



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: Consent Agenda

1. Minutes (Attached CA-1A)

A. December 9, 2024

2. Monthly Report (Attached CA-2A)

A. November 2024

3. Annual Certification of Firefighters (Attached CA-3)

The Board of Trustees for the N.C. Firemen's Pension Fund requires all fire departments to submit a roster of active firefighters annually. Rosters must be certified by each local governing board in order to maintain eligibility for pensions and the line-of-duty death benefit provided for firefighters by the State. Our Fire Department has prepared this list, which includes only those firefighters that have met the State's minimum requirement for training hours. Approval of the Consent Agenda will record the Board's certification of the Fire Department roster.

4. Performance Indicator: Response to Local Government Commission (Attached CA-4)

At this meeting, the Board of Commissioners received a presentation from the Town's auditor, Potter & Company. The Town received an unmodified opinion, the highest that can be issued. It was shared that the Local Government Commission (LGC) had noted a performance indicator to which the Town would need to respond. It concerned the water/wastewater condition of assets ratio, which is a recently implemented benchmark requirement that calculates the estimated remaining life of all water and wastewater assets. The State has set the benchmark at 0.5 or higher, indicating that half the useful life remains in the systems' assets: the Town's rating was 0.48. This calculation does not take into account the condition of the assets; the Town contracts with an engineer to conduct an evaluation of the water and wastewater systems every 10 years, and to develop a 10-year capital improvement plan. The most recent plan was

completed in January 2022, and the review noted that the Town's water and wastewater systems were in excellent condition, both physically and financially. The LGC requires a response, and the attached letter addresses the Board's position.

Approval of the Consent Agenda will record the Board's approval of the response to the LGC, and authorize its execution and submission.

5. Recommendation for audit services for Fiscal Year 2024/2025 (Attached CA-5)

The firm of Potter & Company of Mooresville, N.C. has been providing audit services for the Town since the FY 2020 review. Over the past several years, it has been a beneficial partner as the Town has implemented a number of complicated accounting standards. The Finance Department's attached memorandum highlights the contract for the FY 2024/2025 audit for \$44,600 (plus \$2,000 per major program audit cost, if required), along with the Finance Department's recommendation to continue this partnership.

Approval of the Consent Agenda will authorize the Town Manager to execute the contractual agreement for audit services for FY 2024/2025.

6. Recommended Resolution Authorizing the Sale of Unclaimed and Found Property (Attached CA-6)

On occasion, the Police Department must dispose of items that have been turned in or found and unclaimed by their rightful owners. North Carolina law requires that revenues raised from the sale of this unclaimed property, less the Town's expenses, must be turned over to the Dare County Board of Education. The attached resolution authorizes the sale of the listed items; the Town of Kill Devil Hills utilizes GovDeals.com for surplus and found or unclaimed property.

Approval of the Consent Agenda will record the Board's authorization for the sale of unclaimed property in accordance with the requirements of the General Statutes.

Staff recommends approval of the Consent Agenda and a motion would be in order.