

TOWN OF KILL DEVIL HILLS
LAND WHERE FLIGHT BEGAN



MEMORANDUM

June 9, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - April 2025

Administration Department			
Administration Division			
Metric	Current Month April 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)	1	10	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$172	\$20,863	\$45,114
Access/Recreation Facility	\$5,790	\$45,973	\$43,414
Tax and Finance Department			
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	167	1546	812
Fleet Division			
Number of Vehicle Work Orders	54	531	511
Outsourced Vehicle Repairs	\$2,051	\$51,519	\$37,323
In-shop Vehicle Repairs	\$22,276	\$130,886	\$144,936

Planning and Inspections Department			
Metric	Current Month April 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	400	4,242	5,078
Plans Reviewed	7	84	74
Grant Applications Completed	-	\$590,189.00	-
KDH PORTION (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	127	943	913
TOTAL Fees	\$42,094.40	\$301,065.90	\$338,123.81

Police Department			
Metric	Current Month April 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	1,407	13,807	15,482
Dispatched Calls per Patrol Officer	70	690	773
UCR Part 1 Crimes	29	207	224
Self-Initiated Calls	907	9,854	10,947
Police Department - Animal Control Division			
Animal Impoundments	2	25	41
Civil Citations Issued	4	13	23
Non-dispatched Services	77	315	545

Fire Department			
Metric	Current Month April 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Total Number of Incidents	155	556	579
Total Number of Fires	4	10	22
Rescue & EMS	78	314	325
Hazardous Condition (no fire)	7	19	37
Service Call	19	73	94
Good Intent	27	92	61
False Alarm & False Call	19	46	40
Severe Weather/Natural Disaster	1	2	0
Average Response Time Overall	3:36 minutes	4:00 minutes	4:16 minutes
Average Response Time North of Colington Rd	2:54 minutes	3:22 minutes	3:46 minutes
Average Response Time South of Colington Rd	4:27 minutes	4:38 minutes	4:42 minutes
% 1st due Unit Arrival within 5 minutes Overall	85.37%	82.57%	73.02%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	97.78%	96.94%	86.95%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	67.57%	67.67%	61.19%
Training Hours	394	2,259	2,401

Ocean Rescue			
Ocean Rescue - Beach Population	*12,206	12,206	35,052
Ocean Rescue - Total Incidents	49	49	16
Ocean Rescue - Swimmer	1	1	1

Information reported above is calculated on the calendar year.

* Beach Population - Current Month & YTD - 2025- represents the Beach population on April 19, 20, 26, and 27, 2025.

Public Services Department			
Water Division			
Metric	Current Month April 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	5	41	32
Total # Work Orders Completed	343	2,747	2,778
Gallons Consumed	38,641,000	373,092,000	355,820,000
Streets Division			
Asphalt Repair - Hot Mix (tons)	0	17	20
Asphalt Repair - Cold Patch (bags)	0	0	14
Wastewater Division			
Total wastewater allocation sold (gallons)	0	120	360
Total wastewater allocation remaining (gallons) (residential and commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 800; Commercial - 12,750)		11,770	11,890
Solid Waste Division			
This section will reflect figures one month behind. Example: August report will have July's figures, September will have August, etc.)	Prior Month March 2025	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Bay Disposal # of stops	(-) 12	934	987
Bay Disposal - Tonnage	17.24	190.65	202.93
SW- Commercial -Trips to Dare County Transfer Station	55	546	549
SW - Commercial - Tonnage	337.07	3,636.61	3,655.54
Residential - Trips to Dare County Transfer Station	42	455	462
Residential - Tonnage	337.15	3,620.98	3,618.41
Recycling - Trips to Dare County Recycling Center	14	113	109
Recycling - Tonnage	25.12	170.91	160.65
White Goods/ Metal Recycled - Trips to Dare County Recycling	6	41	41
White Goods//Metal Recycled - Tonnage	19.46	137.17	138.93
C & D - Trips to Stumpy Point Landfill	17	117	125
C & D - Tonnage	92.73	633.60	663.89



TOWN OF KILL DEVIL HILLS

Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

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

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on April 30, 2025 in whole dollars</i>		
GENERAL FUND	Apr 2024	Apr 2025
Operating	\$ 27,897,059	\$ 26,490,939
Powell Bill	317,380	337,078
Designated Street CRF	436,741	2,777,037
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 28,652,880	\$ 29,606,754
CAPITAL RESERVE FUNDS	Apr 2024	Apr 2025
Shoreline Accesses	\$ 331,249	\$ 394,753
Recreation	181,959	265,689
Beach Nourishment	4,955,018	5,737,338
Sidewalks	132,634	234,004
TOTAL CAP RES FUNDS	\$ 5,600,860	\$ 6,631,784
OTHER FUNDS	Apr 2024	Apr 2025
Equity Index Fund OPEB	\$ 447,835	\$ 566,866
Beach Nourishment CPF	355,798	357,968
Fireman's Relief Fund	250,425	247,110
Water Enterprise	11,393,413	11,614,139
Water Cap Res Fund	559,852	409,507
WW Cap Reserve Fund	45,282	47,278
TOTAL OTHER FUNDS	\$ 13,052,605	\$ 13,242,867
GRAND TOTAL-ALL FUNDS	\$ 47,306,345	\$ 49,481,405

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 29,921,248	\$ 33,332,441
Revenues Fiscal Year to Date	\$ 23,443,120	71.94%	70.33%
Expenses FYTD	\$ 20,784,302	62.35%	62.35%
Encumb	\$ 3,573,650		
WATER ENTERPRISE FUND		\$ 5,688,809	\$ 8,292,523
Revenues Fiscal Year to Date	\$ 4,240,577	70.52%	51.14%
Expenses FYTD	\$ 5,081,860	75.76%	61.28%
Encumb	\$ 1,187,238		
WASTEWATER ENTERPRISE FUND		\$ 231,547	\$ 241,965
Revenues Fiscal Year to Date	\$ 141,001	60.40%	58.27%
Expenses FYTD	\$ 139,648	49.99%	57.71%
Encumb	\$ -		

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			

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
	Comparison of FY %		
	Prior FY %	Current FY %	
AD VALOREM PROPERTY TAX Incl MSD			
Fiscal Year Budget	\$ 11,352,809	\$ 11,523,430	
Revenues this month	\$ 208,982	1.65%	1.25%
Revenues FYTD	\$ 11,606,526	102.05%	98.91%
SALES & USE TAX			
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494	
Revenues this month	\$ 254,105	5.95%	5.63%
Revenues FYTD	\$ 3,317,427	78.41%	73.52%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079	
Revenues this month	\$ 86,939	1.86%	1.84%
Revenues FYTD	\$ 2,936,209	65.19%	62.10%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 900,000	\$ 925,000	
Revenues this month	\$ 299,450	27.71%	32.37%
Revenues FYTD	\$ 804,863	83.87%	87.01%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 250,000	\$ 250,000	
Revenues this month	\$ 41,245	9.61%	16.50%
Revenues FYTD	\$ 286,684	107.78%	114.67%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 400,000	\$ 500,000	
Revenues this month	\$ 108,257	33.52%	21.65%
Revenues FYTD	\$ 973,854	249.92%	194.77%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 4,292,608	\$ 5,309,678	
Revenues this month	\$ 272,451	5.62%	5.13%
Revenues FYTD	\$ 3,828,052	88.45%	72.10%
WF System Dev Fees YTD	\$ 317,600		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 231,547	\$ 230,660	
Revenues this month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 138,628	59.49%	60.10%
WWF Sys Dev Fees YTD	\$ 1,554		

EXPENDITURES AT A GLANCE...			
	Comparison of Monthly Expenses		
GENERAL FUND	Fiscal Year	This Month's Expenses	
DEPARTMENTS	2025 Budget	Apr	YTD
Administration	\$ 1,678,004	118,077	\$ 1,171,508
Building & Grounds	3,694,785	368,420	2,335,291
Beach Nourishment	854,615	132	174,426
Tax & Finance	2,304,418	180,436	1,685,654
MIS	597,463	37,741	445,701
Fleet Maintenance	682,407	21,711	499,652
Planning	1,418,727	92,795	1,049,976
Police	5,698,599	725,958	4,227,305
Animal Control	231,328	17,774	181,130
Fire	4,397,372	298,685	2,766,554
Ocean Rescue	1,113,290	14,920	526,944
Streets	6,053,684	706,431	2,385,832
Powell Bill	579,403	-	319,288
Solid Waste	4,028,346	422,198	3,015,041
	\$ 33,332,441	\$ 3,005,278	\$ 20,784,302
% of Annual Budget Expended		9.02%	62.35%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 73,657	\$ 1,506,291
Water Plant	2,278,588	105,375	1,327,880
Water Systems	4,180,830	280,850	2,247,689
	\$ 8,292,523	\$ 459,882	\$ 5,081,860
% of Annual Budget Expended		5.55%	61.28%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 10,248	\$ 139,648
% of Annual Budget Expended		4.24%	57.71%



North Carolina Retirement Systems

4/18/2025

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 <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

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

623_PENSPK



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