



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

January 13, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - November 2024

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month November 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	2	5	2
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$135	\$9,708	\$10,024
Access/Recreation Facility Expenditures	\$9,118	\$26,039	\$31,042
<b>Tax and Finance Department</b>			
<b>Tax and Finance Division</b>			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	124	771	385
<b>Fleet Division</b>			
Number of Vehicle Work Orders	47	280	271
Outsourced Vehicle Repairs	\$0	\$42,596	\$2,483
In-shop Vehicle Repairs	\$8,655	\$57,040	\$76,796

Planning and Inspections Department			
Metric	Current Month November 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	352	2,332	2,652
Plans Reviewed	10	38	33
Grant Applications Completed (Total)	-	\$590,189.00	-
KDH PORTION (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	70	431	485
TOTAL Fees	\$25,253.05	\$151,312.30	\$196,066.05

Police Department			
Metric	Current Month November 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	1,386	7,581	8,300
Dispatched Calls per Patrol Officer	69	379	414
Self-Initiated Calls	1,019	5,111	5,622
UCR Part 1 Crimes	13	103	157
<b>Animal Control Division</b>			
Animal Impoundments	3	22	33
Civil Citations Issued	1	12	19
Non-dispatched Services	16	305	474

**Public Services Department**

**Water Division**

Metric	Current Month November 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	3	25	19
Total # Work Orders Completed	198	1,229	1,451
Gallons Consumed	29,758,000	226,017,000	221,691,000

**Streets Division**

Asphalt Repair - Hot Mix (tons)	17	17	20
Asphalt Repair - Cold Patch (bags)	0	0	0

**Wastewater Division**

Total wastewater allocation sold	0	120	360
Total wastewater allocation remaining (gallons) <small>(Residential and Commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 880; Commercial - 12,570)</small>		11,770	11,890

**Solid Waste Division**

This section reflects figures one month behind due to the delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling.	Prior Month October 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Outer Banks Hauling # of stops	(-) 0	976	1,037
Outer Banks Hauling - Tonnage	23.79	96.61	110.23
SW- Commercial -Trips to Dare County Transfer Station	63	318	298
SW - Commercial - Tonnage	384.46	2,235.00	2,198.50
Residential - Trips to Dare County Transfer Station	55	253	256
Residential - Tonnage	385.71	2,083.00	2,045.41
Recycling - Trips to Dare County Recycling Center	12	51	51
Recycling - Tonnage	14.47	84.86	79.22
White Goods / Metal Recycled - Trips to Dare County Recycling	4	21	22
White Goods / Metal Recycled - Tonnage	12.23	69.20	72.31
C & D - Trips to Stumpy Point Landfill	15	57	62
C & D - Tonnage	76.24	302.89	312.38

<b>Fire Department</b>			
Metric	Current Month November 2024	2024 YTD	2023 YTD
Total Number of Incidents	129	1,897	1,560
Total Number of Fires	1	41	41
Rescue & EMS	80	1,057	908
Hazardous Condition (no fire)	5	109	82
Service Call	12	256	185
Good Intent	20	241	165
False Alarm & False Call	11	190	176
Severe Weather & Natural Disaster/Special Type	0	3	3
Average Response Time Overall	3:55 minutes	4:14 minutes	4:14 minutes
Average Response Time North of Colington Rd	3:29 minutes	3:42 minutes	3:41 minutes
Average Response Time South of Colington Rd	4:20 minutes	4:46 minutes	4:48 minutes
% 1st due Unit Arrival within 5 minutes Overall	88.73%	73.80%	75.39%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	97.06%	87.93%	89.98%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	81.08%	60.26%	60.90%
Training Hours	702	7,480	6,904
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	Will resume in the spring	1,234,092	1,106,129
Ocean Rescue - Total Incidents	Will resume in the spring	1,161	1,437
Assist/Rescues	Will resume in the spring	129	221

Information reported above is calculated on the calendar year.



# TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

Reporting Period: November 1, 2024 to November 30, 2024

## OUR CASH IN RESERVES...

### CASH & INVESTMENTS BY FUND

Balances on November 30, 2024 in whole dollars

GENERAL FUND	Nov-23	Nov-24
Operating	\$ 23,123,509	\$ 22,853,191
Powell Bill	153,250	178,269
Designated Street CRF	1,044,118	3,906,166
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 24,322,577</b>	<b>\$ 26,939,326</b>
CAPITAL RESERVE FUNDS	Nov-23	Nov-24
Shoreline Accesses	\$ 326,164	\$ 415,637
Recreation	179,166	262,896
Beach Nourishment	4,878,956	5,684,211
Sidewalks	132,233	291,874
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 5,516,519</b>	<b>\$ 6,654,619</b>
OTHER FUNDS	Nov-23	Nov-24
Equity Index Fund OPEB	\$ 340,856	\$ 515,765
Fireman's Relief Fund	235,581	243,612
Water Enterprise	11,246,693	12,399,217
Water Cap Res Fund	524,045	241,645
WW Cap Reserve Fund	42,865	46,609
<b>TOTAL OTHER FUNDS</b>	<b>\$ 12,736,924</b>	<b>\$ 13,446,848</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 42,576,020</b>	<b>\$ 47,040,794</b>

## OUR CASH FLOWS...

### REVENUES & EXPENSES BY FUND

GENERAL FUND	Comparison of FYTD %	
	Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>	<b>\$ 27,785,467</b>	<b>\$ 32,059,328</b>
Revenues Fiscal Year to Date	\$ 9,915,302 33.65%	30.93%
Expenses Fiscal Year to Date	\$ 10,598,366 35.70%	33.06%
Encumb	\$ 4,411,460	
WATER ENTERPRISE FUND		
<b>Fiscal Year Budget</b>	<b>\$ 5,688,809</b>	<b>\$ 8,292,523</b>
Revenues Fiscal Year to Date	\$ 2,959,556 48.62%	35.69%
Expenses Fiscal Year to Date	\$ 2,019,954 28.45%	24.36%
Encumb	\$ 2,095,950	
WASTEWATER ENTERPRISE FUND		
<b>Fiscal Year Budget</b>	<b>\$ 231,547</b>	<b>\$ 241,965</b>
Revenues Fiscal Year to Date	\$ 75,842 33.02%	31.34%
Expenses Fiscal Year to Date	\$ 41,867 20.32%	17.30%
Encumb	\$ 23,245	

## SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

	Comparison of FY %	
	Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX Incl MSD</b>		
<b>Fiscal Year Budget</b>	<b>\$ 11,352,809</b>	<b>\$ 11,523,430</b>
Revenues this month	\$ 840,754 4.30%	7.30%
Revenues FYTD	\$ 4,218,701 34.34%	36.61%
<b>SALES &amp; USE TAX</b>		
<b>Fiscal Year Budget</b>	<b>\$ 4,227,518</b>	<b>\$ 4,512,494</b>
Revenues this month	\$ 540,685 11.78%	11.98%
Revenues FYTD	\$ 1,731,278 37.85%	38.37%
<b>OCCUPANCY TAX</b>		
<b>Fiscal Year Budget</b>	<b>\$ 4,499,242</b>	<b>\$ 4,728,079</b>
Revenues this month	\$ 463,226 9.86%	9.80%
Revenues FYTD	\$ 2,368,664 54.53%	50.10%
<b>LAND TRANSFER TAX</b>		
<b>Fiscal Year Budget</b>	<b>\$ 900,000</b>	<b>\$ 925,000</b>
Revenues this month	\$ - 0.00%	0.00%
Revenues FYTD	\$ 255,181 26.77%	27.59%
<b>BUILDING PERMIT FEES</b>		
<b>Fiscal Year Budget</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
Revenues this month	\$ 23,603 8.34%	9.44%
Revenues FYTD	\$ 145,610 67.67%	58.24%
<b>INVESTMENT INCOME</b>		
<b>Fiscal Year Budget</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>
Revenues this month	\$ 92,478 12.60%	18.50%
Revenues FYTD	\$ 467,302 84.84%	93.46%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
<b>Fiscal Year Budget</b>	<b>\$ 4,292,608</b>	<b>\$ 5,309,678</b>
Revenues this month	\$ 627,682 14.04%	11.82%
Revenues FYTD	\$ 2,755,232 61.06%	51.89%
WF System Dev Fees YTD	\$ 154,400	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
<b>Fiscal Year Budget</b>	<b>\$ 230,660</b>	<b>\$ 230,660</b>
Revenues this month	\$ 12,545 3.38%	5.44%
Revenues FYTD	\$ 74,691 32.58%	32.38%
WWF Sys Dev Fees YTD	\$ 1,554	

## OUR PROPERTY VALUES...

PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 212,149,517	0.240	\$ 509,159
Total Town	\$ 3,127,177,062	0.355	\$ 11,101,479
** Does not include PP, Utilities, & MVT			

## EXPENDITURES AT A GLANCE...

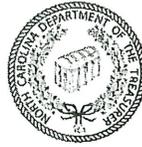
GENERAL FUND DEPARTMENTS	Comparison of Monthly Expenses		
	Fiscal Year 2025 Budget	This Month's Expenses	
		Nov	YTD
Administration	\$ 1,673,005	\$ 86,126	\$ 621,792
Building & Grounds	3,343,045	590,807	1,342,207
Beach Nourishment	854,615	3,664	42,183
Tax & Finance	2,304,418	76,061	951,518
MIS	548,880	18,688	278,826
Fleet Maintenance	682,360	57,381	285,275
Planning	1,368,501	88,764	518,667
Police	5,324,501	306,574	2,132,556
Animal Control	231,328	12,541	90,807
Fire	4,397,372	192,725	1,397,956
Ocean Rescue	1,113,290	10,779	525,523
Streets	5,658,519	98,793	704,203
Powell Bill	579,403	21,893	309,334
Solid Waste	3,980,091	194,567	1,397,519
	<b>\$ 32,059,328</b>	<b>\$ 1,759,362</b>	<b>\$ 10,598,366</b>
% of Annual Budget Expended		5.49%	33.06%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 59,310	\$ 533,376
Water Plant	2,278,588	120,006	664,134
Water Systems	4,180,830	286,129	822,444
	<b>\$ 8,292,523</b>	<b>\$ 465,446</b>	<b>\$ 2,019,954</b>
% of Annual Budget Expended		5.61%	24.36%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 3,381	\$ 41,867
% of Annual Budget Expended		1.40%	17.30%

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
November 2024 (FY 2024-25)

	Month Actual	Month Budget	Variance Mo Over (Under)	Actual YTD	Budget YTD	Variance YTD Over (Under)	Annual Budget w/Amendment	Prior YTD Actual	% incr (decr) cur/prior YTD
Prior Year Property Taxes	\$ 373	\$ 1,667	\$ (1,294)	16,642	8,333	\$ 8,309	\$ 20,000	13,097	27.07%
Current Year Property Taxes	756,736	794,976	(38,240)	3,784,735	3,764,384	20,351	10,560,194	3,529,734	7.22%
Current Year MSD Tax	36,401	82,300	(45,899)	238,473	215,008	23,465	511,342	221,133	7.84%
Motor Vehicle Taxes	47,244	35,991	11,253	178,851	143,965	34,886	431,894	147,680	21.11%
Tax Penalties and Interest	355	1,000	(645)	3,358	4,000	(642)	13,000	3,059	9.80%
Business Registration	275	-	275	6,631	4,000	2,631	4,000	3,170	109.18%
Article 40 Sales Tax	49,659	46,602	3,057	153,428	144,954	8,474	584,202	140,516	9.19%
Article 42 Sales Tax	155,035	153,360	1,675	502,473	498,343	4,130	1,203,275	463,179	8.48%
1% Sales Tax	311,389	250,343	61,046	996,604	798,359	198,245	2,519,698	915,952	8.81%
MSD Sales Tax	24,602	17,127	7,475	78,774	51,175	27,599	205,318	80,318	-1.92%
Occupancy Tax	463,226	472,500	(9,274)	2,368,664	2,673,589	(304,925)	4,728,079	2,453,462	-3.46%
Land Transfer Tax	-	-	-	255,181	231,250	23,931	925,000	240,948	
Solid Waste Disposal Tax	1,573	1,325	248	1,573	1,325	248	5,300	1,576	
Utilities/Gas Sales Tax	-	-	-	206,525	191,125	15,400	764,500	176,016	17.33%
Telecommunication Svc Tax	-	-	-	7,709	7,500	209	30,000	8,295	-7.07%
Video Programing Tax*	-	-	-	29,033	31,250	(2,217)	125,000	33,628	-13.66%
PEG Channel Support	-	-	-	6,452	-	6,452	-	6,410	0.65%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	
ABC Tax	-	-	-	13,645	7,250	6,395	29,000	13,968	
Mixed Beverage Tax	-	-	-	17,135	12,500	4,635	50,000	18,234	
Powell Bill	-	-	-	166,345	136,000	30,345	272,000	136,644	
Drug Reimb/forfeiture.	4	4	-	26	-	26	-	3,794	-99.30%
Building Permit Fees	23,603	20,833	2,770	145,610	104,169	41,441	250,000	169,180	-13.93%
Occupancy Permit & Fees	200	208	(8)	1,150	1,042	108	2,500	2,100	-45.24%
Site Plan Review Fees	1,300	2,083	(783)	5,853	10,419	(4,566)	25,000	25,689	-77.22%
Other Planning Fees	(600)	334	(934)	2,065	1,668	397	4,000	3,300	-37.42%
CAMA Fees	280	167	113	980	831	149	2,000	700	40.00%
Homeowner Recovery Fees	4	5	(1)	19	22	(3)	50	19	0.00%
Encroachment Fee	-	-	-	2,145	-	2,145	1,000	2,207	
Taxi Ordinance Fees	-	5	(5)	10	22	(12)	50	-	
A/C Boarding & Rabies Vac	350	175	175	2,021	875	1,146	2,100	1,737	16.35%
Dog Licenses	12	62	(50)	90	310	(221)	750	180	-50.14%
Court Cost & Fees	130	100	30	1,012	500	512	1,200	611	65.72%
Finger Print/buy gold Fees	160	58	102	700	294	406	700	280	150.00%
Purchases For Resale	1,693	6,250	(4,557)	32,551	31,250	1,301	75,000	46,130	-29.44%
Interest Income	92,478	41,667	50,811	467,302	208,335	258,967	500,000	339,359	37.70%
Mkt adj on Investments	-	-	-	-	-	-	-	-	
Miscellaneous	8,457	3,330	5,127	48,209	16,650	31,559	42,500	43,120	11.80%
Sale of Fixed Assets	18,980	1,668	17,312	19,170	8,337	10,833	20,000	-	#DIV/0!
Rental Income	15,868	15,417	451	79,443	77,085	2,358	185,112	77,132	3.00%
Contributions	-	-	-	-	-	-	-	100	-100.00%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	
Insurance Proceeds	516	-	516	14,315	-	14,315	-	1,158	1135.76%
Water Fund Transfer	-	-	-	-	-	-	585,151	-	
CRF Transfer	-	-	-	-	-	-	144,750	-	
Grants & Restricted	-	-	-	60,400	12,200	48,200	12,200	24,883	142.74%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,010,303</b>	<b>1,949,553</b>	<b>\$ 60,750</b>	<b>\$ 9,915,302</b>	<b>9,398,320</b>	<b>\$ 516,983</b>	<b>\$ 24,865,866</b>	<b>\$ 9,348,695</b>	<b>6.06%</b>
Prior YTD	\$ 1,584,348	\$ 1,882,297	\$ (297,949)	\$ 9,348,695	9,002,430	\$ 346,265	\$ 23,986,842		
<b>**Total Month and YTD variances do NOT include Fund Bal Appropriation</b>									
<b>**Fund Balance Appropriated</b>		<b>193,237.58</b>	<b>(193,238)</b>	<b>-</b>	<b>2,215,464</b>	<b>2,215,464</b>	<b>2,318,851</b>	<b>-</b>	<b>0.00%</b>



**North Carolina**  
Total Retirement Plans



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

11/14/2024

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.

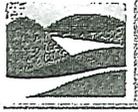
You can calculate the likelihood of whether the retirement benefit of a member listed on the attached report will exceed the CBBC with information available on our website at <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

If you have any questions or need assistance in calculating the likelihood of a potential CBBC liability, please contact us at the address or telephone number listed below.

Sincerely,

Retirement Systems Division  
N.C. Department of State Treasurer

623\_PENSEK



**North Carolina**  
Total Retirement Plans

North Carolina Department of State Treasurer  
Retirement Systems Division  
3200 Atlantic Ave, Raleigh, NC 27604  
1-877-NCSECURE (1-877-627-3287) toll-free • Fax (919) 855-5800  
www.myncretirement.com

*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA



**CONTRIBUTION-BASED BENEFIT CAP REPORT**

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

\* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR