



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, April 14, 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 *Roy Brownlow, Commissioner*
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
 - a. Caleb Guffey, Police Officer *Mike Panzarella, Police Chief*
 - b. Debora Wood, Police Permit Clerk
 - c. Ashley Shelton, Fire Engineer / Paramedic *Will Coffey, Fire Chief*
 - d. Erich Dyjack, Firefighter / Paramedic
 - e. Danielle Dugas, Fire Lieutenant / Paramedic
(Promotion)
10. Consent Agenda *Frank Rush, Town Manager*
 - a. Minutes – March 10, 2026 Regular Meeting
 - b. Resolution Accepting Urban and Community Forest Financial Assistance (Tree City USA)
 - c. Resolution Authorizing Contract Extensions for Hurricane Debris Removal
 - d. Resolution Authorizing Emergency Operations Agreement - Off-Island EOC
 - e. Resolution Authorizing Debris Removal Agreement Extension – NC 58 Debris Removal
 - f. Resolution Authorizing Reed Drive Storm Water Easements
11. Presentation – Fire Department Community Connect Program *Evan Fleming, FF / Paramedic*

12. Resolution Authorizing NC Public Beach and Waterfront Access Grant Application – Channel Drive Handicapped Accessible Improvements *Candace Dooley, Parks & Rec Dir*
13. Resolution Authorizing Audit Services Contract *Laura Rotchford, Finance Director*
14. Inter-Fund Loan for Pebble Beach Land Acquisition *Laura Rotchford, Finance Director*
 - a. Public Hearing
 - b. Resolution Authorizing Inter-Fund Loan for Pebble Beach Land Acquisition
 - c. Budget Amendment – General Fund
15. Resolution Establishing Emerald Isle Youth Advisory Council *Frank Rush, Town Manager*
16. Comments from Town Clerk, Town Attorney, and Town Manager
17. Comments from Board of Commissioners and Mayor
18. Adjourn



AGENDA ITEM COVER SHEET

Meeting Date: April 14, 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: April 14, 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

MARCH 10, 2026

PUBLIC COMMENTS & FOLLOW-UPS

There was one public comment between 6:01 PM and 6:03 PM as outlined below:

Natasha Fogel thanked the Town of Emerald Isle for their support with the fundraiser for Captain Stuart Gilgo. This event raised \$42,000. Mrs. Fogle also thanked the Town for their support for the flag pole at the roundabout.

The Town of Emerald Isle thanks Mrs. Fogel for her kind words and our community for its incredible generosity. We are proud to support the fundraiser for Captain Stuart Gilgo and grateful to be part of projects like the roundabout flag pole. Together, our community continues to make a meaningful impact.

Residents are encouraged to share their thoughts with the Town Commissioners any time by emailing electedofficials@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: April 14, 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: April 14, 2026

Agenda Item #: 9

ITEM TO BE CONSIDERED

Title: Introduction of New Employees / Recognition of Employees

Brief Summary:

Police Chief Mike Panzarella will formally introduce new Police Officer Caleb Guffey and new Police Permit Clerk Debora Wood to the Board and the community.

Interim Fire Chief Will Coffey will formally introduce new Fire Engineer / Paramedic Ashley Shelton and new Firefighter / Paramedic Erich Dyjack to the Board and the community.

Interim Fire Chief Will Coffey will formally recognize recently promoted Fire Lieutenant / Paramedic Danielle Dugas at the meeting.

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Mike Panzarella, Police Chief

Will Coffey, Interim Fire Chief



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: April 14, 2026

Agenda Item #: 10

ITEM TO BE CONSIDERED

Title: Consent Agenda

Brief Summary:

- a. Minutes - March 10, 2026 Regular Meeting
- b. Resolution Accepting Urban and Community Forest Financial Assistance (Tree City USA)
- c. Resolution Authorizing Contract Extensions for Hurricane Debris Removal
- d. Resolution Authorizing Emergency Operations Agreement - Off-Island EOC
- e. Resolution Authorizing Debris Removal Agreement Extension - NC 58 Debris Removal
- f. Resolution Authorizing Reed Drive Storm Water Easements

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**
3 **MARCH 10, 2026– 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 Kyle Lagos at 6:00 PM in the Floyd Messer Jr. Town Board Meeting Room.
9

10 **2. Roll Call**

11 **Present for the meeting:** Mayor Kyle Lagos, Mayor Pro-Tem Jason Holland, Commissioners Roy
12 Brownlow, Alesia Sanderson, Kris Plum and Josh Sawyer.
13

14 **Also present during the meeting:** Town Manager Frank Rush, Finance Director Laura
15 Rotchford, Town Clerk Lindsey Burton, Police Chief Michael Panzarella, Interim Fire Chief
16 Will Coffey, Planning Director John Nevel, Assistant Town Planner Greg Hayes, and Town
17 Attorney Marc Celotto.
18

19 **3. Opening Prayer**

20 Commissioner Brownlow led the group in prayer.
21

22 **4. Pledge of Allegiance**

23 Mayor Lagos led the Pledge of Allegiance.
24

25 **5. Public Comment**

26 There was one public comment between 6:01 PM and 6:03 PM as outlined below:
27

28 Natasha Fogel thanked the Town of Emerald Isle for their support with the fundraiser for Captain
29 Stuart Gilgo. This event raised \$42,000. Mrs. Fogel also thanked the Town for their support for
30 the flag pole at the roundabout.
31

32 **6. We Heard You – Follow-Up To Prior Public Comments**

33 Mayor Lagos reviewed follow-ups to public comments from the February 10, 2026 Board of
34 Commissioners meeting and paper copies were available. A copy of the document can be obtained
35 through the Town’s website here:

36 [https://www.emeraldisle-nc.org/DocumentCenter/View/1827/Public-Comment-Follow-Ups-](https://www.emeraldisle-nc.org/DocumentCenter/View/1827/Public-Comment-Follow-Ups-21026)
37 21026
38

39 **7. Identification of Any Conflict of Interest**

40 Mayor Lagos, Mayor Pro-Tem Holland, Commissioner Sawyer, Plum and Brownlow had no
41 conflict of interest. Commissioner Sanderson asked to be recused from voting on agenda items
42 14a, 14b, and 14c.
43

44 *Mayor Pro-Tem made a motion to excuse Commissioner Sanderson from voting on agenda*
45 *item 14a, 14b, and 14c. The Board voted 4-0 in favor. Motion carried.*
46

1 **8. Adoption of Agenda**

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

4
5 **9. Introduction of New Employees / Recognition of Employees**

6 **a. Vincent Malizia, Firefighter**

7 Interim Fire Chief introduced the town's newest Firefighter, Vincent Malizia.

8
9 **10. Proclamations / Public Announcements**

10 Mayor Lagos announced there were no Proclamation this month. Copies of the Public
11 Announcements were provided at the sign-in table.

12
13 **11. Consent Agenda**

14 **a. Minutes – January 30, 2026 Workshop Meeting**

15 **b. Minutes – February 10, 2026 Regular Meeting**

16 **c. Budget Amendment – General Fund**

17 **d. Resolution Authorizing NCDOT Encroachment Permit**

18 **Application for Installation of New Roundabout Flagpole**

19 **e. Resolution Authorizing Purchase of New Backhoe**

20 **f. Resolution Authorizing Installment Financing Contract for**

21 **New Knuckleboom Truck and Backhoe**

22
23 *Mayor Pro-Tem Holland made a motion to adopt the Consent Agenda as presented. The*
24 *Board voted 5-0 in favor. Motion carried.*



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A Family Beach

**RESOLUTION AUTHORIZING NCDOT ENCROACHMENT PERMIT APPLICATION FOR
INSTALLATION OF NEW ROUNDABOUT FLAGPOLE**

Whereas, with the help of dedicated volunteers and donations, the Town is planning to install a new flagpole in the center of the NC 58 roundabout near the Publix shopping center, and

Whereas, the Town has consulted with NCDOT officials throughout the design process, and NCDOT officials have reviewed the proposed flagpole to ensure consistency with NCDOT public art in the right of way policies, and

Whereas, the Town is now ready to proceed with installation in spring 2026, and

Whereas, the Town agrees to comply with all encroachment permit requirements, and

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

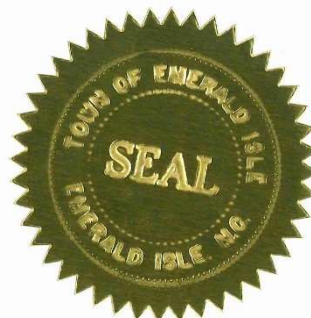
Now, therefore be it resolved by the Board of Commissioners that the Town Manager is hereby authorized to submit a formal encroachment permit application for the installation of a new flagpole in the center of the NC 58 roundabout near the Publix shopping center.

Upon motion of Approval, the foregoing resolution was adopted by the following vote: Mayor Pro-Tem Holland, Commissioner Brownlow, Plum, Sanderson, Sawyer
Ayes: _____
Nays: _____

This the 10 day of March, 2026.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:
Lindsey Burton
Lindsey Burton, Town Clerk





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frush@emeraldisle-nc.org



A Family Beach

RESOLUTION AUTHORIZING PURCHASE OF NEW BACKHOE

Whereas, the Town desires to purchase a new loader backhoe to replace an 18-year old New Holland backhoe for use by Public Works staff in construction and maintenance activities throughout the Town, and

Whereas, Town staff researched several alternatives for the planned purchase of a replacement loader backhoe during FY 2026, and

Whereas, the Town is utilizing the group purchasing program authorized under Section 143-129 (e)(3) of the NC General Statutes, and is relying upon a competitive bid process used by Sourcewell of Staples, MN to purchase a new Case 580SV loader backhoe from Hills Machinery, Greenville, NC, and

Whereas, Sourcewell is an established nationwide government cooperative procurement service, and offers competitively bid products and services for local governments to include a wide range of public equipment and services, 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 execute a purchase contract with Hills Machinery, Greenville, NC in the amount of \$119,032.

Upon motion of Approval, the foregoing resolution was adopted by the following vote:
Ayes: Mayor Pro-Tem Holland, Commissioner Brownlow, Plum, Sanderson, Sawyer

Nays: _____

This the 10 day of March, 2026.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:
Lindsey Burton
Lindsey Burton, Town Clerk





Nice Matters!

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A Family Beach

RESOLUTION AUTHORIZING INSTALLMENT FINANCING CONTRACT FOR NEW KNUCKLEBOOM TRUCK AND BACKHOE

Whereas, The Town of Emerald Isle ("Borrower") has previously determined to undertake a project for the financing of a new knuckleboom truck & backhoe (the "Project"), and the Finance Officer has now presented a proposal for the financing of such Project,

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

1. The Borrower hereby determines to finance the Project through Truist Bank ("Lender") in accordance with the proposal dated February 19, 2026. The amount financed shall not exceed \$348,000, the annual interest rate (in the absence of default or change in tax status) shall not exceed 3.76%, and the financing term shall not exceed five (5) years from closing.
2. All financing contracts and all related documents for the closing of the financing (the "Financing Documents") shall be consistent with the foregoing terms. All officers and employees of the Borrower are hereby authorized and directed to execute and deliver any Financing Documents, and to take all such further action as they may consider necessary or desirable, to carry out the financing of the Project as contemplated by the proposal and this resolution.
3. The Finance Officer is hereby authorized and directed to hold executed copies of the Financing Documents until the conditions for the delivery of the Financing Documents have been completed to such officer's satisfaction. The Finance Officer is authorized to approve changes to any Financing Documents previously signed by Borrower officers or employees, provided that such changes shall not substantially alter the intent of such documents or certificates from the intent expressed in the forms executed by such officers. The Financing Documents shall be in such final forms as the Finance Officer shall approve, with the Finance Officer's release of any Financing Document for delivery constituting conclusive evidence of such officer's final approval of the Document's final form.
4. The Borrower shall not take or omit to take any action the taking or omission of which shall cause its interest payments on this financing to be includable in the gross income for federal income tax purposes of the registered owners of the interest payment obligations. Borrower hereby designates its obligations to make principal and interest payments under the Financing Documents as "qualified tax-exempt obligations" for the purpose of Internal Revenue Code Section 265(b)(3).
5. The Borrower intends that the adoption of this resolution will be a declaration of the Borrower's official intent to reimburse expenditures for the Project that are to be financed from the proceeds of the Lender financing described above. The Borrower intends that funds that have been advanced, or that may be advanced, from the Borrower's General Fund or any other Borrower fund related to the Project, for project costs may be reimbursed from the financing proceeds.

6. All prior actions of Borrower officers in furtherance of the purposes of this resolution are hereby ratified, approved and confirmed. All other resolutions (or parts thereof) in conflict with this resolution are hereby repealed, to the extent of the conflict. This resolution shall take effect immediately.

Upon motion of Approval, the foregoing resolution was adopted by the following vote: Mayor Pro-Tem Holland, Commissioner Brownlow,
Ayes: Plum, Sanderson, Sawyer
Nays: _____

This the 10 day of March, 2026.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:

Lindsey Burton
Lindsey Burton, Town Clerk



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12. Presentation – Installation of Gold Star Memorial at the Emerald Isle Veterans Memorial

Tula Satterfield with the Emerald Isle Garden Club briefed the Board on their plans for installation of a Gold Star Memorial at the Emerald Isle Veterans Memorial adjacent to the boat ramps. The Gold Star Memorial honors the military men and women who made the ultimate sacrifice to our Nation, and their families. The Gold Star Memorial will be formally dedicated at a special ceremony on Thursday, April 16 at 2 pm.

The Board was in overall support of the installation of the Gold Star Memorial at the Emerald Isle Veterans Memorial.

13. Ordinance Amending the Unified Development Ordinance to Clarify Natural Area Calculation for Oceanfront and Estuary Lots

a. Public Hearing

b. Consideration of Ordinance

Planning Director John Nevel presented the proposed Ordinance amending the unified development Ordinance to clarify natural area calculation for Oceanfront and Estuary Lots. Mr. Nevel explained the ordinance amendment and shows images of the calculation differences. The

MINUTES OF THE REGULAR MEETING
OF THE EMERALD ISLE BOARD OF COMMISSIONERS
MARCH 10, 2026
Page 7 of 15

1 proposed amendment is consistent with actual practice by Town staff and applicable NC General
2 Statutes.

3
4 ***Commissioner Sanderson made a motion to go into the Public Hearing for input on the***
5 ***ordinance amendment. The Board voted 5-0 in favor. Motion carried.***

6
7 There were no formal public comments. One citizen from the crowd stated the amendment was a
8 great idea. One citizen from the crowd asked about the mean high-water mark.

9
10 ***Commissioner Sanderson made a motion to close the Public Hearing session. The Board***
11 ***voted 5-0 in favor. Motion carried.***

12
13 ***Commissioner Brownlow made a motion to adopt the Ordinance Amending the Unified***
14 ***Development Ordinance to Clarify Natural Area Calculation for Oceanfront and Estuary Lots***
15 ***as presented. The Board voted 5-0 in favor. Motion carried.***
16



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Alesia Sanderson

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



A Family Beach

**ORDINANCE AMENDING THE UNIFIED DEVELOPMENT ORDINANCE TO CLARIFY
NATURAL AREA CALCULATION FOR OCEANFRONT AND ESTUARY LOTS**
Ordinance Amendment 2026-01

WHEREAS, Town staff currently does not allow natural area calculations to include areas waterward of the first line of stable vegetation or waterward of the mean high-water mark, and

WHEREAS, the Town seeks to clarify within the UDO what is currently done in practice, and

WHEREAS, the Planning Board has reviewed the proposed changes and recommends adoption, and

WHEREAS, a Public Hearing concerning this amendment was scheduled, advertised, and conducted on March 10, 2026,

NOW, THEREFORE, BE IT RESOLVED by the Emerald Isle Board of Commissioners that

1. The UDO is hereby amended by adding the approved text amendments to include the red wording as follows:

6.4.4- Special Restrictions on Oceanfront and Estuary Lots

(1) Oceanfront Lots

The removal of any and all vegetation within the ocean-erodible setback area, as defined by the North Carolina Division of Coastal Management, is hereby prohibited, except for the construction of walkways and other structures designed to provide ocean access. The area waterward of the first line of stable natural vegetation cannot be included in the required 35% natural area calculation.

(2) Estuary Lots

The removal of any and all vegetation within the estuarine setback area shall be in accordance the regulations of the North Carolina Division of Coastal Management. The area waterward of the Mean High-Water mark cannot be included in the required 35% natural area calculation.

2. The Board of Commissioners has determined that the above amendments are consistent with the Town of Emerald Isle's 2017 CAMA Land Use Plan, as amended.
3. The Board of Commissioners has determined that the above amendments are both consistent with the comprehensive plan, and reasonable and in public's best interest for the following reasons:
 - o The ordinance amendment will create consistency with NC General Statutes and will clarify how natural area is calculated in the UDO, and
 - o The ordinance amendment will ensure consistency with current practices of Town staff.
4. The Town Clerk is authorized to amend the sections as set forth above.

5. This ordinance shall become effective immediately upon its adoption. If any section, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

Adopted this the 10 day of March, 2026, by a vote of
Mayor Pro-Tem Holland, Commissioner Brownlow,
Commissioner(s) Plum, Sanderson, Sawyer voting for,
Commissioner(s) _____ voting against, and
Commissioner(s) _____ absent.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:

Lindsey Burton
Lindsey Burton, Town Clerk



1
2 **14. Regional Access Parking Program**
3 **a. 2026 Parking Program**
4 **b. Fee Schedule Amendment**
5 **c. Resolution Amending Parking Contract with**
6 **UPP Global**

7 Commissioner Sanderson recused herself from voting on this topic due to personal conflict of
8 interest.

9
10 Town Manager Frank Rush discussed the Regional Access Parking Program and asked for the
11 Board to consider increasing the hourly parking fee and daily maximum parking fee at the
12 Town's Eastern Ocean Regional Access and Western Ocean Regional Access for the 2026 paid
13 parking season. The hourly parking fee would increase from \$4 to \$5, and the daily maximum
14 fee would increase from \$20 to \$25. This fee increase is expected to result in approximately
15 \$130,000 of additional annual parking fee revenue that would be used to fund visitor services.

16
17 Mr. Rush asked the Board to also consider amending the existing contract with UPP Global to
18 adjust the revenue sharing clause from 50% Town / 50% UPP Global to 65% Town / 35% UPP
19 Global. This adjustment would result in the Town retaining approximately \$120,000 of the

MINUTES OF THE REGULAR MEETING
OF THE EMERALD ISLE BOARD OF COMMISSIONERS
MARCH 10, 2026

Page 10 of 15

1 additional revenue generated as a result of the fee increase. Without this amendment, the Town
2 would only retain approximately \$65,000 of the additional revenue.

3
4 ***Mayor Pro-Tem Holland made a motion to adopt the proposed Fee Schedule Amendment.***
5 ***Commissioner Sawyer and Plum voted in favor of the motion, while Commissioner Brownlow***
6 ***voted against it. The motion passed 3-1. Motion carried.***

7
8 ***Mayor Pro-Tem Holland made a motion to adopt the Resolution Amending Parking Contract***
9 ***with UPP Global. Commissioner Sawyer and Plum voted in favor of the motion, while***
10 ***Commissioner Brownlow voted against it. The motion passed 3-1. Motion carried.***

11
12 Commissioner Brownlow opposed the proposed change due to unclear and incomplete
13 information about the contract and its financial impact, stating he could not responsibly approve
14 it without better understanding. He added that while staff handled the negotiations well, he
15 needed more clarity before supporting the decision.

16



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frush@emeraldisle-nc.org



A Family Beach

RESOLUTION AMENDING PARKING CONTRACT WITH UPP GLOBAL

Whereas, the Town currently contracts with UPP Global to operate a paid parking program at the Town's Eastern Ocean Regional Access and Western Ocean Regional Access, and

Whereas, the current contract stipulates that the Town and UPP Global will each retain 50% of the net revenues after deducting program operating expenses and the minimum guarantee provided by UPP Global, and

Whereas, the Town seeks to increase the hourly fee and daily maximum fee, and expects to generate additional annual revenue of approximately \$130,000, and

Whereas, the Town seeks to retain nearly all of the additional revenue generated as a result of the fee increase, and

Whereas, UPP Global has agreed to amend the existing contract to adjust the revenue sharing percentage from 50% Town / 50% UPP Global to 65% Town / 35% UPP Global, and

Whereas, this adjustment to the revenue sharing percentage will enable the Town to retain approximately \$120,000 of the projected additional annual revenue, 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 execute a contract amendment with UPP Global to adjust the revenue sharing percentage from 50% Town / 50% UPP Global to 65% Town / 35% UPP Global.

Upon motion of Approval, the foregoing resolution was adopted by the following vote: Mayor Pro-Tem Holland, Commissioner Plum, Sawyer

Ayes: Sawyer

Nays: Commissioner Brownlow

This the 10 day of March, 2026.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:
Lindsey Burton
Lindsey Burton, Town Clerk



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Mayor Pro-Tem Holland made a motion for Commissioner Sanderson to return. The Board voted 5-0 in favor. Motion carried.

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15. Reed Drive Storm Water Pump Station
a. Resolution Authorizing Pipeline Installation
Contract
b. Budget Amendment – General Fund

Town Manager Frank Rush presented the suggested resolution authorizing a pipeline installation contract with Sunland Builders, Inc., Bogue, NC, for 1,500 linear ft. of storm water conveyance pipeline via horizontal directional drilling at a total cost of \$124,980 and the budget amendment that appropriates a total of \$125,000 of unanticipated property tax revenues for the pipeline installation contract.

Commissioner Sanderson made a motion to adopt the Resolution Authorizing Pipeline Installation Contract. The Board voted 5-0 in favor. Motion carried.

Brownlow made a motion to adopt the General Fund Budget Amendment. The Board voted 5-0 in favor. Motion carried.



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frush@emeraldisle-nc.org



A Family Beach

RESOLUTION AUTHORIZING PIPELINE INSTALLATION CONTRACT

Whereas, the Town is seeking to construct a new storm water pump station to serve the Reed Drive area between East Seaview Drive and Sea Oats Drive, and

Whereas, the Town has pump station equipment and materials on hand, and will seek to contract for the installation of the pump station separately at a later date, and

Whereas, the Town now seeks to install a new conveyance pipeline from the pump station location to the planned discharge point on Old Ferry Road via horizontal directional drilling, and will task the future pump station installation contractor with connecting to the new pipeline, and

Whereas, the Town sought proposals from 5 horizontal directional drilling contractors for the installation of a 1,500 linear ft. pipeline from Reed Drive to Old Ferry Road, and received 2 proposals, and

Whereas, Sunland Builders, Inc., Bogue, NC, submitted the most favorable proposal for this work, at a total cost of \$124,980, 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 execute a contract with Sunland Builders, Inc., Bogue, NC, for the installation of approximately 1,500 linear ft. of storm water conveyance pipeline from Reed Drive to Old Ferry Road via horizontal directional drilling. The Town Manager is authorized to approve change orders up to \$20,000.

Upon motion of Approval, the foregoing resolution was adopted by the following vote:
Ayes: Mayor Pro-Tem Holland, Commissioner Brownlow, Plum, Sanderson, Sawyer
Nays: _____

This the 10 day of March, 2026.

Kyle Lagos
Kyle Lagos, Mayor

ATTEST:
Lindsey Burton
Lindsey Burton, Town Clerk



1 **16. Comments from Town Clerk, Town Attorney, and Town Manager**

2 There were no comments from the Town Clerk. The Town Attorney wished everyone a Happy
3 St. Patrick's Day. Town Manager Frank updated the board on several items of interest, including
4 early, conceptual plans for a multi-town beach nourishment project that could significantly
5 benefit Emerald Isle, as well as upcoming community events like the St. Patrick's Festival and
6 July 5th fireworks. He also addressed a notable funding shortfall for Fire Station 2, outlining
7 plans to explore options to close the gap and ensure a fiscally responsible path forward.
8 Additionally, he provided updates on various ongoing projects and operations, including Senator
9 Jene Preston park improvements, Cape Emerald Pond dredging efforts, and the deer hunt and
10 coyote trapping effort. Mr. Rush also mentions work being done on Reed Drive and for citizens
11 to use caution on this road until the work is complete.

12
13 **17. Comments from Board of Commissioners and Mayor**

14 Commissioner Sanderson encouraged residents to attend the St. Patrick's Festival to support
15 local businesses and thanked those involved in organizing the event and supporting Captain
16 Gilgo's fundraiser.

17
18 Commissioner Plum praised the community turnout for Captain Gilgo's fundraiser, noted town
19 beautification efforts, and shared updates on upcoming projects like a Fourth of July event and a
20 youth advisory committee.

21
22 Commissioner Holland thanked the community for strong support and turnout for Captain
23 Gilgo's fundraiser, promoted the Adaptive Surf Project fundraiser, and encouraged compassion,
24 service, and community involvement.

25
26 Commissioner Brownlow thanked the citizens for their participation, and the staff for their hard
27 work. Commissioner Brownlow praised Public Works for their brush collection improvements,
28 and supported adding more lighting to the bike path.

29
30 Commissioner Sawyer thanked staff for their hard work on the Saint Patrick's Day festival, and
31 the parking contract, and also thanked the public for attending the meeting.

32
33 Mayor Lagos reflected on a busy month of networking and regional collaboration, highlighted
34 community developments, and introduced efforts to build a civic events group while encouraging
35 continued community engagement.

36
37 **18. Closed Session - Personnel,**
38 **Pursuant to NCGS 143-318.11(a)(6) -**
39 **Consultation with the Town Manager**

40
41 *Mayor Pro-Tem Holland made a motion to enter into a closed session Pursuant to § 143-*
42 *318.11(a)(6) at 6:08 PM. The Board voted 5-0 in favor. Motion carried.*

43
44 **Closed Session Pursuant to § 143-318.11(a)(6) To consider the qualifications, competence,**
45 **performance, character, fitness, conditions of appointment, or conditions of initial**

1 **employment of an individual public officer or employee or prospective public officer or**
2 **employee; or to hear or investigate a complaint, charge, or grievance by or against an**
3 **individual public officer or employee. General personnel policy issues may not be considered**
4 **in a closed session. A public body may not consider the qualifications, competence,**
5 **performance, character, fitness, appointment, or removal of a member of the public body or**
6 **another body and may not consider or fill a vacancy among its own membership except in**
7 **an open meeting. Final action making an appointment or discharge or removal by a public**
8 **body having final authority for the appointment or discharge or removal shall be taken in**
9 **an open meeting.**

10
11 **Present for the meeting:** Mayor Kyle Lagos, Mayor Pro-Tem Jason Holland, Commissioners Roy
12 Brownlow, Alesia Sanderson, Josh Sawyer, Kris Plum, and Town Manager Frank Rush.

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

16
17 *At 7:37 PM, Commissioner Sanderson made a motion to come out of the closed session. The*
18 *Board voted 5-0 in favor. Motion carried.*

19
20 **19. Adjourn**

21
22 *The Board adjourned on a motion made by Mayor Pro-Tem Holland. The Board voted 5-0 in*
23 *favor. Motion Carried.*

24
25 **The meeting adjourned at approximately 7:37 PM.**

26
27 Respectfully Submitted:

28
29 Lindsey Burton
30 Town Clerk



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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Accepting Urban and Community Forest Financial Assistance (Tree City USA Designation)

The Board of Commissioners is asked to approve the attached resolution formally accepting funding from the NC Forest Service that will enable the Town to eventually achieve the Tree City USA designation. The Town has been awarded a total of \$37,500 of Urban and Community Forest Financial Assistance, to be matched with \$12,500 from the Town. A total of \$10,000 of the Town match would be provided via in-kind services by Town staff, thus the Town's total out of pocket cost is \$2,500.

The Town has been engaged in numerous tree preservation and planting efforts over the years, but has not previously outlined a formal comprehensive approach. Awarded funds from the NC Forest Service will be used to formalize, document, and expand the Town's efforts and ultimately enable the Town to achieve the Tree City USA designation.

The Town will utilize awarded funding to retain consultant(s) to assist with the required Tree City USA activities. Most notably, a certified arborist would be retained to develop a public tree inventory, develop an urban forest management plan, and provide other technical assistance. Town staff will also participate in this effort, and assist the arborist, help develop appropriate plans, review and develop Town ordinance amendments (if necessary or desired), engage in public awareness efforts, and more. As part of this effort, the Town will also allocate funds annually for tree preservation and planting efforts, and also organize an Arbor Day observance.

The Town's efforts to achieve the Tree City USA designation will begin later this summer. The entire effort is expected to take approximately 1 – 2 years.

The Board should note that one of the requirements for the Tree City USA designation is to allocate \$2 per capita for tree preservation and/or enhancement efforts. The Board has recently discussed the potential establishment of a dedicated environmental enhancement fund as part of the FY 26-27 budget, and I expect to include at least \$8,000 in the FY 26-27 Recommended Budget for this new fund and specifically direct these funds to be used for tree planting efforts. The Town could utilize these funds to purchase native trees to be provided to interested property owners and/or for planting in conjunction with permitted new home construction.

I recommend approval of the attached resolution.



Nice Matters!

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Mayor Pro-Tem
Jason Holland

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

RESOLUTION ACCEPTING URBAN AND COMMUNITY FOREST FINANCIAL ASSISTANCE (TREE CITY USA)

Whereas, the NC Forest Service has awarded funding to the Town of Emerald Isle to assist the Town in achieving the Tree City USA designation, and

Whereas, this funding will enable the Town to complete the necessary tasks to achieve the Tree City USA designation and enable the Town to enhance its overall tree preservation and planting efforts, 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 accept funding from the NC Forest Service Urban and Community Forestry Financial Assistance Program to enable the Town to achieve the Tree City USA designation. The Town Manager is authorized to accept total funding of \$37,500 from the NC Forest Service, is directed to provide the required \$12,500 local match via in-kind services and a Town contribution, and is authorized to execute all necessary funding agreements.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk



Nice Matters!

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Emerald Isle, NC 28594

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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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Authorizing Contract Extensions for Hurricane Debris Removal

The Board of Commissioners is asked to approve the attached resolution authorizing the Town Manager to execute one-year contract extensions with two hurricane debris removal contractors for the 2026 hurricane season – State Tree Services, Sumter, SC as the primary contractor and Santee Modular Homes, Santee, SC, as the “second call” contractor. These contract extensions would only be activated if a hurricane strikes and the Town needs outside assistance to remove storm debris.

The Town is wise to enter into pre-positioned contract(s) for debris removal, as it fosters a quick response in the event that a storm does strike Emerald Isle. It also allows us to resolve contractual issues up-front, without the stress of responding in the immediate aftermath of a hurricane. The Town has entered into pre-positioned contract(s) each year for the past two decades, and fortunately has only had to actually activate the contract a few times. When needed, the pre-positioned nature of the contract enables the Town’s contractor to begin work almost immediately after the storm, and also saves Town staff valuable time to devote to other storm-related issues. I am hopeful that we will not be impacted by a storm this year and will thus not activate the debris contract(s), however, I am pleased that we will be prepared ahead of time. The proposed contract extensions with State Tree Services and Santee Modular Homes require debris removal operations to begin with 48 hours of notice to proceed.

The Town’s current contracts expire on June 30, 2026, and the attached resolution authorizes a 1-year extension with each contractor through June 30, 2027. Contract amounts specified in the current contracts are attached, and would be extended for an additional year.

As noted, State Tree Services is the Town’s primary contractor. The contract with Santee Modular Homes would only be activated if State Tree Services fails to perform under the contract.

The Board should note that the Town’s current contract with Debris Tech LLC, Picayune, MS, for debris collection monitoring services remains in effect through June 30, 2027.

I recommend approval of the attached resolution.



Nice Matters!

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Mayor Pro-Tem
Jason Holland

Board of Commissioners
Roy D. Brownlow
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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 CONTRACT EXTENSIONS
FOR HURRICANE DEBRIS REMOVAL

Whereas, it is advantageous for the Town to enter into pre-positioned debris removal contracts prior to hurricane season, and

Whereas, the Town previously conducted a formal bid process and executed contracts with two contractors for hurricane debris removal services if the Town is impacted by a significant hurricane event, and

Whereas, State Tree Services, Sumter, SC, is currently under contract as the Town's primary debris removal contractor until June 30, 2026, and Santee Modular Homes, Santee, SC, is currently under contract as the Town's "second call" contractor until June 30, 2026, and

Whereas, both contracts include provisions for an additional 1-year extension through June 30, 2027, and

Whereas, the Town seeks to retain both contractors for the 2026 hurricane season, and

Whereas, both contractors have agreed to an additional 1-year extension, 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 execute a 1-year extension of the pre-positioned hurricane debris removal contract with State Tree Services, Sumter, SC, at the same terms specified in the current contract.

Be it further resolved that the Town Manager is hereby authorized to execute a pre-positioned hurricane debris removal contract with Santee Modular Homes, Santee, SC, at the same terms specified in the current contract.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk

VI. FORM OF PROPOSAL – PHASE II DISASTER DEBRIS REMOVAL CONTRACT

TO: Matt Zapp
 Town Manager
 Town of Emerald Isle
 7500 Emerald Drive
 Emerald Isle, NC 28594

DATE: June 30, 2024

FROM: State Tree Services, Inc.
 (Bidder/Contractor)

PHONE: 803-773-1320

ADDRESS: 1455 North Pike East
Sumter, SC 29153

UNIT PRICE BID: The undersigned, having carefully examined the Instructions to Bidders. TOWN OF EMERALD ISLE, PHASE II – DISASTER DEBRIS REMOVAL CONTRACT dated June 10, 2024 including the following addenda:

ADDENDUM# _____

DATED: _____

ADDENDUM# _____

DATED: _____

As well as the premises and conditions affecting the work, proposes to furnish all services, labor, materials, and equipment called for to complete the completion of project in accordance with the contract documents for the following unit price amounts.

UNIT PRICING SCHEDULE		
DESCRIPTION OF WORK - VEGETATIVE DEBRIS REMOVAL	UNIT	UNIT PRICE
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$5.45
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$5.95
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.95

<u>UNIT PRICING SCHEDULE CONTINUED</u>		
<u>DESCRIPTION OF WORK - C&D DEBRIS REMOVAL - ROW</u>	<u>UNIT</u>	<u>UNIT PRICE</u>
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$5.45
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$5.95
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.95
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per ton	\$49.95

<u>UNIT PRICING SCHEDULE CONTINUED</u>		
<u>DESCRIPTION OF WORK - C&D DEBRIS REMOVAL - BEACH STRAND</u>	<u>UNIT</u>	<u>UNIT PRICE</u>
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$5.45
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$5.95
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.95
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per ton	\$49.95

<u>UNIT PRICING SCHEDULE CONTINUED</u>		
<u>DESCRIPTION OF WORK - HAZARDOUS LIMBS AND TREES</u>	<u>UNIT</u>	<u>UNIT PRICE</u>
<u>REMOVAL</u>		
Broken Limb/Branch Removal > 2" diameter	per tree	\$49.95
Tree Removal 6-12" diameter	per tree	\$39.95
Tree Removal 12-24" diameter	per tree	\$99.95
Tree Removal > 24" diameter	per tree	\$199.95

State Tree Services, Inc.

Company Name

Mickey Banes

Signature

Secretary

Title

South Carolina

State of Incorporation

(Corporate Seal)

VI. FORM OF PROPOSAL – PHASE II DISASTER DEBRIS REMOVAL CONTRACT

TO: Matt Zapp
 Town Manager
 Town of Emerald Isle
 7500 Emerald Drive
 Emerald Isle, NC 28594

DATE: 07/01/2024

FROM: Santee Modular Homes, Inc.
 (Bidder/Contractor)

PHONE: 803-897-2144

ADDRESS: 233 Merri Oaks Ct.
Santee, SC 29142

UNIT PRICE BID: The undersigned, having carefully examined the Instructions to Bidders. TOWN OF EMERALD ISLE, PHASE II – DISASTER DEBRIS REMOVAL CONTRACT dated June 10, 2024 including the following addenda:

ADDENDUM# _____

DATED: _____

ADDENDUM# _____

DATED: _____

As well as the premises and conditions affecting the work, proposes to furnish all services, labor, materials, and equipment called for to complete the completion of project in accordance with the contract documents for the following unit price amounts.

UNIT PRICING SCHEDULE		
DESCRIPTION OF WORK - VEGETATIVE DEBRIS REMOVAL	UNIT	UNIT PRICE
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$6.50
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$7.00
Gather, load and haul vegetative debris (including containerized or bagged vegetative debris) from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.50

UNIT PRICING SCHEDULE CONTINUED		
DESCRIPTION OF WORK - C&D DEBRIS REMOVAL - ROW	UNIT	UNIT PRICE
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$6.50
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$7.00
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.50
Gather, load and haul C&D debris from roads, rights-of-way, and designated Public Property to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per ton	\$89.00

UNIT PRICING SCHEDULE CONTINUED		
DESCRIPTION OF WORK - C&D DEBRIS REMOVAL - BEACH STRAND	UNIT	UNIT PRICE
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 0-15 miles one-way.	per cubic yard	\$7.00
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 16-30 miles one-way.	per cubic yard	\$7.00
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per cubic yard	\$7.25
Gather, load and haul C&D debris from public beach strand to Debris Management Site (DMS) or final disposal. Haul distance 31-60 miles one-way.	per ton	\$94.00

UNIT PRICING SCHEDULE CONTINUED		
DESCRIPTION OF WORK - HAZARDOUS LIMBS AND TREES	UNIT	UNIT PRICE
<u>REMOVAL</u>		
Broken Limb/Branch Removal > 2" diameter	per tree	\$48.00
Tree Removal 6-12" diameter	per tree	\$100.00
Tree Removal 12-24" diameter	per tree	\$100.00
Tree Removal > 24" diameter	per tree	\$100.00

Santee Modular Homes, Inc.

Company Name

[Handwritten Signature]
Signature

President

Title

South Carolina

State of Incorporation





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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Authorizing Emergency Operations Agreement – Off-Island EOC

The Board of Commissioners is asked to approve the attached Resolution Authorizing Emergency Operations Agreement to formally renew a relationship with McNeill’s Golf Management, Inc. for the use of the Silver Creek Golf Club clubhouse building as an off-island emergency operations center (EOC). The attached agreement is similar to an agreement first executed by the Town in 2012 and renewed several times since 2012. Fortunately, the Town has not had the need to utilize the Silver Creek Golf Club facility for previous hurricane events.

For Category I, Category II, and (some) Category III hurricanes, the Town’s emergency operations center is technically the Town Administration Building, but is essentially decentralized to the various Town departments located at the Town Government complex. The Town would utilize the off-island EOC only if the Town is threatened and/or impacted by a Category III hurricane or larger and it becomes necessary to relocate all essential personnel from the island for safety reasons. The Town’s emergency operations plan stipulates that a decision for essential personnel to evacuate the island for a Category III storm is a judgment call (may remain or may leave, depending on the circumstances of the particular storm), and stipulates that essential personnel will evacuate if the Town is threatened by a Category IV or V hurricane.

Under the attached agreement, Town public safety personnel (Police and Fire) and other essential personnel (Town Manager and certain employees in other Town departments) would relocate to the former Silver Creek Golf Club clubhouse, located in Peletier just off of NC 58, along with the strategic relocation of key Town vehicles and equipment. The golf clubhouse facility has ample room for Town staff inside the building, and there is significant parking available for Town vehicles and equipment. The Town’s intent would be to remain at this facility during the storm, return to the island for damage assessment as soon as possible after the storm, and relocate all Town operations back to the island as soon as safe and feasible. The attached agreement allows the Town to remain at the Silver Creek location as long as necessary, and Town staff would obviously be working to minimize the length of stay.

McNeill’s Golf Management, Inc. has again offered to make this facility available at no cost to the Town, however, the agreement does include a provision for the payment of rent if the duration of the Town’s stay exceeds 1 week. In this event, it is very likely that FEMA would reimburse the Town for such rental expenses. The Town greatly appreciates the community spirit of Eddie McNeill, the owner of the former Silver Creek Golf Club, in making this facility available to the Town.

The agreement stipulates that the Town will be responsible for any damages to the facility caused by the Town’s use, and also indemnifies McNeill’s Golf Management, Inc. from any claims arising out of the Town’s use of the facility.

Former Fire Department staff previously completed a thorough review of potential off-island EOC locations in western Carteret County, and I believe that the Silver Creek location best meets the Town's needs in the event of a potentially catastrophic hurricane event. The Silver Creek location is approximately 5.2 miles from the Emerald Isle side of the NC 58 bridge, and has an elevation of approximately 32 feet above sea level. The clubhouse building appears to be reasonably sound construction, has ample room for Town staff, and also includes cooking and bathroom facilities.

The agreement would expire on December 31, 2026, in order to cover the entire 2026 hurricane season. The agreement will be evaluated on an annual basis thereafter, and extended with mutual consent.

I recommend approval of the attached resolution. I am thankful that we have not had the need to use an off-island EOC in the past, and I hope that we never need to utilize the Silver Creek location in the future, however, it is obviously prudent to have this arrangement in place prior to the actual need.

I recommend approval of the attached resolution.



Nice Matters!

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Mayor
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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
EMERGENCY OPERATIONS AGREEMENT -
OFF-ISLAND EOC

Whereas, it is advantageous for the Town to enter into an agreement for an off-island emergency operations center (EOC) in the event of a significant hurricane threat that requires Town personnel to leave the island, and

Whereas, Town staff previously identified the Silver Creek Golf Club clubhouse as the best available, closest off-island EOC in western Carteret County, with an elevation of 32 feet above sea level and located approximately 5.2 miles from the Emerald Isle bridge, and

Whereas, the Town previously entered into an agreement with McNeill's Golf Management, Inc. for the use of the Silver Creek Golf Club clubhouse by Town personnel as an off-island EOC, and

Whereas, the Town and McNeill's Golf Management, Inc. seek to renew this agreement through the 2026 hurricane season, 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 execute a new agreement with McNeill's Golf Management, Inc. for the use of the Silver Creek Golf Club clubhouse as an off-island EOC.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk



Nice Matters!

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Commissioner Emeritus
Floyd Messer, Jr.

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



A Family Beach

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Authorizing Debris Removal Agreement Extension – NC 58 Debris Removal

The Board of Commissioners is asked to approve the attached Resolution authorizing a 1-year extension to the Town’s current agreement with NCDOT for the removal of hurricane debris from the NC 58 right of way.

In the past, there was some question about whether NCDOT or the Town should be responsible for debris collection along NC 58 – and this question potentially impacted the FEMA reimbursement process for this debris. This issue was resolved as a result of a previously executed Disaster-Related Debris Removal Agreement with NCDOT, which allows the Town to collect debris along NC 58 and remain eligible for FEMA reimbursement. The current agreement expires on April 14, 2026, and the attached resolution would authorize the Town Manager to extend this agreement through the 2026 hurricane season.

I believe the Town is much better equipped than NCDOT for a more timely debris collection response along NC 58, and the extension of this agreement will enable the Town to insure that customer service and community aesthetics goals are met. With the execution of the NCDOT agreement, the Town should be eligible for full FEMA reimbursement of debris collection expenses along NC 58.

I recommend approval of the attached resolution.



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 DEBRIS REMOVAL AGREEMENT EXTENSION – NC 58 DEBRIS REMOVAL

Whereas, the Town previously executed a Disaster Related Debris Removal Agreement with NCDOT to authorize the Town to collect hurricane debris from the NC 58 right of way in Emerald Isle, and

Whereas, the current agreement expires on April 14, 2026, and the Town seeks to extend the agreement for an additional 1-year, and

Whereas, the Town would collect hurricane debris from properties located along NC 58 following a significant storm event in the same manner as other Town streets, and

Whereas, it is anticipated that FEMA will reimburse the Town for all hurricane debris removal expenses along NC 58, 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 execute a 1-year extension of the current Disaster Related Debris Removal Agreement with NCDOT, subject to the same terms and conditions, to authorize the Town of Emerald Isle to remove hurricane debris from the NC 58 right of way during the 2026 hurricane season.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk



Nice Matters!

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Alesia Sanderson
Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

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



A Family Beach

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Authorizing Reed Drive Storm Water Easements

The Board of Commissioners is asked to approve the attached resolution formally authorizing the execution and recording of two storm water easements on Reed Drive. The two easements will enable the Town to complete the installation of a new storm water conveyance line as part of a project to address chronic nuisance flooding on Reed Drive between East Seaview Drive and Sea Oats Drive.

The property owners located at 8508 Reed Drive (Futrell property) and 8510 Reed Drive (Fone property) have each executed a 5 ft. storm water easement along their common property line. The easement will enable the Town to install a new storm water conveyance line from the Reed Drive right of way north to the NC 58 right of way, and ultimately to the Old Ferry Road right of way near Archers Creek. The provision of the two easements, at no cost to the Town, enables the Town to significantly reduce the length and cost of the new storm water conveyance line. An aerial photo map indicating the easement locations is attached.

The new storm water conveyance line is expected to be installed via horizontal directional drilling later in April. Upon completion of the storm water conveyance line, the Town will solicit quotes from qualified contractors to install the new pump station in the Reed Drive right of way and connect it to the new storm water conveyance line.

I appreciate the cooperation from both the Futrell family and the Fone family, and look forward to completing the overall project this summer.

I recommend approval of the attached resolution.



Nice Matters!

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Jason Holland

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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 REED DRIVE STORM WATER EASEMENTS

Whereas, the Town is preparing to construct a new storm water pump station to address chronic nuisance flooding on Reed Drive between East Seaview Drive and Sea Oats Drive, and

Whereas, the project involves the installation of a new storm water conveyance line from Reed Drive north across NC 58 to Old Ferry Road near Archers Creek, and

Whereas, the installation of the new storm water conveyance line along the common property line of 8508 Reed Drive (Futrell property) and 8510 Reed Drive (Fone property) will enable the Town to minimize the distance and cost associated with the new storm water conveyance line, and

Whereas, the owners of both properties have executed a 5 ft wide easement along their common property line at no cost to assist the Town in completing this project, 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 execute and record storm water easements from property owners at 8508 Reed Drive (Futrell) and 8510 Reed Drive (Fone) for the installation of a new storm water conveyance line from the Reed Drive right of way to the NC 58 right of way.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____


This the ____ day of _____, 2026.

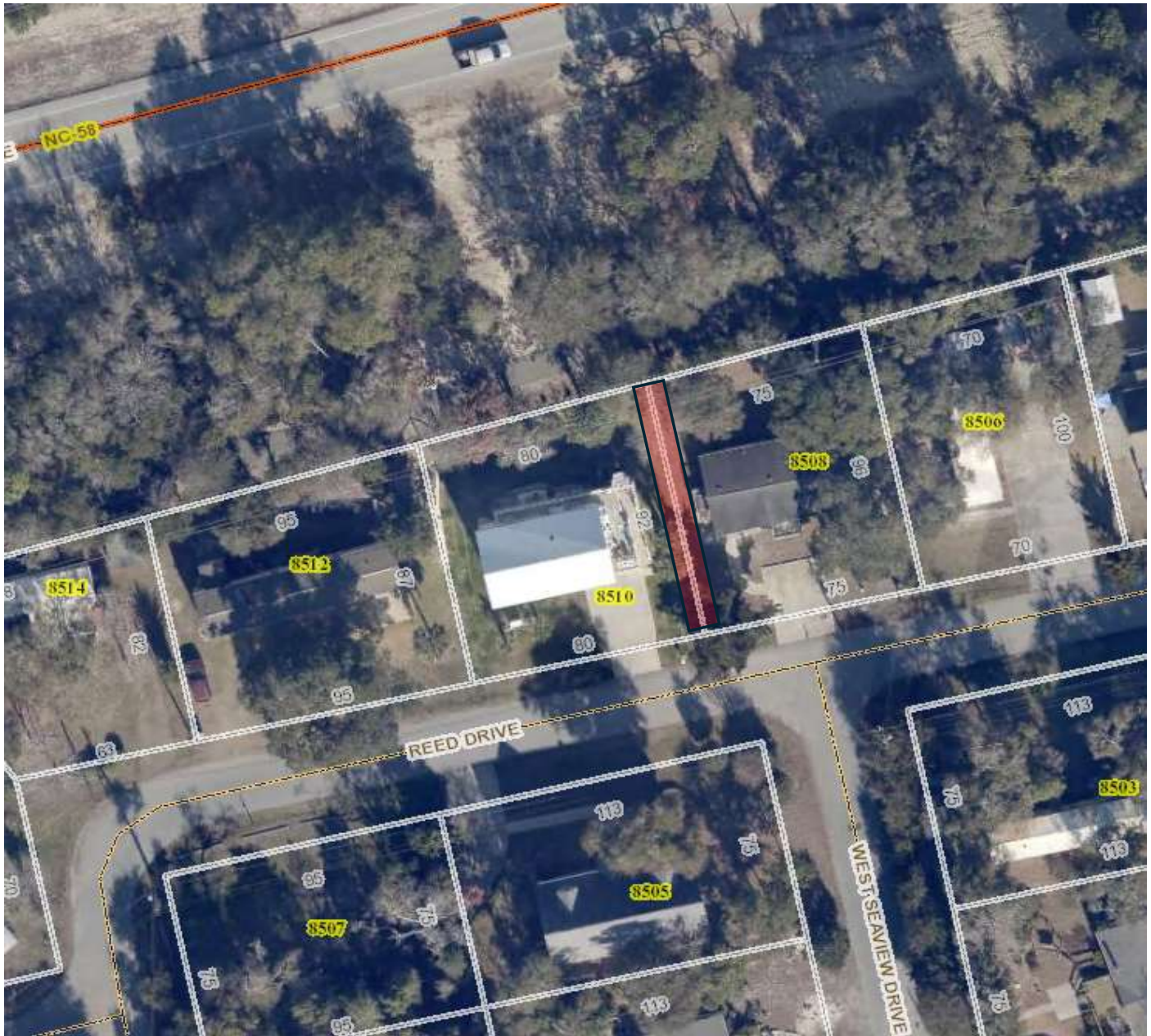
Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk

Proposed Storm Water Easements
8508 Reed Drive, 8510 Reed Drive

 Easement Area



Planned HDPE Pipeline Installation

Reed Drive to Old Ferry Road

Horizontal Directional Drilling

Depth - 5 Feet Below NC 58;

Minimum 2 ft. horizontal and vertical separation form water line



Planned New Pipeline Route - ~ 1500 linear feet
Schedule 80 Fusible HDPE Pipe, 4" Interior Diameter



Planned Air Release Valve -
Valmatic Wastewater Air Release Valve - Series 48A

● Future Pump Station
Location
(Not Part of Project
Scope)



Connect to Existing Concrete Storm Drain Vault

Leave Exposed Stub for Future Connection
to Future Pump Station

AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 11

ITEM TO BE CONSIDERED

Title: Presentation - Fire Department Community Connect Program

Brief Summary:

The Board of Commissioners will receive a presentation regarding the new Community Connect program offered by the Emerald Isle Fire Department. The Community Connect program enables EI property owners to voluntarily provide important information about their property and occupants that will promote a safer, quicker, more effective emergency response by first responders. Property owners can provide information through the Community Connect platform regarding property features, contact information, special needs occupants, pet information, and more, and first responders can access this information while en route or on scene. EIFD is committed to maintaining the privacy and security of data provided by our property owners, and all data will only be accessible for emergency planning and response purposes only. The Town expects to heavily publicize this program in the coming weeks.

Suggested Motion:

Provide general feedback. No formal action requested.

BACKGROUND

Originating Department / Individual:

Evan Fleming, FF / Paramedic



Attachments:

- 1 Memo from Town Manager
- 2 PowerPoint presentation
- 3 Data security policy
- 4 _____
- 5 _____
- 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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
FROM: Frank A. Rush, Jr., Town Manager
SUBJECT: Presentation – Fire Department Community Connect Program

The Board of Commissioners is scheduled to receive a presentation regarding the new Community Connect program offered by the EI Fire Department. The Community Connect program is a voluntary program that enables Emerald Isle residents and property owners to provide specific information about their property and/or the occupants that will promote a safer, quicker, and more effective response by first responders in the event of an emergency at the location.

Firefighter / Paramedic Evan Fleming will present the attached PowerPoint to the Board and the public at the April 14 meeting. The EIFD has completed “pre-plans” for local businesses for many years, and these “pre-plans” include detailed information about the layout and contents of Emerald Isle businesses to promote a safer, quicker, and more effective response. The new Community Connect program is essentially applying the same concept to residential properties in Emerald Isle, many of which are larger than some businesses in Emerald Isle.

The Community Connect program will enable participating property owners to provide helpful information, in advance of an emergency, to first responders, including:

- owner contact information,
- occupant information,
- features included in / around the property,
- special functional needs of occupants,
- types of pets and names,
- bedroom locations, and
- other potentially notable information about the property.

A quick overview of the Community Connect program is available at this link:
[What is Community Connect?](#)

All information is provided voluntarily by the property owner, and entered into the Community Connect platform by the property owner. The data will only be accessible to Fire Department personnel, with leadership able to access the data at any time and first responders able to access the data while en route to a call or on scene. The EIFD is committed to maintaining the privacy and security of our property owners’ data, and the

data will only be utilized for official emergency response purposes. A copy of the EIFD's data security policy is attached.

Following Board review of the program, the Town will begin heavily publicizing the new program and providing information to our property owners. We are hopeful that many property owners will take advantage of this additional tool intended to enhance public safety in Emerald Isle.

We look forward to receiving the Board's feedback and questions at the April 14 meeting.



Emerald Isle Community Connect

Together, Building a Safer Community
Through Prevention, Preparedness & Response

CREATE YOUR LIFE SAFETY PROFILE TODAY



www.communityconnect.io/info/nc-emeraldisle

Rollout Plan

March 2026

EMERALD ISLE FIRE DEPARTMENT COMMUNITY CONNECT ROLLOUT PLAN

- This comprehensive rollout plan focuses on implementing Community Connect across Emerald Isle's unique demographic profile: 3500 year-round residents and up to 50,000 during peak tourism season. The strategy prioritizes full-time residents and businesses first, followed by targeted engagement with the tourism and hospitality sector, with specialized outreach to the geriatric population.



Purpose of This Initiative

- Enhance emergency response effectiveness
- Improve resident and responder safety
- Provide actionable information before arrival
- Strengthen community engagement



What is Community Connect?

- Secure, voluntary resident information portal
- Integrated within the First Due response platform
- Accessible to responding personnel en route
- Real-time address-linked data access
- <https://youtu.be/9HUT9p7tw9U>



Why Emerald Isle?

- Engaged population
- Seasonal population fluctuations
- Elevated coastal construction
- Limited ingress and egress routes
- Hurricane and coastal storm risk
- High percentage of vacation rentals



Information Residents Can Provide

- Floor plans and access points
- Utility shutoff locations
- Gate or lockbox codes
- Medical or functional needs
- Pet information
- Hazardous materials or special risks



Benefits to Residents

- Faster, more informed emergency response
- Improved care for elderly or disabled occupants
- Better protection for second homes and rentals
- Increased peace of mind



Benefits to the Town

- Supports overall risk reduction strategy
- Enhances responder safety
- Improves operational efficiency
- Demonstrates proactive public safety leadership



PHASE 1: PRE-LAUNCH PREPARATION

- Internal Training and Platform Setup
- Train all fire department personnel on Community Connect platform features
- Establish policies for accessing and utilizing resident information during emergencies
- Create internal reference guides for staff
- Assign fire department point person for ongoing Community Connect support



Marketing Materials Development

- Design brochures specifically for year-round residents vs. seasonal visitors
- Create large-print materials for geriatric population
- Develop door hangers for neighborhood distribution
- Design rack cards for hotels, vacation rental offices, and visitor centers
- Create postcards for direct mail campaigns
- Produce QR code materials for easy mobile access



Partnership Development

- Meet with Emerald Isle Business Association
- Contact major vacation rental management companies (Emerald Isle Realty, Sun-Surf Realty, Spinnaker's Reach, Shorewood Real Estate)
- Reach out to hotel managers and resort directors
- Connect with HOA's
- Schedule presentations with neighborhood associations



PHASE 2: LAUNCH AND YEAR-ROUND RESIDENT OUTREACH (Month 1-3)

- Distribute press release to Carteret County News-Times, WCTI12, WITN, WRAL, Carolina Coast Online
- Schedule interviews with local media outlets
- Launch social media campaign on Emerald Isle Fire Department channels
- Post announcements on Town of Emerald Isle website and Emerald Tidings newsletter
- Send notification to existing fire department email lists



PHASE 3: TOURISM AND BUSINESS SECTOR OUTREACH (Month 3-6)

- Meet with owners/managers of major property management companies
- Provide rack cards and information packets for inclusion in rental welcome materials
- Request that Community Connect information be included in pre-arrival emails to renters
- Offer to train property management staff on Community Connect benefits
- Create special business owner registration process for rental properties



PHASE 4: SUSTAINED ENGAGEMENT AND EXPANSION (Month 6+)

- Regular updates on Town of Emerald Isle social media
- Quarterly features in Emerald Tidings newsletter
- Annual reminders to update profiles
- Booth at community events and festivals
- Coordinate with hurricane preparedness campaigns (May-November)
- Back-to-school safety campaigns targeting families



Performance Tracking and Evaluation

- Monthly registration tracking reports
- Quarterly review of program effectiveness
- Survey participants for feedback
- Analyze emergency response improvements
- Report findings to Town Council
- Adjust strategies based on data



EMERALD ISLE FIRE DEPARTMENT

POLICY: First Due Community Connect Access and Data Security

Policy Number: TBD

Effective Date: TBD

Review Date: Annually

Approved By: Fire Chief

1. PURPOSE

The purpose of this policy is to establish guidelines for the access, use, protection, and management of Community Connect data within the First Due platform.

This policy ensures compliance with applicable North Carolina public records laws, municipal information security standards, and best practices for safeguarding sensitive resident information while supporting emergency response operations.

2. POLICY STATEMENT

The Emerald Isle Fire Department recognizes that Community Connect contains sensitive and voluntarily submitted resident information.

Access to Community Connect shall be strictly controlled. Information may only be accessed for legitimate emergency response purposes and in accordance with this policy.

Unauthorized access, use, or disclosure of Community Connect information is strictly prohibited.

3. AUTHORIZED ACCESS

3.1 24/7 Administrative Access

Only personnel specifically designated by the Fire Chief shall have continuous (24/7) access to Community Connect administrative functions.

Authorized personnel may include:

- Fire Chief
- Assistant/Deputy Chief
- Shift Captains
- Designated Shift Community Connect Coordinator
- Safety and Risk Reduction Officer

Administrative access shall be granted based on operational necessity and documented approval.

3.2 Operational Access by Crews

On-duty crews may access Community Connect personal property information **only while actively dispatched to the specific residence or address associated with the emergency call.**

Access shall be limited to:

- The dispatched address
- Information necessary for safe and effective emergency response

Crews shall not:

- Access Community Connect data without an active dispatch
 - Search addresses for curiosity or pre-planning without authorization
 - Access records unrelated to an assigned incident
-

4. PERMITTED USE

Community Connect information may only be used for:

- Emergency response operations
- Life safety decisions
- Property conservation
- Hazard identification
- Pre-incident planning when approved by command staff

Information shall not be used for:

- Personal reasons
 - Non-emergency governmental purposes
 - Law enforcement investigations unless lawfully requested
 - Public release
-

5. DATA SECURITY AND CONFIDENTIALITY

Community Connect information:

- Is voluntarily submitted by residents
- May contain sensitive medical, access, or security details
- Shall be treated as confidential operational information

All personnel shall:

- Protect login credentials
- Not share accounts
- Log out of shared devices
- Immediately report suspected unauthorized access

Any breach or suspected misuse shall be reported to the Fire Chief immediately and documented.

6. COMPLIANCE WITH NORTH CAROLINA LAW

This policy is intended to align with:

- North Carolina public records statutes (N.C.G.S. Chapter 132)
- Municipal data security standards
- CJIS-aligned access control principles (where applicable)

Where Community Connect information qualifies for protection under applicable exemptions related to public safety or sensitive security information, it shall not be released without proper legal review.

All public records requests involving Community Connect data shall be forwarded to Town Administration for legal review prior to release.

7. AUDITING AND MONITORING

Administrative personnel shall:

- Periodically review access logs
- Ensure user permissions remain appropriate
- Remove access for separated or reassigned employees immediately

Improper access may result in:

- Disciplinary action
 - Revocation of access
 - Possible criminal or civil liability under state law
-

8. TRAINING

All personnel granted access to Community Connect shall receive training on:

- Proper use of the platform
- Data security requirements
- Confidentiality expectations
- Policy compliance

Training shall be documented.

9. ENFORCEMENT

Violation of this policy may result in disciplinary action up to and including termination, in accordance with Town of Emerald Isle personnel policies.

The Emerald Isle Fire Department is committed to leveraging technology to enhance emergency response while maintaining the highest standards of integrity, professionalism, and respect for resident privacy.



AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 12

ITEM TO BE CONSIDERED

Title: Resolution Authorizing NC Public Beach and Waterfront Access Grant Application - Channel Drive Handicapped Accessible Improvements

Brief Summary:

The Board will consider authorizing a grant application that would fund the construction of an approximately 270 ft. long extension of the Channel Drive public beach access walkway. The Channel Drive public beach access walkway is currently constructed to handicapped-accessible standards and includes two handicapped parking spaces, but ends approximately 270 ft. from the flat sand beach.

The proposed extension would enable handicapped individuals to access a viewing platform with unobstructed views of the ocean and a ramp to the flat beach in this area.

The proposed grant application seeks \$75,000, and would be matched with \$25,000 in the Town's FY 26-27 budget.

Suggested Motion:

Motion to adopt the Resolution Authorizing NC Public Beach and Waterfront Access Grant Application - Channel Drive Handicapped Accessible Improvements.

BACKGROUND

Originating Department / Individual:

Candace Dooley, Parks and Rec Dir



Attachments:

- 1 Memo from Town Manager
- 2 Memo from Dooley
- 3 Resolution
- 4 Aerial photo map
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

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Kyle Lagos

Mayor Pro-Tem
Jason Holland

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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Authorizing NC Public Beach and Waterfront Access Grant Application – Channel Drive Handicapped Accessible Improvements

The Board of Commissioners is scheduled to consider a Resolution formally authorizing a grant application for an approximately 270 ft. long extension of the Channel Drive public beach access walkway at the April 14 meeting. The attached resolution authorizes a grant application in the amount of \$75,000 that would be matched with \$25,000 of Town funds.

The existing Channel Drive beach access walkway is approximately 300 ft long, and includes a flat, wide surface that leads to a viewing platform and ramp. There are currently two handicapped parking spaces available at this location. Due to significant (positive) changes to the flat beach and dune field in this area over the last 20 years, the existing walkway now terminates approximately 270 feet from the flat sand beach in this area. The path leading from the walkway to the beach traverses varying topography, and is somewhat challenging for any individual to access the beach, including handicapped individuals. The view from the existing viewing platform is also obscured by significant dune features. The proposed grant application would provide funding to extend the walkway beyond the frontal dunes to the flat beach, and would enable better views of the ocean and easier travel to the beach by all users, including handicapped individuals.

The attached memo from Candace Dooley, Parks and Recreation Director, includes additional details about the proposed grant application. If the Board authorizes, and if the Town is awarded a grant, construction of the Channel Drive walkway extension would occur in fall 2026 or winter 2027. The required \$25,000 local match would be included in the FY 26-27 Town budget.

The Town currently offers four fully handicapped accessible walkway ramps to the beach at 3rd St. Park, the Eastern Ocean Regional Access, the Western Ocean Regional Access, and at Page Place. The extension of the Channel Drive public beach access walkway would add a fifth location at one of the most popular beach destinations in the Town.

We look forward to reviewing the proposed grant application with the Board at the April 14 meeting.



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

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www.emeraldisle-nc.org

**Parks & Recreation
Director**
Candace Dooley

cdooley@emeraldisle-nc.org



MEMO:

To: Frank Rush

From: Candace Dooley, Director of Parks and Recreation

Subject: NC Public Beach and Waterfront Grant Application

Date: April 6, 2026

I am requesting approval of a Resolution authorizing the submission of a grant application to the North Carolina Public Beach and Coastal Waterfront Access Program for improvements at the Channel Drive beach access.

The proposed project consists of extending the existing elevated walkway approximately 270 feet to provide ADA-accessible passage beyond the dune line, where accessibility currently ends. This improvement would create a fully functional, handicap-accessible beach access point for the public.

Project components include:

- Construction of a new elevated walkway approximately 6 feet wide by 270 feet long
- Installation of 6" x 6" support posts spaced 8 feet on center and embedded 5 feet deep
- One bench bump-out area along the walkway
- A 12' x 12' level landing at the terminus of the walkway
- One ADA-compliant ramp providing access from the walkway down to the beach

Currently, the Channel Drive access includes two designated handicap parking spaces; however, due to the lack of full accessibility beyond the dune line, it does not qualify as a true ADA beach access. Completion of this project would address that gap and expand the Town's inventory of fully accessible beach accesses, bringing the total to four.

The total estimated project cost is \$99,827. The grant application will request 75% funding (\$74,870), with the Town providing the required 25% match of approximately \$25,000.

This project would significantly enhance accessibility and inclusivity for residents and visitors, aligning with the Town's commitment to improving public access to coastal resources.

Key grant deadlines are as follows:

- Pre-application due: April 24, 2026
- Final application due: July 31, 2026
- Award announcements: September–October 2026
- Project contracts begin: November–December 2026

Approval of this Resolution will allow staff to proceed with the grant application process in a timely manner.

Please let me know if additional information is needed.



Nice Matters!

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Floyd Messer, Jr.

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



A Family Beach

RESOLUTION AUTHORIZING
NC PUBLIC BEACH AND WATERFRONT ACCESS GRANT APPLICATION -
CHANNEL DRIVE HANDICAPPED ACCESSIBLE IMPROVEMENTS

Whereas, the Channel Drive public beach access walkway is a handicapped accessible walkway near The Point, a popular beach destination in Emerald Isle, and

Whereas, the existing walkway includes a flat, wide surface that leads to a viewing platform and ramp, and also includes two handicapped parking spaces, and

Whereas, due to significant changes in the beach and dune field in this area over the last 20 years, the existing walkway and ramp terminates approximately 270 feet from the flat beach and requires users to traverse a significant dune field with varying topography that is somewhat challenging for any individual, and

Whereas, the NC Public Beach and Waterfront Access Grant program offers funding aimed at enhancing public beach access in North Carolina, and

Whereas, the Town seeks to enhance public beach access for all beach users, especially handicapped individuals, 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 submit an application for a NC Public Beach and Waterfront Access Grant for the extension of the handicapped accessible Channel Drive beach access walkway. The proposed walkway extension would enable disabled individuals to secure a better ocean view and more easily reach the flat sand beach in this area. The Town Manager is authorized to submit a grant application in the amount of \$75,000, with a \$25,000 local match to be provided by the Town of Emerald Isle.

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk

**Proposed Grant Application - NC Public Beach and Waterfront Access Program
Channel Drive Handicapped-Accessible Walkway Extension**

— Proposed Extension



**TOWN OF EMERALD ISLE
Board of Commissioners**



AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 13

ITEM TO BE CONSIDERED

Title: Resolution Authorizing Audit Services Contract

Brief Summary:

The Board will consider authorizing an audit services contract with Sharpe Patel CPA, Raleigh, NC, in the amount of \$30,259 for the fiscal year ending June 30, 2026. Sharpe Patel is an experienced audit firm, and is unanimously recommended by the Board's Audit Committee.

The Town has utilized its current audit firm, S. Preston Douglas & Associates, since 2017, and it is prudent to periodically engage with a different audit firm. Sharpe Patel CPA has completed several other local government audits, including the Town of Indian Beach.

The proposed contract is a 1-year contract, however, it is anticipated that the contract may be extended in the future. Sharpe Patel was selected from 5 different firms that submitted proposals to the Town.

Suggested Motion:

Motion to adopt the Resolution Authorizing Audit Services Contract.

BACKGROUND

Originating Department / Individual:

Laura Rotchford, Finance Director



Attachments:

- 1 Memo from Town Manager / Finance Director
- 2 Resolution
- 3 Audit contract
- 4 Audit engagement letter
- 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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners
FROM: Frank A. Rush, Jr., Town Manager
Laura Rotchford, Finance Director
SUBJECT: Resolution Authorizing Audit Services Contract

The Board of Commissioners is requested to approve the attached resolution authorizing a one-year audit services contract with Sharpe Patel PLLC, Raleigh, NC, for the FY 2026 financial audit. The total contract amount is \$30,259 and includes assistance with the preparation of the annual financial statements, as well as all required auditing services.

Since Fiscal Year 2017, the Town's financial statements have been audited by S. Preston Douglas & Associates of Ocean Isle Beach, NC. The Town has been very pleased with the quality of work performed by S. Preston Douglas & Associates. However, the Town's fiscal policy recommends that the Town periodically evaluate and engage a different independent CPA firm to perform the annual audit. Accordingly, Town staff solicited proposals from several regional CPA firms for audit services for the fiscal year ending June 30, 2026. Five firms submitted proposals, and three firms were interviewed and evaluated by the Board's Audit Committee. The Audit Committee recommends that the contract be awarded to Sharpe Patel PLLC.

Sharpe Patel PLLC is an experienced audit firm with significant local government expertise, with offices in Raleigh, Charlotte, and Wilmington. Current and past clients include the Towns of Indian Beach, Benson, and Oak Island, as well as several other governmental entities and colleges.

Sharpe Patel PLLC has committed to completing the Town's FY 2026 audit in a timely manner and anticipates presenting the final report to the Board of Commissioners at the November regular meeting. The firm has committed to the following milestone dates:

- By June 30, 2026 – Complete all preliminary audit work;
- By September 15, 2026 – Perform audit and testing procedures at Town offices;
- By September 30, 2026 – Submit draft financial statements and audit report for review, including preparation of Management's Discussion and Analysis by the Town Manager and Finance Director;
- By October 31, 2026 – Complete the final audited financial statements; and
- By November 10, 2026 – Present the final report to the Board of Commissioners.

These proposed dates are well in advance of the North Carolina Local Government Commission's required submission deadline of December 31, 2026.

The proposed audit fee of \$30,259 is comparable to the fee for the FY 2025 financial audit. If a Single Audit is required due to State or Federal grant expenditures, an additional fee of approximately \$1,500 to \$2,500 per grant program will apply. These fees will be included in the FY 2027 recommended budget.

Staff recommends approval of the attached resolution.



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 AUDIT SERVICES CONTRACT

Whereas, Sharpe Patel PLLC, Raleigh, NC is a qualified auditing firm with significant local government auditing experience, and

Whereas, Sharpe Patel PLLC, has submitted a proposal to perform the annual financial audit for the Town for FY 2026 (ending on June 30, 2026), and

Whereas, Sharpe Patel PLLC has committed to completing the audit in a timely manner and to meeting established milestone dates; and

Whereas, the Audit Committee recommends that the audit services contract be awarded to Sharpe Patel PLLC,

Now, therefore, be it resolved that the Board of Commissioners hereby authorizes a one-year audit services contract with Sharpe Patel PLLC for FY 2026 in the amount of \$30,259, plus additional services for Single Audit, as required. Sharpe Patel PLLC has agreed to meet the following milestone dates:

- By June 30, 2026 – Complete all preliminary audit work;
By September 15, 2026 – Perform audit and testing procedures at Town offices;
By September 30, 2026 – Submit draft financial statements and audit report for review, including preparation of Management’s Discussion and Analysis;
By October 31, 2026 – Complete the final audited financial statements; and
By November 10, 2026 – Present the final report to the Board of Commissioners.

Adopted this the ___ day of _____, 2026.

ATTEST:

Kyle Lagos, Mayor

Lindsey Burton, Town Clerk

The	Governing Board Board of Commissioners
of	Primary Government Unit Town of Emerald Isle
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Sharpe Patel PLLC
	Auditor Address 5510 Six Forks Road, Suite 140 Raleigh, NC 27609

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
-----	--------------------------------	---

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name: **Title and Unit / Company:** **Email Address:**

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Emerald Isle
Audit Fee (financial and compliance if applicable)	\$ 28,009.00
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 2,250.00
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 30,259

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Sharpe Patel PLLC	
Authorized Firm Representative (typed or printed)* Jay E. Sharpe	Signature* 
Date* 04/06/26	Email Address* jay@sp.cpa

GOVERNMENTAL UNIT

Governmental Unit* Town of Emerald Isle	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 30,259
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



April 6, 2026

Town of Emerald Isle
Emerald Isle, North Carolina

To Management, the Mayor and Board of Commissioners:

We are pleased to confirm our understanding of the services we are to provide for the Town of Emerald Isle (the "Town") for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a 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. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Town's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) 1. Required supplemental financial data
- 2) Individual fund statements and other schedules

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GASS and *Governmental Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Town or to acts by management or employees acting on behalf of the Town. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the report required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance (as applicable).

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial

statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sharpe Patel, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agencies] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sharpe Patel PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency for Audit. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jay E. Sharpe, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in May 2026. We expect to issue our reports no later than December 31, 2026.

We estimate that our fees for the services will not exceed **\$30,259.00** for the audit (federal and / or state single audits will be billed separately if required). The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Reporting

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to the Mayor and Board of Commissioners of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Sharpe Patel PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Emerald Isle

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 14

ITEM TO BE CONSIDERED

Title: Inter-Fund Loan for Pebble Beach Land Acquisition

Brief Summary:

The Board will consider two actions associated with the financing of the 2-acre tract of land at the Pebble Beach condominium complex for a future Fire Station 3. The total amount provided for the Pebble Beach land acquisition is \$1,305,000.

The Board will first consider a formal resolution authorizing an inter-fund loan from the Future Beach Nourishment Fund to the General Fund in the amount of \$1 million. This inter-fund loan would be retired over a 5-year term at an interest rate equal to the Town's other investments in that fund, and would result in a first year debt service payment of approximately \$225,000. The Future Beach Nourishment Fund currently has a balance of approximately \$9.5 million, and sufficient funds are projected to remain available for anticipated beach nourishment activities over the next 5 years.

The Board will also consider a formal General Fund budget amendment to appropriate the \$1 million associated with the inter-fund loan (recorded as appropriated General Fund balance), and to provide the remaining \$305,000 necessary for the land acquisition. Of this amount, a total of \$165,000 would be provided from unanticipated additional property tax and sales tax revenues, and a total of \$140,000 would be provided from expenditure reductions in other areas of the current year General Fund budget.

Suggested Motion:

Motion to open the public hearing.

Motion to close the public hearing.

Motion to adopt the Resolution Authorizing Inter-Fund Loan for Pebble Beach Land Acquisition.

Motion to adopt the General Fund budget amendment.

BACKGROUND

Originating Department / Individual:

Laura Rotchford, Finance Director

Attachments:

1 Memo from Town Manager / Finance Director

2 Resolution

3 Budget amendment

4 Public hearing notice

5 _____

6 _____



ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
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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

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Inter-Fund Loan for Pebble Beach Land Acquisition

The Board of Commissioners is scheduled to consider two actions associated with the financing of the Pebble Beach land acquisition at the April 14 meeting. The Board will consider a formal resolution authorizing an inter-fund loan from the Town's Future Beach Nourishment Fund to the General Fund in the amount of \$1,000,000 to be retired over a 5-year term, and will also consider a formal General Fund budget amendment to record this inter-fund loan. A public hearing is required prior to considering the inter-fund loan, and has been scheduled for the April 14 meeting.

Resolution Authorizing Interfund Loan for Pebble Beach Land Acquisition

The attached resolution would authorize an inter-fund loan from the Future Beach Nourishment Fund to the General Fund. If approved, the General Fund would borrow \$1,000,000 from the Future Beach Nourishment Fund for a portion of the cost of the Pebble Beach land acquisition.

During the Board's regular meetings on October 14, 2025 and December 9, 2025, the Board approved the friendly condemnation of a 2-acre tract of land along Coast Guard Road at the Pebble Beach condominium complex. The 2-acre tract will be used to construct a future Fire Station 3 to reduce emergency response times to western Emerald Isle at some point within the next 5 years. During the December 9 meeting, the Board authorized a just-compensation amount of \$1,305,000 for the land, with an adopted resolution declaring the Town's official intent to reimburse the land acquisition expenditures with installment financing proceeds.

In recent weeks, Town staff has solicited proposals from several banks to consider a 5-year or a 10-year installment financing agreement. Staff further consulted with staff members for the NC Local Government Commission to discuss the possibility of using the Town's available idle funds in the Future Beach Nourishment Funds in lieu of a traditional bank loan.

The Future Beach Nourishment Fund currently has just under \$9.5 million held in reserves for future nourishment projects. This amount is derived from the annual collection of municipal service district taxes for ocean front and inlet front properties, annual transfers from the General Fund of just over \$300,000, and interest earnings. While the municipal service district taxes and interest earnings are restricted, the portion of the reserve originating from General Fund transfers would be available for an inter-fund loan.

Because staff does not anticipate the need to use the full \$9.5 million balance in the fund for upcoming nourishment projects within the next 5 years, we are recommending authorizing an inter-fund loan for the following reasons:

- interest payments will remain with the Town versus an outside party,
- no additional legal costs are required for the filing of a security interest in the property, and
- the short term will allow for timely repayment for the acquisition, as future construction of the future Fire Station 3 may require additional bank financing.

As discussed recently with the Board, the Carteret County Beach Commission is currently formulating plans for the next beach nourishment project that is likely to occur in winter 2027 or

winter 2028. Preliminary discussions indicate that the Town's cost share for this project is likely to be in the ~\$6 million range, thus the Town expects to have sufficient funds available for the inter-fund loan *and* the anticipated beach nourishment project.

The \$1,000,000 inter-fund loan would be repaid over a 5-year term at a variable interest rate equal to all other investments in the Future Beach Nourishment Fund. The most current earnings rate from the investments held at the NC Capital Management Trust account for this fund is 3.62%. This rate compares to a quoted rate of 3.78% for a 5-year term and an estimated 4.55% for a 10-year term bank financing.

Annual payments using the current rate of 3.62% are expected to be approximately \$225,000 for year 1, \$229,000 for year 2, and then decline annually thereafter in years 3 – 5. This equates to approximately 1/3 of 1 cent on the Town's General Fund property tax rate. Town staff will be working hard to hopefully avoid any tax rate increase in future year budgets, however, it may ultimately become necessary to implement a modest tax rate increase for this annual debt service payment. This amount is comparable to the amount discussed with the Board during the October 2025 and December 2025 Board meetings, however, the term of the proposed inter-fund loan would be reduced from the 10-year and 15-year terms initially discussed to a 5-year term, if approved by the Board.

Budget Amendment – General Fund

As part of the proposed inter-fund loan for the Pebble Beach land acquisition, the Board of Commissioners is asked to approve the attached General Fund budget amendment. This amendment is necessary if the Board elects to proceed with an inter-fund loan in lieu of traditional bank financing.

As previously discussed, the Board previously approved the friendly condemnation of a 2-acre tract located along Coast Guard Road at the Pebble Beach condominium complex for a just compensation amount of \$1,305,000. At that time, the Board also approved a General Fund budget amendment appropriating \$1,305,000 in installment financing proceeds. Since then, Town staff has evaluated financing options and recommends a combination of a \$1,000,000 inter-fund loan and the use of \$305,000 in current-year budget capacity, rather than relying on traditional bank financing. The proposed budget amendment reflects this change and is summarized below:

Inter-Fund Loan: This amendment reclassifies \$1,305,000 of previously budgeted installment financing proceeds (other financing sources) to the use of appropriated General Fund balance in the amount of \$1,000,000. Under governmental accounting standards, inter-fund loans are recorded as liabilities rather than other financing sources, therefore, the funding source must be identified as appropriated fund balance.

The Board should note that utilizing General fund balance in place of traditional bank financing will reduce the Town's *available* fund balance at fiscal year-end. When combined with other planned uses of fund balance—particularly for FEMA 428 projects—this *may* result in available fund balance falling below the statutorily required minimum of 25% of annual expenditures. The Town's *total* General Fund balance will be unaffected by the inter-fund loan, and the practical impact of this is negligible – it is simply a financial reporting issue rather than a cash flow issue.

Increased Revenues: This amendment appropriates an additional \$115,000 of property tax revenues based on higher-than-expected collections by the Carteret County Tax Office for both real property and motor vehicles. In addition, sales tax revenues are

projected to exceed budget by \$50,000, reflecting a continued trend of approximately 4% growth over the prior year.

Decreased Expenditures: This amendment also includes the following expenditure reductions:

- \$23,500 in the Administration Department due to savings from a vacant Public Information Officer position,
- \$91,500 in debt service due to delayed first-year payments for the Mack brush truck and backhoe, as well as delays in replacing several leased vehicles, and
- a \$25,000 reduction in the planned transfer to the Golf Cart Infrastructure Fund, which currently has approximately \$59,000 available and no identified projects.

We recommend approval of the attached resolution and budget amendment, and believe it represents the most fiscally responsible financing plan for the Pebble Beach land acquisition.

We look forward to discussing this strategy with the Board at the April 14 meeting.



Nice Matters!

Town of Emerald Isle
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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 INTER-FUND LOAN FOR PEBBLE BEACH LAND ACQUISITION

Whereas, the Town established the Future Beach Nourishment Fund to account for special district tax revenues and other revenues earmarked for the future beach nourishment projects, and

Whereas, the Town currently has a fund balance in the Future Beach Nourishment Fund of approximately \$9.5 million, and expects to retain a significant portion of this balance for at least the next 5 years, and

Whereas, the Future Beach Nourishment Fund is comprised of the annual collection of municipal service district taxes for ocean front and inlet front properties, annual transfers from the General Fund, and interest earnings, and

Whereas, the Town recognizes that municipal service district taxes and related investment earnings are restricted by State statute to be used only for the purpose for which the district was established, and

Whereas, the Town has identified sufficient annual transfers from the General Fund to the Future Beach Nourishment fund to be unrestricted, and

Whereas, the Town intends to borrow funds for a portion (\$1,000,000) of the acquisition cost of a 2-acre tract of land located at 9201 Coast Guard Road (Pebble Beach land acquisition), and instead of borrowing these funds from a private banking institution, the Town wishes to establish an inter-fund loan from the unrestricted portion of the Future Beach Nourishment Fund to the General Fund, and

Whereas, the Town will execute a formal note setting forth the terms of the inter-fund loan from the Future Beach Nourishment Fund to the General Fund,

Now, therefore, be it resolved by the Board of Commissioners that the Town Manager is hereby authorized to execute a formal note setting forth the following terms of an inter-fund loan from the Future Beach Nourishment Fund to the General Fund:

Table with 2 columns: Term/Condition and Value/Description. Includes Amount (\$1,000,000), Term (5-years), Interest Rate (Variable interest rate equivalent to that earned by all other investments in the Future Beach Nourishment Fund), and Payment Schedule (Principal amount of \$200,000 plus accrued interest, due annually beginning on January 1, 2027, with a final payment by January 1, 2031).

Adopted this the ___ day of ___, 2026.

ATTEST:

Kyle Lagos, Mayor

Lindsey Burton, Town Clerk



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 Emerald Isle, NC 28594

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 Kyle Lagos

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 Jason Holland

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



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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>		
Property Taxes	115,000	-
Sales Tax	50,000	
Installment Purchase - Issuance	-	1,305,000
Appropriated Fund Balance	1,000,000	-
TOTAL	1,165,000	1,305,000
<u>Expenditures</u>		
Governing Body	-	-
Legal	-	-
Administration	-	23,500
Planning	-	-
Police	-	-
Fire	-	-
Public Works	-	-
Solid Waste	-	-
Parks & Recreation	-	-
Nondepartmental	-	-
Debt Service	-	91,500
Transfers to Other Funds	-	25,000
TOTAL	-	140,000

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

Public Notice - Public Hearing - April 14 Proposed Internal Financing Agreement



Posted on April 02, 2026

The Board of Commissioners of the Town of Emerald Isle will conduct a public hearing at 6:00 PM on Tuesday, April 14, 2026, to receive comments on a proposed internal financing agreement for the purchase of a 2-acre tract of land located at 9201 Coast Guard Road in Emerald Isle. The proposed internal financing agreement would loan a total of \$1,000,000 from the Future Beach Nourishment Fund to the General Fund for this purchase, with a 5-year term at a variable interest rate paid annually. The public is invited to attend and comment.

AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 15

ITEM TO BE CONSIDERED

Title: Resolution Establishing Emerald Isle Youth Advisory Council

Brief Summary:

The Board of Commissioners will consider the formal establishment of a new Youth Advisory Council to encourage youth involvement in local government in Emerald Isle and beyond and to cultivate future local government leaders from among EI youth. The Youth Advisory Council would also provide a mechanism for the Board of Commissioners to secure meaningful youth input on Town issues. The Youth Advisory Council would be established to mimic the Board of Commissioners and Town government as much as practical, with meetings operating in a similar manner as Town meetings. A "Youth Mayor" would preside, a "Youth Mayor Pro Tem" would be selected, and the 7 member Youth Advisory Council would consider issues and vote as necessary or desired. Members would be high school students appointed by the Board of Commissioners, ideally all Emerald Isle residents or property owners.

Suggested Motion:

Motion to adopt the Resolution Establishing Emerald Isle Youth Advisory Council.

BACKGROUND

Originating Department / Individual:

Kris Plum, Town Commissioner
Frank Rush, Town Manager



Attachments:

- 1 Memo from Town Manager
- 2 Resolution
- 3 _____
- 4 _____
- 5 _____
- 6 _____

ACTION TAKEN:

Motion By: _____

Carried: _____



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Josh Sawyer

Commissioner Emeritus
Floyd Messer, Jr.

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



A Family Beach

April 14, 2026

MEMO TO: Mayor Lagos and Board of Commissioners

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

SUBJECT: Resolution Establishing Emerald Isle Youth Advisory Council

The Board of Commissioners is scheduled to consider the attached Resolution Establishing the Emerald Isle Youth Advisory Council at the April 14 meeting. This concept was proposed by Commissioner Plum during the March 10 meeting, and approval of the attached resolution would formalize the establishment of this new committee.

The proposed Youth Advisory Council would provide an opportunity for young people in Emerald Isle to become more engaged in local government, and hopefully foster the development of future local government leaders from among our youth. The program is aimed at cultivating civic engagement, community service values, and leadership skills in our youth for application in Emerald Isle and beyond. The proposed Youth Advisory Council would also provide a mechanism for the Board of Commissioners to secure meaningful input from the youth in our community and help inform future Board policy decisions.

The Youth Advisory Council would consist of 8 members, with one member selected as the "Youth Mayor" to lead the group and run the meetings. The remaining 7 members would be voting members of the Youth Advisory Council, and a "Youth Mayor Pro Tem" would be selected to serve in the absence of the "Youth Mayor" and also to document the Youth Advisory Council's actions and decisions. The Board of Commissioners would appoint the members after reviewing applications. Eligible members would include high school students enrolled at Croatan High School (ideally Emerald Isle residents), home schooled residents of Emerald Isle (of high school age), and high school students in other areas of NC who are property owners in Emerald Isle and have a strong connection to our community.

The Youth Advisory Council members would serve a 1-year term coinciding with the school year, with meetings held every other month beginning in August. In order to accommodate high school students who are EI property owners but attend high school elsewhere, remote participation would be permitted for those members. Meetings would be held on the 4th Tuesday of every other month at 4 pm, and the Youth Advisory Council would follow all of the same protocols as the Town of Emerald Isle (and other NC local governments) in an attempt to make the Youth Advisory Council function as similarly as possible as the Board of Commissioners. Meetings would be held in the Town Board Meeting Room, and members would sit at the dias.

Assigned Town staff would assist the Youth Advisory Council as necessary and helpful, and one member of the Board of Commissioners would serve as a liaison to the Youth Advisory Council. It is also anticipated that the "Youth Mayor" would provide an update to the Board of Commissioners at a regular Town meeting as necessary or desired.

Potential issues for the Youth Advisory Council to explore may include youth activities and events, recreation facilities and programs, environmental stewardship, public safety, and securing input from other youth members of the Emerald Isle community. The Youth Advisory Council may also review specific issues specifically assigned by the Board of Commissioners, and may ultimately express their budget priorities to the Board in conjunction with the development of the FY 27-28 Town budget and future years' budgets.

If approved by the Board at the April 14 meeting, I would expect to solicit applications from interested youth during May and June and receive applications by June 30. The Board would make appointments at the July 14 regular meeting, and the Youth Advisory Council would conduct its first meeting on Tuesday, August 25 at 4 pm.

I look forward to discussing the proposed Youth Advisory Council with the Board at the April 14 meeting.



Nice Matters!

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



A Family Beach

RESOLUTION ESTABLISHING EMERALD ISLE YOUTH ADVISORY COUNCIL

Whereas, the Town of Emerald Isle seeks to encourage youth involvement in local government in Emerald Isle and beyond, and

Whereas, the Town seeks to cultivate future local government leaders from among the youth of Emerald Isle, and

Whereas, the Town seeks to implement a mechanism to secure meaningful input from the youth in our community to help inform the Board of Commissioners' policy decisions,

Now, therefore be it resolved by the Board of Commissioners that the Emerald Isle Youth Advisory Council is hereby established, as follows:

- Name: Emerald Isle Youth Advisory Council
- Purpose: To advise the Board of Commissioners and Town staff on issues of relevance to young people in Emerald Isle
 - To foster civic engagement and leadership development of Emerald Isle youth
- Membership: 8 members, appointed by the Board of Commissioners
 - 1 member of Board of Commissioners assigned as liaison
- Eligibility: High school student (grades 9 – 12) at Croatan High School
 - Home school student residing in Emerald Isle
 - Emerald Isle property owner attending high school elsewhere
 - Must have a demonstrated interest in community service and local government
- Term: 1 year, with annual appointments beginning July 1
- Meetings: 4 pm on the 4th Tuesday of August, October, December, February, April, and June
 - Town Board Meeting Room
 - Members may participate remotely if unable to attend in person
 - Meetings open to the public, and publicized among Emerald Isle youth

Leadership: Youth Mayor, selected by members

Youth Mayor Pro Tem, selected by members (also responsible for documenting Youth Advisory Council actions and decisions)

Youth Mayor leads meetings, but does not vote

7 remaining members, including Youth Mayor Pro Tem, vote on issues presented for consideration

Protocols: Adhere to same general protocols as Town government meetings

Open meetings requirements, agenda preparation, meeting minutes

Advisory role only; recommendations to Town staff and the Board of Commissioners

Upon motion of _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Nays: _____

This the ____ day of _____, 2026.

Kyle Lagos, Mayor

ATTEST:

Lindsey Burton, Town Clerk

**TOWN OF EMERALD ISLE
Board of Commissioners**



AGENDA ITEM COVER SHEET

Meeting Date: April 14, 2026

Agenda Item #: 16

ITEM TO BE CONSIDERED

Title: Comments from Town Manager

Brief Summary:

Written comments / updates from the Town Manager.

Suggested Motion:

No formal action required.

BACKGROUND

Originating Department / Individual:

Frank Rush, Town Manager

Attachments:

- 1 Memo from Rush
- 2 Monthly budget report
- 3 Department narrative reports
- 4 Department statistical reports
- 5 _____
- 6 _____



ACTION TAKEN:

Motion By: _____

Carried: _____



Nice Matters!

Town of Emerald Isle
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Emerald Isle, NC 28594

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A Family Beach

April 14, 2026

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

Gold Star Memorial Dedication

The Emerald Isle Garden Club will dedicate the new Gold Star Memorial at the Emerald Isle Public Boating Access Area on Thursday, April 16 at 2 pm. The public is invited to attend. We are pleased to add this new memorial to the area adjacent to the existing EI Veterans Memorial, and appreciate the EI Garden Club's efforts to honor the men and women who have made the ultimate sacrifice in service to our country.

FY 26-27 Recommended Budget

The FY 26-27 Recommended Budget will be presented to the Board and the public at the May 12 regular meeting. The budget document will be available for public review on the Town's website no later than May 12.

A budget workshop meeting is tentatively scheduled for Tuesday, May 19, and additional budget workshop meetings can be scheduled as necessary or desired by the Board. A formal public hearing is scheduled for the June 9 regular meeting, and the Board may formally consider budget adoption following the public hearing on June 9. By law, the Board must adopt a budget no later than June 30.

Solid Waste Collection Contracts

The Town's contract with GFL for dumpster collection from multi-family residential complexes expires on June 30, 2026. I expect to present a 1-year contract extension to the Board at the May 12 meeting.

The Town's contract with Simmons & Simmons for residential trash and recycling collection expires on December 31, 2026, with a Town option for two one-year extensions. I also expect to present a recommendation to extend the contract to the Board at the May 12 meeting.

Fire Chief Interviews

Interviews with 7 candidates are scheduled for Wednesday, April 15. Town department heads, EIFD staff, and I will all be participating in three-part interviews. We also have the Fire Chiefs from the City of Wilmington, City of Greenville, Town of Wrightsville Beach, and the Town of Oak Island participating in the interviews and offering their assessments of the candidates.

I am hopeful that I will be in a position to extend an offer to the new Fire Chief within the next week or so after interviews are conducted.

Police Chief Recruitment

Chief Panzarella's retirement is effective July 1, and I expect him to remain in service to the Town until that date or shortly prior.

I am currently focused on the Fire Chief process, and don't expect to initiate the Police Chief process until I've extended an offer to the new Fire Chief.

Reed Drive Storm Water Pump Station

SunLand Builders is expected to begin installation of the new storm water conveyance line on or around April 20, and I expect to solicit informal quotes for the installation of the new pump station equipment after the new storm water conveyance line is in place.

I am hopeful that we'll be in a position to secure informal quotes in mid-May, and hopefully present a contract recommendation to the Board at the June 9 meeting.

Fire Station 2

As mentioned at the March 10 meeting and in subsequent correspondence with the Board, the proposed construction cost for the new Fire Station 2 was significantly higher than anticipated and initially discussed by the Town and DR Reynolds. The Town's request for design-build proposals last summer specifically noted the Town's available budget of \$3.06 million, and DR Reynolds quoted general cost estimates in the \$285 (steel building portion) - \$385 (traditional construction portion) per sq. ft. as part of their overall proposal – which would have equated to a total construction cost in the \$2.7 million - \$3 million range.

DR Reynolds initially presented a "maximum guaranteed price" (construction cost) of \$4.475 million for an 8,000 sq. ft. station, and later reduced that proposed cost to \$4.152 million for the same project scope. These amounts equate to approximately \$520 - \$560 per sq. ft. Subsequent discussions over the past several weeks have resulted in a revised project scope with an approximately 6,600 sq. ft. station. (The existing Fire Station 2 is approximately 2,800 sq. ft.) Based on recent discussions with DR Reynolds, we believe that the total cost proposal for the revised project scope will be approximately \$3.5 million. This equates to approximately \$530 per sq. ft. I had hoped to have a firm revised cost proposal from DR Reynolds for Board consideration on April 14, however, DR Reynolds indicated that they could not provide a firm number until later in April. Thus, my intent is to provide this revised cost proposal at the May 12 meeting.

I have spent considerable time in recent weeks exploring the construction cost associated with the new Fire Station in Morehead City, which is set to open this month. The new Morehead City Station is approximately 15,252 sq. ft., with a total construction cost of approximately \$5.68 million – which equates to approximately \$372 per sq. ft. I have also spent considerable time reviewing the size and cost of the 3 most recent commercial buildings constructed in Emerald Isle. The use of the 3 EI commercial buildings is actually

somewhat similar to a new Fire Station, with a mix of steel building construction and traditional construction. The total combined size of the 3 buildings is approximately 9,400 sq. ft., and the total cost of construction was approximately \$1.2 million combined – which equates to approximately \$128 per sq. ft. (but does not include site preparation costs that would likely add another \$25 - \$50 per sq. ft. to the total cost). Finally, I've also talked with two steel building contractors to learn the cost for the materials, erection, and 8" concrete slab for the steel building portion of the building (approximately 80 x 60 in our initial scope of work), and received quotes ranging from \$50 - \$75 per square foot for that portion of the building, or approximately \$200,000 - \$360,000 (does not include electric, plumbing, HVAC, and other finishes in the steel building portion).

The Board should note that none of the examples discussed above are a true “apples to apples” comparison with the proposed new Fire Station 2, however, this information is instructive to get an overall sense of the perceived significant discrepancy in DR Reynolds' costs associated with the proposed new Fire Station 2.

At this point, my intent is to wait for the revised cost proposal from DR Reynolds later in April, and then determine my recommendation for the Board to formally consider on May 12. I may ultimately recommend proceeding with DR Reynolds for an approximately 6,600 sq. ft. station for approximately \$3.5 million (the maximum amount of FEMA funding available after consolidating FEMA funding from other storm water projects) in order to simply move the project forward and complete the project with FEMA funding that results from Hurricane Florence more than 7 ½ years ago. I may also recommend that the Town cancel the design-build contract with DR Reynolds, retain a different architect to utilize the existing 8,000 sq. ft. design, and conduct a competitive bid process. I am hopeful that a competitive bid process would provide clarity on the appropriate cost for this project, and ultimately result in a lower overall cost. However, a lower cost is not guaranteed and this change in the process is likely to add at least 3 months to the overall timeline.

Again, I expect to include this issue on the May 12 meeting agenda for a final Board decision. In the meantime, I welcome the Board's input on this issue.

Beach Strand Trash Container Placement

Public Works recently re-installed trash and recycling containers at the same locations as 2025, and these containers will be serviced throughout the spring, summer, and fall. There are containers at 30 beach locations, with most located in the area between Bogue Inlet Pier and The Point.

There are an additional 69 locations that are not currently equipped with containers, but were equipped with containers at some point in the past. A recent analysis indicates that the Town's net additional cost to service containers at these additional locations is approximately \$25,000 - \$30,000 worth of staff time (not an additional cash expense; this staff time would be diverted from other Public Works tasks). If the Town begins servicing these additional locations, we would also purchase new containers for these locations, and the estimated cost of the additional equipment is approximately \$15,000.

Please let me know if you'd like to consider any adjustments to the Town's container placement for 2026.

Pay and Classification Study

Pontifex, the Town's consultant, has completed a draft of the study, and Town Clerk / HR Specialist Lindsey Burton and I are currently reviewing the draft. I expect Pontifex to finalize the study sometime later in April or May, and present the results to the Board at either the May 12 or June 9 meeting.

I expect to include funding in the FY 26-27 Recommended Budget to at least incrementally implement the recommendations in the Pay and Classification Study late in the current fiscal year or early next fiscal year.

Roundabout Flagpole

The bird statue has been relocated from the middle of the roundabout to a location adjacent to the Publix sign. Public Works staff will install the new flagpole in the center of the roundabout later in April, and we expect to have the area fully restored and attractive no later than Memorial Day weekend (likely sooner).

Cape Emerald Pond Dredging

The Town's contractor has completed dredging of the most impacted areas of the Cape Emerald ponds (near the border with El Woods Park). All other pond monitoring locations have reasonably sufficient depth, and Public Works staff will continue to monitor the depth and function throughout all of the ponds.

Cedar Street Drainage Improvements

Public Works staff have completed the installation of new curbing, catch basins, and underground infiltration chambers on Cedar Street. We are hopeful that this project will resolve the majority of nuisance flooding concerns in this area.

New Beach Access Walkways Complete

Town contractors have completed the reconstruction of the 5th Street and 20th Street walkways. The new walkways include the updated standard design with SureStep decking.

Playground Repairs – Senator Jean Preston Playground

Planned repairs to the playground equipment at Senator Jean Preston Playground are expected to begin in mid-May.

Additional Bike Path Lighting

Carteret Craven Electric will soon install 6 additional decorative lights along the bicycle path between Loon Drive and Welcome Center. The total cost is \$16,000, and funding is available in the Bicycle and Pedestrian Fund. We hope to have the new lights in place prior to Memorial Day weekend, if not sooner.

Beach Season is Upon Us!

Paid parking began on April 1, and will continue through September 30. Lifeguard services also began on April 1.

EI Garden Club Planning to Improve Water Tower Park

The EI Garden Club is planning to spruce up Water Tower Park, located adjacent to the Bogue Banks water tank across from the Police Station. The small park was established approximately 10 years ago by students and volunteers, and has been neglected in recent years. The EI Garden Club expects to clear out dead and unsightly plantings, install new plantings, and give the area a fresh, neat look.

Police Department Accreditation

EIPD has been informed that it has met all requirements for accreditation through the NC accreditation program. The EIPD will receive the official award designation on May 8 in Raleigh.

There are currently only 17 law enforcement agencies accredited through the NC program. Congratulations to everyone involved in achieving this designation, which recognizes EIPD's professionalism and commitment to the community!

NC General Assembly Considering Property Tax Reform

The NC General Assembly has been discussing potential property tax reforms in recent months, and legislation is expected to be introduced when the 2026 session convenes later this month. At this point, it is still somewhat uncertain as to what a specific proposal may include, and there's also the potential for a constitutional amendment on the ballot this November that would simply grant the NC General Assembly the authority to implement additional controls on property taxes levied by local government.

We expect to remain engaged on this issue in the coming weeks and months, and will advise the Board accordingly of the potential impact (or not) on the Town's future annual budgets.

Informal Open House Event

Due to scheduling conflicts, this event did not occur in March. Please let me know if there are potential dates in April or May that you'd like to consider to provide an opportunity for residents and property owners to meet with Town leaders in an unstructured, informal setting to share concerns and ideas.

New Fire Engines / Ambulances

The delivery of the two new Fire engines has been delayed until later this spring or summer.

The delivery date for the two new ambulances remains highly uncertain at this time, and we are advised that assembly has not yet begun.

Native Plants Demonstration Project

Parks and Recreation staff and local resident Carol Peoples have finalized plans, but have delayed the installation of new plants near the Community Center until the fall.

Fire Department Position Vacancies

In addition to the vacant Fire Chief position, the Fire Department currently has one Fire Captain and two Fire Engineer / Paramedic positions vacant.

Police Department Position Vacancies

The Police Department currently has one Police Sergeant and two Police Officer positions vacant.

Praise Fest Event – Saturday, May 16

Town staff are coordinating with the organizers of the Praise Fest Christian music festival in Emerald Isle. The event is scheduled for Saturday, May 16, and performances are expected to occur from 1 pm – 7 pm that day in a fenced outdoor environment at the corner of Reed Drive and Islander Drive. We expect to allow public parking along the NC 58 right of way, in the same way that occurs for the St. Patrick's Festival and the EI Marathon races. All proceeds will be donated to local charitable causes.

No Private Emerald Isle Beach Music Festival This Fall

We were recently informed by local businessman Ronnie Watson that he is no longer planning a privately sponsored beach music festival for September.

Parks and Recreation Director Candace Dooley and I are exploring potential musical acts for a concert on the beach strand at the Western Ocean Regional Access for September, and will update the Board about our progress later in April or May.

Request to Reduce NC 58 Speed Limit

The speed limit on NC 58 is 45 mph from the EI bridge to the Welcome Center, 35 mph from the Welcome Center to near Lee Avenue, and 45 mph east the Indian Beach town limits. We recently received a request to reduce the NC 58 speed limit to 35 mph in the area between the EI bridge and the Welcome Center.

Speed limit changes on NC 58 are under the purview of NCDOT, however, they will consider any requests from the Town. Please let me know if this is something you'd like to consider in the future.

Request to Amend Chicken Ordinance

The Town's ordinance currently allows residential property owners to keep up to 25 chickens on parcels 2 acres or larger, provided certain other requirements are met. We recently received a request to amend the ordinance to allow a small number of chickens on any residential parcel. Most residential parcels in Emerald Isle are approximately 1/4 to 1/3 acre in size. Please let me know if this is something you'd like to consider in the future.

Request for Outdoor Exercise Equipment Along Bicycle Path

We recently received a request to install outdoor exercise equipment along the bicycle path, likely in the NC 58 segment between Loon Drive and Coast Guard Road. Generally, each exercise piece costs approximately \$1,000+/- . Similar equipment is in place along the bicycle paths in Morehead City and Cape Carteret. Please let me know if this is something you'd like to consider in the future.

TOWN OF EMERALD ISLE

Monthly Budget Report - Major Funds Only

MARCH 2026

75% of Fiscal Year Completed

<u>GENERAL FUND</u>	<u>Budget</u>	<u>Actual Thru</u> <u>31-Mar-26</u>	<u>Percent of</u> <u>Budget</u>	<u>Balance as of</u> <u>31-Mar-26</u>	<u>Notes on</u> <u>Major Deviations</u>
REVENUES					
Property Tax	6,407,172	6,483,902	101%	76,730	1
Sales Tax	2,847,977	1,459,463	51%	(1,388,514)	2
State-Shared Revenues	892,335	520,844	58%	(371,491)	3
Solid Waste Fees	2,248,850	2,215,528	99%	(33,322)	1
EMS Service Fees	345,000	252,699	73%	(92,301)	
Development Permit Fees	80,700	51,215	63%	(29,485)	
Other Fees	737,750	505,066	68%	(232,684)	4
Parks and Recreation Fees	260,755	201,129	77%	(59,626)	
Grant Revenues	5,363	18,002	336%	12,639	5
Other Revenues	472,523	232,387	49%	(240,136)	6
Installment Financing Proceeds	1,790,396	130,396	7%	(1,660,000)	
Interest Earnings	155,000	80,980	52%	(74,020)	7
Appropriated Fund Balance	19,500	-	0%	(19,500)	8
Powell Bill Fund Balance	74,860	-	0%	(74,860)	
Special Sep Allow Fund Balance	63,954	-	0%	(63,954)	
TOTAL REVENUES	16,402,135	12,151,611	74%	(4,250,524)	
EXPENDITURES AND ENCUMBRANCES					
Governing Body	93,762	64,590	69%	29,172	
Legal	120,000	81,866	68%	38,134	9
Administration	847,911	588,638	69%	259,273	
Planning and Inspections	271,789	179,953	66%	91,836	
Police	2,951,856	2,072,146	70%	879,710	
Fire	4,139,096	2,994,405	72%	1,144,691	
Public Works	1,444,839	956,051	66%	488,788	
Waste Management	2,196,251	1,614,080	73%	582,171	
Parks and Recreation	1,168,747	824,652	71%	344,095	
Nondepartmental	2,209,889	2,044,424	93%	165,465	10
Debt Service	632,995	367,128	58%	265,867	
Transfers to Other Funds	325,000	300,000	92%	25,000	
TOTAL EXPENDITURES AND ENCUMBRANCES	16,402,135	12,087,933	74%	4,314,202	

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 6 deposits for the 2026 fiscal year trending near 4% 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, and bullet proof vest reimbursements.
- 6 Other revenues include miscellaneous revenues such as ABC distributions, sale of surplus property, lease revenue, and donations.
- 7 Interest earnings lower than anticipated due lower rates and the use of Fund Balance for FEMA projects and 2-acre land tract at Pebble Beach.
- 8 Appropriated Fund Balance for prior year open Purchase Orders not yet finalized/delivered, plus \$8,615 appropriated for Christmas Decorations.
- 9 Legal fees include one -time fees for Pebble Beach acquisition.
- 10 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

75% of Fiscal Year Completed

MARCH 2026

<u>FUTURE BEACH NOURISHMENT FUND</u>	<u>Budget</u>	<u>Actual Thru</u>	<u>Percent of</u>	<u>Balance as of</u>	<u>Notes on</u>
<u>REVENUES</u>		<u>31-Mar-26</u>	<u>Budget</u>	<u>31-Mar-26</u>	<u>Major Deviations</u>
Primary Benefit Special District Taxes	316,886	332,589	105%	15,703	1
Transfer from General Fund	300,000	300,000	100%	-	
Interest Earnings	350,000	261,663	75%	(88,337)	2
TOTAL REVENUES	966,886	894,252	92%	(72,634)	
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 3.64%, as of February 2026.

<u>SUMMARY OF CASH ACCOUNTS</u>	<u>Current Month</u>		
	<u>Last Year</u>	<u>Last Month</u>	<u>Current Month</u>
Cash / Checking - Truist *	999,776	1,097,532	1,257,967
NC Capital Management Trust - Cash Portfolio	4,886,082	4,697,999	4,226,003
GENERAL FUND	5,885,858	5,795,531	5,483,970
OTHER FUNDS (Capital and Special Revenue) *	(682,795)	(956,009)	(950,839)
Cash / Checking - Truist *	9,024	1,062	37,057
NC Capital Management Trust-Cash Portfolio	8,479,118	9,442,504	9,442,504
FUTURE BEACH NOURISHMENT FUND	8,488,142	9,443,566	9,479,561
TOTAL CASH - ALL FUNDS	13,691,205	14,283,088	14,012,692

- * 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 = \$315,629.



Nice Matters!

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A Family Beach

MONTHLY DEPARTMENT REPORT – Narrative

March 2026

This narrative serves as the Town of Emerald Isle’s monthly departmental report, offering insight into departmental activities, progress, and notable matters.

Administration Department

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
- Conducted audit firm interviews with Audit Committee
- Continued budget documentation preparation for Board’s review in May, 2026
- Continued communications with consultant on pay and classification study
- 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 March, 2026 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.
- Prepare and submit quarterly State and Federal payroll reports
- Finalize preparation of Recommended budget for Board’s review in May, 2026
- Continue working with consultant for new pay and classification study

Fire Department

Significant Accomplishments During Past Month:

- 81 Total Incidents for February 2026
- Traveled to Pierce for finals on new engines
- Assessment for Lieutenant promotion
- Carteret County Chiefs Meeting
- County Radio Meeting for Fire Determinate Codes
- Meeting with mutual aid partners for pre-determined assignments
- Preplanning of businesses in district
- Training for newly hired and returning lifeguards

Significant Planned Tasks / Objectives for Next Month:

- Continued preplanning of businesses
- Continued work on community connect (RMS)
- Inspector assessments
- Complete the pre delivery final on new engines
- Fire Training with Auto Aid Departments
- 2 EMTs in Medic Class



- 2 Cadets with Emerald Isle in Fire Academies
- Fire/EMS Chief Meeting
- Chief's assessment center

Special Items of Interest to Note:

- January 1- March 31, 2026
 - 31 Incidents – Emerald Isle Coast Guard Road
 - 111 Incidents- Emerald Isle -6400 West City Limit
 - 39 Incidents- Emerald Isle – 6300 East City Limit
 - Staffing shortages with resignations, FLMA and other staffing challenges have resulted in Medic 3 out of service for several days.
 - June-February 2026 - Medic 3 in service 12 hours per day
 - Response Time for Response Zones- March
 - Coast Guard 08:53
 - 6400/West 05:32
 - 6300/East 07:48

Special Note: Captain Stuart Gilgo in thoughts as he undergoes radiation treatments.

Parks and Recreation Department

Significant Accomplishments During Past Month:

- Maintained parks
- Maintained town building grounds
- Maintained Emerald Dr. ROW appearance
- 20th Street & 5th Street beach accesses under construction.
- Warranted playground equipment for Senator Jean Preston Park delivered. Work should take place in late April or May.
- St. Patrick's Festival took place on March 14th
- Summer Day Camp Registration began March 23rd – April 13th with the lottery scheduled for April 20^t

Significant Planned Tasks / Objectives for Next Month:

- Summer Day Camp Registration began March 23rd – April 13th with the lottery scheduled for April 20th
- Community Center closed April 3rd for Good Friday
- American Red Cross Blood Drive is scheduled for April 17th
- Planning Bike the Banks scheduled to take place on May 2nd

Special Items of Interest to Note:

- Youth Fishing Derby registration scheduled to go live on May 1st - May 30th
- 11th Annual Bike the Banks event scheduled for May 2nd
- Community Center will be closed May 25th for Memorial Day

Public Works Department

Significant Accomplishments During Past Month:

- Dredged a portion of the small pond in Cape Emerald (Coast 2 Coast)
- Stormwater Project completed in the 200 block of Cedar St
- Lifeguard towers placed out at East and West beach access

- Trash and Recycling cans place out on beach strand (same areas from last season)
- Exercised gate valve in El Woods
- Relocated large Crape Myrtle from roundabout to right of way
- Submitted position description questionnaire
- Tested all stormwater pumps
- Tested all facility generators
- Sight path improvements
- Maintained vehicle access ramps

Significant Planned Tasks / Objectives for Next Month:

- Start beach trash and recycling can service, Beach equipment warnings
- Relocate Egret sculpture from roundabout to Publix right of way
- Install Gold Star marker at boat ramp before April 15th
- Install flag pole in round about April / May
- Erosion control at the end of Washington St sound side access trying to a line schedule with homeowner (Kip)
- 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

Special Items of Interest to Note:

- Recorded .72 inches of rainfall at Public Works facility, recorded .59 inches at Deer Horn Dr. and .59 inches at Bogue Ct.
- Yard debris trucks made 3630 stops to pick up yard waste throughout town
- Hauled 1,728 cu yds of yard waste to Peletier debris site
- Hauled 3.55 tons of white goods
- Received new backhoe
- Took delivery of new flagpole for round about

Police Department

Significant Accomplishments During Past Month:

- Successfully completed the 2026 Coyote Trapping Event in partnership with USDA Wildlife Services.
- Provided assistance with event security for Emerald Isle's St. Patrick's Day celebration.
- Hired a new full-time Permit Technician to support departmental operations.
- Completed the FY 2026–2027 Police Department budget development process.

Significant Planned Tasks / Objectives for Next Month:

- Continue planning and preparation for the upcoming summer season.



Nice Matters!

- Prepare for increased demand and issuance of parking permits associated with the implementation of paid parking.
- Coordinate and host a second “Chatting with the Cops” community engagement event at Stir It Up on April 16, 2026 (doors open at 5:00 p.m.; event begins at 5:30 p.m.).
- Conclude the beach driving season.

Special Items of Interest to Note:

- Community Resource Officer Beere attended a countywide Car Seat Safety Check event hosted by Parker Honda.
- Officer Beere participated in White Oak Elementary School’s Spring Fling event.
- Chief Panzarella and department members will continue participating in a community reading event for preschool children at Emerald Isle Parks and Recreation.

Planning Department

Significant Accomplishments During Past Month:

- Climb to Tree City USA
 - On March 31st, the Town was notified that we been awarded a conditional award for the 26-1 Climb to Tree City USA grant application John Nevel submitted.
 - They are currently in the process of awarding a service contract with a service provider that will provide the services outlined in the program for the community. Once they have the contract in place, they will reach out to the town to initiate the project implementation process.
 - The service provider contract is scheduled to be in place by July 1st, 2026.

Public Nuisance Totals:

- There is currently a total of 29 public nuisance case files in our code enforcement database.
- There was a total of 3 public nuisance case files that were closed in March.
 - 8503 Sound Dr (Condition of property)
 - 6507 Marsh Cove Rd (Parking space in ROW)
 - 5806 Emerald Dr (Parking spaces in ROW)
- There was a total of 0 NOVs sent in March.

Status-Examples of Current Public Nuisance Locations:

- Multiple Locations
 - Work without a permit
 - There are 14 case files in the database where individuals have built without first obtaining a permit. My priority for April and beyond is to get each one of them into compliance. I will be sending 14 NOV’s in April, with the hope that I can get them to apply for those structures and get back into compliance.



Nice Matters!

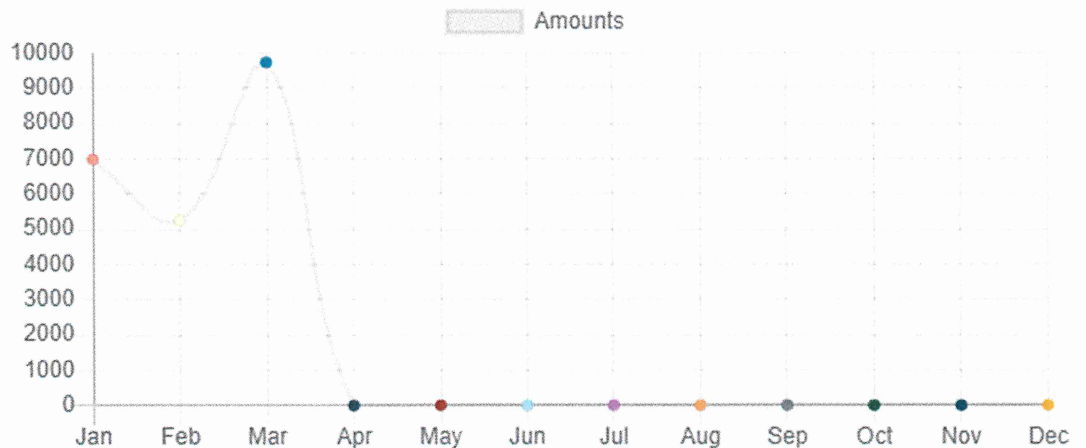
- These addresses include 2702 Emerald Dr, 123 Sand Castle Dr, 307 Warren Dr, 317 Old Ferry Rd, 101 Ocean Dr, 7210 Archers Creek Dr, 6608 Ocean Dr, 133 Heverly Dr, 5214 Emerald Dr, 408 Emerald Dr, 6902 Ocean Dr, 5424 Ocean Dr, and 7803 Sound Dr.

Permit Fee Totals:

- There was a total of \$9,730.00 in zoning fees collected in March.
 - \$7,980 was collected in March of 2025
 - The following charts display the type and total number of zoning fees collected per month in 2026:

Permit Summary Report Fees By Month													
01/01/2026 TO 03/31/2026													
Fee Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
CAMA	\$357.00	\$357.00	\$1,190.00										\$1,904.00
Demolition	\$150.00	\$300.00	\$150.00										\$600.00
Dunes/Vegetation	\$400.00	\$200.00	\$1,400.00										\$2,000.00
Floodplain Development	\$600.00	\$700.00	\$700.00										\$2,000.00
Satellite Merchant Permit	\$750.00												\$750.00
Storm Water - Small	\$100.00	\$100.00	\$700.00										\$900.00
Tree Permit	\$325.00	\$390.00	\$390.00										\$1,105.00
Zoning	\$4,300.00	\$3,200.00	\$5,200.00										\$12,700.00
Totals:	\$6,982.00	\$5,247.00	\$9,730.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,959.00

Total Payment Amounts



Zoning Inspection Totals:

- There was a total of 27 inspections completed in March.
 - There were 59 inspections completed in March of 2025
 - The following charts display the type and number of inspections completed per month in 2026, as well as the previous year:



Nice Matters!

Permit Summary Report Inspection Type													
Inspection Date 01/01/2026 TO 03/31/2026													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
All Finals	1	1	3	0	0	0	0	0	0	0	0	0	5
D&V	5	4	13	0	0	0	0	0	0	0	0	0	22
Driveway	0	0	1	0	0	0	0	0	0	0	0	0	1
Stormwater	0	1	3	0	0	0	0	0	0	0	0	0	4
Tree Removal	5	5	7	0	0	0	0	0	0	0	0	0	17
Totals:	11	11	27	0	0	0	0	0	0	0	0	0	49

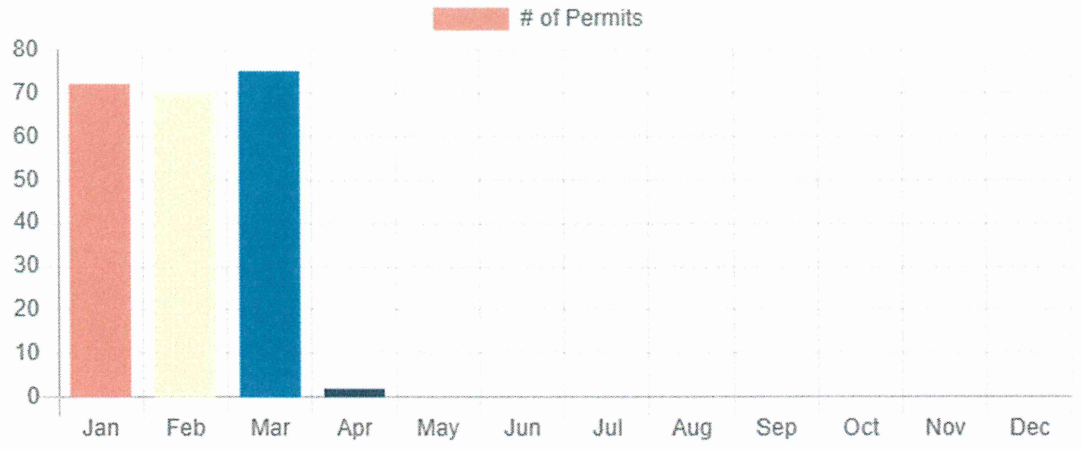
Permit Summary Report Inspection Type													
Inspection Date 01/01/2025 TO 12/31/2025													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
All Finals	5	6	4	1	2	5	3	6	5	0	1	2	40
CAMA	7	13	2	0	0	0	0	0	0	0	0	0	22
D&V	6	4	14	5	4	5	1	4	7	9	2	11	72
Driveway	0	0	1	2	2	0	0	0	1	1	1	1	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

Zoning Permit Totals:

- There was a total of 75 zoning permits issued in March. These included zoning, demolition, dunes and vegetation, stormwater, tree removal, and others.
 - There were 112 zoning permits issued in March of 2025
 - 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 2026:



Permits Issued



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	4,108,294	-22.90%
February	5,712,268	4,839,522	-15.28%
March	5,203,063	4,533,131	-12.88%
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	9,352,465	11.71%
February	8,451,000	9,443,566	11.74%
March	8,488,142	9,479,561	11.68%
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	232,269	3.66%
November	221,548	227,253	2.58%
December	230,122	240,229	4.39%
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	\$ 1,459,463	-47.57%

TOWN OF EMERALD ISLE
Monthly Statistical Report
FY 2025-2026

Data through end of March 31, 2026

FIRE DEPARTMENT

# 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	1	
February	-	1	2	
March	2	2	3	
April	1	0		
May	4	2		
June	2	1		
TOTAL - Entire FY	19	12	8	
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	0	
February	0	0	0	
March	0	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	0	
February	\$ -	0	0	
March	\$ -	12000	0	
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	56	
February	51	45	43	
March	62	65	62	
April	66	83		
May	86	71		
June	119	113		
TOTAL - Entire FY	866	933	637	
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	0	
February	0	0	0	
March	0	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	10	
February	5	8	10	
March	9	19	6	
April	10	15		
May	16	9		
June	6	23		
TOTAL - Entire FY	102	113	87	
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	

# 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	0	2	1
January	1	0	0
February	0	3	5
March	1	3	4
April	3	7	
May	5	1	
June	1	5	
TOTAL - Entire FY	20	51	23
TOTAL - FY to Date			

December	13	23	31
January	9	16	12
February	17	25	23
March	20	35	27
April	29	38	
May	32	54	
June	35	93	
TOTAL - Entire FY	262	510	331
TOTAL - FY to Date			

Average 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	7:11	
February	5:54	7:25	8:23	
March	5:36	7:53	6:42	
April	6:02	6:17		
May	5:48	6:11		
June	6:24	5:22		
TOTAL - Entire FY		6:14	6:10	
TOTAL - FY to Date				

Water 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	0	
February	0	0	0	
March	1	1	2	
April	3	3		
May	22	17		
June	16	14		
TOTAL - Entire FY	94	90	37	
TOTAL - FY to Date				

Fire Inspections Completed (First Due)

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	19	
February	37	58	13	
March	5	49	20	
April	71	42		
May	64	36		
June	14	13		
TOTAL - Entire FY	351	378	212	
TOTAL - FY to Date				

Calls Involving 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	32	
February	40	28	26	
March	38	37	32	
April	39	37		
May	51	50		
June	63	65		
TOTAL - Entire FY	553	540	365	
TOTAL - FY to Date	#REF!			

Swimmer Welfare Checks/ 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	0	
February	0	0	0	
March	3	0	0	
April	201	12		
May	416	1575		
June	1602	3651		
TOTAL - Entire FY	2482	16832	4985	
TOTAL - FY to Date				

Missing / 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	0	
February	0	0	0	
March	0	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	

Ocean Rescue Public Education

	FY 24-25	FY 25-26
July	5719	5521
August	14,600	13071
September	3386	562

October	N/A	0	0
November	N/A	0	0
December	0	0	0
January	0	0	0
February	0	0	0
March	0	0	0
April	2	10	
May	19	12	
June	73	71	
TOTAL - Entire FY	298	150	166
TOTAL - FY to Date			

October	0	0
November	0	0
December	0	0
January	0	0
February	0	0
March	0	0
April	956	
May	2054	
June	4204	
TOTAL - Entire FY	30919	19154
TOTAL - FY to Date		

(Medical Billing) Total \$ NET Charges Colleton

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
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	\$38,012.54	
February	\$ 30,668.74	17,749.82	\$32,660.54	
March	\$ 93,559.74	18,571.12	\$29,450.50	
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	\$397,006.90	
TOTAL - FY to Date	#REF!			

(Medical Billing) Total \$ NET Payments Colleton

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>% Chg - 1 Year</u>
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			\$29,493.17	
January			\$27,524.86	
February			\$15,164.60	
March			\$26,890.37	
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	\$233,645.74	
TOTAL - FY to Date	#REF!			

Monthly Statistical Reports - Town of Emerald Isle

FY 2025-26

Data through the end of March, except as noted otherwise.

PARKS AND RECREATION

Comm Center Attendance (All Activities)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	4329	5185	3258	#REF!
August	3120	3598	2895	#REF!
September	2693	2986	3604	#REF!
October	2786	3972	4141	#REF!
November	2587	1676	4482	#REF!
December	3759	1529	3863	#REF!
January	2601	4479	5554	#REF!
February	3194	3385	3239	#REF!
March	1384	2807	4021	#REF!
April	3028	2851		#REF!
May	3160	2973		#REF!
June	3836	2639		#REF!
TOTAL - Entire FY	36,457	38,080	34,857	
TOTAL - FY to Date	4329	5,185	3,258	

Summer Day Camp Enrollment				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	38	40	40	#REF!
August	38	40	40	#REF!
September	-	-	-	#REF!
October	-	-	-	#REF!
November	-	-	-	#REF!
December	-	-	-	#REF!
January	-	-	-	#REF!
February	-	-	-	#REF!
March	-	-	-	#REF!
April	-	-	-	#REF!
May	-	-	-	#REF!
June	40	38		#REF!
TOTAL - Entire FY				
TOTAL - FY to Date				

Mothers Morning Out Enrollment				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	21	#REF!
February	20	19	21	#REF!
March	20	19	21	#REF!
April	20	19		#REF!
May	20	19		#REF!
June	0	-	-	#REF!
TOTAL - Entire FY				
TOTAL - FY to Date				

	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	25	#REF!
February	25	19	25	#REF!
March	25	19	25	#REF!
April	25	19		#REF!
May	25	19		#REF!
June	0	-	-	#REF!
TOTAL - Entire FY				
TOTAL - FY to Date				

# NC 58 ROW Mowing Cycles Completed				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	2	#REF!
February	3	0	1	#REF!
March	4	4	3	#REF!
April	7	6		#REF!
May	8	5		#REF!
June	4	6		#REF!
TOTAL - Entire FY	53	44	22	#REF!

Beach / Sound Access Repair / Improve				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	23	#REF!
February	9	6	7	#REF!
March	9	7	9	#REF!
April	69	13		#REF!
May	16	9		#REF!
June	23	10		#REF!
TOTAL - Entire FY	278	95	137	#REF!

# Community Center Memberships - Individual Taxpayer				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	9	18	39	#REF!
August	10	13	16	#REF!
September	14	5	14	#REF!
October	11	14	15	#REF!
November	8	9	11	#REF!
December	23	19	15	#REF!
January	51	65	46	#REF!
February	25	36	43	#REF!
March	13	38	23	#REF!
April	8	18		#REF!
May	9	27		#REF!
June	13	27		#REF!
TOTAL - Entire FY	194	289	222	
TOTAL - FY to Date	9	18	39	

# Community Center Memberships - Family Taxpayer				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	14	13	25	#REF!
August	16	11	13	#REF!
September	9	16	12	#REF!
October	16	16	12	#REF!
November	9	8	14	#REF!
December	19	28	10	#REF!
January	49	51	32	#REF!
February	48	21	32	#REF!
March	31	28	27	#REF!
April	14	14		#REF!
May	8	17		#REF!
June	27	22		#REF!
TOTAL - Entire FY	260	245	177	
TOTAL - FY to Date	14	13	25	

# Community Center Memberships - Employee Free				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	0	#REF!
February	16	4	3	#REF!
March	13	1	3	#REF!
April	14	-		#REF!
May	4	-		#REF!
June	8	1		#REF!
TOTAL - Entire FY	107	20	9	
TOTAL - FY to Date	10	2	-	

# Community Center Memberships - Individual Non-Taxpayer				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	-	0	#REF!
August	-	1	0	#REF!
September	-	-	1	#REF!
October	-	1	0	#REF!
November	-	1	1	#REF!
December	1	1	1	#REF!
January	1	-	0	#REF!
February	-	-	0	#REF!
March	-	-	0	#REF!
April	-	-		#REF!
May	-	1		#REF!
June	-	-		#REF!
TOTAL - Entire FY	2	5	3	
TOTAL - FY to Date	-	-	0	

# Community Center Memberships - Family Non-Taxpayer				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	-	1	#REF!
August	-	-	0	#REF!
September	-	-	0	#REF!
October	-	-	-	#REF!
November	-	-	0	#REF!
December	-	1	-	#REF!
January	-	1	0	#REF!
February	-	-	1	#REF!
March	-	-	0	#REF!
April	-	-		#REF!
May	-	-		#REF!
June	0	-		#REF!
TOTAL - Entire FY	-	2	1	
TOTAL - FY to Date	-	-	1	

# Community Center Memberships - Walkers Only				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	1	3	#REF!
August	-	-	0	#REF!
September	-	1	1	#REF!
October	-	-	0	#REF!
November	-	-	0	#REF!
December	-	-	0	#REF!
January	-	1	0	#REF!
February	-	-	1	#REF!
March	-	-	1	#REF!
April	-	-		#REF!
May	-	-		#REF!
June	1	1		#REF!
TOTAL - Entire FY	1	4	6	
TOTAL - FY to Date	-	1	3	

# Community Center Memberships - Tennis/Pickleball Passes				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	-	-	1	#REF!
August	-	-	1	#REF!
September	-	-	0	#REF!
October	-	-	0	#REF!
November	-	-	5	#REF!
December	-	-	0	#REF!
January	-	-	4	#REF!
February	-	-	1	#REF!
March	-	-	1	#REF!
April	-	-		#REF!
May	-	-		#REF!
June	-	-		#REF!
TOTAL - Entire FY	-	-	13	
TOTAL - FY to Date	-	-	1	

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	10	-45.83%
February	13	13	7	-46.15%
March	16	14	6	-50.00%
April	24	9		-37.50%
May	25	9		-36.00%
June	10	7		-70.00%
TOTAL - Entire FY	214	151	88	
TOTAL - FY to Date	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	24	-4.17%
February	25	27	23	-17.39%
March	14	19	13	-46.15%
April	25	28		#DIV/0!
May	24	26		#DIV/0!
June	18	18		#DIV/0!
TOTAL - Entire FY	256	286		
TOTAL - FY to Date	47	65		

# Pothole / Radial Repairs				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	3	-133.33%
March	10	9	3	-200.00%
April	5	8		#DIV/0!
May	2	-		#DIV/0!
June	13	1		#DIV/0!
TOTAL - Entire FY	76	59	61	
TOTAL - FY to Date	9	-	19	

# 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	-1.80%
January	44	10	-	0.00%
February	33	17	29	41.38%
March	2	10	23	56.52%
April	7	3		#DIV/0!
May	11	9		#DIV/0!
June	12	3		#DIV/0!
TOTAL - Entire FY	151	104	163	
TOTAL - FY to Date	7	14	27	

Sign Maintenance (replaced, repaired, cleaned)				
	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	9	77.78%
February	18	34	29	-17.24%
March	8	9	68	86.76%
April	13	5		#DIV/0!
May	8	16		#DIV/0!
June	26	8		#DIV/0!
TOTAL - Entire FY	166	146	234	
TOTAL - FY to Date	28	42	61	

# NC 58 ROW Mowing Cycles Completed				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	-	-	-	0.00%
February	-	-	-	0.00%
March	1	-	1	100.00%
April	-	1		#DIV/0!
May	2	1		#DIV/0!
June	2	2		#DIV/0!
TOTAL - Entire FY	11	11	7	
TOTAL - FY to Date	4	5	4	

# 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	-	-	-	0.00%
January	-	-	-	0.00%
February	-	-	-	0.00%
March	-	2	-	#DIV/0!
April	5	15		#DIV/0!
May	25	14		#DIV/0!
June	157	88		#DIV/0!
TOTAL - Entire FY	312	292	129	
TOTAL - FY to Date	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	-	-	-	0.00%
January	-	-	-	0.00%
February	-	-	-	0.00%
March	-	-	-	#DIV/0!
April	-	1	-	#DIV/0!
May	-	-	-	#DIV/0!
June	2	-	-	#DIV/0!
TOTAL - Entire FY	9	4	5	
TOTAL - FY to Date	6	3	5	

# Storm Water Inspections / Repairs				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	7	-14.29%
February	8	8	7	-14.29%
March	8	9	7	-28.57%
April	8	8		#DIV/0!
May	9	7		#DIV/0!
June	8	8		#DIV/0!
TOTAL - Entire FY	111	100	91	
TOTAL - FY to Date	25	21	35	

# 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	-	4	100.00%
February	-	2	2	0.00%
March	1	4	4	0.00%
April	2	3		#DIV/0!
May	2	1		#DIV/0!
June	4	1		#DIV/0!
TOTAL - Entire FY	26	24	29	
TOTAL - FY to Date	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	170.86	3.22%
February	147.02	137.06	124.26	-10.30%
March	203.42	200.78	205.61	2.35%
April	273.52	257.84		#DIV/0!
May	312.25	297.77		#DIV/0!
June	389.92	430.21		#DIV/0!
TOTAL - Entire FY	3,381.49	3,341.68	2,309.49	
TOTAL - FY to Date	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	29.65	-47.05%
February	31.49	29.57	26.20	-12.86%
March	39.63	34.91	33.18	-5.21%
April	46.48	55.71		#DIV/0!
May	68.37	54.28		#DIV/0!
June	68.62	67.81		#DIV/0!
TOTAL - Entire FY	691.04	652.26	428.46	
TOTAL - FY to Date	196	191	169	p

Recyclables as % of Total Solid Waste				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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%	14.79%	-41.11%
February	17.64%	17.75%	17.41%	-1.91%
March	16.31%	14.81%	13.90%	-6.60%
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%	15.65%	-8.08%
TOTAL - FY to Date	17.04%	16.41%	15.21%	-11.19%

% Recycling Collection Points Set Out				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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%	16.48%	-10.98%
February	14.79%	15.63%	13.41%	-16.55%
March	16.83%	18.83%	19.56%	3.72%
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				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	2,047	25.79%
February	2,323	2,017	1,376	-46.58%
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 - Entire FY	35,707.00	33,330.00	21,016.00	
TOTAL - FY to Date	6,256	5,869	6,545	

# Yard Waste Loads Disposed				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	42	30.95%
February	60	38	22	-72.73%
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	319	
TOTAL - FY to Date	85	73	85	

# Discarded Appliances				
	FY23-24	FY24-25	FY25-26	% Chg - 1 Year
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	10	50.00%
February	7	7	7	0.00%
March	11	14	10	-40.00%
April	9	13		#DIV/0!
May	6	8		#DIV/0!
June	16	20		#DIV/0!
TOTAL - Entire FY	100	111	94	
TOTAL - FY to Date	18	12	41	

Lbs Trash from Beach (Approx)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	-	-	-	0.00%
February	-	-	-	#DIV/0!
March	1,175	2,225	200	-1012.50%
April	7,000	10,825		#DIV/0!
May	15,400	14,975		#DIV/0!
June	23,325	23,475		#DIV/0!
TOTAL - Entire FY	129,675	113,125	59,450	
TOTAL - FY to Date	58,025	42,450	45,450	

Lbs Recyclables from Beach (Approx)				
	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
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	-	-	-	0.00%
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 _ March 2026

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	198	-21.12%
February	201	318	289	199	-31.14%
March	288	615	441	415	-5.90%
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	3,058	-50.49%
TOTAL - FY to Date	5,145	6,533	6,177	3,058	-50.49%

Total Public Education Activities / Events					
	FY 22-23	FY 23-24	FY 24-25	FY25-26	% 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	10	150.00%
February	4	10	9	7	-22.22%
March	9	13	13	12	-7.69%
April	9	13	13		-100.00%
May	15	10	13		-100.00%
June	9	10	8		-100.00%
TOTAL - Entire FY	91	149	120	101	-15.83%
TOTAL - FY to Date	91	149	120	192	60.00%

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!

Total Crimes Against Property Reported					
	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!
June	1	0	1	-	-100.00%
TOTAL - Entire FY	10	2	8	1	-87.50%
TOTAL - FY to Date	10	2	8	8	-100.00%

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	48	45.45%
February	31	61	56	48	-14.29%
March	32	58	88	105	19.32%
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	700	-31.24%
TOTAL - FY to Date	829	1,022	1,018	700	-31.24%

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	4.24	0.95%
February	5.19	5.18	4.41	6.17	39.91%
March	4.18	4.58	4.43	9.30	109.93%
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	6.10	18.23%
TOTAL - FY to Date	5.32	5.22	5.16	6.10	18.23%

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	7	40.00%
February	8	4	4	6	50.00%
March	8	6	8	13	62.50%
April	12	13	2		-100.00%
May	12	22	5		-100.00%
June	22	19	15		-100.00%
TOTAL - Entire FY	158	154	108	90	-16.67%
TOTAL - FY to Date	158	154	108	90	-16.67%

Total Crimes Against Property Reported					
	FY 22-23	FY 23-24	FY 24-25	FY25-26	% 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	1	-50.00%
February	2	2	1	2	100.00%
March	4	4	6	1	-83.33%
April	4	5	1		-100.00%
May	4	4	2		-100.00%
June	7	5	3		-100.00%
TOTAL - Entire FY	42	42	32	21	-34.38%
TOTAL - FY to Date	42	42	32	15	-53.13%

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	3	-25.00%
February	3	0	1	2	100.00%
March	3	3	4	4	0.00%
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	1	-50.00%
February	2	0	7	2	-71.43%
March	13	5	16	1	-93.75%
April	0	9	9	-	-100.00%
May	14	3	3	-	-100.00%
June	6	11	4	-	-100.00%
TOTAL - Entire FY	84	68	64	24	-62.50%
TOTAL - FY to Date	84	68	64	46	-28.13%

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	-	2	#DIV/0!
February	0	3	1	1	0.00%
March	2	1	1	3	200.00%
April	0	1	0	-	#DIV/0!
May	0	2	0	-	#DIV/0!
June	2	0	0	-	#DIV/0!
TOTAL - Entire FY	11	16	6	17	183.33%
TOTAL - FY to Date	11	16	6	17	183.33%

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	37	15.63%
February	30	35	37	31	-16.22%
March	57	49	56	46	-17.86%
April	58	47	44	-	-100.00%
May	66	68	74	-	-100.00%

Burglary / 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	2	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	1	0.00%
February	3	1	2	1	-50.00%
March	3	1	2	3	50.00%
April	4	6	0	-	#DIV/0!
May	3	11	1	-	-100.00%
June	7	8	4	-	-100.00%
TOTAL - Entire FY	57	59	28	19	-32.14%
TOTAL - FY to Date	57	59	28	36	28.57%

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	0	-100.00%
February	0	0	0	0	#DIV/0!
March	2	0	1	0	-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	1,149	23.42%
February	1,047	896	901	871	-3.33%
March	1,201	1,189	1,225	1,013	-17.31%
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	10,484	-23.95%
TOTAL - FY to Date	13,943	15,208	13,785	19,457	41.15%

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	7	133.33%
February	7	5	7	9	28.57%
March	6	7	8	12	50.00%
April	13	4	10	-	-100.00%
May	12	16	22	-	-100.00%

June	98	101	71		-100.00%
TOTAL - Entire FY	767	689	677	474	-29.99%
TOTAL - FY to Date	767	689	677	474	-29.99%

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	5	-50.00%
February	13	11	22	3	-86.36%
March	16	27	21	20	-4.76%
April	12	26	22		-100.00%
May	8	26	14		-100.00%
June	35	24	23		-100.00%
TOTAL - Entire FY	199	265	242	105	-56.61%
TOTAL - FY to Date	199	265	242	105	-56.61%

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	2	0.00%
February	1	4	-	2	#DIV/0!
March	4	6	4	5	25.00%
April	3	4	4		-100.00%
May	4	8	4		-100.00%
June	12	6	3		-100.00%
TOTAL - Entire FY	42	60	41	41	0.00%
TOTAL - FY to Date	42	60	41	76	85.37%

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	30	275.00%
February	7	9	11	7	-36.36%
March	5	7	6	7	16.67%
April	19	13	7		-100.00%
May	4	54	12		-100.00%
June	18	39	11		-100.00%
TOTAL - Entire FY	175	224	136	81	-40.44%
TOTAL - FY to Date	175	224	136	81	-40.44%

Total Business 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	1,034	-90.23%
February	25,525	15,172	9,134	8,151	-10.76%
March	22,570	13,546	9,434	9,144	-3.07%
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	72,773	-37.69%
TOTAL - FY to Date	247,235	192,698	116,794	72,773	-37.69%

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	6	500.00%

June	25	21	20		-100.00%
TOTAL - Entire FY	139	135	138	94	-31.88%
TOTAL - FY to Date	139	135	138	94	-31.88%

Total Traffic Stops Performed					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	191	141	165	185	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	142	33.96%
February	100	59	76	71	-6.58%
March	192	191	137	151	10.22%
April	131	147	105		-100.00%
May	100	299	160		-100.00%
June	166	258	157		-100.00%
TOTAL - Entire FY	1,551	1,732	1,334	1,234	-7.50%
TOTAL - FY to Date	1,551	1,732	1,334	1,234	-7.50%

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	56	9.80%
February	31	32	30	21	-30.00%
March	53	103	65	59	-9.23%
April	48	67	46		-100.00%
May	24	152	71		-100.00%
June	61	162	83		-100.00%
TOTAL - Entire FY	537	818	665	438	-34.14%
TOTAL - FY to Date	537	818	665	438	-34.14%

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	1	0.00%
February	5	3	2	-	-100.00%
March	80	9	3	2	-33.33%
April	11	15	23		-100.00%
May	21	58	20		-100.00%
June	70	83	40		-100.00%
TOTAL - Entire FY	342	326	336	101	-69.94%
TOTAL - FY to Date	342	326	336	101	-69.94%

Total Residence Checks Performed					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	% Chg - 1 Year
July	24	28	12		-100.00%
August	30	24	14		-100.00%
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	-	-100.00%
TOTAL - FY to Date	548	433	408	-	-100.00%

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	1	-50.00%

February	-	2	2	4	100.00%
March	1	4	4	3	-25.00%
April	-	5	4		-100.00%
May	1	5	3		-100.00%
June	3	8	2		-100.00%
TOTAL - Entire FY	58	35	47	44	-6.38%
TOTAL - FY to Date	58	35	47	44	-6.38%

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	67.50%
November	7	5	6	12	100.00%
December	6	8	13	11	-15.38%
January	7	5	3	4	33.33%
February	4	5		3	#DIV/0!
March	15	14	14	11	-21.43%
April	8	6	10		-100.00%
May	13	15	11		-100.00%
June	26	22	10		-100.00%
TOTAL - Entire FY	146	124	113	94	-16.81%
TOTAL - FY to Date	146	124	113	94	-16.81%

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	37	27.59%
February	28	31	2	29	1350.00%
March	44	39	41	40	-2.44%
April	49	35	43		-100.00%
May	49	48	57		-100.00%
June	113	82	55		-100.00%
TOTAL - Entire FY	361	554	543	384	-29.28%
TOTAL - FY to Date	361	554	543	384	-29.28%

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%
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	\$ 3,160	47.09%
February	\$ 8,570	\$ 16,901	\$ 42,030	\$ 10,197	-75.74%
March	\$ 10,777	\$ 4,932	\$ 42,855	\$ 6,060	-85.86%
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	72,653	-73.79%
TOTAL - FY to Date	247,466	233,859	277,143	72,653	-73.79%

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	8	300.00%
February	2	4	2	7	250.00%
March	1	2	5	4	-20.00%
April	3	1	3		-100.00%
May	3	1	6		-100.00%
June	3	6	3		-100.00%
TOTAL - Entire FY	49	39	48	50	4.17%
TOTAL - FY to Date	49	39	48	50	4.17%

February	-	3	4	2	-50.00%
March	-	1	8	1	-87.50%
April	1	1	-		#DIV/0!
May	1	10	3		-100.00%
June	8	1	4		-100.00%
TOTAL - Entire FY	17	27	25	30	20.00%
TOTAL - FY to Date	17	27	25	30	20.00%

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	1	0.00%
February	-	1	5	1	-80.00%
March	5	1	6	3	-50.00%
April	4	2	1		-100.00%
May	2	2	-		#DIV/0!
June	3	4	4		-100.00%
TOTAL - Entire FY	39	28	29	28	-3.45%
TOTAL - FY to Date	39	28	29	28	-3.45%

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	8	300.00%
February	1	2		6	#DIV/0!
March	2	5	12	5	-58.33%
April	1	5	8		-100.00%
May	2	9	6		-100.00%
June	4	9	4		-100.00%
TOTAL - Entire FY	65	52	66	82	24.24%
TOTAL - FY to Date	65	52	66	82	24.24%

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	224.28%
September	\$ 2,897	\$ 16,929	\$ 4,523	\$ 811	-82.07%
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	\$ 620	-57.24%
February	\$ 1,040	\$ 21	\$ 2,767	\$ 410	-85.18%
March	\$ 4,645	\$ 1,861	\$ 1,766	\$ 18,609	953.74%
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	36,193	-67.82%
TOTAL - FY to Date	133,290	144,471	112,476	36,193	-67.82%

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	2	100.00%
February	1	4	1	1	0.00%
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	15	-54.55%
TOTAL - FY to Date	31	29	33	15	-54.55%

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	2	#REF!
February	1	-	-	2	#REF!
March	-	-	-	3	#REF!
April	-	-	-		#REF!
May	1	-	-		#REF!
June	-	1	-		#REF!
TOTAL - Entire FY	10	4	2	18	#REF!
TOTAL - FY to Date	10	4	2	18	#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	2	#DIV/0!
February	0	0	0	3	#DIV/0!
March	1	0	2	1	-50.00%
April	0	0	0		#DIV/0!
May	0	0	0		#DIV/0!
June	0	0	0		#DIV/0!
TOTAL - Entire FY	7	6	6	15	150.00%
TOTAL - FY to Date	7	6	6	30	400.00%

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%
January	90	47	50	76	52.00%
February	57	34	50	34	-32.00%
March	55	46	51	53	3.92%
April	37	34	17		-100.00%
May					#DIV/0!
June					#DIV/0!
TOTAL - Entire FY	3,213	3,300	2,823	2,848	0.89%
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	1	-83.33%
February	2	6	3	6	100.00%
March	15	8	9	9	0.00%
April	17	16	11		-100.00%
May	21	29	11		-100.00%
June	39	27			#DIV/0!
TOTAL - Entire FY	344	489	229	204	-10.92%
TOTAL - FY to Date					#DIV/0!

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	5	400.00%
February	0	0	1	3	200.00%
March	0	0	0	1	#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	18	12.50%
TOTAL - FY to Date	8	8	16	36	125.00%

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	238	14.42%
February	201	243	205	127	-38.05%
March	269	405	421	458	8.79%
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	1,067	-29.15%
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				0	#DIV/0!
January					#DIV/0!
February					#DIV/0!
March	303	360	410	362	-11.71%
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	532	-68.76%
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	20	185.71%
February		13	13	7	-46.15%
March		31	25	40	60.00%
April		16	34		-100.00%
May		19	33		-100.00%
June		23	13		-100.00%
TOTAL - Entire FY	0	125	168	93	-44.64%
TOTAL - FY to Date					#DIV/0!