



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

April 14, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - February 2025

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month February 2025	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)	0	9	3
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$3,590	\$20,203	\$39,746
Access/Recreation Facility Expenditures	\$4,358	\$38,277	\$39,818

<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	142	1,204	631
<b>Fleet Division</b>			
Number of Vehicle Work Orders	43	420	421
Outsourced Vehicle Repairs	\$0.00	\$49,467	\$12,431
In-shop Vehicle Repairs	\$17,292	\$95,695	\$120,523

**Planning and Inspections Department**

Metric	Current Month February 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	363	3,367	4,034
Plans Reviewed	11	64	60
Grant Applications Completed (Total)	-	\$590,189.00	-
KDH PORTION (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	104	705	734
TOTAL Fees	\$30,562.65	\$224,857.60	\$280,691.51

**Police Department**

Metric	Current Month February 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	1,245	11,230	12,530
Dispatched Calls per Patrol	62	561	625
Self-Initiated Calls	931	7,777	8,804
UCR Part 1 Crimes	10	155	188
<b>Animal Control Division</b>			
Animal Impoundments	1	25	41
Civil Citations Issued	1	13	23
Non-dispatched Services	19	315	545

**Public Services Department**

**Water Division**

Metric	Current Month February 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	4	34	29
Total # Work Orders Completed	307	2,089	2,220
Gallons Consumed	24,026,000	304,024,000	293,292,000

**Streets Division**

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

**Wastewater Division**

Total wastewater allocation sold (gallons)	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 Bay Disposal.	Prior Month January 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Bay Disposal # of stops	(-) 8	958	1,015
Bay Disposal - Tonnage	18.59	156.08	168.13
SW- Commercial -Trips to Dare County Transfer Station	43	452	446
SW - Commercial - Tonnage	244.74	3,056.07	3,054.66
Residential - Trips to Dare County Transfer Station	40	375	389
Residential - Tonnage	283.26	3,014.37	3,055.52
Recycling - Trips to Dare County Recycling Center	15	90	85
Recycling - Tonnage	17.27	134.88	132.71
White Goods / Metal Recycled - Trips to Dare County Recycling	4	32	35
White Goods / Metal Recycled - Tonnage	16.11	110.19	118.04
C & D - Trips to Stumpy Point Landfill	9	89	97
C & D - Tonnage	50.75	480.80	507.48

<b>Fire Department</b>			
Metric	Current Month February 2025	2025 YTD	2024 YTD
Total Number of Incidents	122	262	248
Total Number of Fires	2	4	11
Rescue & EMS	81	170	146
Hazardous Condition (no fire)	5	10	17
Service Call	15	28	30
Good Intent	13	37	24
False Alarm & False Call	6	13	20
Severe Weather/Natural Disaster	0	0	0
Average Response Time Overall	4:19 minutes	4:14 minutes	4:15 minutes
Average Response Time North of Colington Rd	3:31 minutes	3:32 minutes	3:50 minutes
Average Response Time South of Colington Rd	4:54 minutes	4:48 minutes	4:37 minutes
% 1st due Unit Arrival within 5 minutes Overall	78.79%	79.92%	73.33%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	100.00%	96.30%	84.03%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	63.16%	67.07%	64.27%
Training Hours	601	906	959
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	Will resume in the spring.		
Ocean Rescue - Total Incidents			
Assist/Rescues			

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: February 1, 2025 to February 28, 2025

## OUR CASH IN RESERVES...

### CASH & INVESTMENTS BY FUND

Balances on February 28, 2025 in whole dollars

GENERAL FUND	Feb 2024	Feb 2025
Operating	\$ 28,559,112	\$ 26,642,340
Powell Bill	313,360	339,334
Designated Street CRF	661,139	3,629,394
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 29,535,311</b>	<b>\$ 30,612,768</b>
CAPITAL RESERVE FUNDS	Feb 2024	Feb 2025
Shoreline Accesses	\$ 328,819	\$ 411,216
Recreation	180,625	264,380
Beach Nourishment	4,918,674	5,709,070
Sidewalks	131,661	267,968
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 5,559,779</b>	<b>\$ 6,652,634</b>
OTHER FUNDS	Feb 2024	Feb 2025
Equity Index Fund OPEB	\$ 384,056	\$ 520,629
Beach Nourishment CPF	354,801	356,200
Fireman's Relief Fund	248,588	245,890
Water- WW Enterprise	11,700,042	12,224,237
Water Cap Res Fund	647,031	314,802
WW Cap Reserve Fund	44,950	47,045
<b>TOTAL OTHER FUNDS</b>	<b>\$ 13,379,468</b>	<b>\$ 13,708,803</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 48,474,558</b>	<b>\$ 50,974,205</b>

## OUR CASH FLOWS...

### REVENUES & EXPENSES BY FUND

GENERAL FUND		Comparison of FYTD %	
		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>		<b>\$ 30,531,064</b>	<b>\$ 32,290,097</b>
Revenues Fiscal Year to Date	\$ 19,646,741	62.57%	60.84%
Expenses Fiscal Year to Date	\$ 16,155,265	45.34%	50.03%
Encumb	\$ 4,443,726		
WATER ENTERPRISE FUND		<b>\$ 5,255,920</b>	<b>\$ 8,292,523</b>
Revenues Fiscal Year to Date	\$ 3,491,634	68.12%	42.11%
Expenses Fiscal Year to Date	\$ 3,618,626	35.51%	43.64%
Encumb	\$ 1,495,967		
WASTEWATER ENTERPRISE FUND		<b>\$ 230,470</b>	<b>\$ 241,965</b>
Revenues Fiscal Year to Date	\$ 106,161	48.46%	43.87%
Expenses Fiscal Year to Date	\$ 101,757	36.04%	42.05%
Encumb	\$ -		

## SPECIFIC REVENUE COLLECTIONS AT A GLANCE...

	Comparison of FY %	
	Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX Incl MSD</b>		
Fiscal Year Budget	\$ 11,352,809	\$ 11,523,430
Revenues this month	\$ 1,243,257 11.83%	10.79%
Revenues FYTD	\$ 11,254,006 96.12%	97.66%
<b>SALES &amp; USE TAX</b>		
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494
Revenues this month	\$ 304,351 6.60%	6.74%
Revenues FYTD	\$ 2,745,629 60.62%	60.85%
<b>OCCUPANCY TAX</b>		
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079
Revenues this month	\$ 73,534 1.67%	1.56%
Revenues FYTD	\$ 2,753,691 62.75%	58.24%
<b>LAND TRANSFER TAX</b>		
Fiscal Year Budget	\$ 900,000	\$ 925,000
Revenues this month	\$ - 0.00%	0.00%
Revenues FYTD	\$ 505,413 52.45%	54.64%
<b>BUILDING PERMIT FEES</b>		
Fiscal Year Budget	\$ 250,000	\$ 250,000
Revenues this month	\$ 28,345 8.48%	11.34%
Revenues FYTD	\$ 213,850 97.89%	85.54%
<b>INVESTMENT INCOME</b>		
Fiscal Year Budget	\$ 400,000	\$ 500,000
Revenues this month	\$ 106,481 24.58%	21.30%
Revenues FYTD	\$ 800,172 102.49%	160.03%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 4,292,608	\$ 5,309,678
Revenues this month	\$ 424,325 9.14%	7.99%
Revenues FYTD	\$ 3,162,545 69.60%	59.56%
WF System Dev Fees YTD	\$ 224,800	
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>		
Fiscal Year Budget	\$ 231,547	\$ 230,660
Revenues this month	\$ 5,794 1.94%	2.51%
Revenues FYTD	\$ 104,155 44.56%	45.16%
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 Feb	YTD
Administration	\$ 1,673,005	\$ 82,910	\$ 954,064
Building & Grounds	3,448,299	137,438	1,881,246
Beach Nourishment	854,615	900	174,200
Tax & Finance	2,304,418	98,574	1,399,874
MIS	548,880	28,863	397,790
Fleet Maintenance	682,360	35,824	418,880
Planning	1,368,501	54,562	849,263
Police	5,324,501	176,823	3,171,085
Animal Control	231,328	11,058	146,043
Fire	4,397,372	165,908	2,229,716
Ocean Rescue	1,113,290	11,820	500,374
Streets	5,784,034	324,130	1,290,632
Powell Bill	579,403	3,944	315,371
Solid Waste	3,980,091	167,971	2,426,727
	<b>\$ 32,290,097</b>	<b>\$ 1,300,725</b>	<b>\$ 16,155,265</b>
% of Annual Budget Expended		4.03%	50.03%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 69,148	\$ 773,799
Water Plant	2,278,588	228,506	1,126,265
Water Systems	4,180,830	493,312	1,718,562
	<b>\$ 8,292,523</b>	<b>\$ 790,966</b>	<b>\$ 3,618,626</b>
% of Annual Budget Expended		9.54%	43.64%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 21,297	\$ 101,757
% of Annual Budget Expended		8.80%	42.05%

TOWN OF KILL DEVIL HILLS  
Actual Revenues Compared To Budget  
General Fund  
February 2025 (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	\$ 675	\$ 1,667	\$ (992)	18,112	13,333	\$ 4,779	\$ 20,000	\$ 14,304	26.62%
Current Year Property Taxes	1,144,121	1,703,520	(559,399)	10,443,893	10,271,281	172,612	10,560,194	10,180,448	2.59%
Current Year MSD Tax	59,970	13,845	46,125	496,729	511,342	(14,613)	511,342	480,241	3.43%
Motor Vehicle Taxes	38,491	35,991	2,500	295,272	251,938	43,333	431,894	251,938	17.20%
Tax Penalties and Interest	1,980	1,000	980	6,482	7,000	(518)	13,000	5,960	8.77%
Business Registration	165	-	165	6,996	4,000	2,996	4,000	3,307	111.55%
Article 40 Sales Tax	50,648	49,749	899	297,565	287,071	10,494	584,202	270,883	9.85%
Article 42 Sales Tax	63,705	66,107	(2,402)	740,254	750,913	(10,659)	1,203,275	693,841	6.69%
1% Sales Tax	176,150	174,144	2,006	1,582,884	1,392,757	190,127	2,519,698	1,469,157	7.74%
MSD Sales Tax	13,848	17,127	(3,279)	124,927	102,555	22,371	205,318	128,639	-2.89%
Occupancy Tax	73,534	70,875	2,659	2,753,691	3,110,652	(356,961)	4,728,079	2,823,143	-2.46%
Land Transfer Tax	-	-	-	505,413	462,500	42,913	925,000	472,043	
Solid Waste Disposal Tax	1,496	1325	171	3,069	2,650	419	5,300	3,155	
Utilities/Gas Sales Tax	-	-	-	516,326	382,250	134,076	764,500	426,210	21.14%
Telecommunication Svc Tax	-	-	-	15,901	15,000	901	30,000	16,912	-5.98%
Video Programming Tax*	-	-	-	60,676	62,500	(1,824)	125,000	67,175	-9.67%
PEG Channel Support	-	-	-	13,396	-	13,396	-	12,862	4.15%
Wine & Beer Tax	-	-	-	-	-	-	30,000	-	
ABC Tax	-	-	-	13,645	14,500	(855)	29,000	30,315	
Mixed Beverage Tax	-	-	-	17,135	25,000	(7,865)	50,000	47,944	
Powell Bill	-	-	-	332,690	272,000	60,690	272,000	304,796	
Drug Reimb/forfeiture.	13	-	13	1,219	-	1,219	-	4,667	-73.87%
Building Permit Fees	28,345	20,833	7,512	213,850	166,668	47,182	250,000	244,717	-12.61%
Occupancy Permit & Fees	200	208	(8)	1,950	1,667	283	2,500	2,800	-30.36%
Site Plan Review Fees	2,019	2,083	(64)	10,359	16,668	(6,309)	25,000	34,075	-69.60%
Other Planning Fees	80	334	(254)	2,395	2,668	(273)	4,000	5,075	-52.81%
CAMA Fees	400	167	233	1,680	1,332	348	2,000	1,695	-0.88%
Homeowner Recovery Fees	3	4	(1)	29	34	(5)	50	32	-9.38%
Encroachment Fee	-	-	-	4,414	-	4,414	1,000	2,207	
Taxi Ordinance Fees	5	4	1	15	34	(19)	50	25	
A/C Boarding & Rabies Vac	50	175	(125)	2,735	1,400	1,335	2,100	2,104	29.99%
Dog Licenses	95	63	32	338	498	(161)	750	475	-28.87%
Court Cost & Fees	113	100	13	1,402	800	602	1,200	859	63.28%
Finger Print/buy gold Fees	50	58	(8)	940	468	472	700	420	123.81%
Purchases For Resale	2,263	6,250	(3,987)	42,603	50,000	(7,397)	75,000	70,859	-39.88%
Interest Income	106,481	41,667	64,814	800,172	333,336	466,836	500,000	409,953	95.19%
Mkt adj on Investments	-	-	-	-	-	-	-	-	
Miscellaneous	4,705	3,330	1,375	60,348	26,640	33,708	42,500	56,367	7.06%
Sale of Fixed Assets	-	1,666	(1,666)	19,170	13,336	5,834	20,000	7,200	
Rental Income	15,984	15,417	567	127,370	123,336	4,034	185,112	123,663	3.00%
Contributions	125	-	125	228	-	228	-	575	-60.35%
Lease/ Note Proceeds	-	-	-	-	-	-	-	-	
Insurance Proceeds	-	-	-	45,068	-	45,068	-	5,902	663.56%
Water Fund Transfer	-	-	-	-	-	-	585,151	-	
CRF Transfer	-	-	-	-	-	-	297,591	-	
Grants & Restricted	5,000	-	5,000	65,400	12,200	53,200	90,128	27,383	138.83%
Powell Bill Appropriation	-	-	-	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,790,714</b>	<b>2,227,708</b>	<b>\$ (436,994)</b>	<b>19,646,741</b>	<b>18,690,328</b>	<b>\$ 956,413</b>	<b>\$ 25,096,635</b>	<b>\$ 18,704,323</b>	<b>5.04%</b>
Prior YTD	\$ 1,870,627	\$ 1,440,733	\$ 429,894	\$ 18,704,323	18,104,866	\$ 599,456	\$ 23,991,030		
<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>2,318,851</b>		<b>0.00%</b>



**North Carolina**  
Total Retirement Plans



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

2/13/2025

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 <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

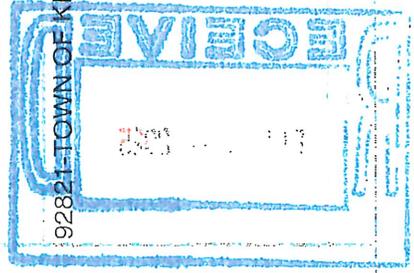
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### CONTRIBUTION-BASED BENEFIT CAP REPORT

Agency	Member ID	Name
192821-TOWN OF KILL DEVIL HILLS	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]

Members  
Hired Before  
Jan 1, 2015



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