



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

July 14, 2025

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz *DPD*

REF: Monthly Report - May 2025

Administration Department			
Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Administration Division			
Personnel Turnover/Positions Vacated (does not include temporary positions; figures based on "effective" date)	2	12	6
Personnel Grievances Filed	0	0	0
Buildings and Grounds Division			
B & G Maintenance Expenditures	\$1,838	\$22,702	\$45,114
Access/Recreation Facility Expenditures	\$14,859	\$60,831	\$67,978

Tax and Finance Department			
Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Tax and Finance Division			
Actual Revenues vs. Budget	Separate Report Attached		
Management Information Services Division			
Calls for Service	190	1,736	944
Fleet Division			
Number of Vehicle Work Orders	52	583	567
Outsourced Vehicle Repairs	\$500	\$52,019	\$37,442
In-shop Vehicle Repairs	\$19,584	\$150,470	\$159,641

Planning & Inspections Department

Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Site Inspections	367	4,609	5,578
Plans Reviewed	3	87	80
Grant Applications Completed (Total)	-	\$590,189.00	-
KDH Portion (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	104	1,047	1,057
Total Fees	\$30,668.55	\$331,734.25	\$375,138.76

Police Department

Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Police Division			
Dispatched Calls	1,553	15,360	17,025
Dispatched Calls per Patrol Officer	78	768	850
Officer Self-Initiated Calls	1,000	10,854	11,893
UCR Part 1 Crimes	37	244	253
Animal Control Division			
Animal Impoundments	2	25	41
Civil Citations Issued	4	13	23
Non-dispatched Services	77	315	545

Public Services Department

Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Water Division			
Number of Water Taps Sold	5	46	38
Total # Work Orders Completed	393	3,140	2,989
Gallons Consumed	45,607,000	418,699,000	399,347,000
Streets Division			
Asphalt Repair - Hot Mix (tons)	0	17	20
Asphalt Repair - Cold Patch (bags)	0	0	34
Wastewater Division			
Residential 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 - 880; Commercial - 12,570)		11,770	11,890
Solid Waste Division			
(This next section will reflect figures one month behind. Example Augst report will have July's figures, September will have August, etc.)	Prior Month April 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Bay Disposal # of stops	(-) 0	934	1,001
Bay Disposal - Tonnage	15.80	206.45	226.27
SW- Commercial -Trips to Dare County Transfer Station	65	611	624
SW - Commercial - Tonnage	401.53	4,038.14	4,108.32
Residential - Trips to Dare County Transfer Station	63	518	524
Residential - Tonnage	461.25	4,082.23	4,068.67
Recycling - Trips to Dare County Recycling Center	14	127	122
Recycling - Tonnage	15.39	186.30	173.79
White Goods/ Metal Recycled - Trips to Dare County Recycling	3	44	46
White Goods/Metal Recycled - Tonnage	10.12	147.29	157.20
C & D - Trips to Stumpy Point Landfill	25	142	149
C & D - Tonnage	119.19	752.79	784.01

Fire Department			
Metric	Current Month May 2025	24/25 Fiscal Year to Date	23/24 Fiscal Year to Date
Fire Division			
Total Number of Incidents	185	741	766
Total Number of Fires	2	12	22
Rescue & EMS	98	412	426
Hazardous Condition (no fire)	9	28	47
Service Call	19	92	134
Good Intent	34	126	77
False Alarm & False Call	23	69	60
Severe Weather/Natural Disaster	0	2	0
Average Response Time Overall	3:51 minutes	3:58 minutes	4:35 minutes
Average Response Time North of Colington Rd	3:23 minutes	3:22 minutes	3:41 minutes
Average Response Time South of Colington Rd	4:24 minutes	4:36 minutes	4:47 minutes
% 1st due Unit Arrival within 5 minutes Overall	89.62%	83.98%	74.62%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	96.55%	96.86%	87.95%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	81.25%	70.38%	61.07%
Training Hours	406	2665	4071
Ocean Rescue Division			
Ocean Rescue - Beach Population	122,764	134,970	135,910
Ocean Rescue - Total Incidents	260	309	52
Ocean Rescue - Swimmer Assist/Rescues	7	8	8

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: May 1, 2025 to May 31, 2025

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
Balances on May 31, 2025 in whole dollars		
GENERAL FUND	May 2024	May 2025
Operating	\$ 23,657,100	\$ 24,752,001
Powell Bill	313,886	337,548
Designated Street CRF	2,798,237	1,903,606
Petty Cash	1,700	1,700
TOTAL GENERAL FUND	\$ 26,770,923	\$ 26,994,855
CAPITAL RESERVE FUNDS	May 2024	May 2025
Shoreline Accesses	\$ 331,947	\$ 333,367
Recreation	182,343	266,343
Beach Nourishment	4,965,457	5,751,457
Sidewalks	132,913	253,121
TOTAL CAP RES FUNDS	\$ 5,612,660	\$ 6,604,288
OTHER FUNDS	May 2024	May 2025
Equity Index Fund OPEB	\$ 466,161	\$ 599,442
Beach Nourishment CPF	355,798	358,848
Fireman's Relief Fund	250,425	247,718
Water Enterprise	11,842,831	11,215,431
Water Cap Res Fund	50,300	425,452
WW Cap Reserve Fund	45,282	47,395
TOTAL OTHER FUNDS	\$ 13,010,797	\$ 12,894,286
GRAND TOTAL-ALL FUNDS	\$ 45,394,380	\$ 46,493,429

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
Fiscal Year Budget		\$ 32,595,967	\$ 33,332,441
Revenues Fiscal Year to Date	\$ 24,156,329	68.39%	72.47%
Expenses & Enc FYTD	\$ 24,128,186	65.10%	72.39%
Encumbrances	\$ 2,357,523		
WATER ENTERPRISE FUND		\$ 8,182,629	\$ 8,292,523
Revenues Fiscal Year to Date	\$ 4,797,090	67.75%	57.85%
Expenses & Enc FYTD	\$ 5,814,771	56.99%	70.12%
Encumbrances	\$ 735,610		
WASTEWATER ENTERPRISE FUND		\$ 231,547	\$ 241,965
Revenues Fiscal Year to Date	\$ 149,374	63.17%	61.73%
Expenses & Enc FYTD	\$ 149,431	68.06%	61.76%
Encumbrances	\$ 22,905		

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	\$ 122,269	0.73%	1.25%
Revenues FYTD	\$ 11,728,795	102.97%	98.91%
SALES & USE TAX			
Fiscal Year Budget	\$ 4,227,518	\$ 4,512,494	
Revenues this month	\$ 240,010	5.46%	5.32%
Revenues FYTD	\$ 3,557,437	78.71%	78.84%
OCCUPANCY TAX			
Fiscal Year Budget	\$ 4,499,242	\$ 4,728,079	
Revenues this month	\$ 134,512	2.94%	2.84%
Revenues FYTD	\$ 3,070,721	69.47%	64.95%
LAND TRANSFER TAX			
Fiscal Year Budget	\$ 900,000	\$ 925,000	
Revenues this month	\$ -	0.00%	0.00%
Revenues FYTD	\$ 804,863	80.16%	87.01%
BUILDING PERMIT FEES			
Fiscal Year Budget	\$ 250,000	\$ 250,000	
Revenues this month	\$ 26,628	14.10%	10.65%
Revenues FYTD	\$ 313,312	132.61%	125.32%
INVESTMENT INCOME			
Fiscal Year Budget	\$ 400,000	\$ 500,000	
Revenues this month	\$ 79,689	16.50%	15.94%
Revenues FYTD	\$ 1,053,543	179.20%	210.71%
WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 4,292,608	\$ 5,309,678	
Revenues this month	\$ 525,408	11.35%	9.90%
Revenues FYTD	\$ 4,353,460	95.13%	81.99%
WF System Dev Fees YTD	\$ 332,500		
WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES			
Fiscal Year Budget	\$ 231,547	\$ 230,660	
Revenues this month	\$ 8,185	3.25%	3.55%
Revenues FYTD	\$ 146,813	62.75%	63.65%
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	
		May	YTD
Administration	\$ 1,678,004	\$ 173,776	\$ 1,345,284
Building & Grounds	3,694,785	598,852	2,934,143
Beach Nourishment	854,615	6	174,432
Tax & Finance	2,304,418	108,564	1,794,218
MIS	597,463	45,734	491,435
Fleet Maintenance	682,407	58,334	557,986
Planning	1,418,727	88,445	1,138,421
Police	5,698,599	371,742	4,599,047
Animal Control	231,328	17,452	198,582
Fire	4,397,372	262,901	3,029,455
Ocean Rescue	1,113,290	90,963	617,907
Streets	6,053,684	1,297,287	3,683,119
Powell Bill	579,403	359	319,647
Solid Waste	4,028,346	229,469	3,244,510
	\$ 33,332,441	\$ 3,343,884	\$ 24,128,186
% of Annual Budget Expended		10.03%	72.39%
WATER ENTERPRISE FUND			
Water Administration	\$ 1,833,105	\$ 68,417	\$ 1,574,708
Water Plant	2,278,588	113,952	1,441,832
Water Systems	4,180,830	550,542	2,798,231
	\$ 8,292,523	\$ 732,911	\$ 5,814,771
% of Annual Budget Expended		8.84%	70.12%
WASTEWATER ENTERPRISE FUND			
Wastewater Department	\$ 241,965	\$ 9,783	\$ 149,431
% of Annual Budget Expended		4.04%	61.76%



North Carolina Retirement Systems

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



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	[REDACTED]
		[REDACTED]

* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR