



TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

January 12, 2026

TO: Mayor and Board of Commissioners
FROM: Debora P. Díaz, Town Manager 
REF: Consent Agenda

1. Minutes (Attached CA-1A)

A. December 8, 2025

2. Monthly Reports (Attached CA-2A)

A. November 2025

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. The Fire Department's memorandum details how 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 who 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, DMJPS, LLC. 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.

The LGC requires a response, and the attached letter addresses the Board's position, in which the Town acknowledges that the capital asset condition formula was slightly below the recommended 0.5 level at 0.46, and the Town has been working to address the needs identified in the Water Systems Master Plan (WSMP). For example, the Town had \$2,577,667 in Construction in Progress as of June 30, 2025 for two large water main projects. In addition, Kill Devil Hills has set aside money in the FY 2025-26 budget to address capital needs including

\$2,250,000 for a new Water Systems building, \$300,000 for renovations to the Water Plant building, and \$765,850 for other waterline improvements.

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

5. Proclamations and resolutions (Attached CA-5A)

A. Reimbursement Resolution for Fiscal Year 2025/2026 Declaring the Intention to Reimburse the Cost of Certain Expenditures

United States Treasury Regulations require a declaration of intent as a part of the process of financing some expenditures. This attached resolution declares the Town's official intent to reimburse expenditures for vehicles and equipment as identified as follows:

Buildings and Grounds Bobcat Utility Vehicle	\$	25,740
5 Police Tahoes (with upfitting)		314,874
Animal Control pickup truck (with upfitting)		57,181
Fire pickup truck (with upfitting)		64,141
3 Streets pick up trucks		141,392
Solid Waste pick up truck		46,898
2 commercial garbage trucks		<u>704,000</u>
	\$	1,354,226

Approval of the Consent Agenda will approve the *Reimbursement Resolution for Fiscal Year 2025/2026 Declaring the Intention to Reimburse the Cost of Certain Expenditures* and allow the Town to reimburse itself for costs incurred for the purchase of the above items with loan proceeds.

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