



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

Regular Meeting of the EMERALD ISLE BOARD OF COMMISSIONERS

Tuesday, January 13, 2026 6:00 pm
7500 Emerald Drive

View the meeting via [Facebook Live](#) or
[ZOOM](#) (Meeting ID: 835 0373 9898, Passcode: 157836)

1. Call to Order *Kyle Lagos, Mayor*
2. Roll Call *Lindsey Burton, Town Clerk*
3. Opening Prayer *Kyle Lagos, Mayor*
4. Pledge of Allegiance *Kyle Lagos, Mayor*
5. Public Comment
6. We Heard You –
Follow-Up To Prior Public Comments *Kyle Lagos, Mayor*
7. Identification of Any Conflict of Interest *Lindsey Burton, Town Clerk*
8. Adoption of Agenda *Board of Commissioners*
9. Introduction of New Employees /
Recognition of Employees *Frank Rush, Town Manager*
 - a. Departing Fire Chief Bill Matthias
 - b. Interim Fire Chief Will Coffey
10. Proclamations / Public Announcements *Kyle Lagos, Mayor*
11. Consent Agenda *Frank Rush, Town Manager*
 - a. Minutes – December 9, 2025 Regular Meeting
 - b. Resolution Authorizing Beach Access Walkway
Construction Contracts
 - c. Budget Amendment – General Fund (Heart Monitor Payments)
 - d. Resolution Commemorating the 100th Anniversary
of the American Shore & Beach Presentation
Association
12. Annual Comprehensive Financial Report (ACFR)
for the Fiscal Year Ending June 30, 2025 *Laura Rotchford, Finance Director*
13. FY 26-27 Budget *Frank Rush, Town Manager*
 - a. FY 26-27 Budget Calendar
 - b. Public Hearing – Early Citizen Input

14. Additional Discussion - Coyote Trapping Plan *Michael Panzarella, Police Chief
Aaron Bowden, USDA Wildlife Biologist*
15. Resolution Authorizing Updated Bicycle Path Guidelines *Candace Dooley, Parks & Rec Dir*
16. Discussion - Emerald Isle Logo – 7th Street Water Tank *Frank Rush, Town Manager
Seola Hill, Bogue Banks Water Corp*
17. Discussion – July 5, 2026 Fireworks Display *Frank Rush, Town Manager
Bill Matthias, Fire Chief*
18. Appointments *Board of Commissioners*
 - a. Planning Board – 1 Vacancy
 - b. Civilian Military Community Council – Mayor Slot
19. Comments from Town Clerk, Town Attorney, and Town Manager
20. Comments from Board of Commissioners and Mayor
21. Closed Session
 - a. Attorney-Client Privilege, Pursuant to NCGS 143-318.11(a)(3) – Update on Pending Legal Issue *Marc Celotto, Town Attorney*
 - b. Personnel, Pursuant to NCGS 143-318.11(a)(6) - Consultation with the Town Manager *Frank Rush, Town Manager*
22. Adjourn



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 5

ITEM TO BE CONSIDERED

Title: Public Comment

Brief Summary:

The public will have the opportunity to address the Board about any items of concern.

The Mayor and Board welcome and appreciate all comments from the public, and will take these comments into consideration as they make decisions on Town issues and provide direction to Town staff. Public comment is a time for the Board to listen to the public's concerns and ideas, and is not intended for a lengthy dialogue or question and answer session. Public comment is limited to three minutes per person.

The Mayor, Board, and Town staff are happy to meet with any citizen during normal business hours or at any other mutually agreeable time to discuss Town issues in greater detail and answer any questions.

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Board of Commissioners



Attachments:

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 6

ITEM TO BE CONSIDERED

Title: We Heard You - Follow-Up to Prior Public Comments

Brief Summary:

A written summary of public comments made at the prior Board of Commissioners meeting is attached, along with a formal response to these comments from Town staff.

The Mayor, Board, and Town staff are happy to meet with any citizen during normal business hours or at any other mutually agreeable time to discuss Town issues in greater detail and answer any questions.

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Board of Commissioners



Attachments:

1 Public Comment Response Document

2 _____

3 _____

4 _____

5 _____

6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____

BOARD OF COMMISSIONERS MEETING

DECEMBER 9, 2025

PUBLIC COMMENTS & FOLLOW-UPS

There were four public comments between 6:02 PM and 6:09 PM as outlined below:

Karen Dee, the owner of The Frosty Flounder kindly requested the Town's consideration in allowing her business to obtain a special use permit to operate within the town's neighborhoods. Mrs. Dee has already obtained a satellite merchant permit with the Town this year and has multiple requests from residents for her business in their neighborhood. The Frosty Flounders mission is to support the local community by donating as much profit as possible to local schools and non-profits in Carteret County. Mrs. Dee thanked the Town for their time and consideration.

The Town thanked Mrs. Dee for her comments and community support. The Commissioners acknowledged her request for a special use permit, and staff will review the request in accordance with zoning and permitting requirements for possible future consideration.

Irv Monclova requested that the Town bring the fireworks back.

The Town appreciates Mr. Monclova's remarks regarding the return of fireworks. The Town is reviewing the logistics and potential options for hosting a firework display in a safe and appropriate manner.

Dwayne McDougal stated he will be running for Commissioner again in 2 years and congratulates the Commissioners who won. Mr. McDougal wishes everyone a Merry Christmas.

The Town appreciates Mr. McDougal's dedication to the Town of Emerald Isle and his willingness to run in the most recent election.

Bill Farchi expressed his concern for property tax and appraisals. Mr. Farchi stated that he believes the auditing is not being done properly and they are using contractors to do the appraisals, which can lead to fraud.

The Town thanks Mr. Farchi for expressing his concerns regarding property tax evaluations. Property tax evaluations are conducted through Carteret County Government in accordance with state guidelines, and the Town encourages residents

to direct specific appraisal questions or appeals through the appropriate county processes.

Residents are encouraged to share their thoughts with the Town Commissioners any time by emailing electedeofficials@emeraldisle-nc.org.

Residents are also encouraged to reach out directly to the Town Manager at frush@emeraldisle-nc.org with any comments, concerns, suggestions, or requests for service.

**TOWN OF EMERALD ISLE
Board of Commissioners**



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 7

ITEM TO BE CONSIDERED

Title: Identification of Any Conflict of Interest

Brief Summary:

Town Clerk Lindsey Burton will ask each Board member to identify any potential conflicts of interest associated with items appearing on tonight's meeting agenda.

Board members and meeting attendees are also asked to silence any mobile phones during the meeting.

Suggested Motion:

BACKGROUND

Originating Department / Individual:

Lindsey Burton, Town Clerk

Attachments:

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____
- 6 _____



ACTION TAKEN:

Motion By: _____

Carried: _____



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 9

ITEM TO BE CONSIDERED

Title: Introduction of New Employees / Recognition of Employees

Brief Summary:

Fire Chief Bill Matthias will be leaving his position, effective January 21, to become the Carteret County Emergency Services Director. He has served as Fire Chief since June 2023, and has worked in various other roles in the Fire Department since 2006. We thank him for his service to the Town, and wish him the very best in his new role with Carteret County.

Deputy Fire Chief Will Coffey has been named Interim Fire Chief, effective January 21, and will serve in that role until such time that a new permanent Fire Chief is selected this spring.

A special farewell breakfast for Chief Matthias is scheduled for Tuesday, January 20 at 9 am.

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Frank Rush, Town Manager



Attachments:

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 10

ITEM TO BE CONSIDERED

Title: Proclamations / Public Announcements

Brief Summary:

Martin Luther King, Jr. Holiday - Monday, January 19 - Town Offices Closed
Bicycle and Pedestrian Advisory Committee - Wednesday, January 21 - 9 am - Community Center
Coffee With a Cop - Thursday, January 22 - 9 am - Town Board Meeting Room
Planning Board Regular Meeting - Monday, January 26 - 6 pm - Town Board Meeting Room
Annual Budget Planning Workshop Meeting - Friday, January 30 - 8 am - Town Admin Conference Room
Neighborhood Watch Committee - Tuesday, February 3 - 6 pm - Town Board Meeting Room
Board of Commissioners Regular Meeting - Tuesday, February 10 - 6 pm - Town Board Meeting Room

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Kyle Lagos, Mayor



Attachments:

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____

TOWN OF EMERALD ISLE
Board of Commissioners



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 11

ITEM TO BE CONSIDERED

Title: Consent Agenda

Brief Summary:

- a. Minutes - December 9, 2025 Regular Meeting
- b. Resolution Authorizing Beach Access Walkway Construction Contracts
- c. Budget Amendment - General Fund (Heart Monitor Payments)
- d. Resolution Commemorating the 100th Anniversary of the American Shore & Beach Preservation Association

Suggested Motion:

Motion to adopt the items on the Consent Agenda.

BACKGROUND

Originating Department / Individual:

Frank Rush, Town Manager

Attachments:

- 1 Various items
- 2 _____
- 3 _____
- 4 _____
- 5 _____
- 6 _____



ACTION TAKEN:

Motion By: _____

Carried: _____

1 **MINUTES OF THE REGULARLY SCHEDULED MEETING OF**
2 **THE EMERALD ISLE BOARD OF COMMISSIONERS**
3 **TUESDAY, DECEMBER 9 2025 – 6:00 PM**
4 **FLOYD MESSER JR. TOWN BOARD MEETING ROOM**
5

6 **1. Call to Order**

7 The regular monthly meeting of the Emerald Isle Board of Commissioners was called to order by
8 Mayor Jason Holland at 6:00 PM in the Floyd Messer Jr. Town Board Meeting Room.
9

10 **2. Roll Call**

11 **Present for the meeting:** Mayor Jason Holland, Mayor Pro-Tem Mark Taylor, Commissioners
12 Roy Brownlow, Alesia Sanderson, Josh Sawyer, and Jay Wootten.
13

14 **Also present during the meeting:** Town Manager Frank Rush, Town Clerk Lindsey Burton,
15 Police Chief Michael Panzarella, Fire Chief Billy Matthias, Planning Director John Nevel,
16 Assistant Town Planner Greg Hayes, and Town Attorney Marc Celotto.
17

18 **3. Opening Prayer**

19 Mayor Holland led the opening prayer.
20

21 **4. Pledge of Allegiance**

22 Mayor Holland led the Pledge of Allegiance.
23

24 **5. Public Comment - Limited to three minutes per person**

25 **There were four public comments between 6:02 PM and 6:09 PM as outlined below:**
26

27 Karen Dee, the owner of The Frosty Flounder kindly requests the Town’s consideration in allowing
28 her business to obtain a special use permit to operate within the town’s neighborhoods. Mrs. Dee
29 has already obtained a satellite merchant permit with the Town this year and has multiple requests
30 from residents for her business in their neighborhood. The Frosty Flounders mission is to support
31 the local community by donating as much profit as possible to local schools and non-profits in
32 Carteret County. Mrs. Dee thanked the Town for their time and consideration.
33

34 Irv Monclova requested that the Town bring the fireworks back.
35

36 Dwayne McDougal states he will be running for Commissioner again in 2 years and congratulates
37 the Commissioners who won. Mr. McDougal wishes everyone a Merry Christmas.
38

39 Bill Farchi expresses his concern for property tax and appraisals. Mr. Farchi states that the auditing
40 is not being done properly and they are using contractors to do the appraisals, which can lead to
41 fraud.
42

43 **6. We Heard You: Follow-Ups to Prior Public Comments**

44 Mayor Holland reviewed follow-ups to public comments from the October 14, 2025, Board of
45 Commissioners meeting and paper copies were available. A copy of the document can be obtained
46 through the Town’s website here:

1 <https://www.emeraldisle-nc.org/DocumentCenter/View/1800/Public-Comment-Follow-Ups-101425>

2
3
4 **7. Identification of Any Conflict of Interest**

5 There were no conflicts of interest identified for any topic on the agenda.

6
7 **8. Adoption of Agenda**

8 *Commissioner Sanderson made a motion to adopt the agenda as presented. The Board voted*
9 *unanimously 5-0 in favor. Motion carried.*

10
11 **9. Introduction of New Employees / Recognition of Employees**

- 12
13 a. **Lindsey Burton, Town Clerk/ HR Specialist**
14 b. **Michael Tata, Permit Technician**
15 c. **James Strickland, Fire Engineer/ Paramedic**

16
17 Frank Rush introduced the new Town Clerk/ HR Specialist, Lindsey Burton. John Nevel
18 introduced the new Permit Technician, Michael Tata. Billy Matthias introduced the new
19 Fire Engineer/ Paramedic.

20
21 **10. Presentation- Emerald Isle Marathon, Half-Marathon, and 5K Proceeds**

22 Candace Dooley presented the results of the Emerald Isle Marathon, Half-Marathon, and 5K
23 Proceeds. A moment of silence was held for Megan Vaughan. Mrs. Dooley thanked the volunteers,
24 committee members, and the runners who participated. Over the last 11 years, the race has donated
25 \$440,000 to the community and local charities. Mrs. Dooley presented a \$25,000 donation to the
26 Crystal Coast Cancer Rehab Center. A \$25,000 contribution was also made to the Town's Bicycle
27 and Pedestrian Fund.

28
29 **11. Presentation- Fire Department T-Shirt Sales**

30 Billy Matthias presented the results of the fire department T-shirt sales stating that \$737.50 was
31 raised. The money raised went to a local charity, the Little Pink Houses of Hope. Billy
32 introduced Lynne Griffin who explained the Little Pink Houses of Hope mission.

33
34 **12. Proclamations / Public Announcements**

35 Mayor Holland announced two proclamations acknowledging November 20th as World Pancreatic
36 Cancer Day and November 29th as Small Business Saturday for the Town of Emerald Isle.

37
38 Mayor Holland reviewed a PowerPoint of public announcements and Town happenings.

39
40 **13. Friendly Condemnation of Property at 9201 Coast Guard Road for Future New Fire**
41 **Station**

42 a. **Update on Property Acquisition Effort**

43 Frank Rush, Town Manager, provided an update on the friendly condemnation of the
44 property at 9201 Coast Guard Road for the future new fire station. Mr. Rush states the
45 Town provided a comprehensive update in the mid-October Emerald Tidings Newsletter.

1 On October 21st, Mr. Rush and Chief Matthias participated in an informal public meeting
2 to answer questions from members of the community. In late October, the Town sent the
3 official notice of the friendly condemnation to all 228 condominium unit owners via
4 certified mail. Chief Matthias attended a Pebble Beach HOA meeting on November 1st,
5 where he provided a presentation and answered any questions. The Town held a special
6 information meeting on November 15th to answer more questions from the public. One
7 concern that came from the November 15th meeting was the appraisal value of \$1,255,000.
8 The appraisal value had a \$50,000 deduction for landscape debris, which has been removed
9 since. Due to the removal, Mr. Rush suggested an increase in just compensation from
10 \$1,255,000 to \$1,305,000. The Town provided another update on this project in the
11 November Emerald Tidings Newsletter. In addition, the Town has prepared for filing of
12 the legal documents that would institute the friendly condemnation action. Mr. Rush
13 included this item on the agenda for the December 9th Commissioner meeting to provide
14 another opportunity for the public to share their concerns.
15

16 **b. Resolution Increasing Just Compensation Deposit**

17 Mr. Rush recommended an increase in just compensation from \$1,255,000 to \$1,305,000
18 for the Board to consider due to the cooperation and partnership with Pebble Beach. This
19 resolution also reaffirms the Board's decision to proceed with the friendly condemnation
20 process.
21

22 *Commissioner Brownlow made a motion to adopt the resolution increasing just*
23 *compensation deposit as presented. The Board voted unanimously 5-0 in favor. Motion*
24 *carried.*
25

26 **c. Budget Amendment- General Fund**

27 *Mayor Pro-Tem Taylor made a motion to adopt the general fund budget amendment.*
28 *The Board voted unanimously 5-0 in favor. Motion carried.*
29

30 **d. Resolution Declaring Official Intent to Reimburse Expenditures with Debt**

31 *Commissioner Sanderson made a motion to adopt the resolution declaring official intent*
32 *to reimburse expenditures with debt. The Board voted unanimously 5-0 in favor. Motion*
33 *carried.*
34

35 **14. Recognition of the Service of Commissioner Mark Taylor and Commissioner Jay**
36 **Wootten**

37 Mayor Holland recognized the service of Commissioner Mark Taylor and Commissioner Jay
38 Wootten with a service plaque and aerial canvas of Emerald Isle. Mayor Holland thanked each of
39 the for their service to the Town.
40

41 **15. Comments from Commissioner Taylor and Commissioner Wootten**

42 Mayor Pro-Tem Taylor thanked his wife, daughter, and son for their support. Mayor Pro-Tem
43 stated the past 8 years have been amazing and thanked the public and staff for the support and
44 believing in him over the years.
45

1 Commissioner Wootten states it has been an honor and privilege to serve the last 2 years.
2 Commissioner Wootten thanked everyone for their help and support and looks forward for what
3 is to come from the Town.

4
5 **16. Installation of Mayor and Town Commissioners**

6 **a. Oath of Office to Mayor Kyle Lagos**

7 Kyle Lagos was sworn into office by Carteret County Commissioner Chris Chadwick.

8
9 **b. Oath of Office to Commissioners Jason Holland, Kris Plum, and Alesia Sanderson**

10 Jason Holland, Kris Plum, and Alesia Sanderson were each sworn into office by Cape
11 Carteret Mayor Will Baker.

12
13 **c. Election of Mayor Pro-Tem**

14 The new Board of Commissioners took their seats. Mayor Lagos announced that the
15 election of Mayor Pro-Tem would need to be voted on in roll call manner.

16
17 *Commissioner Sanderson voted for Commissioner Holland as Mayor Pro-Tem.*
18 *Commissioner Sawyer voted for Commissioner Holland as Mayor Pro-Tem.*
19 *Commissioner Brownlow voted for Commissioner Plum as Mayor Pro-Tem.*
20 *Commissioner Holland voted himself as Mayor Pro-Tem. Commissioner Plum voted*
21 *herself as Mayor Pro-Tem. Commissioner Holland was voted the new Mayor Pro-Tem*
22 *in a 3-2 vote.*

23
24 **d. Oath of Office to Mayor Pro-Tem**

25 Commissioner Holland was sworn in as Mayor Pro-Tem by Cape Carteret Mayor Will
26 Baker.

27
28 ***Break***

29 Mayor Lagos announced there would be a brief 15 minute break.

30
31 **17. Call to Order to Resume Meeting**

32 Mayor Lagos called the meeting back to order at 7:00 PM.

33
34 **18. Roll Call**

35 **Present for the meeting:** Mayor Kyle Lagos, Mayor Pro-Tem Jason Holland, Commissioners
36 Kris Plum, Roy Brownlow, Alesia Sanderson, and Josh Sawyer.

37
38 **19. Consent Agenda**

- 39 a. Minutes – October 14, 2025, Regular Meeting
40 b. Resolution Prohibiting the Viewing of Pornography on Town Networks and Devices
41 c. Capital Project Ordinance Amendment – Bicycle and Pedestrian Fund
42 d. Resolution Adopting 2026 Regular Meeting Schedules – Board of Commissioners,
43 Planning Board, Board of Adjustment, Bicycle and Pedestrian Advisory Committee,
44 Neighborhood Watch Committee

1 *Commissioner Sawyer made a motion to adopt the Consent Agenda as presented. The Board*
2 *voted 5-0 in favor. Motion carried.*
3

4 **20. Presentation – Bike and Pedestrian Advisory Committee**

5 Michael Taylor presented the Bike and Pedestrian Advisory Committee updates and
6 recommendations. These recommendations included changing stop signs at major intersections to
7 yield signs and putting up speed limit signs on the bike path. The Board expressed general support
8 for the committee’s recommendations, but directed the Town Manager and Town Attorney to
9 complete additional research on Town liability associated with some signage changes.
10

11
12 **21. Update – Wildlife Management Efforts**

13 **a. Deer Depredation Plan**

14 Chief Panzarella presented the deer depredation plan. Chief Panzarella explained that these
15 plans prioritize public safety as the main concern and reducing the population leads to a
16 decrease risk to motorists. Chief includes data from reports of deer accidents and deer calls
17 to the Town over the last 5 years, stating there has been an increase. Once the permit is
18 issued, the Town has from January to the last day of February to complete their efforts,
19 which are done by two officers on Town-owned land at night. The commissioners
20 expressed support for the deer depredation plan.
21

22 **b. Coyote Trapping Plan**

23 Chief Panzarella presented the Coyote Trapping Plan. Chief Panzarella states there has been
24 an increase in calls regarding aggressive coyote behavior. The trapping plan would control
25 the coyote population, protect wildlife, domestic pets, and people. The Town would like to
26 partner with the U.S. Department of Agriculture, Animal, and Plant Health Inspection
27 Services and Wildlife Services for a contract of \$7,398 for 14 days’ worth of work. Mr.
28 Rush and Chief Panzarella will provide additional information on coyote trapping at the
29 January 13 Board meeting, and the Board will provide additional direction at that time.
30
31

32 **22. Appointments**

33 **a. Audit Committee- Mayor and 2 Commissioners**

34 In a roll call vote, the Board unanimously appointed Mayor Lagos, Commissioner
35 Brownlow, and Commissioner Plum to the Audit Committee
36

37 **b. Eastern Carolina Council of Governments General Membership Board**

38 In a roll call vote, the Board unanimously appointed Commissioner Sanderson to the Eastern
39 Carolina Council of Governments Membership Board.
40

41 **23. Comments from Town Clerk, Town Attorney and Town Manager**

42 Town Clerk Lindsey Burton, states she is happy to be here and excited to work with everyone.
43 Town Attorney, Marc Celotto, states there will be new legislation going into effect for the New
44 Year, so he will have a report on that. Mr. Celotto welcomed all of the new Board Members.
45

MINUTES OF THE REGULAR MEETING
OF THE EMERALD ISLE BOARD OF COMMISSIONERS
OCTOBER 14, 2025

Page 6 of 7

1 Town Manager, Frank Rush, states with the appointment of Commissioner Plum, the Town will
2 have a vacancy on the Planning Board so the Town will reach out to those who applied last time
3 and advertise for new applicants as well. Bogue Banks Water Corporation has indicated that there
4 is an opportunity to include the Emerald Isle logo on the water tanks for a \$10,000 annual
5 advertising fee. Mr. Rush is looking into detailed cost estimates for the Town. The Town is
6 working on replacing beach access walkways and will be soliciting bids for 5th Street, 20th Street,
7 and Santa Maria, in hopes of getting this completed before the busy season. The Town is also
8 working on a new sidewalk on Lee Avenue on the West side between Archers Creek Court and
9 Emerald Drive. Mr. Rush is looking at dates between February 19th and February 27th for the
10 annual budget planning workshop for the Commissioners.

11
12 **24. Comments from Board of Commissioners and Mayor**

13 Commissioner Plum thanked everyone who came out to support. Commissioner Plum states it is
14 one of her goals to get more people interactive with these meetings, so she appreciated the turnout
15 and wished everyone a great holiday. She also thanked the Emerald Isle Garden Club for the
16 beautiful tree in the corner.

17
18 Commissioner Holland thanked everyone for the last 4 years, stating it's been an honor and a
19 pleasure. Commissioner Holland congratulated everyone who ran and won in the election and is
20 grateful to be able to serve as a commissioner. He thanked everyone for the opportunity and wished
21 everyone a Merry Christmas.

22
23 Commissioner Brownlow extended the warm welcome to Mayor Lagos and Commissioner Plum
24 and congratulated them. He also congratulated Commissioner Holland and Sanderson for their
25 reelection and looks forward to working with the new board. Commissioner Brownlow thanks the
26 community for the continuous prayers, love, meals, and support to his family and wife over the
27 past couple of months. He wishes everyone a safe and peaceful holiday season, a Merry Christmas,
28 and a Happy New Year.

29
30 Commissioner Sawyer congratulated the new mayor and board members; he looks forward to
31 working with everyone. Commissioner Sawyer thanked the public for their attendance, thanked
32 the staff for their hard work, and wished everyone a Merry Christmas.

33
34 Mayor Lagos thanked everyone for being at the meeting, and looks forward to working with
35 everyone on the board. She wished everyone a Merry Christmas.

36
37 *Commissioner Sanderson made a motion to enter into a closed session Pursuant to § 143-*
38 *318.11(a)(6) at 8:45 PM. The Board voted 5-0 in favor. Motion carried.*

39
40
41 **25. Closed Session Pursuant to § 143-318.11(a)(6) To consider the qualifications, competence,**
42 **performance, character, fitness, conditions of appointment, or conditions of initial**
43 **employment of an individual public officer or employee or prospective public officer or**
44 **employee; or to hear or investigate a complaint, charge, or grievance by or against an**
45 **individual public officer or employee. General personnel policy issues may not be considered**

MINUTES OF THE REGULAR MEETING
OF THE EMERALD ISLE BOARD OF COMMISSIONERS
OCTOBER 14, 2025

Page 7 of 7

1 **in a closed session. A public body may not consider the qualifications, competence,**
2 **performance, character, fitness, appointment, or removal of a member of the public body or**
3 **another body and may not consider or fill a vacancy among its own membership except in**
4 **an open meeting. Final action making an appointment or discharge or removal by a public**
5 **body having final authority for the appointment or discharge or removal shall be taken in**
6 **an open meeting.**

7
8 **Present for the meeting:** Mayor Kyle Lagos, Mayor Pro-Tem Jason Holland, Commissioners Roy
9 Brownlow, Alesia Sanderson, Josh Sawyer, Kris Plum, Town Attorney Marc Celotto, Town
10 Manager Frank Rush, Finance Director Laura Rotchford, and Town Clerk Lindsey Burton.

11
12 *[The following minutes were produced by the Board of Commissioners and are Sealed &*
13 *Confidential under NCGS §143-318.10(e) until further notice.]*

14
15 *At 8:59 PM, Commissioner Sanderson made a motion to come out of the closed session. The*
16 *Board voted 5-0 in favor. Motion carried.*

17
18 **26. Adjourn**

19
20 *The Board adjourned on a motion made by Commissioner Sanderson. The Board voted 5-0 in*
21 *favor. Motion Carried.*

22
23 **The meeting adjourned at approximately 9:00 PM.**

24
25 Respectfully Submitted:

26
27 Lindsey Burton
28 Town Clerk



Nice Matters!

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7500 Emerald Drive
Emerald Isle, NC 28594

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Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Resolution Authorizing Beach Access Walkway Construction Contracts

The Board of Commissioners is asked to approve the attached resolution authorizing beach access walkway construction contracts at 5th Street and 20th Street. The total amount of 2 labor contracts and 1 materials contract is \$54,259.

The attached memo from Candace Dooley, Parks and Recreation Director, includes more details about the bid process and recommended contract award. If approved by the Board, the attached resolution authorizes the following contracts:

- a \$17,261 contract with Primus Structures, Newport, NC, for labor associated with the 5th Street walkway,
- a \$16,000 contract with B&P Services, Richlands, NC, for labor associated with the 20th Street walkway, and
- a \$20,998 contract with Lowe’s Home Improvement for materials associated with both walkways.

The FY 25-26 budget includes a total of \$60,000 for beach access walkway replacements, and the total cost of \$54,259 is within the available budget amount.

The Town also solicited bids associated with the Santa Maria Drive walkway, however, the total labor and materials cost associated with this walkway is \$50,309, which would far exceed the available budget. I recommend attempting to include sufficient funding for this walkway in the FY 26-27 Town budget that will be considered in the coming months.

I recommend adoption of the attached resolution.



Town of Emerald Isle
203 Leisure Lane
Emerald Isle, NC 28594

252-354-6350

www.emeraldisle-nc.org

Parks & Recreation Director
Candace Dooley

cdooley@emeraldisle-nc.org



MEMO:

To: Frank Rush, Town Manager

From: Candace Dooley, Director of Parks and Recreation

Subject: Beach walkway replacements

Date: January 5, 2026

Bids received:

5th Street

Materials: \$8,998.81

Labor –

B&P Services: \$21,000

Primus Structures: \$17,261

Landos Concrete and Construction: \$18,200

Riverfront Docks: \$29,268

20th Street

Materials: \$11,998.80

Labor –

B&P Services: \$16,000

Primus Structures: \$24,185

Landos Concrete and Construction: \$29,960

Riverfront Docks: \$45,032

Santa Maria

Materials: \$24,308.56

Labor –

B&P Services: \$26,000

Primus Structures: \$32,047

Landos Concrete and Construction: \$39,800

Riverfront Docks: \$59,746

Based on the bids received, it is recommended that the contract for the 5th Street walkway be awarded to Primus Structures, which submitted the lowest labor cost of \$17,261; combined with materials of \$8,998.81, the total project cost is \$26,259.81. For the 20th Street walkway, B&P Services is recommended with the lowest labor bid of \$16,000; when added to materials of \$11,998.80, the total cost is \$27,998.80.

It is further recommended that the Santa Maria walkway not be replaced at this time, as the Town has budgeted \$60,000 for walkway replacements in the current fiscal year, and proceeding with Santa Maria would exceed available funds. The total recommended cost for the 5th Street and 20th Street walkways is \$54,258.61, which remains within the approved budget.



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

RESOLUTION AUTHORIZING
BEACH ACCESS WALKWAY CONSTRUCTION CONTRACTS

Whereas, the Town recently solicited quotes for the construction of new beach access walkways at 5th Street, 20th Street, and Santa Maria Drive, and

Whereas, the Town received bids from 4 different contractors to provide the labor for the construction of the proposed new walkways, and also solicited a materials quote from Lowe's Home Improvement, Cape Carteret, NC, based on a pre-existing relationship, and

Whereas, Primus Structures, Newport, NC, submitted the low bid for the labor associated with the 5th Street walkway, in the amount of \$17,261, and

Whereas, B&P Services, Richlands, NC, submitted the low bid for the labor associated with the 20th Street walkway, in the amount of \$16,000, and

Whereas, Lowe's Home Improvement provided a materials quote in the amount of \$20,998 for the materials for both walkways, and

Whereas, the total combined cost associated with the construction of new beach access walkways at 5th Street and 20th Street is \$54,259, and the FY 25-26 budget includes a total of \$60,000 for beach access walkway replacements, and

Whereas, the total combined cost of the low construction bid and materials cost for the Santa Maria Drive walkway is \$50,309, thus this replacement is not recommended at this time due to budget concerns, and

Whereas, the Town Manager is the chief administrative officer of the Town,

Now, therefore be it resolved by the Board of Commissioners that the Town Manager is hereby authorized to award a contract in the amount of \$17,261 with Primus Structures, Newport, NC, for the labor associated with the construction of a new beach access walkway at 5th Street, and

Be it further resolved by the Board of Commissioners that the Town Manager is hereby authorized to award a contract in the amount of \$16,000 with B&P Services, Richlands, NC, for the labor associated with the construction of a new beach access walkway at 20th Street, and

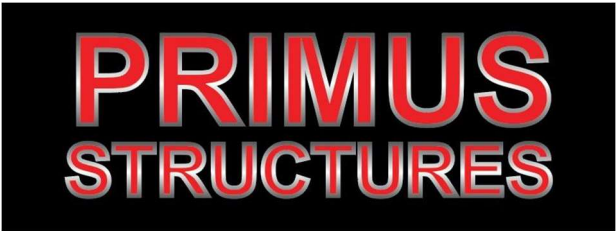
Be it further resolved by the Board of Commissioners that the Town Manager is hereby authorized to award a contract to Lowe's Home Improvement, Cape Carteret, NC in the amount of in the amount of \$20,998 for materials associated with 5th Street and 20th Street walkway construction.

Adopted this the ___ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk



NC License No. 80425
2896 Hwy 24, Suite H
Newport, NC 28570
P: (252) 764-2455
F: (252) 764-2478
www.primusstructures.com

Proposal

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, N.C. 28570

Dec. 29, 2025

We appreciate the opportunity to provide you with this proposal for the (3) new walkways located at **5th Street**, **20th Street**, and **Santa Maria Street** in Emerald Isle, N.C.

Scope of Work

We propose to provide all Supervision, Labor, Equipment, and Incidentals for the work described below:

- General conditions include Supervision, Project Management, Equipment, Tools, County Permits, Demolition of Existing, Final Inspection, Final Clean-up.
- Walkways to be 6'-0" wide. 6"x6" pilings 8'-0" on center buried 5'-0" deep. Steps to match existing walkways in place with Trex decking for the stair treads. Railings to match.
- All details to match the (13) walkways we recently completed, including but not limited to: Labor for Sure Step decking, stainless fasteners, railings, bracing/bolt patterns, etc.
- Lengths of each walkway as measured on site. 5th Street = 85' long, 20th Street=140' long, and Santa Maria Street=186' long.

5th Street Proposal: \$ 17,261.00
20th Street Proposal : \$ 24,185.00
Santa Maria Street Proposal : \$ 32,047.00

Some Exclusions include but not limited to:

Any items not specifically called out as scope of work, Any Unforeseen Conditions, Guaranteed Start or Finish Date, Any Materials, CAMA permits, Brush/Vegetation Trimming, Grading or Widening, Benches, Bond, Builders Risk Insurance, Surveying, Transporting Existing Stored Materials.

We appreciate the opportunity. Please let us know if you have any questions.

Best Regards,

Jim Sabino

Jim Sabino
Vice President
Primus Structures, Inc.

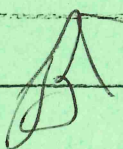
Invoice
121925

B & P Services

301 Warren Taylor Road
Richlands, NC 28574
910-554-0475
bjbright@live.com

Bill To:

Town of Emerald NC.

Quantity	DESCRIPTION	AMOUNT
one	walkway @ 5 th st	
	Labor ONLY	21,000.00
	Town will have to pay for all permits	
		

Owner Responsibilities:

Owner shall be responsible for obtaining all building and land use permits. Owner shall also be responsible for placing the structure so that the structure does not encroach upon any easements of any other land encumbrances, to select products; to meet Owner’s local building code.

Owner shall be responsible for removing all obstructions and debris from the site including but not limited to snow, buildings, rocks, and trees unless specified by the contract elsewhere. Leftover trash from construction of the project is the customer’s responsibility to remove.

Owner shall be responsible for the site preparation, leveling and compacting the site and grade setting unless otherwise specified in this contract elsewhere. Improper site prep can void any limited warranty.

Owner shall advise Contractor of the potential above and underground hazards and identify said hazard’s location including but not limited to under and above ground utilities, drainage, tile, and septic tanks. Owner shall withstand repair and moving cost.

If underground conditions known or unknown to owner shall as rock or soil conditions, underground water or underground caverns cause Contractor any additional expense for use of equipment, labor, or materials in erecting specific concrete and or Styrofoam structure, the Owner shall be responsible for all cost and expenses for such additional work. If owner is unwilling to pay this additional expense, all monies paid by owner shall be forfeited and Contractor shall have no further obligation to complete this project.

Owner is to provide and carry builder’s risk, fire, tornado, wind, and other necessary insurance. Contractor and crew are fully covered by Workmen’s Compensation Insurance.

Owner shall keep the project available to the Contractor for all work to be completed. Should Owner not make the project available to Contractor, all monies paid will be forfeited and Contractor will not be liable for completion.

Owner shall provide Contractor with blueprints or plans.

Covered under the below Limited Warranty, cracking over ¼” wide, step cracking of concrete block set over 1/8” will be repaired by Contractor with concrete epoxy. Repairs will be repaired by the Contractor within 60 days weather permitting, and Owner making the project available to Contractor, failure to do so voids Contractor’s liability to repair any defects or damage. All concrete will crack or shrink with the drying process; this is not covered under the Limited Warranty, covered only as specified above.

Limited Warranty: Contractor warrants that the project completed by the Contractor will be free from defects in workmanship for a period of seven days from the date of backfilling. Limited Warranty is void the day the home is delivered to the project. If the workmanship does not conform to this Limited Warranty during the warranty period as herein above specified. Customer/Owner shall notify Contractor in writing of the claimed defects and demonstrate to Contractor satisfaction that side defects are covered by this Limited Warranty. If the defects are properly reported to the Contractor within the warranty period, and the defects are of such type and nature as to be covered by this Limited Warranty, Contractor shall, at its own expense, furnish material to repair or at Contractor’s option replace defected area. Buyer will be responsible for any additional work requested over the covered repair. Delivery and installation or the replacement products shall be at Buyer’s expense.

Exclusive Obligation: This warranty is exclusive. The sole and exclusive obligation of Contractor shall be to repair or replace the defective area in the manner and for the period provided above. Contractor shall not have any other obligation with respect to the product or any part thereof, whether based on contract, tort, and strict liability or otherwise. Under no circumstances, whether based on this Limited Warranty or otherwise, shall Contractor be liable for incidental, special or consequential damages. Contractor shall not be liable for any repairs owner has paid to others, upon any other Contractor making repairs voids all Limited liabilities and Contractor will be held liable for any repairs Owner has paid to others, upon any other Contractor making repairs void all Limited Liabilities, and Contractor will be held harmless.

Other Statements: Contractor’s employees or representatives, oral or other written statement, do not constitute warranties, shall be relied upon by Buyer, and are not a part of the contract for sale or this Limited Warranty.

Epoxy Coatings & Elite Crete Systems: Contractor cannot control dust, wind, rain, grass, leaves etc. It may be possible to get small imperfections in the drying process. Customer may request a sample board at a fee to be determined subject to the product and system.

Pressure Washing, Paint, Staining, etc.: Contractor not responsible for any products that the customer supplies.

Warranty Repair: All repairs are made under the approval written or verbally by the Owner and Contractor. Owner has agreed to accept the repair, and the material used for the repair as acceptable and removing all further liability from the Contractor. No repairs will be made without first receiving approval; upon no agreement within 10 days after notification, the Contractor has no further obligation.

Contractor
Dated: _____

Owner

LANDOS

CONCRETE & CONSTRUCTION LLC



Brandon Landowski, Owner
252-646-6740
252-241-0966 (office)

26-03 Date: 1-5-2026

Customer Name: Town of Emerald Isle

Address:

Home Phone; Work or Cell Phone: 252-354-6350

Email: cdooley@emeraldisle-nc.org



MONTHLY PAYMENT OPTIONS

<https://app.gethearth.com/partners/landos-concrete-construction-llc/brandon/apply>

This contract is based on the dimensions, specifications and estimates as set forth above & below, and is written subject to strikes, availability of materials, accidents, weather and other forces and delays beyond Contractor's control. It is understood by the parties hereto that the terms and conditions of the contract and financial ability of the purchaser are subject to acceptance. It is understood by the parties that Contractor as a limited warranty to all work performed, contractor see Limited Warranty Disclosure located at the bottom of this page. Note: The contractor is not responsible for additional cost due to weather conditions or damage caused by weather.

Job to be completed as specified:

QUOTE UNTIL BOTH PARTIES HAVE SIGNED

20th Street: 140' long x 6' wide. Will provide all labor to demo and rebuild like original walkway using materials supplied by Town of Emerald Isle. This walkway will be built in the same manner as Lee Street. Permit is supplied by the Town of Emerald Isle and an adequate lay down area for demo and new building materials. Emerald Isle is authorizing the use of equipment for demo and rebuild. The use of equipment to drive new 6" x 6" posts is approved by Town of Emerald Isle. We, the contractor, shall also supply portable toilet on site and the cost of all demo material to be disposed of.

Owner:

Contractor:

Date:

We hereby propose to furnish labor & materials to complete in accordance with the above specifications & following estimate; for the sum of \$ 29,960

Payments as follows: \$ 50% Down Payment

_____ Initial Contractor

Additional due halfway through job: \$

_____ Initial Owner

Balance on day of Completion: \$ Balance

Any unpaid balance will be charging 10% interest per day, unpaid balances 30 days old will be subject to mechanics' lien, all costs incurred by Contractor for attorney and filing of Contractor's lien will be payable by The Owner.

Owner Responsibilities:

Owner shall be responsible for obtaining all building and land use permits. Owner shall also be responsible for placing the structure so that the structure does not encroach upon any easements of any other land encumbrances, to select products; to meet Owner’s local building code.

Owner shall be responsible for removing all obstructions and debris from the site including but not limited to snow, buildings, rocks, and trees unless specified by the contract elsewhere. Leftover trash from construction of the project is the customer’s responsibility to remove.

Owner shall be responsible for the site preparation, leveling and compacting the site and grade setting unless otherwise specified in this contract elsewhere. Improper site prep can void any limited warranty.

Owner shall advise Contractor of the potential above and underground hazards and identify said hazard’s location including but not limited to under and above ground utilities, drainage, tile, and septic tanks. Owner shall withstand repair and moving cost.

If underground conditions known or unknown to owner shall as rock or soil conditions, underground water or underground caverns cause Contractor any additional expense for use of equipment, labor, or materials in erecting specific concrete and or Styrofoam structure, the Owner shall be responsible for all cost and expenses for such additional work. If owner is unwilling to pay this additional expense, all monies paid by owner shall be forfeited and Contractor shall have no further obligation to complete this project.

Owner is to provide and carry builder’s risk, fire, tornado, wind, and other necessary insurance. Contractor and crew are fully covered by Workmen’s Compensation Insurance.

Owner shall keep the project available to the Contractor for all work to be completed. Should Owner not make the project available to Contractor, all monies paid will be forfeited and Contractor will not be liable for completion.

Owner shall provide Contractor with blueprints or plans.

Covered under the below Limited Warranty, cracking over ¼” wide, step cracking of concrete block set over 1/8” will be repaired by Contractor with concrete epoxy. Repairs will be repaired by the Contractor within 60 days weather permitting, and Owner making the project available to Contractor, failure to do so voids Contractor’s liability to repair any defects or damage. All concrete will crack or shrink with the drying process; this is not covered under the Limited Warranty, covered only as specified above.

Limited Warranty: Contractor warrants that the project completed by the Contractor will be free from defects in workmanship for a period of seven days from the date of backfilling. Limited Warranty is void the day the home is delivered to the project. If the workmanship does not conform to this Limited Warranty during the warranty period as herein above specified. Customer/Owner shall notify Contractor in writing of the claimed defects and demonstrate to Contractor satisfaction that side defects are covered by this Limited Warranty. If the defects are properly reported to the Contractor within the warranty period, and the defects are of such type and nature as to be covered by this Limited Warranty, Contractor shall, at its own expense, furnish material to repair or at Contractor’s option replace defected area. Buyer will be responsible for any additional work requested over the covered repair. Delivery and installation or the replacement products shall be at Buyer’s expense.

Exclusive Obligation: This warranty is exclusive. The sole and exclusive obligation of Contractor shall be to repair or replace the defective area in the manner and for the period provided above. Contractor shall not have any other obligation with respect to the product or any part thereof, whether based on contract, tort, and strict liability or otherwise. Under no circumstances, whether based on this Limited Warranty or otherwise, shall Contractor be liable for incidental, special or consequential damages. Contractor shall not be liable for any repairs owner has paid to others, upon any other Contractor making repairs voids all Limited liabilities and Contractor will be held liable for any repairs Owner has paid to others, upon any other Contractor making repairs void all Limited Liabilities, and Contractor will be held harmless.

Other Statements: Contractor’s employees or representatives, oral or other written statement, do not constitute warranties, shall be relied upon by Buyer, and are not a part of the contract for sale or this Limited Warranty.

Epoxy Coatings & Elite Crete Systems: Contractor cannot control dust, wind, rain, grass, leaves etc. It may be possible to get small imperfections in the drying process. Customer may request a sample board at a fee to be determined subject to the product and system.

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Contractor
Dated: _____

Owner

LANDOS

CONCRETE & CONSTRUCTION LLC



Brandon Landowski, Owner
252-646-6740
252-241-0966 (office)

#26-01 Date: 1/5/2026

Customer Name: City of Emerald Isle

Address:

Home Phone; Work or Cell Phone: 252-354-6350

Email: cdooley@emeraldisle-nc.org



MONTHLY PAYMENT OPTIONS

<https://app.gethearth.com/partners/landos-concrete-construction-llc/brandon/apply>

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Job to be completed as specified:

QUOTE UNTIL BOTH PARTIES HAVE SIGNED

Santa Maria Walkway – 186' feet long x 6' wide: Will provide all labor to demo and rebuild like original walkway using materials supplied by Town of Emerald Isle. This walkway will be built in the same manner as Lee Street. Permit is supplied by the Town of Emerald Isle and an adequate lay down area for demo and new building materials. Emerald Isle is authorizing the use of equipment for demo and rebuild. The use of equipment to drive new 6" x 6" posts is approved by Town of Emerald Isle. We, the contractor, shall also supply portable toilet on site and the cost of all demo material to be disposed of.

Owner:

Contractor:

Date:

We hereby propose to furnish labor & materials to complete in accordance with the above specifications & following estimate; for the sum of \$ 39,800

Payments as follows: \$ 50% Down Payment

_____ Initial Contractor

Additional due halfway through job: \$

_____ Initial Owner

Balance on day of Completion: \$ Balance

Any unpaid balance will be charging 10% interest per day, unpaid balances 30 days old will be subject to mechanics' lien, all costs incurred by Contractor for attorney and filing of Contractor's lien will be payable by The Owner.

Owner Responsibilities:

Owner shall be responsible for obtaining all building and land use permits. Owner shall also be responsible for placing the structure so that the structure does not encroach upon any easements of any other land encumbrances, to select products; to meet Owner’s local building code.

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Owner is to provide and carry builder’s risk, fire, tornado, wind, and other necessary insurance. Contractor and crew are fully covered by Workmen’s Compensation Insurance.

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Pressure Washing, Paint, Staining, etc.: Contractor not responsible for any products that the customer supplies.

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Contractor
Dated: _____

Owner

5th First Draft

Quote # **232612043**

Created on **Jan 5, 2026**

Quote valid until **Jan 20, 2026, 11:59 p.m.***

Business Name **Town Of Emerald Isle**

Customer Contact **Candace Dooley**









cdooley@emeraldisle-nc.org


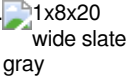
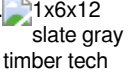
(910) 787-3460

Lowe's Contact **Michael C**

Lowe's Store # **2436, Cape Carteret, NC**

Store Phone **(252) 764-5000**

	Item	Fulfillment Type	Unit Price	Qty	Item Total
1.	 Severe Weather 6-in x 6-in x 10-ft #2 Southern yellow pine Ground contact... Item #: 313813 Model #: Y260610-GC	PICKUP Cape Carteret Lowe's	\$32.83	24	\$787.92
2.	 Severe Weather 2-in x 10-in x 16-ft #2 Prime Southern yellow pine Ground... Item #: 312277 Model #: OG2P21016-AG	PICKUP Cape Carteret Lowe's	\$21.41	24	\$513.84
3.	 Severe Weather 2-in x 10-in x 12-ft #2 Prime Southern yellow pine Ground... Item #: 312276 Model #: OG2P21012-AG	PICKUP Cape Carteret Lowe's	\$17.11	15	\$256.65
4.	 Severe Weather 2-in x 8-in x 8-ft #2 Prime Southern yellow pine Ground... Item #: 278248 Model #: OG2P20808-AG	PICKUP Cape Carteret Lowe's	\$8.50	60	\$510.00
5.	 Severe Weather 2-in x 6-in x 16-ft 2 Prime Southern yellow pine Above groun... Item #: 239853 Model #: OG2P20616-AG	PICKUP Cape Carteret Lowe's	\$13.15	12	\$157.80
6.	 Severe Weather 2-in x 42-in Pressure Treated Brown Wood Square Deck... Item #: 488989 Model #: P42DA1T15EL	PICKUP Cape Carteret Lowe's	\$1.53	512	\$783.36
7.	 Simpson Strong-Tie #10 x 3-in Stainless steel Exterior Wood screws (...) Item #: 5143776 Model #: T10300DTB	PICKUP Cape Carteret Lowe's	\$336.00	4	\$1,344.00
8.	 Simpson Strong-Tie #10 x 2-1/2-in Stainless steel Exterior Wood screws (...) Item #: 5143773 Model #: T10250DTB	PICKUP Cape Carteret Lowe's	\$336.00	4	\$1,344.00

9.		Simpson Strong-Tie Strong-Drive SDWS 0.276-in x 6-in Stainless steel...	TRUCK	\$59.41	10	\$594.10
		Item #: 7200693 Model #: SDWS27600SS-RC10				
10.		1x8x20 wide slate gray	TRUCK	\$134.71	9	\$1,212.39
		Item #: 6268188 Model #:				
11.		1x6x12 slate gray timber tech	TRUCK	\$59.79	25	\$1,494.75
		Item #: 6268188 Model #:				

Item Subtotal	\$11,195.32
Estimated Quote Savings	-\$2,196.51
Delivery Fees & Taxes	Calculated in Checkout
Estimated Total	\$8,998.81

*The prices quoted are valid until 11:59 p.m. on the date shown above, subject to the following exclusions, conditions, and exceptions.

Delivery fees will be added at time of purchase where applicable.

Prices listed on this quote will be honored at Lowe's Store # 2436, Cape Carteret, NC. Please request a new online quote if you'd like to purchase the listed items at a different store, or contact the Pro Service Desk with any questions.

Any changes you make to this quote, for example, adding or removing one or more items or changing the quantity of any item or items, will create a new quote and cancel this quote.

Additional discounts, if applicable, are subject to Lowe's standard discount policy, and are calculated at checkout.

All products are available while supplies last and may vary by market. Lowe's reserves the right to correct any error and/or limit quantities sold.

Lowe's is offering to supply materials only. Lowe's is not offering engineering, architecture, or general contracting services or advice. Lowe's is not responsible for the selection or choice of materials for a general or specific use; for quantities or sizing of materials; for the use or installation of materials; or for compliance with any building code or standard of workmanship.

This quote is based on Lowe's standard commercial terms. Lowe's does not agree to terms and conditions (including, but not limited to, governmental regulations) not specifically indicated or referenced in the request for this quote. If terms and conditions are presented, product selection and pricing may change pending legal review.

20th St First Run

Quote # **232615906**

Created on **Jan 5, 2026**

Quote valid until **Jan 20, 2026, 11:59 p.m.***

Business Name **Town Of Emerald Isle**

Customer Contact **Candace Dooley**








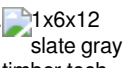
cdooley@emeraldisle-nc.org

(910) 787-3460

Lowe's Contact **Michael C**

Lowe's Store # **2436, Cape Carteret, NC**

Store Phone **(252) 764-5000**

	Item	Fulfillment Type	Unit Price	Qty	Item Total
1. 	Severe Weather 6-in x 6-in x 10-ft #2 Southern yellow pine Ground contact... Item #: 313813 Model #: Y260610-GC	PICKUP Cape Carteret Lowe's	\$32.35	36	\$1,164.60
2. 	Severe Weather 2-in x 10-in x 16-ft #2 Prime Ground contact Pressure Treated... Item #: 312277 Model #: 21016MGY2L	PICKUP Cape Carteret Lowe's	\$21.10	36	\$759.60
3. 	Severe Weather 2-in x 10-in x 12-ft #2 Prime Southern yellow pine Ground... Item #: 312276 Model #: OG2P21012-AG	PICKUP Cape Carteret Lowe's	\$16.86	36	\$606.96
4. 	Severe Weather 2-in x 8-in x 8-ft #2 Prime Southern yellow pine Ground... Item #: 278248 Model #: OG2P20808-AG	PICKUP Cape Carteret Lowe's	\$8.37	90	\$753.30
5. 	Severe Weather 2-in x 6-in x 16-ft 2 Prime Southern yellow pine Above groun... Item #: 239853 Model #: OG2P20616-AG	PICKUP Cape Carteret Lowe's	\$12.95	18	\$233.10
6. 	Severe Weather 2-in x 4-in x 16-ft #2 Prime Southern yellow pine Above groun... Item #: 197672 Model #: OG2P20416-AG	PICKUP Cape Carteret Lowe's	\$8.54	18	\$153.72
7. 	1x6x20 slate gray timber tech Item #: 6268188 Model #:	TRUCK	\$134.71	16	\$2,155.36
8. 	1x6x12 slate gray timber tech Item #: 6268188 Model #:	TRUCK	\$59.79	24	\$1,434.96

9.		Severe Weather 2-in x 42-in Pressure Treated Brown Wood Square Deck... Item #: 488989 Model #: P42DA1T15EL	PICKUP Cape Carteret Lowe's	\$1.53	848	\$1,297.44
10.		Severe Weather 2-in x 12-in x 16-ft #2 Prime Ground contact Pressure Treated... Item #: 312281 Model #: 21216MGY2L	PICKUP Cape Carteret Lowe's	\$29.76	10	\$297.60
11.		Simpson Strong-Tie #10 x 3-in Stainless steel Exterior Wood screws (... Item #: 5143776 Model #: T10300DTB	PICKUP Cape Carteret Lowe's	\$336.00	3	\$1,008.00
12.		Simpson Strong-Tie #10 x 2-1/2-in Stainless steel Exterior Wood screws (... Item #: 5143773 Model #: T10250DTB	PICKUP Cape Carteret Lowe's	\$336.00	4	\$1,344.00
13.		Simpson Strong-Tie Strong-Drive SDWS 0.276-in x 6-in Stainless steel... Item #: 7200693 Model #: SDWS27600SS-RC10	TRUCK	\$56.44	14	\$790.16

Item Subtotal	\$15,075.02
Estimated Quote Savings	-\$3,076.22
Delivery Fees & Taxes	Calculated in Checkout
Estimated Total	\$11,998.80

*The prices quoted are valid until 11:59 p.m. on the date shown above, subject to the following exclusions, conditions, and exceptions.

Delivery fees will be added at time of purchase where applicable.

Prices listed on this quote will be honored at Lowe's Store # 2436, Cape Carteret, NC. Please request a new online quote if you'd like to purchase the listed items at a different store, or contact the Pro Service Desk with any questions.

Any changes you make to this quote, for example, adding or removing one or more items or changing the quantity of any item or items, will create a new quote and cancel this quote.

Additional discounts, if applicable, are subject to Lowe's standard discount policy, and are calculated at checkout.

All products are available while supplies last and may vary by market. Lowe's reserves the right to correct any error and/or limit quantities sold.

Lowe's is offering to supply materials only. Lowe's is not offering engineering, architecture, or general contracting services or advice. Lowe's is not responsible for the selection or choice of materials for a general or specific use; for quantities or sizing of materials; for the use or installation of materials; or for compliance with any building code or standard of workmanship.

This quote is based on Lowe's standard commercial terms. Lowe's does not agree to terms and conditions (including, but not limited to, governmental regulations) not specifically indicated or referenced in the request for this quote. If terms and conditions are presented, product selection and pricing may change pending legal review.

Santa Maria First Run

Quote # **232613782**

Created on **Jan 5, 2026**

Quote valid until **Jan 20, 2026, 11:59 p.m.***

Business Name **Town Of Emerald Isle**

Customer Contact **Candace Dooley**









cdooley@emeraldisle-nc.org








(910) 787-3460

Lowe's Contact **Michael C**

Lowe's Store # **2436, Cape Carteret, NC**

Store Phone **(252) 764-5000**

	Item	Fulfillment Type	Unit Price	Qty	Item Total
1. 	Severe Weather 6-in x 6-in x 16-ft #2 Ground contact Pressure Treated Lumber Item #: 314384 Model #: 60616MGY2L	PICKUP Cape Carteret Lowe's	\$64.75	12	\$777.00
2. 	Severe Weather 6-in x 6-in x 10-ft #2 Southern yellow pine Ground contact... Item #: 313813 Model #: Y260610-GC	PICKUP Cape Carteret Lowe's	\$38.79	34	\$1,318.86
3. 	Severe Weather 2-in x 10-in x 16-ft #2 Prime Ground contact Pressure Treated... Item #: 312277 Model #: 21016MGY2L	PICKUP Cape Carteret Lowe's	\$27.17	48	\$1,304.16
4. 	Severe Weather 2-in x 10-in x 12-ft #2 Prime Ground contact Pressure Treated... Item #: 312276 Model #: 21012MGY2L	PICKUP Cape Carteret Lowe's	\$19.87	23	\$457.01
5. 	Severe Weather 2-in x 8-in x 8-ft #2 Prime Ground contact Pressure Treated... Item #: 278248 Model #: 20808MGYPL	PICKUP Cape Carteret Lowe's	\$9.75	115	\$1,121.25
6. 	Severe Weather 2-in x 6-in x 16-ft 2 Prime Southern yellow pine Above groun... Item #: 239853 Model #: OG2P20616-AG	PICKUP Cape Carteret Lowe's	\$14.06	24	\$337.44
7. 	Severe Weather 2-in x 4-in x 16-ft #2 Prime Southern yellow pine Above groun... Item #: 197672 Model #: OG2P20416-AG	PICKUP Cape Carteret Lowe's	\$10.81	24	\$259.44
8. 	1x6x20 timber tech slate gray Item #: 6268188 Model #:	TRUCK	\$134.71	24	\$3,233.04

9.		1x6x12 slate gray timber tech Item #: 6268188 Model #:	TRUCK	\$59.79	100	\$5,979.00
10.		Simpson Strong-Tie Strong-Drive SDWS 0.276-in x 6-in Stainless steel... Item #: 7200693 Model #: SDWS27600SS-RC10	TRUCK	\$56.44	20	\$1,128.80
11.		Simpson Strong-Tie #10 x 3-in Stainless steel Exterior Wood screws (...) Item #: 5143776 Model #: T10300DTB	PICKUP Cape Carteret Lowe's	\$336.00	8	\$2,688.00
12.		Simpson Strong-Tie #10 x 2-1/2-in Stainless steel Exterior Wood screws (...) Item #: 5143773 Model #: T10250DTB	PICKUP Cape Carteret Lowe's	\$336.00	8	\$2,688.00
13.		Severe Weather 2-in x 42-in Pressure Treated Brown Wood Square Deck... Item #: 488989 Model #: P42DA1T15EL	PICKUP Cape Carteret Lowe's	\$1.53	1152	\$1,762.56
14.		Severe Weather 2-in x 12-in x 16-ft #2 Prime Southern yellow pine Ground... Item #: 312281 Model #: OG2P21216-AG	PICKUP Cape Carteret Lowe's	\$39.93	10	\$399.30
15.		Severe Weather 2-in x 12-in x 12-ft #2 Prime Southern yellow pine Ground... Item #: 312279 Model #: OG2P21212-AG	PICKUP Cape Carteret Lowe's	\$28.49	30	\$854.70

Item Subtotal	\$28,755.82
Estimated Quote Savings	-\$4,447.26
Delivery Fees & Taxes	Calculated in Checkout
Estimated Total	\$24,308.56

*The prices quoted are valid until 11:59 p.m. on the date shown above, subject to the following exclusions, conditions, and exceptions.

Delivery fees will be added at time of purchase where applicable.

Prices listed on this quote will be honored at Lowe's Store # 2436, Cape Carteret, NC. Please request a new online quote if you'd like to purchase the listed items at a different store, or contact the Pro Service Desk with any questions.

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Additional discounts, if applicable, are subject to Lowe's standard discount policy, and are calculated at checkout.

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Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager
Laura Rotchford, Finance Director

SUBJECT: Budget Amendment – General Fund

The Board of Commissioners is asked to approve the following budget amendment to the General Fund.

During the FY 2026 budget process, the Board approved the replacement of three (3) Stryker heart monitors for the Fire Department. These heart monitors were procured through Stryker’s Financial Division under a five-year installment purchase agreement. The adopted FY 2026 budget included sufficient appropriations, in the amount of \$30,676, to cover the annual installment payment within the Debt Service Department budget.

An amendment to the FY 2026 budget is required to properly record the installment purchase, which was inadvertently omitted during the budget adoption process. This amendment is required solely for year-end financial reporting purposes and does not authorize any additional cash expenditures.

In accordance with governmental accounting standards, the Town will record a capital expenditure in the Fire Department for the three new assets in the amount of \$154,396, representing the total value of the heart monitors. The Town traded in three older heart monitors at a value of \$8,000 each, or \$24,000 total. As a result, this amendment increases Sale of Surplus Property revenues by \$24,000. The remaining balance of \$130,396 is recorded as an increase in revenues related to the issuance of new installment purchase debt.

We recommend approval of the attached budget amendment.



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**TOWN OF EMERALD ISLE
 BUDGET AMENDMENT
 FY 2025-2026**

The budget for FY 2025-2026 is hereby amended as follows:

GENERAL FUND

	Increase	Decrease
<u>Revenues</u>		
Sale of Surplus Property	24,000	-
Installment Purchase - Issuance	130,396	-
	<hr/>	<hr/>
TOTAL	154,396	-
<u>Expenditures</u>		
Governing Body	-	-
Legal	-	-
Administration	-	-
Planning	-	-
Police	-	-
Fire	154,396	-
Public Works	-	-
Solid Waste	-	-
Parks & Recreation	-	-
Nondepartmental	-	-
Debt Service	-	-
Transfers to Other Funds	-	-
	<hr/>	<hr/>
TOTAL	154,396	-

Copies of this ordinance shall be filed with the Finance Officer, Budget Officer, and Town Clerk, to be kept on file by them for their direction in the disbursement of Town funds for this project.

Adopted this _____ day of _____, 2026.

Attest:

 Lindsey Burton, Town Clerk

 Kyle Lagos, Mayor



Nice Matters!

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Town Manager
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frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Resolution Commemorating the 100th Anniversary of the American Shore and Beach Preservation Association

The Board of Commissioners is asked to approve the attached resolution formally celebrating the 100th anniversary of the American Shore and Beach Preservation Association (ASBPA).

The Town (and the Carteret County Beach Commission) has worked closely with and benefitted from the efforts of the ASPBA and the North Carolina Beach, Inlet, and Waterway Association (NCBIWA) over the years, and both organizations have been strong advocates for beach nourishment and other coastal resilience projects important to the Town of Emerald Isle and other NC oceanfront municipalities. ASBPA and NCBIWA have been great partners for Emerald Isle and other NC oceanfront municipalities, and I expect that this partnership will continue in the future and that Emerald Isle will continue to benefit from ASBPA's efforts.

I recommend adoption of the attached resolution.



Nice Matters!

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Town Manager
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frush@emeraldisle-nc.org



A Family Beach

RESOLUTION COMMEMORATING THE 100TH ANNIVERSARY OF THE AMERICAN SHORE & BEACH PRESERVATION ASSOCIATION

Whereas, the year 2026 marks the Centennial of the American Shore & Beach Preservation Association (ASBPA), which has for a century advanced a science-guided commitment to coastal restoration and protection, and

Whereas, founded in 1926, the Association’s visionary leaders sought to establish a forum “where the novice and he who has long wrestled with these problems can seek more light; where the man of science and the statesman can exchange ideas and collaborate together; where idealist and lover of nature and the economist can arrive at a mutual understanding; where landscape artist and philanthropist can find an outlet for their activities”, thereby fostering collaboration and innovation for coastal stewardship, and

Whereas, the critical issues of shore and beach preservation – promoting community protection, a strong economy, ecological health, and recreation – remain as vital in 2026 as they were at the Association’s founding, and

Whereas, NC coastal communities, including Emerald Isle, have benefitted from ASBPA’s work in translating coastal science and engineering, guiding policy, and advocating for resilient shores and beaches over the past century, and

Whereas, Emerald Isle supports ASBPA’s efforts to build upon a century of experience in coastal resilience to advocate for solutions that adapt shore and beach projects to future coastal challenges,

Now, therefore be it resolved by the Board of Commissioners that the Town of Emerald Isle

- commends the American Shore and Beach Preservation Association (ASBPA) for its foresight 100 years ago, and its continuing leadership today toward future challenges of coastal science and policy,
- endorses and reaffirms ASBPA’s founding purpose: to promote the health and physical well-being of the people of this nation through the careful stewardship of our coasts and shores,
- celebrates the Centennial of the ASBPA, honoring a century of shore and beach advocacy and programs, and
- renews its commitment to work collaboratively with the ASBPA and all stakeholders for the betterment and preservation of the American coast – for current and future generations.

Adopted this the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk

December 2025

Dear North Carolina Local Government Leader:

The North Carolina Beach, Inlet and Waterway Association (NCBIWA) would like to take this opportunity to invite you to become part of the American Shore and Beach Preservation Association's (ASBPA) newly activated Coastal Advocacy Network (CAN). This initiative allows local governments, like yourself, and other entities to connect with federal decision-makers on topics that are significant to all coastal governments, such as the protection and preservation of our beaches, inlets and waterways. With the uncertainty of future federal funding, it is imperative that elected officials at the federal level understand the policy needs at lower levels to assist them in making much-needed transformative decisions.

Agreeing to join the CAN does not require any financial commitment on your part. It only requires elected officials to agree to be coastal champions amplifying the cause as a collective voice and bringing credibility to the advocacy network. This will, in turn, help shape policy, secure funding, and build resilience for local communities. As the acronym illuminates, we CAN create change if we all work together. ASBPA will be reaching out directly to various elected officials asking permission for their name and image to appear in publications to foster this strong collective coastal voice.

To kickstart the initiative, the North Carolina local liaisons are asking for your government's support in passing the attached resolution that celebrates ASBPA's 100-year anniversary and its reputation as a trusted source on the Hill for science-based, coastal policy guidance.

Should you have any questions please feel free to reach out to us.

Sincerely,

Kathleen Riely

Kathleen Riely, NCBIWA Executive Director

Christy W. Ferguson

Christy Ferguson, Assistant Town Manager, Holden Beach and North Carolina CAN Liaison



North Carolina Beach, Inlet and Waterway Association (NCBIWA) Centennial Resolution Commemorating the 100th Anniversary of the American Shore & Beach Preservation Association

Officers

Bobby Outten, Chairman
County Manager & Attorney, Dare County
Justin Whiteside, Vice-Chairman
Assistant Town Administrator, Ocean Isle Beach
Ken Willson, Treasurer
Client Program Manager, Coastal Protection Engineering
Carin Faulkner, Secretary
Public Information Officer, Bald Head Island

Board of Directors

Merrie Jo Alcoke
Attorney, New Bern
COL Steven A. Baker
Former Commander (R), Wilmington District, USACE
Dennis Barbour
Charter Boat Captain & Former Mayor Carolina Beach
COL Benjamin A. Bennett
Former Commander (R), Wilmington District, USACE
Marty Cooke
Commissioner, Brunswick County
Melvin Cooper
Commissioner, Town of Beaufort
Dan Dawson, P.E.
Retired Engineer, Wilmington
Tom Leonard
North Topsail Beach
Kris Cahoon Noble
County Manager, Hyde County
Cliff Ogburn
Town Manager, Southern Shores.
Todd S. Roessler
Attorney, Kilpatrick Townsend & Stockton LLP, Raleigh
Spencer Rogers
Consultant, N.C. Sea Grant (Ret)
Elizabeth Sciaudone
Engineer, Moffatt & Nichol

Ex-Officio Board Members

Christine Brayman
USACE, Wilmington District
Kevin Hart
N.C. Division of Water Resources
Mike McIntyre
Former U.S. Rep. NC 7th Congressional District
Tancred Miller
Director, N.C. Division of Coastal Management
Rep. Pat McElraft
Former N.C. State Representative

Kathleen Riely
Executive Director

**North Carolina Beach,
Inlet & Waterway Association**

Whereas

The year 2026 marks the Centennial of the American Shore & Beach Preservation Association (ASBPA), which has for a century advanced a science-guided commitment to coastal restoration and protection;

Founded in 1926, the Association's visionary leaders sought to establish a forum “where the novice and he who has long wrestled with these problems can seek more light; where the man of science and the statesman can exchange ideas and collaborate together; where idealist and lover of Nature and the economist can arrive at a mutual understanding; where landscape artist and philanthropist can find an outlet for their activities,” thereby fostering collaboration and innovation for coastal stewardship;

The critical issues of shore and beach preservation—promoting community protection, a strong economy, ecological health, and recreation—remain as vital in 2026 as they were at the Association’s founding;

NCBIWA’s coastal communities and natural resources have benefited from ASBPA’s work in translating coastal science and engineering, guiding policy, and advocating for resilient shores and beaches over the past century;

NCBIWA aims to collaborate with ASBPA to build upon its century of experience in coastal resilience to advocate for solutions that adapt shore and beach projects to future coastal challenges;

Now, Therefore, Be It Resolved

NCBIWA commends the American Shore & Beach Preservation Association for its foresight 100 years ago, and its continuing leadership today toward future challenges of coastal science and policy;

NCBIWA endorses and reaffirms the ASBPA’s founding purpose: to promote the health and physical well-being of the people of this nation through the careful stewardship of our coasts and shores;

NCBIWA celebrates the Centennial of the ASBPA, honoring a century of shore and beach advocacy and progress;

NCBIWA renews its commitment to work collaboratively with the ASBPA and all stakeholders for the betterment and preservation of the American coast—for current and future generations;

NCBIWA extends best wishes to the ASBPA on its 100th Anniversary and recognizes the enduring importance of its mission;

In Witness Whereof

I, Bobby Outten, Chairman, NCBIWA, do hereby sign this Resolution on behalf of the NCBIWA Board of Directors, commemorating the Centennial of the American Shore & Beach Preservation Association and celebrating a century of dedication to our nation’s shores and beaches

Dated this 8 of October, 2025.

AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 12

ITEM TO BE CONSIDERED

Title: Annual Comprehensive Financial Report (ACFR) for the Fiscal Year
Ending June 30, 2025

Brief Summary:

S. Preston Douglas & Associates CPAs (SPDA) has completed the Town's June 30, 2025 financial audit, and I am pleased to report that the Town received an unmodified (or "clean") opinion from SPDA. The Town continues to maintain a solid financial position, with more than \$13 million of total fund balances. Laura Rotchford, Finance Director, will present the June 30, 2025 Annual Comprehensive Financial Report to the Board of Commissioners at the January 13 meeting.

Suggested Motion:

Motion to accept the June 30, 2025 Comprehensive Annual Financial Report.

BACKGROUND

Originating Department / Individual:

Laura Rotchford, Finance Director



Attachments:

- 1 Memo from Rush
- 2 Memo from Rotchford
- 3 PowerPoint slides
- 4 Letter to NC Local Government Commission
- 5 June 30, 2025 ACFR
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

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Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Annual Comprehensive Financial Report (ACFR)
for the Fiscal Year Ending June 30, 2025

S. Preston Douglas & Associates (SPDA) CPAs has completed the Town's June 30, 2025 financial audit, and a copy of the June 30, 2025 Annual Comprehensive Financial Report (ACFR) is attached for your review.

Laura Rotchford, Finance Director, will brief the Board on the highlights of the financial statements and audit report at the January 13 meeting. SPDA previously met via teleconference with the Board-appointed Audit Committee (Mayor Lagos, Commissioner Brownlow, and Commissioner Plum) on December 23 to review the report.

The Town received an unmodified (a "clean") opinion from SPDA, and I am pleased to report that the Town maintains a solid financial position. Town staff and I are committed to maintain and improve that financial position in the future. SPDA also did not identify any major concerns with our financial operations, and expressed their opinion that the Town's assets are well-managed by our staff.

I am also pleased to report that the Town was awarded the "Certificate of Achievement for Excellence in Financial Reporting" by the national Government Finance Officers Association for the 12th time for its June 30, 2024 ACFR. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

The attached memo and PowerPoint slides from Laura Rotchford include various highlights from the June 30, 2025 ACFR. I do, however, want to point out a few of the most significant items that relate to the practical management of the Town's finances:

- the Town's total General Fund balance at June 30, 2025 is \$5,381,304, and this amount represents a \$261,633 increase from the June 30, 2024 fund balance amount due primarily to overall expenditures coming in under budget,
- the Town's total General Fund balance equates to approximately 40% of General Fund expenditures for the year ended June 30, 2025,
- the Town's total unassigned General Fund balance at June 30, 2025 is \$2,821,174, and this amount is less than expected due to delays in receiving a \$966,369 reimbursement from FEMA,

- the Town's total unassigned General Fund balance equates to approximately 21% of General Fund expenditures for the year ended June 30, 2025, and this percentage is below the State's recommended threshold; this occurred solely because of the delayed FEMA reimbursement, and the attached letter will be sent to the NC Local Government Commission to address this issue,
- the Future Beach Nourishment Fund has a total fund balance of \$8,585,305 at June 30, 2025; these funds are reserved for future beach nourishment projects,
- there is a total of \$76,104 remaining in the Bicycle and Pedestrian Fund (derived from fundraising proceeds), and these funds are available for future projects at the discretion of the Board and the Bicycle and Pedestrian Advisory Committee,
- there is a total of \$59,239 remaining in the Golf Cart Infrastructure Improvements Fund, and these funds are available for future projects at the discretion of the Board,
- there is a total of \$31,900 remaining in the Dog Park Project Fund, and the Board should eventually determine the best use of these funds for the community,
- there is a total of \$63,954 of committed General Fund balance reserved for Special Separation Allowance payments to sworn law enforcement officers, and this amount has remained constant in recent years; the Town has chosen to fund these payments on a pay-as-you-go basis annually for eligible law enforcement officers,
- the Town's total outstanding installment financing debt at June 30, 2025 was \$1,202,299, and this debt is primarily associated with a Fire ladder truck financed in 2020 and a Public Works knuckle boom truck financed in 2024,
- the Town's total outstanding lease obligations at June 30, 2025 were \$426,017, and this amount is primarily associated with various vehicle leases through the Enterprise fleet leasing program, and
- the Town's tax collection percentage continues to be very high at 99.41%.

Again, I am pleased to report that the Town continues to maintain on overall solid financial position. I also extend special thanks to Finance Director Laura Rotchford for her excellent financial stewardship for the Town.



Nice Matters!

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Finance Director
Laura Rotchford
lrotchford@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
Frank A. Rush, Jr., Town Manager

FROM: Laura Rotchford, Finance Director

SUBJECT: June 30, 2025 Financial Results

I am pleased to present key financial highlights from the Town's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. In addition to presenting these financial results to the Board of Commissioners, the Town has submitted a copy of the ACFR to the North Carolina Local Government Commission for its required review. The ACFR is available on the Town's website, and a copy has also been submitted to the Government Finance Officers Association for consideration under the Certificate of Achievement for Excellence in Financial Reporting program.

FY 2025 marks the Town's ninth year working with S. Preston Douglas & Associates, LLP of Ocean Isle Beach, North Carolina. Lee Grissom, CPA, and his team continue to demonstrate professionalism and timeliness in their work with the Town. The audit team performed onsite fieldwork in June and August 2025 and continued to work with Town staff via email and phone communications to complete the engagement. In addition to conducting the audit, S. Preston Douglas & Associates assisted with the preparation of the financial statements.

The audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. As in prior years, the Town received an unmodified opinion (commonly referred to as a "clean opinion"). As stated in the Auditor's Report, the Town's financial statements for the fiscal year ended June 30, 2025 "present fairly, in all material respects." Additionally, the auditors issued opinions on each major grant program received during the fiscal year and reported that the Town is in compliance with major federal and state grant requirements, most notably FEMA and NCDPS Public Assistance grants related to Section 428 Excess Funds projects.

Several financial highlights from the ACFR are summarized below:

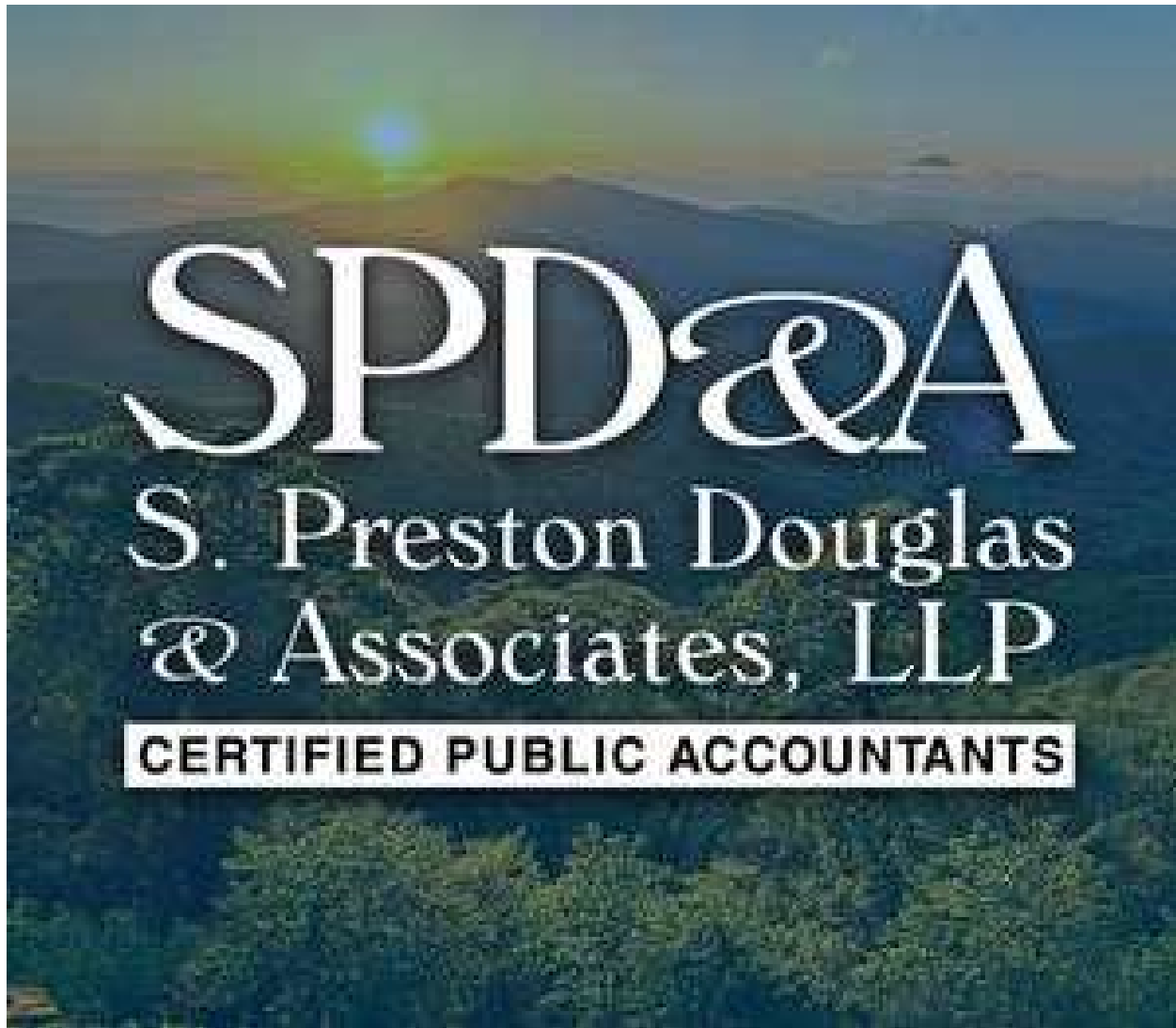
- The Town had \$12,189,176 in unrestricted and restricted cash and cash equivalents on hand as of June 30, 2025. Additionally, a total of \$2,114,112 was due from other governments, primarily receivables from the NC Department of Revenue for Sales and Utility Sales Tax distributions.

- As of June 30, 2025, the Town's capital assets totaled \$28,305,253, net of depreciation and amortization. Most of these assets consist of land, buildings, and other community improvements. During FY 2025, the Town added approximately \$2.3 million in new depreciable assets, including emergency generators for critical stormwater pump stations, replacement beach access walkways, community center upgrades, and replacement vehicles including a yard-debris truck.
- The Town reported net position of \$37,174,857 as of June 30, 2025, an increase of \$3,503,854 from the prior year. This increase is attributed to additions in fund balances for both the General Fund and Future Beach Nourishment Fund, as well as new capital assets funded by FEMA Section 428 grant revenues.
- The Town had total revenues of \$16,462,714 with total expenditures of \$16,559,822 across all funds during FY 2025. With the issuance of \$388,977 of debt, overall governmental fund balance increased by \$291,869. Additions to the General Fund and Future Beach Nourishment Fund were the primary contributors to an overall increase in fund balance.
- One of the Town's major funds, a capital project fund established for the FEMA Section 428 Grant for Resilient Structures recorded a decrease in fund balance of (\$966,369) due to the long-term nature of the grant receivable as of June 30, 2025.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$13,173,463, an increase over the prior year's \$12,881,594. Of this amount, \$1,854,805 or 14% is available for spending at the Town's discretion (unassigned fund balance).

I look forward to discussing the results of the financial statements with you further, and I am happy to answer any questions you may have.



2025 Financial Highlights



Lee Grissom, LCPA, CFE, CISA



CHANGES IN FUND BALANCE - GENERAL FUND

	2025	2024	Change
REVENUES	\$ 13,271,319	\$ 13,028,800	\$ 242,519
EXPENDITURES	(13,064,663)	(12,386,105)	(678,558)
TRANSFERS / LEASES / DEBT	54,977	(224,738)	279,715
NET CHANGE IN FUND BALANCE	261,633	417,957	(156,324)
BEGINNING FUND BALANCE	5,119,671	4,701,714	417,957
ENDING FUND BALANCE	\$ 5,381,304	5,119,671	261,633



GENERAL FUND BALANCE BY TYPE

	<u>2025</u>	<u>2024</u>	<u>Change</u>
NON-SPENDABLE	\$ -	\$ 695	\$ (695)
RESTRICTED	2,487,561	1,518,253	969,308
COMMITTED	63,954	63,954	-
ASSIGNED	8,615	110,000	(101,385)
UNASSIGNED	2,821,174	3,426,769	(605,595)
ENDING FUND BALANCE	\$ 5,381,304	\$ 5,119,671	\$ 261,633

FUND BALANCE POLICY

- ✓ Town will maintain adjusted General Fund Balance of **at least 25%** of annually budgeted expenditures
- ✓ Town has an established **goal to reach 50%**, however, *no tax increases* will be levied solely for the purpose of reaching this goal
- ✓ Use of Fund Balance is only for disasters; fiscal emergency caused by a higher level of government; or planned one-time capital expenditure



AVAILABLE FUND BALANCE - GENERAL FUND

Town Policy Calculation:

Adjusted Fund Balance
Total Expenditures
in %

	2025	2024
	\$ 5,230,893	\$ 4,897,512
	13,398,663	12,745,336
	39.04%	38.43%

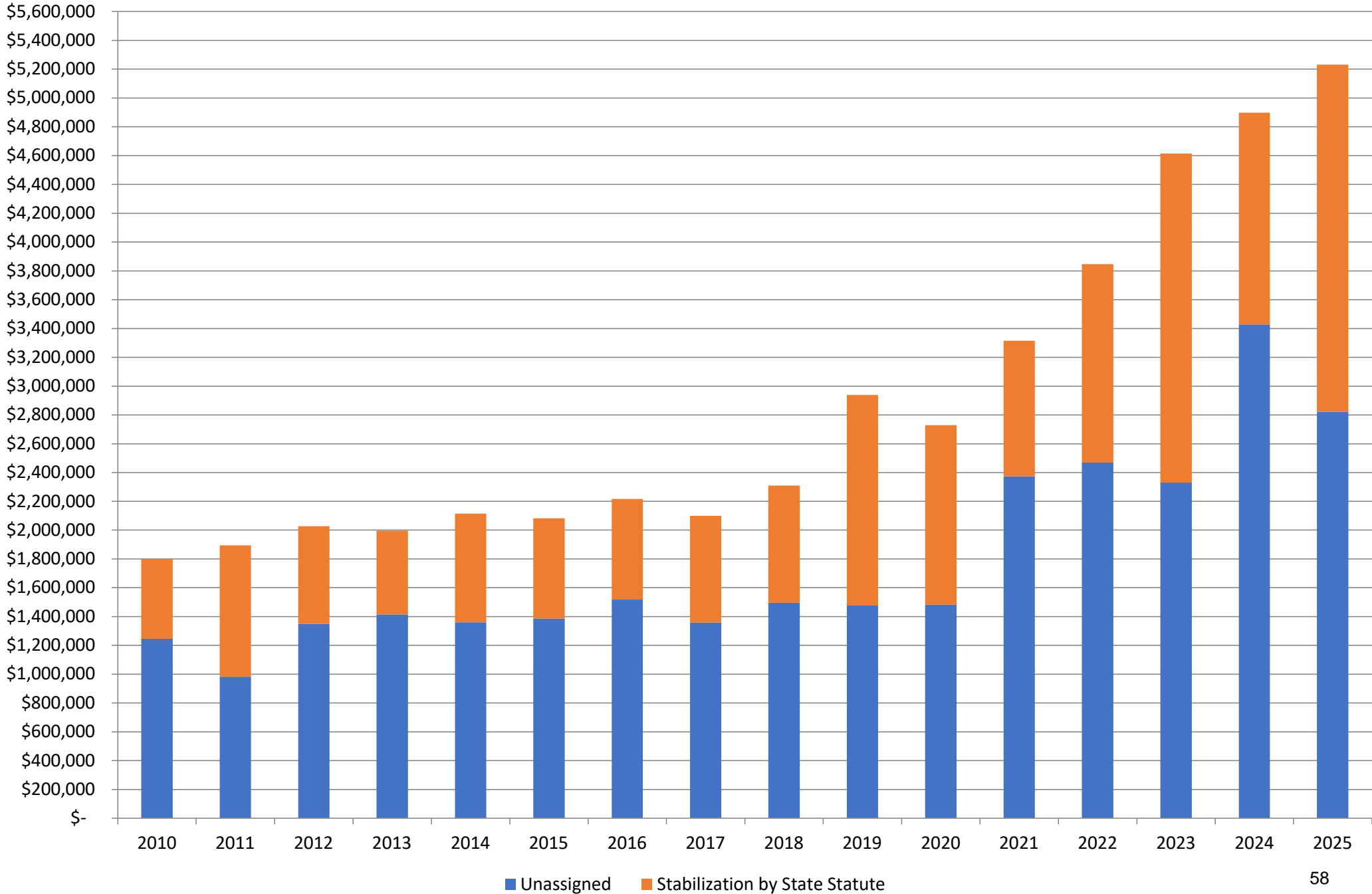
Statutory Calculation:

Fund Balance Available (w/o PB)
Adjusted Expenditures
in %

	2025	2024
	\$ 2,896,725	\$ 3,648,232
	13,099,686	12,612,343
	22.11%	28.93%



Adjusted Fund Balance 2010 - 2025





OTHER FUNDS	BEGINNING FUND BALANCE	NET CHANGE FY 2025	ENDING FUND BALANCE FY 2025
FUTURE BEACH NOURISHMENT	\$7,589,202	\$996,103	\$8,585,305
SPECIAL EVENTS	51,611	(45,631)	5,980
BIKE & PED	67,585	8,519	76,104
GOLF CART	34,239	25,000	59,239
DOG PARK FUND	32,000	(100)	31,900
FEMA 428 –LEE, REED, CEDAR	(12,030)	12,030	-
FEMA 428 – EMERGENCY VEH/EQUIP	-	-	-
FEMA 428 – ARCHERS CRK/LAND END DIS	(684)	684	-
FEMA 428 – RESILIENT STRUCTURES	-	(966,369)	(966,369)



STATEMENT OF NET POSITION

	<u>2025</u>	<u>2024</u>	<u>Change</u>
ASSETS (incl. Deferrals)	\$ 45,296,835	\$ 41,892,649	\$ 3,404,186
LIABILITIES (incl. Deferrals)	(8,121,978)	(8,221,646)	99,668
NET POSITION	37,174,857	33,671,003	3,503,854



Nice Matters!

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Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

Ms. Kendra Boyle
Director, Fiscal Management Section
State and Local Government Finance Division
NC Department of State Treasurer
3200 Atlantic Avenue
Raleigh, NC 27604

Dear Ms. Boyle,

This letter serves as the Town of Emerald Isle's formal response to the Auditor's Findings, Recommendations, and Fiscal Matters in accordance with 20 NCAC 03.0508. Specifically, this response addresses the Financial Performance Indicator for Fund Balance Available (FBA) applicable to municipalities with General Fund expenditures exceeding \$10,000,000. For the fiscal year ended June 30, 2025, the Town's statutory Fund Balance Available was calculated at 22.11 percent, compared to the minimum required threshold of 25 percent.

During the annual review of the Town's Annual Comprehensive Financial Report (ACFR), the Town's auditors, S. Preston Douglas & Associates, LLP, provided overall feedback on audit results, financial performance, and internal controls. These matters, including the results of two key financial performance indicators, were discussed during the Town's annual Audit Committee meeting and presented to the Board of Commissioners. The two indicators reviewed were the Board's locally adopted minimum fund balance policy and the statutory FBA calculation.

The primary distinction between the Town's adjusted fund balance calculation and the statutory FBA calculation is that the Town's policy includes both General Fund unassigned fund balance and restricted fund balance for Stabilization by State Statute. Under the Town's adopted policy, this combined amount must equal at least 25 percent of annual expenditures. For FY 2025, the Town's adjusted fund balance equaled 39.04 percent of expenditures, an increase of 0.61 percent over the prior year, thereby meeting the Board's policy requirement. However, the Board and management acknowledge that the statutory Fund Balance Available calculation of 22.11 percent did not meet the required minimum.

The Town anticipated that the statutory FBA indicator would increase as of June 30, 2025, with an expected result closer to 30 percent. However, a significant "due to other funds" balance of \$974,422 was recorded in the General Fund at year-end. The timing of this outstanding receivable reduced the amount of fund balance available for statutory purposes, resulting in an FBA percentage below the 25 percent threshold. This balance is attributable to receivables from the North Carolina Department of Public Safety (NCDPS) related to FEMA Section 428 Excess Funds grants. The FEMA Section 428 "Resilient Structures" grant was awarded with provisions related to FEMA Strategic Funds Management, which have slowed the timing of reimbursements processed through NCDPS. The Town is actively coordinating with its NCDPS grant manager and anticipates reimbursement early in calendar year 2026.

The Town recognizes the importance of maintaining sufficient fund balance to address unforeseen emergencies and potential periods of revenue volatility. To provide additional context for the FY 2025 statutory result, the Board offers the following observations:

- The Town has successfully recovered from multiple hurricane events over the years, including Hurricane Florence in FY 2019. Despite these events, as well as the financial impacts of COVID-19, the Town did not experience cash-flow or budgetary difficulties.
- The Town's average monthly General Fund cash balance during FY 2025 was approximately \$3.9 million.
- The Town's Future Beach Nourishment Fund is reserved for future beach nourishment projects, with no immediate projects anticipated and a potential planning horizon of five years or more. The fund's current cash balance is approximately \$9.3 million. While restricted for beach nourishment, this fund could serve as a potential contingency resource in an emergent situation.
- The Town maintains a strong tax base with a current assessed property valuation of approximately \$6 billion.
- The Board and staff annually review the Town's fee schedule and tax rate to address service demands and inflationary cost pressures. For FY 2026, the Town adopted a General Fund tax rate of 10.5 cents, slightly above the revenue-neutral rate.
- The Town maintains strong fiscal management practices, as evidenced by timely audits, sound internal controls, and fiscal transparency, including receipt of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the past twelve consecutive years.
- The Town is nearing completion of capital projects funded through FEMA Section 428 Excess Funds grants and will consider short-term financing to manage cash-flow requirements during the reimbursement period, if necessary.

The Town's Board and management remain committed to maintaining—and ultimately exceeding—the minimum 25 percent adjusted fund balance policy. Through gradual and sustained increases in fund balance over time, the Town has established a long-term goal of achieving a 50 percent adjusted fund balance. As this policy objective is realized, corresponding improvements in the statutory Fund Balance Available calculation are expected, ultimately resulting in compliance with—and exceedance of—the 25 percent statutory minimum.

Signed this 13th day of January, 2026,

 Kyle Lagos, Mayor

 Jason Holland, Mayor Pro-Tem

 Roy D. Brownlow, Commissioner

 Kris Plum, Commissioner

 Alesia Sanderson, Commissioner

 Josh Sawyer, Commissioner

 Frank A. Rush, Jr, Town Manager

 Laura Rotchford, Finance Director

**Town of Emerald Isle
Emerald Isle, North Carolina
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2025**

**Prepared by the
Town of Emerald Isle
Finance Department**

Town of Emerald Isle, North Carolina
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Introductory Section



Nice Matters!

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Jason Holland

Board of Commissioners
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Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.



A Family Beach

December 19, 2025

To the Honorable Mayor, Members of the Board of Commissioners, and Citizens of the Town of Emerald Isle, North Carolina:

The Annual Comprehensive Financial Report (ACFR) for the Town of Emerald Isle, North Carolina, for the fiscal year ended June 30, 2025, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures within this report rests with the management of the Town of Emerald Isle. The financial statements and supplemental schedules contained herein have been audited by the independent certified public accounting firm of S. Preston Douglas & Associates, LLP and their unmodified opinion is included in the financial section of the Annual Comprehensive Financial Report.

The Town of Emerald Isle provides a full range of services to its citizens. General Fund services include police, fire, emergency medical, planning and inspections, public works, parks and recreation, and various other services. The Town's significant beach nourishment activities are reflected in the Future Beach Nourishment Fund, and the Town also utilizes several capital projects and special revenue funds. There are no exclusions described herein and all the Town's operations are included within this report.

As demonstrated by the statements and schedules included in the financial section of the report, the Town continues to meet its responsibility for sound financial management. Immediately following the Independent Auditor's report is Management's Discussion and Analysis (MD&A), which provides a narrative overview of the Town's financial performance for fiscal year ended June 30, 2025. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the Town of Emerald Isle

Emerald Isle is located on the western 12 miles of Bogue Banks, a ~25 mile barrier island located on North Carolina's central coast in Carteret County. Emerald Isle is located approximately 35 miles southwest of Cape Lookout.

The Town occupies approximately 5.2 square miles, and the corporate limits are entirely on the barrier island. The width of the island at Emerald Isle varies from as narrow as .2 miles on the eastern end of Town, to approximately .8 miles in the central and western areas of the Town. The Town is bounded by the Atlantic Ocean to the south, the Atlantic Intracoastal Waterway to the north, Bogue Inlet to the west, and the Town of Indian Beach to the east. The principal highways serving the Town and the surrounding areas are NC 58, NC 24, and US 70. NC 58 traverses the Atlantic Intracoastal Waterway via a high-rise bridge that enters western Emerald Isle and serves as the primary means of access to and through the Town. Another high rise bridge serves the barrier island in the Town of Atlantic Beach, located approximately 10 miles east of the eastern corporate limits of the Town.

The Town is a popular oceanfront resort. Visitors come from all over North Carolina, the United States, and foreign countries to enjoy the Town's sandy beaches, excellent water quality, boating

and fishing opportunities, and relaxed, family atmosphere. The Town has worked hard to maintain a family beach and small-town atmosphere, and is primarily developed with single family and duplex residential properties. The Town has developed in a low density fashion, with only approximately 2 housing units per acre, and a long-standing requirement to retain approximately 1/3 of each residential lot in its natural condition (no removal of significant trees or alteration of topography). Commercial development is concentrated along a two-mile stretch of NC 58 near the center of Town. The Town limits building heights to 40 or 50 feet throughout the Town, with only two condominium structures taller than 50 feet (approximately 75 feet tall). Almost all structures (single-family residential, multi-family residential, and commercial) in the Town are 1, 2, or 3 stories tall.

According to the US Census, the Town's permanent population was 3,847 in 2020. The North Carolina State Demographer estimates the Town's annual population as of July, 2024 at 4,082. With a significant number of second homes, these population estimates are likely understated when one considers that many retired second home owners split their time between Emerald Isle and their original home, with considerable extended amounts of time spent in Emerald Isle all throughout the year. As more second home owners are able to telework, or are approaching retirement age, the presence of additional people in the Town is likely to continue to expand, as well as the permanent population estimate.

The total tax base of the Town was just under \$3.3 billion as of the close of the fiscal year, and represents about 18.2% of the total Carteret County taxable value. Following the close of Fiscal Year 2025, the Carteret County tax office conducted a revaluation which resulted in an approximate 83 % increase to the Town's tax base. Emerald Isle has the largest tax base of any single municipality in Carteret County, and is second only to the combined tax base of the main permanent population center of the Morehead City / Beaufort / Newport areas of Carteret County. Housing units are perhaps a better indicator of the size and complexity of the Town, and according to the 2020 census, there are 6,769 housing units in the Town, with approximately 5,000 of these serving as second homes or vacation rental units. During the peak of the summer season, Emerald Isle's population is estimated at well over 40,000 people.

There are 21 oceanfront municipalities in North Carolina, and Emerald Isle ranks at or near the top of nearly all measures of size – including permanent population, taxable value, housing units, and land area. Because of its beautiful natural environment and commitment to a “family beach” and small-town atmosphere, the Town has developed into a popular vacation and retirement destination, and has also grown into a desirable place for young families.

The Town operates under the council-manager form of government, and has since the Board of Commissioners adopted this form in 1997. The Board of Commissioners consists of five members, elected to serve staggered four-year and two-year terms. The Mayor is elected separately for a four-year term. The Town Manager is appointed by the Board of Commissioners, and serves at the pleasure of the Board. The Town Attorney is also appointed by the Board of Commissioners, and serves at their pleasure. All other Town staff are appointed by the Town Manager.

The Board of Commissioners determines Town priorities, establishes programs and services to address community needs, adopts and amends the annual budget, enacts the annual tax rate and other fees, regulates land use, and provides policy direction to the Town Manager. The Town Manager implements Board policies, performs research on policy issues, provides recommendations to the Board, develops the recommended budget, oversees day-to-day operations, and supervises Town department heads. The Board of Commissioners approves all agreements and large contracts. The Board of Commissioners appoints citizens to various Boards and Committees and represents the Town as the overall leadership entity.

The Town provides the following services to its citizens: law enforcement, emergency management, planning and inspections, fire suppression, fire prevention, emergency medical services, sanitation, street maintenance, storm water management, parks and recreation, beach and water access, bicycle and pedestrian paths, and beach nourishment. These Town services are supported by an administrative staff, which provides supervision, finance, public information and communication, risk management, information technology, and personnel services.

Public water is provided by a private, non-profit corporation. The vast majority of the residential and commercial structures within the Town utilize on-site wastewater (septic) systems, with a few package wastewater treatment plants also in use.

As required by North Carolina General Statutes, the Town adopts an annual budget for all Town activities and departments. Annual appropriations are established for all General Fund activities, beach nourishment activities, and other special revenue funds. All annual appropriations lapse at the fiscal year end. The Town also utilizes several multi-year capital project funds that remain active for the entire planning, design, and construction period of a particular project. All budgets are prepared using the modified accrual basis of accounting.

The Town is organized into the following departments and associated department objectives:

Administration – The department's primary objectives are to lead the Town governmental organization to accomplish important community objectives, to document the Town's official actions and maintain accurate records of the Town, and to safeguard the financial resources of the organization. Additional objectives are to achieve a stable and strong financial position by accurately estimating, prudently allocating, and managing financial resources. The department also provides project leadership for various major capital initiatives.

Police – The department's primary objectives are to continue providing public safety coverage, outstanding public relations, community involvement, and quick emergency response as the Town grows and develops. The department's staff focuses on continuing education and training; maintaining communications and partnerships with other law enforcement agencies; and fostering relationships between the department and businesses and residents.

Fire – The department's objectives encompass protecting public health and safety, preventing and mitigating property damage, managing emergencies, providing ocean rescue services, and delivering Advanced Life Support Emergency Medical Services (EMS). The department continues its commitment to professionalism through proper training requirements, certifications, reliable equipment, and the retention of quality professionals. Each shift is staffed with 9 firefighters, all of whom are fully certified Emergency Medical Technicians (EMTs). Additionally, more than half of the department's personnel hold advanced certification as Paramedics. The Fire Department maintains a fire insurance classification rating of three (3).

Public Works – The department's primary objectives are to promote the functionality, safe use, and aesthetics of the Town's infrastructure. The department coordinates the Town's solid waste collection efforts, maintains the Town's street and sidewalk network, maintains the Town's storm water management system, and maintains all Town facilities in a quality manner.

Planning and Inspections – The department's primary objectives are to assist in the development of land use regulations and ensure proper enforcement of land use regulations and North Carolina building code requirements to protect the public's health, safety, and welfare, and to promote an attractive community with a high quality of life. The department reviews all development plans in the Town for consistency with the applicable requirements, performs required on-site inspections, and also facilitates new policies or changes in Town policies.

Parks and Recreation – The department's primary objectives are to develop and manage programs and facilities designed to enhance the public's enjoyment of the beautiful natural environment in Emerald Isle, promote healthy lifestyles, facilitate athletic endeavors, promote life-long learning opportunities, and promote community interaction and involvement. The department operates a Community Center with various athletic facilities and programs, and other recreation programs, maintains the Town's beach and sound access facilities and park facilities, provides grounds maintenance in the NC 58 corridor, maintains the Town's extensive bicycle path network, and coordinates large and small-scale community events.

Financial Management –

Internal Controls. The management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that the objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. Internal control evaluations occur within the above framework, and we believe the Town's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budget Controls. In accordance with North Carolina law, the Town's budget is prepared on the modified accrual basis, and its accounting records are also maintained on that basis. Under modified accrual accounting, revenues are recorded when they are both measurable and available. Expenditures are recorded when a liability is incurred, except for interest on long-term debt and accrued vacation benefits.

Independent Audit. North Carolina General Statutes require an annual independent financial audit of all local government units in the state. S. Preston Douglas & Associates, LLP, a firm of independent certified public accountants, has audited the financial statements of the Town of Emerald Isle. The auditor's report on the financial statements is included in the financial section of this report.

Fiscal Policy. The Town's Board of Commissioners formally adopted its fiscal policy in 2003 and periodically reviews and amends the policy as necessary. The policy established measures in all general areas of fiscal management including the use of available fund balance; a required minimum fund balance percentage of total expenditures; a revenue and fee policy; and maximum debt policy, among other fiscal guidance and requirements. The Town's Fiscal Policy is fundamental to the annual budgeting process and annual review of the financial statements by the Board and Town Management.

Economic Outlook for the Town of Emerald Isle

The local economy is driven primarily by tourism, construction, and real estate, as well as the accumulated wealth of many retirees and second-home owners. The proximity of MCB Camp Lejeune and MCAS Cherry Point also contributes significantly to economic activity in the area.

As the regional and national economies have grown over the past several years, the Town has experienced steady economic expansion. Emerald Isle's desirable coastal location supports a very positive long-term outlook, even amid potential economic downturns elsewhere in the state or nation. The public demand for coastal living and vacation experiences remains high, and "the beach" remains Americans' preferred vacation destination. The Town has invested appropriately in its most important asset, the beach, with a strong commitment to beach nourishment. The Town has also worked hard to maintain its competitiveness against other beach communities by adding other amenities to strengthen its position. The Town's commitment to a small-town, family beach atmosphere and strategic initiatives are all designed to maintain and enhance Emerald Isle's desirability for both residents and visitors. In addition, the Carteret County Tourism Development Authority operates an aggressive marketing campaign to promote the entire area, including Emerald Isle.

The Town relies on several key indicators to assess local economic conditions and identify potential impacts on the Town's budget and financial position. Many of these indicators—including Carteret County occupancy tax revenues, the Town's sales tax distributions, and local construction activity—have shown steady increases over the past decade. Following the COVID-19 pandemic, the Town experienced a strong recovery and has added to General Fund balance each year since FY 2021.

FY 2025 data showed modest softening in two major indicators: occupancy tax revenues declined by 3.2% compared to the prior year, and sales tax distributions were relatively flat, with a 0.6% decrease. Conversely, the local construction industry expanded, with new construction starts increasing by 7% over FY 2024. Local real estate values have also continued to rise annually. As of the most recent

property valuation conducted in early 2025, the Town's total assessed value increased by an average of 83% since the last countywide revaluation in early 2020.

While the Town continues to benefit from steady annual growth, it effectively manages financial challenges related to economic uncertainties as they arise and continues to maintain a solid financial position. The Town continues to monitor broad economic impacts, such as inflationary prices and changes in interest rates. While price indexes have leveled over recent years, the local economy remains strong and is poised for continued growth in the future and should continue to enable the Town to achieve its community and financial goals.

The Town plans and prepares for potential damaging weather events, on an annual basis. Given its proximity to the Atlantic Ocean, the Town remains vigilant in preparing for tropical storms and hurricanes. Fortunately, recent years have brought minimal impacts from storms since Hurricane Florence in 2018, thanks in part to proactive planning and investments in resiliency.

Long-Term Financial Planning and Major Initiatives

The Town maintains a five-year capital replacement and improvement program, along with a five-year operating cost forecast, as part of its annual budget process. The Town's fiscal policy follows a conservative approach to debt management, carefully planning the timing of capital replacements to minimize debt issuance and keep debt service payments as low as possible. Additionally, the Town actively seeks grant funding and other external resources to support major capital projects whenever feasible.

One of the Town's most significant long-term funds is the Future Beach Nourishment Fund, which collects municipal service district taxes from oceanfront and inlet-front properties, along with an annual transfer from the General Fund. The fund accumulates reserves for beach nourishment activities, typically planned every ten years.

By the end of FY 2021, the Town completed its recovery efforts from Hurricane Florence. The most significant recovery project, the Post-Florence Beach Nourishment Project, which replenished the entire 12-mile beach strand, was completed under budget during FY 2022. Following the successful close-out of this initiative, the Town was awarded grant funding through FEMA's Public Assistance Alternative Procedures for Permanent Work Pilot (Section 428) to utilize excess recovery funds.

This Section 428 award supported the design and construction of 17 capital projects, estimated at \$9.8 million. As of the close of the fiscal year, four of the 17 projects remain to be completed, focusing on critical stormwater improvements, emergency response equipment—including fire apparatus and ambulances—and the full reconstruction of Fire Station #2.

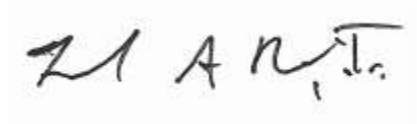
In addition to the remaining Section 428 projects described above, the Town is planning the purchase of vacant land for the purpose of constructing Fire Station #3. Town staff will continue to work to recommend long-term plans for upcoming renovations to aging public buildings and infrastructure.

Awards and Acknowledgements

Since FY 2013, the Town has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This award recognizes ACFRs that are easily readable, efficiently organized, and compliant with generally accepted accounting principles and program requirements. Certificates are valid for one year; this FY 2025 ACFR is submitted for GFOA consideration.

The timely preparation of this report reflects the dedicated efforts of S. Preston Douglas & Associates, LLP, Town staff, and the guidance of the Mayor and Board of Commissioners. Their combined efforts made the preparation of this report possible.

Respectfully submitted,

Handwritten signature of Frank A. Rush, Jr. in black ink, appearing as "F A RUSH, JR." with a stylized flourish.

Frank A. Rush, Jr.
Town Manager

Handwritten signature of Laura Rotchford in black ink, appearing as "Laura Rotchford" in a cursive script.

Laura Rotchford
Finance Director

Town of Emerald Isle, North Carolina
List of Principal Officials
June 30, 2025

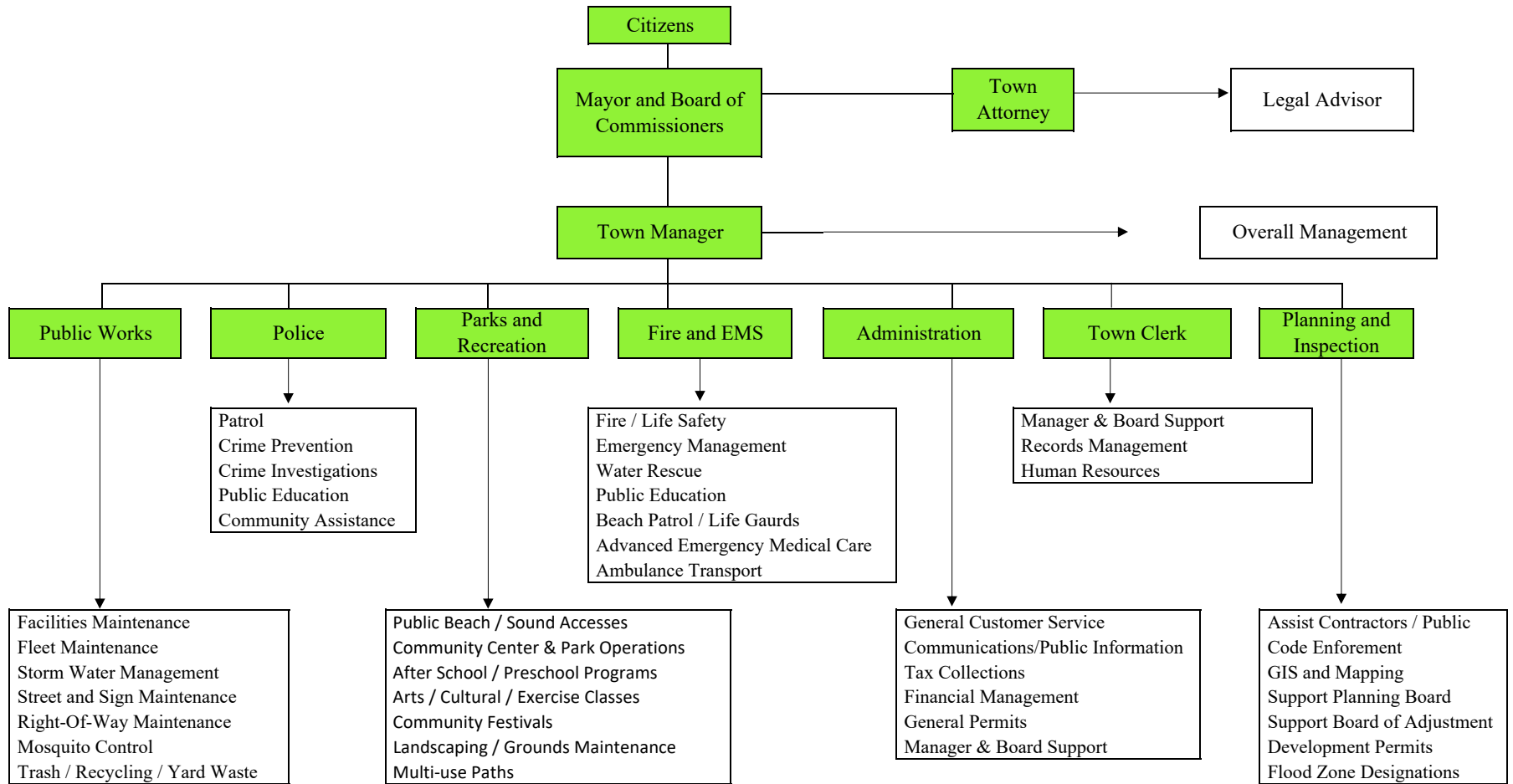
Board of Commissioners

Honorable Kyle Lagos, Mayor
Jason Holland, Mayor Pro Tem
Roy D. Brownlow
Alesia Sanderson
Josh Sawyer
Kris Plum

Administration

Frank A. Rush, Jr., Town Manager
Laura E. Rotchford, Finance Director
Lindsey Burton, Town Clerk
Michael Panzarella, Police Chief
William C. Matthias II, Fire Chief
Joe Smith, Public Works Director
John Nevel, Planning Director
Candace Dooley, Parks and Recreation Director
The Carolina Law Group, Town Attorney

Town of Emerald Isle Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Emerald Isle
North Carolina**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

Financial Section

S. Preston Douglas & Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

American Institute of CPAs

N. C. Association of CPAs

Independent Auditor's Report

To the Honorable Mayor and
Members of the Board of Commissioners
Emerald Isle, North Carolina

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Emerald Isle, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Emerald Isle, North Carolina's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Emerald Isle, North Carolina, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Emerald Isle, North Carolina, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Emerald Isle, North Carolina's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Emerald Isle, North Carolina's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Emerald Isle, North Carolina's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 13 through 25, the Local Government Employee's Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions, on pages 65 and 66, respectively, the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered-Employee Payroll on pages 67 and 68, the Retiree Insurance Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered-Employee Payroll on pages 69 and 70 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

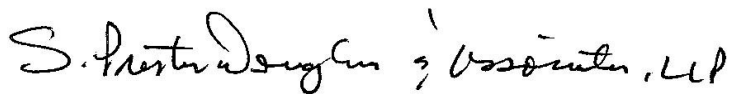
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Emerald Isle, North Carolina. The combining and individual fund statements, budgetary schedules, other schedules as well as the accompanying schedule of expenditures of federal and state awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund financial statements, budgetary schedules, and other schedules are fairly stated in, all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025 on our consideration of the Town of Emerald Isle's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Emerald Isle internal control over financial reporting and compliance.



Ocean Isle Beach, North Carolina
December 19, 2025

Management's Discussion and Analysis



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025 Financial Statements

As management of the Town of Emerald Isle, North Carolina, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Emerald Isle for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

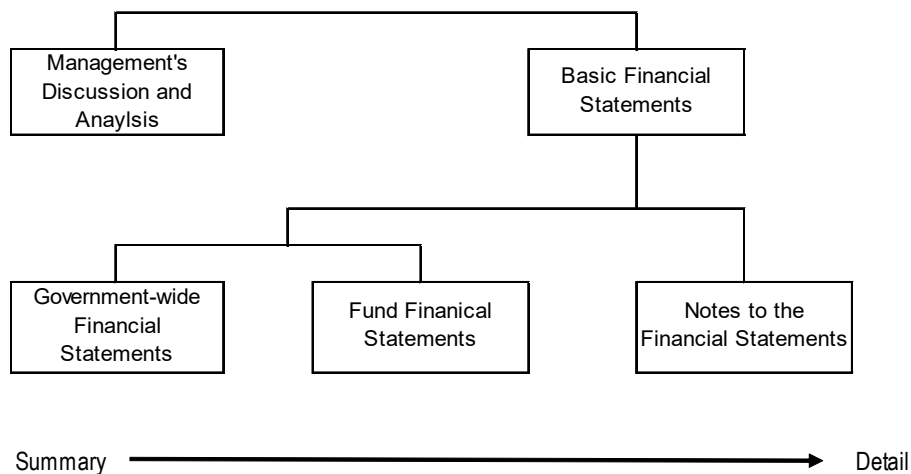
- The Town had \$12,189,176 in unrestricted and restricted cash and cash equivalents on hand as of June 30, 2025. Additionally, a total of \$2,114,112 was due from other governments, primarily receivables from the NC Department of Revenue for Sales and Utility Sales Tax distributions.
- As of June 30, 2025, the Town's capital assets totaled \$28,305,253, net of depreciation and amortization. Most of these assets consist of land, buildings, and other community improvements. During FY 2025, the Town added approximately \$2.3 million in new depreciable assets, including emergency generators for critical stormwater pump stations, replacement beach access walkways, community center upgrades, and replacement vehicles including a yard-debris truck.
- The Town's total liabilities as of June 30, 2025, were \$7,634,573. Most of this figure is long-term in nature, including \$5,176,487 in pension liabilities. Other long-term debt includes \$1,202,298 in outstanding installment purchases and \$426,017 in leases payable.
- The Town reported net position of \$37,174,857 as of June 30, 2025, an increase of \$3,503,854 from the prior year. This increase is attributed to additions in fund balances for both the General Fund and Future Beach Nourishment Fund, as well as new capital assets funded by FEMA Section 428 grant revenues.
- The Town had total revenues of \$16,462,714 with total expenditures of \$16,559,822 across all funds during FY 2025. With the issuance of \$388,977 of debt, overall governmental fund balance increased by \$291,869. Additions to the General Fund and Future Beach Nourishment Fund were the primary contributors to an overall increase in fund balance.
- One of the Town's major funds, a capital project fund established for the FEMA Section 428 Grant for Resilient Structures recorded a decrease in fund balance of (\$966,369) due to the long-term nature of the grant receivable as of June 30, 2025.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$13,173,463, an increase over the prior year's \$12,881,594. Of this amount, \$1,854,805 or 14% is available for spending at the Town's discretion (unassigned fund balance).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Emerald Isle's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Emerald Isle.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town of Emerald Isle's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements and 2) the budgetary comparison statements.

The next section of the basic financial statements is the Notes. The Notes to the financial statements explain in detail some of the data contained in those statements. After the Notes, supplemental information is provided to show details about the Town's individual funds. Budgetary information required by NC General Statutes also can be found in this part of the statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how it has changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide financial statements are Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Emerald Isle, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as NC General Statutes and the Town's budget ordinance. All of the funds of the Town of Emerald Isle are categorized as governmental funds, as the Town does not utilize any proprietary funds, nor any fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. These funds focus on how assets can readily be converted into cash flow in and out, and what monies remain at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's services and programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Emerald Isle adopts an annual budget as required by North Carolina General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Board of Commissioners about which services and programs to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows 3 columns: 1) the official budget as adopted and amended by the Board of Commissioners; 2) the actual resources, charges to appropriations, and ending balances in the General Fund; and 3) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – The Town of Emerald Isle does not utilize any proprietary funds. Public water is supplied by a separate public non-profit corporation for the Town's residents and property owners. The Town does not operate a sanitary sewer system, as all of the structures in Town are served by either private on-site wastewater (septic) systems or small package treatment plants that are maintained by property owner associations. Electricity is provided by a regional electric cooperative.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Town of Emerald Isle's progress in funding its obligation to provide pension benefits to its employees.

Government-Wide Financial Analysis

The Town remains in a solid financial position for a local government unit of its size and complexity. Town management and the elected leadership of the Town have remained vigilant in monitoring financial issues and have made a special effort to closely monitor revenue sources, minimize expenditures, and aggressively pursue outside grant funding and other contributions for new capital project initiatives.

Net Position

As noted in Figure 2 on the next page, the Town's net position of \$37,174,857 marks a \$3,503,854 increase over the prior fiscal year. This increase is attributed to the recognition of significant FEMA 428 capital grants and continued fund balance growth in both the General Fund and the Future Beach Nourishment Fund.

The Town's current assets (cash and cash equivalents, net receivables, amounts due from other governments, and restricted cash and cash equivalents) were \$14,659,937 as of June 30, 2025. This amount includes \$3,526,029 of unrestricted cash and cash equivalents across all Town funds. Current assets also include \$2,114,112 due from other governments, a significant portion of this is from expected distributions from the NC Department of Revenue for Sales and Utility Sales Taxes, along with a FEMA 428 grant receivable. The Town's capital assets totaled \$28,305,253; an increase of \$2,568,990 over the prior year. The Town invested \$4,088,375 in both new depreciable assets and construction in process. Annual depreciation and minimal disposals have offset this significant increase, as expected.

The Town's total liabilities decreased by \$60,808 during FY 2025 to \$7,634,573. While the Town made annual debt service payments on its installment purchase agreements, lease obligations and subscriptions of over \$660,000 during the year, other increases in debt caused this overall slight decrease. The Town issued \$220,000 in new installment purchase debt for a new yard-debris truck as well as just under \$170,000 in lease proceeds for five replacement beach rescue vehicles. The Town's proportionate share of the Local Government Employees' Retirement System (LGERS) net pension liability increased by \$87,164. This increase in the LGERS net pension liability as of FY 2025 was due to differences between projected and actual earnings on plan investments. The Town's total pension liability for its retiree insurance allowance benefit increased by just under \$24,000, and the Town's total pension liability for the Law Enforcement Officers' Special Separation Allowance (LEOSSA) had very little change. Pension liability is calculated by annual actuarial valuations, and in general the annual changes in the liabilities are the result of differences between expected and actual experience, as well as changes in the discount rate.

The Town's net investment in capital assets increased by just under \$2.9 million from the prior fiscal year, primarily due to the addition of capital assets funded by grant revenues, with minimal new debt issued. Net position restricted for stabilization by state statute increased by just under \$939,000 as a result of a lower cash balance available for appropriation, which was caused by the recording of a significant FEMA 428 grant receivable at fiscal year-end. Due to the substantial increase in restricted net position during the fiscal year, along with changes in pension-related deferred outflows, the Town's unrestricted net position reflected a negative balance of \$554,144 as of June 30, 2025.

Town of Emerald Isle's Net Position
Figure 2

	Governmental Activities	
	2025	2024
Current and other assets	\$ 14,890,139	\$ 13,652,215
Capital assets	28,305,253	25,736,263
Total assets	<u>43,195,392</u>	<u>39,388,478</u>
Deferred outflows of resources	<u>2,101,443</u>	<u>2,504,171</u>
Other liabilities	1,064,010	1,349,017
Long-term liabilities outstanding	<u>6,570,563</u>	<u>6,346,364</u>
Total liabilities	<u>7,634,573</u>	<u>7,695,381</u>
Deferred inflows of resources	<u>487,405</u>	<u>526,265</u>
Net position:		
Net investment in capital assets	26,656,135	23,787,132
Restricted	11,072,866	9,107,455
Unrestricted	<u>(554,144)</u>	<u>776,416</u>
Total net position	<u><u>\$ 37,174,857</u></u>	<u><u>\$ 33,671,003</u></u>

Changes in Net Position

As illustrated in Figure 3 on the next page, the Town generated total revenues of \$17,407,324 across all activities and incurred \$13,903,470 in total expenses for the fiscal year ended June 30, 2025. This resulted in an overall increase in net position of \$3,503,854.

Total revenues increased in FY 2025 primarily due to grant activity:

- Operating grants increased by just over \$124,000 compared to the prior year, driven by FEMA public assistance reimbursements for response and recovery expenses related to three 2024 storm events: Tropical Storm Debby, Tropical Storm Helene, and Potential Tropical Cyclone #8.
- The Town also continued to recognize capital grant revenue from previously awarded FEMA Section 428 public assistance projects. Revenue increased by \$2,303,578 over the prior year due to project completions and continued construction in progress during FY 2025.

Other notable changes in revenue include a slight increase in property tax revenue, attributed to normal tax base growth and improved collections by the Carteret County Tax Office. Unrestricted grants and contributions decreased because the Town's annual Fall Fishing Tournament was "spun off" in FY 2025 and is now conducted by a separate not-for-profit organization rather than by the Town.

Total expenses in FY 2025 increased modestly compared to the prior year. Key factors include:

- Public safety expenses rose in part due to higher personnel costs. Police and Fire collectively comprise the Town's largest workforce with 48 full-time employees, and all staff received a 4% COLA during FY 2025. Additionally, the Fire Department incurred a large ambulance repair expense that contributed to the increase.

- Environmental protection expenses increased slightly as a result of higher depreciation expense associated with newly added stormwater and stormwater-related capital assets.
- Cultural and recreation expenses declined from the prior year. The decrease was driven by fewer Town-sponsored special events, including the Fall Fishing Tournament referenced above. Certain one-time FY 2024 expenses—such as interior improvements at the Community Center—were also completed and therefore not reflected in FY 2025.

Despite the year-to-year fluctuations noted above, the Town continued to strengthen its financial position. During FY 2025, the Town added \$996,103 to the Future Beach Nourishment Fund and \$261,633 to General Fund Balance. These additions contributed positively to the Town’s overall financial condition and supported the overall increase in net position for the year.

Town of Emerald Isle’s Changes in Net Position
Figure 3

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 3,460,576	\$ 3,409,166
Operating grants and contributions	335,153	210,754
Capital grants and contributions	3,359,601	1,056,023
General revenues:		
Property taxes	5,752,254	5,658,564
Local option sales tax	2,783,737	2,801,566
Other taxes and licenses	875,202	880,543
Unrestricted grants and contributions	112,425	231,510
Unrestricted investment earnings	532,463	537,306
Miscellaneous	195,913	114,126
Total revenues	17,407,324	14,899,558
Expenses:		
General government	2,292,686	2,258,554
Public safety	6,890,782	6,631,865
Environmental protection	3,111,687	2,931,470
Cultural and recreation	1,531,690	1,810,391
Interest on long-term debt	76,625	75,256
Total expenses	13,903,470	13,707,536
Increase (decrease) in net position	3,503,854	1,192,022
Net position, beginning	33,671,003	32,478,981
Net position, ending	\$ 37,174,857	\$ 33,671,003

Capital Assets

As of June 30, 2025, the Town of Emerald Isle's investment in capital assets, net of depreciation and amortization totaled \$28,305,253, a notable increase of \$2,568,990 over the previous year. These assets include land, construction in progress, buildings, equipment, infrastructure improvements, leased and purchased vehicles, as well as subscription-based information technology arrangements (SBITA). During FY 2025, the Town invested in construction in progress of just under \$1.8 million for FEMA 428 grant-funded equipment such as ambulances and fire engines. Additional grant-funded investments included 13 replacement beach access walkways along with several generators and stormwater pump station improvements. Other additions included building improvements, yard debris truck, and over \$214,000 in replacement leased vehicles. These new investments were offset by annual depreciation and amortization expense of \$1,448,877.

Town of Emerald Isle's Capital Assets (net of depreciation/amortization)

Figure 4

	Governmental Activities	
	2025	2024
Land	\$ 14,773,043	\$ 14,773,043
Construction in progress	2,134,712	352,182
Buildings	1,696,111	1,760,822
Improvements	6,643,591	6,139,417
Furniture and equipment	1,283,422	757,953
Vehicles and motorized equipment	1,270,070	1,184,204
Right-to-use leased equipment	484,731	631,626
Right-to-use IT subscriptions	19,573	137,016
	<u>\$ 28,305,253</u>	<u>\$ 25,736,263</u>

Additional information on the Town's capital assets can be found in Note 3.A.5. of this report.

Long-Term Debt

The Town's formal policy on debt limits the use of debt to real property purchases, major capital projects, and major equipment purchases (fire apparatus, heavy equipment, etc.), and the Town is fortunate to have a low debt level. The Town's total outstanding debt of \$1,649,118 (excluding compensated absences and pensions) is equal to 0.05% of the Town's total assessed valuation of approximately \$3.3 billion as of June 30, 2025. This debt ratio is extremely low, as NC General Statutes allow a local government to issue debt up to 8.00% of the total assessed valuation. The Town's legal debt margin is just over \$260 million, a figure that the Town will never realistically approach.

Town of Emerald Isle's Outstanding Long-Term Debt

Figure 5

	Governmental Activities	
	2025	2024
Installment notes	\$ 1,202,298	\$ 1,235,152
Leases payable	426,017	541,890
SBITA payable	20,803	143,314
Compensated absences	347,162	271,265
Pension liabilities	5,176,487	5,066,141
	\$ 7,172,767	\$ 7,257,762

As of June 30, 2025, the Town of Emerald Isle had total outstanding installment purchase obligations of \$1,202,298. This amount is comprised of three existing installment financing agreements as described below:

In May 2018, the Town issued \$600,000 in installment debt for the purchase of land for the McLean-Spell Park over a 10-year term and the remaining balance at fiscal year-end was \$180,000. In FY 2020 the Town issued debt in the amount of \$1,255,000 for the purchase of a new aerial fire truck for a term of fifteen years and the remaining balance at fiscal year-end was \$837,000. Lastly, in FY 2025, the Town entered into an installment purchase agreement for the purchase of a new Mack knuckleboom truck for yard-debris services for \$220,000 over a five-year term. The balance at fiscal year-end was \$185,299.

The annual interest rates for the remaining debts outstanding are 2.59% for the park land purchase, 2.52% for the aerial truck, and 4.75 percent for the yard-debris truck.

During FY 2020, the Town entered into a master fleet vehicle lease agreement with Enterprise Fleet Management, and gradually began transitioning its oldest purchased vehicles to new leased vehicles under the program. The Town's leased vehicles (25 in total) represent the majority of the right-to-use assets and corresponding liabilities, with an ending lease liability balance of \$426,017 at June 30, 2025.

During FY 2023, the Town implemented GASB 96 accounting standards for subscription-based information technology arrangements (SBITA) and recorded an asset for its cloud-based office environment. The liability for this SBITA was \$20,803 at fiscal year-end.

The remainder of the Town's long-term obligations are comprised of net and total pension liabilities and compensated absences. The Town is a participating employer in the North Carolina Local Governmental Employees' Retirement System (LGERS). The Town's proportionate share of the LGERS net pension liability is \$3,813,313 for FY 2025, an increase of \$87,164 over the prior year. The increase was primarily due to a difference between expected and actual experience, particularly salary increases in active members. Additionally, the Town administers the Law Enforcement Officers Special Separation Allowance (LEOSSA), a single-employer defined benefit pension plan, for its eligible sworn law enforcement officers, as required by NC General Statute 143-166.41. The Town's total pension liability for the LEOSSA is \$1,081,195 for FY 2025, a minimal decrease of \$765 over the prior year. At the end of the fiscal year, five retired officers received LEOSSA benefits from the Town, and the Town continues to budget for this benefit on a pay-as-you-go method within the General Fund. Beginning in FY 2019 the Town implemented a local pension benefit for its longest service Town employees, the Retiree Insurance Allowance. The Town's total pension liability for this retiree benefit is \$281,979, up \$23,947 from the prior fiscal year. This benefit is also budgeted on a pay-as-you-go method and at June 30, 2025, the Town had nine beneficiaries who received the benefit. Generally, changes in the value of the liability at each fiscal year end are attributable to changes in actuarial assumptions and actual experience in each pension valuation.

Additional information regarding the Town's long-term debt can be found in Note 3.B. of this report.

Financial Analysis of Individual Funds

As noted earlier, the Town of Emerald Isle uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Town utilizes several governmental funds, and the General Fund and Future Beach Nourishment Fund are the Town's most significant annually budgeted funds. The Town also utilizes governmental funds for dedicated special revenues and for various capital projects.

General Fund

The General Fund is the Town's primary operating fund. It had total expenditures of \$13,064,663 and transfers out of \$334,000 for the year ended June 30, 2025. Total revenues of \$13,271,319, combined with \$388,977 in lease additions and debt issuance, resulted in a \$261,633 increase in the General Fund balance.

Property tax revenues continue to represent the Town's largest General Fund revenue source, at \$5,442,605, or approximately 41% of total revenues. Sales tax revenues remain the Town's second largest General Fund revenue source, with a total of \$2,783,737 representing 21% of total revenues. Solid waste service fees are the Town's third largest General Fund revenue source, at \$2,016,958 representing 15% of total revenues. Combined, these three revenue sources make up 77% of total General Fund revenues for the fiscal year ended June 30, 2025.

Public safety expenditures (Police and Fire) continue to comprise the largest portion of the General Fund, at \$6,361,645, or approximately 47% of total General Fund expenditures and transfers out. Other notable expenditures include Solid Waste \$2,067,707, and Parks and Recreation \$1,231,726.

As of June 30, 2025, total General Fund balance is \$5,381,304, an increase of \$261,633 from the prior year. Revenues increased by \$242,519 over the prior year, driven primarily by annual growth in property taxes and increased collections totaling more than \$102,000. In addition, the Town implemented several modest fee increases—including those for solid waste service, recreation programs, regional access parking, golf cart permits, and beach driving permits—which collectively generated approximately \$76,000 in additional revenue. At year-end, most departments finished the year about 4% under budget on average, contributing to reduced spending. These revenue gains and departmental savings led to the overall increase in fund balance. The total General Fund balance represents 40% of total General Fund expenditures (including transfers out) for FY 2025, consistent with the prior fiscal year. Fund balance also equals 37% of the FY 2026 adopted budget of \$14,628,994 (including transfers out).

The total unassigned General Fund balance amount of \$2,821,174 is equal to 21% of total General Fund expenditures during FY 2025. Unassigned General Fund balance also represents 19% of the FY 2026 adopted budget of \$14,628,994 (including transfers out). Although the Town has worked to gradually increase these percentages over time, they remain below the Town's minimum fund balance goal of 25%. At fiscal year-end, the General Fund reported an interfund receivable of \$966,369 from the FEMA 428 Resilient Structures capital project. Because the grant is reimbursement-based and the Town had not yet received reimbursement as of the report date, an interfund loan was required, resulting in a higher portion of fund balance being classified as restricted for stabilization by state statute.

The Town has not experienced cash-flow difficulties in prior years, even during significant hurricane events such as Hurricane Florence. Additionally, the Town maintains substantial fund balances in other funds—most notably the beach nourishment reserve funds—which could be used to address short-term cash-flow needs if necessary. The Town's elected officials and management continue to monitor the fund balance ratio and aim for gradual improvement in accordance with the Town's Fiscal Policy.

Future Beach Nourishment Fund

The Future Beach Nourishment Fund was established in FY 2012, and this fund will continue to be utilized in the future to accumulate reserve funds for the Town's future beach nourishment projects. The Town's goal is to accumulate sufficient reserve funds over time in

order to avoid the issuance of new debt for future projects. This fund accounts for the municipal special district property tax revenues derived from ocean and inlet-front property owners, transfers from the General Fund, and investment earnings.

During FY 2025, the Fund added a total of \$996,103 to its restricted fund balance. Revenues from the municipal special district property tax rate equated to \$318,694, interest earnings in the amount of \$368,409, and the annual transfer from the General Fund of \$309,000 all increased the fund balance.

The Town's Board will continue to monitor the fund balance and work closely with the Carteret County Beach Commission and Carteret County Shoreline Protection Office to identify and plan for future nourishment projects within the Town's limits.

Other Major Funds

During FY 2025 the Town identified four capital project funds as qualifying as a major fund. The funds are summarized below:

- The FEMA 428-Reed, Cedar, Lee Fund – This fund was established in FY 2022 to account for a \$535,480 grant award under FEMA's Public Assistance Alternative Procedures for Permanent Work Pilot Program (Section 428). The grant provides for drainage improvements at three locations—Reed Drive, Cedar Street, and Lee Avenue. As of June 30, 2025, the Reed Drive and Cedar Street projects were paused for additional design modifications, resulting in no expenditure activity during the fiscal year. The Town anticipates continued progress on these projects in future fiscal years.
- The FEMA 428-Emergency Equipment & Vehicles Fund – Established in FY 2023, this fund accounts for a \$3,488,208 FEMA Section 428 grant to replace emergency radios and purchase vehicles, including two ambulances and two fire engines. During FY 2025, the project remained partially complete, with construction in progress continuing for long lead-time apparatus. The Town expects this project to be completed during FY 2026.
- The FEMA 428-Archers Creek Culverts/Lands End Fund – Created in FY 2023, this fund captures a \$1,481,245 FEMA Section 428 grant for three culvert replacements along Archers Creek and the construction of a new dune infiltration system near the Lands End subdivision. The three culvert projects were completed in the prior fiscal year; however, final design work for the dune infiltration system continued during FY 2025. The Lands End project was paused for further design modifications, and the Town expects work on this site to continue in future fiscal years.
- The FEMA 428-Resilient Structures Fund – Established in FY 2023, this fund accounts for a \$4,858,495 FEMA Section 428 grant-funded in two phases. The first phase provides for generators, new three-phase stormwater pump stations, and debris site improvements. The second phase funds new beach access walkways and renovation of Fire Station #2. During FY 2025, the Town completed all improvements funded by the grant except for the Fire Station #2 renovation, which will continue into FY 2027. As of June 30, 2025, the Town recorded deferred inflows of resources totaling \$966,369 for outstanding receivables related to eligible grant work.

Other Non-Major Funds

During the fiscal year ended June 30, 2025, the Town utilized several other funds, including three capital project funds established to segregate revenues and expenditures associated with multi-year projects.

The Town utilized the following non-major capital projects during FY 2025:

- The Bicycle and Pedestrian capital project fund -- This fund was established after completion of the Coast Guard Road Multi-Use Path project in FY 2015 and had a fund balance of \$76,104 as of June 30, 2025. It is used to account for fundraising proceeds and related path improvements as recommended by the Bicycle and Pedestrian Advisory Committee and authorized

by the Board of Commissioners. During FY 2025, fundraising activities continued and only minor bike path maintenance occurred, resulting in a modest fund balance increase of just under \$9,000 for the year.

- The Golf Cart Infrastructure Improvements capital project fund -- This fund was created in response to the growing popularity of permitted golf carts on designated Town streets. The Board approved an annual transfer from the General Fund of golf cart fee revenues in excess of \$50,000, up to a maximum of \$25,000 per fiscal year. As these funds become available, the project accounts for reserves and capital improvements related to golf cart parking and pathways. Improvements are recommended by the Town staff and authorized by the Board of Commissioners. As of June 30, 2025, the fund balance totaled \$59,239, and there was no expenditure activity during the fiscal year. The Town intends to identify future improvement projects in upcoming fiscal years.
- The Dog Park Fund -- Established in FY 2023 through a transfer of the remaining balance from the McLean-Spell Park Capital Project Fund, this fund includes donations reserved for the future site selection and construction of a dog park within Town limits. As of FY 2025, no construction activity had been initiated, and only a small donor refund occurred during the year. The Town plans to identify a suitable location for construction in future fiscal years.

Finally, the Town has one non-major special revenue fund:

- The Special Events Fund -- This special revenue fund was established in FY 2019 to account for revenues and expenditures related to special events held by the Town. While these events have not occurred every year, examples of past events include the Beach Music Festival, Marathon, Fall Fishing Tournament, Fall Car Show, St. Patrick's Festival, and Fireworks Celebration. At fiscal year-end, the fund had a balance of \$5,980. The remaining event fund balances are described below:

During FY 2025, the annual Marathon (including Half-Marathon and 5K) was held in October 2024. This event generates revenues from entry fees, local business sponsorships, and proceeds from resale items. Event revenues cover race-related expenditures, with excess proceeds contributed to the Bicycle and Pedestrian capital project fund, as well as to a health-related charitable organization. Of the total year-end fund balance, \$1,051 is assigned to the Marathon.

Also during FY 2025, the third annual Car Show was held in November 2024. This event also generates revenues from entry fees, local business sponsorships, and proceeds from resale items. Event revenues cover show-related expenditures, with excess proceeds contributed to the annual "Shop With a Cop" program. Of the total fund balance, \$4,929 is assigned to the Car Show.

General Fund Budgetary Highlights

The Board of Commissioners adopted the FY 2025 budget in June 2024 following a thoughtful and analytical review process conducted over several months.

The originally adopted FY 2025 General Fund budget totaled \$13,433,359, representing an increase of \$613,994, or 4.8%, over the adopted FY 2024 budget. During FY 2025, the Town adopted several budget amendments, bringing the final amended General Fund budget to \$13,929,338, an increase of \$495,979 over the original adoption.

Significant budget amendments included the rollover of \$66,257 in open purchase orders from FY 2024 fund balance; the appropriation of \$33,500 from fund balance for the purchase of a third ambulance to expand service to the Coast Guard Road area; \$100,775 for insurance reimbursements related to repairs to a 2019 ambulance and other minor vehicle repairs; approximately \$80,000 for expenditures associated with Tropical Storms Debby and Helene and Potential Tropical Cyclone #8; and \$168,978 to record the replacement of five leased vehicles under the Town's fleet leasing program.

Actual revenues in the General Fund were just under \$21,000 higher than the final amended budget, with the exclusion of other financing sources. The Town does not budget for revenue increases, until actual increases are realized or closely estimated and only with a planned budgetary expenditure. Actual General Fund expenditures were \$530,675 below the final amended budget. Of this amount, \$10,885 represented open encumbrances at fiscal year-end and is included in restricted fund balance for state stabilization purposes. An additional \$74,860 remained unspent from Powell Bill-funded street repaving activities. Departmental expenditures were generally below budget (averaging approximately 4%), contributing to an overall increase in fund balance.

Economic Factors and FY 2026 Budget Highlights

The local economy continues to be driven by tourism, construction, real estate activity, and the accumulated wealth of retirees and second-home owners. In developing the annual budget, the Town evaluates economic factors affecting its major revenue sources, including property taxes, sales taxes, and solid waste service fees. National indicators such as the Consumer Price Index (CPI) and interest rate trends are also monitored during the budgeting process.

In addition to its operating budget, the Town continues to manage significant grant awards and capital projects, including FEMA Section 428 projects, while evaluating future grant opportunities within its five-year capital replacement and improvement program.

Economic conditions at both the state and county levels are considered. The average unemployment rate in North Carolina during FY 2025 was 3.7%, slightly higher than the 3.4% reported in the prior year. Carteret County reported an average unadjusted unemployment rate of 3.4% at June 30, 2025, compared to 3.3% in the prior year. Unemployment rates have remained relatively low over the past three fiscal years.

Statewide taxable retail sales are another significant indicator for the Town. The Town's second highest general fund revenue is the receipt of distributions of local option sales tax. As of the end of FY 2025, North Carolina reported taxable retail sales up \$763 million over the prior year, as retail sales continues to show growth of just under 4%. The Town receives its sales tax revenues via a complicated formula that is based on statewide sales tax collections, relative population changes, local sales tax collections, and local property tax levies. FY 2025 sales tax distributions to Emerald Isle leveled with just under 1% decrease from the prior year. The Town has previously experienced annual increases in sales tax distributions for over a decade.

Emerald Isle and Carteret County remain desirable destinations for family vacations. Carteret County levies a 6% room occupancy tax on short-term accommodations, including those in Emerald Isle, which accounts for more than 60% of total room occupancy tax collections countywide. While the Town does not receive these revenues directly, as they are dedicated to tourism promotion and beach nourishment activities, room occupancy tax collections are useful in evaluating tourism trends. Collections declined by 3.2% in FY 2025, marking the first decrease since the pandemic-related impacts of FY 2020.

The Town monitors the Consumer Price Index (CPI) for All Urban Consumers in the South (not seasonally adjusted). Town staff compares this inflationary indicator in the budgeting process and compares this to its pay scale. CPI increases leveled to just under 3% in FY 2025, following elevated inflation in prior years. Monthly indicators are reviewed during the budgeting process and presented to the Board for consideration in the budget.

Considering these economic factors, the Board of Commissioners adopted a FY 2026 General Fund budget of \$14,628,994, an increase of \$1,195,635, or 8.9%, over the originally adopted FY 2025 budget. The FY 2026 budget maintains high service levels and reflects the January 2025 Carteret County property tax revaluation, which resulted in an average 83% increase in town-wide property values. The budget was balanced with a tax rate increase of 1.21 cents above the revenue-neutral rate, resulting in a General Fund tax rate of 10.5 cents, compared to 16.5 cents in FY 2025.

The Board increased the annual solid waste fee for the seventh consecutive year, from \$300 to \$335 for residential improved properties, to offset rising costs for garbage, recycling, and vegetative waste disposal services. Modest increases were also adopted for zoning and development permit fees.

The General Fund tax rate includes a dedicated 0.50-cent levy for transfers to the Future Beach Nourishment Fund, generating an annual transfer of approximately \$300,000. Sales tax revenues were budgeted with a 3% growth factor over FY 2025 projected actual results. Other revenues were adjusted modestly to reflect leveling trends, and interest earnings were budgeted near FY 2025 actual levels.

The adopted FY 2026 General Fund budget anticipates a total of \$6,197,672 of property tax revenues, \$2,847,977 of sales tax revenues, and \$2,248,850 of annual solid waste fee revenues. Combined, these three revenue sources represent 80% of General Fund revenues. On the expenditure side, public safety (Police and Fire) and solid waste expenses represent nearly 63% of General Fund expenditures.

The FY 2026 budget provides continued investment in the Town's workforce, infrastructure, and vehicle fleet, and includes a 3.0% cost-of-living adjustment for employees, funding for a formal salary study, and adequate resources for the Town's pay-as-you-go pension and retiree benefit programs. The budget also includes debt service for existing installment purchase agreements, leases, and subscription-based IT arrangements, as well as one-time capital outlay for replacement of a brush truck and backhoe financed through installment purchase proceeds. The adopted FY 2026 budget is structurally balanced, and the Town does not anticipate any unmanageable budgetary deficits.

The adopted FY 2026 budget for the Future Beach Nourishment Fund totals \$966,886. This includes \$316,886 in special district property tax revenues from oceanfront and inlet-front properties, a \$300,000 transfer from the General Fund, and \$350,000 in interest earnings based on FY 2025 performance and projected fund balance growth. The special district tax rate is 2.2 cents, the revenue-neutral rate, reduced from 4.0 cents in the prior year.

Requests for Information

This report is designed to provide an overview of the Town of Emerald Isle's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Frank A. Rush, Jr., Town Manager (frush@emeraldisle-nc.org) or Laura Rotchford, Finance Director (lrotchford@emeraldisle-nc.org) at 252-354-3424 or the email addresses listed. Additional information about the Town's activities is available at our website, www.emeraldisle-nc.org.

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Basic Financial Statements

Town of Emerald Isle, North Carolina
Statement of Net Position
June 30, 2025

	Primary Government
	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,526,029
Restricted cash and cash equivalents	8,663,147
Taxes receivable, net	52,313
Accounts receivable, net	284,722
Lease receivable	19,614
Due from other governments	2,114,112
Total current assets	14,659,937
Non-current assets:	
Lease receivable, non-current	230,202
Capital assets (Note 3):	
Land and construction in progress	16,907,755
Other capital assets, net of accumulated depreciation/amortization	11,397,498
Total capital assets	28,305,253
Total non-current assets	28,535,455
Total assets	43,195,392
DEFERRED OUTFLOWS OF RESOURCES	
Pension deferrals	2,101,443
Total deferred outflows of resources	2,101,443
LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	402,229
Unearned revenue	59,577
Current portion of long-term liabilities	602,204
Total current liabilities	1,064,010
Long-term liabilities:	
Net pension liability	3,813,313
Total pension liability	1,239,377
Due in more than one year	1,517,873
Total noncurrent liabilities	6,570,563
Total liabilities	7,634,573
DEFERRED INFLOWS OF RESOURCES	
Pension deferrals	237,589
Lease receivable	249,816
Total deferred inflows of resources	487,405
NET POSITION	
Net investment in capital assets	26,656,135
Restricted for:	
Stabilization by State Statute	2,409,719
Public Safety	2,982
Streets	74,860
Environmental protection	8,585,305
Unrestricted	(554,144)
Total net position	\$ 37,174,857

The notes to the financial statements are an integral part of this statement.

**Town of Emerald Isle, North Carolina
Statement of Activities
For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 2,292,686	\$ 25,113	\$ -	\$ -	\$ (2,267,573)
Public safety	6,890,782	1,058,669	135,781	-	(5,696,332)
Environmental protection	3,111,687	2,090,098	199,372	3,359,601	2,537,384
Cultural and recreation	1,531,690	286,696	-	-	(1,244,994)
Interest on long-term debt	76,625	-	-	-	(76,625)
Total governmental activities	\$ 13,903,470	\$ 3,460,576	\$ 335,153	\$ 3,359,601	(6,748,140)
 General revenues:					
Taxes:					
Property taxes, levied for general purpose					5,752,254
Local option sales tax					2,783,737
Other taxes					875,202
Unrestricted grants and contributions					112,425
Unrestricted investment earnings					532,463
Miscellaneous					195,913
Total general revenues					10,251,994
Change in net position					3,503,854
Net position, beginning					33,671,003
Net position, ending					\$ 37,174,857

The notes to the financial statements are an integral part of this statement.

Town of Emerald Isle, North Carolina
Balance Sheet
Governmental Funds
June 30, 2025

	<u>Major Funds</u>							<u>Total</u> <u>Non-Major</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
	<u>General Fund</u>	<u>Future Beach</u> <u>Nourishment</u> <u>Special</u> <u>Revenue Fund</u>	<u>FEMA 428</u> <u>Reed, Cedar,</u> <u>Lee Fund</u>	<u>FEMA 428</u> <u>Emergency</u> <u>Equipment and</u> <u>Vehicles Fund</u>	<u>FEMA 428</u> <u>Archers Creek</u> <u>Culverts/Land</u> <u>Fund</u>	<u>FEMA 428</u> <u>Resilient</u> <u>Structures</u> <u>Fund</u>			
<u>ASSETS</u>									
Cash and cash equivalents	\$ 3,317,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,386	\$ 3,526,029
Restricted cash and cash equivalents	77,842	8,585,305	-	-	-	-	-	-	8,663,147
Taxes receivable, net	50,552	1,761	-	-	-	-	-	-	52,313
Accounts receivable, net	284,722	-	-	-	-	-	-	-	284,722
Due from other governments	1,139,690	-	-	-	8,053	966,369	-	-	2,114,112
Due from other funds	974,422	-	-	-	-	-	-	-	974,422
Lease receivable	249,816	-	-	-	-	-	-	-	249,816
Total assets	\$ 6,094,687	\$ 8,587,066	\$ -	\$ -	\$ 8,053	\$ 966,369	\$ 208,386	\$ 15,864,561	
<u>LIABILITIES</u>									
Accounts payable and accrued liabilities	\$ 387,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,079	\$ 388,601	
Unearned revenue	25,493	-	-	-	-	-	34,084	59,577	
Due to other funds	-	-	-	-	8,053	966,369	-	974,422	
Total liabilities	413,015	-	-	-	8,053	966,369	35,163	1,422,600	
<u>DEFERRED INFLOWS OF RESOURCES</u>									
Property taxes receivable	50,552	1,761	-	-	-	-	-	-	52,313
Lease receivable	249,816	-	-	-	-	-	-	-	249,816
Grant receivable	-	-	-	-	-	966,369	-	-	966,369
Total deferred inflows of resources	300,368	1,761	-	-	-	966,369	-	1,268,498	
<u>FUND BALANCES</u>									
Restricted:									
Stabilization by State Statute	2,409,719	-	-	-	-	-	-	-	2,409,719
Public safety	2,982	-	-	-	-	-	-	-	2,982
Streets	74,860	-	-	-	-	-	-	-	74,860
Environmental protection	-	8,585,305	-	-	-	-	-	-	8,585,305
Committed:									
LEO special separation allowance	63,954	-	-	-	-	-	-	-	63,954
Assigned:									
Culture and recreation	-	-	-	-	-	-	173,223	-	173,223
Subsequent year's expenditures	8,615	-	-	-	-	-	-	-	8,615
Unassigned	2,821,174	-	-	-	-	(966,369)	-	-	1,854,805
Total fund balances	5,381,304	8,585,305	-	-	-	(966,369)	173,223	13,173,463	
Total liabilities, deferred inflows of resources and fund balances	\$ 6,094,687	\$ 8,587,066	\$ -	\$ -	\$ 8,053	\$ 966,369	\$ 208,386	\$ 15,864,561	

The notes to the financial statements are an integral part of this statement.

Town of Emerald Isle, North Carolina
Balance Sheet
Governmental Funds (continued)
June 30, 2025

**Amounts reported for governmental activities in the Statement of Net Position
are different because:**

Total fund balances, governmental funds		\$ 13,173,463
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds.		
Gross capital assets at historical cost	\$ 38,926,208	
Accumulated depreciation	<u>(11,125,259)</u>	27,800,949
Right to use leased assets used in governmental activities are not reported in the funds		
Right to used assets at historical cost	1,626,746	
Accumulated amortization	<u>(1,122,442)</u>	504,304
Deferred outflows of resources related to pensions and are not reported in the funds		2,101,443
Earned revenues considered deferred inflows of resources in fund statements		1,018,682
Gross long-term debt beginning	(1,920,356)	
Long-term debt included as net position below (includes the addition of long-term debt and principal payments during the year.)	271,238	
Compensated absences	(347,162)	
Total pension liability	(1,363,174)	
Net pension liability	<u>(3,813,313)</u>	(7,172,767)
Deferred inflows of resources related to pensions are not reported in the funds		(237,589)
Other long-term liabilities (accrued interest) are not due and payable in the current period and therefore are not reported in the funds		<u>(13,628)</u>
Net position of governmental activities		<u><u>\$ 37,174,857</u></u>

Town of Emerald Isle, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2025

	Major Funds						Total Non-Major Funds	Total Governmental Funds
	General Fund	Future Beach Nourishment Special Revenue Fund	FEMA 428 Reed, Cedar, Lee Fund	FEMA 428 Emergency Equipment and Vehicles Fund	FEMA 428 Archers Creek Land/Culverts Fund	FEMA 428 Resilient Structures Fund		
Revenues:								
Ad valorem taxes	\$ 5,442,605	\$ 318,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,761,299
Unrestricted intergovernmental	3,658,939	-	-	-	-	-	-	3,658,939
Restricted intergovernmental	335,153	-	12,030	1,834,321	75,046	484,549	-	2,741,099
Permits and fees	2,812,117	-	-	-	-	-	-	2,812,117
Sales and services	648,459	-	-	-	-	-	-	648,459
Investment earnings	164,054	368,409	-	-	-	-	-	532,463
Miscellaneous	209,992	-	-	-	-	-	98,346	308,338
Total revenues	13,271,319	687,103	12,030	1,834,321	75,046	484,549	98,346	16,462,714
Expenditures:								
Current:								
General government	1,831,584	-	-	-	-	-	-	1,831,584
Public safety	6,006,261	-	-	-	-	-	-	6,006,261
Environmental protection	2,707,610	-	-	-	-	-	-	2,707,610
Cultural and recreation	1,090,877	-	-	-	-	-	135,558	1,226,435
Capital outlay:								
Public safety	355,384	-	-	1,834,321	-	1,450,918	-	3,640,623
Environmental protection	232,541	-	-	-	74,362	-	-	306,903
Cultural and recreation	140,849	-	-	-	-	-	-	140,849
Debt service:								
Principal retirement	626,862	-	-	-	-	-	-	626,862
Interest and other charges	72,695	-	-	-	-	-	-	72,695
Total expenditures	13,064,663	-	-	1,834,321	74,362	1,450,918	135,558	16,559,822
Excess (deficiency) of revenues over expenditures	206,656	687,103	12,030	-	684	(966,369)	(37,212)	(97,108)
Other financing sources (uses):								
Transfers from other funds	-	309,000	-	-	-	-	32,500	341,500
Transfers to other funds	(334,000)	-	-	-	-	-	(7,500)	(341,500)
Installment debt proceeds	220,000	-	-	-	-	-	-	220,000
Leases (as lessee)	168,977	-	-	-	-	-	-	168,977
Total other financing sources (uses)	54,977	309,000	-	-	-	-	25,000	388,977
Net change in fund balances	261,633	996,103	12,030	-	684	(966,369)	(12,212)	291,869
Fund balances, beginning	5,119,671	7,589,202	(12,030)	-	(684)	-	185,435	12,881,594
Fund balances, ending	\$ 5,381,304	\$ 8,585,305	\$ -	\$ -	\$ -	\$ (966,369)	\$ 173,223	\$ 13,173,463

The notes to the financial statements are an integral part of this statement.

Town of Emerald Isle, North Carolina
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	291,869
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital outlay expenditures which were capitalized	\$	3,873,833
Depreciation expense for governmental assets		(1,036,901)
Right to used lease asset capital outlay expenditures which were capitalized		214,542
Amortization expense for intangible assets		(411,976)
Loss on sale of capital assets		(20,160)
Proceeds from sale of capital assets		(50,348)
		<u>2,568,990</u>
Contributions to the the LGERS pension plan in the current fiscal year are not included on the Statement of Activities		669,854
Benefit payments paid and administrative expenses for the LEOSSA/RIA are not included on the Statement of Activities		64,677
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Change in unavailable revenue for tax and grant revenues		944,610
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has an effect on net position.</p>		
<p>This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Loan proceeds		(220,000)
Principal payments on long-term debt		504,351
Lease termination		33,353
Subscription-based information technology arrangement		122,511
Leases (as lessee)		(168,977)
Increase in accrued interest payable		(3,930)
		<u>267,308</u>
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated absences		(75,897)
Changes in pension liabilities and related deferred outflows and inflows of resources		(1,227,557)
		<u>(1,303,454)</u>
Total changes in net position of governmental activities	\$	<u>3,503,854</u>

Town of Emerald Isle, North Carolina
General Fund and Annually Budgeted Major Funds
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual
For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Ad valorem taxes	\$ 5,327,496	\$ 5,327,496	\$ 5,442,605	\$ 115,109
Unrestricted intergovernmental	3,802,342	3,802,342	3,658,939	(143,403)
Restricted intergovernmental	181,904	269,107	335,153	66,046
Permits and fees	2,871,493	2,871,493	2,812,117	(59,376)
Sales and services	598,690	613,803	648,459	34,656
Investment earnings	150,000	150,000	164,054	14,054
Miscellaneous	97,480	216,118	209,992	(6,126)
Total revenues	<u>13,029,405</u>	<u>13,250,359</u>	<u>13,271,319</u>	<u>20,960</u>
Expenditures:				
Current:				
General government	2,000,367	1,933,940	1,831,584	102,356
Public safety	6,069,640	6,540,798	6,361,645	179,153
Environmental protection	3,079,857	3,119,614	2,940,151	179,463
Cultural and recreation	1,208,803	1,260,294	1,231,726	28,568
Debt service:				
Principal retirement	663,751	663,751	626,862	36,889
Interest and other charges	76,941	76,941	72,695	4,246
Total expenditures	<u>13,099,359</u>	<u>13,595,338</u>	<u>13,064,663</u>	<u>530,675</u>
Revenues over (under) expenditures	<u>(69,954)</u>	<u>(344,979)</u>	<u>206,656</u>	<u>551,635</u>
Other financing sources (uses):				
Transfers to other funds	(334,000)	(334,000)	(334,000)	-
Installment debt proceeds	230,000	230,000	220,000	(10,000)
Leases (as lessee)	-	168,978	168,977	(1)
Total other financing sources (uses)	<u>(104,000)</u>	<u>64,978</u>	<u>54,977</u>	<u>(10,001)</u>
Fund balance appropriated	173,954	280,001	-	(280,001)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>261,633</u>	<u>\$ 261,633</u>
Fund balance, beginning			<u>5,119,671</u>	
Fund balance, ending			<u>\$ 5,381,304</u>	

Town of Emerald Isle, North Carolina
General Fund and Annually Budgeted Major Funds
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual (continued)
For the Year Ended June 30, 2025

	Future Beach Nourishment Special Revenue Fund			
	Original Budget	Final Budget	Actual	Variance Over (Under)
Revenues:				
Ad valorem taxes	\$ 315,741	\$ 315,741	\$ 318,694	\$ 2,953
Unrestricted intergovernmental	-	-	-	-
Restricted intergovernmental	-	-	-	-
Permits and fees	-	-	-	-
Sales and services	-	-	-	-
Investment earnings	350,000	350,000	368,409	18,409
Miscellaneous	-	-	-	-
Total revenues	665,741	665,741	687,103	21,362
 Revenues over (under) expenditures	 665,741	 665,741	 687,103	 21,362
 Other financing sources (uses):				
Transfers from other funds	309,000	309,000	309,000	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	309,000	309,000	309,000	-
 Fund balance appropriated	 (974,741)	 (974,741)	 -	 974,741
 Net change in fund balances	 \$ -	 \$ -	 996,103	 \$ 996,103
 Fund balance, beginning			 7,589,202	
 Fund balance, ending			 \$ 8,585,305	

Notes to the Financial Statements

Town of Emerald Isle, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Emerald Isle, North Carolina conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The Town of Emerald Isle is a municipal corporation that is governed by an elected mayor and a five-member board of commissioners. As required by generally accepted accounting principles (GAAP), these financial statements present the Town.

B. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish the *governmental activities* of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category are presented. The Town has no fiduciary funds to report. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Town reports the following major governmental funds:

General Fund. The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, solid waste fees, and various other taxes and licenses. The primary expenditures are for public safety, street maintenance and construction, parks and recreation, and general government services.

Future Beach Nourishment Special Revenue Fund. This fund accounts for financial resources collected from ad valorem assessments to be used for expenditures associated with future beach nourishment activities.

FEMA 428 Capital Project Funds- Reed, Cedar, Lee; Emergency Equipment and Vehicles; Archers Creek Culverts/Lands End; and Resilient Structures. These capital project funds account for financial resources used for the acquisition or construction of major capital equipment and facilities and are each funded by Federal Public Assistance Grants.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

The Town reports the following non-major governmental funds:

Special Revenue Funds. These funds are used to account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or assigned to expenditures for specific purposes. The Town maintains the following Special Revenue Funds: the Special Events Fund.

Capital Projects Funds. These funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities. The Town had the following non-major capital project funds: the Bike and Pedestrian Project Fund, Golf Cart Infrastructure Improvements Fund, and the Dog Park Project Fund.

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

Government-wide and Fiduciary Fund Financial Statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, including lease and information technology subscription (SBITA) liabilities, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of general long-term debt and acquisitions under leases and IT subscriptions (SBITAs) are reported as other financing sources.

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Emerald Isle because the tax is levied by Carteret County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

D. Budgetary Data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Future Beach Nourishment Special Revenue Fund, and the Special Events Fund. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the Bike and Pedestrian Project Fund, the FEMA 428 – Reed, Cedar, Lee Fund, FEMA 428 – Emergency Equipment and Vehicles Fund, FEMA 428 – Archers Creek Culverts/Land Fund, FEMA 428 – Resilient Structures Fund, Golf Cart Infrastructure Improvements Fund, and the Dog Park Project Fund. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the project level for the multi-year funds. The Town Manager is authorized to transfer appropriation within each department; however, any revision that alters total departmental expenditures must be approved by the governing board. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing body must adopt an interim budget that covers that time until the annual ordinance can be adopted.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by G.S. 159-31. The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

G.S. 159-30(c) authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States, obligations of the State of North Carolina, bonds and notes of any North Carolina local government or public authority, obligations of certain non-guaranteed federal agencies, certain high quality issues of commercial paper and bankers' acceptances, and the North Carolina Capital Management Trust (NCCMT). The Town's investments are reported at fair value as determined by quoted market prices. The NCCMT Government Portfolio, a SEC-registered (2a-7) money market mutual fund, is measured at fair value, which is the NCCMT's share price. Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is presented as an investment with a maturity of less than 6 months.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity (continued)

2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

3. Restricted Assets

Powell Bill funds are classified as restricted cash because they can be expended only for the purposes outlined in G.S.136-41.1 through 136-41.4. Unauthorized Substance Taxes received from the NC Department of Revenue under G.S. 105-113.105 through 105-113.113, are to be spent by the local law enforcement agency; and funds held in the Future Beach Nourishment Fund are derived from municipal service district taxes levied for the purpose of future beach erosion control improvements.

Town of Emerald Isle's Restricted Cash

Major Funds			
	General Fund	\$	77,842
	Future Beach Nourishment Fund		8,585,305
	Total Restricted Cash	\$	<u>8,663,147</u>

4. Ad Valorem Taxes Receivable

By G.S. 105-347 and G.S. 159-13(a), the Town levies ad valorem taxes on property other than motor vehicles on July 1st, the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2024.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

7. Lease Receivable

The Town's lease receivable is measured at the present value of lease payments expected to be revised during the lease term. Under the lease agreement, the Town may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payments is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity (continued)

8. Capital Assets

Capital assets are defined by the Town as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of two years. Minimum capitalization costs for the Town’s assets are \$5,000. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets received after June 30, 2015, are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. General infrastructure assets acquired prior to July 1, 2003, consist of the road network that was acquired or that received substantial improvements and are reported at historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Capital assets are depreciated/amortized using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	50
Improvements	20
Vehicles	5
Furniture and equipment	10
Computer equipment and software	3

The Town’s capital assets also include certain right to use assets. These right to use assets arise in association with agreements where the Town reports a lease (only applies when the Town is the lessee) or agreements where the Town reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 87 and GASB 96, respectively.

The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made at or prior to the start of the lease term, less lease incentives received from the lessor at or prior to the start of the lease term, and plus ancillary charges necessary to place the lease asset into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets should be amortized on a straight-line basis over the subscription term.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has one item that meets this criterion, pension related deferrals for the 2025 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity (continued)

9. Deferred Outflows/Inflows of Resources (continued)

This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until then. The Town has four items that meet the criterion for this category – property taxes receivable, grants receivable, pension related deferrals, and leases receivable.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Compensated Absences

The Town recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or to be paid in cash to the employee during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits.

The vacation policy of the Town provide for the accumulation of up to thirty days earned vacation leave, with such leave being fully vested when earned. Vacation leave over thirty days is transferred to an employee's sick leave balance at the end of each calendar year.

The Town's sick leave policies provide for an unlimited accumulation of earned but unused sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Any unused sick leave accumulated for employees who leave the Town before retirement is forfeited.

12. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to close the hierarchy of constraints placed on how fund balance can be spent.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity (continued)

12. Net Position/Fund Balances (continued)

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Prepays – portion of fund balance that is not an available resource because it represents the year-end balance of prepaid expenses, which are not spendable resources.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930’s that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as “restricted by State statute” defined as follows: “*Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.*” Per GASB guidance, RSS is considered a resource upon which a restriction is “imposed by law through constitutional provisions or enabling legislation.” RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of restricted net position and restricted fund balance on the face of the balance sheet.

Restricted for Public Safety – portion of fund balance that is restricted by revenue source for expenditures specific to law enforcement operations.

Restricted for Environmental Protection – portion of fund balance that is restricted by revenue source for projects specific to beach renourishment.

Committed Fund Balance – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Town of Emerald Isle’s governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for LEO pension obligation – portion of fund balance that will be used for the Law Enforcement Officers’ Special Separation Allowance obligations.

Assigned Fund Balance – portion of fund balance that the Town of Emerald Isle intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed. The governing body assigns fund balance through the adoption of the budget and planned use of resources in capital project funds.

Assigned for Culture and Recreation – portion of fund balance that has been budgeted by the Board for activities related to parks and recreation and the completion of ongoing capital projects.

Assigned for Subsequent Year’s Expenditures – portion of fund balance that has been incorporated into the subsequent year’s budget to balance appropriations.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity (continued)

12. Net Position/Fund Balances (continued)

Unassigned Fund Balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, however, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The Town of Emerald Isle has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-town funds, town funds.

For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town. The Town of Emerald Isle has also adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 25% of budgeted expenditures. The Town’s policy defines available fund balance as unassigned plus stabilization by state statute. Any portion of the General Fund balance in excess of 25% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the Town in a future budget.

13. Defined Benefit Cost-Sharing Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees’ Retirement System (LGERS) and additions to/deductions from LGERS’ fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town of Emerald Isle’s employer contributions are recognized when due and the Town of Emerald Isle has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Significant Violations of Finance-Related Legal and Contractual Provisions

1. Noncompliance with North Carolina General Statutes

None.

2. Contractual Violations

None.

B. Deficit in Fund Balance of Individual Funds not appropriated in subsequent year’s budget ordinance

None.

C. Excess of Expenditures over Appropriations

None.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All the deposits of the Town are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town’s agents in the unit’s name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer’s agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town’s agents in their names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no formal policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2025, the Town’s deposits had a carrying amount of \$89,876 and a bank balance of \$195,324. Of the bank balance, up to \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2025, the Town’s petty cash fund totaled \$1,000.

2. Investments

At June 30, 2025, the Town of Emerald Isle had \$12,098,300 invested with the North Carolina Capital Management Trust’s (NCCMT) Government Portfolio. The NCCMT is an SEC-registered money market mutual fund that is certified by the Local Government Commission under the provisions of G.S. 159-30(c)(8) and the North Carolina Administrative Code, Title 20, Chapter 03, Section .0700. The Government Portfolio is a 2a-7 fund that invests in treasuries, government agencies, and repurchase agreements collateralized by treasuries. It is rated AAAM by S&P and AAA-mf by Moody’s Investor Services and is reported at fair value. The has no policy regarding credit risk.

3. Receivables

Receivables at the government-wide level at June 30, 2025, were as follows:

	Accounts Receivable	Taxes Receivable	Total
Governmental Activities:			
General	\$ 666,531	\$ 68,001	\$ 734,532
Future Beach Nourishment	-	2,052	2,052
Total receivables	666,531	70,053	736,584
Allowance for doubtful accounts	(381,809)	(17,740)	(399,549)
Total governmental activities	\$ 284,722	\$ 52,313	\$ 337,035

The amounts presented in the Balance Sheet and Statement of Net Position for the year ended June 30, 2025 are net of the following allowances for doubtful accounts:

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

A. Assets (continued)

3. Receivables (continued)

	Allowance for Doubtful Accounts
General Fund:	
Taxes receivable	\$ 17,740
Solid waste fees receivable	28,707
EMS services receivable	353,102
Future Beach Nourishment Fund	291
Total	\$ 399,840

4. Lease Receivable

In July 2021, the Town entered into a lease with Bogue Banks Water Corporation, a non-profit NC Utility Company. Under the lease, Bogue Banks Water Corporation pays the Town \$1,000 per month for a twenty (20) year term in exchange for the use of an approximate 200 foot by 220 foot vacant land area located within the northwest corner of the Town's McLean-Spell Park. This land lease is for the purpose of a new water well site. The lease term may renew for 3 consecutive terms of 10 years following the initial 20-year lease term. The monthly rents increase at a rate of 3% annually. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the initial lease term at a discount rate of 2.51%, which is the Town's incremental borrowing rate.

In fiscal year 2025, the Town recognized \$12,384 of lease revenue and \$5,637 of interest revenue under the lease.

In January 2024, the Town entered into a lease with the Carteret County Beach Commission. Under the lease, Carteret County pays the Town \$1,000 per month for a three (3) year term in exchange for the use of the Shoreline Protection Office; an office space located within the Town's Police Department Building. The lease term may renew for 2 consecutive terms of 12 months following the initial 3-year lease term. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the initial lease term at a discount rate of 1.87%, which is the Town's incremental borrowing rate.

In fiscal year 2025, the Town recognized \$11,361 of lease revenue and \$663 of interest revenue under the lease.

The following is a summary of the future lease payments receivable from all leases as of June 30, 2025:

Years Ending June 30:	Principal	Interest
2026	\$ 19,614	\$ 5,892
2027	20,447	5,465
2028	15,288	5,041
2029	9,992	4,767
2030	10,693	4,508
2031-2035	65,127	17,999
2036-2040	87,896	8,471
2041	20,759	283
Total	\$ 249,816	\$ 52,426

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

A. Assets (continued)

5. Capital Assets

Governmental activities:	Beginning			Ending
	Balances	Increases	Decreases	Balances
Capital assets not being depreciated:				
Land	\$ 14,773,043	\$ -	\$ -	\$ 14,773,043
Construction in progress	352,182	3,357,204	(1,574,674)	2,134,712
Total capital assets not being depreciated	15,125,225	3,357,204	(1,574,674)	16,907,755
Capital assets being depreciated/amortized:				
Buildings	3,242,044	-	-	3,242,044
Improvements	11,044,319	1,064,008	(35,030)	12,073,297
Furniture and equipment	2,384,433	701,657	(99,291)	2,986,799
Vehicles and motorized equipment	3,481,089	325,638	(90,414)	3,716,313
Right-to-use leased equipment	1,280,000	214,542	(220,124)	1,274,418
Right-to-use IT subscriptions	352,328	-	-	352,328
Total capital assets being depreciated	21,784,213	2,305,845	(444,859)	23,645,199
Less accumulated depreciation/amortization for:				
Buildings	1,481,222	64,711	-	1,545,933
Improvements	4,904,902	559,834	(35,030)	5,429,706
Furniture and equipment	1,626,480	172,584	(95,687)	1,703,377
Vehicles and motorized equipment	2,296,885	239,772	(90,414)	2,446,243
Right-to-use leased equipment	648,374	294,533	(153,220)	789,687
Right-to-use IT subscriptions	215,312	117,443	-	332,755
Total accumulated depreciation/amortization	11,173,175	1,448,877	(374,351)	12,247,701
Total capital assets being depreciated, net	10,611,038			11,397,498
Governmental activities capital assets, net	\$ 25,736,263			\$ 28,305,253

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

A. Assets (continued)

5. Capital Assets (continued)

Depreciation and amortization expense was charged to functions or programs of the primary government as follows:

General government	\$	397,426
Public safety		441,420
Environmental Protection		351,765
Cultural and recreational		258,266
Total depreciation/amortization expense		\$ 1,448,877

B. Liabilities

1. Pension Plan Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The Town is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members: nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 707-0707, or at www.osc.nc.gov.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

a. Local Governmental Employees' Retirement System (continued)

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of services and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gain of the plan. LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed five years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town of Emerald Isle employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. Town of Emerald Isle's contractually required contribution rate for the year ended June 30, 2025, was 15.04% of compensation for law enforcement officers and 13.60% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town of Emerald Isle were \$669,854 for the year ended June 30, 2025.

Refunds of Contributions. Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Town reported a liability of \$3,813,313 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2024, the Town's proportion was 0.05656%, which was an increase of 0.00030% from its proportion measured as of June 30, 2023.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

a. Local Governmental Employees' Retirement System (continued)

For the year ended June 30, 2025, the Town recognized pension expense of \$1,122,205. At June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 668,237	\$ 4,493
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	518,418	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	6,153	72,728
Town contributions subsequent to the measurement date	669,854	-
Total	\$ 1,862,662	\$ 77,221

\$669,854 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ 338,242
2027	727,643
2028	108,320
2029	(58,618)
2030	-
Thereafter	-
	\$ 1,115,587

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

a. Local Governmental Employees' Retirement System (continued)

The healthy mortality rates also contain a provision to reflect future mortality improvements.

The assumptions used for the December 31, 2023 actuarial valuation are based on the experience study prepared as of December 31, 2019 and adopted by the Board of Trustees on January 28, 2021.

The discount rate was updated to 6.50%, as adopted by the Board of Trustees on January 28, 2021. The impact on the contribution rate was direct-rate smoothed over a five-year period.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis.

These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	0.9%
Global Equity	38.0%	6.5%
Real Estate	8.0%	5.9%
Alternatives	8.0%	8.2%
Credit	7.0%	5.0%
Inflation Protection	6.0%	2.7%
Total	<u>100.0%</u>	

The information above is based on 30-year expectations developed with the consulting actuary for the 2024 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

a. Local Governmental Employees' Retirement System (continued)

Sensitivity of the Town's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Town's proportionate share of the net pension liability (asset)	\$ 6,757,302	\$ 3,813,313	\$ 1,391,477

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officer's Special Separation Allowance

1. *Plan Description.*

The Town administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time law enforcement officers of the Town are covered by the Separation Allowance. At December 31, 2023 (valuation date) the Separation Allowance's membership consisted of:

Inactive members currently receiving benefits	5
Active plan members	22
Total	27

2. *Summary of Significant Accounting Policies.*

Basis of Accounting. The Town has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statements 73.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

b. Law Enforcement Officer's Special Separation Allowance (continued)

3. *Actuarial Assumptions.*

The entry age normal (EAN) actuarial cost method was used in the December 31, 2023 valuation. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Investment rate of return	4.28 percent, net of pension plan investment expense, including inflation

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2023.

Mortality rates are based on the Pub-2010 amount weighted tables with adjustments for mortality improvements based on Scale MP-2019.

4. *Contributions.*

The Town is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay-as-you-go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are funded on a pay-as-you-go basis through appropriations made in the General Fund operating budget. The Town paid \$90,996 for the reporting period.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Town reported a total pension liability of \$1,081,195. The total pension liability was measured as of December 31, 2024 based on a December 31, 2023 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2024 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2025, the Town recognized pension expense of \$103,486.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 90,206	\$ 36,084
Changes of assumptions	42,593	89,716
Benefit payments and administrative expenses subsequent to the measurement date	45,498	-
Total	<u>\$ 178,297</u>	<u>\$ 125,800</u>

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

b. Law Enforcement Officer's Special Separation Allowance (continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

\$45,498 was reported as deferred outflows of resources related to pensions resulting from benefit payments made subsequent to the measurement date. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ 42,593
2027	(21,055)
2028	(13,369)
2029	(1,952)
2030	782
Thereafter	-
	<u>\$ 6,999</u>

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 4.28%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28%) or 1-percentage-point higher (5.28%) than the current rate:

	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Town's proportionate share of the net pension liability (asset)	\$ 1,151,922	\$ 1,081,195	\$ 1,016,371

Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance

Beginning balance	<u>\$ 1,081,960</u>
Service cost	38,431
Interest on the total pension liability	41,458
Differences between expected and actual experience in the measurement of the total pension liability	29,533
Changes of assumptions or other inputs	(19,191)
Benefit payments	(90,996)
Ending balance of the total pension liability	<u><u>\$ 1,081,195</u></u>

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

b. Law Enforcement Officers' Special Allowance (continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used for the December 31, 2024 valuation were based on the results of an experience study completed by the Actuary for the Local Governmental Employees' Retirement System for the five-year period ending December 31, 2019.

c. Retiree Insurance Allowance

1. Plan Description.

The Town administers a retiree benefit system (the "Insurance Allowance"), a single-employer defined benefit pension plan that provides a monthly stipend for employees who retire in good standing from the Town under the following conditions: 1) the employee has completed at least twenty (20) years of full-time service with the Town prior to retirement; and 2) the employee is eligible to retire with the North Carolina Local Government Employees' Retirement System (LGERS).

Eligible employees under the age of 65, and who have completed between 20-34 years of service receive a benefit payment of \$10 per month, per completed year of full-time service with the Town of Emerald Isle. Eligible employees under the age of 65, and who have reached thirty-five (35) years of service and beyond receive a benefit payment of \$20 per month, per completed year of full-time service with the Town of Emerald Isle. The benefit payment becomes effective with the first day of retirement, as determined by the LGERS, and is paid to the eligible retired employee, as determined by the Town. The benefit payment is not retroactive or pro-rated.

The purpose and intent of the fixed monthly benefit payment is to assist the retiree with the costs of medical expenses until becoming eligible for Medicare, however, the employee may spend the benefit payment on any expense.

Retired employees are no longer eligible to receive this benefit upon the first occurrence of the following: 1) the last day of the month in which the retiree turns 65 years of age, or the first day of the month in which the retiree becomes eligible for Medicare, whichever comes first; 2) the first day the retiree is covered under another employer sponsored group health plan; or 3) the death of the retired employee. Once the benefit is discontinued it cannot be reinstated.

2. Summary of Significant Accounting Policies.

Basis of Accounting. The Town has chosen to fund the Insurance Allowance on a pay-as-you-go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Insurance Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statements 73.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

c. Retiree Insurance Allowance (continued)

At December 31, 2024 (valuation date) the Insurance Allowance's membership consisted of:

Inactive members currently receiving benefits	8	
Active plan members	72	
Total	80	

3. *Actuarial Assumptions.*

The entry age normal (EAN) actuarial cost method was used in the December 31, 2024 valuation. The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	4.28 percent, net of pension plan investment expense, including inflation

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2024.

Mortality rates are based on Pub-2010 amount weighted tables with adjustments for mortality improvements based on MP-2019.

4. *Contributions.*

The Town voluntarily provides these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay-as-you-go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. Administration costs of the Insurance Allowance are funded through appropriations made in the General Fund operating budget. The Town paid \$36,050 during the period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Town reported a total pension liability of \$258,032. The total pension liability was measured as of December 31, 2024. For the year ended June 30, 2025, the Town recognized pension expense of \$1,866.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 37,597	\$ 11,958
Changes of assumptions	4,107	22,610
Benefit payments and administrative expenses subsequent to the measurement date	18,780	-
Total	\$ 60,484	\$ 34,568

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

c. Retiree Insurance Allowance (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

\$18,780 was reported as deferred outflows of resources related to pensions resulting from benefit payments made subsequent to the measurement date. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2026	\$	(5,314)
2027		(4,393)
2028		8,621
2029		8,222
2030		-
Thereafter		-

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 4.28%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28%) or 1-percentage-point higher (5.28%) than the current rate:

	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Town's proportionate share of the net pension liability (asset)	\$ 304,022	\$ 281,979	\$ 262,251

**Schedule of Changes in Total Pension Liability
Retiree Insurance Allowance**

Beginning balance	<u>\$ 258,032</u>
Service cost	9,306
Interest on the total pension liability	9,600
Difference between expected and actual experience	47,020
Changes of assumptions or other inputs	(5,929)
Benefit payments	<u>(36,050)</u>
Ending balance of the total pension liability	<u>\$ 281,979</u>

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used for the December 31, 2024 actuarial valuation are based on the results of an experience study completed by the Actuary for the Local Governmental Employees' Retirement System for the five-year period ending December 31, 2019.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions

The following is information related to the proportionate share and pension expense for all pension plans:

	<u>LGERS</u>	<u>LEOSSA</u>	<u>RIA</u>	<u>Total</u>
Pension Expense	\$ 1,122,205	\$ 103,486	\$ 1,866	\$ 1,227,557
Pension Liability	3,813,313	1,081,195	281,979	5,176,487
Proportionate share of the net pension liability	0.05656%	N/A	N/A	N/A
Deferred Outflows of Resources				
Differences between expected and actual experience	668,237	90,206	37,597	796,040
Changes of assumptions	-	42,593	4,107	46,700
Net difference between projected and actual earnings on plan investments	518,418	-	-	518,418
Changes in proportion and differences between contributions and proportionate share of contributions	6,153	-	-	6,153
Benefit payments and administrative costs paid subsequent to the measurement date	669,854	45,498	18,780	734,132
Deferred Inflows of Resources				
Differences between expected and actual experience	4,493	36,084	11,958	52,535
Changes of assumptions	-	89,716	22,610	112,326
Net difference between projected and actual earnings on plan investments	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	72,728	-	-	72,728

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

1. Pension Plan Obligations (continued)

d. Supplemental Retirement Income Plan for Law Enforcement Officers and Other Employees

Plan Description. The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the Town. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 707-0500.

Funding Policy. Article 12E of G.S. Chapter 143 requires the Town to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. In addition to law enforcement, the Town elects to contribute five percent of each full-time general employee's salary. Also, the law enforcement officers and general employees may make voluntary contributions to the plan. Contributions by the Town for the year ended June 30, 2025 were \$238,955, which consisted of \$68,371 for law enforcement officers and \$170,584 for general employees. Voluntary contributions by all employees for the fiscal year were \$98,660.

2. Other Employment Benefits

The Town has elected to provide death benefits to sworn law enforcement employees through the Death Benefit Plan for members of the Local Government Employees' Retirement System (Death Benefit Plan), a multi-employer, State-administered, cost sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest month's salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. All death benefit payments are made from the Death Benefit Plan. The Town has no liability beyond the payment of the contributions. The contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. The Town considers these contributions to be immaterial.

The Town has also elected to provide basic group term life insurance to all full-time employees equal to one-time the annual salary amount of the employee. Benefits in excess of \$50,000 are considered taxable to the employee as a fringe benefit.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

3. Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end is comprised of the following:

	Statement of Net Position
Differences between expected and actual experience	\$ 796,040
Changes of assumptions	46,700
Net difference between projected and actual earnings on pension plan investments	518,418
Changes in proportion and differences between Town contributions and proportionate share of contributions	6,153
Town contributions subsequent to the measurement date	734,132
Total	\$ 2,101,443

Deferred inflows of resources at year end is comprised of the following:

	Statement of Net Postion	Governmental Funds Balance Sheet
Taxes receivable, less penalites	\$ -	\$ 52,313
Grant receivable	-	966,369
Lease receivable	249,816	249,816
Changes of assumptions	112,326	-
Differences between expected and actual experience	52,535	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	72,728	-
Total	\$ 487,405	\$ 1,268,498

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

4. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town participates in two self-funded risk-financing pools administered by the North Carolina League of Municipalities. Through these pools, the Town obtains general liability and auto liability coverage of \$5 million per occurrence, property coverage up to the total insurance values of the property policy, and workers' compensation coverage up to statutory limits. Police professional and public officials' liability coverage of \$5 million per claim with a \$5 million aggregate are also obtained from the League. The pools are reinsured through commercial companies for single occurrence claims against general liability, auto liability and property in excess of \$500,000 and \$300,000 up to statutory limits for workers' compensation. The property liability pool has an aggregate limit for the total property losses in a single year, with the reinsurance limit based upon a percentage of the total insurance values.

The Town carries insurance for the Fire Department and operations, including liability and property coverage through VFIS (Code 3 Insurance Services.) General liability limits through VFIS are \$1 million per occurrence and \$10 million general aggregate.

The Town carries employee health coverage through a commercial carrier with an unlimited lifetime limit.

The Town carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

The Town carries flood insurance through the National Flood Insurance Plan (NFIP) on four properties with structures and contents being covered.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more at any given time of the Town's funds are performance bonded through a commercial surety bond. As of June 30, 2025, the finance officer is bonded for \$1,000,000. The remaining employees that have access to funds are bonded under a blanket bond for \$50,000.

5. Claims, Judgments and Contingent Liabilities

At June 30, 2025, the Town was a defendant to various lawsuits. In the opinion of the Town's management and the Town attorney, the ultimate fact of these legal matters will not have a material adverse effect on the Town's financial position.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

6. Long-Term Obligations

a. Leases

The Town has entered into several lease agreements to lease certain vehicles and equipment. The lease agreements qualify as other than short-term, lease under GASB 87 and therefore, have been recorded at the present value of the future minimum lease payments as the date of their inception.

As of June 30, 2025, the Town’s value of its lease liabilities is \$426,017, and details of the various lease arrangements are detailed below:

As of June 30, 2025, the Town has recorded twenty-four (24) leases with Enterprise Fleet Management for passenger vehicles used by several Town departments. These leases began at differing dates and are summarized as follows:

Three (3) vehicles required 36 monthly payments ranging from \$700 to \$785. The leases are measured at discount rates ranging from 7.31% - 7.95%. As a result of these leases, the Town has recorded right to use assets with a total net book value of \$13,737 at fiscal year-end; fifteen (15) vehicles required 48 monthly payments ranging from \$110 to \$777. The leases are measured at discount rates ranging from 6.23% - 7.97%. As a result of these leases, the Town has recorded right to use assets with a total net book value of \$208,757 at fiscal year-end; and six (6) vehicles required 60 monthly payments ranging from \$599 to \$730. The leases are measured at discount rates ranging from 7.55% - 8.15%. As a result of these leases, the Town has recorded right to use assets with a total net book value of \$201,513 at fiscal year-end.

As of June 30, 2025, the Town has recorded one lease with De Lage Landen Financial Services for a 2023 Freightliner knuckleboom truck for use by the Town’s Solid Waste department. The lease commenced March 1, 2023, and requires 36 monthly payments of \$4,096. The lease is measured at a discount rate of 7.99%. As a result of this leases, the Town has recorded a right to use asset with a total net book value of \$25,588.

As of June 30, 2025, the Town has recorded a lease with Coastal Regional Solid Waste Management Authority for the use of vacant land in Peletier, NC for use by the Town’s Solid Waste department. This lease commenced on December 31, 2022 and requires 60 monthly payments of \$1,250. The lease is measured at a discount rate of 2.68%. As a result of this lease, the Town has recorded a right to use asset, with a net book value of \$35,136, at fiscal year-end.

Years Ending June 30:	Governmental-Type Activities	
	Principal	Interest
2026	\$ 195,094	\$ 23,227
2027	88,498	13,572
2028	75,017	8,091
2029	61,659	2,705
2030	5,749	92
Total	\$ 426,017	\$ 47,687

b. Subscription-based information technology arrangement

During FY 2023, the Town entered into a 36-month subscription for the use of VC3’s Virtual Office Environment & Voice Over IP Phone System. An initial subscription liability was recorded in the amount of \$352,328. As of June 30, 2025, the value of the subscription liability is \$20,803. The Town is required to make monthly fixed payments of \$9,833. The discount rate of 2.3543% was used to value the liability. The net book value of the right to use subscription asset as of June 30, 2025 is \$10,483.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

6. Long-Term Obligations (continued)

b. Subscription-based information technology arrangement (continued)

Years Ending June 30:	Governmental-Type Activities	
	Principal	Interest
2026	\$ 20,803	\$ 61
Total	\$ 20,803	\$ 61

c. Installment Purchases

Governmental Activities:

On September 15, 2014, the Town entered into a direct borrowing contract for the purchase of land adjacent to the Public Boating Access Area for future recreational uses. The financing contract will be paid in monthly installments, beginning on July 15, 2015, of \$750 including interest at 0.82% for ten years. The original amount financed was \$86,077. This balance was paid in full as of June 30, 2025.

On May 11, 2018, the Town entered into a direct borrowing contract for the purchase of land for the creation of McLean – Spell Park. The financing contract will be paid in annual installments, beginning on May 11, 2019 of \$60,000 not including interest at 2.59% for ten years. The original amount financed was \$600,000. The balance due at June 30, 2025 was \$180,000.

On February 18, 2020, the Town entered into a direct borrowing contract for the purchase of an ambulance. The financing contract will be paid in annual installments, beginning on February 18, 2021 of \$49,200 not including interest at 2.19% for five years. The original amount financed was \$246,000. This balance was paid in full as of June 30, 2025.

On February 18, 2020, the Town entered into a direct borrowing contract for the purchase of a ladder truck. The financing contract will be paid in annual installments, beginning on February 18, 2021 of \$83,600 not including interest at 2.52% for fifteen years. The original amount financed was \$1,255,000. The balance due at June 30, 2025 was \$837,000.

On August 3, 2020, the Town entered into a direct borrowing contract for the purchase of emergency medical services heart monitor equipment. The financing contract will be paid in annual installments, beginning on September 3, 2020 of \$16,719 including interest at 0% for five years. The original amount financed was \$83,594. This balance was paid in full as of June 30, 2025.

On July 31, 2024 the Town entered into a direct borrowing contract in the amount of \$220,000 with Truist Bank for the purchase of a 2024 Mack knuckleboom truck for the purpose of yard debris removal services. The interest rate on the installment purchase agreement is 4.75% and the maturity date is June 1, 2029. The balance due at June 30, 2025 was \$185,299.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

B. Liabilities (continued)

6. Long-Term Obligations (continued)

c. Installment Purchases (continued)

The future minimum payments of the installment purchase as of June 30, 2025 are as follows:

Years Ending June 30:	Governmental-Type Activities	
	Principal	Interest
2026	\$ 186,752	\$ 34,556
2027	188,802	28,846
2028	190,948	23,038
2029	133,197	17,128
2030	83,600	12,666
2031-2035	419,000	31,726
Total	<u>\$ 1,202,299</u>	<u>\$ 147,960</u>

At June 30, 2025, the Town of Emerald Isle had a legal debt margin of \$260,332,167.

Compensated absences for governmental activities have generally been liquidated in the General Fund.

c. Changes in Debt

The General Fund is used to liquidate the liabilities for compensated absences, net pension liability, and total pension liabilities for governmental activities.

	Beginning Balances	Increases	Decreases	Ending Balance	Current Portion
Governmental activities:					
Direct borrowing installment purchase	\$ 1,235,152	\$ 220,000	\$ (252,854)	\$ 1,202,298	\$ 186,752
Leases Payable	541,890	168,977	(284,850)	426,017	195,094
Subscription-based information technology arrangement	143,314	-	(122,511)	20,803	20,803
Compensated absences	271,265	75,897	-	347,162	75,758
Net pension liability (LGERS)	3,726,149	87,164	-	3,813,313	-
Total pension liability (Retiree)	258,032	65,926	(41,979)	281,979	34,260
Total pension liability (LEO)	1,081,960	109,422	(110,187)	1,081,195	89,537
Governmental activity long-term liabilities	<u>\$ 7,257,762</u>	<u>\$ 727,386</u>	<u>\$ (812,381)</u>	<u>\$ 7,172,767</u>	<u>\$ 602,204</u>

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

C. Interfund Balances and Activity

	Amount
From the General Fund to the Future Beach Nourishment Fund	\$ 309,000
From the General Fund to the Golf Cart Infrastructure Improvements Fund	25,000
From the Special Events Fund to the Bicycle and Pedestrian Fund	7,500
	\$ 341,500

Transfers are used to move unrestricted revenues to finance various programs and projects that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs.

During the 2025 fiscal year, the Town made a transfer from the General Fund to the Future Beach Nourishment Fund of \$309,000 for the funds allocated for use for future beach nourishment projects.

During the 2025 fiscal year, the Town made a transfer from the General Fund to the Golf Cart Infrastructure Improvements Fund of \$25,000 for construction and improvements to public golf cart parking areas throughout Town.

During the 2025 fiscal year, the Town made a transfer from the Special Events Fund to the Bicycle & Pedestrian Fund in the amount of \$7,500 from proceeds from the annual Marathon for purposes of future bicycle path and pedestrian walkway improvements.

D. Net Investment in Capital Assets

	Governmental
Capital assets	\$ 28,305,253
less: capital related payables and long-term debt	(1,649,118)
Net investment in capital assets	\$ 26,656,135

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS (continued)

E. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

<i>Total fund balance - General Fund</i>	\$	5,381,304
Less:		
Stabilization by State Statute		2,409,719
Streets		74,860
Public Safety		2,982
LEO Special Separation Allowance		63,954
Subsequent year's expenditures		8,615
Remaining fund balance	\$	2,821,174

The Town of Emerald Isle has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 25% of budgeted expenditures. The Town's policy defines available fund balance as unassigned plus stabilization by state statute.

F. Encumbrances

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end. Outstanding encumbrances in the Governmental fund types at June 30, 2025 are as follows:

General Fund	\$	10,885
FEMA 428 - Emergency Equipment & Vehicles Fund		731,061
FEMA 428 - Archers Creek Culverts/Lands End Fund		27,547

NOTE 4 - JOINT VENTURE

The Town and the members of the Town's fire department each appoint two members to the five-member local board of trustees for the Firemen's Relief Fund. The State Insurance Commissioner appoints one additional member to the local board of trustees. The Firemen's Relief Fund is funded by a portion of the fire and lightning insurance premiums that insurers remit to the State. The State passes these monies to the local board of the Firemen's Relief Fund. The Funds are used to assist fire fighters in various ways. The Town obtains an ongoing financial benefit from the Firemen's Relief Fund for the on-behalf of payments for supplemental insurance premiums and membership dues made to members of the Town's fire department by the board of trustees. During the fiscal year ended June 30, 2025, there were no payments made through the Firemen's Relief Fund on-behalf of the Town. The participating governments do not have any equity interest in the joint venture, so no equity has been reflected in the financial statements at June 30, 2025. The Firemen's Relief Fund does not issue separate audited financial statements. Instead, the local board of trustees files an annual financial report with the State Firemen's Association. This report can be obtained from the Association at 3101 Industrial Drive, Suite 200, Raleigh, North Carolina 27609.

Town of Emerald Isle, North Carolina
Notes to the Financial Statements (continued)
For the Year Ended June 30, 2025

NOTE 5 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Federal and State Assistance Programs

The Town has received proceeds from several Federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

NOTE 6 – CHANGES IN ACCOUNTING PRINCIPLES

For the year ended June 30, 2025, GASB Statement No. 101, Compensated Absences, was implemented. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The implementation of this Statement did not result in a restatement of beginning net position for governmental activities.

For the year ended June 30, 2025, GASB Statement No. 102, Certain Risk Disclosures, was implemented. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.

NOTE 7 - SIGNIFICANT EFFECTS OF SUBSEQUENT EVENTS

Subsequent events were evaluated through December 19, 2025, the date the financial statements were available to be issued.

Required Supplementary Financial Data

This section contains additional information required by generally accepted accounting principles.

- Schedule of Proportionate Share of Net Pension Liability for Local Government Employees' Retirement System
- Schedule of Contributions to Local Government Employees' Retirement System
- Schedule of Changes in Total Pension Liability (LEOSSA)
- Schedule of Total Pension Liability as a Percentage of Covered-Employee Payroll (LEOSSA)
- Schedule of Changes in Total Pension Liability (RIA)
- Schedule of Total Pension Liability as a Percentage of Covered-Employee Payroll (RIA)

Town of Emerald Isle, North Carolina
Town of Emerald Isle's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years

Local Government Employees' Retirement System

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Emerald Isle's proportion of the net pension liability (asset) (%)	0.0566%	0.0563%	0.0562%	0.0552%	0.0536%	0.0541%	0.0473%	0.0444%	0.0461%	0.0497%
Emerald Isle's proportion of the net pension liability (asset) (\$)	\$ 3,813,313	\$ 3,726,149	\$ 3,172,739	\$ 846,698	\$ 1,916,428	\$ 1,476,063	\$ 1,122,123	\$ 678,920	\$ 978,400	\$ 215,288
Emerald Isle's covered payroll	\$ 4,765,223	\$ 4,583,702	\$ 3,930,250	\$ 3,979,527	\$ 3,717,233	\$ 3,529,677	\$ 3,105,746	\$ 3,180,140	\$ 2,692,600	\$ 2,673,931
Emerald Isle's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	80.02%	81.29%	80.73%	21.28%	51.56%	41.82%	36.13%	21.35%	36.34%	8.05%
Plan fiduciary net position as a percentage of the total pension liability **	91.63%	91.63%	84.14%	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%

** This percentage is the same for all participant employers in the LGERS plan.

Town of Emerald Isle, North Carolina
Town of Emerald Isle's Contributions
Required Supplementary Information
Last Ten Fiscal Years

Local Government Employees' Retirement System

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 669,854	\$ 617,220	\$ 558,108	\$ 448,367	\$ 405,560	\$ 334,597	\$ 281,214	\$ 239,737	\$ 206,521	\$ 183,610
Contributions in relation to the contractually required contribution	<u>669,854</u>	<u>617,220</u>	<u>558,108</u>	<u>448,367</u>	<u>405,560</u>	<u>334,597</u>	<u>281,214</u>	<u>239,737</u>	<u>206,521</u>	<u>183,610</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Emerald Isle's covered payroll	\$ 4,939,661	\$ 4,765,223	\$ 4,583,702	\$ 3,930,250	\$ 3,979,527	\$ 3,717,233	\$ 3,529,677	\$ 3,105,746	\$ 3,180,140	\$ 2,692,600
Contributions as a percentage of covered payroll	13.56%	12.95%	12.18%	11.41%	10.19%	9.00%	7.97%	7.72%	6.49%	6.82%

Town of Emerald Isle, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Last Nine Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Beginning balance	\$ 1,081,960	\$ 1,119,000	\$ 1,279,542	\$ 1,074,480	\$ 823,859	\$ 685,467	\$ 628,493	\$ 552,844	\$ 531,161
Service Cost	38,431	32,345	44,250	47,387	28,356	25,130	24,232	18,960	23,624
Interest on the total pension liability	41,458	46,476	27,934	19,972	25,731	24,256	19,510	20,912	18,801
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	29,533	(54,704)	(1,870)	244,298	43,927	107,787	56,742	27,352	-
Changes of assumptions or other inputs	(19,191)	20,170	(154,777)	(27,311)	221,714	19,386	(21,361)	30,574	(11,722)
Benefit payments	(90,996)	(81,327)	(76,079)	(79,284)	(69,107)	(38,167)	(22,149)	(22,149)	(9,020)
Other changes	-	-	-	-	-	-	-	-	-
Ending balance of the total pension liability	\$ 1,081,195	\$ 1,081,960	\$ 1,119,000	\$ 1,279,542	\$ 1,074,480	\$ 823,859	\$ 685,467	\$ 628,493	\$ 552,844

* The schedule above is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Town of Emerald Isle, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered-Employee Payroll
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Last Nine Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total pension liability	\$ 1,081,195	\$ 1,081,960	\$ 1,119,000	\$ 1,279,542	\$ 1,074,480	\$ 823,859	\$ 685,467	\$ 628,493	\$ 552,844
Covered-employee payroll	1,344,064	1,146,232	1,060,604	1,041,872	1,001,766	1,022,119	921,056	795,169	877,590
Total pension liability as a percentage of covered-employee payroll**	80.44%	94.39%	105.51%	122.81%	107.26%	80.60%	74.42%	79.04%	63.00%

Notes to the schedules:

* The schedule above is intended to show information for ten years.
 Additional years' information will be displayed as it becomes available.

** Town of Emerald Isle has no assets accumulated in a trust that meets
 the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

Town of Emerald Isle, North Carolina
Schedule of Changes in Total Pension Liability
Retiree Insurance Allowance
Required Supplementary Information
Last Seven Fiscal Years*

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Beginning balance	\$ 258,032	\$ 257,679	\$ 305,940	\$ 307,686	\$ 259,829	\$ 239,731	\$ -
Service cost	9,306	8,471	13,179	14,053	12,540	11,263	11,972
Interest on the total pension liability	9,600	10,571	6,702	5,800	8,277	8,605	7,257
Changes in benefit terms	-	-	18,074	-	-	-	-
Difference between expected and actual experience	47,020	-	(29,376)	-	(1,675)	-	-
Changes of assumptions or other inputs	(5,929)	6,131	(40,650)	(7,269)	40,595	6,910	(8,545)
Benefit payments	(36,050)	(24,820)	(16,190)	(14,330)	(11,880)	(6,680)	(1,200)
Other changes	-	-	-	-	-	-	230,247
Ending balance of the total pension liability	<u>\$ 281,979</u>	<u>\$ 258,032</u>	<u>\$ 257,679</u>	<u>\$ 305,940</u>	<u>\$ 307,686</u>	<u>\$ 259,829</u>	<u>\$ 239,731</u>

* The schedule above is intended to show information for ten years.
Additional years' information will be displayed as it becomes available.

Town of Emerald Isle, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered-Employee Payroll
Retiree Insurance Allowance
Required Supplementary Information
Last Seven Fiscal Years*

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total pension liability	\$ 281,979	\$ 258,032	\$ 257,679	\$ 305,940	\$ 307,686	\$ 259,829	\$ 239,731
Covered-employee payroll	4,675,985	4,203,647	4,207,045	3,547,023	3,547,023	3,095,790	3,095,790
Total pension liability as a percentage of covered-employee payroll**	6.03%	6.14%	6.12%	8.63%	8.67%	8.39%	7.74%

Notes to the schedules:

* The schedule above is intended to show information for ten years.
 Additional years' information will be displayed as it becomes available.

** Town of Emerald Isle has no assets accumulated in a trust that meets
 the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

Individual Fund Statements and Schedules

Town of Emerald Isle, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Ad valorem taxes:			
Collections of tax levy	\$	\$ 5,417,316	\$
Penalties and interest		25,289	
Total	<u>5,327,496</u>	<u>5,442,605</u>	<u>115,109</u>
Unrestricted intergovernmental:			
Local option sales tax		2,783,737	
Utility sales tax		579,130	
Beer/wine tax		16,025	
Video programming		73,284	
Telecommunications tax		16,513	
ABC revenues		190,250	
Total	<u>3,802,342</u>	<u>3,658,939</u>	<u>(143,403)</u>
Restricted intergovernmental:			
Grants		138,882	
Powell Bill allocation		196,271	
Total	<u>269,107</u>	<u>335,153</u>	<u>66,046</u>
Permits and fees and assessments:			
Solid waste fees		2,016,958	
Development fees		64,695	
CAMA permits		8,445	
Beach vehicular permits		221,160	
Parking fees and fines/officer fees		318,534	
Reentry fees		7,300	
Golf cart permits		175,025	
Total	<u>2,871,493</u>	<u>2,812,117</u>	<u>(59,376)</u>
Sales and services:			
Recreation revenues		286,696	
EMS service fees		336,650	
Lease revenue		25,113	
Total	<u>613,803</u>	<u>648,459</u>	<u>34,656</u>
Investment earnings	<u>\$ 150,000</u>	<u>\$ 164,054</u>	<u>\$ 14,054</u>

Town of Emerald Isle, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (continued)
For the Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Miscellaneous revenues:			
Insurance proceeds	\$	\$ 102,126	\$
Mowing		13,367	
Donations		14,079	
Miscellaneous		20,107	
Sale of surplus property		60,313	
Total	<u>216,118</u>	<u>209,992</u>	<u>(6,126)</u>
Total revenues	<u>13,250,359</u>	<u>13,271,319</u>	<u>20,960</u>
Expenditures:			
General government:			
Board of Commissioners:			
Salaries and benefits		58,795	
Professional services		71,697	
Other operating expenditures		13,436	
Total	<u>158,762</u>	<u>143,928</u>	<u>14,834</u>
Administration and finance:			
Salaries and employee benefits		745,569	
Other operating expenditures		95,447	
Total	<u>860,711</u>	<u>841,016</u>	<u>19,695</u>
Planning and Inspection:			
Salaries and benefits		243,818	
Other operating expenditures		17,108	
Total	<u>278,075</u>	<u>260,926</u>	<u>17,149</u>
Non-departmental:			
Contract services		28,000	
Other operating expenditures		557,714	
Total	<u>636,392</u>	<u>585,714</u>	<u>50,678</u>
Total general government	<u>\$ 1,933,940</u>	<u>\$ 1,831,584</u>	<u>\$ 102,356</u>

Town of Emerald Isle, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (continued)
For the Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Police department:			
Salaries and employee benefits		\$ 2,323,129	
Other operating expenditures		274,821	
Capital outlay		121,308	
Total	<u>2,804,827</u>	<u>2,719,258</u>	<u>85,569</u>
Fire:			
Salaries and employee benefits		2,928,456	
Other operating expenditures		479,855	
Capital outlay		234,076	
Total	<u>3,735,971</u>	<u>3,642,387</u>	<u>93,584</u>
Total public safety	<u>6,540,798</u>	<u>6,361,645</u>	<u>179,153</u>
Environmental protection:			
Public works:			
Salaries and employee benefits		367,820	
Other operating expenditures		287,803	
Street maintenance		205,308	
Capital outlay		11,513	
Total	<u>961,636</u>	<u>872,444</u>	<u>89,192</u>
Solid waste:			
Salaries and employee benefits		304,123	
Other operating expenditures		1,542,556	
Capital outlay		221,028	
Total	<u>2,157,978</u>	<u>2,067,707</u>	<u>90,271</u>
Total environmental protection	<u>\$ 3,119,614</u>	<u>\$ 2,940,151</u>	<u>\$ 179,463</u>

Town of Emerald Isle, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (continued)
For the Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cultural and recreational:			
Parks and recreation:			
Salaries and employee benefits	\$	\$ 830,555	\$
Other operating expenditures		260,322	
Capital outlay		140,849	
Total culture and recreation	<u>1,260,294</u>	<u>1,231,726</u>	<u>28,568</u>
Debt service:			
Principal	663,751	626,862	36,889
Interest	76,941	72,695	4,246
Total	<u>740,692</u>	<u>699,557</u>	<u>41,135</u>
Total expenditures	<u>13,595,338</u>	<u>13,064,663</u>	<u>530,675</u>
Revenues over (under) expenditures	<u>(344,979)</u>	<u>206,656</u>	<u>551,635</u>
Other financing sources (uses):			
Transfers:			
To Golf Cart Improvement Fund	(25,000)	(25,000)	-
To Future Beach Nourishment Fund	(309,000)	(309,000)	-
Installment debt proceeds	230,000	220,000	(10,000)
Leases (as lessee)	168,978	168,977	(1)
Total other financing sources (uses)	<u>64,978</u>	<u>54,977</u>	<u>(10,001)</u>
Fund balance appropriated	<u>280,001</u>	<u>-</u>	<u>(280,001)</u>
Net change in fund balances	<u>\$ -</u>	<u>261,633</u>	<u>\$ 261,633</u>
Fund balances, beginning		<u>5,119,671</u>	
Fund balances, ending		<u>\$ 5,381,304</u>	

Town of Emerald Isle, North Carolina
Future Beach Nourishment
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	Budget	Actual	Variance Over (Under)
Revenues:			
Ad valorem taxes:			
Benefit district taxes	\$ 315,741	\$ 318,694	\$ 2,953
Investment earnings	350,000	368,409	18,409
Total revenues	665,741	687,103	21,362
Revenues over (under) expenditures	665,741	687,103	21,362
Other financing sources (uses):			
Transfers:			
From General Fund	309,000	309,000	-
Total other financing sources (uses)	309,000	309,000	-
Fund balance appropriated	(974,741)	-	974,741
Net change in fund balance	\$ -	996,103	\$ 996,103
Fund balance, beginning		7,589,202	
Fund balance, ending		\$ 8,585,305	

Town of Emerald Isle, North Carolina
FEMA 428 – Reed, Cedar, Lee Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	Project Authorization	Actual			Variance Over (Under)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental:					
FEMA grant	\$ 535,480	\$ 307,695	\$ 12,030	\$ 319,725	\$ (215,755)
Total revenues	<u>535,480</u>	<u>307,695</u>	<u>12,030</u>	<u>319,725</u>	<u>(215,755)</u>
Expenditures:					
Capital outlay:					
Design and permitting	88,824	103,054	-	103,054	(14,230)
Construction	446,656	216,671	-	216,671	229,985
Total expenditures	<u>535,480</u>	<u>319,725</u>	<u>-</u>	<u>319,725</u>	<u>215,755</u>
Revenues over (under)					
expenditures	<u>-</u>	<u>(12,030)</u>	<u>12,030</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (12,030)</u>	<u>12,030</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>(12,030)</u>		
Fund balance, ending			<u>\$ -</u>		

Town of Emerald Isle, North Carolina
FEMA 428 – Emergency Equipment and Vehicles Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Actual</u>			<u>Variance Over (Under)</u>
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>		
Revenues:					
Restricted intergovernmental:					
FEMA Grant	\$ 3,488,208	\$ 781,835	\$ 1,834,321	\$ 2,616,156	\$ (872,052)
Miscellaenous	-	12,750	-	12,750	12,750
Total revenues	<u>3,488,208</u>	<u>794,585</u>	<u>1,834,321</u>	<u>2,628,906</u>	<u>(859,302)</u>
Expenditures:					
Noncapital equipment/Furniture	452,195	452,195	-	452,195	-
Capital outlay:					
Equipment	563,692	272,325	-	272,325	291,367
Vehicles	2,472,321	70,065	1,834,321	1,904,386	567,935
Total expenditures	<u>3,488,208</u>	<u>794,585</u>	<u>1,834,321</u>	<u>2,628,906</u>	<u>859,302</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ -</u>		

Town of Emerald Isle, North Carolina
FEMA 428 – Archers Creek Culverts/Land’s End Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	Project Authorization	Actual			Variance Over (Under)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental:					
FEMA grant	\$ 1,481,245	\$ 780,261	\$ 75,046	\$ 855,307	\$ (625,938)
Total revenues	<u>1,481,245</u>	<u>780,261</u>	<u>75,046</u>	<u>855,307</u>	<u>(625,938)</u>
Expenditures:					
Capital outlay:					
Design and permitting	192,615	181,952	66,309	248,261	(55,646)
Construction	1,288,630	598,993	8,053	607,046	681,584
Total expenditures	<u>1,481,245</u>	<u>780,945</u>	<u>74,362</u>	<u>855,307</u>	<u>625,938</u>
Revenues over (under)					
expenditures	<u>-</u>	<u>(684)</u>	<u>684</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (684)</u>	<u>684</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>(684)</u>		
Fund balance, ending			<u>\$ -</u>		

Town of Emerald Isle, North Carolina
FEMA 428 – Resilient Structures Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	Project Authorization	Actual		Total to Date	Variance Over (Under)
		Prior Years	Current Year		
Revenues:					
Restricted intergovernmental:					
FEMA grant	\$ 4,858,495	\$ 242,679	\$ 484,549	\$ 727,228	\$ (4,131,267)
Total revenues	<u>4,858,495</u>	<u>242,679</u>	<u>484,549</u>	<u>727,228</u>	<u>(4,131,267)</u>
Expenditures:					
Capital outlay:					
Design and permitting	92,350	74,350	764	75,114	17,236
Construction - buildings	3,007,495	-	-	-	3,007,495
Construction - other improvements	1,177,398	131,049	895,813	1,026,862	150,536
Equipment	581,252	37,280	554,341	591,621	(10,369)
Total expenditures	<u>4,858,495</u>	<u>242,679</u>	<u>1,450,918</u>	<u>1,693,597</u>	<u>3,164,898</u>
Revenues over (under)					
expenditures	<u>-</u>	<u>-</u>	<u>(966,369)</u>	<u>(966,369)</u>	<u>(966,369)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(966,369)</u>	<u>\$ (966,369)</u>	<u>\$ (966,369)</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ (966,369)</u>		

Non-Major Governmental Funds

Town of Emerald Isle, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025

	Special Revenue Fund	Capital Project Funds			Total Nonmajor Governmental Funds
	Special Events Fund	Bike and Pedestrian Project	Golf Cart Infrastructure Improvements Fund	Dog Park Project Fund	
Assets:					
Cash and cash equivalents	\$ 41,143	\$ 76,104	\$ 59,239	\$ 31,900	\$ 208,386
Total assets	<u>\$ 41,143</u>	<u>\$ 76,104</u>	<u>\$ 59,239</u>	<u>\$ 31,900</u>	<u>\$ 208,386</u>
Liabilities:					
Accounts payable and accrued liabilities	\$ 1,079	\$ -	\$ -	\$ -	\$ 1,079
Unearned revenue	34,084	-	-	-	34,084
Total liabilities	<u>35,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,163</u>
Fund balances:					
Assigned:					
Culture and recreation	5,980	76,104	59,239	31,900	173,223
Total fund balances	<u>5,980</u>	<u>76,104</u>	<u>59,239</u>	<u>31,900</u>	<u>173,223</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,143</u>	<u>\$ 76,104</u>	<u>\$ 59,239</u>	<u>\$ 31,900</u>	<u>\$ 208,386</u>

Town of Emerald Isle, North Carolina
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal Year Ended June 30, 2025

	Special Revenue Fund	Capital Project Funds			Total Nonmajor Governmental Funds
	Special Events Fund	Bike and Pedestrian Project	Golf Cart	Dog Park Project Fund	
			Infrastructure Improvements Fund		
Revenues:					
Miscellaneous	\$ 89,476	\$ 8,870	\$ -	\$ -	\$ 98,346
Total revenues	<u>89,476</u>	<u>8,870</u>	<u>-</u>	<u>-</u>	<u>98,346</u>
Expenditures:					
Current:					
Cultural and recreation	127,607	7,851	-	100	135,558
Total expenditures	<u>127,607</u>	<u>7,851</u>	<u>-</u>	<u>100</u>	<u>135,558</u>
Revenues over (under) expenditures	<u>(38,131)</u>	<u>1,019</u>	<u>-</u>	<u>(100)</u>	<u>(37,212)</u>
Other financing sources (uses):					
Transfer from other funds	-	7,500	25,000	-	32,500
Transfer to other funds	(7,500)	-	-	-	(7,500)
Total other sources (uses)	<u>(7,500)</u>	<u>7,500</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net change in fund balance	<u>(45,631)</u>	<u>8,519</u>	<u>25,000</u>	<u>(100)</u>	<u>(12,212)</u>
Fund balance, beginning	51,611	67,585	34,239	32,000	185,435
Fund balance, ending	<u>\$ 5,980</u>	<u>\$ 76,104</u>	<u>\$ 59,239</u>	<u>\$ 31,900</u>	<u>\$ 173,223</u>

Town of Emerald Isle, North Carolina
Special Events Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget & Actual
For the Fiscal Year Ended June 30, 2025

	Budget	Actual	Variance Over (Under)
Revenues:			
Miscellaneous:			
Entry fees	\$ 65,319	\$ 66,374	\$ 1,055
Sponsorships	19,750	11,489	(8,261)
T-shirt sales	9,013	11,613	2,600
Total revenues	94,082	89,476	(4,606)
Expenditures:			
Operating	135,211	127,607	7,604
Total expenditures	135,211	127,607	7,604
Revenues over (under) expenditures	(41,129)	(38,131)	2,998
Other financing sources (uses):			
Transfers:			
To Bicycle and Pedestrian Fund	(10,000)	(7,500)	2,500
Total other sources (uses)	(10,000)	(7,500)	2,500
Fund balance appropriated	51,129	-	(51,129)
Net change in fund balance	\$ -	(45,631)	\$ (45,631)
Fund balance, beginning		51,611	
Fund balance, ending		\$ 5,980	

Town of Emerald Isle, North Carolina
Bike and Pedestrian Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual		Total to Date	Variance Over (Under)
		Prior Years	Current Year		
Revenues:					
Miscellaneous:					
Entry fees	\$ 68,100	\$ 58,518	\$ 5,920	\$ 64,438	\$ (3,662)
Donations	36,900	37,148	2,950	40,098	3,198
Total revenues	<u>105,000</u>	<u>95,666</u>	<u>8,870</u>	<u>104,536</u>	<u>(464)</u>
Expenditures:					
Miscellaneous	72,500	44,665	7,851	52,516	19,984
Construction	241,078	184,494	-	184,494	56,584
Total expenditures	<u>313,578</u>	<u>229,159</u>	<u>7,851</u>	<u>237,010</u>	<u>76,568</u>
Revenues over (under) expenditures	<u>(208,578)</u>	<u>(133,493)</u>	<u>1,019</u>	<u>(132,474)</u>	<u>76,104</u>
Other financing sources (uses):					
Transfers:					
From Coast Guard Road					
Multi-use Path	48,485	48,485	-	48,485	-
From Half Marathon Fund	209,500	202,000	7,500	209,500	-
From General Fund	22,593	22,593	-	22,593	-
From NC 58 Traffic Signal Fund	36,000	36,000	-	36,000	-
To Bogue Inlet Drive Fund	(78,000)	(78,000)	-	(78,000)	-
To Islander/WORA Improvement	(30,000)	(30,000)	-	(30,000)	-
Total other sources (uses)	<u>208,578</u>	<u>201,078</u>	<u>7,500</u>	<u>208,578</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 67,585</u>	<u>8,519</u>	<u>\$ 76,104</u>	<u>\$ 76,104</u>
Fund balance, beginning			<u>67,585</u>		
Fund balance, ending			<u>\$ 76,104</u>		

Town of Emerald Isle, North Carolina
Golf Cart Infrastructure Improvements Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual		Total to Date	Variance Over (Under)
		Prior Years	Current Year		
Revenues:					
Miscellaneous:					
Contributions	\$ 14,919	\$ 14,919	\$ -	\$ 14,919	\$ -
Total revenues	<u>14,919</u>	<u>14,919</u>	<u>-</u>	<u>14,919</u>	<u>-</u>
Expenditures:					
Maintenance and repairs	88,963	11,431	-	11,431	77,532
Design services	4,825	3,425	-	3,425	1,400
Construction	60,681	80,374	-	80,374	(19,693)
Total expenditures	<u>154,469</u>	<u>95,230</u>	<u>-</u>	<u>95,230</u>	<u>59,239</u>
Revenues over (under) expenditures	<u>(139,550)</u>	<u>(80,311)</u>	<u>-</u>	<u>(80,311)</u>	<u>59,239</u>
Other financing sources (uses):					
Transfers:					
From General Fund	167,550	142,550	25,000	167,550	-
To Islander/WORA Improvement	(28,000)	(28,000)	-	(28,000)	-
Total other sources (uses)	<u>139,550</u>	<u>114,550</u>	<u>25,000</u>	<u>139,550</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 34,239</u>	<u>25,000</u>	<u>\$ 59,239</u>	<u>\$ 59,239</u>
Fund balance, beginning			<u>34,239</u>		
Fund balance, ending			<u>\$ 59,239</u>		

Town of Emerald Isle, North Carolina
Dog Park Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>	<u>Variance Over (Under)</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Revenues:					
Miscellaneous:					
Donations	\$ 16,000	\$ -	\$ -	\$ -	\$ (16,000)
Total revenues	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,000)</u>
Expenditures:					
Capital outlay:					
Miscellaneous	-	-	100	100	(100)
Construction	32,000	-	-	-	32,000
Total expenditures	<u>32,000</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>31,900</u>
Revenues over (under) expenditures	<u>(16,000)</u>	<u>-</u>	<u>(100)</u>	<u>(100)</u>	<u>15,900</u>
Other financing sources (uses):					
Transfer from McLean Spell Fund	16,000	32,000	-	32,000	16,000
Total other sources (uses)	<u>16,000</u>	<u>32,000</u>	<u>-</u>	<u>32,000</u>	<u>16,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 32,000</u>	<u>(100)</u>	<u>\$ 31,900</u>	<u>\$ 31,900</u>
Fund balance, beginning			<u>32,000</u>		
Fund balance, ending			<u>\$ 31,900</u>		

Other Schedules

This section contains additional information on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy

Town of Emerald Isle, North Carolina
Schedule of Ad Valorem Taxes Receivable
June 30, 2025

<u>Fiscal Year</u>	<u>Uncollected Balances June 30, 2024</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balances June 30, 2025</u>
2024-2025	\$ -	\$ 5,722,169	\$ (5,688,628)	\$ 33,541
2023-2024	43,523	-	(29,442)	14,081
2022-2023	18,878	-	(11,418)	7,460
2021-2022	10,239	-	(5,814)	4,425
2020-2021	4,994	-	(1,270)	3,724
2019-2020	1,575	-	-	1,575
2018-2019	1,324	-	-	1,324
2017-2018	1,758	-	-	1,758
2016-2017	1,574	-	-	1,574
2015-2016	591	-	-	591
2014-2015	577	-	(577)	-
	<u>\$ 85,033</u>	<u>\$ 5,722,169</u>	<u>\$ (5,737,149)</u>	<u>\$ 70,053</u>

Less: allowance for uncollectible accounts - General Fund (17,740)

Ad valorem taxes receivable - net \$ 52,313

Reconciliation with revenues:

Ad valorem taxes - General Fund \$ 5,442,605
Ad valorem taxes - Future Beach Nourishment Special Revenue Fund 318,694

Reconciling items:

Interest collected (25,289)
Discounts, releases, and other credits 1,139
Subtotal (24,150)

Total collections and credits \$ 5,737,149

Town of Emerald Isle, North Carolina
Analysis of Current Year Tax Levy
For the Year Ended June 30, 2025

	Town-Wide		Total Levy		
			Property Excluding Registered Motor Vehicles	Registered Motor Vehicles	
	Property Valuation	Rate	Total Levy		
Original levy:					
Property taxed at current rate	\$3,270,375,152	0.165	\$ 5,396,119	\$ 5,186,895	\$ 209,224
Special District Taxes	-	0.040	318,805	318,805	-
Total	<u>3,270,375,152</u>		<u>5,714,924</u>	<u>5,505,700</u>	<u>209,224</u>
Discoveries:					
Current and prior years	<u>7,969,697</u>	0.165	<u>13,150</u>	<u>13,150</u>	<u>-</u>
Releases:					
Current and prior years	<u>(3,578,788)</u>		<u>(5,905)</u>	<u>(5,905)</u>	<u>-</u>
Total property valuation	<u><u>\$3,274,766,061</u></u>				
Net levy			5,722,169	5,512,945	209,224
Uncollected taxes at June 30, 2025			<u>(33,541)</u>	<u>(33,541)</u>	<u>-</u>
Current year's taxes collected			<u>\$ 5,688,628</u>	<u>\$ 5,479,404</u>	<u>\$ 209,224</u>
Current levy collection percentage			<u>99.41%</u>	<u>99.39%</u>	<u>100.00%</u>

**Statistical Section
Unaudited**

**Statistical Section
Unaudited**

Description of the Statistical Schedules

Contents	Pages
Financial Trends	88- 91
<p style="padding-left: 40px;">These schedules contain trend information to assist users in understanding and assessing how the Town’s financial position has changed over time.</p>	
Revenue Capacity	92-95
<p style="padding-left: 40px;">These schedules contain information to assist users in understanding and assessing the factors affecting the Town’s ability to generate its own-source revenues.</p>	
Debt Capacity	96-99
<p style="padding-left: 40px;">These schedules present information to assist users in understanding and assessing the Town’s debt burden and its ability to issue additional debt.</p>	
Demographic and Economic Information	100-102
<p style="padding-left: 40px;">These schedules offer demographic and economic information to assist users in understanding the environment within which the Town operates.</p>	
Operating Information	103-105
<p style="padding-left: 40px;">These schedules contain service and infrastructure data to assist readers in understanding and assessing how the Town’s financial report relates to the services the Town provides and the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.

Town of Emerald Isle, North Carolina
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities / Primary Government:										
Net investment in capital assets	\$ 26,656,135	\$ 23,787,132	\$ 23,153,626	\$ 22,898,828	\$ 23,032,917	\$ 22,865,219	\$ 22,231,343	\$ 22,272,216	\$ 19,341,471	\$ 18,520,348
Restricted	11,072,866	9,107,455	9,080,680	7,327,990	6,314,929	6,248,841	5,870,332	4,088,443	3,246,185	2,519,657
Unrestricted	(554,144)	776,416	244,675	707,631	943,185	147,353	(2,582,672)	719,897	576,443	1,458,257
Total governmental activities / primary government net position	\$ 37,174,857	\$ 33,671,003	\$ 32,478,981	\$ 30,934,449	\$ 30,291,031	\$ 29,261,413	\$ 25,519,003	\$ 27,080,556	\$ 23,164,099	\$ 22,498,262

Town of Emerald Isle, North Carolina
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental Activities:										
General government	\$ 2,292,686	\$ 2,258,554	\$ 2,290,113	\$ 2,375,999	\$ 1,807,872	\$ 1,715,417	\$ 1,412,150	\$ 1,392,361	\$ 1,387,324	\$ 1,352,365
Public safety	6,890,782	6,631,865	6,753,560	5,424,997	5,473,719	4,889,101	4,396,689	3,843,612	3,784,052	3,408,496
Environmental protection	3,111,687	3,125,845	2,846,628	2,998,019	34,930,691	18,813,507	17,925,600	2,326,516	2,340,683	2,274,567
Cultural and recreation	1,531,690	1,616,016	1,553,228	1,632,204	1,349,992	1,430,921	1,304,694	1,370,841	1,277,024	1,165,017
Interest on long-term debt	76,625	75,256	92,151	70,854	63,922	43,249	51,007	42,470	52,197	63,059
Total expenses	\$ 13,903,470	\$ 13,707,536	\$ 13,535,680	\$ 12,502,073	\$ 43,626,196	\$ 26,892,195	\$ 25,090,140	\$ 8,975,800	\$ 8,841,280	\$ 8,263,504
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 25,113	\$ 167,585	\$ 126,430	\$ 113,570	\$ 110,325	\$ 105,045	\$ 90,258	\$ 74,682	\$ 54,537	\$ 50,091
Public safety	1,058,669	938,418	919,384	790,509	651,043	470,123	457,847	303,822	222,669	330,039
Environmental protection	2,090,098	2,056,849	1,845,015	2,003,201	1,790,522	1,624,660	1,514,032	1,519,879	1,496,127	1,631,638
Cultural and recreation	286,696	246,314	333,921	196,566	568,728	484,791	534,070	547,578	431,061	260,847
Operating grants and contributions	335,153	210,754	885,545	889,778	136,299	387,828	2,841,432	262,193	474,494	227,824
Capital grants and contributions	3,359,601	1,056,023	1,013,820	299,322	32,863,411	19,858,946	10,345,467	2,785,421	8,783	245,472
Total program revenues	\$ 7,155,330	\$ 4,675,943	\$ 5,124,115	\$ 4,292,946	\$ 36,120,328	\$ 22,931,393	\$ 15,783,106	\$ 5,493,575	\$ 2,687,671	\$ 2,745,911
Net (Expense) / Revenue										
Total governmental activities / primary government net expense	\$ (6,748,140)	\$ (9,031,593)	\$ (8,411,565)	\$ (8,209,127)	\$ (7,505,868)	\$ (3,960,802)	\$ (9,307,034)	\$ (3,482,225)	\$ (6,153,609)	\$ (5,517,593)
General Revenues										
Governmental Activities:										
Property taxes	\$ 5,752,254	\$ 5,658,564	\$ 5,562,540	\$ 5,180,703	\$ 5,138,752	\$ 4,637,281	\$ 4,618,981	\$ 4,572,027	\$ 4,526,187	\$ 4,499,943
Local option sales tax	2,783,737	2,801,566	2,693,686	2,557,984	2,399,671	2,103,012	2,044,691	1,924,782	1,849,401	1,707,580
Other taxes and licenses	875,202	880,543	859,179	832,941	797,931	741,665	761,168	732,331	744,382	633,718
Unrestricted grants and contributions	112,425	231,510	124,363	166,421	48,866	28,606	81,193	51,604	150	51,823
Unrestricted investment earnings	532,463	537,306	330,363	5,108	1,508	82,864	109,198	60,939	18,368	5,490
Miscellaneous	195,913	114,126	385,966	109,388	148,758	109,784	130,250	56,999	39,986	49,603
Total program revenues	\$ 10,251,994	\$ 10,223,615	\$ 9,956,097	\$ 8,852,545	\$ 8,535,486	\$ 7,703,212	\$ 7,745,481	\$ 7,398,682	\$ 7,178,474	\$ 6,948,157
Change in Net Position										
Total governmental activities / primary government change in net position	\$ 3,503,854	\$ 1,192,022	\$ 1,544,532	\$ 643,418	\$ 1,029,618	\$ 3,742,410	\$ (1,561,553)	\$ 3,916,457	\$ 1,024,865	\$ 1,430,564

Town of Emerald Isle, North Carolina
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund:										
Non-spendable	\$ -	\$ 695	\$ 18,120	\$ 39,551	\$ 48,209	\$ 52,981	\$ 9,662	\$ 9,000	\$ 15,765	\$ -
Restricted	2,487,561	1,518,253	2,288,606	1,393,709	1,084,269	1,250,637	1,641,632	815,501	741,027	697,405
Committed	63,954	63,954	63,954	63,954	63,954	65,961	65,961	63,954	63,954	63,954
Assigned	8,615	110,000	-	-	-	55,000	-	-	-	-
Unassigned	2,821,174	3,426,769	2,331,034	2,469,853	2,373,307	1,481,784	1,475,611	1,520,619	1,358,642	1,517,455
Total general fund	<u>\$ 5,381,304</u>	<u>\$ 5,119,671</u>	<u>\$ 4,701,714</u>	<u>\$ 3,967,067</u>	<u>\$ 3,569,739</u>	<u>\$ 2,906,363</u>	<u>\$ 3,192,866</u>	<u>\$ 2,409,074</u>	<u>\$ 2,179,388</u>	<u>\$ 2,278,814</u>
All other government funds:										
Non-spendable	\$ -	\$ 2,705	\$ 15,901	\$ 11,285	\$ -	\$ 6,650	\$ -	\$ 4,650	\$ 7,650	\$ -
Restricted	8,585,305	7,589,202	6,792,074	5,934,281	5,230,660	6,201,192	4,228,700	3,272,942	2,505,158	1,822,252
Assigned	173,223	182,730	133,378	168,751	461,047	176,793	252,348	124,022	101,533	131,203
Unassigned	(966,369)	(12,714)	-	(1,784,791)	(1,626,154)	(51,448)	(3,147,917)	(961)	-	-
Total all other governmental funds	<u>\$ 7,792,159</u>	<u>\$ 7,761,923</u>	<u>\$ 6,941,353</u>	<u>\$ 4,329,526</u>	<u>\$ 4,065,553</u>	<u>\$ 6,333,187</u>	<u>\$ 1,333,131</u>	<u>\$ 3,400,653</u>	<u>\$ 2,614,341</u>	<u>\$ 1,953,455</u>

Town of Emerald Isle, North Carolina
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues:										
Ad valorem taxes	\$ 5,761,299	\$ 5,655,925	\$ 5,546,083	\$ 5,171,679	\$ 5,127,606	\$ 4,656,316	\$ 4,598,673	\$ 4,567,954	\$ 4,524,919	\$ 4,497,638
Unrestricted intergovernmental	3,658,939	3,682,109	3,552,865	3,387,992	3,197,602	4,939,717	2,805,859	2,657,113	2,593,783	2,452,440
Restricted intergovernmental	2,741,099	1,255,355	3,684,156	1,041,370	31,408,693	18,084,732	13,210,012	1,307,193	316,529	383,399
Permits and fees	2,812,117	2,793,072	2,587,424	2,678,543	2,751,337	2,249,646	2,094,151	2,142,902	2,073,270	2,014,169
Sales and services	648,459	616,094	527,601	425,303	312,376	344,227	420,845	212,873	167,771	146,081
Investment earnings	532,463	537,306	330,363	14,426	1,508	82,865	109,198	60,939	18,368	5,490
Miscellaneous	308,338	422,172	620,054	492,160	372,715	267,441	238,594	198,789	448,237	202,422
Total revenues	16,462,714	14,962,033	16,848,546	13,211,473	43,171,837	30,624,944	23,477,332	11,147,763	10,142,877	9,701,639
Expenditures:										
Current:										
General government	1,831,584	1,798,270	1,859,642	2,120,129	1,711,146	1,588,785	1,330,031	1,325,551	1,304,192	1,279,520
Public safety	6,006,261	5,734,264	5,884,969	5,019,586	4,764,439	4,403,711	3,964,277	3,531,400	3,475,560	3,355,043
Environmental protection	2,707,610	2,836,189	2,616,455	2,915,828	34,809,103	18,580,239	17,715,138	2,137,608	2,137,131	2,261,735
Cultural and recreational	1,226,435	1,319,835	1,285,021	1,468,647	1,048,304	1,071,942	972,020	1,074,071	992,130	1,070,113
Capital Outlay	4,088,375	1,445,844	1,835,715	969,792	1,974,706	1,389,195	434,095	2,106,259	825,289	323,701
Debt service:										
Principal	626,862	639,543	847,309	659,287	484,859	335,270	577,831	513,963	787,558	595,925
Interest and other charges	72,695	76,554	87,552	73,963	67,132	43,249	54,678	42,913	59,557	68,022
Total expenditures	16,559,822	13,850,499	14,416,663	13,227,232	44,859,689	27,412,391	25,048,070	10,731,765	9,581,417	8,954,059
Excess (Deficiency) of revenues over (under) expenditures	(97,108)	1,111,534	2,431,883	(15,759)	(1,687,852)	3,212,553	(1,570,738)	415,998	561,460	747,580
Other Financing Sources (Uses):										
Transfers from other funds	341,500	570,106	445,088	431,350	696,952	766,176	1,610,123	1,636,453	847,414	778,411
Transfers to other funds	(341,500)	(570,106)	(445,088)	(431,350)	(696,952)	(766,176)	(1,610,123)	(1,636,453)	(847,414)	(778,411)
Proceeds from sale of property	-	-	-	-	-	-	287,008	-	-	-
Issuance of debt/leases/SBITA	388,977	126,993	914,591	677,060	83,594	1,501,000	-	600,000	-	-
Total other financing sources (uses)	388,977	126,993	914,591	677,060	83,594	1,501,000	287,008	600,000	-	-
Net change in fund balance	\$ 291,869	\$ 1,238,527	\$ 3,346,474	\$ 661,301	\$ (1,604,258)	\$ 4,713,553	\$ (1,283,730)	\$ 1,015,998	\$ 561,460	\$ 747,580
Debt service as a percentage of noncapital expenditures	5.61%	5.77%	7.43%	5.98%	1.29%	1.45%	2.57%	6.46%	9.67%	8.06%

Town of Emerald Isle, North Carolina
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Taxable Assessed Value	Total Direct Tax Rate ^{(5) (6)}	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Estimated Actual Value ⁽⁷⁾
2016	\$ 2,718,824,516	0.155	\$ 2,719,912,481	99.96%
2017	2,743,074,381	0.155	2,767,427,745	99.12%
2018	2,765,100,000	0.155	2,806,638,246	98.52%
2019	2,799,132,903	0.155	2,987,016,223	93.71%
2020	2,806,769,677	0.155	3,088,434,944	90.88%
2021	3,103,963,225	0.155	3,220,547,027	96.38%
2022	3,131,560,697	0.155	3,627,430,438	86.33%
2023	3,179,772,727	0.165	4,119,943,932	77.18%
2024	3,233,165,455	0.165	5,078,802,160	63.66%
2025	3,274,766,061	0.165	5,710,141,344	57.35%

Sources: Town of Emerald Isle Finance Department and NC Department of Revenue

Notes:

- (1) The NC General Statutes require a revaluation of real property at least every 8 years. Real property is valued at 100% of estimated value as of the date of the latest revaluation. Revaluations were effective for the fiscal years ending June 30, 2012, 2016, and 2021.
- (2) Personal property is valued at 100% of estimated value.
- (3) Public service property is generally valued at 100% of estimated value. It may be valued at less than 100% in years in which the County's sales to assessment ratio on real property is less than 80%.
- (4) Beginning FY 2021, the Town entered into an agreement with Carteret County to bill and collect property taxes for real, public service, non-registered motor vehicles and personal property on behalf of the Town. Carteret County also collects property taxes for registered motor vehicles on behalf of the Town via the NC Division of Motor Vehicle's (NCDMV) Tax and Tag Program. The values reported above have been provided by the Carteret County Tax Assessor and NCDMV.
- (5) Per \$100 of value.
- (6) Direct Rate presented for Emerald Isle Non-Oceanfront properties; see the Property Tax Rates - Direct and Overlapping Governments schedule at page 93 for more information.
- (7) Sales assesment ratios as provided by the NC Department of Revenue- Property Tax Division.

**Town of Emerald Isle, North Carolina
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Town of Emerald Isle			Carteret County	Total Direct and Overlapping
	Operating	Special Districts	Total Direct Rate		
2016	0.155	(1)	0.000	0.300	0.455
		(2)	0.040		0.495
2017	0.155	(1)	0.000	0.310	0.465
		(2)	0.040		0.505
2018	0.155	(1)	0.000	0.310	0.465
		(2)	0.040		0.505
2019	0.155	(1)	0.000	0.310	0.465
		(2)	0.040		0.505
2020	0.155	(1)	0.000	0.310	0.465
		(2)	0.040		0.505
2021	0.155	(1)	0.000	0.330	0.485
		(2)	0.040		0.525
2022	0.155	(1)	0.000	0.330	0.485
		(2)	0.040		0.525
2023	0.165	(1)	0.000	0.330	0.495
		(2)	0.040		0.535
2024	0.165	(1)	0.000	0.340	0.505
		(2)	0.040		0.545
2025	0.165	(1)	0.000	0.340	0.505
		(2)	0.040		0.545

Source: Carteret County Tax Office

Notes:

(1) Emerald Isle Non-Oceanfront properties

(2) Emerald Isle Oceanfront properties

**Town of Emerald Isle, North Carolina
Principal Property Tax Payers
Current Fiscal Year and Nine Years Ago**

Taxpayer	2025			2016		
	Taxable Assessed Value ⁽¹⁾	Rank	Percentage of Total Assessed Value	Taxable Assessed Value ⁽²⁾	Rank	Percentage of Total Assessed Value
Islander Ventures Em Isle LLC	\$ 11,440,201	1	0.35%	\$ -		0.00%
10F Emerald Plantation, LLC	9,822,125	2	0.30			
McCabe and Company d/b/a	8,638,667	3	0.26	5,848,000	3	0.22
Seaside Siblings, LLC	7,691,549	4	0.23			
MHC Holiday Trav L NC LP	7,432,877	5	0.23			
Bogue Fishing Pier, Inc.	7,211,749	6	0.22	2,604,189	8	0.10
Carteret Craven Electric Management Cooperative	7,141,939	7	0.22	5,799,365	4	0.21
Publix North Carolina LP	7,114,868	8	0.22			
PDL Beach Properties, LLC	6,227,427	9	0.19			
Ealey, Mark A., Etux Lisa J.	5,800,150	10	0.18			
Emerald, LLC				8,750,000	1	0.32
Watsons, Inc.				7,015,215	2	0.26
McCabe and Company d/b/a				3,929,577	5	0.14
The Stanley Corporation				3,089,924	6	0.11
Malik, Stephen N, Etux Kathleen				2,614,978	7	0.10
Manatee Investments, Lmted Prnsp.				2,388,927	9	0.09
Brother & Sisters, LLC				2,256,240	10	0.08
	<u>\$ 78,521,552</u>		<u>2.40%</u>	<u>\$ 44,296,415</u>		<u>1.63%</u>

Source: Carteret County Tax Office

Notes:

(1) Values reported by Carteret County Tax office are reported in aggregate by account number (may include multiple parcels).

**Town of Emerald Isle, North Carolina
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year Ended June, 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 4,486,669	\$ 4,477,230	99.79%	\$ 8,848	\$ 4,486,078	99.99%
2017	4,519,449	4,503,342	99.64%	14,533	4,517,875	99.97%
2018	4,559,350	4,539,805	99.57%	17,787	4,557,592	99.96%
2019	4,614,187	4,576,501	99.18%	36,362	4,612,863	99.97%
2020	4,624,639	4,608,511	99.65%	14,553	4,623,064	99.97%
2021	5,126,061	5,095,758	99.41%	26,579	5,122,337	99.93%
2022	5,168,855	5,134,314	99.33%	30,116	5,164,430	99.91%
2023	5,561,553	5,512,933	99.13%	41,160	5,554,093	99.87%
2024	5,650,538	5,607,015	99.23%	29,442	5,636,457	99.75%
2025	5,722,169	5,688,628	99.41%	-	5,688,628	99.41%

Source: Town of Emerald Isle Finance Department

Town of Emerald Isle, North Carolina
Legal Debt Margin Information
June 30, 2025

Total Assessed Valuation	\$ 3,274,766,061
Legal Debt Margin:	
Debt Limit 8% of Total Assessed Value	261,981,285
Amount of Debt Applicable to Debt Limit	<u>1,649,118</u>
Legal Debt Margin	<u><u>\$ 260,332,167</u></u>

Town of Emerald Isle, North Carolina
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025

	Debt Outstanding	Percentage Applicable to Town ⁽¹⁾	Amount Applicable to Town
Direct:			
Town of Emerald Isle	\$ 1,649,118	100.00%	\$ 1,649,118
Overlapping:			
Carteret County	48,919,700	18.15%	8,879,199
	\$ 50,568,818		\$ 10,528,317
Town's assessed value	\$ 3,274,766,061		
County's assessed value	\$ 18,042,232,647		

Sources: Town of Emerald Isle Finance Department and Carteret County Finance Department

Notes:

(1) The percentage of indebtedness of the Town's overlapping political units is determined by dividing the Town's assessed valuation by the total assessed valuation of the County.

Town of Emerald Isle, North Carolina
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding	Less: Amounts Available in Debt Service Fund ⁽¹⁾	Total	Percentage of Est. Actual Taxable Value of Property ⁽²⁾	Per Capita ⁽³⁾
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-
2023	-	-	-	0.00%	-
2024	-	-	-	0.00%	-
2025	-	-	-	0.00%	-

Source: Town of Emerald Isle Finance Department

The Town of Emerald Isle has not reported any General Bonded Debt Outstanding in the past 10 years

Notes:

(1) This is the amount restricted for debt service principal payments.

(2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics.

Town of Emerald Isle, North Carolina
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding	Installment Contracts	Leases	Subscription Based IT Arrangements	Total Primary Government	Population Estimate ⁽¹⁾	Total Debt Per Capita	Personal Income ⁽²⁾	Total Housing Units ⁽³⁾	Total Debt Per Housing Unit ⁽⁴⁾
2016	\$ -	\$ 2,938,381	\$ -	\$ -	\$ 2,938,381	3,797	\$ 774		6,735	\$ 436
2017	-	2,150,823	-	-	2,150,823	3,791	567		6,735	319
2018	-	2,236,859	-	-	2,236,859	3,784	591		6,735	332
2019	-	1,659,028	-	-	1,659,028	3,797	437		6,735	246
2020	-	2,824,758	-	-	2,824,758	3,822	739		6,735	419
2021	-	2,423,493	-	-	2,423,493	3,840	631		6,769	358
2022	-	1,938,562	502,703	-	2,441,265	3,901	626		6,769	361
2023	-	1,453,561	737,024	259,395	2,449,980	3,977	616		6,769	362
2024	-	1,235,152	541,890	143,314	1,920,356	4,018	478		6,769	284
2025	-	1,202,298	426,017	20,803	1,649,118	4,082	404		6,769	244

Sources: Town of Emerald Isle Finance Department and NCOSBM Certified Municipal Population Estimates

Notes:

(1) NCOSBM Certified Municipal Population Estimates

(2) Information is not available at Town level.

(3) Data from 2010 and 2020 US Census

(4) Emerald Isle is a beach community with many second home owners. Therefore, debt per citizen is not a meaningful measurement. Debt per housing unit is a better measurement of relative debt.

**Town of Emerald Isle, North Carolina
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Estimated Population ⁽¹⁾	Unemployment Ratio ⁽²⁾	Per Capita Income ⁽³⁾	Personal Income ⁽³⁾ (in thousands)
2016	3,797	5.63%	\$ 46,654	\$ 3,212,372
2017	3,791	4.93%	47,871	3,297,436
2018	3,784	4.33%	49,360	3,431,692
2019	3,797	4.66%	51,582	3,583,559
2020	3,822	5.24%	53,276	3,705,783
2021	3,840	4.86%	60,741	4,163,281
2022	3,901	3.43%	63,531	4,407,792
2023	3,977	3.43%	68,500	4,768,660
2024	4,018	3.26%	N/A	N/A
2025	4,082	3.40%	N/A	N/A

Sources:

(1) NCOSBM Certified Municipal Population Estimates

(2) N.C. Division of Employment Security; information is available at the county level and presented on that basis (unadjusted rate - average for fiscal year).

(3) U.S. Bureau of Economic Analysis; information is available at the county level and presented on that basis (not adjusted for inflation).

Notes:

N/A - information not yet available.

**Town of Emerald Isle, North Carolina
Principal Employers
Current Year and Nine Years Ago**

Employer	2025			2016		
	Employees (FTE's)	Rank (²)	Percentage of Total Employment (³)	Employees (FTE's)	Rank (²)	Percentage of Total Employment (³)
Carteret County Board of Education	1,000+	1		1,000+	1	
Carteret General Hospital	1,000+	2		500-999	2	
Carteret County Government	500-999	3		500-999	3	
Wal-Mart Associates, Inc.	250-499	4		250-499	4	
Lowe's Home Centers, Inc.	250-499	5		250-499	8	
Carteret Community College	250-499	6		250-499	5	
Food Lion	250-499	7		250-499	7	
Bally Refrigerated Boxes, Inc.	100-249	8		-	-	
Town of Morehead City	100-249	9		-	-	
Lowe's Foods, LLC	100-249	10		100-249	10	
Big Rock Sports, LLC				250-499	6	
PMC of North Carolina LLC				100-249	9	

Source: NC Employment Security Commission

Notes:

- (1) Information presented for Carteret County because information is not available for the Town.
- (2) Actual number of employees is not available; therefore the range/ranking provided by the Employment Security Commission is used.
- (3) Information not available.

**Town of Emerald Isle, North Carolina
Carteret County Occupancy Tax Collections
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	County Collections	Percent Increase/(Decrease)
2016	\$ 6,671,689	5.07%
2017	7,089,678	6.27%
2018	7,575,723	6.86%
2019	7,689,128	1.50%
2020	7,271,244	-5.43%
2021	11,513,304	58.34%
2022	13,359,599	16.04%
2023	13,472,923	0.85%
2024	14,402,593	6.90%
2025	13,941,651	-3.20%

Sources:

- (1) Occupancy Tax Rate increased to 6%, effective January, 2014. Prior years rate was 5%.
- (2) Carteret County County collects an occupancy tax from all lodging rental guests.
Tax proceeds are restricted for 50% use for tourism advertising and promotion and 50% use for beach renourishment.
- (3) Over 60% of the occupancy taxes collected are derived from lodging rentals located within the Town of Emerald Isle.

Town of Emerald Isle, North Carolina
Employees by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Full-time										
General Government:										
Administration	5	4	6	6	6	5	5	5	5	5
Planning and Inspections	2	2	2	2	2	2	1	1	1	1
Public Safety:										
Police	22	22	22	22	20	20	19	19	19	18
Fire	26	27	26	18	18	18	17	17	14	14
EMS	-	-	-	8	8	8	8	7	-	-
Environmental Protection:										
Public Works	5	5	5	5	5	5	5	5	5	5
Solid Waste	4	4	4	4	4	4	4	4	4	4
Culture and Recreation:										
Parks and Recreation	9	9	10	10	10	10	10	10	9	8
Total	73	73	75	75	73	72	69	68	57	55
Part-time/Seasonal										
General Government:										
Administration	2	2	-	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-	-	-	-
Public Safety:										
Police	13	15	22	22	22	22	22	22	20	18
Fire	40	37	50	35	31	31	28	28	23	23
EMS	-	-	-	33	32	32	30	23	-	-
Environmental Protection:										
Public Works	-	1	-	-	-	-	-	-	-	-
Solid Waste	2	2	1	2	-	-	1	1	1	1
Culture and Recreation:										
Parks and Recreation	29	29	36	35	35	40	40	40	38	38
Total	86	86	109	127	120	125	121	114	82	80
Inmate Laborers										
Parks Maintenance	-	-	-	-	-	-	2	2	2	2
Public Works	-	-	-	-	-	-	4	4	4	4
Total	-	-	-	-	-	-	6	6	6	6

Source: Town of Emerald Isle Administration

Town of Emerald Isle, North Carolina
Operating Indicators by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety:										
Police dispatch calls answered	13,785	15,208	13,943	14,955	14,474	14,605	14,004	12,782	13,697	12,509
Fire calls answered	1,342	812	911	676	832	1,120	1,272	1,122	1,073	965
EMS calls involving transport	540	554	561	536	471	421	398	474	476	396
Transportation (Streets and Highways):										
Miles of streets maintained	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50
Environmental Protection (Solid Waste):										
Refuse collected (tons)	3,342	3,381	3,489	3,658	3,994	3,558	3,805	3,426	3,435	3,356
Recyclables collected (tons)	652	691	702	750	780	710	704	764	764	774
Cultural and Recreation:										
Community Center Visits	38,080	36,457	31,519	30,745	10,937	29,341	36,920	43,271	43,942	40,424
Beach/Sound Access Repairs/Improv.	95	278	330	369	305	260	277	273	276	285

Source: Town of Emerald Isle Administration

Town of Emerald Isle, North Carolina
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government:										
Number of administrative buildings	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Number of police vehicles	22	22	21	21	22	20	22	22	22	22
Number of police beach patrol vehicles	2	2	2	2	2	4	2	2	2	2
Number of fire stations	2	2	2	2	2	2	2	2	2	2
Number of fire engines/aerial truck	4	4	4	4	4	4	4	4	4	4
Number of lifeguard vehicles	6	6	6	6	6	5	5	4	4	3
Number of rescue boats	1	1	1	1	1	1	1	1	1	1
Number of rescue jetskis	3	3	5	2	2	2	2	2	2	2
Number of fire administration buildings	1	1	1	-	-	-	-	-	-	-
Number of EMS stations	-	-	-	1	1	1	1	1	1	1
Number of ambulances	3	2	2	2	2	2	2	2	-	-
Transportation (Streets and Highways):										
Miles of streets maintained	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50	45.50
Environmental Protection (Solid Waste):										
Number of yard waste trucks	2	2	2	2	2	2	2	2	2	2
Cultural and Recreation:										
Number of community centers	1	1	1	1	1	1	1	1	1	1
Number of park facilities	12	12	12	12	12	12	12	12	11	11
Miles of bicycle and pedestrian path	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.00

Source: Town of Emerald Isle Administration

Compliance Section

S. Preston Douglas & Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

American Institute of CPAs

N. C. Association of CPAs

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
Members of the Board of Commissioners
Town of Emerald Isle, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Emerald Isle, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprises the Town of Emerald Isle's basic financial statements and have issued our report thereon dated December 19, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Emerald Isle's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Emerald Isle's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

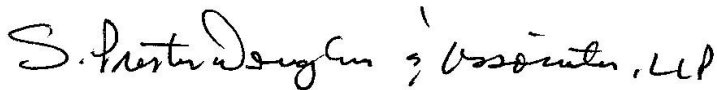
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Emerald Isle's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "S. Porter Douglas, Associate, LLP". The signature is written in a cursive style.

Ocean Isle Beach, North Carolina
December 19, 2025

S. Preston Douglas & Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

American Institute of CPAs

N. C. Association of CPAs

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; With OMB Uniform Guidance and the State Single Audit Implementation Act

To the Honorable Mayor and
Members of the Board of Commissioners
Town of Emerald Isle, North Carolina

Report on Compliance for Each Major Federal Program

We have audited the Town of Emerald Isle's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Town of Emerald Isle's major federal programs for the year ended June 30, 2025. The Town of Emerald Isle's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Emerald Isle complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Emerald Isle and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Emerald Isle's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Town of Emerald Isle's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Emerald Isle's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Town of Emerald Isle's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Emerald Isle's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Emerald Isle's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Emerald Isle's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency *in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

S. Peter Douglas, Associate, LLP

Ocean Isle Beach, North Carolina
December 19, 2025

Town of Emerald Isle, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I. Summary of Auditor's Results
--

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"> • Material weakness(es) identified? _____ yes <u> X </u> no • Significant deficiency(s) identified that are not considered to be material weaknesses _____ yes <u> X </u> none reported • Noncompliance material to financial statements _____ yes <u> X </u> no 	

Federal Awards

Internal control over major federal programs	
<ul style="list-style-type: none"> • Material weakness(es) identified? _____ yes <u> X </u> no • Significant deficiency(s) identified that are not considered to be material weaknesses _____ yes <u> X </u> no 	

Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	_____ yes <u> X </u> no

Identification of major federal programs:

<u>Names of Federal Program or Cluster</u>	<u>Federal Assistance Listing Numbers</u>
Disaster Grants – Public Assistance Program	97.036

Dollar threshold used to distinguish between Type A And Type B programs	\$750,000
---	-----------

Auditee qualified as low-risk auditee?	<u> X </u> yes _____ no
--	------------------------------

Town of Emerald Isle, North Carolina
Schedule of Findings and Questioned Costs (continued)
For the Fiscal Year Ended June 30, 2025

Section II. Financial Statement Findings

None reported

Section III. Federal Award Findings and Questioned Costs

None reported

Town of Emerald Isle, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2025

Grantor/Pass-through Grant/Program Title	Federal Assistance Listing Number	Award Number/State Pass-through Grantor's Number	Federal (Direct Pass- through) Expenditures	State Expenditures
Federal Grants:				
Direct Programs:				
US Department of the Justice				
Bulletproof Vest Partnership Grant	16.607		\$ 5,893	-
Pass Through:				
US Department of Homeland Security				
North Carolina Department of Public Safety				
Disaster Grants - Public Assistance Program	97.036	FEMA-4393-DR-NC	\$ 2,519,701	\$ 839,900
Disaster Grants - Public Assistance Program	97.036	FEMA-3608-EM-NC	26,927	8,975
Disaster Grants - Public Assistance Program	97.036	FEMA-4827-DR-NC	32,770	10,924
Disaster Grants - Public Assistance Program	97.036	FEMA-4837-DR-NC	31,203	10,401
Total federal assistance			<u>2,616,494</u>	<u>870,200</u>
State Grants:				
Direct Programs:				
N.C. Department of Transportation				
Powell Bill		DOT-2	-	166,400
Total state assistance			<u>-</u>	<u>166,400</u>
Total assistance			<u>\$ 2,616,494</u>	<u>\$ 1,036,600</u>

Notes to the Schedule of Expenditures of Federal and State Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of Federal and State awards (SEFSA) includes the federal and State grant activity of the Town of Emerald Isle under the programs of the federal government and the State of North Carolina for the year ended June 30, 2025. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the Town of Emerald Isle, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Emerald Isle.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

The Town of Emerald Isle has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 13

ITEM TO BE CONSIDERED

Title: FY 26-27 Budget

Brief Summary:

The Board is scheduled to consider the establishment of the FY 26-27 Budget Calendar and also conduct a public hearing for early citizen input on the FY 26-27 budget.

The FY 26-27 Budget Calendar calls for the Town Manager's Recommended Budget to be presented to the Board of Commissioners at the May 12 regular meeting, with Board adoption tentatively scheduled for the June 9 regular meeting, assuming the Board is comfortable with the budget at that time. By law, the Board must adopt a budget no later than June 30.

The scheduled public hearing will give our citizens a chance to express their ideas, concerns, etc. about the FY 26-27 budget at the front-end of the process, and can be incorporated into budget planning.

There will be additional opportunities for public input throughout the budget process, including the official budget public hearing on June 9.

Suggested Motion:

Motion to adopt the FY 26-27 Budget Calendar.

Motion to open the public hearing for early citizen input on the FY 26-27 budget.

Motion to close the public hearing.

BACKGROUND

Originating Department / Individual:

Frank Rush, Town Manager



Attachments:

- 1 Memo from Rush
- 2 Budget Calendar
- 3 Public hearing notice
- 4 Summary budget information - FY 25-26
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
FROM: Frank A. Rush, Jr., Town Manager
SUBJECT: FY 2026-27 Budget

The Board is scheduled to undertake two actions pertaining to the FY 26-27 budget process at the February 13 meeting. First, the Board is asked to adopt the official FY 26-27 Budget Calendar, and second, the Board is scheduled to conduct a public hearing to receive early citizen input on the FY 26-27 budget.

FY 26-27 Budget Calendar

A copy of the suggested FY 26-27 Budget Calendar is attached for the Board's review. This calendar outlines the Town's budget process and includes key target dates in the process.

The public hearing scheduled for the January 13 meeting is the first step in the FY 26-27 budget process, and is a chance for the Town's taxpayers to provide input at the front-end of the budget process. Town staff and I will consider the public's input on January 13 and also the Board's direction from the scheduled January 30 budget planning workshop meeting, and will then begin work to develop a responsible budget during February, March, and April.

The FY 26-27 Recommended Budget will be presented to the Board at the May 12 regular meeting. A special budget workshop meeting is tentatively scheduled for May 19, and additional budget workshop meetings can be scheduled between May 26 – June 2 as necessary to review the Recommended Budget in detail. The official public hearing on the budget is planned for the June 9 regular meeting, with Board adoption following the public hearing if the Board is comfortable at that time.

The Board has the flexibility to adjust this schedule as we go through the budget process if necessary and/or desired, however, the establishment of the FY 26-27 Budget Calendar will help to keep this lengthy process on track.

Public Hearing – Early Citizen Input on FY 26-27 Budget

We have scheduled and advertised a public hearing on the upcoming FY 26-27 budget for the January 13 meeting.

NC General Statutes require the Town to conduct a public hearing on the annual budget after the Town Manager presents the Recommended Budget in May, but Emerald Isle has also historically held a public hearing prior to the start of the annual budget process in order to get citizen input at the front-end of the budget process. The purpose of the January 13 public hearing is simply to receive comments or suggestions from our citizens regarding budget priorities for the coming fiscal year before we begin the budget process. The hearing will give citizens a chance to voice their concerns about the tax rate, the fairness of the Town's tax and fee structure, suggest budget and service reductions, suggest funding for certain programs or projects, etc. All thoughtful suggestions are welcomed and encouraged.

I have attached some basic background budget information, and this information is also available on the Town's website for the public to review.

Finance Director Laura Rotchford and I will be happy to answer any questions about the FY 25-26 budget, the FY 26-27 budget process, and the preliminary outlook for the FY 26-27 budget at the January 13 meeting.

BUDGET CALENDAR

January 13, 2026	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
January 13	Public Comment for early citizen input on FY 26-27 Budget at regular monthly meeting
January 30	Board of Commissioners annual budget planning and goal setting workshop
February 27	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 27 - March 13	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 16	Department budget requests and revenue estimates due
March 17 - March 20	Town Manager and Finance Director review department budget requests
March 23 - March 27	Town Manager and Finance Director meet with department heads to discuss budget requests
April 6	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 13 - April 24	Preparation of recommended budget booklet
May 12	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 19	Special Board of Commissioners Budget Workshop Meeting - (if necessary)
May 26	Publish legal advertisement - Notice of Public Hearing
May 26 - June 2	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 9	Public Hearing / FY 26-27 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 26-27 Budget



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
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www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank Rush
frush@emeraldisle-nc.org



Town of Emerald Isle Official Notice of Public Hearing FY 2026-2027 Recommended Budget

The Emerald Isle Board of Commissioners will hold a Public Hearing on Tuesday, January 13, 2026 at 6:00 PM, during its regularly scheduled meeting, in the Town Board Meeting Room, 7500 Emerald Drive, Emerald Isle, North Carolina, to receive early public comment, both written and oral, regarding the FY 2026–2027 budget.

The purpose of this Public Hearing is to allow for public input at the front end of the FY 2026–2027 budget development process, prior to the preparation and presentation of the FY 2026-2027 proposed budget to the Board of Commissioners.

Please contact the Town Administrative Office at 252-354-3424 with any questions. The public is hereby advised that comments may be made at that time. The public is hereby notified and encouraged to attend.

Lindsey Burton
Town Clerk
December 29, 2025

SUMMARY BUDGET INFORMATION

FY 2025-26 BUDGET - "Quick Summary"

* General Fund Tax Rate:	10.25 cents	- 09.75 cent General Fund plus .50 cent for transfer to Beach Nourishment Fund = 10.25 cents, compares to revenue neutral rate of 9.29 cents; a slight increase of less than 1 cent is recommended to meet necessary operational needs, and gradually build fund balance.
* Average Value Annual Bill - General Fund Tax:	\$ 777.77	- based on average value property in Emerald Isle (\$758,796), all property tax bills
* Annual Solid Waste Fee:	\$ 335.00	- necessary increase in annual solid waste fee, which covers 100% of direct and indirect expenditures related to solid waste; total fee = to \$27.91 per month per residential unit
* Total FY 25-26 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 1,112.77	- average bill equates to \$92.73 per month for all Town services, programs, and projects
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:	2.20 cents	- Primary Benefit District property tax rate; revenue neutral tax rate of 2.21 cents
* Other Fee Changes:		- Slight increase to select zoning fees proposed for the FY 2026 budget year

* Total Town of Emerald Isle Budget:	\$ 15,226,948	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 14,482,562	- a \$1,048,903, or 7.81% increase from FY 24-25 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 966,886	- includes proceeds from 2.2-cent Primary Benefit district tax rate; plus \$300,000 transfer from General Fund; plus projected interest earnings on fund balance

Key Budget Issues:

- FY 25-26 budget continues to enable Town departments to maintain current service levels and high service quality
- considers conservative revenues, with modest growth of sales tax revenues based on current economic trends
- one-time revenues from sale of surplus vehicles are included in the recommended budget to offset the cost of the purchase of replacement vehicles
- includes \$2.91/month increase in solid waste fees to cover the total cost of trash, recycling, and yard debris removal services
- includes the addition of both full and part-time staffing in the Fire Department to cover paramedic support positioned at the US Coast Guard Station
- includes continuation of public assistance grant funding (FEMA 428 Program) for stormwater improvements and purchase of emergency equipment
- assumes anticipated building resilient infrastructure grant funding (FEMA 4487 Program) for significant Western Emerald Isle Stormwater Infiltration project
- includes investment in necessary replacement of aged capital assets - brush truck; backhoe, beach access walkways, mowers, and HVAC units
- includes investment in additional Town-wide Christmas decorations utilizing donations and General Fund match
- includes funding for compensation increases to select competitive positions, such as paramedics and police officers
- proposed 2.5% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program at a reduced overall cost, and continued funding for retiree health insurance benefit

FY 2025-26 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/24:	\$ 4,897,512	- increased over prior year due to continued gradual annual increase to fund balance, as well as remaining unspent funds planned for projects not yet completed.
* Projected Adjusted General Fund Balance at 6/30/25:	\$ 5,017,783	- slight increase expected to adjusted fund balance, which is derived by
- as percent of FY 25-26 Recommended Budget	34.65%	anticipated overages in revenues and cost savings in each departmental budget.

* Total Authorized Full - Time Positions:	76	- addition of 3 FTE's for Fire Department (compliance with NFPA Standard 1710)
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* Major FY 25-26 Expenditure Changes over/(under) Prior Year: General Fund	\$ 178,509	- 2.5% cost-of-living adjustment for Town employees; compares to March CPI incr. of 1.9%
	40,387	- increase in employer contribution rates required by Local Government Retirement System
	91,364	- increase in Admin salary expenses - Manager increase plus change from PT to Full-Time
	319,431	- addition of 3 full-time firefighters, plus part-time staffing for 3rd ambulance at CG Station
	161,237	- other salary increases for promotional advancement and competitive market adjustments
	(72,000)	- estimated savings from renewal of employee health/supplemental insurance plans
	14,500	- biannual cost of elections provided by Carteret County
	125,000	- replacement backhoe - bank financed over 5 years
	145,300	- additional capital costs - replacement of aged Police patrol vehicles including upfitting
	98,620	- replacement capital needs for Public Works, HVAC units, mowers, pumps, and paving equip.
	(110,000)	- completion of the FY 2025 gymnasium floor
	<u>60,000</u>	- replacement capital investment for aged beach access walkways
	\$ 1,052,347	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 25-26 Revenue Changes over/(under) Prior Year: General Fund	\$ 723,744	- anticipated additional property tax revenue - (prior year rate 16.5 / proposed rate 10.25)
	(103,425)	- decreased sales and use tax distributions expected based on current economic trends
	92,591	- anticipated increase in state-shared revenues for Electricity Sales Tax & Powell Bill
	222,792	- increase in Solid Waste fees/ \$35/year increase to cover direct and indirect costs of service
	9,000	- slight increase in EMS service fees and subscription program based on recent trends
	(18,735)	- decrease in Other fees based on lower than expected beach driving permit fee revenues
	(29,000)	- anticipated decline in ABC Board distributions
	126,000	- anticipated one-time proceeds - sale of surplus property (aged fire apparatus)
	125,000	- replacement backhoe - bank financed over 5 years
	<u>(101,385)</u>	- changed in appropriated fund balance (prior year budgeted for gymnasium floors)
	\$ 1,046,582	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2025-26 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 24-25 Revenues</u>	<u>Adopted FY 24-25 Expenditures</u>	<u>Recommended FY 25-26 Revenues</u>	<u>Recommended FY 25-26 Expenditures</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
General Fund	\$ 13,433,359	\$ 13,433,359	\$ 14,482,562	\$ 14,482,562	\$ 1,049,203	8%
Future Beach Nourishment Fund	974,741	974,741	966,886	966,886	(7,855)	-1%
Special Events Fund	<u>79,000</u>	<u>79,000</u>	<u>77,500</u>	<u>77,500</u>	<u>(1,500)</u>	<u>-2%</u>
TOTAL	\$ 14,487,100	\$ 14,487,100	\$ 15,526,948	\$ 15,526,948	\$ 1,039,848	7%
Minus Interfund Transfers	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ (9,000)</u>	<u>-3%</u>
TOTAL BUDGET	\$ 14,178,100	\$ 14,178,100	\$ 15,226,948	\$ 15,226,948	\$ 1,048,848	7%

GENERAL FUND BUDGET SUMMARY

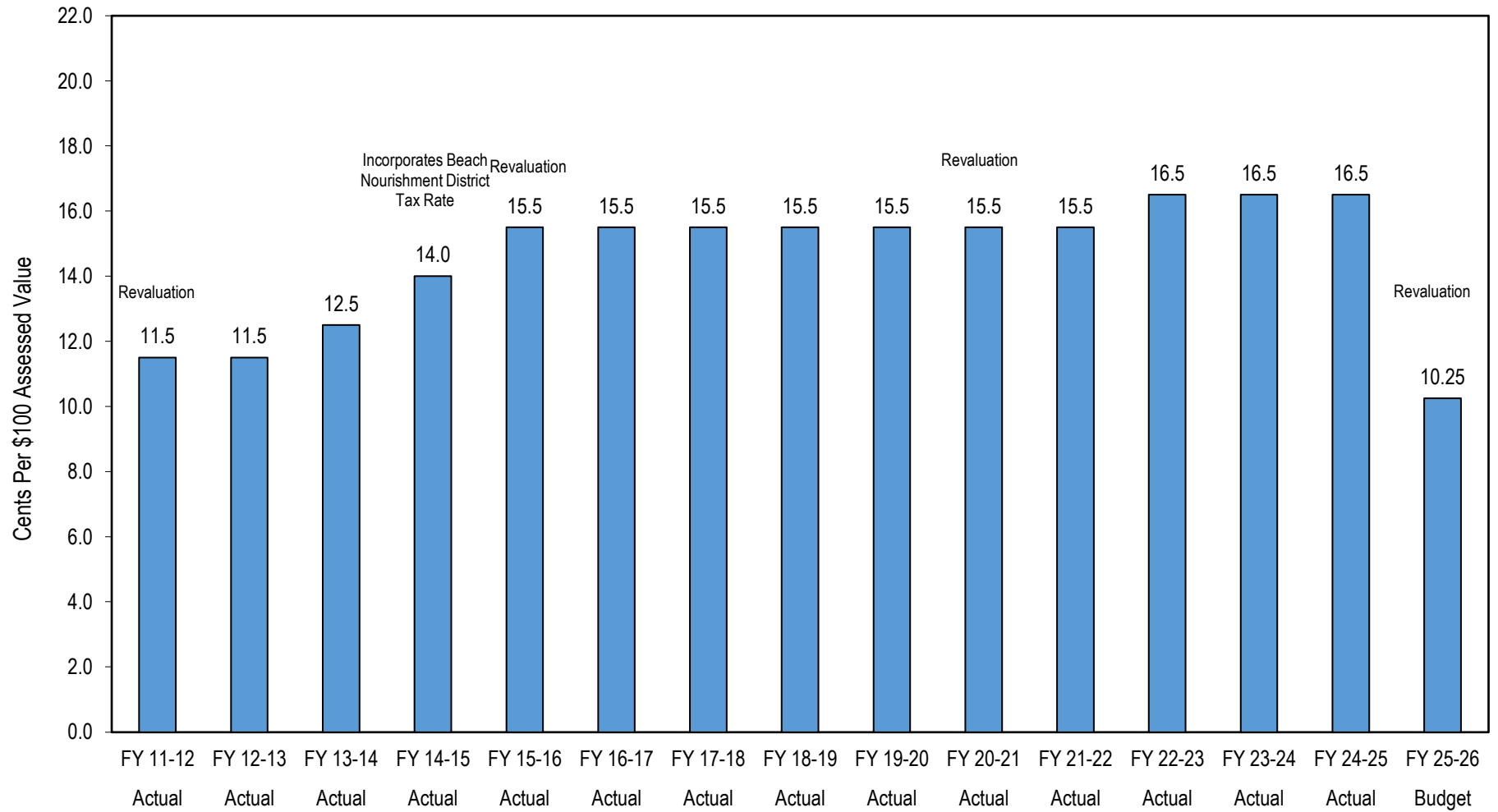
	FY 23-24 <u>Actual</u>	Adopted FY 24-25 <u>Budget</u>	Amended FY 24-25 <u>Budget</u>	FY 24-25 Thru <u>April 10, 2025</u>	Projected Thru <u>Year-End</u>	Recommended FY 25-26 <u>Budget</u>	Adopted FY 25-26 <u>Budget</u>	Inc / (Dec) FY 24-25 Budget (Adopted) vs. <u>FY 25-26 Recom</u>	Pct Change FY 24-25 Budget (Adopted) vs. <u>FY 25-26 Recom</u>
REVENUES									
Property Tax	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	-	723,744	13.59%
Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	-	(103,425)	-3.50%
State-Collected Revenues	845,027	799,744	799,744	545,432	881,274	892,335	-	92,591	11.58%
Solid Waste Fees	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	-	223,292	11.02%
EMS Service Fees	345,049	336,000	336,000	278,290	347,830	345,000	-	9,000	2.68%
Development Permit Fees	91,810	76,550	76,550	62,805	78,115	80,700	-	4,150	5.42%
Other Fees	707,328	756,485	756,485	478,677	681,077	737,750	-	(18,735)	-2.48%
Parks and Recreation Fees	245,314	252,690	252,690	208,327	265,227	260,755	-	8,065	3.19%
Grant Revenues	28,816	-	87,203	48,689	130,670	5,363	-	5,363	
Other Revenues	471,050	353,480	458,731	299,271	415,461	430,023	-	76,543	21.65%
Installment Financing / Leases / SBITA	126,993	230,000	230,000	220,000	220,000	355,000	-	125,000	54.35%
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	-	5,000	3.33%
Transfers From Other Funds	7,500	-	-	-	-	-	-	-	
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	110,000	216,047	-	-	8,615	-	(101,385)	-92.17%
TOTAL	13,163,293	13,433,359	13,731,860	10,854,183	13,352,827	14,482,562	-	1,049,203	7.81%
EXPENDITURES									
Governing Body	95,501	107,462	96,762	61,551	75,349	99,062	-	(8,400)	-7.82%
Legal	63,920	78,000	78,000	54,002	70,350	70,000	-	(8,000)	-10.26%
Administration	819,500	779,038	836,711	656,223	841,332	895,690	-	116,652	14.97%
Planning and Inspections	222,912	267,075	267,075	200,784	265,760	270,715	-	3,640	1.36%
Police	2,642,112	2,669,868	2,769,571	2,129,975	2,713,947	2,940,906	-	271,038	10.15%
Fire	3,318,363	3,399,772	3,577,749	2,677,043	3,387,328	3,905,554	-	505,782	14.88%
Public Works	944,786	921,879	961,636	713,160	878,616	1,209,741	-	287,862	31.23%
Solid Waste	1,816,137	2,157,978	2,157,978	1,596,935	2,074,151	2,194,918	-	36,940	1.71%
Parks and Recreation	1,150,340	1,208,803	1,260,294	978,566	1,228,773	1,143,932	-	(64,871)	-5.37%
NonDepartmental	596,437	768,792	651,392	569,486	593,457	794,048	-	25,256	3.29%
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	-	(107,697)	-14.54%
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	-	(9,000)	-2.69%
TOTAL	12,745,335	13,433,359	13,731,860	10,492,844	13,194,070	14,482,562	-	1,049,203	7.81%
Difference	417,957	(0)	(0)	361,339	158,757	(0)	-		

NET CHANGE IN ANNUAL TOWN OF EMERALD ISLE TAX BILL - Example Properties

OCEANFRONT / INLET-FRONT OWNERS								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2020 Value	\$ 290,250	\$ 828,093	\$ 1,069,878	\$ 1,911,623	\$ 1,838,541	\$ 1,050,085	\$ 739,228
	2025 Value	\$ 462,411	\$ 1,706,298	\$ 2,291,225	\$ 2,794,823	\$ 4,530,699	\$ 3,094,107	\$ 1,410,004
	<u>Rates</u>	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
FY 24-25 Actual								
Property Tax - General Fund	\$ 0.1550	\$ 449.89	\$ 1,283.54	\$ 1,658.31	\$ 2,963.02	\$ 2,849.74	\$ 1,627.63	\$ 1,145.80
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	29.03	82.81	106.99	191.16	183.85	105.01	73.92
Property Tax - Beach Nourishment MSD	\$ 0.0400	116.10	331.24	427.95	764.65	735.42	420.03	295.69
Solid Waste Fee	\$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
TOTAL		\$ 895.01	\$ 1,997.59	\$ 2,493.25	\$ 4,218.83	\$ 4,069.01	\$ 2,452.67	\$ 1,815.42
FY 25-26 Recommended								
Property Tax - General Fund	\$ 0.0975	\$ 450.85	\$ 1,663.64	\$ 2,233.94	\$ 2,724.95	\$ 4,417.43	\$ 3,016.75	\$ 1,374.75
Property Tax - General Fund (Beach Nourishment)	\$ 0.0050	23.12	85.31	114.56	139.74	226.53	154.71	70.50
Property Tax - Beach Nourishment MSD	\$ 0.0220	101.73	375.39	504.07	614.86	996.75	680.70	310.20
Solid Waste Fee	\$ 335.00	335.00	335.00	335.00	335.00	335.00	335.00	335.00
TOTAL		\$ 910.70	\$ 2,459.34	\$ 3,187.58	\$ 3,814.55	\$ 5,975.72	\$ 4,187.16	\$ 2,090.45
Net Change - Annual Tax Bill		\$ 15.69	\$ 461.75	\$ 694.33	\$ (404.27)	\$ 1,906.71	\$ 1,734.49	\$ 275.04

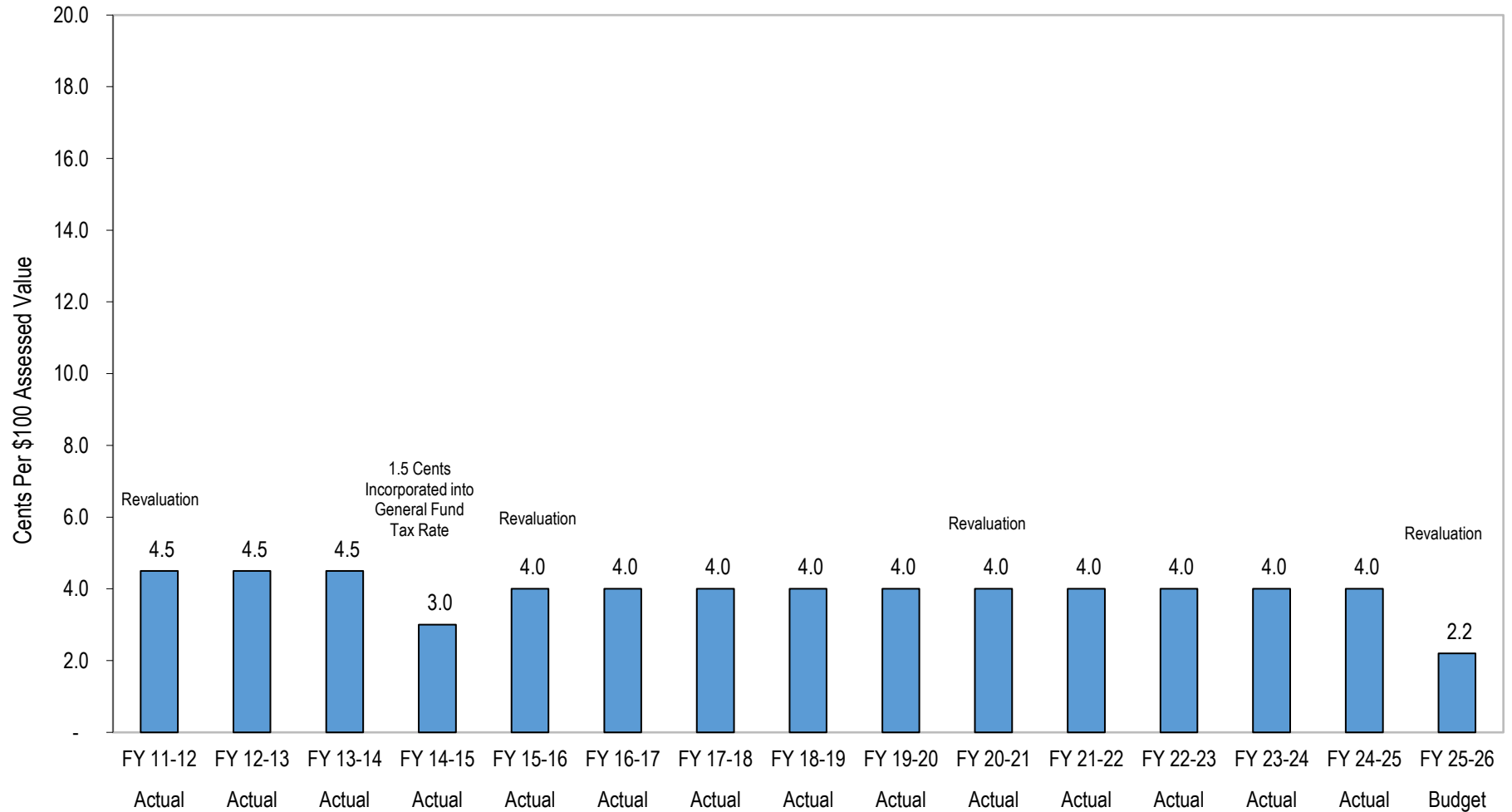
ALL OTHER OWNERS								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2020 Value	\$ 331,117	\$ 323,640	\$ 321,787	\$ 457,967	\$ 527,958	\$ 620,960	\$ 684,475
	2025 Value	\$ 567,935	\$ 540,420	\$ 782,062	\$ 994,730	\$ 1,024,534	\$ 1,334,520	\$ 1,167,293
	<u>Rates</u>	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 24-25 Actual								
Property Tax - General Fund	\$ 0.1550	\$ 513.23	\$ 501.64	\$ 498.77	\$ 709.85	\$ 818.33	\$ 962.49	\$ 1,060.94
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	33.11	32.36	32.18	45.80	52.80	62.10	68.45
Property Tax - Beach Nourishment MSD	\$ -	-	-	-	-	-	-	-
Solid Waste Fee	\$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
TOTAL		\$ 846.34	\$ 834.01	\$ 830.95	\$ 1,055.65	\$ 1,171.13	\$ 1,324.58	\$ 1,429.38
FY 25-26 Recommended								
Property Tax - General Fund	\$ 0.0975	\$ 553.74	\$ 526.91	\$ 762.51	\$ 969.86	\$ 998.92	\$ 1,301.16	\$ 1,138.11
Property Tax - General Fund (Beach Nourishment)	\$ 0.0050	28.40	27.02	39.10	49.74	51.23	66.73	58.36
Property Tax - Beach Nourishment MSD	\$ -	-	-	-	-	-	-	-
Solid Waste Fee	\$ 335.00	335.00	335.00	335.00	335.00	335.00	335.00	335.00
TOTAL		\$ 917.13	\$ 888.93	\$ 1,136.61	\$ 1,354.60	\$ 1,385.15	\$ 1,702.88	\$ 1,531.48
Net Change - Annual Tax Bill		\$ 70.79	\$ 54.92	\$ 305.67	\$ 298.95	\$ 214.02	\$ 378.30	\$ 102.09

GENERAL FUND PROPERTY TAX RATE HISTORY



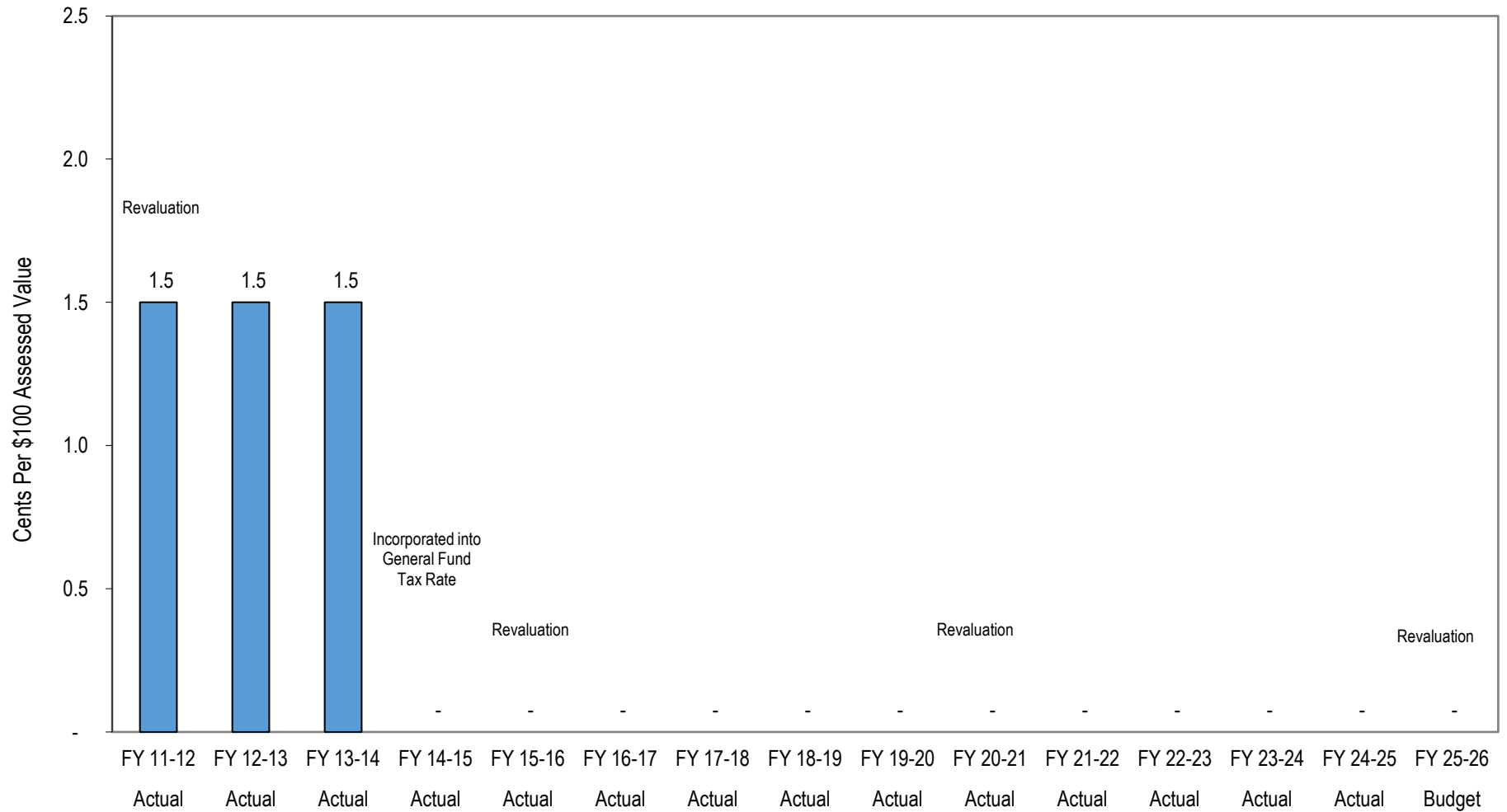
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

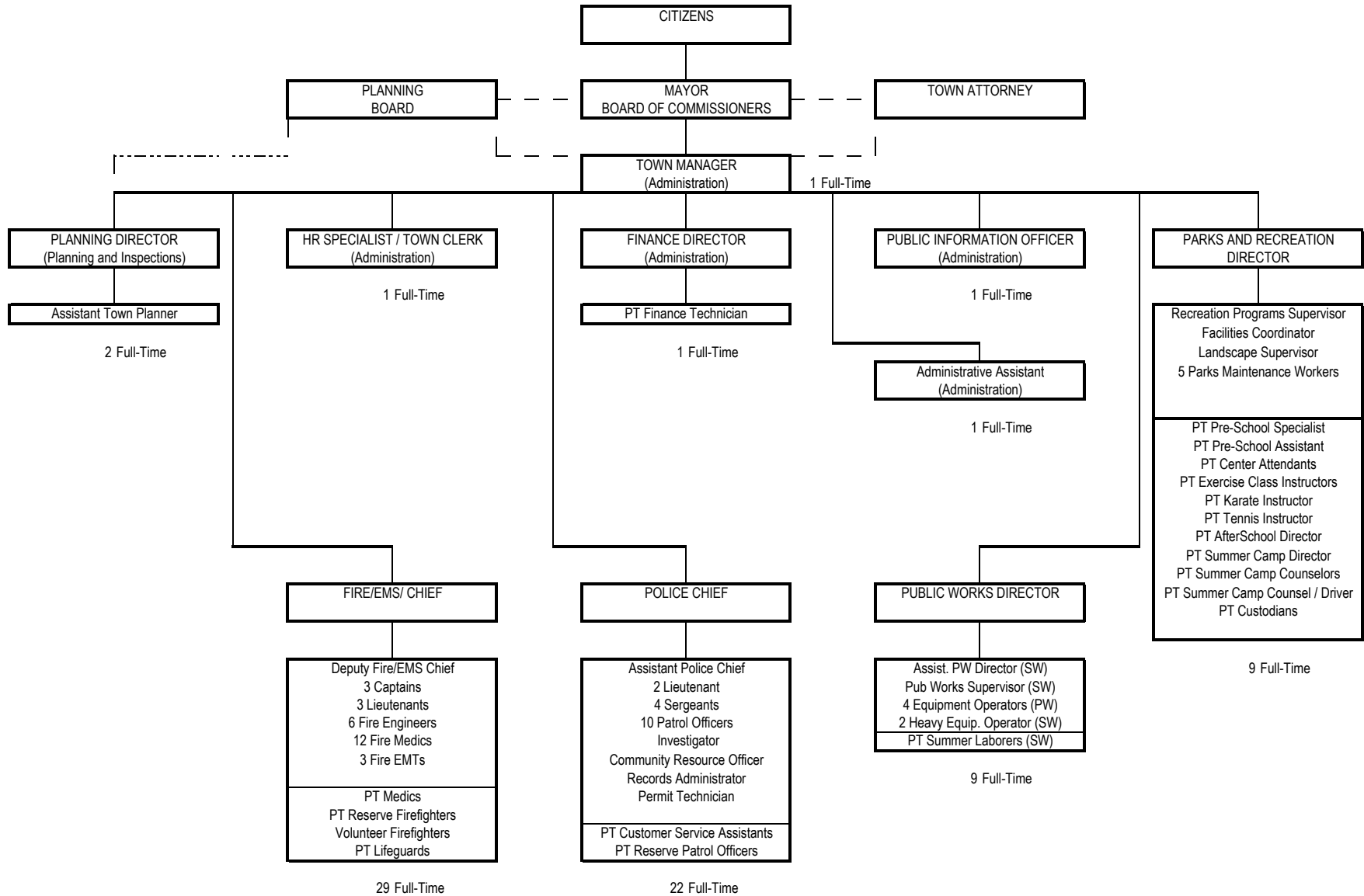


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2025-26 Recommended Budget**



**TOTAL POSITIONS
76 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

<u>Department</u>	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	4	4	5	5	5	5	-
Planning and Inspections	2	2	2	2	2	2	-
Police	22	22	22	22	22	22	-
Fire	26	26	26	26	29	29	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	9	9	9	9	9	9	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	72	72	73	73	76	76	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	3	3	2	2	2	2	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	60	60	60	53	60	60	-
Public Works	1	2	2	1	1	1	-
Solid Waste	1	2	2	2	2	2	-
Parks and Recreation	35	35	35	34	34	34	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	129	131	130	121	128	128	-

GENERAL FUND BALANCE PROJECTION as of 6/30/25

Total General Fund Balance as of 6/30/22	\$	3,967,067	
Minus Non-spendable - Prepays	\$	39,551	
Minus Restricted for Powell Bill/Special Drug Funds	\$	17,438	
Minus Committed for Special Separation Allowance	\$	63,954	
Minus Assigned for Subsequent Years' Expenditures	\$	-	
Minus Stabilization by State Statute	\$	1,376,271	
ADJUSTED FUND BALANCE			
Unassigned Fund Balance as of 6/30/22	\$	2,469,853	Total Unassigned+Stabilization by State Statute as of 6/30/22 \$ 3,846,124
As percent of FY 2021-22 final expenditures		20.07%	As percent of FY 2021-2022 final expenditures 31.26%
As percent of FY 2022-2023 adopted General Fund budget		20.19%	As percent of FY 2022-2023 adopted General Fund budget 31.44%

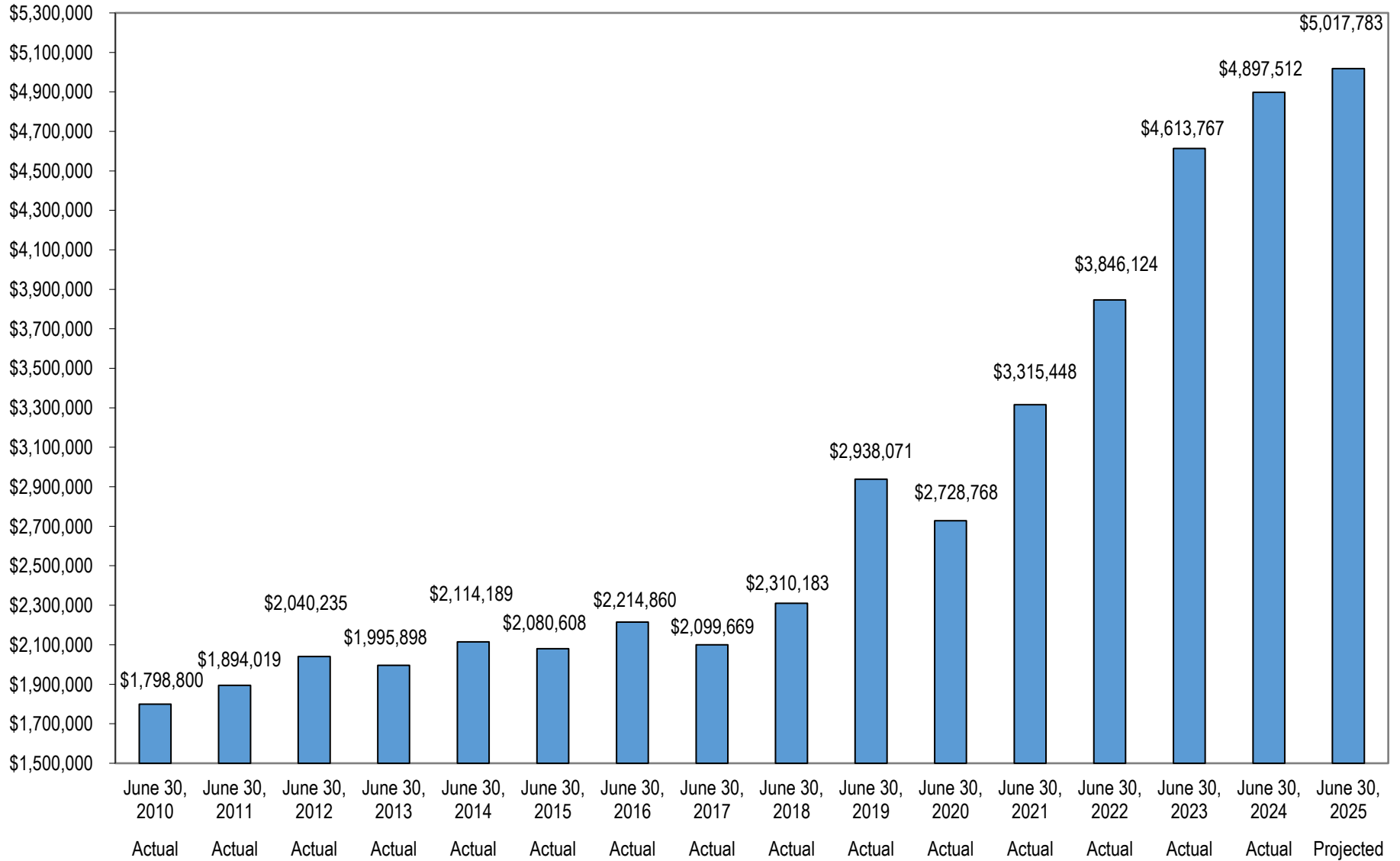
Total General Fund Balance as of 6/30/23	\$	4,701,714	
Minus Non-spendable - Prepays	\$	18,120	
Minus Restricted for Powell Bill/Special Drug Funds	\$	5,873	
Minus Committed for Special Separation Allowance	\$	63,954	
Minus Assigned for Subsequent Years' Expenditures	\$	-	
Minus Stabilization by State Statute	\$	2,282,733	
ADJUSTED FUND BALANCE			
Unassigned Fund Balance as of 6/30/23	\$	2,331,034	Total Unassigned+Stabilization by State Statute as of 6/30/23 \$ 4,613,767
As percent of FY 2022-23 final expenditures		17.97%	As percent of FY 2022-23 final expenditures 35.56%
As percent of FY 2023-2024 adopted General Fund budget		18.18%	As percent of FY 2023-2024 adopted General Fund budget 35.99%

Total General Fund Balance as of 6/30/24	\$	5,119,671	
Minus Non-spendable - Prepays	\$	695	
Minus Restricted for Powell Bill/Special Drug Funds	\$	47,510	
Minus Committed for Special Separation Allowance	\$	63,954	
Minus Assigned for Subsequent Years' Expenditures	\$	110,000	
Minus Stabilization by State Statute	\$	1,470,743	
ADJUSTED FUND BALANCE			
Unassigned Fund Balance as of 6/30/24	\$	3,426,769	Total Unassigned+Stabilization by State Statute as of 6/30/24 \$ 4,897,512
As percent of FY 2023-24 final expenditures		26.89%	As percent of FY 2023-24 final expenditures 38.43%
As percent of FY 2024-2025 adopted General Fund budget		25.51%	As percent of FY 2024-2025 adopted General Fund budget 36.46%

Fund Balance Adjustments During / At Close of FY 2024-2025			
Direct FY 26 appropriation of General Fund balance		(8,615)	
Reserve 2025 Powell Bill Funds to be held for FY 2026 projects		(29,871)	
Projected FY 24-25 surplus / (deficit)		158,757	
ADJUSTED FUND BALANCE			
Projected Unassigned Fund Balance as of 6/30/25	\$	3,547,040	Total Unassigned+Stabilization by State Statute as of 6/30/25 \$ 5,017,783
As percent of projected FY 2024-25 final expenditures		26.88%	As percent of projected FY 2024-25 final expenditures 38.03%
As percent of FY 2025-2026 Rec General Fund budget		24.49%	As percent of FY 2025-2026 Rec General Fund budget 34.65%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2025 - 2026

FY 25-26 Recommended General Fund Tax Rate: 10.25 cents

Breakdown by department / service:

Governing Body & Legal	0.15 cents
Administration	0.85 cents
Planning and Inspections	0.15 cents
Police	2.50 cents
Fire	3.25 cents
Public Works	0.90 cents
Solid Waste	- cents
Parks and Recreation	0.65 cents
NonDepartmental	0.70 cents
Debt Service	0.60 cents
Transfer to Future Beach Nourishment Fund	0.50 cents
Transfer to Capital Projects	- cents

TOTAL	10.25 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2025 - 2026

HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?

Taxpayer:
Mr. Average Taxpayer
1957 Emerald Drive
Emerald Isle, NC 28594

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594
252-354-3424
www.emeraldisle-nc.org



Assessed Value (2025 dollars): \$ 758,796
FY 2026 Property Tax Rate Per \$100: 10.25 cents

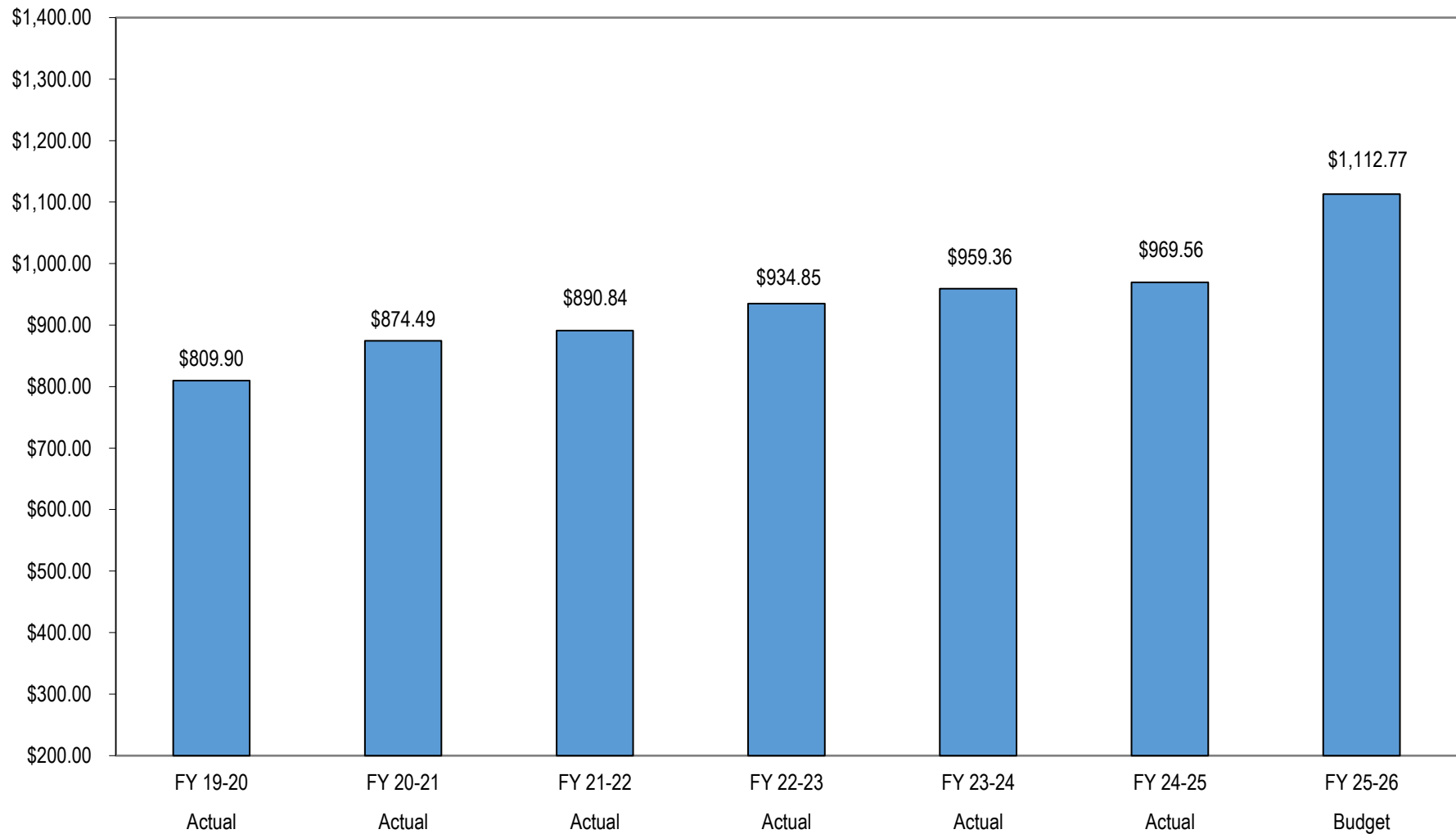
TOTAL FY 2026 PROPERTY TAX DUE:	\$ 777.77
TOTAL FY 2026 SOLID WASTE FEE DUE:	\$ 335.00
TOTAL FY 2026 AMOUNT DUE:	\$ 1,112.77

Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 189.70	\$ 15.81
Parks and Recreation	Recreation programs, Community Center operations, public beach accesses, community festivals, NC 58 landscaping, bicycle path maintenance, Bogue Sound accesses, community parks, public boating access maintenance, and other quality of life enhancements.	\$ 49.32	\$ 4.11
Planning and Inspections	Fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to ensure compatible and orderly growth and development in Emerald Isle. Collaboration with Carteret County for enforcement of NC building codes.	\$ 11.38	\$ 0.95
Fire and Rescue Services	24-hour fire response and suppression services, emergency medical response and transport at the paramedic level, water rescue capabilities, summertime lifeguards, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 246.61	\$ 20.55
Public Works Services	Public facilities maintenance, public ROW mowing, street maintenance, public street lights and signs, storm water management operations, and other activities intended to maintain an attractive town appearance and safe environment.	\$ 68.29	\$ 5.69
Solid Waste Services	Twice per week residential trash collection, once per week residential recycling collection, container roll-back service, weekly yard waste collection, monthly white goods collection, beach strand trash collection and recycling collection, and public right of way litter collection.	\$ 335.00	\$ 27.92
General Government and Town Administration	Coordination of local democracy, non-political management of Town services and programs, thorough research on issues, public education and involvement initiatives, sound financial management, fair and equitable administration of tax system, and contributions to outside groups that enhance the quality of life in EI .	\$ 129.00	\$ 10.75
Debt Service	Principal & interest payments associated with multi-year leases; subscription-based IT arrangements; and installment purchases for land acquisition for McLean-Spell Park; replacement ambulance, heart monitors, aerial fire truck; and replacement backhoe and knuckleboom brush trucks.	\$ 45.53	\$ 3.79
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 37.94	\$ 3.16
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements.	\$ -	\$ -
TOTAL FY 2026 AMOUNT DUE:		\$ 1,112.77	\$ 92.73

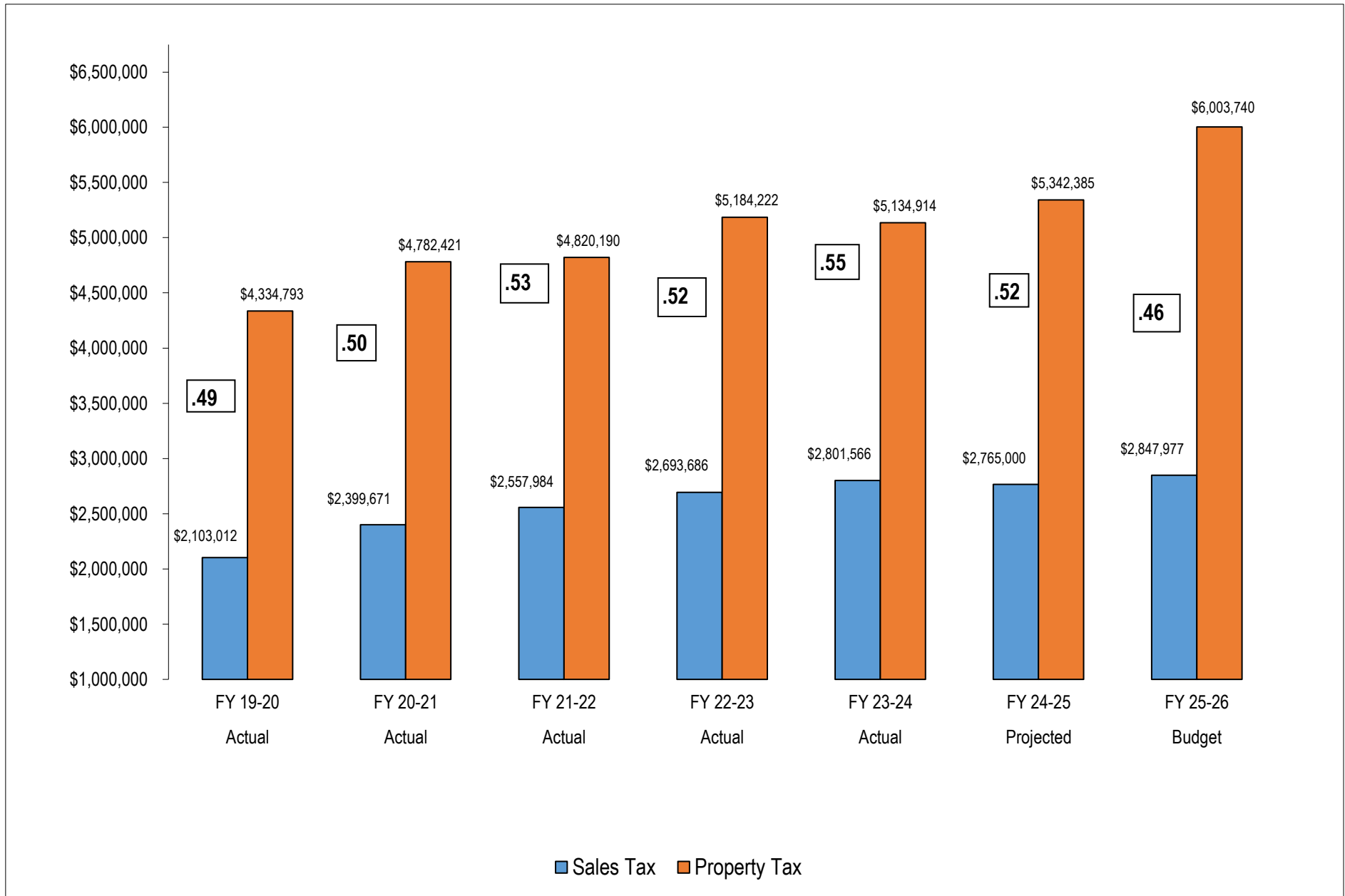
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

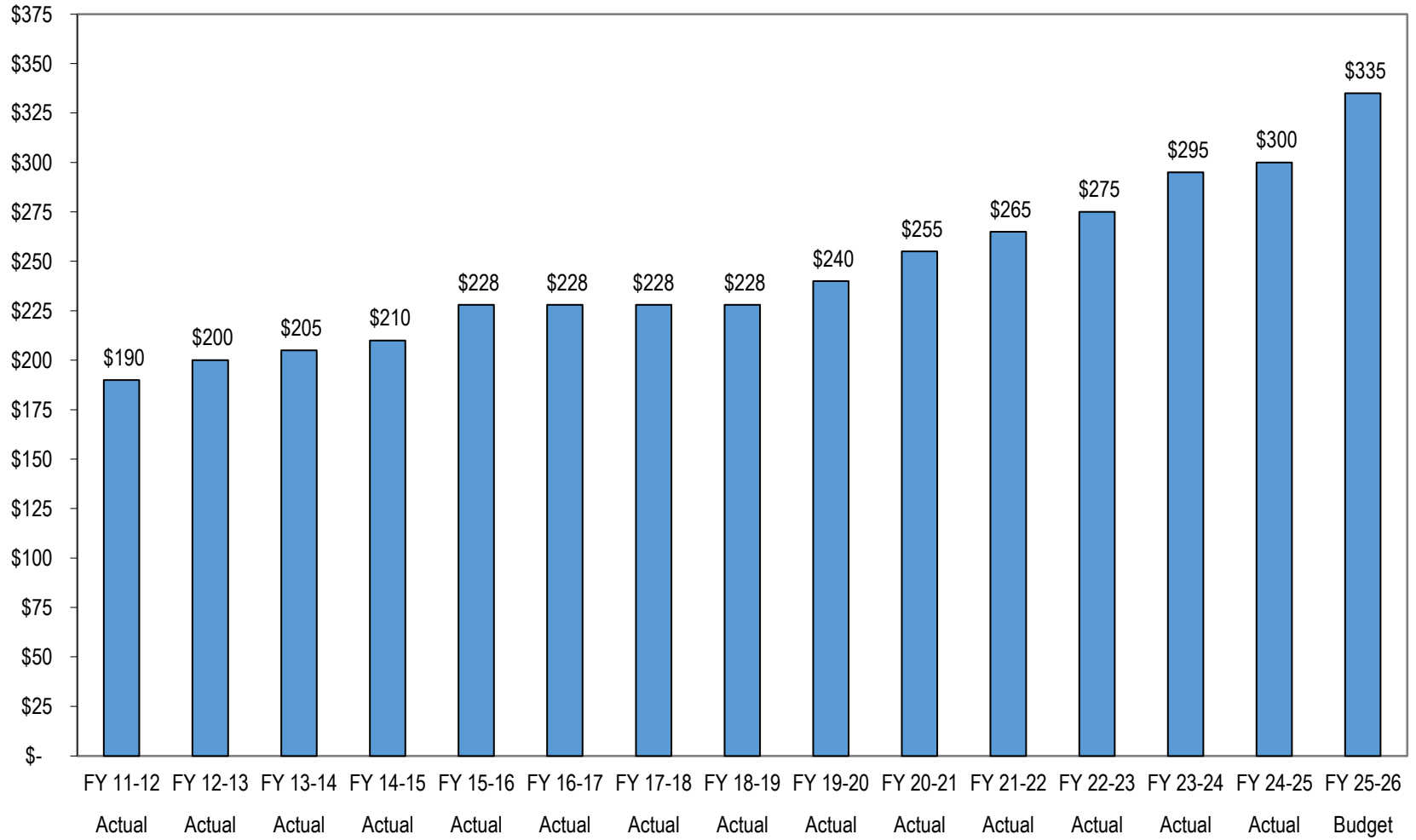
General Fund Property Tax + Solid Waste Fee



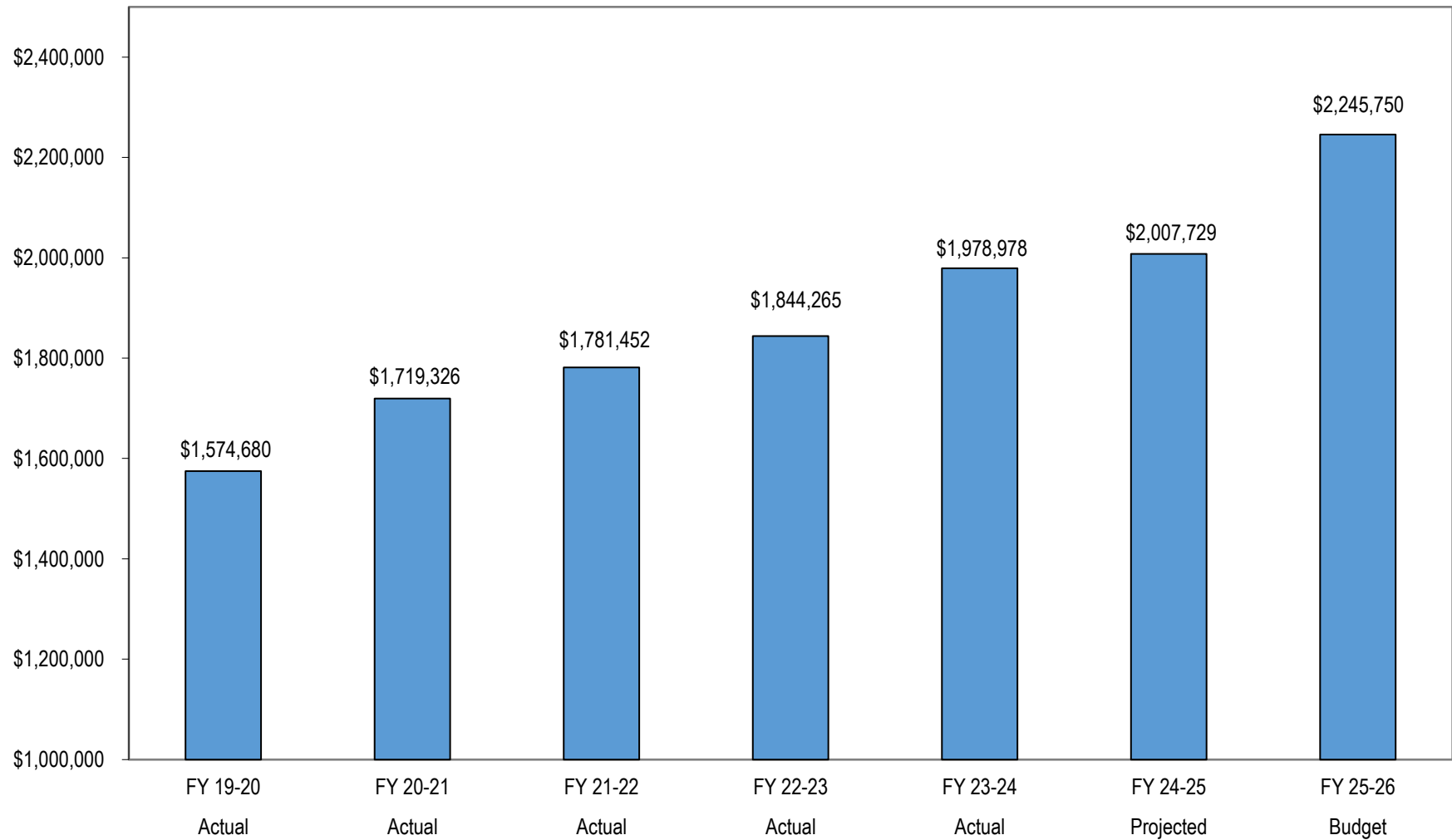
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



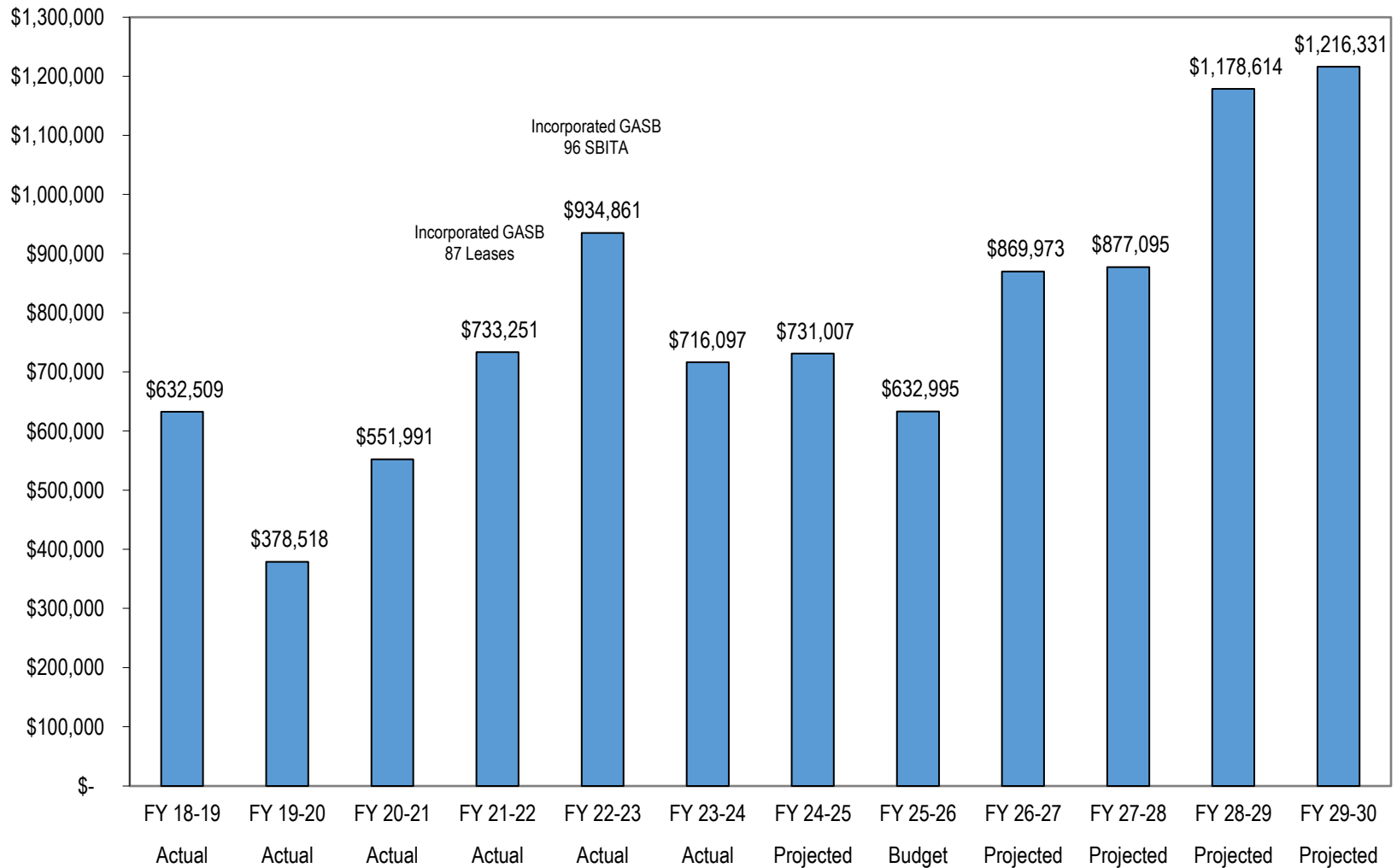
GENERAL FUND 5-YEAR FORECAST

	FY 23-24 <u>Actual</u>	Approved FY 24-25 <u>Budget</u>	Amended FY 24-25 <u>Budget</u>	FY 24-25 Thru <u>April 10, 2025</u>	Projected FY 24-25 <u>Year-End</u>	Recommended FY 25-26 <u>Budget</u>	FY 26-27 <u>Projected</u>	FY 27-28 <u>Projected</u>	FY 28-29 <u>Projected</u>	FY 29-30 <u>Projected</u>
Property Tax	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	6,111,277	6,171,915	6,233,159	6,295,016
Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	2,961,896	3,080,372	3,203,587	3,331,730
State-Collected Revenues	845,027	799,744	799,744	545,432	545,432	891,042	891,042	906,555	922,620	939,253
Solid Waste Fees	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	2,255,643	2,262,439	2,265,887	2,269,339
EMS Service Fees	345,049	336,000	336,000	278,290	347,830	345,000	348,200	351,432	354,696	357,993
Development Permit Fees	91,810	76,550	76,550	62,805	78,115	80,700	78,947	79,701	80,463	81,233
Other Fees	707,328	756,485	756,485	478,677	681,077	737,750	738,750	739,750	740,750	741,750
Parks and Recreation Fees	245,314	252,690	252,690	208,327	265,227	260,755	262,255	262,255	262,255	262,255
Grant Revenues	28,816	-	87,203	48,689	130,670	5,363	2,500	2,500	2,500	2,500
Other Revenues	471,050	353,480	458,731	299,271	415,461	430,023	317,439	319,886	322,366	324,880
Installment Financing / Leases / SBITA	126,993	230,000	230,000	220,000	220,000	355,000	-	400,000	230,000	-
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	155,000	100,000	100,000	100,000
Transfers From Other Funds	7,500	-	-	-	-	-	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	110,000	216,047	-	-	8,615	-	-	-	-
TOTAL	13,163,293	13,433,359	13,731,860	10,854,183	13,352,827	14,482,562	14,186,903	14,740,759	14,782,239	14,769,904
Governing Body	95,501	107,462	96,762	61,551	75,349	99,062	102,034	105,095	108,248	111,496
Legal	63,920	78,000	78,000	54,002	70,350	70,000	71,000	72,000	73,000	74,000
Administration	819,500	779,038	836,711	656,223	841,332	895,690	922,561	950,238	978,745	1,008,107
Planning and Inspections	222,912	267,075	267,075	200,784	265,760	270,715	278,836	287,201	295,818	304,692
Police	2,642,112	2,669,868	2,769,571	2,129,975	2,713,947	2,940,906	2,950,494	3,039,009	3,147,180	3,284,085
Fire	3,318,363	3,399,772	3,577,749	2,677,043	3,387,328	3,905,554	4,028,720	4,591,582	4,302,069	4,467,292
Public Works	944,786	921,879	961,636	713,160	878,616	1,209,741	1,170,024	1,048,315	1,074,364	1,251,195
Solid Waste	1,816,137	2,157,978	2,157,978	1,596,935	2,074,151	2,194,918	2,023,866	2,084,582	2,387,119	2,211,533
Parks and Recreation	1,150,340	1,208,803	1,260,294	978,566	1,228,773	1,143,932	1,296,450	1,269,944	1,317,442	1,383,975
NonDepartmental	596,437	768,792	651,392	569,486	593,457	794,048	825,079	864,252	875,759	916,032
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	869,973	877,095	1,178,614	1,216,331
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	325,000	325,000	325,000	325,000
TOTAL	12,745,335	13,433,359	13,731,860	10,492,844	13,194,070	14,482,562	14,864,039	15,514,313	16,063,358	16,553,738
Surplus / (Deficit)	417,957	(0)	(0)	361,339	158,757	(0)	(677,137)	(773,554)	(1,281,120)	(1,783,834)
Tax Rate To Accommodate Deficit						10.25	11.4	11.6	12.4	13.2

KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 10.25 cents.
- Assumes 1% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes \$35 increase to annual solid waste fee in FY 25-26, with no increase in future years.
- Assumes 1% growth annually in development/zoning permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 2.5% employee raises in FY 25-26; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes continued balance of leased and owned vehicles for all departments.
- Assumes anticipated new debt service for replacement FY 2026 knuckleboom brush truck, heart monitors (3), backhoe beginning in FY 2026, with FEMA 428 Project Expansion, beginning in FY 2027.
- Includes all projected future debt service costs on existing obligations.
- Includes projected funding for retiree health insurance program, and LEO Special Separation Allowance.
- Includes \$120,000 for beach access walkway replacements annually, beginning in FY 2027.
- Assumes 3% inflationary increase in expenditures.
- Maintains annual transfer to Future Beach Nourishment Fund (\$300,000), and \$25,000 to Golf Cart Infrastructure Fund.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 22-23 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 22-23 Budget (Adopted) vs. FY 25-26 Recommended
REVENUES				
Property Tax	5,166,698	6,051,240	884,542	17.12%
Sales Tax	2,698,392	2,847,977	149,585	5.54%
State-Collected Revenues	746,591	892,335	145,744	19.52%
Solid Waste Fees	1,857,387	2,248,850	391,463	21.08%
EMS Service Fees	235,000	345,000	110,000	46.81%
Development Permit Fees	157,800	80,700	(77,100)	-48.86%
Other Fees	631,000	737,750	106,750	16.92%
Parks and Recreation Fees	194,800	260,755	65,955	33.86%
Grant Revenues	2,500	5,363	2,863	114.52%
Other Revenues	463,260	430,023	(33,237)	-7.17%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	1,000	155,000	154,000	15400.00%
Transfers from Other Funds	15,258	-	(15,258)	-100.00%
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	-	8,615	8,615	-
TOTAL	12,233,640	14,482,562	2,248,922	18.38%
EXPENDITURES by Function				
Governing Body	110,462	99,062	(11,400)	-10.32%
Legal	15,000	70,000	55,000	366.67%
Administration	786,248	895,690	109,442	13.92%
Planning and Inspections	276,593	270,715	(5,878)	-2.13%
Police	2,521,601	2,940,906	419,305	16.63%
Fire	2,224,834	3,905,554	1,680,720	75.54%
EMS	1,002,274	-	(1,002,274)	-100.00%
Public Works	838,451	1,209,741	371,290	44.28%
Solid Waste	1,825,533	2,194,918	369,385	20.23%
Parks and Recreation	1,061,251	1,143,932	82,681	7.79%
NonDepartmental	694,450	794,048	99,598	14.34%
Debt Service	530,942	632,995	102,053	19.22%
Transfers to Other Funds	346,000	325,000	(21,000)	-6.07%
TOTAL	12,233,640	14,482,562	2,248,923	18.38%

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison.

EMS and Fire Department budgets are fully combined in the Fire Department line effective FY 2024-25.

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 22-23 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 22-23 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
EXPENDITURES by Category				
Salaries	5,376,126	6,398,738	1,022,612	19.02%
Benefits	1,922,503	2,256,969	334,466	17.40%
Operating	4,058,069	4,209,940	151,871	3.74%
Capital Outlay	-	658,920	658,920	
Debt Service	530,942	632,995	102,053	19.22%
Transfer to Other Funds	346,000	325,000	(21,000)	-6.07%
TOTAL	12,233,640	14,482,562	2,248,922	18.38%
Full-Time Authorized Positions	75	76	1	1.33%
Property Tax Revenues	5,166,698	6,051,240	884,542	17.12%
Sales Tax Revenues	2,698,392	2,847,977	149,585	5.54%
Property Tax Rate	0.1650	0.1025	(0.0625)	-37.88%
Average Value Property Tax Bill	659.85	777.77	117.92	17.87%
Annual Solid Waste Fee	275.00	335.00	60.00	21.82%
Average Total Bill	934.85	1,112.77	177.92	19.03%
Average Tax Value	399,908	758,796	358,888	89.74%
	<u>March 2022</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	278.6	310.2	31.6	11.34%
	<u>June 30, 2022</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	3,846,124	5,017,783	1,171,659	30.46%
Outstanding General Fund Debt - I/P	1,938,563	1,202,299	(736,264)	-37.98%

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 20-21 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 20-21 Budget (Adopted) vs. FY 25-26 Recommended
REVENUES				
Property Tax	4,763,975	6,051,240	1,287,264	27.02%
Sales Tax	2,175,000	2,847,977	672,977	30.94%
State-Collected Revenues	771,500	892,335	120,835	15.66%
Solid Waste Fees	1,710,043	2,248,850	538,807	31.51%
EMS Service Fees	290,000	345,000	55,000	18.97%
Development Permit Fees	253,000	80,700	(172,300)	-68.10%
Other Fees	428,000	737,750	309,750	72.37%
Parks and Recreation Fees	195,500	260,755	65,255	33.38%
Grant Revenues	11,448	5,363	(6,085)	-53.15%
Other Revenues	226,100	430,023	203,923	90.19%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	25,000	155,000	130,000	520.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	55,000	8,615	(46,385)	-84.34%
TOTAL	10,968,520	14,482,562	3,514,042	32.04%
EXPENDITURES by Function				
Governing Body	94,836	99,062	4,226	4.46%
Legal	15,000	70,000	55,000	366.67%
Administration	720,068	895,690	175,623	24.39%
Planning and Inspections	264,703	270,715	6,012	2.27%
Police	2,046,347	2,940,906	894,559	43.71%
Fire	1,929,463	3,905,554	1,976,090	102.42%
EMS	846,670	-	(846,670)	-100.00%
Public Works	737,949	1,209,741	471,792	63.93%
Solid Waste	1,626,116	2,194,918	568,803	34.98%
Parks and Recreation	1,155,899	1,143,932	(11,967)	-1.04%
NonDepartmental	639,396	794,048	154,652	24.19%
Debt Service	535,272	632,995	97,723	18.26%
Transfer to Other Funds	356,800	325,000	(31,800)	-8.91%
TOTAL	10,968,520	14,482,562	3,514,042	32.04%

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison.

EMS and Fire Department budgets are fully combined in the Fire Department line effective FY 2024-25.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 20-21 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 20-21 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 20-21 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
EXPENDITURES by Category				
Salaries	4,656,738	6,398,738	1,742,000	37.41%
Benefits	1,680,297	2,256,969	576,672	34.32%
Operating	3,619,413	4,209,940	590,527	16.32%
Capital Outlay	120,000	658,920	538,920	449.10%
Debt Service	535,272	632,995	97,723	18.26%
Transfer to Other Funds	356,800	325,000	(31,800)	-8.91%
TOTAL	10,968,520	14,482,562	3,514,042	32.04%
Full-Time Authorized Positions	73	76	3	4.11%
Property Tax Revenues	4,763,975	6,051,240	1,287,264	27.02%
Sales Tax Revenues	2,175,000	2,847,977	672,977	30.94%
Property Tax Rate	0.155	0.103	(0.053)	-33.87%
Average Value Property Tax Bill	619.49	777.77	158.28	25.55%
Annual Solid Waste Fee	255.00	335.00	80.00	31.37%
Average Total Bill	874.49	1,112.77	238.28	27.25%
Average Tax Value	399,670	758,796	359,126	89.86%
	<u>March 2020</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	248.1	310.2	62.1	25.02%
	<u>June 30, 2020</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,728,768	5,017,783	2,289,015	83.88%
Outstanding General Fund Debt	2,824,759	1,202,299	(1,622,460)	-57.44%

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 15-16 Budget (Adopted) vs. FY 25-26 Recommended
REVENUES				
Property Tax	4,206,242	6,051,240	1,844,998	43.86%
Sales Tax	1,762,800	2,847,977	1,085,177	61.56%
State-Collected Revenues	718,700	892,335	173,635	24.16%
Solid Waste Fees	1,491,400	2,248,850	757,450	50.79%
EMS Service Fees	-	345,000	345,000	
Development Permit Fees	146,000	80,700	(65,300)	-44.73%
Other Fees	252,000	737,750	485,750	192.76%
Parks and Recreation Fees	147,500	260,755	113,255	76.78%
Grant Revenues	13,800	5,363	(8,437)	-61.14%
Other Revenues	146,700	430,023	283,323	193.13%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	500	155,000	154,500	30900.00%
Transfers from Other Funds	16,793	-	(16,793)	-100.00%
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	8,615	8,615	
TOTAL	8,902,435	14,482,562	5,580,127	62.68%
EXPENDITURES by Function				
Governing Body	89,207	99,062	9,855	11.05%
Legal	15,000	70,000	55,000	366.67%
Administration	564,355	895,690	331,335	58.71%
Planning and Inspections	190,620	270,715	80,095	42.02%
Police	1,664,581	2,940,906	1,276,325	76.68%
Fire	1,355,514	3,905,554	2,550,040	188.12%
EMS	377,000	-	(377,000)	-100.00%
Public Works	670,003	1,209,741	539,738	80.56%
Solid Waste	1,528,890	2,194,918	666,028	43.56%
Parks and Recreation	911,766	1,143,932	232,166	25.46%
NonDepartmental	442,241	794,048	351,807	79.55%
Debt Service	693,258	632,995	(60,263)	-8.69%
Transfer to Other Funds	400,000	325,000	(75,000)	-18.75%
TOTAL	8,902,435	14,482,562	5,580,127	62.68%

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison. EMS services in FY 15-16 provided under contract by not-for-profit agency, and no service fees collected by Town. Beginning in FY 2025 Fire and EMS budgets combined in the Fire Dept. line.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 15-16 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 15-16 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
EXPENDITURES by Category				
Salaries	3,163,637	6,398,738	3,235,101	102.26%
Benefits	1,120,083	2,256,969	1,136,886	101.50%
Operating	3,144,841	4,209,940	1,065,099	33.87%
Capital Outlay	380,616	658,920	278,304	73.12%
Debt Service	693,258	632,995	(60,263)	-8.69%
Transfer to Other Funds	400,000	325,000	(75,000)	-
TOTAL	8,902,435	14,482,562	5,580,127	62.68%
Full-Time Authorized Positions	55	76	21	38.18%
Property Tax Revenues	4,206,242	6,051,240	1,844,998	43.86%
Sales Tax Revenues	1,762,800	2,847,977	1,085,177	61.56%
Property Tax Rate	0.1550	0.1025	(0.0525)	-33.87%
Average Value Property Tax Bill	555.11	777.77	222.66	40.11%
Annual Solid Waste Fee	228.00	335.00	107.00	46.93%
Average Total Bill	783.11	1,112.77	329.66	42.10%
Average Tax Value	358,137	758,796	400,659	111.87%
	<u>March 2015</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	229.3	310.2	80.9	35.27%
	<u>June 30, 2015</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,080,608	5,017,783	2,937,175	141.17%
Outstanding General Fund Debt	3,724,229	1,202,299	(2,521,930)	-67.72%

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison.

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 24-25 Actual

<u>Rank</u>	<u>Town</u>	<u>Tax Rate *</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.0923
2	Ocean Isle Beach	0.1300
3	Oak Island *	0.1300
4	Holden Beach	0.1400
5	Emerald Isle *	0.1550
6	Sunset Beach	0.1600
7	Caswell Beach	0.1900
8	Southern Shores *	0.1958
9	Atlantic Beach	0.2250
10	Carolina Beach	0.2350
11	Pine Knoll Shores	0.2400
12	Duck	0.2500
13	Kure Beach	0.2900
14	Kitty Hawk	0.3000
15	Nags Head *	0.3050
16	Surf City *	0.3100
17	North Topsail Beach *	0.3300
18	Topsail Beach *	0.3325
19	Indian Beach	0.3400
20	Kill Devil Hills	0.3550
21	Bald Head Island	0.6277

* Note: - Does not include taxes levied specifically for beach nourishment activities.

- Results in this listing include varying County reappraisal cycles from calendar years 2020 - 2024.

- Source: NC Department of Revenue/Town Finance Directors/Town Websites

Town of Emerald Isle

FY 25-26 Budget

June 10, 2025

Board of Commissioners Adjustments to the Town Manager's Recommended Budget

GENERAL FUND

Revenue

Property Taxes	add .25 cent for increased COLA/Salary Adj.	<u>146,432</u>
TOTAL		146,432

Expenditures

Administration	increase from 2.5% to 3% COLA	2,221
Planning and Inspections	increase from 2.5% to 3% COLA	1,074
Police	increase from 2.5% to 3% COLA	9,885
Fire	increase from 2.5% to 3% COLA	12,654
Public Works	increase from 2.5% to 3% COLA	1,610
Solid Waste	increase from 2.5% to 3% COLA	1,333
Parks and Recreation	increase from 2.5% to 3% COLA	3,815
Parks and Recreation	adjust minimum wage to \$15/hour	3,000
Nondepartmental	estimated salary study / pay plan consulting fees	20,000
Nondepartmental	reserve for salary adjustments	76,197
Nondepartmental	collections fees - Carteret County Tax Office	<u>14,643</u>
TOTAL		146,432

**TOWN OF EMERALD ISLE
Board of Commissioners**



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 14

ITEM TO BE CONSIDERED

Title: Additional Discussion - Coyote Trapping Plan

Brief Summary:

The Board will engage in additional discussion regarding a potential coyote trapping plan. The Supervisory Wildlife Biologist for the US Department of Agriculture, Animal and Plant Health Inspection Services (USDA-APHIS) will attend the January 13 meeting to answer questions and elaborate on the coyote trapping contract originally presented at the December 9 meeting.

Ultimately, the Board should provide direction to Town staff as to whether the Town should either 1) tolerate the coyote population in Emerald Isle and engage in public information efforts regarding how to coexist with coyotes, 2) encourage affected property owners to contract individually with licensed trappers, or 3) contract with the USDA-APHIS for targeted trapping efforts later in January and February.

Suggested Motion:

Provide direction to the Town Manager on the desired option for addressing coyote issues in Emerald Isle.

BACKGROUND

Originating Department / Individual:

Michael Panzarella, Police Chief
Aaron Bowden, USDA-APHIS Biologist



Attachments:

- 1 Memo from Rush
- 2 PowerPoint slides
- 3 USDA contract
- 4 Coexist With Coyotes handout
- 5 2017 Town trapping program handout
- 6 Coyote FAQs from Town website
- 7 Emerald Isle coyote ordinance

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Additional Discussion – Coyote Trapping Plan

The Board of Commissioners is scheduled to engage in additional discussion regarding coyote trapping at the January 13 meeting. Aaron Bowden, Supervisory Wildlife Biologist for the US Department of Agriculture, Animal and Plant Health Inspection Service (USDA - APHIS), Greenville District, will attend the Board meeting to address questions about coyotes in Emerald Isle and further elaborate on the proposed coyote trapping contract presented at the Board’s December 9 meeting.

As discussed at the December 9 meeting, the Town completed a coyote trapping effort using volunteer licensed trappers in 2017, and also attempted a similar effort in early 2023. The 2017 effort was somewhat helpful, but required considerable coordination and oversight by the Police Department. Foothold traps were utilized in wooded areas of Town-owned properties, and the captured coyotes were euthanized off site. The 2023 effort also relied on volunteer licensed trappers, but limited trapping to cage traps that captured many animals other than coyotes, and did not result in the removal of any coyotes by the Town.

As a result of increasing coyote concerns in Emerald Isle, including more frequent sightings, seemingly more aggressive behavior, and larger coyotes, it may be beneficial to conduct a new trapping effort in January and February. Rather than the Police Department coordinating trapping efforts with approved licensed trappers, Town staff presented an option at the December 9 meeting whereby the Town would contract with USDA-APHIS to trap, remove, and euthanize coyotes in Emerald Isle. Under the proposed contract, qualified USDA-APHIS staff would coordinate all activities, including warning signage, deployment of traps, checking of traps, euthanization, and removal. The Police Department would also utilize flyers or door hangers to inform nearby property owners of trapping activities. The USDA-APHIS would utilize foothold traps, which are not harmful to other animals or humans. Trapped coyotes would be euthanized with a gun on site and removed.

A copy of the proposed contract with USDA-APHIS is attached. The total fee for USDA-APHIS trapping services is \$7,398. Although this represents an additional expense, we believe it is more cost effective to utilize USDA-APHIS than for the Police Department to coordinate efforts among multiple volunteer trappers. If the Board chooses to proceed with this contract, planned trapping locations include wooded areas near the Emerald Isle Public Boating Access Area, McLean-Spell Park, Emerald Isle Woods Park, potentially in areas near The Point, and potentially other wooded private properties that consent to the placement of traps.

A concern was expressed at the December 9 meeting that an internet search identified research that indicated the potential for increased coyote reproduction following depredation activities. Police Chief Panzarella and I discussed this concern with Aaron Bowden and Christopher Kent, NC Wildlife Resources Commission District Biologist, in December and learned that there is a biological response in the coyotes that promotes additional reproduction, but that that research is more applicable to more open geographic areas. As we are located on a barrier island, Emerald Isle is generally a more closed environment and that research may not be as applicable in Emerald Isle.

Depending on our community's degree of tolerance for coyotes, or lack thereof, there may be a benefit to engaging in coyote trapping in Emerald Isle to reduce the coyote population. It may be advisable to engage USDA-APHIS to conduct a trial coyote trapping effort this year (and perhaps next year also) in order to enhance our understanding of the coyote population and gauge the coyote population's response after the trapping effort.

Essentially, there are 3 options for our community to address coyote concerns:

1. Do not engage in trapping efforts, tolerate the coyote presence in Emerald Isle, and educate our residents on the most prudent and effective strategies to live with coyotes. I have attached information on the Town's website regarding coyotes, along with a NC Wildlife Resources Commission handout entitled "Coexist With Coyotes". Town staff can certainly further publicize these resources, regardless of whether or not the Town conducts a trapping effort this year.
2. Advise our residents to contract directly with licensed trappers to deploy traps on private property. I have attached a 2017 document prepared by the Town that includes information on private trappers, and the Town could update this document and publicize this option to our residents. The Town's ordinance (attached) specifically authorizes coyote trapping provided certain requirements are met. It is important to note, however, that the majority of the coyote population is perceived to be living on the few remaining undeveloped (mostly publicly owned) tracts in the Town, and it may not be as effective as a more coordinated effort by the Town that includes public properties such as Emerald Isle Woods Park, McLean-Spell Park, and the Emerald Isle Public Boating Access Area.
3. Contract with USDA-APHIS to engage in coordinated trapping activities in Emerald Isle in order to reduce the population, enhance our understanding of the coyote population, and promote safety and consistency of trapping efforts.

We look forward to discussing this issue with the Board again at the January 13 meeting, and stand ready to proceed in whichever manner directed by the Board.

Coyote Update



Coyote Reports

This year there
has been
increasingly
aggressive coyote
behavior causing
fear amongst our
residents

Protection of Domestic Animals

Coyotes prey on
domestic animals

A controlled trapping
reduces loss and
protects property

Mitigation of Human- Wildlife Conflict

Coyotes near homes
create public safety
concerns

A controlled trapping
would help to restore
healthy avoidance
behavior towards humans

Protection of Sensitive Wildlife Populations

Coyotes impact
ground-nesting birds
and small mammals

A controlled trapping
would support fawn
survival

Reduction of Disease Risks

Increase population of
coyotes increase risk of
disease



A controlled trapping
would control the
population, protect
wildlife, domestic pets,
and people

Next Steps

Run a controlled coyote trapping during the same time as the deer depredation



Partner with the United States Department of Agriculture (USDA) Animal and Plant Health Inspection Services (APHIS) Wildlife Services (WS)

Agreement

United States Department of Agriculture (USDA) Animal and Plant Health Inspection Services (APHIS) Wildlife Services (WS) trained personnel will conduct the trapping

A contract in the amount of \$7,398.00 has been generated by the United States Department of Agriculture (USDA) to assist the Town of Emerald Isle

Agreement Cont.

Contract amount is for 14 days worth of work

Trapping will occur on town owned property

The USDA will provide warning signage during the trapping event

Traps used are foothold traps which will not injure another animal or human if caught

Traps will be checked at least every 24 hours

If a coyote is trapped it is euthanized and removed

WS Agreement Number: _____-RA
WBS: _____
Cooperator PO, if applicable: _____

COOPERATIVE SERVICE AGREEMENT
between
City of Emerald Isle
and
UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)
WILDLIFE SERVICES (WS)

ARTICLE 1

The purpose of this agreement is to cooperate in a wildlife damage management project as described in the attached Work Plan.

ARTICLE 2

APHIS-WS has statutory authority under the Acts of March 2, 1931, 46 Stat. 1468-69, 7 U.S.C. §§ 8351-8352, as amended, and December 22, 1987, Public Law No. 100-202, § 101(k), 101 Stat. 1329-331, 7 U.S.C. § 8353. , to cooperate with States, local jurisdictions, individuals, public and private agencies, organizations, and institutions while conducting a program of wildlife services involving mammal and bird species that are reservoirs for zoonotic diseases, or animal species that are injurious and/or a nuisance to, among other things, agriculture, horticulture, forestry, animal husbandry, wildlife, and human health and safety.

ARTICLE 3

APHIS-WS and the Cooperator agree:

1. The Cooperator will provide payment [billing option; choose one only: In advance _____] to "USDA, APHIS" in the amount of \$ 7,398.00.
2. The performance of wildlife damage management actions by APHIS-WS under this agreement is contingent upon a determination by APHIS-WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable federal statutes. APHIS-WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance.
3. Nothing in this agreement shall prevent APHIS-WS from entering into separate agreements with any other organization or individual for the purpose of providing wildlife damage management services exclusive of those provided for under this agreement.
4. The Cooperator certifies that APHIS-WS has advised the Cooperator there may be private sector service providers available to provide wildlife damage management services that the Cooperator is seeking from APHIS-WS.
5. The performance of wildlife damage management actions by APHIS-WS under this agreement is contingent upon a determination by APHIS-WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable federal statutes. APHIS-WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance.
6. The cooperating parties agree to coordinate with each other before responding to media requests on work associated with this project.

ARTICLE 4

This agreement is contingent upon the passage by Congress of an appropriation from which expenditures may be legally met and shall not obligate APHIS-WS upon failure of Congress to so appropriate. This agreement also may be reduced or terminated if Congress only provides APHIS-WS funds for a finite period under a Continuing Resolution.

ARTICLE 5

Pursuant to Section 22, Title 41, United States Code, no member of or delegate to Congress shall be admitted to any share or part of this agreement or to any benefit to arise there from.

ARTICLE 6

APHIS-WS assumes no liability for any actions or activities conducted under this agreement except to the extent that recourse or remedies are provided by Congress under the Federal Tort Claims Act (28 USC 1346(b), 2401(b), 2671-2680). This agreement is not a procurement contract (31 U.S.C. 6303), nor is it considered a grant (31 U.S.C. 6304). In this agreement, APHIS-WS provides goods or services on a cost recovery basis to nonfederal recipients, in accordance with all applicable laws, regulations and policies.

This agreement shall become effective 12/01/25, and shall continue until 05/31/26. This agreement may be amended or terminated at any time by mutual agreement of the parties in writing. Further, in the event the Cooperator does not, for any reason, provide necessary funds, APHIS-WS is relieved of the obligation to provide services under this agreement.

As required by Debt Collection Improvement Act of 1996:

Cooperator's Tax ID No. (OTCS N/A): _____

APHIS-WS's Tax ID: 41-0696271

Cooperator:

USDA APHIS WS
PO Box 80395
Raleigh, NC 27623-0395

Cooperator's Signature

Date

Steven H Smith, State Director

Date

WS Agreement Number: _____-RA
 WBS: _____
 Cooperator PO, if applicable: _____

WORK PLAN

Wildlife Species: Coyote, Bobcat, Grey Fox, Red Fox, Raccoon, and Opossum

Description of Damage: Recent reports on Emerald Isle show increasingly aggressive coyote behavior, including approaching people, following individuals, and targeting pets. This reduced fear of humans raises concerns for public health and safety, with risks of bites, defensive attacks, and disease transmission. Habituation from food attractants may **+**

Location: Emerald Isle, North Carolina.

Services Provided [*include disposition information as needed*]:

Techniques used to address coyote-related damage may include the lethal removal coyotes through the use of foothold traps, snare devices, and when appropriate, firearms. The cooperator acknowledges that they have been fully informed of, and clearly understands, the methods and manner in which these management tools and devices will be utilized, as well as the potential hazards associated with their use.

FINANCIAL PLAN

Cost Element		Full Cost
Personnel Compensation		\$ 4,629.00
Travel		\$ 0.00
Vehicle Usage		\$ 648.00
Supplies and Equipment		\$ 541.00
Subtotal (Direct Charges)		\$ 5,818.00
Pooled Job Costs [<i>for non-Over-the Counter projects</i>]	11.00%	\$ 640.00
Indirect Costs	16.15%	\$ 940.00
Agreement Total		\$ 7,398.00
The distribution of the budget from this Financial Plan may vary as necessary to accomplish the purpose of this agreement, but may not exceed \$ _____.		

Financial Point of Contact (*for billing questions and invoicing*):

Cooperator Name, Address, Phone Number, Email

Town Manager:
 Frank Rush
 7500 Emerald Drive
 Emerald Isle NC, 28594
 252-354-3424
 frush@emerald-nc.org

USDA APHIS WS

Attn: Catherine Saunders

PO Box 80395

Raleigh, NC 27623-0395

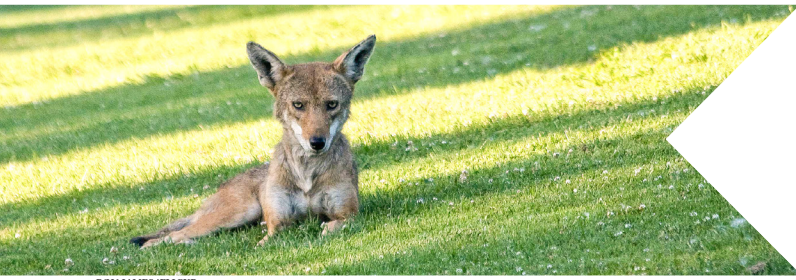
(919) 326-6917

catherine.d.saunders@usda.gov

Rural

Urban > 50,000

Employee: Brandon Maples



RON JAMES/FLICKR

COEXIST WITH *Coyotes*

If you live in North Carolina, you've probably seen a coyote, or know someone who has. The animal's unique ability to adapt to a wide range of habitats, including suburban environments, along with rapid human population growth across the state, has led to an increase in sightings. While in most cases coyotes are harmless, people can take steps to prevent conflicts with these animals.



MATT KNOTH/FLICKR

Coyote Quick Facts:

Where did coyotes come from?

Coyotes were once found only in the mid-western portion of North America. But as Europeans settled across the country, subsequent landscape changes, coupled with elimination of wolves, allowed the coyote to expand its range toward the eastern United States. By the 1980s coyotes started to appear in western North Carolina as a result of natural range expansion from our neighboring states. Coyotes are now established in all 100 counties of North Carolina and live in many towns.

What do coyotes look like?

Often described as a "mangy-looking dog," coyotes weigh 20–45 pounds (similar to a mid-sized dog) with, typically, reddish to dark gray thick fur. They have long slender snouts, a bushy tail, and pointed ears.

Do they make noise?

Yes, coyotes howl. While some find it unnerving, this howl serves many purposes, none of which are malicious. If you

hear a family of coyotes howling, it is easy to think that the area is overflowing with coyotes. In reality, there are usually only 2–6 coyotes, including the pups.

Will coyotes attack me or my child?

Attacks on people, including children, are extremely rare. Normal coyote behavior is to be curious, but wary, when close to humans. Like other wildlife, they will become bold and habituated if people feed them, either purposely or inadvertently, such as with garbage or outdoor pet food. They rarely contract rabies.

Will coyotes attack my pet?

Possibly. Coyotes view outdoor cats and small unleashed dogs as prey, while larger dogs are viewed as threats to their territory and/or their pups. Coyotes are most likely to confront larger dogs during the mating and pup birthing period, January through June.

What should I do if I see a coyote?

Simply seeing a coyote is not cause for alarm. If you see a coyote frequently, you and your neighbors should take steps to prevent conflicts with it and other wildlife.



Preventing Conflicts with Coyotes

- Secure garbage in containers with tight-fitting lids, and take them out in the morning or pick up, not the night before. Coyotes and other wildlife will scavenge trash.
- Don't feed or try to pet coyotes. Feeding a coyote rewards that animal for coming in close proximity to people. Once a coyote becomes habituated, it loses its natural wariness of people and may become bold and aggressive.
- Protect your pets by keeping them inside, leashed, or inside a fenced area.
- Install coyote-proof fencing around your home to protect unsupervised pets.
- Feed pets indoors or remove food when your pet is finished eating outside. Coyotes and other wildlife are attracted to pet food left outdoors.
- Keep bird-feeder areas clean. Use bird feeders that keep seed off the ground. Coyotes are attracted to small animals congregating on the ground. If coyotes are frequently seen, remove all feeders.
- Close off crawl spaces under sheds and porches. Coyotes and other wildlife may use these spaces for resting and raising young.
- Cut back brushy edges in your yard, which provide cover for coyotes.
- Don't be intimidated by a coyote. Maintain its wariness by throwing a small object, such as a tennis ball, at it, making a loud noise, or spraying it with a hose. Let it know it is unwelcome near your home.
- Clear fallen fruit from around fruit trees. Coyotes are omnivorous and regularly consume fruit as part of their diet.
- Educate your neighbors. Your efforts to prevent coyote conflicts will be less effective if some neighbors are still providing foods.
- Allow hunters or trappers access to your property, so the local coyote population can be managed. Coyotes avoid areas in which threats are perceived.

If you already have a problem with a coyote:

- Contact a Wildlife Damage Control Agent, a private individual who charges for his/her services. A list is available at ncwildlife.org under "Have a Wildlife Problem."
- Contact a licensed trapper during the regulated trapping season. See the list at ncwildlife.org under "Have a Wildlife Problem."
- Coyotes can be hunted year-round using firearms and archery equipment. However, check to see if local ordinances restrict the discharge of firearms. A landowner can shoot a coyote in the act of causing damage.

For answers to questions and technical guidance on addressing coyote concerns on your property call 866-318-2401 or 919-707-4011.



TOWN OF EMERALD ISLE COYOTE TRAPPING PROGRAM



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Eddie Barber

Mayor Pro-Tem
Floyd Messer, Jr.

Board of Commissioners
Candace Dooley
Steve Finch
Jim Normile
Maripat Wright

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



Residents and property owners are now authorized to utilize licensed trappers to trap coyotes in Emerald Isle. The authorized trapping season begins December 1 and extends through February 28.

Coyotes in Emerald Isle

Emerald Isle, like many communities in North Carolina, is now home to a (likely) small coyote population. Coyotes generally cover a wide area, and sightings of coyotes have been reported near The Point, in Pointe Bogue, in Lands End, in Emerald Isle Woods Park, in Osprey Ridge, near Emerald Landing, on Janell Lane, near the large vacant tract behind the Town Government Complex, near Lee Avenue, on Canal Drive near Craig Drive, at the Emerald Isle Public Boating Access, near Bogue Sound Drive, and near the Eastern Ocean Regional Access. It is likely that the same coyotes have been sighted in multiple locations listed above.

According to the NC Wildlife Resources Commission, there has never been a recorded, unprovoked attack by a coyote on a human being in North Carolina. Attacks by coyotes on smaller wild and domestic animals are more common, and in Emerald Isle there have been several observations of coyotes carrying small wild animals (including feral cats) in their mouths, presumably back to feed their young. In the past year, there have been three incidents in Emerald Isle involving domestic animals reported to the Police Department. In two incidents involving dogs, fortunately there was no significant harm. The third incident involved the death of a family dog, however, NC Wildlife Resources Commission biologists could not confirm that a coyote was responsible.

Coyote Trapping Program on Private Property, Town-Owned Property

In an effort to eliminate the coyote population, the Town of Emerald Isle is sponsoring a new Coyote Trapping Program this winter. The Town's program is intended to make it very easy for our property owners to arrange for coyote trapping on their private property, if desired. The Town's program also includes coyote trapping on select Town-owned properties (Emerald Isle Woods Park, Emerald Isle Public Boating Access, and Town Government Complex). Under this new program, coyote trapping is authorized between December 1 and February 28.

Licensed Coyote Trappers

Town officials have identified a total of 6 licensed coyote trappers willing to conduct trapping activities in Emerald Isle at no or minimal cost to our property owners. Property owners interested in authorizing coyote trapping on their private property are encouraged to do so, and may contact the following licensed trappers:

Richard Fulcher	252-671-6172	\$50 fee
Bryan Rhude	910-358-3116 bryanrhude@gmail.com	No fee

Ronnie Thomas	252-342-1160	biggbuck10@hotmail.com	No fee
Robert Webb	252-723-5852	buckmaster2@hotmail.com	\$25 fee
Jerry Wise	252-227-1773	dougwise@hotmail.com	\$25 fee
Jamie Yerges	843-271-9669	jamie@yerges.com	No fee; may charge mileage

Emerald Isle Coyote Trapping Program Regulations

Trappers are required to comply with all North Carolina laws and regulations regarding the trapping and harvesting of coyotes.

All trapping activities in Emerald Isle will be conducted using non-lethal traps, and traps must be checked daily by the trapper. The potential for other domestic or wild animals to become trapped is minimal, and any accidental trapping should not be harmful to the trapped animal. Trappers are required to report the accidental trapping of any domestic animal to the Police Department immediately.

Ultimately, any coyotes trapped in Emerald Isle will be removed from Emerald Isle and will either be euthanized off-site or sold to a legal hunting dog training facility.

If you retain the services of a licensed coyote trapper, the trapper is required to notify the Police Department of the following information:

1. date trap set
2. location of trap
3. trapper's name and contact information
4. date animal harvested
5. sex of animal harvested
6. date trap removed.

More Information, Questions

For more information, or if you have questions about the Coyote Trapping Program, please contact the Emerald Isle Police Department at 252-354-2021 or the Town Manager's Office at 252-354-3424.

FAQ's about Coyotes in Emerald Isle



Do coyotes pose a danger to me or my family? Attacks on people, including children, are extremely rare. In fact, statistically you have better chance of being bitten by the neighbor's dog, than by a coyote. Normal coyote behavior is to be curious, but wary, when close to humans. Like other wildlife, they will become bold and habituated if people feed them, either purposely or inadvertently, such as with garbage or outdoor pet food. In fact, most bites on humans occur when people are trying to feed coyotes.

Do coyotes pose a danger to my pets? Possibly. Coyotes view outdoor cats and small dogs (under 40lbs) as prey, while larger dogs are viewed as threats to their territory and /or their pups. Coyotes are most likely to confront larger dogs during the mating and pup rearing period, April through July. Most attacks on pets occur when they are unleashed and not under the control of the owner. Coyotes also rarely contract rabies.

How can I protect my pets? Small pets are the most vulnerable and should never be left unattended, even in a fenced yard, and large dogs should not be left tied up outside. Always keep your dog on a leash and never let your dog chase after coyotes. If coyotes approach you while walking a pet, it is best to yell at the coyote and pick up your pet prior to the coyote getting close, if possible. Act aggressive and let the coyote know you are the larger animal. Slowly back away with your pet while continuing to watch the coyote.

What should I do if I see a coyote on my property? Coyotes are naturally timid animals and will usually flee at the sight of a human. If they linger or approach, do not turn your back or run. Make yourself as big and loud as possible. Wave your arms, clap your hands and shout in a loud and authoritative voice; make noise by banging pots and pans, using an air horn or blowing a whistle; throw small sticks, stones or tennis balls at the coyote. Spraying coyotes with a garden hose is also very effective. Coyotes tend to avoid areas where they perceive possible threats or danger.

How can I avoid attracting coyotes to my property? Do not feed your pets outdoors. It is not a good idea to feed any wildlife, but you should NEVER feed coyotes, as they will come to associate you with food and lose their natural fear of humans. If you are going to feed birds, use bird feeders that keep seed off the ground. Coyotes are attracted to small game and will view these areas as targets for hunting. Keep garbage containers closed and sealed so that coyotes cannot access trash. Never deposit used grease, bones or table scraps on property or in compost piles. Keep grills clean and put away when not in use. Remember, that coyotes spend most of their time hunting for food and will frequent areas that they associate with food sources.

What are my options if I want coyotes removed from my property?

Option 1: Outside the normal trapping season in Carteret County (*December 1 – February 28*), a depredation permit is required to trap and remove coyotes from your property. Permits may be obtained by contacting the NCWRC at 866-318-2401 or going to their website at: <http://www.ncwildlife.org/Licensing/Other-Licenses-Permits/Coyote-Hunting-and-Depredation-Permits#6383508-how-to-obtain-permit>. You can also contact the Emerald Isle Police Department at 252-354-2021 for information and assistance in obtaining a permit.

Option 2: During the normal trapping season in Carteret County (*December 1 - February 28*), a property owner may allow a licensed trapper to trap coyotes on their property. The police department MUST be notified and all trapping must be conducted in accordance with all NC State Laws and Emerald Isle Town Ordinance Sec. 8-57.

Am I allowed to shoot coyotes if they are on my property? No. The discharge of a firearm within the town limits of Emerald Isle is prohibited. The use of a bow and arrow for hunting or shooting of an animal is also prohibited. (*Emerald Isle Town Ordinance 12-2*)

What if I have more questions about coyotes? The Emerald Isle Police Department is available to answer any questions that you may have or assist you with information about how to obtain permits through the NCWRC. For questions or more information, please call 252-354-2021. You can also contact the NCWRC at 866-318-2401 or 919-707-4011 for answers to questions and technical guidance on addressing coyote concerns on your property.

For more information you can also visit: www.coyotesmarts.org.

ARTICLE VII. COYOTES

Sec. 8-57. Coyote trapping permitted.

It shall be lawful for a property owner to trap or contract with a licensed trapper for the purpose of removing coyotes from the property, subject to the following provisions:

- (a) The trapper must be properly licensed by the State of North Carolina.
- (b) The property owner is responsible for securing all necessary depredation permits, unless the trapping occurs during the scheduled trapping season for coyotes.
- (c) The trapper is required to notify the Police Department of the following information:
 1. Date trap set.
 2. Location of trap.
 3. Trapper's name and contact information.
 4. Date animal harvested.
 5. Sex of animal harvested.
 6. Date trap removed.
- (d) Harvested coyotes must be removed from the town limits of Emerald Isle. Coyotes are not permitted to be euthanized by any method within the town limits.
- (e) Trappers are required to report the accidental trapping of any domestic animal to the police department immediately.
- (f) Trappers are required to comply with all North Carolina laws and regulations regarding the trapping and harvesting of coyotes.

(Ord. of 10-11-16(2), § 1)

Sec. 8-58. Violations.

Violations of this section shall subject the offender to a criminal misdemeanor under G.S. 14-4.

(Ord. of 10-11-16(2), § 1)

Sec. 8-59. Reserved.

AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 15

ITEM TO BE CONSIDERED

Title: Resolution Authorizing Updated Bicycle Path Guidelines

Brief Summary:

The Board will review updated bicycle path guidelines that are consistent with the Bicycle and Pedestrian Advisory Committee's recommendations presented at the December 9 meeting, which were generally well-received by the Board. Town staff have incorporated a slight adjustment based on the Town Attorney's comments, and have also provided examples of proposed new signage and planned locations.

The updated bicycle path guidelines would remove the prohibition on motorized vehicles on the path, but would only allow single-rider vehicles operating at a safe speed. The guidelines establish a suggested speed limit of 15 mph. Golf carts would continue to be prohibited from operating on the bicycle path. STOP signs along the bicycle path at side street intersections would be replaced with YIELD signs, and additional signage would be added to remind motor vehicles on side streets to "Be Nice, Stop Twice". Improved signage explaining the Town's guidelines would also be installed at key locations.

Suggested Motion:

Motion to Adopt the Resolution Authorizing Updated Bicycle Path Guidelines.

BACKGROUND

Originating Department / Individual:

Candace Dooley, Parks and Rec Dir



Attachments:

- 1 Memo from Rush
- 2 Resolution
- 3 Memo from Dooley
- 4 Pathway guidelines
- 5 PowerPoint slides
- 6 December 9 agenda materials

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
FROM: Frank A. Rush, Jr., Town Manager
SUBJECT: Resolution Authorizing Updated Bicycle Path Guidelines

The Board of Commissioners is scheduled to review updated bicycle path guidelines at the January 13 meeting, and is asked to adopt the attached resolution authorizing the updated guidelines. If the Board approves, appropriate signage adjustments will be implemented in the coming weeks and the updated guidelines will be publicized to the community accordingly.

The attached memo from Candace Dooley, Parks and Recreation Director, and attached PowerPoint slides include a concise explanation of the proposed updated guidelines. The Board should note that Town staff consulted with Town Attorney Marc Celotto following the December 9 meeting, and the Town Attorney is comfortable with the proposed changes from a legal risk perspective. In short, the degree of legal risk associated with the proposed changes is essentially identical to the Town's current legal risk, and is very minimal.

The Board should note that the attached resolution and proposed guidelines incorporate all of the Bicycle and Pedestrian Advisory Committee's recommendations presented at the December 9 meeting, with two slight exceptions:

- Motorized single rider electronic apparatus would no longer be prohibited from operating on the bicycle path, as these devices have proliferated significantly in recent years and are now commonly used on the bicycle path. The Board should note that the updated bicycle path guidelines include a requirement for riders to "operate at a safe speed, with a suggested maximum speed of 15 mph". The guidelines refrain from establishing a speed "limit", and the Town Attorney believes that a 15 mph speed is more practical than the 12 mph speed recommended by the Bicycle and Pedestrian Advisory Committee.
- In all but 4 locations, the STOP signs along the bicycle path would be replaced with YIELD signs at side street intersections.
- New signs that say "Be Nice, Stop Twice" would be added at select side streets where they meet the bicycle path. These signs will supplement existing STOP signs.
- The current signs that include very small font and a lengthy explanation of the Town's bicycle path guidelines would be replaced with a more concise sign with larger font and graphics to communicate the specific guidelines.
- New signs that say "Turning Vehicles Yield to Bikes and Pedestrians" would not be added at this time, but will be considered for future installation at select locations.

The attached Dooley memo and PowerPoint slides include graphic examples of the proposed new signage and an explanation of the planned locations for the new signage.

We look forward to reviewing the proposed bicycle path guidelines with the Board at the January 13 meeting.



Nice Matters!

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Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

RESOLUTION AUTHORIZING UPDATED BICYCLE PATH GUIDELINES

Whereas, the Town’s Bicycle and Pedestrian Advisory Committee has recommended several changes to the Town’s current bicycle path guidelines, and

Whereas, the Board of Commissioners provided feedback at the December 9, 2026 meeting and Town staff subsequently consulted with the Town Attorney on the recommended changes, and

Whereas, Town staff have finalized the proposed changes to the bicycle path guidelines, and the proposed new guidelines are attached,

Now, therefore be it resolved by the Board of Commissioners that the attached updated bicycle path guidelines are hereby authorized, and the Town Manager and Town staff are hereby directed to proceed with appropriate amendments and signage adjustments.

Adopted this the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk



Town of Emerald Isle
203 Leisure Lane
Emerald Isle, NC 28594

252-354-6350

www.emeraldisle-nc.org

Parks & Recreation Director
Candace Dooley

cdooley@emeraldisle-nc.org



MEMO:

To: Frank Rush, Town Manager

From: Candace Dooley, Director of Parks and Recreation

Subject: Bike and Pedestrian Path Updates

Date: January 7, 2026

Bike and Pedestrian Path rules and regulations updates:

Motorized / Electronic Apparatuses

Single-rider electronic apparatuses (such as e-bikes, e-scooters, and similar devices) are permitted on the path.

- Riders must operate at a safe speed with a suggested maximum speed of 15 mph.
- All riders must obey posted stop and yield signs and adjust speed based on path conditions and congestion.
- Multi-rider, gas-powered, or high-speed motorized vehicles remain prohibited.

New signage for rules locations: (see attached new image)

- Visitor’s Center
- Corner of Coast Guard Rd./HWY 58 (on the path)
- East end – near dog leg
- Blackskimmer

Change ‘STOP’ signs to ‘YIELD’ at all intersections accept:

- Bogue Inlet/Hwy 58
- Mangrove Dr./Old Ferry
- Loon/Reed
- Reed/Coast Guard



‘Be Nice, Stop Twice’ signs:

Add to side street stop signs at approximately 20-30 locations along Coast Guard Rd. and Hwy 58 neighborhood exits.



Pathway Guidelines

Motorized / Electronic Apparatuses

Single-rider electronic apparatuses (such as e-bikes, e-scooters, and similar devices) are permitted on the path.

- Riders must operate at a safe speed with a suggested maximum speed of 15 mph.
 - All riders must obey posted stop and yield signs and adjust speed based on path conditions and congestion.
 - Multi-rider, gas-powered, or high-speed motorized vehicles remain prohibited.
-

General Guidelines

- Keep to the right except when passing.
 - Look carefully before entering or crossing the bikeway.
 - Pass on the left only when safe. Give an audible warning before passing another path user.
 - Obey all posted stop and yield signs at intersections and crossings.
 - When stopping for breaks or equipment issues, move completely off the pavement.
 - Yield to emergency and maintenance vehicles at all times.
-

Bicycling

- Helmets are recommended for all cyclists and are required by state law for children under 16.
 - Bicyclists must stop or slow as necessary to yield or prevent an accident. Pedestrians always have the right of way.
 - Riding two abreast is permitted only when safe and when the path is not congested. Riding three or more abreast is prohibited.
 - Front and rear lights are required when riding at night.
 - Ride at a safe and reasonable speed; slow down when the path is crowded.
-

Walking / Running

- Keep to the right when walking or running.
 - Look before entering the path or changing direction.
 - Do not walk or run more than two abreast.
-

In-Line Skating

- Helmets are required; knee pads and wrist guards are strongly recommended.
 - Keep to the right to allow others to pass safely.
 - Skate single-file.
 - Maintain a safe speed and be prepared to stop suddenly.
-

Common Courtesy

- Do not litter or trespass on private property.
- Dogs must be leashed at all times. Please clean up after your pet.
- Respect all users and share the path responsibly.



Board of Commissioners Meeting

January 13, 2026

AGENDA ITEM # 15

Updated Bike Path Guidelines



Path rules update:

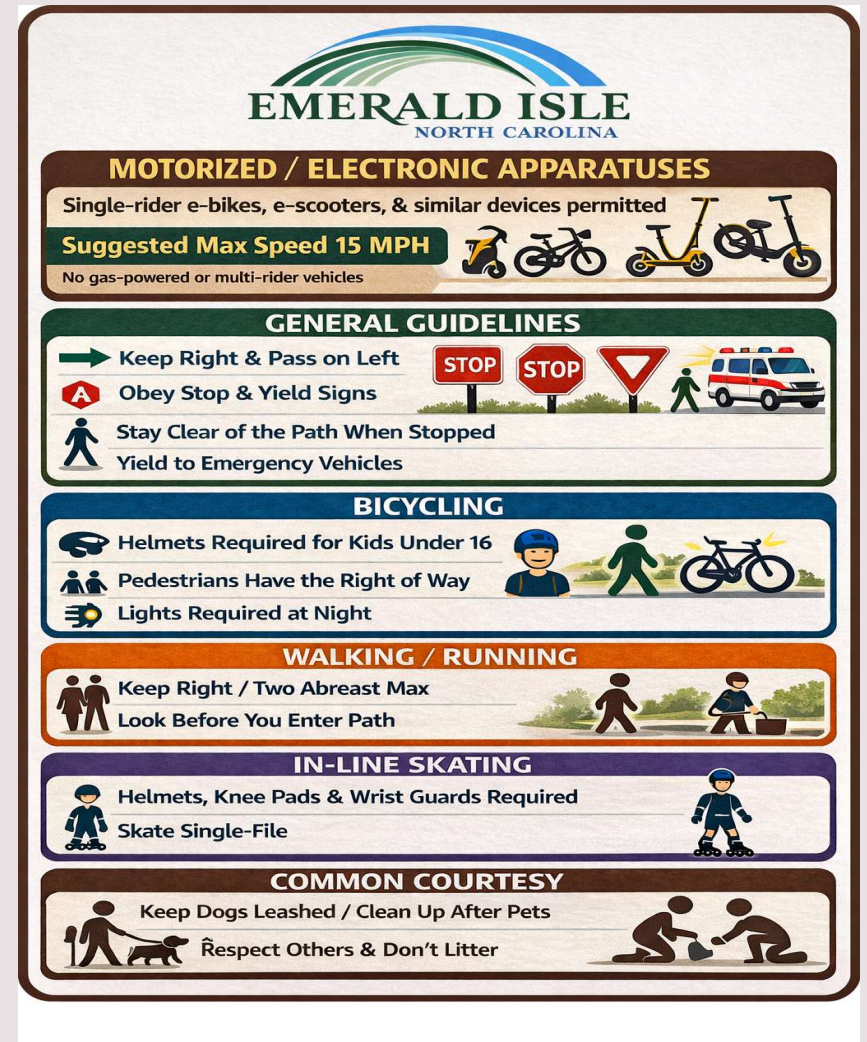
Motorized / Electronic Apparatuses

- **Single-rider electronic apparatuses (such as e-bikes, e-scooters, and similar devices) are permitted on the path.**
 - **Riders must operate at a safe speed with a suggested maximum speed of 15 mph.**
 - **All riders must obey posted stop and yield signs and adjust speed based on path conditions and congestion.**
 - **Multi-rider, gas-powered, or high-speed motorized vehicles remain prohibited.**



New signage locations:

- **Visitor's Center**
- **Corner of Coast Guard Rd./HWY 58 (on the path)**
- **East end - near dog leg**
- **Blackskimmer**



Change 'STOP' signs to 'YIELD' at all intersections except:

- **Bogue Inlet/Hwy 58**
- **Mangrove Dr./Old Ferry**
- **Loon/Reed**
- **Reed/Coast Guard**





'Be Nice, Stop Twice' signs:

- **Add to side street stop signs at approximately 20-30 locations along Coast Guard Rd. and Hwy 58 neighborhood exits.**





Thank you!

Questions?



Nice Matters!

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7500 Emerald Drive
Emerald Isle, NC 28594

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www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem

Board of Commissioners
Roy D. Brownlow
Jason Holland
Kris Plum
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Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

December 9, 2025

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Presentation – Bicycle and Pedestrian Advisory Committee

The Board of Commissioners is scheduled to receive a presentation from Michael Taylor, Chair of the Town's Bicycle and Pedestrian (B &P) Advisory Committee, at the December 9 meeting. The B & P Committee has been considering several key adjustments to Town policies regarding the Town's popular bicycle path, and looks forward to the opportunity to share their ideas and receive any helpful feedback from the Board.

Key adjustments being discussed are as follows:

- The Town has prohibited golf carts and other motorized vehicles on the bicycle path network since the first segment was completed in 2004, and this prohibition remains in effect. With the proliferation of electric bikes and other single-rider electric motorized devices (i.e., scooters, one-wheel devices, etc.) in recent years, it is essentially impossible to prevent these devices from using the bicycle path and they are now common on the path. The Town has no realistic way to police this activity and enforce this prohibition.

The B & P Committee is now recommending that this prohibition be eliminated and replaced with a 12 mph speed limit for the bicycle path. Signs prohibiting these single-ride electric motorized devices would be removed, and new speed limit signs would be installed. Realistically, there is also no way the Town can police and enforce a speed limit on the bicycle path, however, this approach may be more logical given the proliferation of single-rider electric motorized devices in today's society. Golf carts would continue to be prohibited on the bicycle path.

The Town's guidelines for the bicycle path have long prohibited motorized vehicles, however, there is no explicit ordinance that prevents such use. The Town's ordinance does authorize the Town Manager to implement restrictions on the bicycle path, and that authority has been used to establish the current regulations – historically in consultation with the B & P Committee.

- Bicycle path users are required to STOP at all street intersections, as are motor vehicles approaching the bike path from side streets off of NC 58 and Coast Guard Road. Many bicyclists simply do not stop at each of the STOP signs (they are plentiful and frequent, particularly in central and eastern EI), and typically just keep on riding through. There's no practical way to change this behavior, and the B & P Committee is contemplating changing most of these STOP signs on the bicycle path to YIELD signs to reflect actual practice. STOP signs would remain in place at larger, busier intersections in Town. Motor vehicles would still be required to STOP at the intersection with the bicycle path.

- The B & P Committee is also recommending the placement of additional signage to remind motor vehicles to be cognizant of bicyclists and pedestrians, and also identify Emerald Isle as a bicycle and pedestrian-friendly town.

If the Board is comfortable with the B & P Committee's recommendations, Town staff will work with the B & P Committee to implement any changes in the coming months.

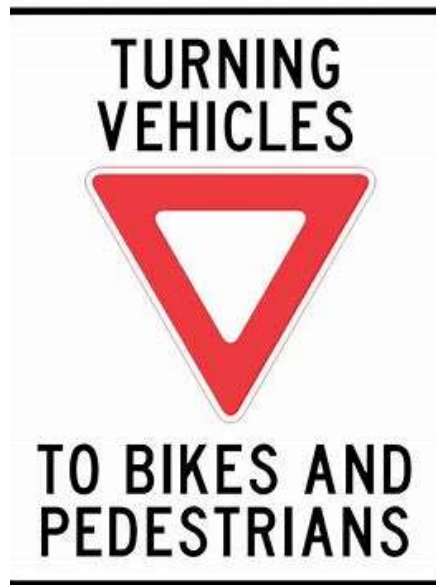
I look forward to receiving Chair Taylor's presentation at the December 9 meeting, and Parks and Recreation Director Candace Dooley and I stand ready to answer any questions that may arise.

BIKE AND PEDESTRIAN COMMITTEE

UPDATES AND RECOMMENDATIONS
BOARD OF COMMISSIONERS
MEETING
DECEMBER 9, 2025



KEEPING EMERALD ISLE BIKE AND PEDESTRIAN FRIENDLY



- Install signs at intersections for turning vehicles.
- Add “Be nice, Stop twice” signs
- Transition ‘stop’ signs to yield signs. Leave stop signs at major intersections
- Add a sign at the base of the bridge identifying Emerald Isle as a bike and pedestrian friendly town.

USE OF SINGLE RIDER ELECTRONIC APPARATUS

- Three-class system:
 - Class 1: Pedal-assist up to 20 MPH
 - Class 2: Throttle-assist up to 20 MPH
 - Class 3: Pedal-assist up to 28 MPH
- Electric motor \leq 750 watts
- Class 3 riders must be at least 16 years old
- Helmet/local regulations may apply
- Proposed speed limit set at 12 MPH
- All individual electronic devices under same 12 MPH limit
 - Includes scooters, one wheels, skateboards, etc.



*THANK YOU!
QUESTIONS?*



AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 16

ITEM TO BE CONSIDERED

Title: Discussion - Emerald Isle Logo - 7th Street Tank

Brief Summary:
 The Board will consider the installation of the Emerald Isle logo on the 7th Street water tank when Bogue Banks Water Corporation repaints the tank in March or April. The Town's total cost to add the logo is approximately \$46,000, and sufficient funds are available in the Administration budget for this expenditure if the Board finds value in this initiative. Bogue Banks Water would also charge the Town a \$10,000 annual fee associated with the logo on the water tank. Bogue Banks Water also plans to paint the water tanks adjacent to the Police Station and at Emerald Isle Woods Park in the next two years, with similar logo opportunities at those locations. The water tanks are generally painted once every 10 years, and the repainting of the logo is expected to be somewhat less expensive once the initial logo is installed.

Suggested Motion:
 Motion to direct the Town Manager to proceed with the installation of the Emerald Isle logo on the 7th Street water tank.

BACKGROUND

Originating Department / Individual:
Frank Rush, Town Manager
Seola Hill, Bogue Banks Water Corp.



- Attachments:**
- 1 Memo from Town Manager
 - 2 Rendering of logo on water tank
 - 3 _____
 - 4 _____
 - 5 _____
 - 6 _____

ACTION TAKEN:

Motion By: _____ Carried: _____



Nice Matters!

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Board of Commissioners
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Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
FROM: Frank A. Rush, Jr., Town Manager
SUBJECT: Discussion – Emerald Isle Logo – 7th Street Water Tank

The Board of Commissioners is scheduled to consider the potential installation of the Emerald Isle logo on the 7th Street Water Tank at the January 13 meeting. If the Board decides to proceed, the new logo would be installed on the water tank in conjunction with the painting of the tank in March or April.

Bogue Banks Water Corporation (BBWC), the separate non-profit organization that owns and manages the public water system in Emerald Isle and Indian Beach, recently approached the Town to gauge the Town's interest in having the logo added to the 7th Street tank. The 7th Street tank will be painted in 2026, and BBWC also has plans to paint the tank adjacent to the EI Police Station in 2027 and the tank at Emerald Isle Woods Park in 2028.

All three tanks currently have simple block lettering that says "Bogue Banks Water". I have attached a rendering of the Emerald Isle logo on the water tank for the Board's review. This design also includes a blue stripe indicating "Bogue Banks Water". The total cost to the Town to install the Emerald Isle logo on the tank is approximately \$46,000, and BBWC would contribute an additional \$8,700 for the "Bogue Banks Water" stripe. The Board should note that the initial painting of the logo and stripe is more involved and more expensive than future repainting efforts, as future repainting efforts will be able to utilize the existing logo stencil and therefore reduce the time and cost involved. BBWC has also indicated that it would charge the Town a \$10,000 annual fee for the placement of the Town's logo on the tank.

If the Board would like to proceed with this initiative, sufficient funds are available in the Administration budget for the current year. These funds result from the vacancy in the Public Information Officer position, which equates to approximately \$102,000 of savings for the entire fiscal year. The Town would need to include an additional \$46,000 for the Police Station tank in the FY 26-27 budget and an additional \$46,000 for the EI Woods tank in the FY 27-28 budget, plus the \$10,000 annual fee per tank each year thereafter. BBWC's goal is to repaint each tank once every ten years, so the repainting expense, which would be somewhat lower than the initial \$46,000 would occur in FY 35-36, FY 36-37, and FY 37-38. The Board should also note that the 7th Street tank may eventually be relocated to another location in Emerald Isle or Indian Beach, however, that is not expected to occur for several more years. BBWC still intends to repaint the 7th Street tank in March or April, regardless of whether or not the Town chooses to proceed with the logo installation.

The Town and BBWC have always enjoyed a highly cooperative relationship, and often work together to benefit each other's efforts. There was an initial question about the \$10,000 annual advertising fee, however, it is important to note that the Town charges

BBWC a \$12,000 annual lease fee for the water well site at McLean-Spell Park. It is also important to note that BBWC has hosted emergency communications on each water tank for many, many years at no cost to the Town. BBWC charges mobile telephone carriers approximately \$50,000 per year for comparable equipment on the tanks.

There has also been a question regarding whether or not Emerald Isle should invest these funds in “advertising”. From my perspective, I don’t view this as “advertising” per se, but rather as a source of community pride, an announcement to residents and visitors that “you’re in Emerald Isle!”, and that conveys a certain quality image for the Town. Quite frankly, I believe there is limited “advertising” value and that we don’t particularly need any additional advertising in this form. Ultimately, it’s up to the Board to determine if you find value in this expenditure for the Town relative to other needs and desires competing for Town funding.

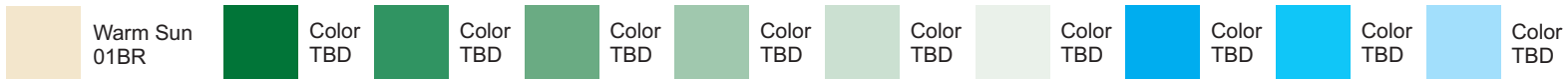
If the Board decides to proceed, we will communicate the Town’s intent to BBWC and include the appropriate General Fund budget amendment on the February 9 meeting agenda for formal approval.

Seola Hill, Executive Director for BBWC, will attend the Board meeting, and he and I will be happy to answer any questions the Board may have regarding this opportunity.



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.



Bogue Banks Water, NC
500,000 Gallon Single Pedestal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
1
OF
6



USG WATER
SOLUTIONS 269



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.



Bogue Banks Water, NC
500,000 Gallon Single Pedestal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
2
OF
6



USG WATER
— SOLUTIONS — 270



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.



Bogue Banks Water, NC
500,000 Gallon Single Pedesetal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
3
OF
6










USG WATER
— SOLUTIONS — 271



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.

-  Warm Sun 01BR
-  Color TBD
-  Color TBD
-  Color TBD
-  Color TBD
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-  Color TBD
-  Color TBD
-  Color TBD
-  Color TBD

Bogue Banks Water, NC
500,000 Gallon Single Pedestal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
4
OF
6



USG WATER
SOLUTIONS 272



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.



Bogue Banks Water, NC
500,000 Gallon Single Pedesetal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
5
OF
6



USG WATER
SOLUTIONS 273



Option 4A

Colors displayed are for representation purposes only. Refer to manufacturers color chart for actual colors.

	Warm Sun 01BR		Color TBD		Color TBD		Color TBD		Color TBD		Color TBD		Color TBD		Color TBD		Color TBD
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Bogue Banks Water, NC
500,000 Gallon Single Pedestal

Revision Date: 12/3/25 Rev 8

Approval

Signature _____

Name _____ Date _____

PAGE
6
OF
6





AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 17

ITEM TO BE CONSIDERED

Title: Discussion - July 5, 2026 Fireworks Display

Brief Summary:

The Board will review a plan for the Town to produce a fireworks display on Sunday, July 5, 2026 at either Bogue Inlet Pier or on the beach strand at the Western Ocean Regional Access. Bogue Inlet Pier is the preferred location, and ongoing discussions with the owner of the Pier have been positive and encouraging. In the event that an agreement can not be finalized for the Pier, the alternate location is Western Ocean Regional Access. While not as attractive as the Pier, a suitable plan for a quality, highly visible, and safe display is achievable at the WORA. The Town has secured a contract proposal from Class A Fireworks for \$27,500. If the Board concurs, the Town would execute a contract with Class A Fireworks soon after the January 13 meeting in order to lock in the contractor. There are currently no fireworks contractors available for July 3 or July 4, and Class A Fireworks (a local company with experience in Emerald Isle in the past) is willing to provide a display on July 5.

Suggested Motion:

Motion to direct the Town Manager to execute a contract with Class A Fireworks in the amount of \$27,500 for a public fireworks display on July 5, 2026.

BACKGROUND

Originating Department / Individual:

Frank Rush, Town Manager
Bill Matthias, Fire Chief



Attachments:

- 1 Memo from Town Manager
- 2 Aerial photo map - potential WORA launch site
- 3 _____
- 4 _____
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

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Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Discussion – July 5, 2026 Fireworks Display

The Board of Commissioners is scheduled to consider a potential July 5, 2026 fireworks display at either the Bogue Inlet Pier or the Western Ocean Regional Access. The total cost of the fireworks display contract is \$27,500, and the show would be produced by Class A Fireworks, a local fireworks display company that has produced past displays for the Town. If the Board concurs with the approach outlined below, the Town Manager will execute a fireworks display contract with Class A Fireworks on January 14.

As you know, it has now been several years since a fireworks display occurred in Emerald Isle at Bogue Inlet Pier. Recent discussions with Mike Stanley, the owner of Bogue Inlet Pier, have indicated a willingness to allow a 2026 fireworks display off the end of the Pier in honor of the 250th birthday of the United States of America. An agreement has not yet been finalized with Mike Stanley, however, verbal discussions have been very positive and encouraging, and I hope to formalize an agreement very soon. In the event that it is not possible to finalize an agreement for Bogue Inlet Pier, the Town’s backup plan would be to produce a show at the Town’s Western Ocean Regional Access.

The Board should note that the proposed fireworks display, at either location, would occur at approximately 9 pm on Sunday, July 5 and have a duration of approximately 20 minutes +/- . At this point in time, all potential fireworks display companies are completely booked on July 3 and July 4, and July 5 is the only possible date for the Town’s fireworks display.

Bogue Inlet Pier Option

If the fireworks display occurs at Bogue Inlet Pier, the full length of the Pier would remain open for business as usual until approximately 3 pm that day. From 3 pm until approximately 8:30 pm, the majority of the Pier could remain open to a location approximately 200 feet landward of the raised platform at the end of the Pier. At approximately 8:30 pm until the display concludes, the majority of the Pier could remain open to a location approximately 350 feet landward of the raised platform at the end of the Pier. This strategy has been agreed to by Class A Fireworks and the Emerald Isle Fire Department and would meet applicable code requirements. Otherwise, the logistics associated with the fireworks display would be similar to previous historical fireworks displays at the Pier during the Town’s history. If the display occurs at Bogue Inlet Pier, the maximum fireworks shell size would be 5”.

I am pleased and thankful that Mike Stanley is willing to consider this for 2026. I have offered to provide a special payment to cover lost business income associated with diminished Pier operations that day, and expect to further negotiate that payment with Mike Stanley in the coming days. Additionally, the Town would bear the cost of other ancillary items including portable toilets and clean-up activities.

For many reasons, the Bogue Inlet Pier option is far and away the desired venue for the 2026 fireworks display.

Western Ocean Regional Access Option

This option is presented only as a backup plan in the event that the Town executes a contract with Class A Fireworks and Bogue Inlet Pier is not ultimately available for the fireworks display. Because of the limited availability of fireworks display contractors, I recommend executing a contract with Class A Fireworks as soon as possible to lock in the July 5 display date in Emerald Isle.

If the Town utilizes the Western Ocean Regional Access (WORA), the details and logistics of the display are as follows:

- the fireworks would be launched from the flat beach strand, and angled slightly over the Atlantic Ocean (aerial photo map attached),
- the maximum shell size would be 4", and Class A Fireworks believes this will be a quality show with high visibility from a long distance on the beach strand and in the interior of the island,
- applicable code requires a minimum separation of 280 feet from any structures or individuals viewing the fireworks display, and a beach launch site would enable the Town to meet this separation from neighboring Queens Court and The Islander Suites,
- the Western Ocean Regional Access would remain open until 3 pm that day, at which point all cars would be required to leave the parking lot and no one could be on the beach strand in front of the WORA, but could remain on the beach strand in front of Queens Court and The Islander Suites,
- at approximately 8:30 pm and for the duration of the display, no individuals could view the show any closer than 280 feet from the launch area,
- the public could view the display from the WORA parking lot and the gazebo and grassy areas near the WORA bathroom building and stage, and also from any vantage point on the beach strand that is at least 280 feet away from the launch area (approximately at the boundary of Emerald Isle RV Resort / Queens Court and the boundary of The Islander Suites / Boardwalk RV Park),
- the public would be directed to park on the Emerald Drive right-of-way or Islander Drive parking spaces and walk to the WORA parking lot, or to walk to any other available public beach access to reach the beach strand,
- appropriate temporary fencing and Police presence would be required to ensure that adequate separation from the launch area is maintained from 3 pm until the end of the display at approximately 9:30 pm,

- Town staff would help to support Class A Fireworks in any way helpful, including loaning appropriate trucks to transport the supplies to the beach strand at the WORA, and also provide cleanup of the area following the display.

Class A Fireworks and Town staff from the Fire Department, Police Department, Public Works, and Parks and Recreation have reviewed the basics of this plan described above, and have not identified any showstoppers at this point. Additional logistics planning will occur between now and July 5 if the WORA is ultimately the launch location, and appropriate steps will be taken to ensure a safe and enjoyable event. I have also discussed this possibility with the Queens Court HOA President and the General Manager of The Islander Suites, and will continue to maintain a cooperative dialogue with both adjacent properties if the WORA is ultimately the launch location.

If the Board concurs, I will execute a contract with Class A Fireworks on January 14 and continue planning efforts with Mike Stanley, Class A, and Town staff. The \$27,500 contract amount would be included in the FY 26-27 budget. The Town may also wish to seek sponsorships from local businesses to offset the Town's total cost.

I am excited about the possibility of fireworks returning to Emerald Isle, and look forward to discussing this possibility with the Board at the January 13 meeting.

Potential July 5, 2026 Fireworks Display
Proposed Launch Location - Western Ocean Regional Access





AGENDA ITEM COVER SHEET

Meeting Date: January 13, 2026

Agenda Item #: 18

ITEM TO BE CONSIDERED

Title: Appointments

Brief Summary:

The Board of Commissioners will consider appointing one individual to serve the remainder of an unexpired term on the Planning Board.

The Board of Commissioners will also consider formally appointing Mayor Lagos to serve on the Civilian Military Community Council associated with MCAS Cherry Point.

Suggested Motion:

Make nominations for 1 individual to serve on the Planning Board, and then conduct a roll call vote for each nominee until 1 individual receives at least 3 affirmative votes.

Motion to appoint Mayor Lagos to serve on the Civilian Military Community Council.

BACKGROUND

Originating Department / Individual:

Board of Commissioners



Attachments:

1 Memo from Town Manager

2 Planning Board applications

3 _____

4 _____

5 _____

6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Appointments

The Board of Commissioners is scheduled to appoint one individual to serve on the Planning Board at the January 13 meeting, and also formally appoint Mayor Lagos to the Civilian Military Community Council.

Planning Board – 1 Vacancy

Former Planning Board member Kris Plum was recently elected to the Board of Commissioners, and the Board should appoint an individual to serve the remainder of her term that expires in June 2028.

The Town solicited applications from interested individuals in December and January, and received a total of 14 applications prior to the January 5 deadline:

- Brad Berry
- Joni Brooks
- Taney Browder
- Michael Duffy
- Keith Evans
- Melissa Griffin
- Steve Hamlin
- Tim Kinch
- Alec Kornacki
- Kevin Reed
- Paul Thompson
- Kent Vonhertsenberg
- Jeff Ward
- Douglass Willis.

Copies of these individuals' applications are attached.

Because the Board is only tasked with appointing one individual, the most efficient method to make the appointment would be for Board members to make nominations and conduct a roll call vote to appoint the first individual receiving at least 3 affirmative votes.

Civilian Military Community Council

The Board should formally appoint Mayor Lagos to serve on the Civilian Military Community Council (CMCC) associated with MCAS Cherry Point.

The CMCC includes senior military leaders from the Air Station, 2d MAW, FRC EAST and the Naval Health Clinic. The local elected officials are from Craven, Carteret, Jones and Pamlico counties and the following cities and towns: Havelock, New Bern, Newport, Morehead City, Bogue, Emerald Isle, and Pollocksville. Most Mayors choose to participate but they can delegate participation to another elected official.

The CMCC generally meets the second Wednesday for January, April, July and October from 11:30 am – 1 pm at MCAS Cherry Point. The 2026 meeting schedule is January 6, April 8, July 8, October 14.

I look forward to the Board's appointments, and stand ready to answer any questions and assist in any way helpful.



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

I understand that the Planning Board meets at 6:00 PM on the fourth Monday of every month in the Town Board Room at 7500 Emerald Drive, unless cancelled.

I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Alec Kornacki

Mailing Address

412 Channel Drive, EMERALD ISLE, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(804) 514-6713

Email

alec.kornacki@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

I have owned my property since March 2020 and have been a full time resident since April of 2025.

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I have served on a number of committees in various roles and in various organizations over the years,

including my community. I am looking forward to getting involved here in Emerald Isle and to contribute to my new home which I very dearly love.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

None. I have applied for other committees, but have not been selected.

Do you regularly attend or view/stream Town Board of Commissioner meetings?

No

Civic/Community Participation

I do volunteer here in Emerald Isle for a number of activities which include the St. Patricks festival, Bike the Banks, Memorial and Veterans Day activities, and the local 4th of July parade on The Point.

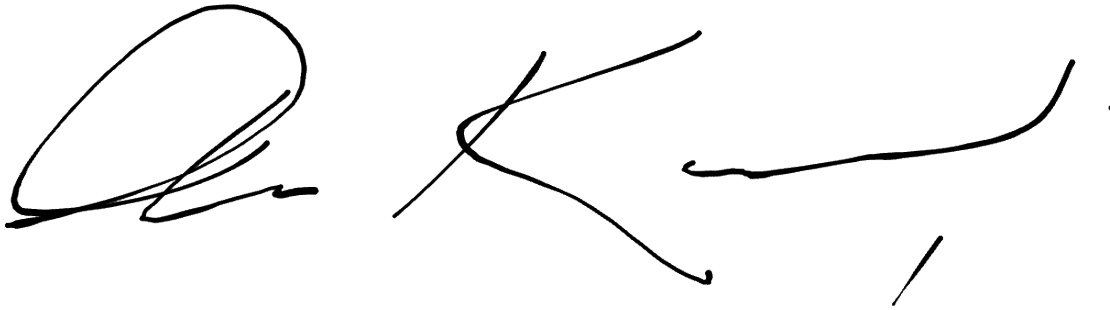
Do you anticipate any conflicts of interest if appointed?

No

Additional Files

I understand that any or all information provided in this application and attached documents is subject to applicable Federal and State Public Records laws, and may be disclosed through the Town's website, meeting materials, or in response to public records requests.

Signature

A handwritten signature in black ink, consisting of a large, stylized initial 'R' followed by a series of connected, fluid strokes that form the rest of the name. The signature is written on a white background.



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Brad Berry

Mailing Address

7027 Archers Creek Drive, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(706) 662-2406

Email

bradley.d.berry@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

11 years full time

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I am a retired US Army Veteran. I have over 30 years experience planning combat operations, high risk

training and operations, Resource Management, as well as currently employed as a Biologist Field Operations Coordinator for the NC Department of Environmental Quality. I am directly involved in building Artificial Reefs and Oyster Habitat in North Carolina estuaries, oversee vessel operations, and supervise 12 state employees.

BS Environmental Studies- Fish and Wildlife Management.
USCG Captain License-50 Ton

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

None

Do you regularly attend or view/stream Town Board of Commissioner meetings?

No

Civic/Community Participation

None

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature



Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Douglass Willis

Mailing Address

1113 Timber Trail, Emerald Isle, North Carolina 28594-6848

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(919) 920-9199

Email

2021willis@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Current residency since 2023. I was an Emerald Isle Firefighter/Engineer in 1988 for approximately a year before becoming a Federal Civil Service Firefighter. My grandparents resided on the island from the 1970s until their deaths. My parents have resided here since 1982. My wife, children, and I visited routinely as time permitted.

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Environment of Care Coordinator, Central Regional Hospital, Butner, North Carolina

October 2021 - April 2022 (Resigned due to relocation.)

Develop and implement a coordinated hospital-wide approach to monitor and manage the three chapters within the Joint Commission Comprehensive Accreditation Manual for Hospitals; the Environment of Care chapter; the Life Safety chapter; and the Emergency Preparedness chapter to ensure a safe, functional, supportive and effective environment for patients, staff, and other individuals in the hospital.

Timely recognition of safe service delivery/compliance issues and advising management and staff during the development of corrective action plans.

Provide technical knowledge of National Fire Protection Association Codes, NC Building Codes, NC OSH, and other state and federal regulations to ensure hospital-wide compliance.

Regional Discipline Hearing Officer, United States Department of Justice, Federal Bureau of Prisons,

Federal Medical Center Complex Butner, Butner, North Carolina

October 2019 - July 2021

Conduct discipline hearings at five institutions throughout FCC Butner on all acts of misconduct by inmates in accordance with applicable Code of Federal Regulations, to include those that could result in criminal charges. Review

disciplinary reports, decide on witnesses to be called, take and record testimony relevant to the charges, obtain, review, and weigh evidence, and determine if allegations of misconduct are supported by evidence. Impose disciplinary sanctions in accordance with the provisions of 28 Code of Federal Regulations (CFR) and write detailed reports to support the findings and reasons for sanctions imposed.

Maintain extensive knowledge of Bureau of Prison's policy, United States Code of Federal Regulations, criminal law, administrative rules, and court decisions to apply to disciplinary hearing procedures.

Department Head, Correctional Programs Manager, FCC Butner, Butner, North Carolina

November 2003 - October 2019

Responsible for total administration of housing units to include planning, development, and implementation of individual programs tailored to meet the particular needs of inmates including those with physical and mental health disabilities.

Specialized experience included managing incarcerated military active duty personnel and veterans, two Residential Drug Abuse Program units and a Civil Commitment of Sexually Dangerous Persons Program unit, the only unit of this type in the Federal Bureau of Prisons. Developed, implemented, and evaluated operations within the units to include security procedures, physical plant management, safety/sanitation, work/recreational programming, assignment of living quarters, security/custody levels, transfers, inmate pre-release preparation, and inmate re- entry back to society.

Department Head, Environmental Safety & Health Manager, Federal Prison Camp Seymour Johnson,

North Carolina October 2000 - November 2003

Ensure strict adherence to applicable National Life Safety, Occupational Safety and Health, Fire Protection, Environmental Protection, and Department of Labor standards, codes, laws and regulations.

Investigate/evaluate injuries/accidents regarding employees, inmates and visitors, Review statistical data to determine trends, evaluate overall program effectiveness, and implement corrective action when necessary. Review and amend department plans/policies to meet updated requirements in State and Federal standards.

Fire Chief, U.S. Air Force Reserve, Seymour Johnson Air Force Base, Goldsboro, North Carolina

April 1998 - April 2017

Manage thirty person fire-fighting team and ensure mission readiness to deploy worldwide. Provide command and control at emergency incidents when required. Provide guidance and expertise on fire related topics to command staff.

Prepare and monitor annual budgets, reports, and statistical data. Deployed to Balad Air Base Iraq 2008

as Fire Chief; managed 50 person Air Force/Army Joint Firefighting Team

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

None

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Active member of the North Carolina Land Wilderness Search & Rescue Team, 7 years. Prior to moving to Emerald Isle, I was a South Granville Men's High School Basketball Coach for 11 years.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature

Douglas Willis



Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Jeff Ward

Mailing Address

326 Live Oak St, Emerald Isle, North Carolina 28532

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(252) 626-6695

Email

unc1987@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Since October 2010

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Well versed with most of the Ordinances of Emerald Isle. I feel the Board has been skewed in the past with

many of its members involved in one way or another with real estate and/or development. I do not have any ulterior motives for applying other than wanting to bring balance to the Board, and helping Emerald Isle balance between growth and maintaining our small town family oriented atmosphere.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Chapel by the Sea member. Serve with Hope Mission soup kitchen.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Joni Brooks

Mailing Address

8408 Sound Dr., EMERALD ISLE, North Carolina 28594-2639

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(919) 349-1003

Email

jonikingbrooks@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

My family has been residents of Emerald Isle since the early 1970s. I spent my college and career years in Chapel Hill and Raleigh, visiting Emerald Isle often. I retired and moved back full-time in 2022.

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Please see attached resume and letter.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

I held global leadership positions in high-tech and other companies as well as served in leadership roles in volunteer and not-for-profit organizations. Early in my career, I was a local news reporter, covering town governments and volunteer boards, including Emerald Isle.

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Volunteer: Emerald Isle Sea Turtle Patrol; Emerald Isle Shorebird Rescue Team; Back Pack Kids; Pony Patrol (Beaufort).

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

Joni King Brooks Resume_20251125.pdf

Planning Board Application 12-25.pdf

I understand that any or all information provided in this application and attached documents is subject to applicable Federal and State Public Records laws, and may be disclosed through the Town's website, meeting materials, or in response to public records requests.

Signature

A handwritten signature in black ink that reads "Joni King Brooks". The signature is written in a cursive, flowing style.

Dear Mr. Nevel,

I am writing to express my interest in serving as a volunteer member of the Emerald Isle Planning Board. As a resident who values our coastal community's unique character, I am eager to contribute my skills and experience to help guide thoughtful development and long-term resiliency.

My extensive education as well as professional and volunteer experience have given me a strong foundation for the role. In addition to holding global leadership positions in high-tech and other organizations, I have worked as a news reporter covering town governments and volunteer boards, including Emerald Isle and Beaufort. I hold a bachelor's degree in Journalism and a master's degree in Public Administration as well as a doctorate in Adult Education (Training and Development).

Growing up and now retired here, I understand the challenges of flood management, sustainable tourism, and preserving natural resources. I am committed to ensuring that planning decisions reflect both immediate and future priorities as well as balance growth with environmental stewardship and community needs.

I believe in transparent, collaborative decision-making and would welcome the opportunity to serve alongside other board members to support the town's vision. A resume is attached. Thank you for considering my application. I would be glad to provide additional information or meet to discuss how I can contribute.

Sincerely,

Joni King Brooks, Ed.D.

Joni King Brooks
(919) 349-1003
jonikingbrooks@gmail.com

Seasoned communications, training, and program management professional with significant experience developing programs to increase revenue and effect change adoption of enterprise-wide initiatives. Extensive experience driving PR, marketing, communications, and customer- and internal-focused programs. Excellent written and presentation skills.

- Internal, external communications
- PR, on-line content
- B2B, partner
- Public/not-for-profit
- Organizational development
- Budget, staff, vendor, project, event, and change management
- Start-up to Fortune 100
- Research, surveys, data analysis (quantitative, qualitative)
- IT, networking, manufacturing, telecommunications, software, hardware, financial services
- Strategy and planning
- Mergers and acquisitions

EXPERIENCE:

Consultant, Communications and Change Management, Global Infrastructure and Technology Operations, MetLife, Cary, N.C., 2018-2019

Consultant, Cisco Systems, RTP, N.C., 2015-2018

Communications and Change Manager, Global Partner Organization

Program Manager, Employee Engagement, U.S. Public Sector Advanced Services

- Developed and implemented employee engagement programs, such as mentoring and onboarding; facilitated team building and conflict resolution

Program Manager, Talent Acquisition and Development, Office of Inclusion and Collaboration

- Managed Next Generation Leaders program, including event and logistics planning
- Developed strategy and designed plans for programs, including learning objectives, technical specifications, learning strategies, and content

Program Manager, Strategy and Planning, Operations

- Created and edited online market insights community content, including articles, reports, blogs, podcasts, and videos; edited monthly newsletter
- Designed strategy; conducted research and focus groups; assisted in design of stretch assignment program; wrote reports; and created executive presentations using quantitative and qualitative data and analysis
- Served as liaison to technology and market research firms; secured speaking opportunities

Business Development Manager, Learning@Cisco

Program Manager, Strategy and Planning, Americas Technical Services

- Provided program management for the following:
 - Strategy and business planning, including executive communications, interactive monthly newsletter, and meeting planning (Northerly America and South America site visits, directors' series, and town halls)
 - People, Talent, Culture initiatives
 - Market and industry intelligence

Executive Communications, Human Capital Management Manager; IT Services, BB&T (now Truist), Raleigh, N.C., 2008-2015

Responsible for the planning and implementation of communications, training, and change management to support the adoption of enterprise-wide information systems and initiatives. Specific achievements include the following:

- Led efforts on communications, training, and change management for IT transformation initiative (next-generation network) (30,000-plus employees), resulting in \$98 million in savings
- Developed and implemented communications strategies for and advised chief technology officer (CTO) and Senior Vice President Management; operationalized processes and HR calendar; planned/managed town halls. Increased overall employee retention
- Developed, administered, and analyzed results of associate engagement surveys; developed initiatives to improve employee adoption/enhance engagement, e.g., telecommuting policy, mentor, and internship programs, recognition and rewards, and career development; provided metrics and reporting
- Led organizational strategy development/implementation for CTO and senior leaders
- Designed and implemented leadership training programs

Director, Corporate Marketing/PR (Senior Marketing Manager, Marketing Manager, Product Marketing Specialist), Tekelec (now Oracle), Morrisville, N.C., 1996-2007

Responsible for the development and execution of a global marketing plan and budget for telecommunications manufacturer. Managed selection and contributions of domestic and international agencies in the U.S., Europe, Hong Kong, Brazil, Mexico, Singapore, and India. Directed global media relations, serving as spokesperson. Developed internal communications; coached and advised C-Suite executives.

Marketing Programs Manager, INTERSOLV, Morrisville, N.C. 1992-1996

Responsible for marketing programs, advertising, direct marketing, collateral, events, and public relations for database access software products.

ADDITIONAL EXPERIENCE:

- Communications Manager, Southeastern Educational Improvement Lab, RTP, N.C.
- Director of Public Information, American Cancer Society, N.C. Division, Raleigh, N.C.
- Editor, First Citizens Bank, Raleigh, N.C.
- Staff Writer and Photographer, Carteret News-Times, Morehead City, N.C.

EDUCATION:

North Carolina State University, Raleigh, N.C.

- Doctorate of Adult Education (Training and Development) (Dissertation Abstract: [*Emotional Competencies of Leaders: A Comparison of Managers in a Financial Organization by Performance Level*](#))
- M.A., Public Administration

University of North Carolina, Chapel Hill, N.C.

- B.A., Journalism

CERTIFICATION/LICENSES:

- ITIL, Version 3, Foundation (Information Technology Infrastructure Library)
- N.C. Real Estate Broker



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

I understand that the Planning Board meets at 6:00 PM on the fourth Monday of every month in the Town Board Room at 7500 Emerald Drive, unless cancelled.

I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Keith Evans

Mailing Address

1504 Emerald Dr, Emerald Isle, North Carolina 28594-6725

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(919) 738-1821

Email

jkevans49@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Part-time since 2002 and full-time since 2010

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I have served on many boards-- two terms as a Mt. Olive commissioner, several terms on Wayne County

Economic Committee, President of Mt Olive Chamber of Commerce and several more.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

I currently serve on the Christmas Light Committee.

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Lifetime member of Mt. Olive Jaycees and North Carolina Jaycees-- President several times. Kiwanis member in Mt. Olive. Current member of Emerald Isle Baptist Church and Council of church, former Chairman. I try to support most events in town.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature

Keith Evans



Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Kent Vonhertsenberg

Mailing Address

10217 Corree Cove Drive, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(646) 701-1543

Email

vonherts@aol.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Visiting- 14 years

Purchased first home in 2018

Full time - 5+ years

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

35 years in managerial positions mostly of a VP of Finance for FOX television which includes negotiating contracts and labor agreements.

Former CPA

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

Regularly attend board meetings.

Stay on top of all current news involving community and surrounding communities

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Currently volunteer with Guardian Ad Litem and St Mildreds Church. I am now looking to get more involved with local government.

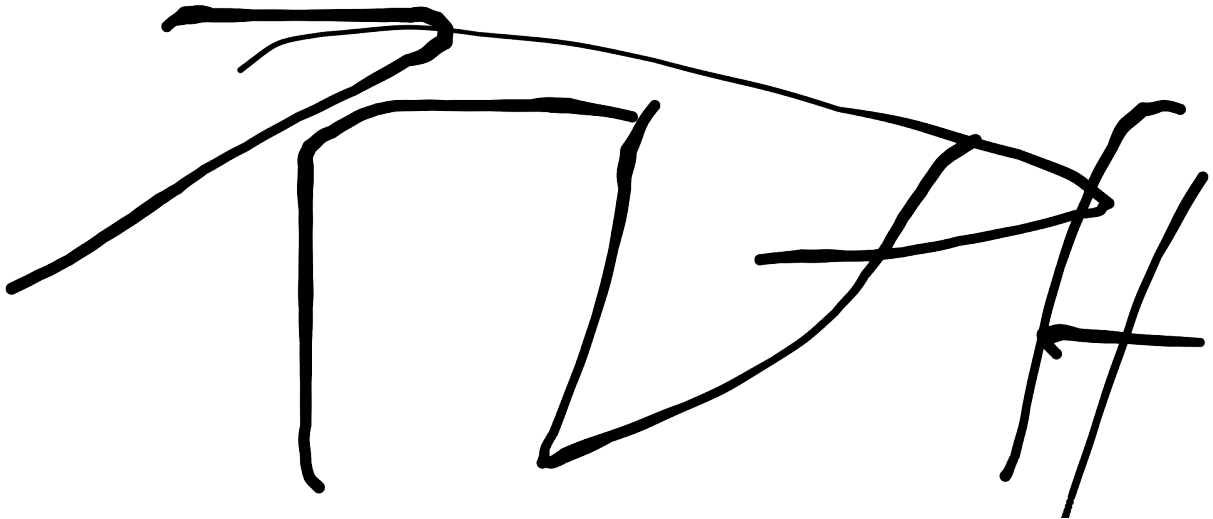
Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature

A handwritten signature in black ink, appearing to be 'T. H.', written across the signature line.



Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Kevin Reed

Mailing Address

9811 Outrigger Ct, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(252) 342-3828

Email

kreed3@ec.rr.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

+22 years

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Familiar with the the duties.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

Former EI employee

Do you regularly attend or view/stream Town Board of Commissioner meetings?

No

Civic/Community Participation

Active supporter, and more importantly an active volunteer, in multiple non profit and community organizations.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

I understand that any or all information provided in this application and attached documents is subject to applicable Federal and State Public Records laws, and may be disclosed through the Town's website, meeting materials, or in response to public records requests.

Signature



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

I understand that the Planning Board meets at 6:00 PM on the fourth Monday of every month in the Town Board Room at 7500 Emerald Drive, unless cancelled.

I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Melissa Griffin

Mailing Address

402 Channel Dr, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(704) 292-9692

Email

sandytoznc@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

25

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I have served on many Realtor and Builder Boards as well as chair committees for local and regional

Realtor/Builder affiliate boards. Served on City of Monroe Board of adjustments.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

None

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Jr Civitans, Denver area Business Association, Gaston/Lincoln County Chamber of Commerce

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature



Application for Appointment to Board/Committee

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Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Michael Duffy

Mailing Address

608 Emerald Dr, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(412) 956-6320

Email

michael.duffy@agesinc.us

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Visiting 35 years, part time 6 years, full time 2 years

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Owned my company since 2007 we are a general contractor in 18 states. Ran many multi million dollars

projects. Managed finances for the entire company for 12 years.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

GC on my own house build last year. Dealt with Greg on a few issues. Also dealt with planing on my other house at 8527 Ocean View redoing sand fences.

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

None as of yet just semi retired.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Paul Thompson

Mailing Address

11205 Inlet Dr, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(412) 389-2033

Email

paul@rcmdedicationservices.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Home owner for 10 years permanent resident since May 2023

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I served on the Planning Board in Collier Township, PA. Retired From GE after 30 years.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle
None

Do you regularly attend or view/stream Town Board of Commissioner meetings?
Yes

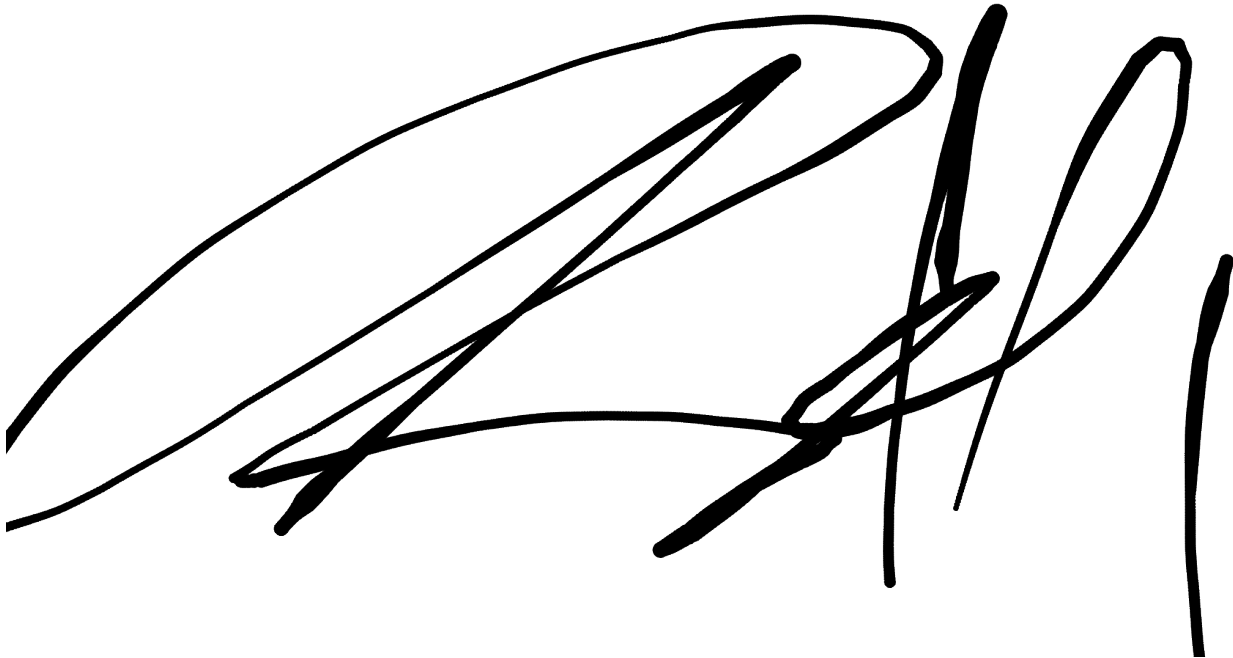
Civic/Community Participation
No

Do you anticipate any conflicts of interest if appointed?
No

Additional Files

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Signature

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long vertical stroke on the right side.



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Steve Hamlin

Mailing Address

610 EMERALD DR, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(919) 622-1120

Email

steve.hamlin17@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

Have lived in Emerald Isle fulltime since August 2013, purchased first rental properties in approximately 1997 and 1999, and have been vacationing here since the mid 1980's. So I have experienced EI from all angles...a vacationer, an out of town homeowner, and a resident.

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I have experienced EI from all angles in the past 30 years...as a vacationer, an out of town homeowner, and a resident who raised a family and sent two kids to local schools. I've purchased existing houses and lots, and have experience building houses.

As for relevant experience, I have had three houses built for me by two different builders since approximately 2005. I participated heavily and contributed approximately 30-40% of construction and labor, including demolition, site work, landscaping, plantings, irrigation system, retaining walls, fencing. I did my own permitting, participated extensively in the framing, installed the windows & doors, did my own trim work, and installed virtually all appliances and hardware and fixtures. Am currently myself building a spec house in Cannonsgate.

Professionally, I retired in 2023 as Vice President after nearly 30 years in the Panasonic Corporation, the last 4 of which I spent running the Indoor Air Quality and Solar Panel group which exposed me to the residential construction industry. I completed many residential building science classes and seminars, and organized Panasonic's participation in multiple International Builders' Shows.

Since retiring, I do small odd jobs and maintenance for people in the area including deck repairs, small retaining walls, shower enclosures, fence and lattice installation, minor electrical and plumbing repairs/replacements, etc.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

I have coached extensively in Carteret County youth sports, and assistant coached school teams at Broad Creek Middle School and Croatan High School. I volunteer in support of the Emerald Isle Fishing Tournament.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

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Signature

A handwritten signature in black ink, consisting of several stylized, overlapping loops and lines. The signature is positioned below the word "Signature".



Application for Appointment to Board/Committee

I am interesting in serving in a volunteer capacity on a Emerald Isle Board/Committee.

Which of the following are you interested in?

Planning Board

I understand that the Planning Board meets at 6:00 PM on the fourth Monday of every month in the Town Board Room at 7500 Emerald Drive, unless cancelled.

I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Tim Kinch

Mailing Address

8508 Dogwood Circle, Emerald Isle, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(814) 502-6037

Email

timduffer@gmail.com

How long have you been in Emerald Isle (visiting, part-time, full-time)?

9 years

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

Genuine concern and prservation of Emerald Isle

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle
Currently on Board of Adjustments

Do you regularly attend or view/stream Town Board of Commissioner meetings?
No

Civic/Community Participation
Currently on Board of Adjustments

Do you anticipate any conflicts of interest if appointed?
No

Additional Files

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Signature

Timothy W Kinch



Application for Appointment to Board/Committee

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Which of the following are you interested in?

Planning Board

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I am providing the following information for use in considering me for an appointment.

Contact Information

Name

Taney Browder

Mailing Address

7515 Sound Drive, EMERALD ISLE, North Carolina 28594

Is your Emerald Isle property address the same as your mailing address?

Yes

Cell Phone Number

(704) 502-3621

Email

browdereng@windstream.net

How long have you been in Emerald Isle (visiting, part-time, full-time)?

20 yrs part time, 10years full time resident

Are you available throughout the year?

Yes

Provide any information which qualifies you for service on the Board/Committee

I'm a practicing Civil and Structural Engineer with my own practice, w/ 40+ years experience. I've had to

navigate numerous Municipal Codes to get projects approved and constructed. I'm uniquely qualified to interpret code language for intent, spot issues with them that will enable me to guide elected officials on changes needed etc.. I'm moving toward retirement and don't have the appearances of conflicts of interest as I don't do development work and am just a consultant.

Outline any prior involvement with appointed or elected Boards/Committees in Emerald Isle

I was the Golf Cart Advisory Board Chair Person since it's inception thru 2024 prior to it being dissolved. I also am participating in the Adopt a Beach & Street programs since 2022

Do you regularly attend or view/stream Town Board of Commissioner meetings?

Yes

Civic/Community Participation

Above noted items, attending and providing Public comment on BOC meeting items.

Do you anticipate any conflicts of interest if appointed?

No

Additional Files

Cover Letter_7-23-25.pdf

TaneyResume 25-7-23.pdf

I understand that any or all information provided in this application and attached documents is subject to applicable Federal and State Public Records laws, and may be disclosed through the Town's website, meeting materials, or in response to public records requests.

Signature



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



A Family Beach

January 13, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

FROM: Frank A. Rush, Jr., Town Manager

SUBJECT: Comments from Town Manager

Martin Luther King, Jr. Holiday

Town offices will be closed on Monday, January 19 for the MLK, Jr. holiday. The Community Center will be open, and public safety and solid waste services will be provided as normal.

Essentials of Municipal Government

Mayor Lagos and Commissioner Plum will attend the Essentials of Municipal Government training, which includes required ethics training, on January 22 and 23 in Wilmington. Online ethics training is available for other Commissioners, and this training will satisfy State law requirements.

Annual Budget Planning Workshop

The annual budget planning workshop is scheduled for Friday, January 30 beginning at 8 am, and will likely last most of the day. The meeting will be held in the Conference Room at the Town Administration Building, and the public is welcome to attend. We will also be broadcasting the meeting via Facebook and ZOOM.

The Board will discuss its collective vision, long-term goals, and next-year budget goals for the Town. The input and direction received from the Board at this meeting will shape the development of the FY 26-27 Recommended Budget that will be presented for Board review and consideration in May 2026.

A DRAFT agenda for the meeting is attached.

Farewell to Fire Chief Matthias

Fire Chief Matthias has accepted a position as the Emergency Services Director for Carteret County, and begins work on Monday, January 26. His final day with the Town of Emerald Isle will be Wednesday, January 21. We wish Chief Matthias the very best as he continues his career in public safety on a larger scale. We have scheduled a farewell breakfast for Tuesday, January 20 at 9 am in the Town Board Meeting Room.

Interim Fire Chief

Deputy Chief Will Coffey has been named Interim Fire Chief, effective January 21. I expect to begin the recruitment and selection process for the permanent position in February, with a goal to have a new Fire Chief selected this spring. I expect the process to involve other Town department heads, other Fire service professionals, and current Fire Department staff.

Lee Avenue Sidewalk

I have awarded a contract to Platinum Concrete for the construction of a new sidewalk along the west side of Lee Avenue between Archers Creek Court and NC 58. The total contract amount is \$27,600. Work is expected to begin any day now. The new sidewalk will be constructed entirely on Town right-of-way, and I have coordinated with all 4 affected property owners in recent weeks to address their concerns.

Pebble Beach Land Acquisition

All legal documents have been filed with the Court, and the Town's just compensation deposit of \$1,305,000 has been made. The Town Attorney is nearing completion of the required mailings to all unit owners, and we expect those to be finalized any day. As a result, the start of the 120-day window has been slightly delayed, and we hope to complete the land acquisition process sometime in May.

We are currently working to arrange financing for the land acquisition. I remain hopeful that the NC Local Government Commission may ultimately allow us to utilize an internal loan from the Town's Future Beach Nourishment Fund, however, the initial request was denied and a follow-up request has been made. This would be a much easier and less expensive financing option for the Town, however, if necessary we will secure an installment financing agreement through a traditional institutional lender sometime this spring.

Fire Station 2 Design

Design work is nearing completion, and I expect to present building floor plans, building elevations, and a site plan to the Board at the January 30 budget workshop meeting. I expect to present the "guaranteed maximum price" (i.e., the construction phase cost) to the Board at the February 9 regular meeting.

The Town has approximately \$3 million of grant funds available for construction, and I am hopeful that the project can be constructed with currently available funds. If the construction cost exceeds \$3 million, the project scope will either need to be revised or the Town will need to identify additional funding. I expect to discuss the budget implications with the Board at the January 30 budget workshop meeting.

Coast Guard Road Traffic Cameras

These cameras have been repaired, and are now functional again.

Roundabout Flagpole

Local engineer Taney Browder submitted revised plans for the new flagpole to NCDOT on November 12, and we are still awaiting final approval. The revised plans addressed all NCDOT concerns, so we expect approval sometime soon.

Following NCDOT approval, the new flagpole will be ordered and Public Works staff will relocate the egret statue from the roundabout to a location near the Publix sign.

New Fire Engines, New Ambulances

The Fire Department expects to take delivery of two new Fire engines sometime in February or March, and expects to take delivery of two new ambulances in April. All 4 new vehicles are funded by FEMA grant funds, at a total cost of approximately \$2.7 million.

Living Shoreline Demo Projects

We expect to proceed with the 10th Street demonstration project in the coming weeks, and have coordinated with affected property owners. The contractor is currently coordinating with property owners adjacent to the Cedar Street sound access to secure support for the installation of a living shoreline on the east side of the existing soundfront pier. If there is sufficient support, we will move forward with the installation in the coming weeks. If not, we will either forego a second demonstration project location or select an alternative location.

Cape Emerald Pond Dredging

We have secured a quote for a revised scope of work to dredge the Cape Emerald pond in the location adjacent to Emerald Isle Woods Park. We are still reviewing this quote to determine any additional cost savings, however, I expect to award a contract for this work in the coming days. The revised quote is \$29,600, and sufficient funds are available in the Public Works budget for this work.

Potential Consolidation of Remaining FEMA Funds

Finance Director Laura Rotchford and I participated in a conference call with State officials just prior to Thanksgiving, and have a follow-up call scheduled for the week of January 12. I remain hopeful that the Town can secure approval to consolidate the remaining funds for the construction of a future new Fire Station 3. I expect to discuss this issue with the Board at the January 30 budget planning workshop meeting.

Cedar Street Drainage Improvements

Public Works staff will begin installation of underground infiltration features underneath Cedar Street in February. The total estimated cost of the materials for this work is approximately \$18,000, and will be funded with Town funds. The Town allocated \$46,000 of FEMA funding for this project, however, these funds have been utilized for design work in recent years.

Landing Court Drainage Improvements

Public Works staff will begin installation of new catch basins and storm water conveyance pipe later in January. The total estimated cost of these improvements is approximately \$6,000, and will be funded with Town funds.

Controlled Deer Hunt

Police Department personnel conducted hunting activities overnight on January 5 and 6, and plan to undertake additional hunting activities during the week of January 12. Thus far, a total of 15 deer with 16 fetuses have been taken and recovered. As discussed with the Board at the December 9 meeting, the recommendation from the NC Wildlife Resources Commission is to remove 40 – 50 deer this year.

Police Department Accreditation

The Police Department continues its efforts to achieve accreditation through the State accreditation program, and the on-site visit is scheduled for February 16. The review team has requested participation from several stakeholders in the accreditation process, and Commissioner Sanderson will participate on behalf of the elected officials. Multiple PD staff, Town staff, and community representatives will participate in the review.

Native Plant Demonstration Project

Local resident Carol Peoples is working with Parks and Recreation staff to develop a plan for a new native plant demonstration project at the Community Center. I am awaiting the plan drawing and estimated cost of the plants, and expect that we'll move forward with this initiative sometime in spring 2026.

Current Staffing

The following full-time positions are currently vacant in the Town organization:

- Public Information Officer
- Police Sergeant
- Police Permit Technician
- 2 Firefighter / Paramedic positions.

The Fire Department is also currently recruiting for Lifeguards for the 2026 summer season, and has received several promising applications.

Reed Drive Drainage Improvements

I recently mailed letters to 6 property owners along the north side of Reed Drive between Sea Oats Drive and East Seaview Drive to attempt to secure an easement that would significantly reduce the pipeline length to ultimately discharge pumped storm water to an upland location along Old Ferry Road near Archers Creek. I have received responses from 2 property owners, and expect to meet with them during the week of January 12. The Town can achieve its goal with a 10 ft. easement along the side property line from just one property owner in this area, or a 5 ft. easement from two property owners.

Lands End Dune Infiltration Project

I am awaiting additional analysis from Moffatt & Nichol Engineers on the feasibility of alternative options to assist Lands End, and I expect to discuss the results of this analysis with Lands End representatives later this month. I also expect to discuss this issue with the Board at the January 30 budget planning workshop meeting.

Recent Surplus Auction Results

The Town recently completed an online auction through GovDeals, resulting in \$3,422 of sales revenue. The Town disposed of various items, including an older Kubota utility vehicle, older Kohler generator, and various smaller items that are no longer useful for Town operations.

Potential Development Regulation Changes

Commissioner Brownlow has requested that Town staff and the Planning Board consider potential amendments to the UDO to eliminate water, marsh, and oceanfront sand dunes and flat beach from the lot area (denominator) when calculating the required natural area for new development. These areas are already prohibited from development by State regulations, and are often utilized to meet the required 35% natural area. This sometimes leads to a perception that a property owner has clear-cut a lot when in fact they've met the 35% requirement.

Commissioner Brownlow has also requested that Town staff and the Planning Board consider implementing an overall limit on the amount of impervious coverage on a lot, with properties exceeding the limit potentially required to implement additional storm water management measures.

I will be working with Planning Director John Nevel on these issues in the coming weeks, and we will schedule a discussion of these issues with the Planning Board for an upcoming meeting.

Board of Adjustment Training

The newly constituted Board of Adjustment will meet on Monday, February 16, and will receive training from Planning Director John Nevel and Attorney Tim Carraway.

Remaining Vacant Parcels in Emerald Isle

There are a total of 7,520 real property parcels in Emerald Isle, and there are approximately 675 vacant parcels remaining in Emerald Isle.

Mayor Lagos Letter to Owners New Property

Mayor Lagos plans to initiate a new practice of sending a welcome letter to all new property owners in Emerald Isle, along with links to helpful information.



Nice Matters!

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594

252-354-3424 voice
252-354-5068 fax

www.emeraldisle-nc.org

Mayor
Kyle Lagos

Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
Kris Plum
Alesia Sanderson
Josh Sawyer

Town Manager
Frank A. Rush, Jr.
frush@emeraldisle-nc.org



SPECIAL MEETING OF THE EMERALD ISLE BOARD OF COMMISSIONERS

Friday, January 30, 2026 - 8:00 am - TOWN ADMINISTRATION BUILDING CONFERENCE ROOM

FY 26-27 Budget Planning Workshop

8:00 am COFFEE, JUICE, CONTINENTAL BREAKFAST ITEMS

8:15 am MEETING INITIATION / PUBLIC COMMENT

- 1. Call to Order
2. Roll Call
3. Adoption of Agenda
4. Public Comment

8:30 am GENERAL DISCUSSION

- 5. Overall Vision and Goals
a. For the Community
b. For the Organization
c. For the New Board Dynamic

9:15 am FINANCIAL / BUDGET INFORMATION

- 6. Current Staffing Levels
7. Overall Financial Status - Fund Balance, Debt
8. FY 25-26 Budget Status
9. FY 26-27 Budget Forecast
10. 5-Year Capital Replacement / Improvement Program

10:00 am Break

10:15 am CURRENT PROJECTS AND INITIATIVES
POTENTIALLY IMPACTING FY 26-27 BUDGET

- 11. New Fire Station 2
12. Lands End Dune Infiltration Project
13. Reed Drive Storm Water Pump Station
14. Pay and Classification Study / Salary Adjustments
15. Enhanced Street Resurfacing Efforts
16. Beach Access Walkway Replacements
17. Health Insurance Premiums

12:15 pm LUNCH (catered)

**12:45 pm POTENTIAL STRATEGIC INITIATIVES
IMPACTING FY 26-27 BUDGET AND BEYOND**

- 18. Review - Parking Fee Program *Candace Dooley, Parks and Rec Dir /
Laura Rotchford, Finance Director*
- 19. Proposed New Fire Station 3 *Frank Rush, Town Manager /
Bill Matthias, Fire Chief*
- 20. Tourism Management /
Potential Vacation Rental Permit Program *Frank Rush, Town Manager*
- 21. New Comprehensive Plan *John Nevel, Planning Director*
- 22. "Downtown" Traffic / Streetscape Improvements *Frank Rush, Town Manager*
- 23. Future Recreation Improvements *Candace Dooley, Parks and Rec Dir*
 - a. Skate Park?
 - b. Splash Pad?
 - c. Pickleball?

2:45 pm Break

3:00 pm OTHER ITEMS

- 24. Public Information Officer Position *Frank Rush, Town Manager*
- 25. Fireworks
- 26. Beach Music Festival
- 27. Enhanced Community Engagement Efforts

3:30 pm BOARD DIRECTION

- 28. Additional Board Discussion, Identification of
Additional Priorities, Concerns, Etc. *Board of Commissioners*

?? ADJOURN

TOWN OF EMERALD ISLE

Monthly Budget Report - Major Funds Only

50% of Fiscal Year Completed

DECEMBER 2025

<u>GENERAL FUND</u>	<u>Budget</u>	<u>Actual Thru</u> <u>31-Dec-25</u>	<u>Percent of</u> <u>Budget</u>	<u>Balance as of</u> <u>31-Dec-25</u>	<u>Notes on</u> <u>Major Deviations</u>
REVENUES					
Property Tax	6,197,672	3,809,439	61%	(2,388,233)	1
Sales Tax	2,847,977	759,713	27%	(2,088,264)	2
State-Shared Revenues	892,335	392,801	44%	(499,534)	3
Solid Waste Fees	2,248,850	1,325,665	59%	(923,185)	1
EMS Service Fees	345,000	183,192	53%	(161,808)	
Development Permit Fees	80,700	30,475	38%	(50,225)	
Other Fees	737,750	403,031	55%	(334,719)	4
Parks and Recreation Fees	260,755	130,043	50%	(130,712)	
Grant Revenues	5,363	15,928	297%	10,565	5
Other Revenues	430,023	186,723	43%	(243,300)	6
Installment Financing Proceeds	1,660,000	130,396	8%	(1,529,604)	
Interest Earnings	155,000	45,302	29%	(109,698)	
Appropriated Fund Balance	19,500	-	0%	(19,500)	7
Powell Bill Fund Balance	74,860	-	0%	(74,860)	
Special Sep Allow Fund Balance	63,954	-	0%	(63,954)	
TOTAL REVENUES	16,019,739	7,412,708	46%	(8,607,031)	
EXPENDITURES AND ENCUMBRANCES					
Governing Body	99,062	40,858	41%	58,204	
Legal	70,000	18,686	27%	51,314	
Administration	897,911	415,086	46%	482,825	
Planning and Inspections	271,789	124,581	46%	147,208	
Police	2,951,856	1,439,709	49%	1,512,147	
Fire	3,924,700	2,065,684	53%	1,859,016	
Public Works	1,289,539	620,173	48%	669,366	
Waste Management	2,196,251	947,517	43%	1,248,734	
Parks and Recreation	1,150,747	543,993	47%	606,754	
Nondepartmental	2,209,889	1,908,282	86%	301,607	8
Debt Service	632,995	195,491	31%	437,504	
Transfers to Other Funds	325,000	300,000	92%	25,000	
TOTAL EXPENDITURES AND ENCUMBRANCES	16,019,739	8,620,060	54%	7,399,679	

NOTES:

- 1 Property tax bills mailed by the County end of August. The majority of property tax and solid waste collections occur during November through January. Taxes are deposited monthly from the County about 3-4 weeks following the month of collection.
- 2 Three month lag in sales tax distribution. First 3 deposits for the 2026 fiscal year trending slightly higher than the same period last year.
- 3 Most state-shared revenues are distributed quarterly, beginning in December. First Powell Bill distribution received in September.
- 4 Other fees include seasonal paid parking fees, beach driving, golf cart, and reentry permits.
- 5 Grant revenues include unanticipated NC unauthorized substance tax distributions.
- 6 Other revenues include miscellaneous revenues such as ABC distributions, sale of surplus property, lease revenue, and donations.
- 7 Appropriated Fund Balance for prior year open Purchase Orders not yet finalized/delivered, plus \$8,615 appropriated for Christmas Decorations.
- 8 Nondepartmental includes townwide annual insurance premiums due in July, 2025, as well as deposit for 2 acre land tract at Pebble Beach.

TOWN OF EMERALD ISLE

Monthly Budget Report - Major Funds Only

50% of Fiscal Year Completed

DECEMBER 2025

<u>FUTURE BEACH NOURISHMENT FUND</u>	<u>Budget</u>	<u>Actual Thru</u> <u>31-Dec-25</u>	<u>Percent of</u> <u>Budget</u>	<u>Balance as of</u> <u>31-Dec-25</u>	<u>Notes on</u> <u>Major Deviations</u>
REVENUES					
Primary Benefit Special District Taxes	316,886	198,281	63%	(118,605)	1
Transfer from General Fund	300,000	300,000	100%	-	
Interest Earnings	350,000	178,806	51%	(171,194)	2
TOTAL REVENUES	966,886	677,087	70%	(289,799)	
EXPENDITURES AND ENCUMBRANCES					
Appropriation to Fund Balance	966,886	-	0%	966,886	
TOTAL EXPENDITURES AND ENCUMBRANCES	966,886	-	0%	966,886	

NOTES:

- 1 Property tax bills mailed end of August. Majority of property taxes are paid in November, December, and January.
- 2 Interest earnings are realized at a current compound effective yield of 3.99%, as of November 2025.

SUMMARY OF CASH ACCOUNTS	Current Month		
	<u>Last Year</u>	<u>Last Month</u>	<u>Current Month</u>
Cash / Checking - Truist *	489,207	986,699	1,032,176
NC Capital Management Trust - Cash Portfolio	4,497,587	2,256,633	3,099,955
GENERAL FUND	4,986,794	3,243,332	4,132,131
OTHER FUNDS (Capital and Special Revenue) *	(380,968)	(824,358)	(921,313)
Cash / Checking - Truist *	4,599	48,723	190
NC Capital Management Trust-Cash Portfolio	8,271,041	8,983,037	9,262,203
FUTURE BEACH NOURISHMENT FUND	8,275,640	9,031,760	9,262,393
TOTAL CASH - ALL FUNDS	12,881,466	11,450,734	12,473,211

- * Negative amounts in individual funds caused by "Pooled" Cash. Other funds pending grant reimbursements.
- * All Funds held in "Pooled" Cash / Checking - Truist. Current Month Balance = \$111,053.



Nice Matters!

Emerald Isle
Finance Department
7500 Emerald Drive
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www.emeraldisle-nc.org

Finance Director
Laura Rotchford
lrotchford@emeraldisle-nc.org



A Family Beach

Significant Accomplishments During Past Month:

- Reviewed daily deposit entries for accuracy
- Processed weekly accounts payable
- Monitored cash balances in Truist and NCCMT accounts to optimize interest earnings over bank service fees
- Reconciled Bank and NCCMT statements for all Funds
- Finalized financial statement audit work with S. Preston Douglas for FY 2025
- Submitted ACFR including Single Audit to Federal Audit Clearinghouse and GFOA
- Processed bi-weekly payrolls, and all related reports
- Provided Human Resource assistance as needed and requested
- Enrolled new part-time employees and full-time employees
- Posted Town notices, advertisements, proclamations
- Daily updates and maintenance to Town website, other social media
- Prepared Minutes for December, 2025 Regular Meeting

Significant Planned Tasks / Objectives for Next Month:

- Ongoing work with NC Emergency Management and FEMA on appropriate claims, and documentation for emergency recovery expenses –Florence 428 Program.
- Submit Annual Financial Information Report to NC State Treasurer
- Prepare for January 30th Board Retreat for FY 2027 Budget
- Submit quarterly and annual payroll reports to IRS and NC DOR
- Prepare and distribute 1099 tax forms for Town and Firefighter’s Relief Fund
- Prepare and distribute annual W-2 tax forms
- Coordinate with Insurance broker for annual ACH Health Care forms for distribution
- Submit semi-annual LGC-203 report on Cash & Investments to NC State Treasurer
- Coordinate with County Tax office for annual Municipal Certification for Valuation and Property Tax Levies (TR-2) to NC DOR

Special Items of Interest to Note:

MONTHLY DEPARTMENT REPORT – Narrative
Parks and Recreation Department

December 2025



Nice Matters!

Emerald Isle Parks and Recreation Department

7500 Emerald Drive
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Parks and Recreation Director

Candace Dooley

cdooley@emeraldisle-nc.org



A Family Beach

Significant Accomplishments During Past Month:

- Maintained parks
- Maintained town building grounds
- Maintained Emerald Dr. ROW appearance
- The Annual Holiday Arts and Crafts Fair took place on Saturday, December 6th in the gymnasium.
- American Red Cross Blood Drive took place on December 12th
- Community Center was closed Wednesday, December 24th and Thursday, December 25th for Christmas holiday.

Significant Planned Tasks / Objectives for Next Month:

- Planning St. Patrick's Festival scheduled for March 14th

Special Items of Interest to Note:

- American Red Cross Blood Drive is scheduled for February 20th
- Planning St. Patrick's Festival scheduled for March 14th

Submitted by: Candace Dooley, Parks and Recreation Director



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**Emerald Isle
Fire Department**
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Deputy Chief Fire/EMS
William S. Coffey
wcoffey@emeraldisle-nc.org

DIAL 911 FOR EMERGENCIES



MONTHLY DEPARTMENT REPORT – Narrative

December 2025

Fire Department

Significant Accomplishments During Past Month:

- 88 Total Incidents for December 2025
- Regional Fire Marshal Meeting in Emerald Isle- Matthias
- D.R. Reynolds/ Novus Station 2 Design Meeting for Exterior/ Renderings
- Carteret County Chiefs Meeting 12/4
- Meeting with Carteret Healthcare on communication within EHR
- County Radio Meeting
- Municipal Fire Chief Meeting Morehead City
- Rapid Intervention Team Training with Indian Beach Fire
- EMS provider of the year Evan Fleming
- Firefighter of the year Danielle Andelin

Significant Planned Tasks / Objectives for Next Month:

- Budget meeting 1/13,1/30
- Interim fire chief assignment
- Fire Training with Auto Aid Departments
- 1 EMT in Medic Class
- 1 Cadet with Emerald Isle start Fire Academy
- Fire/EMS Chief Meeting

Special Items of Interest to Note:

- January 1- December 31, 2025
 - 212 Incidents – Emerald Isle Coast Guard Road
 - 830 Incidents- Emerald Isle -6400 West City Limit
 - 287 Incidents- Emerald Isle – 6300 East City Limit
 - Jun-December 2025- 6:20 - Medic 3 in service 12 hours per day
 - Response Time for Response Zones- December
 - Coast Guard 8:22
 - 6400/West 9:12
 - 6300/East 6:52

Keep Captain Stuart Gilgo in thoughts as he goes to Chapel Hill for evaluation



Nice Matters!

Emerald Isle
Public Works Department
7500 Emerald Drive
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Public Works Director
Joseph J. Smith
jsmith@emeraldisle-nc.org



A Family Beach

Significant Accomplishments During Past Month:

- Removed dead trees, trimmed back vegetation from stormwater canal in Osprey Ridge leading to retention pond in EI Woods
- Repaired Christmas Decorations
- Removed trash and recycle cans from beach for the off season
- Painted the front lobby and hallway in PD
- Addressed pond erosion on Ocean Oaks in the right of way at 115 Ocean Oaks Dr.
- Reestablished emergency vehicle access ramp at 16th Street
- Tested all stormwater pumps
- Tested all facility generators
- Sight path improvements
- Maintained vehicle access ramps
- Check the beach each week for any washed-up debris or trash

Significant Planned Tasks / Objectives for Next Month: January 2026

- Paint hallways, breakroom in PD
- Remove and store all Christmas decorations
- Stormwater project at 5806 E. Landing
- Erosion control at the end of Washington St sound side access
- Maintain vehicle access ramps
- Monitor stormwater pumps and ditches, check all portable stormwater pumps
- Test all facility generators for automatic start up
- Street sign repairs and replacement
- Sight path improvements / trim brush along the Towns right of way
- Monitor vehicle maintenance

Special Items of Interest to Note:

- Recorded 5.96 inches of rainfall at Public Works facility, recorded 5.41 inches at Deer Horn Dr. and 5.41 inches at Bogue Ct.
- Yard debris trucks made 1744 stops to pick up yard waste throughout town
- Hauled 720 cu yds of yard waste to Peletier debris site
- Hauled 2 tons of white goods
- Removed 2 deceased deer from the Towns right of way



Nice Matters!

**Emerald Isle
Police Department**
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Police Chief
Michael A. Panzarella
mpanzarella@emeraldisle-nc.org

DIAL 911 FOR EMERGENCIES



A Family Beach

MONTHLY DEPARTMENT REPORT – Narrative Police Department

December 2025

Significant Accomplishments During Past Month:

- Hosted the Emerald Isle Neighborhood Watch's Christmas Appreciation Dinner on December 11, 2025.
- Facilitated the Emerald Isle Police Department's annual *Shop with a Cop* event on December 18, 2025, at Walmart in Morehead City.
- Coordinated and facilitated a make-up *Shop with a Cop* event on December 22, 2025, at Walmart in Morehead City for children who were unable to attend the initial event.

Significant Planned Tasks / Objectives for Next Month:

- Attend a virtual meeting with the state accreditation assessment team in preparation for the department's onsite assessment scheduled for February 16, 2026.
- Initiate the 2026 deer depredation event.
- Continue preparations for the state accreditation onsite assessment scheduled for February 16, 2026.

Special Items of Interest to Note:

- All sworn law enforcement officers completed their 2025 In-Service Training.
- One of the four newly hired police officers has successfully completed the Field Training Program.
- One newly hired police officer will begin Basic Law Enforcement Training.
- Chief Panzarella and department members will continue participating in a community reading event for preschool children at Emerald Isle Parks and Recreation.

Respectfully submitted by:
Michael A. Panzarella, Police Chief



Nice Matters!

**Emerald Isle
Planning Department**
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Planning Director
John Nevel
townplanner@emeraldisle-nc.org



A Family Beach

Significant Accomplishments During Past Month:

- The Planning Department received a total of 42 phone calls
 - 2 missed calls that were called back almost immediately
 - 24 more calls picked up by Planning to assist the other departments at the Town Hall
- CAMA Minor & Minor Exemption Permits
 - The Planning Department took over these duties on December 1st
 - Everything is going very well
- Creation of new interactive vacant lot website for the Town
 - Carteret County GIS Manager Maureen Dougherty created the website
 - Can be viewed on our website here: <https://www.emeraldisle-nc.org/214/Maps> or ArcGIS here: <https://experience.arcgis.com/experience/440f4ba0cf1a410fadec55fecb9af97e>
 - Will be updated regularly in the future as remaining vacant parcels are developed
 - Disclaimer: The new map identifies all parcels that do not currently include a fixed structure, and thus also indicates certain Town-owned parcels, mobile home and recreational vehicle park common areas, and condominium complex common areas as undeveloped.

Special Items of Interest to Note:

- Jersey Mikes is now open, and we are excited to welcome them into the EI community.
 - Permits were issued in late December
 - They are located at 208 Bogue Inlet Dr., Suites D & E
- 2025 Year in review
 - 873 total zoning permits issued
 - 403 total inspections performed
 - \$72,355 in total permitting fees collected
 - Total code enforcement cases down to only 39 in the Town
 - Hiring of new planning director John Nevel on 9/8/25
 - Hiring of new permit technician Mikey Tata on 11/10/25



Nice Matters!

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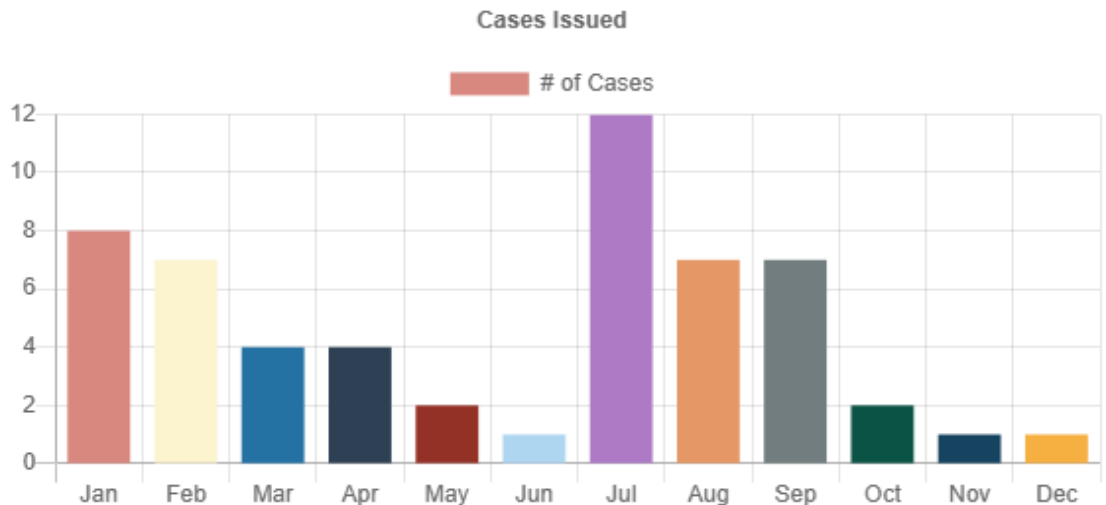
Planning Director
 John Nevel
townplanner@emeraldisle-nc.org



A Family Beach

Public Nuisance Totals:

- There is currently a total of 39 public nuisance case files in our code enforcement database.
- There was a total of 4 public nuisance case files closed in December.
 - 6406 Old Cove Road (Junk on property)
 - 5204 Emerald Drive (Abandoned house in disrepair)
 - 1706 Emerald Drive (Pier and dock deteriorating)
 - 8411 Sound Drive (Overgrown vegetation)
- There was a total of 5 NOVs sent in December.
 - 8503 Sound Dr (Condition of the property)
 - 321 Lamroc Drive (Condition of the property)
 - 6608 Ocean Drive (Disturbing over 500 Sq Ft without dunes & veg permit)
 - 123 Shell Drive (Junk in yard)
 - 6507 Marsh Cove Road (Parking space in ROW)
- This chart displays the number of new public nuisance case files per month:



MONTHLY DEPARTMENT REPORT CONTINUED– Narrative December 2025
 Planning Department- Submitted by John Nevel, Planning Director



Nice Matters!

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Permit Fee Totals:

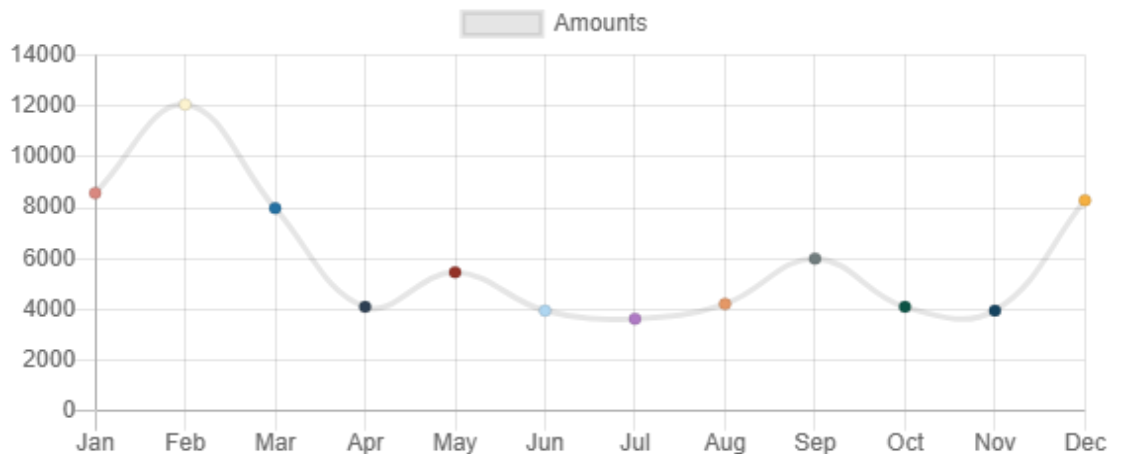
- There was a total of \$8,295.00 in zoning fees collected in December.
 - \$5,545 was collected in December of 2024
 - The following charts display the type and total number of zoning fees collected per month in 2025:

Permit Summary Report Fees By Month													
12/01/2025 TO 12/31/2025													
Fee Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Dunes/Vegetation												\$1,400.00	\$1,400.00
Fine												\$165.00	\$165.00
Floodplain Development												\$500.00	\$500.00
Storm Water - Large												\$1,600.00	\$1,600.00
Storm Water - Small												\$500.00	\$500.00
Tree Permit												\$130.00	\$130.00
Zoning												\$4,000.00	\$4,000.00
Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,295.00	\$8,295.00



A Family Beach

Total Payment Amounts





Nice Matters!

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A Family Beach

Zoning Inspection Totals:

- There was a total of 17 inspections completed in December.
 - There were 52 inspections completed in December of 2024
 - The following charts display the type and number of inspections completed per month in 2025:

Permit Summary Report Inspection Type													
Inspection Date 01/01/2025 TO 12/31/2025													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
All Finals	5	6	4	1	2	5	3	6	5	0	1	2	40
CAMA	7	13	2	0	0	0	0	0	0	0	0	0	22
D&V	6	4	14	5	4	5	1	4	7	9	2	11	72
Driveway	0	0	1	2	2	0	0	0	1	1	1	1	9
Final	0	0	0	0	0	0	1	0	0	0	0	1	2
Flood Inspection	2	0	0	1	0	0	0	0	0	0	0	2	5
Inspection	1	1	1	0	5	2	7	3	2	1	1	0	24
Piling	0	0	0	0	0	1	0	0	0	0	0	0	1
Re-Inspection	0	0	0	1	0	0	0	0	0	0	0	0	1
Stormwater	3	1	1	2	0	0	0	0	3	1	0	0	11
Tree Removal	19	25	36	37	33	23	23	11	6	1	2	0	216
Totals:	43	50	59	49	46	36	35	24	24	13	7	17	403



Nice Matters!

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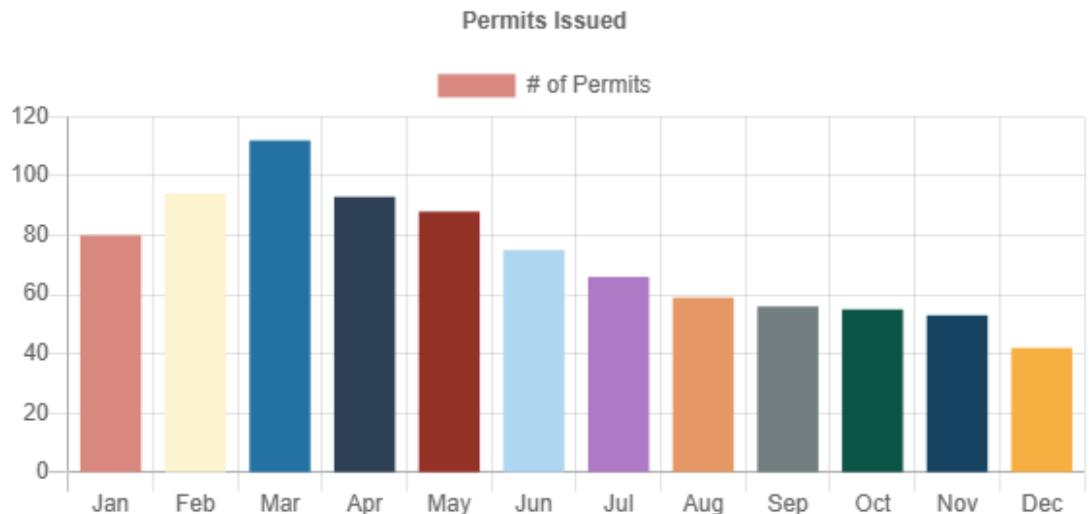
Planning Director
John Nevel
townplanner@emeraldisle-nc.org



A Family Beach

Zoning Permit Totals:

- There was a total of 42 zoning permits issued in December. These included zoning, demolition, dunes and vegetation, stormwater, tree removal, and others.
 - There were 73 zoning permits issued in December of 2024
 - For a more detailed breakdown of what specific type of permits were issued, please contact the Planning Director anytime
 - This chart displays the number of zoning permits issued per month for 2025:



This concludes my monthly report for the Planning Department. If there are any further questions, please feel free to reach out to the Planning team at any time.

John Nevel
Planning Director

TOWN OF EMERALD ISLE
Monthly Statistical Report
FY 2025-26

FINANCE DEPARTMENT

	Total General Fund Cash *		
	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 2,851,294	\$ 2,629,096	-7.79%
August	2,942,901	2,133,919	-27.49%
September	2,944,768	2,087,415	-29.11%
October	3,170,773	2,157,931	-31.94%
November	2,864,191	2,418,974	-15.54%
December	4,605,826	3,210,818	-30.29%
January	5,328,401		-100.00%
February	5,712,268		-100.00%
March	5,203,063		-100.00%
April	4,689,718		-100.00%
May	3,920,891		-100.00%
June	3,602,700		-100.00%

TOTAL - Entire FY
TOTAL - FY to Date

	Total Future Beach Nourish Fund Cash		
	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 7,622,817	\$ 8,616,036	13.03%
August	7,657,480	8,647,192	12.92%
September	7,690,906	8,677,889	12.83%
October	7,886,996	8,859,286	12.33%
November	8,044,772	9,031,760	12.27%
December	8,275,640	9,262,393	11.92%
January	8,372,091		-100.00%
February	8,451,000		-100.00%
March	8,488,142		-100.00%
April	8,522,619		-100.00%
May	8,554,339		-100.00%
June	8,585,303		-100.00%

	Emerald Isle Sales Tax Distribution		
	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 269,423	\$ 283,613	5.27%
August	232,830	263,982	13.38%
September	225,331	212,118	-5.86%
October	224,058	-	-100.00%
November	221,548	-	-100.00%
December	230,122	-	-100.00%
January	188,908	-	-100.00%
February	171,798	-	-100.00%
March	239,777	-	-100.00%
April	239,224	-	-100.00%
May	251,915	-	-100.00%
June	288,804	-	-100.00%
TOTAL - Entire FY	\$ 2,783,737	\$ 759,713	-72.71%

Monthly Statistical Reports - Town of Emerald Isle

FY 2025-26

Data through the end of December, except as noted otherwise.

PARKS AND RECREATION				
Comm Center Attendance (All Activities)				
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	4329	5185	3258	#REF!
August	3120	3598	2695	#REF!
September	2693	2986	3604	#REF!
October	2766	3972	4141	#REF!
November	2587	1676	4482	#REF!
December	3759	1529	3863	#REF!
January	2601	4479		#REF!
February	3194	3385		#REF!
March	1384	2807		#REF!
April	3028	2851		#REF!
May	3160	2973		#REF!
June	3836	2639		#REF!
TOTAL - Entire FY	36,457	38,080	22,043	
TOTAL - FY to Date	4329	5,185	3,258	

After School Program Enrollment				
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	-	0	#REF!
August	25	-	22	#REF!
September	25	19	25	#REF!
October	25	19	25	#REF!
November	25	19	25	#REF!
December	25	19	25	#REF!
January	25	20		#REF!
February	25	19		#REF!
March	25	19		#REF!
April	25	19		#REF!
May	25	19		#REF!
June	0	-		#REF!
TOTAL - Entire FY				
TOTAL - FY to Date				

Community Center Memberships - Individual Taxpayer

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	9	18	39	#REF!
August	10	13	16	#REF!
September	14	5	14	#REF!
October	11	14	15	
November	8	9	11	
December	23	19	15	
January	51	65		
February	25	36		
March	13	38		
April	8	18		
May	9	27		
June	13	27		
TOTAL - Entire FY	194	289	110	
TOTAL - FY to Date	9	18	39	

Community Center Memberships - Individual Non-Taxpayer

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	-	0	#REF!
August	-	1	0	
September	-	-	1	
October	-	1	0	
November	-	1	1	
December	1	1	1	
January	1	-		
February	-	-		
March	-	-		
April	-	-		
May	-	1		
June	-	-		
TOTAL - Entire FY	2	5	3	
TOTAL - FY to Date	-	-	0	

Community Center Memberships -Tennis/Pickleball Passes

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	-	1	#REF!
August	-	-	1	
September	-	-	0	
October	-	-	0	
November	-	-	5	
December	-	-	0	
January	-	-		
February	-	-		
March	-	-		
April	-	-		
May	-	-		
June	-	-		
TOTAL - Entire FY	-	-	7	
TOTAL - FY to Date	-	-	1	

NC 58 ROW Mowing Cycles Completed

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	8	5	3	#REF!
August	10	6	6	#REF!
September	4	7	5	#REF!
October	3	3	2	#REF!
November	-	2	0	#REF!
December	1	0	0	#REF!
January	1	0		#REF!
February	3	0		#REF!
March	4	4		#REF!
April	7	6		#REF!
May	8	5		#REF!
June	4	6		#REF!
TOTAL - Entire FY	53	44	16	#REF!

Community Center Memberships - Walkers Only

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	1	3	#REF!
August	-	-	0	
September	-	1	1	
October	-	-	0	
November	-	-	0	
December	-	-	0	
January	-	1		
February	-	-		
March	-	-		
April	-	-		
May	-	-		
June	1	1		
TOTAL - Entire FY	1	4	4	
TOTAL - FY to Date -		1	3	

Summer Day Camp Enrollment

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	38	40	40	#REF!
August	38	40	40	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	
January	-	-		
February	-	-		
March	-	-		
April	-	-		
May	-	-		
June	40	38		
TOTAL - Entire FY				
TOTAL - FY to Date				

Mothers Morning Out Enrollment

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	-	0	#REF!
August	-	-	0	#REF!
September	20	19	21	#REF!
October	20	19	21	#REF!
November	20	19	21	#REF!
December	20	19	21	#REF!
January	20	19		#REF!
February	20	19		#REF!
March	20	19		#REF!
April	20	19		#REF!
May	20	19		#REF!
June	0	-	-	#REF!
TOTAL - Entire FY				
TOTAL - FY to Date				

Community Center Memberships - Family Taxpayer

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	14	13	25	#REF!
August	16	11	13	#REF!
September	9	16	12	#REF!
October	16	16	12	
November	9	8	14	
December	19	28	10	
January	49	51		
February	48	21		
March	31	28		
April	14	14		
May	8	17		
June	27	22		
TOTAL - Entire FY	260	245	86	
TOTAL - FY to Date	14	13	25	

Community Center Memberships - Family Non-Taxpayer

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	-	-	1	#REF!
August	-	-	0	
September	-	-	0	
October	-	-	-	
November	-	-	0	
December	-	1	-	
January	-	1		
February	-	-		
March	-	-		
April	-	-		
May	-	-		
June	0	-		
TOTAL - Entire FY	-	2	-	
TOTAL - FY to Date	-	-	1	

Community Center Memberships - Employee Free

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	10	2	0	#REF!
August	5	2	0	#REF!
September	4	-	0	#REF!
October	8	4	1	#REF!
November	3	2	1	#REF!
December	4	2	1	#REF!
January	18	2		#REF!
February	16	4		#REF!
March	13	1		#REF!
April	14	-		#REF!
May	4	-		#REF!
June	8	1		#REF!
TOTAL - Entire FY	107	20	3	
TOTAL - FY to Date	10	2	-	

Beach / Sound Access Repair / Improve

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	23	21	10	#REF!
August	14	7	11	#REF!
September	9	8	16	#REF!
October	7	4	50	#REF!
November	3	4	7	#REF!
December	4	3	4	#REF!
January	92	3		#REF!
February	9	6		#REF!
March	9	7		#REF!
April	69	13		#REF!
May	16	9		#REF!
June	23	10		#REF!
TOTAL - Entire FY	278	95	98	#REF!

TOWN OF EMERALD ISLE
Monthly Statistical Report
FY 2025-2026

FIRE DEPARTMENT

Data through end of December 31, 2025

# Structure Fires (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	2	2	0	
August	2	1	0	
September	3	0	0	
October	1	1	2	
November	1	1	0	
December	1	0	0	
January	-	1		
February	-	1		
March	2	2		
April	1	0		
May	4	2		
June	2	1		
TOTAL - Entire FY	19	12	2	
TOTAL - FY to Date				

# Vehicle Fires (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	0	0	
August	1	0	0	
September	0	0	0	
October	0	0	0	
November	0	0	0	
December	0	0	0	
January	0	0		
February	0	0		
March	0	0		
April	0	1		
May	0	0		
June	0	0		
TOTAL - Entire FY	1	1	0	
TOTAL - FY to Date				

Property Value Lost in Fires (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 5,000.00	\$100	0	
August	\$ 19,500.00	2350	0	
September	\$ 2,200.00	0	0	
October	\$ 55,000.00	0	6500	
November	\$0	5000	0	
December	\$21,286	0	0	
January	\$ -	0		
February	\$ -	0		
March	\$ -	12000		
April	\$ 23,000.00	0		
May	\$ 1,000.00	5000		
June	\$ 27,100.00	0		
TOTAL - Entire FY	\$ 154,086.00	\$24,450	\$6,500	
TOTAL - FY to Date				

# EMS Incidents (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	116	156	123	
August	95	81	101	
September	65	72	63	
October	60	71	62	
November	52	62	73	
December	54	57	54	
January	40	57		
February	51	45		
March	62	65		
April	66	83		
May	86	71		
June	119	113		
TOTAL - Entire FY	866	933	476	
TOTAL - FY to Date				

# Brush / Woods Fires (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	2	1	
August	1	0	0	
September	1	2	2	
October	0	1	1	
November	0	0	0	
December	0	2	0	
January	0	1		
February	0	0		
March	0	0		
April	0	1		
May	2	0		
June	2	2		
TOTAL - Entire FY	6	11	4	
TOTAL - FY to Date				0.00%

# Calls with Mutual Aid Given (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	14	5	19	
August	11	6	9	
September	12	1	7	
October	7	10	9	
November	6	3	6	
December	2	5	11	
January	4	9		
February	5	8		
March	9	19		
April	10	15		
May	16	9		
June	6	23		
TOTAL - Entire FY	102	113	61	
TOTAL - FY to Date				

# Calls with Mutual Aid Received (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	1	7	11	
August	2	5	0	
September	3	13	0	
October	2	2	2	
November	1	3	0	
December	0	2	1	
January	1	0		
February	0	3		
March	1	3		
April	3	7		
May	5	1		
June	1	5		
TOTAL - Entire FY	20	51	14	
TOTAL - FY to Date				

# Alarm Activations/ Service/ Good Intent (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	34	69	92	
August	24	61	39	
September	24	37	37	
October	14	36	39	
November	11	23	31	
December	13	23	31	
January	9	16		
February	17	25		
March	20	35		
April	29	38		
May	32	54		
June	35	93		
TOTAL - Entire FY	262	510	269	
TOTAL - FY to Date				

Response Time (Min.Sec) (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	5:05	5:57	4:28	
August	5:19	5:34	4:59	
September	5:38	5:18	5:35	
October	5:56	5:29	5:23	
November	5:41	5:47	4:20	
December	6:02	5:53	8:35	
January	5:52	7:50		
February	5:54	7:25		
March	5:36	7:53		
April	6:02	6:17		
May	5:48	6:11		
June	6:24	5:22		
TOTAL - Entire FY		6:14	5:33	
TOTAL - FY to Date				

Fire Rescue Calls (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	24	24	22	
August	20	21	11	
September	6	10	0	
October	1	0	2	
November	1	0	0	
December	0	0	0	
January	0	0		
February	0	0		
March	1	1		
April	3	3		
May	22	17		
June	16	14		
TOTAL - Entire FY	94	90	35	
TOTAL - FY to Date				

Actions Completed (First Due)				
	FY 23-24	FY 24-25	FY 25-26	# Calls
July	10	1	5	
August	14	10	15	
September	26	39	26	
October	30	49	52	
November	33	21	40	
December	37	30	22	
January	10	30		
February	37	58		
March	5	49		
April	71	42		
May	64	36		
June	14	13		
TOTAL - Entire FY	351	378	160	
TOTAL - FY to Date				

Fire Medical Transport (First Due)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	71	75	57	
August	62	48	53	
September	48	44	40	
October	42	54	35	
November	34	35	50	
December	37	37	40	
January	28	30		
February	40	28		
March	38	37		
April	39	37		
May	51	50		
June	63	65		
TOTAL - Entire FY	553	540	275	
TOTAL - FY to Date				#REF!

Boats/ Warned Swimmers (Ocean Rescue)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	90	2944	3863	
August	102	7668	749	
September	68	982	373	
October	N/A	0	0	
November	N/A	0	0	
December	0	0	0	
January	0	0		
February	0	0		
March	3	0		
April	201	12		
May	416	1575		
June	1602	3651		
TOTAL - Entire FY	2482	16832	4985	
TOTAL - FY to Date				

Lost Person (Ocean Rescue)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	13	4	11	
August	3	4	7	
September	6	3	1	
October	N/A	0	0	
November	N/A	0	0	
December	0	0	0	
January	0	0		
February	0	0		
March	0	0		
April	2	2		
May	4	4		
June	8	13		
TOTAL - Entire FY	36	30	19	
TOTAL - FY to Date				

First Aid Assists (Ocean Rescue)

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	89	39	67	
August	60	12	50	
September	55	6	49	
October	N/A	0	0	
November	N/A	0	0	
December	0	0	0	
January	0	0		
February	0	0		
March	0	0		
April	2	10		
May	19	12		
June	73	71		
TOTAL - Entire FY	298	150	166	
TOTAL - FY to Date				

Rescue Public Education

	FY 24-25	FY 25-26
July	5719	5521
August	14,600	13071
September	3386	562
October	0	0
November	0	0
December	0	0
January	0	
February	0	
March	0	
April	956	
May	2054	
June	4204	
TOTAL - Entire FY	30919	19154
TOTAL - FY to Date		

g) Total \$ NET Charges Colleton

(Med)

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 56,165.00	\$76,061.74	\$65,682.33	
August	\$ 89,693.84	124,658.38	\$54,045.33	
September	\$ 92,623.74	61,434.33	\$25,697.91	
October	\$ 29,661.56	\$25,761	\$63,974.25	
November	\$ 50,436.38	47,557.36	\$32,216.20	
December	\$ 28,606.00	30,937.22	\$55,267.30	
January	\$ 48,326.72	29,598.20		
February	\$ 30,668.74	17,749.82		
March	\$ 93,559.74	18,571.12		
April	\$ 17,688.17	62,855.94		
May	\$ 35,292.74	32,870.31		
June	\$ 56,533.12	71,422.05		
TOTAL - Entire FY	\$ 629,255.75	\$599,477.47	\$296,883.32	
TOTAL - FY to Date	#REF!			

g) Total \$ NET Payments Colleton

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 25,411.06	\$38,724.02	\$41,218.75	
August	\$ 33,773.95	37,095.72	\$27,837.84	
September	\$ 42,910.58	51,773.94	\$19,318.10	
October	\$ 26,838.06	\$31,714	\$28,355.18	
November	\$ 25,285.91	18,186.64	\$17,842.87	
December				
January				
February				
March				
April	\$ 44,014.47	22,052.06		
May	\$ 18,491.80	20,765.88		
June	\$ 18,406.28	20,539.44		
TOTAL - Entire FY	\$ 235,132.11	\$240,851.70	\$134,572.74	
TOTAL - FY to Date	#REF!			

Monthly Statistical Reports - Town of Emerald Isle

FY 25-26

PUBLIC WORKS				
Vehicle Service Orders				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	22	22	15	-31.82%
August	18	20	13	-38.89%
September	17	7	8	5.88%
October	22	13	12	-4.55%
November	16	8	6	-12.50%
December	7	8	11	42.86%
January	24	21		-87.50%
February	13	13		-100.00%
March	16	14		-87.50%
April	24	9		-37.50%
May	25	9		-36.00%
June	10	7		-70.00%
TOTAL - Entire	214	151	65	
TOTAL - FY to	40	42	28	

# Building Maintenance Orders				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	16	42	26	-61.54%
August	31	23	19	-21.05%
September	23	6	18	66.67%
October	17	27	25	-8.00%
November	16	20	15	-33.33%
December	22	25	21	-19.05%
January	25	25		#DIV/0!
February	25	27		#DIV/0!
March	14	19		#DIV/0!
April	25	28		#DIV/0!
May	24	26		#DIV/0!
June	18	18		#DIV/0!
TOTAL - Ent	256	286		
TOTAL - FY	47	65		

# ROW Sight Improvements				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	3	13	10	-30.00%
August	4	1	17	94.12%
September	7	3	30	90.00%
October	6	3	15	80.00%
November	9	18	34	47.06%
December	13	14	5	-180.00%
January	44	10		#DIV/0!
February	33	17		#DIV/0!
March	2	10		#DIV/0!
April	7	3		#DIV/0!
May	11	9		#DIV/0!
June	12	3		#DIV/0!
TOTAL - Entire	151	104	111	
TOTAL - FY to	7	14	27	

# Signs Replaced / Installed				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	17	24	13	-84.62%
August	11	18	48	62.50%
September	22	13	9	-44.44%
October	20	1	47	97.87%
November	5	10	4	-150.00%
December	10	6	7	14.29%
January	8	2		#DIV/0!
February	18	34		#DIV/0!
March	8	9		#DIV/0!
April	13	5		#DIV/0!
May	8	16		#DIV/0!
June	26	8		#DIV/0!
TOTAL - Ent	166	146	128	
TOTAL - FY	28	42	61	

Beach Equipment Warnings

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	71	145	69	-110.14%
August	34	25	52	51.92%
September	20	3	8	62.50%
October	-	-	-	0.00%
November	-	-	-	0.00%
December	-	-	-	#DIV/0!
January	-	-	-	#DIV/0!
February	-	-	-	#DIV/0!
March	-	2	-	#DIV/0!
April	5	15	-	#DIV/0!
May	25	14	-	#DIV/0!
June	157	88	-	#DIV/0!
TOTAL - Entire	312	292	129	
TOTAL - FY to	105	170	121	

Beach Equipment Confiscations

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	3	1	2	50.00%
August	3	2	3	33.33%
September	1	-	-	0.00%
October	-	-	-	0.00%
November	-	-	-	0.00%
December	-	-	-	#DIV/0!
January	-	-	-	#DIV/0!
February	-	-	-	#DIV/0!
March	-	-	-	#DIV/0!
April	-	1	-	#DIV/0!
May	-	-	-	#DIV/0!
June	2	-	-	#DIV/0!
TOTAL - Ent	9	4	5	
TOTAL - FY	6	3	5	

Deceased Deer Found & Buried

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	2	1	-	0.00%
August	1	4	2	-100.00%
September	5	2	4	50.00%
October	1	2	4	50.00%
November	5	2	7	71.43%
December	2	2	2	0.00%
January	1	-	-	#DIV/0!
February	-	2	-	#DIV/0!
March	1	4	-	#DIV/0!
April	2	3	-	#DIV/0!
May	2	1	-	#DIV/0!
June	4	1	-	#DIV/0!
TOTAL - Entire	26	24	19	
TOTAL - FY to	3	5	2	

Solid Waste

Tons of Residential Trash

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	551.55	575.79	533.28	-7.97%
August	404.56	397.47	408.94	2.80%
September	312.80	295.80	296.74	0.32%
October	243.83	216.17	217.05	0.41%
November	185.16	162.81	148.23	-9.84%
December	164.16	204.63	204.52	-0.05%
January	193.30	165.35	-	#DIV/0!
February	147.02	137.06	-	#DIV/0!
March	203.42	200.78	-	#DIV/0!
April	273.52	257.84	-	#DIV/0!
May	312.25	297.77	-	#DIV/0!
June	389.92	430.21	-	#DIV/0!
TOTAL - Entire	3,381.49	3,341.68	1,808.76	
TOTAL - FY to	956	973	942	

Tons of Residential Recyclables

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	98.13	110.47	104.77	-5.44%
August	98.32	80.58	64.23	-25.46%
September	62.47	55.75	49.25	-13.20%
October	45.91	52.92	46.61	-13.54%
November	50.57	34.68	31.05	-11.69%
December	35.03	31.98	43.52	26.52%
January	46.02	43.60	-	#DIV/0!
February	31.49	29.57	-	#DIV/0!
March	39.63	34.91	-	#DIV/0!
April	46.48	55.71	-	#DIV/0!
May	68.37	54.28	-	#DIV/0!
June	68.62	67.81	-	#DIV/0!
TOTAL - Ent	691.04	652.26	339.43	
TOTAL - FY	196	191	169	

% Recycling Collection Points Set Out

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	40.20%	51.89%	48.37%	-7.27%
August	43.14%	32.44%	33.51%	3.21%
September	28.86%	28.11%	27.65%	-1.67%
October	24.32%	28.56%	25.55%	-11.79%
November	25.92%	18.16%	17.62%	-3.03%
December	14.87%	15.40%	20.64%	25.38%
January	17.89%	18.29%		#DIV/0!
February	14.79%	15.63%		#DIV/0!
March	16.83%	18.83%		#DIV/0!
April	21.14%	29.80%		#DIV/0!
May	33.84%	26.74%		#DIV/0!
June	36.02%	32.95%		#DIV/0!
TOTAL - Entire FY				
TOTAL - FY to Date				

Yard Waste Collection Points

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	2,951	2,895	3,114	7.03%
August	3,305	2,974	3,431	13.32%
September	3,742	2,784	2,981	6.61%
October	3,539	3,310	3,637	8.99%
November	2,025	2,150	2,686	19.96%
December	1,940	2,033	1,744	-16.57%
January	2,769	1,519		#DIV/0!
February	2,323	2,017		#DIV/0!
March	2,540	3,098		#DIV/0!
April	3,494	3,964		#DIV/0!
May	3,649	3,226		#DIV/0!
June	3,430	3,360		#DIV/0!
TOTAL - Ent	35,707.00	33,330.00	17,593.00	
TOTAL - FY	6,256	5,869	6,545	

Discarded Appliances

	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>	<u>% Chg - 1 Year</u>
July	11	8	23	65.22%
August	7	4	18	77.78%
September	5	9	12	25.00%
October	5	9	4	-125.00%
November	6	7	8	12.50%
December	12	7	2	-250.00%
January	5	5		#DIV/0!
February	7	7		#DIV/0!
March	11	14		#DIV/0!
April	9	13		#DIV/0!
May	6	8		#DIV/0!
June	16	20		#DIV/0!
TOTAL - Entire	100	111	67	
TOTAL - FY to	18	12	41	

Lbs Trash from Beach (Approx)

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	33,375	26,950	27,050	0.37%
August	24,650	15,500	18,400	15.76%
September	15,625	11,400	10,950	-4.11%
October	5,700	5,150	1,475	-249.15%
November	1,950	2,550	925	-175.68%
December	1,475	75	450	83.33%
January	-	-		#DIV/0!
February	-	-		#DIV/0!
March	1,175	2,225		#DIV/0!
April	7,000	10,825		#DIV/0!
May	15,400	14,975		#DIV/0!
June	23,325	23,475		#DIV/0!
TOTAL - Ent	129,675	113,125	59,250	
TOTAL - FY	58,025	42,450	45,450	

# Pothole / Radii Repairs				
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	6	-	6	100.00%
August	3	-	13	100.00%
September	17	14	13	-7.69%
October	4	11	23	52.17%
November	-	7	-	0.00%
December	-	2	-	#DIV/0!
January	9	-	-	#DIV/0!
February	7	7	-	#DIV/0!
March	10	9	-	#DIV/0!
April	5	8	-	#DIV/0!
May	2	-	-	#DIV/0!
June	13	1	-	#DIV/0!
TOTAL - Entire FY	76	59	55	
TOTAL - FY to Date	9	-	19	

# NC 58 ROW Mowing Cycles Completed				
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	2	3	2	-50.00%
August	2	2	2	0.00%
September	1	1	1	0.00%
October	1	1	1	0.00%
November	-	-	-	0.00%
December	-	-	-	0.00%
January	-	-	-	#DIV/0!
February	-	-	-	#DIV/0!
March	1	-	-	#DIV/0!
April	-	1	-	#DIV/0!
May	2	1	-	#DIV/0!
June	2	2	-	#DIV/0!
TOTAL - Entire FY	11	11	6	
TOTAL - FY to Date	4	5	4	

Storm Water Inspections / Repairs

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	8	8	9	11.11%
August	17	13	26	50.00%
September	10	10	10	0.00%
October	9	7	11	36.36%
November	11	7	7	0.00%
December	8	7	7	0.00%
January	7	8		#DIV/0!
February	8	8		#DIV/0!
March	8	9		#DIV/0!
April	8	8		#DIV/0!
May	9	7		#DIV/0!
June	8	8		#DIV/0!
TOTAL - Entire FY	111	100	70	
TOTAL - FY to Date	25	21	35	

Recyclables as % of Total Solid Waste

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	15.10%	16.10%	16.42%	1.97%
August	19.55%	16.86%	13.57%	-24.17%
September	16.65%	15.86%	14.23%	-11.41%
October	15.85%	19.67%	17.68%	-11.25%
November	21.45%	17.56%	17.32%	-1.39%
December	17.59%	13.52%	17.55%	22.97%
January	19.23%	20.87%		#VALUE!
February	17.64%	17.75%		#VALUE!
March	16.31%	14.81%		#VALUE!
April	14.53%	17.77%		#VALUE!
May	17.96%	15.42%		#VALUE!
June	14.96%	13.62%		#VALUE!
TOTAL - Entire FY	16.97%	16.33%	15.80%	-7.15%
TOTAL - FY to Date	17.04%	16.41%	15.21%	-11.19%

Yard Waste Loads Disposed

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	37	37	47	27.03%
August	48	36	38	4.17%
September	53	31	46	28.30%
October	60	50	50	0.00%
November	43	37	44	15.91%
December	47	28	30	6.67%
January	54	29		#DIV/0!
February	60	38		#DIV/0!
March	55	55		#DIV/0!
April	65	59		#DIV/0!
May	68	48		#DIV/0!
June	54	46		#DIV/0!
TOTAL - Entire FY	644	494	255	
TOTAL - FY to Date	85	73	85	

Lbs Recyclables from Beach (Approx)

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
July	22,740	18,120	17,040	-6.34%
August	13,260	9,060	11,000	17.64%
September	9,360	6,840	7,240	5.52%
October	2,560	1,840	580	-217.24%
November	540	760	640	-18.75%
December	1,180	-	360	100.00%
January	-	-		#DIV/0!
February	-	-		#DIV/0!
March	360	780		#DIV/0!
April	3,560	4,280		#DIV/0!
May	10,240	9,020		#DIV/0!
June	14,380	14,080		#DIV/0!
TOTAL - Entire FY	78,180	64,780	36,860	
TOTAL - FY to Date	36,000	27,180	28,040	

TOWN OF EMERALD ISLE
Monthly Statistical Report
FY 2025-2026

Data through end of _ | December 31, 2025

POLICE DEPARTMENT

Customer Service Calls					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	423	309	424	512	20.75%
August	231	539	596	502	-15.77%
September	1,173	1,015	1,231	450	-63.44%
October	753	815	767	241	-68.58%
November	337	373	444	210	-52.70%
December	244	297	250	331	32.40%
January	310	343	251		-100.00%
February	201	318	289		-100.00%
March	268	615	441		-100.00%
April	590	551	510		-100.00%
May	259	632	640		-100.00%
June	356	726	334		-100.00%
TOTAL - Entire FY	5,145	6,533	6,177	2,246	-63.64%
TOTAL - FY to Date	5,145	6,533	6,177	2,246	-63.64%

Total Public Education Activities / Events					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	6	21	9	10	11.11%
August	6	13	7	14	100.00%
September	6	11	11	12	9.09%
October	8	27	15	14	-6.67%
November	5	9	9	13	44.44%
December	3	6	9	9	0.00%
January	11	6	4		-100.00%
February	4	10	9		-100.00%
March	9	13	13		-100.00%
April	9	13	13		-100.00%
May	15	10	13		-100.00%
June	9	10	8		-100.00%
TOTAL - Entire FY	91	149	120	72	-40.00%
TOTAL - FY to Date	91	149	120	134	11.67%

Total Crimes Against Person Reported					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	10	0	0	0	#DIV/0!
August	5	0	0	0	#DIV/0!
September	3	0	0	0	#DIV/0!
October	12	0	0	0	#DIV/0!
November	15	0	0	0	#DIV/0!
December	5	0	0	0	#DIV/0!
January	0	0	0	0	#DIV/0!
February	0	0	0	0	#DIV/0!
March	0	0	0	0	#DIV/0!
April	0	0	0	0	#DIV/0!
May	0	0	0	0	#DIV/0!
June	0	0	0	0	#DIV/0!
TOTAL - Entire FY	50	0	0	-	#DIV/0!
TOTAL - FY to Date	50	0	0	-	#DIV/0!

Aggravated Assault					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	1	0	0	-	#DIV/0!
August	1	0	1	-	-100.00%
September	0	0	1	-	-100.00%
October	1	1	0	-	#DIV/0!
November	1	0	-	-	#DIV/0!
December	1	0	0	1	#DIV/0!
January		1	0		#DIV/0!
February	0	0	0		#DIV/0!
March	1	0	2		-100.00%
April	2	0	3		-100.00%
May	1	0	0		#DIV/0!

Customer Service Transfers					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	97	86	125	140	12.00%
August	76	110	115	122	6.09%
September	70	95	85	100	17.65%
October	99	83	48	46	-4.17%
November	42	43	69	25	-63.77%
December	32	66	34	66	94.12%
January	64	37	33		-100.00%
February	31	61	56		-100.00%
March	32	58	88		-100.00%
April	181	84	101		-100.00%
May	29	114	135		-100.00%
June	76	185	129		-100.00%
TOTAL - Entire FY	829	1,022	1,018	499	-50.98%
TOTAL - FY to Date	829	1,022	1,018	499	-50.98%

Average Response Time					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	5.21	6.19	5.36	6.08	13.43%
August	6.24	5.44	5.13	6.31	23.00%
September	5.25	5.07	5.31	6.30	-100.00%
October	5.22	5.07	6.23	6.14	-100.00%
November	4.19	5.04	5.10	5.28	-100.00%
December	5.20	5.21	4.08	5.07	24.26%
January	6.47	5.20	4.20		-100.00%
February	5.19	5.18	4.41		-100.00%
March	4.18	4.58	4.43		-100.00%
April	6.03	5.09	6.04		-100.00%
May	5.24	5.20	5.48		-100.00%
June	5.44	5.31	6.13		-100.00%
TOTAL - Entire FY	5.32	5.22	5.16	5.86	13.67%
TOTAL - FY to Date	5.32	5.22	5.16	5.86	13.67%

Total Crimes Against Property Reported					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	23	30	20	15	-25.00%
August	17	12	13	16	23.08%
September	15	14	10	14	40.00%
October	8	14	6	8	33.33%
November	11	7	7	4	-42.86%
December	11	7	13	7	-46.15%
January	11	6	5		-100.00%
February	8	4	4		-100.00%
March	8	6	8		-100.00%
April	12	13	2		-100.00%
May	12	22	5		-100.00%
June	22	19	15		-100.00%
TOTAL - Entire FY	158	154	108	64	-40.74%
TOTAL - FY to Date	158	154	108	64	-40.74%

Simple Assault (Misdemeanor)					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	8	8	5	8	60.00%
August	4	4	6	3	-50.00%
September	3	4	2	-	-100.00%
October	2	4	0	1	#DIV/0!
November	2	2	3	3	0.00%
December	2	0	1	2	100.00%
January	0	0	2		-100.00%
February	2	2	1		-100.00%
March	4	4	6		-100.00%
April	4	5	1		-100.00%
May	4	4	2		-100.00%

June	1	0	1		-100.00%
TOTAL - Entire FY	10	2	8	1	-87.50%
TOTAL - FY to Date	10	2	8		-100.00%

Sexual Assault					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	0	0	2	#DIV/0!
August	0	0	1	-	-100.00%
September	0	0	0	1	#DIV/0!
October	0	0	0	-	#DIV/0!
November	0	0	0	-	#DIV/0!
December	0	0	0	-	#DIV/0!
January	0	0	0		#DIV/0!
February	0	0	0		#DIV/0!
March	0	0	1		-100.00%
April	1	0	0		#DIV/0!
May	1	1	0		#DIV/0!
June	1	0	0		#DIV/0!
TOTAL - Entire FY	3	1	2	3	50.00%
TOTAL - FY to Date	3	1	2	3	50.00%

Larceny					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	15	14	10	8	-20.00%
August	6	5	8	4	-50.00%
September	8	7	4	3	-25.00%
October	6	8	3		-100.00%
November	4	2	4	3	-25.00%
December	2	2	4	2	-50.00%
January	5	3	4		-100.00%
February	3	0	1		-100.00%
March	3	3	4		-100.00%
April	8	5	1		-100.00%
May	5	11	3		-100.00%
June	9	13	9		-100.00%
TOTAL - Entire FY	74	73	55		-100.00%
TOTAL - FY to Date	74	73	55		-100.00%

Total Drug Related Crimes Reported					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	18	13	1	2	100.00%
August	18	7	1	3	200.00%
September	2	6	4	1	-75.00%
October	3	0	5	11	120.00%
November	1	9	0	2	#DIV/0!
December	7	5	12	1	-91.67%
January	0	0	2		-100.00%
February	2	0	7		-100.00%
March	13	5	16		-100.00%
April	0	9	9		-100.00%
May	14	3	3		-100.00%
June	6	11	4		-100.00%
TOTAL - Entire FY	84	68	64	20	-68.75%
TOTAL - FY to Date	84	68	64	38	-40.63%

Total Financial Related Crimes Reported					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	3	2	0	1	#DIV/0!
August	1	2	0	4	#DIV/0!
September	1	1	0	4	#DIV/0!
October	1	0	0	1	#DIV/0!
November	1	2	2	-	-100.00%
December	0	2	2	1	-50.00%
January	0	0			#DIV/0!
February	0	3	1		-100.00%
March	2	1	1		-100.00%
April	0	1	0		#DIV/0!
May	0	2	0		#DIV/0!
June	2	0	0		#DIV/0!
TOTAL - Entire FY	11	16	11		83.33%
TOTAL - FY to Date	11	16	6	11	83.33%

June	7	5	3		-100.00%
TOTAL - Entire FY	42	42	32	17	-46.88%
TOTAL - FY to Date	42	42	32	15	-53.13%

Burgglary / B&E					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	3	2	1	2	100.00%
August	1	2	0	5	#DIV/0!
September	1	3	3	2	-33.33%
October	2	0	2	2	0.00%
November	1	0	1	3	200.00%
December	1		8	1	-87.50%
January	2	1	1		-100.00%
February	3	0	1		-100.00%
March	1	1	1		-100.00%
April	0	0	0		#DIV/0!
May	1	0			#DIV/0!
June	1	1	1		-100.00%
TOTAL - Entire FY	17	10	19		-100.00%
TOTAL - FY to Date	17	10	19		-100.00%

Damage To Property					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	7	13	9	2	-77.78%
August	10	3	3	3	0.00%
September	6	4	5	3	-40.00%
October	0	3	0	2	#DIV/0!
November	6	2	0	-	#DIV/0!
December	5	4	1	4	300.00%
January	3	3	1		-100.00%
February	3	1	2		-100.00%
March	3	1	2		-100.00%
April	4	6	0		#DIV/0!
May	3	11	1		-100.00%
June	7	8	4		-100.00%
TOTAL - Entire FY	57	59	28	14	-50.00%
TOTAL - FY to Date	57	59	28	26	-7.14%

Total Weapons Related Crimes Reported					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	0	0	0	#DIV/0!
August	1	0	0	0	#DIV/0!
September	0	0	2	1	-50.00%
October	0	0	0	0	#DIV/0!
November	0	0	0	0	#DIV/0!
December	1	0	0	0	#DIV/0!
January	0	0	1		-100.00%
February	0	0	0		#DIV/0!
March	2	0	1		-100.00%
April	0	0	1		-100.00%
May	0	0	1		-100.00%
June	0	0	0		#DIV/0!
TOTAL - Entire FY	4	0	6	1	-83.33%
TOTAL - FY to Date	4	0	6	2	-66.67%

Total Calls For Service Received					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	1,858	1,766	1,615	1,511	-6.44%
August	1,273	1,465	1,262	1,434	13.63%
September	1,129	1,286	1,090	1,204	10.46%
October	851	1,189	963	1,080	12.15%
November	694	1,086	942	1,005	6.69%
December	728	966	958	1,217	27.04%
January	843	1,018	931		-100.00%
February	1,047	896	901		-100.00%
March	1,201	1,189	1,225		-100.00%
April	1,330	1,121	1,202		-100.00%
May	1,289	1,423	1,353		-100.00%
June	1,700	1,803	1,343		-100.00%
TOTAL - Entire FY	13,943	15,208	13,785	7,451	-45.95%
TOTAL - FY to Date	13,943	15,208	13,785	13,391	-2.86%

Total Incident Reports Taken					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	116	108	83	97	16.87%
August	85	70	73	70	-4.11%
September	78	57	70	53	-24.29%
October	61	55	48	50	4.17%
November	34	36	51	48	-5.88%
December	44	35	38	42	10.53%
January	40	28	32		-100.00%
February	30	35	37		-100.00%
March	57	49	56		-100.00%
April	58	47	44		-100.00%
May	66	68	74		-100.00%
June	98	101	71		-100.00%
TOTAL - Entire FY	767	689	677	360	-46.82%
TOTAL - FY to Date	767	689	677	360	-46.82%
Total Arrests					
	FY 19-20	FY 20-21	FY 21-22	FY 25-26	% Chg - 1 Year
July	13	41	38	15	-60.53%
August	19	31	24	13	-45.83%
September	6	21	26	6	-76.92%
October	10	12	16	15	-6.25%
November	7	16	12	12	0.00%
December	24	15	14	16	14.29%
January	36	15	10		-100.00%
February	13	11	22		-100.00%
March	16	27	21		-100.00%
April	12	26	22		-100.00%
May	8	26	14		-100.00%
June	35	24	23		-100.00%
TOTAL - Entire FY	199	265	242	77	-68.18%
TOTAL - FY to Date	199	265	242	77	-68.18%
Total DWI Violations					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	5	7	7	6	-14.29%
August	2	3	4	2	-50.00%
September	6	4	2	3	50.00%
October	1	4	5	9	80.00%
November	2	6	4	4	0.00%
December	1	5	2	8	300.00%
January	1	3	2		-100.00%
February	1	4	-		#DIV/0!
March	4	6	4		-100.00%
April	3	4	4		-100.00%
May	4	8	4		-100.00%
June	12	6	3		-100.00%
TOTAL - Entire FY	42	60	41	32	-21.95%
TOTAL - FY to Date	42	60	41	58	41.46%
Total Warning Citations Issued					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	34	29	16	19	18.75%
August	35	9	31	6	-80.65%
September	26	19	9	6	-33.33%
October	5	22	9	4	-55.56%
November	11	8	9	2	-77.78%
December	1	4	7	-	-100.00%
January	10	11	8		-100.00%
February	7	9	11		-100.00%
March	5	7	6		-100.00%
April	19	13	7		-100.00%
May	4	54	12		-100.00%
June	18	39	11		-100.00%
TOTAL - Entire FY	175	224	136	37	-72.79%
TOTAL - FY to Date	175	224	136	37	-72.79%
Total Business Checks Performed					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year

Total Motor Vehicle Accident Reports Taken					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	27	20	32	30	-6.25%
August	14	15	13	13	0.00%
September	12	18	2	10	400.00%
October	7	11	9	9	0.00%
November	13	8	6	3	-50.00%
December	2	6	6	1	-83.33%
January	1	4	3		-100.00%
February	7	5	7		-100.00%
March	6	7	8		-100.00%
April	13	4	10		-100.00%
May	12	16	22		-100.00%
June	25	21	20		-100.00%
TOTAL - Entire FY	139	135	138	66	-52.17%
TOTAL - FY to Date	139	135	138	66	-52.17%
Total Traffic Stops Performed					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	191	141	165	165	0.00%
August	231	120	92	154	67.39%
September	135	118	100	100	0.00%
October	90	100	71	117	64.79%
November	55	144	81	162	100.00%
December	66	77	84	172	104.76%
January	104	78	106		-100.00%
February	100	59	76		-100.00%
March	192	191	137		-100.00%
April	131	147	105		-100.00%
May	100	299	160		-100.00%
June	156	258	157		-100.00%
TOTAL - Entire FY	1,551	1,732	1,334	870	-34.78%
TOTAL - FY to Date	1,551	1,732	1,334	870	-34.78%
Total Traffic Citations Issued					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	60	70	117	73	-37.61%
August	45	45	36	34	-5.56%
September	65	49	58	32	-44.83%
October	55	28	42	31	-26.19%
November	35	60	33	74	124.24%
December	22	29	33	58	75.76%
January	38	21	51		-100.00%
February	31	32	30		-100.00%
March	53	103	65		-100.00%
April	48	67	46		-100.00%
May	24	152	71		-100.00%
June	61	162	83		-100.00%
TOTAL - Entire FY	537	818	665	302	-54.59%
TOTAL - FY to Date	537	818	665	302	-54.59%
Total Town Ordinance Citations Issued					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	48	63	129	49	-62.02%
August	64	49	58	34	-41.38%
September	35	28	43	10	-76.74%
October	-	6	9	5	-44.44%
November	5	3	5	-	-100.00%
December	-	5	3	-	-100.00%
January	3	4	1		-100.00%
February	5	3	2		-100.00%
March	80	9	3		-100.00%
April	11	15	23		-100.00%
May	21	58	20		-100.00%
June	70	83	40		-100.00%
TOTAL - Entire FY	342	326	336	98	-70.83%
TOTAL - FY to Date	342	326	336	98	-70.83%
Total Residence Checks Performed					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year

July	18,719	23,041	12,400	8,895	-28.27%
August	18,514	22,525	9,762	9,496	-2.72%
September	19,490	14,461	9,078	8,690	-4.27%
October	19,121	17,010	8,770	8,402	-4.20%
November	18,414	14,502	9,425	8,642	-8.31%
December	20,314	14,502	9,882	10,319	4.42%
January	20,066	13,475	10,583		-100.00%
February	25,525	15,172	9,134		-100.00%
March	22,570	13,546	9,434		-100.00%
April	24,071	14,512	9,652		-100.00%
May	19,219	15,450	9,455		-100.00%
June	21,212	14,502	9,219		-100.00%
TOTAL - Entire FY	247,235	192,698	116,794	54,444	-53.38%
TOTAL - FY to Date	247,235	192,698	116,794	54,444	-53.38%

Total Active Investigations Brought Forward

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	12	-	8	2	-75.00%
August	6	4	9	8	-11.11%
September	7	5	9	2	-77.78%
October	8	-	1	6	500.00%
November	11	-	2	6	200.00%
December	7	2	7		250.00%
January	2	2	1		-100.00%
February	-	2	2		-100.00%
March	1	4	4		-100.00%
April	-	5	4		-100.00%
May	1	5	3		-100.00%
June	3	8	2		-100.00%
TOTAL - Entire FY	58	35	47	31	-34.04%
TOTAL - FY to Date	58	35	47	31	-34.04%

Total Cases Closed / Cleared by Arrest

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	24	21	15	19	26.67%
August	17	7	12	13	8.33%
September	10	11	11	6	-45.45%
October	9	5	8	15	87.50%
November	7	5	6	12	100.00%
December	6	8	13	11	-15.38%
January	7	5	3		-100.00%
February	4	5			#DIV/0!
March	15	14	14		-100.00%
April	8	6	10		-100.00%
May	13	15	11		-100.00%
June	26	22	10		-100.00%
TOTAL - Entire FY	146	124	113	76	-32.74%
TOTAL - FY to Date	146	124	113	76	-32.74%

Total Cases Marked Inactive / Closed Leads Exhausted

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	6	82	65	73	12.31%
August	5	57	55	53	-3.64%
September	2	42	65	33	-49.23%
October	-	55	48	42	-12.50%
November	2	30	48	42	-12.50%
December	37	32	35	35	0.00%
January	26	21	29		-100.00%
February	28	31	2		-100.00%
March	44	39	41		-100.00%
April	49	35	43		-100.00%
May	49	48	57		-100.00%
June	113	82	55		-100.00%
TOTAL - Entire FY	361	554	543	278	-48.80%
TOTAL - FY to Date	361	554	543	278	-48.80%

Total Value of Stolen Property

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 45,166	\$ 10,572	\$ 7,286	\$ 6,788	-6.84%
August	\$ 3,946	\$ 40,210	\$ 11,775	\$ 12,013	2.03%
September	\$ 44,259	\$ 44,334	\$ 788	\$ 10,644	1250.76%

July	24	28	12	15	25.00%
August	30	24	14	22	57.14%
September	14	34	10		-100.00%
October	38	34	24		-100.00%
November	50	42	30		-100.00%
December	86	39	14		-100.00%
January	127	74	121		-100.00%
February	64	70	65		-100.00%
March	54	35	55		-100.00%
April	19	25	30		-100.00%
May	20	28	21		-100.00%
June	22	-	12		-100.00%
TOTAL - Entire FY	548	433	408	37	-90.93%
TOTAL - FY to Date	548	433	408	37	-90.93%

Total New Cases Assigned for Investigation

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	-	1	6	500.00%
August	1	2	-	5	#DIV/0!
September	-	4	2	4	100.00%
October	3	2	-	5	#DIV/0!
November	2	1	1	5	400.00%
December	-	1	-	1	#DIV/0!
January	1	1	2		-100.00%
February	-	3	4		-100.00%
March	-	1	8		-100.00%
April	1	1	-		#DIV/0!
May	1	10	3		-100.00%
June	8	1	4		-100.00%
TOTAL - Entire FY	17	27	25	26	4.00%
TOTAL - FY to Date	17	27	25	26	4.00%

Total Cases Closed / Cleared by Exception

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	4	3	1	11	1000.00%
August	8	2	2	1	-50.00%
September	2	2	3	3	0.00%
October	1	5	4	5	25.00%
November	4	2	2	2	0.00%
December	4	1	-	1	#DIV/0!
January	2	3	1		-100.00%
February	-	1	5		-100.00%
March	5	1	6		-100.00%
April	4	2	1		-100.00%
May	2	2	-		#DIV/0!
June	3	4	4		-100.00%
TOTAL - Entire FY	39	28	29	23	-20.69%
TOTAL - FY to Date	39	28	29	23	-20.69%

Total Current Active Investigations

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	12	4	9	8	-11.11%
August	7	6	9	14	55.56%
September	7	9	11	10	-9.09%
October	11	-	1	15	1400.00%
November	11	-	2	8	300.00%
December	5	1	2	8	300.00%
January	2	2	2		-100.00%
February	1	2			#DIV/0!
March	2	5	12		-100.00%
April	1	5	8		-100.00%
May	2	9	6		-100.00%
June	4	9	4		-100.00%
TOTAL - Entire FY	65	52	66	63	-4.55%
TOTAL - FY to Date	65	52	66	63	-4.55%

Total Value of Recovered Property

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	\$ 83,483	\$ 24,763	\$ 4,439	\$ 1,216	-72.61%
August	\$ 3,050	\$ 16,183	\$ 3,287	\$ 10,657	224.26%
September	\$ 2,897	\$ 16,929	\$ 4,523	\$ 811	-82.07%

October	\$ 14,134	\$ 45,975	\$ 586	\$ 20,465	3392.36%
November	\$ 11,480	\$ 1,917	\$ 44,042	\$ 2,991	-93.21%
December	\$ 52,304	\$ 31,950	\$ 2,105	\$ 335	-84.09%
January	\$ 27,000	\$ 785	\$ 2,148		-100.00%
February	\$ 8,570	\$ 16,901	\$ 42,030		-100.00%
March	\$ 10,777	\$ 4,932	\$ 42,855		-100.00%
April	\$ 2,571	\$ 932	\$ 810		-100.00%
May	\$ 821	\$ 26,235	\$ 3,821		-100.00%
June	26,437	9,116	\$ 118,897		-100.00%
TOTAL - Entire FY	247,466	233,859	\$ 277,143	53,236	-80.79%
TOTAL - FY to Date	247,466	233,859	\$ 277,143	53,236	-80.79%

Total Animal Complaints					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	7	6	3	5	66.67%
August	4	2	4	6	50.00%
September	4	4	8	6	-25.00%
October	12	3	5	4	-20.00%
November	3	5	3	5	66.67%
December	4	3	4	5	25.00%
January	3	2	2		-100.00%
February	2	4	2		-100.00%
March	1	2	5		-100.00%
April	3	1	3		-100.00%
May	3	1	6		-100.00%
June	3	6	3		-100.00%
TOTAL - Entire FY	49	39	48	31	-35.42%
TOTAL - FY to Date	49	39	48	31	-35.42%

Animal Complaints Involving All other Animals					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	1	1		#REF!
August	1	1	-	1	#REF!
September	2	-	-	3	#REF!
October	4	-	-		#REF!
November	-	-	-	4	#REF!
December	1	-	-	3	#REF!
January	-	1	1		#REF!
February	1	-	-		#REF!
March	-	-	-		#REF!
April	-	-	-		#REF!
May	1	-	-		#REF!
June	-	1	-		#REF!
TOTAL - Entire FY	10	4	2	11	#REF!
TOTAL - FY to Date	10	4	2	11	#REF!

Total Motor Vehicle Accidents Involving Deer					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	0	1	0	-100.00%
August	2	0	1	0	-100.00%
September	0	2	0	0	#DIV/0!
October	1	2	0	4	#DIV/0!
November	3	1	1	5	400.00%
December	0	1	1	0	-100.00%
January	0	0	0		#DIV/0!
February	0	0	0		#DIV/0!
March	1	0	2		-100.00%
April	0	0	0		#DIV/0!
May	0	0	0		#DIV/0!
June	0	0	0		#DIV/0!
TOTAL - Entire FY	7	6	6	9	50.00%
TOTAL - FY to Date	7	6	6	18	200.00%

Beach Driving Permits					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July					#DIV/0!
August	415	551	410	431	5.12%
September	1,611	1,623	1,220	1,411	15.66%
October	678	666	698	535	-23.35%
November	222	211	250	216	-13.60%
December	48	88	77	92	19.48%

October	\$ 1,184	\$ 42,468	\$ 1,320	\$ 1,395	5.68%
November	\$ 25,800	\$ 1,000	\$ 1,764	\$ 1,955	10.83%
December	\$ 3,707	\$ 515	\$ 74	\$ 520	600.34%
January	\$ 99	\$ 217	\$ 1,450		-100.00%
February	\$ 1,040	\$ 21	\$ 2,767		-100.00%
March	\$ 4,645	\$ 1,861	\$ 1,766		-100.00%
April	\$ 2,187	\$ 5,058	\$ 1,801		-100.00%
May	\$ 769	\$ 29,798	\$ 55,537		-100.00%
June	4,429	5,658	\$ 33,748		-100.00%
TOTAL - Entire FY	133,290	144,471	\$ 112,476	16,554	-85.28%
TOTAL - FY to Date	133,290	144,471	\$ 112,476	16,554	-85.28%

Animal Complaints Involving Dogs					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	7	4	2	5	150.00%
August	2	1	2	1	-50.00%
September	2	2	6	3	-50.00%
October	5	3	3		-100.00%
November	-	2	1	1	0.00%
December	3	3	1	2	100.00%
January	3	1	1		-100.00%
February	1	4	1		-100.00%
March	1	2	5		-100.00%
April	3	1	2		-100.00%
May	2	1	6		-100.00%
June	2	5	3		-100.00%
TOTAL - Entire FY	31	29	33	12	-63.64%
TOTAL - FY to Date	31	29	33	12	-63.64%

Animal Complaints Involving Deer					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	0	1	0	0	#DIV/0!
August	1	0	2	1	-50.00%
September	0	2	2	3	50.00%
October	3	1	2		-100.00%
November	3	3	2	3	50.00%
December	0	0	3	2	-33.33%
January	0	1	1		-100.00%
February	0	0	1		-100.00%
March	0	0	0		#DIV/0!
April	0	0	3		-100.00%
May	0	0	0		#DIV/0!
June	1	0	0		#DIV/0!
TOTAL - Entire FY	8	8	16	9	-43.75%
TOTAL - FY to Date	8	8	16	18	12.50%

Golf Cart Registrations					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	58	64	45	68	51.11%
August	32	39	34	19	-44.12%
September	24	29	23	9	-60.87%
October	14	18	6	6	0.00%
November	9	12	6	9	50.00%
December	119	149	101	133	31.68%
January	265	236	208		-100.00%
February	201	243	205		-100.00%
March	269	405	421		-100.00%
April	172	177	229		-100.00%
May	139	207	178		-100.00%
June	143	117	50		-100.00%
TOTAL - Entire FY	1,445	1,696	1,506	244	-83.80%
TOTAL - FY to Date					#DIV/0!

Beach Parking Permits					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	68	137	106	96	-9.43%
August	57	88	52	56	7.69%
September	0	9	9	18	100.00%
October					#DIV/0!
November					#DIV/0!
December					#DIV/0!

January	90	47	50		-100.00%
February	57	34	50		-100.00%
March	55	46	51		-100.00%
April	37	34	17		-100.00%
May					#DIV/0!
June					#DIV/0!
TOTAL - Entire FY	3,213	3,300	2,823	2,685	-4.89%
TOTAL - FY to Date					#DIV/0!

Re-Entry Permits					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	30	71	44	19	-56.82%
August	71	190	86	104	20.93%
September	110	99	36	41	13.89%
October	24	16	14	14	0.00%
November	8	16	5	8	60.00%
December	2	7	4	2	-50.00%
January	5	4	6		-100.00%
February	2	6	3		-100.00%
March	15	8	9		-100.00%
April	17	16	11		-100.00%
May	21	29	11		-100.00%
June	39	27			#DIV/0!
TOTAL - Entire FY	344	489	229	188	-17.90%
TOTAL - FY to Date					#DIV/0!

January					#DIV/0!
February					#DIV/0!
March	303	360	410		-100.00%
April	490	584	644		-100.00%
May	386	421	318		-100.00%
June	252	246	164		-100.00%
TOTAL - Entire FY	1,556	1,845	1,703	170	-90.02%
TOTAL - FY to Date					#DIV/0!

LSV Parking Permits					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July			25	9	-64.00%
August			8	6	-25.00%
September			3	0	-100.00%
October			0	0	#DIV/0!
November			0	0	#DIV/0!
December		7	7	11	57.14%
January		16	7		-100.00%
February		13	13		-100.00%
March		31	25		-100.00%
April		16	34		-100.00%
May		19	33		-100.00%
June		23	13		-100.00%
TOTAL - Entire FY	0	125	168	26	-84.52%
TOTAL - FY to Date					#DIV/0!