Jan	YTD
Administration	\$ 1,807,791	\$ 162,023	\$ 935,302
Building & Grounds	3,834,200	344,228	1,684,648
Beach Nourishment	1,152,089	1,914	481,802
Tax & Finance	2,238,267	188,200	1,331,766
MIS	601,155	45,275	405,017
Fleet Maintenance	777,365	53,650	351,730
Planning	1,381,716	128,258	744,321
Police	5,481,482	508,091	3,242,592
Animal Control	266,617	26,270	192,424
Fire	4,524,112	337,001	2,072,385
Ocean Rescue	1,077,990	16,357	488,371
Streets	3,941,341	322,509	1,399,996
Powell Bill	623,231	6,104	331,802
Solid Waste	3,924,160	246,749	2,484,288
	<b>\$ 31,631,516</b>	<b>\$ 2,386,629</b>	<b>\$ 16,146,444</b>
% of Annual Budget Expended		6.44%	51.05%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 2,031,814	\$ 125,787	\$ 764,520
Water Plant	2,326,691	52,745	820,881
Water Systems	4,996,152	283,052	1,094,503
	<b>\$ 9,354,657</b>	<b>\$ 461,584</b>	<b>\$ 2,679,904</b>
% of Annual Budget Expended		15.91%	28.65%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 230,660	\$ 9,541	\$ 65,329
% of Annual Budget Expended		4.90%	28.32%





## North Carolina Retirement Systems

1/20/2026

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 \$125,000.00 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



### 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