



# Swansboro Tourism Development Authority Agenda

Town of Swansboro  
Thursday, April 11, 2024

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**I. Call to Order**

**II. Approval of Minutes**

- [a.](#) **February 22, 2024 Special Meeting Minutes**

**III. Financial Report**

- [a.](#) **Financial Report-(3rd QTR. FY 23-24)**  
*Presenter: Sonia Johnson, Finance Director*

**IV. New Business**

- [a.](#) **Marketing & Advertising Status Update/Discussion**

- [b.](#) **Grant Funding Request**  
*Presenter: Cassie Madison, Social Media Manager and Treasurer*  
Swansboro Military Affairs Committee (MAC)

Swansboro Military Affairs Committee (MAC)-Swansboro Military Appreciation Day (MAD)-Overall Total Funding Requested \$2,000.

*Recommended Action: Approve funding request for Swansboro Military Affairs Committee (MAC)-Swansboro Military Appreciation Day (MAD)*

- [c.](#) **Meeting Schedule Discussion**  
*Presenter: Sonia Johnson, Finance Director*

The Board of Commissioners requested to change the time for Swansboro Tourism Development Authority meetings to 6:00 P.M.

- [d.](#) **Audit Contract-Gregory T. Redman, CPA for the period July 1, 2023 thru June 30, 2024**  
*Presenter: Sonia Johnson, Finance Director*

The Swansboro Tourism Development Authority (STDA) is required to have an annual audit performed. This is a proposed contract for services with Gregory T. Redman, CPA to prepare the STDA financial statements and perform the audit for FY 23/24. The proposed fee to audit this fiscal year ended June 30, 2024 is \$3,000.

*Recommended Action: Motion to approve the Audit Contract with Gregory T. Redman, CPA for the period July 1, 2023 thru June 30, 2024.*

- [e.](#) **Proposed FY 24/25 Budget**  
*Presenter: Sonia Johnson, Finance Director*

The FY 2024/2025 Proposed Budget was prepared in accordance with N.C.G.S. Chapter 159, the North Carolina Local Government Budget Fiscal Control Act. As required, all funds within the budget are balanced, and all revenues and expenditures are identified for FY 2024-2025. The Budget for FY 2024/2025 is balanced with \$14,417 of fund balance.

- [f.](#) **Set date to hold a public hearing/adoption**  
*Presenter: Sonia Johnson, Finance Director*

G.S. 159-12(b)-Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear.

**V. Board Comments**

**VI. Adjournment**

**Town of Swansboro**  
**Tourism Development Authority**  
**Special Meeting**  
**February 22, 2024**

In attendance: Chairman Randy Swanson, Michael. Diehl, Preston Patterson, Jack Harnatkiewicz, Linda Thornley and Joseph Brown

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**Call to Order**

The meeting was called to order at 2:31 pm with a quorum present.  
New Board Member Introductions.

**Reports**

Finance Director reviewed the Financial Summary Analysis, which reflected a balance of \$221,141.17 on 12/31/23.

Ann Marie Bass presented the Front Row Communications Quarterly Marketing & Advertising Report.

**Approval of Minutes**

On a motion by Linda Thornley and second by Jack Harnatkiewicz, the October 5, 2023, special meeting minutes were approved unanimously by the board.

**New Business**

**A. Funding Request**

**Swansboro Historical Association submitted a grant application for the Swansboro Historic Homes Tour. Overall Total Funding Requested: \$3,000.**

The Swansboro Historical Association and the historic homes tour are a good investment for the Swansboro Tourism Development Authority. The homes tour is an extremely popular event in other local coastal towns and brings visitors from throughout the region to tour these homes. This tour will expose visitors to Swansboro and encourage return visits to the town and surrounding area.

While in town for the tour, visitors will likely visit local restaurants and shops, supporting local businesses and generating an interest for a return visit to Swansboro.

With a motion to approve \$1,500 by Linda Thornley and seconded by Jack Harnatkiewicz, the motion passed 5:1.

Ayes: Swanson, Thornley, Harnatkiewicz, Patterson, Brown  
No: Diehl

**B. Marketing & Advertising Request**

Ann Marie advised the need for a new website hosting maintenance provider because the previous vendor is no longer in business. Anne Marie recommended Dream Host.

With a motion to approve the Dream Host contract by Linda Thornley and second by Jack Harnatkiewicz, the motion was approved unanimously by the board.

**C. Audited Financial Statements**

Sonia Johnson presented the Audited Financial Statements for the year ended June 30, 2023.

**Public Comments**

No public comments were offered.

**Board Comments**

Linda Thornley mentioned she is still working on a PDF version of the current Grant Application and will bring it back to the Board for review.

Randy Swanson stated Front Row Communications contract is up for renewal July 1, 2024, and if needed, the Swansboro TDA will go through the bid solicitation process for marketing & advertising services.

**Adjournment**

On a motion by Linda Thornley, seconded by Jack Harnatkiewicz, the meeting adjourned at 4:15pm.

*Next Scheduled Meeting: Thursday, April 11, 2024*

SWANSBORO TOURISM DEVELOPMENT AUTHORITY					
FINANCIAL SUMMARY ANALYSIS					
FY 2023-2024					
		BUDGET	BUDGET	BUDGET	ACTUAL
		2023-2024	AMENDMENT	REVISIONS	07/1/23-03/31/24
<b>Fund Balance @ 6-30-2023</b>					\$ 192,309.15
<b>Revenue:</b>					
<b>Acct #</b>					
70-300-390950	Occupancy Tax - Transferred from Gen Fund	\$ 106,700.00		\$ 106,700.00	\$ 85,275.83
	Donations-Downtown Merchants	\$ 4,000.00		\$ 4,000.00	\$ 4,600.00
70-300-399991	Fund Balance Appropriation	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
		\$ 110,700.00	\$ 50,000.00	\$ 160,700.00	\$ 89,875.83
<b>Expenditures:</b>					
<b>Acct #</b>					
70-800-501910	Services - Auditor	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00
70-800-503910	Advertising/Promotions:			\$ -	
	Town of Swansboro- Visitor Ctr Management	\$ 5,660.00		\$ 5,660.00	\$ 3,945.00
	General advertising	\$ 32,527.00		\$ 32,527.00	\$ 24,414.01
	Front Row Communications	\$ 21,996.00		\$ 21,996.00	\$ 16,497.00
	Liz Honeycutt Advertising		\$ 5,000.00	\$ 5,000.00	\$ 3,735.00
	Downtown Merchants-Swansboro by Candlelight/Merchant Guides	\$ 4,000.00		\$ 4,000.00	\$ 3,630.47
70-800-502995	Administrative Services	\$ 4,100.00		\$ 4,100.00	\$ 3,075.00
70-800-502010	Supplies	\$ 1,000.00		\$ 1,000.00	\$ 9.65
70-800-503100	Travel / Conference	\$ 2,000.00		\$ 2,000.00	\$ 442.54
70-800-504540	Insurance	\$ 500.00		\$ 500.00	\$ 200.00
70-800-504910	Dues & Subscriptions(NC Coast Host)	\$ 350.00		\$ 350.00	\$ 350.00
70-800-505000	Capital Outlay	\$ -		\$ -	
70-800-507910	Tourism-Related Expenses (Grants) - Awarded (Marketing)	\$ -		\$ -	\$ 1,740.00
70-800-507920	Tourism-Related Expenses (Grants) - Awarded (Capital)	\$ 35,567.00	\$ 45,000.00	\$ 80,567.00	\$ 7,950.00
		\$ 110,700.00	\$ 50,000.00	\$ 160,700.00	\$ 68,988.67
<b>ACTUAL CASH BALANCE @0 3/31/2024</b>					\$ 213,196.31
<b>AVAILABLE FUND BALANCE @ 3/31/24</b>					\$ 213,196.31
	First Citizens Bank(Facebook Ads)	\$ 5,390.61			
	Additional Advertising-T2T	\$ 174.00			
	Our State	\$ 12,735.00		Beginning FB	\$ 192,309.15
	Raleigh Magazine	\$ 3,225.00		Revenues	\$ 89,875.83
	Swansboro Area Chamber of Commerce	\$ 1,100.00		Expenditures	\$ 68,988.67
	Emerald Isle Realty	\$ 850.00		Cash balance	\$ 213,196.31
	Web Design City	\$ 839.40		Available FB	\$ 213,196.31
	Promotional Contest Gift Card	\$ 100.00			
	Total General Advertising	\$ 24,414.01			



SWANSBORO TOURISM DEVELOPMENT AUTHORITY  
 ANALYSIS OF REVENUE/ EXPENSES  
 APPLICATION OF 2/3 AND 1/3 RESTRICTIONS

07/01/23-03/31/2024

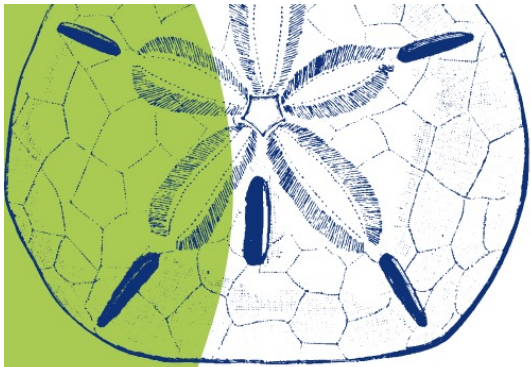
REVENUES

PERIOD	TOTAL	2/3-Promote Travel and Tourism <u>plus</u> administrative	1/3-Tourism- Related Capital Expenditures
FYE 2011/2012	\$ 44,928.62	\$ 29,952.41	\$ 14,976.21
FYE 2012/2013	\$ 71,128.06	\$ 47,418.70	\$ 23,709.36
FYE 2013/2014	\$ 60,300.68	\$ 40,200.45	\$ 20,100.23
FYE 2014/2015	\$ 59,772.79	\$ 39,848.53	\$ 19,924.26
FYE 2015/2016	\$ 56,925.03	\$ 37,950.02	\$ 18,975.01
FYE 2016/2017	\$ 55,240.37	\$ 36,826.91	\$ 18,413.46
FYE 2017/2018	\$ 66,319.97	\$ 44,213.31	\$ 22,106.66
FYE 2018/2019	\$ 95,819.45	\$ 63,879.63	\$ 31,939.82
FYE 2019-2020	\$ 68,955.22	\$ 45,970.15	\$ 22,985.07
FYE 2020-2021	\$ 77,898.30	\$ 51,932.20	\$ 25,966.10
FYE 2021-2022	\$ 104,208.39	\$ 69,472.26	\$ 34,736.13
FYE 2022-2023	\$ 122,297.01	\$ 81,531.34	\$ 40,765.67
FYE2023-2024	\$ 89,875.83	\$ 61,250.55	\$ 28,625.28
<b>TOTALS</b>		\$ 650,446.46	\$ 323,223.25

LESS: EXPENSES

PERIOD	TOTAL	Travel and Tourism Expenditures <u>plus</u> administrative	Tourism-Related Capital Expenditures
FYE 2011/2012	\$ 4,415.12	\$ 4,415.12	\$ -
FYE 2012/2013	\$ 38,523.85	\$ 38,523.85	\$ -
FYE 2013/2014	\$ 87,610.72	\$ 62,610.72	\$ 25,000.00
FYE 2014/2015	\$ 59,297.48	\$ 53,013.10	\$ 6,284.38
FYE 2015/2016	\$ 56,561.77	\$ 41,944.77	\$ 14,617.00
FYE 2016/2017	\$ 65,122.90	\$ 39,632.90	\$ 25,490.00
FYE 2017/2018	\$ 64,009.53	\$ 34,575.76	\$ 29,433.77
FYE 2018/2019	\$ 59,780.81	\$ 37,079.06	\$ 22,701.75
FYE 2019-2020	\$ 52,139.60	\$ 32,959.60	\$ 19,180.00
FYE 2020-2021	\$ 38,941.88	\$ 33,941.88	\$ 5,000.00
FYE 2021-2022	\$ 73,135.10	\$ 61,315.10	\$ 11,820.00
FYE 2022-2023	\$ 91,945.98	\$ 77,445.98	\$ 14,500.00
FYE 2023-2024	\$ 68,988.67	\$ 61,038.67	\$ 7,950.00
<b>TOTALS</b>		\$ 578,496.51	\$ 181,976.90
<b>Available funds as of 03/31/24</b>		<u>\$ 71,949.95</u>	<u>\$ 141,246.35</u>

\$ 213,196.31



# Swansboro

Friendly City by the Sea



## STDA QUARTERLY STATUS UPDATE REPORT

### APRIL 11, 2024

Presented by: Anne Marie Bass, Front Row Communications



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Summary of Key Highlights, Status Updates & Work Products to Date – as requested by STDA Board Member, Mikey Diehl)

Recent Print Ad Placements

Recent Digital Ad Placements

Spring 2024 – Downtown Merchants & Restaurants Guide & Map Update

Appendix

- STDA Approved 2023-2024 Budget Snapshots – as of April 4, 2024
- STDA Proposed Budget for 2024-2025 Fiscal Year
  - NEW for 2024/2025 Fiscal Year – Social Mirror Ad Campaign & Proposal // Curtis Media Group and Front Row Communications



- Includes **GeoTargeting / GeoFencing** Tactic for refined strategic targeting – as requested in February 2024 STDA Board Meeting



## Summary of Key Accomplishments, Status Updates & Work Products to Date

**Social Media Management** – Anne Marie creates and manages the content and engagement on the STDA Facebook & Instagram pages

**Facebook** – started with < 500 in March 2021 – we now have 8,026 followers; 5.8K likes

**Instagram** – started the page in March 2021 – we now have 2,059 followers

**Facebook Ad Campaigns** – we have run 56 total campaigns over the past three years time.

**Facebook Stats** – from March 2021 to present

### Reach breakdown

#### Total

**1,042,081** ↑ 100%

#### From organic

**445,169** ↑ 100%

#### From ads

**624,061** ↑ 100%



**Promotional Contests** – we ran two promotional contests this fiscal year and one last year

- (Fall) Cool & Breezy Getaway Contest – generated 475 email addresses with people that entered (clicked thru at least two pages on the website interested in Swansboro and completed the form)
- (February) Bring Your Love to Swansboro Giveaway Contest – (no overnight stay) generated 75 email addresses with people who entered.)
- In 2022, we ran the Swansboro by Candlelight Giveaway Winter Getaway Contest – I will soon be adding those entries into Constant Contact (manual process)

**Email List of Visit Swansboro Fans** – This fiscal year, we began an email marketing list building process. We have generated a list of approximately 500 fans/email addresses – via two promotional contests and one Facebook Ad Campaign promoting the Fall 2023 Downtown Merchants & Restaurants Guide – Digital Print Version for download. We initiated a Constant Contact license and set out one eblast. We have a new requirement by Constant Contact to meet in authenticating the email address that we just set up with Dream Host – this is in process. As soon as this is complete – we can continue to send out eblasts, which enable us to directly promote Swansboro and things to do, etc. to our fans

**Photo Assets** – The official Visit Swansboro Photo Library was started in 2021 – we have had 2 (one-day each) lifestyle photo shoots (with people who volunteer as “talent”) in 2021 and 2022. Local professional photographers – Todd Dini and Samantha Ann Photo have also participated in paid shoots – Mullet Festival 2022 (drone photography by Todd Dini.) Swansboro by Candlelight and Arts by the Sea (Samantha Ann Photo) *A special thanks to local supporters/stakeholders and the local professional photographers who have responded to my requests and have contributed photos in some instances at no cost for various needs.*



## Summary of Key Accomplishments, Status Updates & Work Products to Date

**Video Assets** - we updated and refreshed the video running at Albert J. Ellis Airport using the new lifestyle photography and photos contributed by local Swansboro stakeholders. 2 Versions – 1 for Fall/Winter, 1 for Spring/Summer. We will continue to refresh these with new photo assets to keep it new and current.

**Branding Visit Swansboro “The Friendly City by the Sea”** – we have updated and refreshed the overall branded look/feel for the Our State Magazine print and digital ads utilizing the new lifestyle photography running in their NC Coast Host and Destinations sections, as well as the Raleigh Magazine print ad placements, on the website, in digital ad campaigns and on social media posts.

**Website** – the current website is almost 12 years old, yet I am working with it, and have made improvements with the refreshed photo assets, updated information and improvements to overall look on desktop and mobile of various interior pages. Currently underway in transferring the website hosting and maintenance to Dream Host. This is a multi-step process and I am currently in the midst of taking care of additional technical needs that are being addressed.

- We have updated the header images and continue to update photography on the interior landing pages where we have Facebook Ads are pointing to (landing pages – such as festivals, for example.)
- Festivals Pages – ongoing updates and refreshes for each page – ongoing. In support of Director Anna Stanley to align to using the STDA Grant funds to build upon the strategy of Swansboro becoming more widely known as an overnight vacation destination with the Town of Swansboro Festivals and Events being a strong reason for visitation.
- Shopping, Restaurants, Lodging – updates when applicable on regular intervals (Airbnb & VRBO’s were added to the site in 2022.)
- In 2022 we transferred the Go Daddy domain ownership to Town of Swansboro from Darryl Marsh.
- Change of Web Hosting Company & Maintenance – in process with Dream Host (as per last quarterly report)
- Adding Constant Contact Email List forms – in process – there may be a better resource for this work other than Dream Host (Anne Marie is currently pursuing)
- Fixing Google Analytics (GA4) – we will soon start rebuilding website stats as this is fixed. This was a requirement as of July 2023 and did not happen properly with the prior website hosting company. In process. (Anne Marie is currently pursuing. There may be a better technical resource to do this other than Dream Host.)
- As the website hosting transfer process is complete, there are several updates to be made to local businesses, Airbnbs and VRBOs on the site – which is on Anne Marie’s to do list.



## Summary of Key Accomplishments, Status Updates & Work Products to Date

### Partnerships

- **Swansboro Festivals**
  - Partnership in developing and running the Facebook ad campaigns and a print ad in Our State Magazine for the signature events and festivals.
  - Providing any insights that are helpful to Director Anna Stanley as it pertains to areas of mutual interest. Sharing ideas, insights and perspectives in support of the overall objectives for the best interest of all stakeholders.
  - Joined discussions and review of the Placer.ai technology tool that may have an interest to the Town of Swansboro and also other departments/stakeholders.
- **Swansboro Historical Society** – Working with Allyson Roberts to assist in promoting the Swansboro Historical Self Guided Walking Tour on April 27<sup>th</sup>. Will develop and create a Facebook ad campaign targeted to drive in markets; encouraging day trips and highlighting an overnight getaway to Swansboro around this event.
- **Downtown Merchants & Restaurants**
  - Developing and running the Facebook ad campaigns and overall marketing for SBC for the past three years.
  - Oversee and collect all updates and changes for the Downtown Merchants & Restaurants Guide & Map – we have produced 6 updated and refreshed versions to date since 2021. (updated twice a year.)
  - Support to Sonia in keeping up with the expenditures towards the donated funds, in conjunction with Debbie Harnatkiewicz and others that are involved in organizing the event.
- **Visit NC** – Anne Marie presented a media pitch to the Visit NC PR Team for the 2025 NC Travel Guide Road Show in February 2024. She regularly attends webinars and stays up to date with the State of NC Tourism office as it pertains to matter that may be of interest to Swansboro.
- **JTDA & OCT** – there are two other local tourism offices in Onslow County. Anne Marie is in regular contact with the JTDA Team. Additionally, Anne Marie opens dialogue and participates when requested in discussions for any partnership areas that may be of interest and mutual benefit and vice versa.

**Tourism Marketing, Strategy, Planning & Budget Development** – Anne Marie creates and fully manages the ongoing function of marketing and advertising for the STDA including vendor management, contracts, and budgeting.





# Our State Magazine

## April 2024 Issue

### March 2024 Issue

from BEACHES to HISTORIC TOWNS...  
 from BATTLESHIPS to WINERIES...  
 IT'S ALL HERE, SHOULDN'T YOU BE?  
 ExploreNC Coast.com and discover your new vacation paradise.

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**PROVIDING THE TRUE OUTER BANKS EXPERIENCE**  
 For 55 Years  
 Joe Lamb, Jr. & Associates  
 OUTER BANKS VACATION RENTALS  
 jlamboz.com • vlamboz@jlamboz.com  
 800-592-6927

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**Your Beach Adventure Awaits!**  
 Swansboro  
 www.VisitSwansboro.org

Pender County / Topsail Island  
**PENDER COUNTY NC**  
 Your Perfect Blend of Relaxation and Adventure!  
 www.VisitPender.com

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 "Experience" the perfect place of recreation.  
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 Tryon, NC  
 252-639-3625

International Food Trail  
 Passport to Flavor  
 VisitJacksonvilleNC.com

from LIGHTHOUSES to BBQ...  
 IT'S ALL HERE, SHOULDN'T YOU BE?  
 ExploreNC Coast.com and discover your new vacation paradise.

Visit Jacksonville  
 THE PERFECT GETAWAY IS RIGHT THIS WAY  
 VisitJacksonvilleNC.com

Dine Dockside!  
 Swansboro  
 www.VisitSwansboro.org

Downtown Morehead City.com  
 DOWNTOWN DERBY DARTY  
 MAY 4





## Our State Magazine

March 2024 Issue



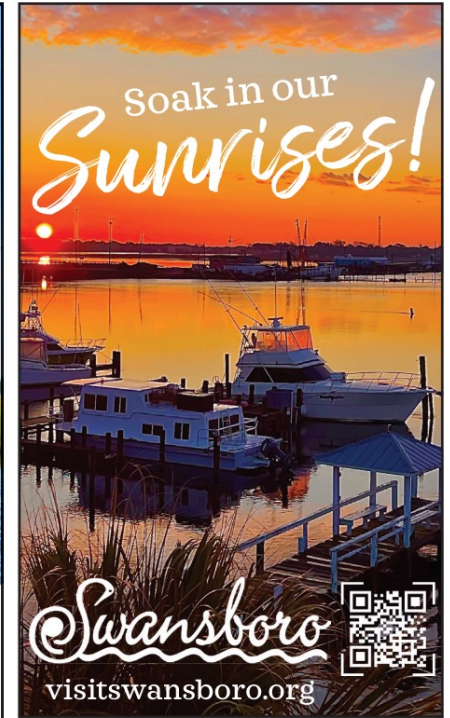
April 2024 Issue



May 2024 Issue



June 2024 Issue



The May and June 2024 issues are not yet in print, but ads have been developed and submitted. Sharing so you can see the visual "brand building," showing the Swansboro experience – and how it is looking in print advertising.





## Our State Magazine // Sunday Morning Eblast – January 21, 2024

# Our State

CELEBRATING NORTH CAROLINA

### DIGITAL ANALYTICS REPORT

Newsletter -Sunday Morning Read

Sponsor: Swansboro TDA

Date of Report: 3/8/24

Send Date	Recipients	Open Rate	Click Rate	Clicks-Per-Unique-Open-Rate	Total Clicks on Email	Clicks on Sponsor's Ad
2/25/24	47,814	68.8%	6.8%	9.9%	3,784	333

#### Glossary of Terms

**Open Rate** measures one open per recipient, expressed as a percentage of the total number of delivered email messages

**Click Rate** measures the percentage of email message that drew at least one click (also referred to as the click-through rate)

**Clicks-Per-Unique-Open Rate** measures the percentage of opened messages that recorded clicks (also known as the click-to-open rate)

	Open Rate	Click Rate	Clicks-Per-Unique-Open-Rate
Media & Publishing Industry Standards	23.9%	2.9%	12.4%
National Standards	21.5%	2.3%	10.5%



#### Discover the Charm of Swansboro

Relax all year long at North Carolina's coast and enjoy our historic downtown waterfront shops and local eateries. Eco tours, boating, shelling, fishing, sunset cruises, kayak tours, and beach adventures at Bear Island make Swansboro perfect for your next **family vacation destination**.





### Raleigh Magazine

#### February 2024 Issue

#### April 2024 Issue



Placement – next to State of South Carolina full page, New Bern and Heart of NC (Randolph County)



**SWANSBORO**  
**COOL & BREEZY**  
**GETAWAY CONTEST**  
**WINNER**



*Bring your love*  
**TO SWANSBORO**  
**GIVEAWAY WINNER**



## Swansboro – Promotional Contests // STDA Email List Building Strategy Integrated into Facebook Ad Campaigns

### Cool & Breezy Getaway Contest

PRIZE PACKAGE:

- 2 Nights Stay at Hampton Inn
- \$50 Gift Card to Bake, Bottle, Brew
- \$100 Gift Card to The Boro

433 Entries – added to the STDA Email List

### Bring Your Love to Swansboro Giveaway Contest

PRIZE PACKAGE:

- \$100 Gift Card to Saltwater Grill
- \$75 Voucher to choice of Marsh Cruises, Pogies, or Lady Swan Tours

NOTE: Contest duration was 3 weeks. We did not include a hotel stay as a “Getaway” – I believe these reasons is why we had fewer entries than Cool & Breezy – which was embedded in the Mullet and Candlelight ad landing pages. Still a great brand awareness campaign promoting off season and Swansboro as a year round vacation and “getaway” destination – at the NC Coast.

77 Entries – added to the STDA Email List





## Downtown Merchants & Restaurants Guide & Map – Spring 2024

The print job is currently in process. Shipment is expected to arrive in the next few days.



### SwanFest

2024 Outdoor Free Summer Concert Series

Each Sunday from Memorial Day through Labor Day

- May 26 Heart Stop – 80s to Current Rock
- June 2 Pure T Mommi-keed – Alt Rock
- June 9 Built for Comfort – Rock, Blues & Country
- June 16 4everall – Earthy, Folky, Americana
- June 23 East Coast Jam Band – Rock-Latin
- June 30 Caffeinated Soul Boogie – Electro
- July 7 Southern Hill Cats – Rockabilly
- July 14 Damn Yankees – Rock/Cover
- July 21 Will & Tony Show – Rock & Country
- July 28 Henry Bitzer – Folk Rock & Country
- Aug 4 The Conspiracy – Arena Rock
- Aug 11 Webb & Co. – Country/Rock
- Aug 18 Velvet Rodeo – Country
- Aug 25 I 42 – Beach
- Sept 1 Big Jim Kohler – Chicago

Sunday evenings 6:30 - 9:00 PM  
The Olde Towne Square •

For more info visit [www.visitswansboro.org](http://www.visitswansboro.org)

## Historic Downtown SWANSBORO Merchants & Restaurants GUIDE





Annual Swansboro Event

JUNE 8 By The Sea Downtown Swansboro 326-3600

1st WEEK OF JULY Independence Day Celebration in Swansboro 2600

2-13 Mullet NC Swansboro

Heritage Center

Monday 1:00 - 4:00pm  
at the Historic Site.org



[www.VisitSwansboro.org](http://www.VisitSwansboro.org)

- 1 Swansboro Paddle Boarding & Kayaking (910) 359-1472 Paddle boards, kayaks, customized guided trips, rentals, sales, apparel & more!
- 2 Brin & Co Hair Salon (910) 330-3006 Hair salon for Ladies, Gents & Kids. Sales by appointment only.
- 3 By The Bridge Restaurant (252) 773-1211 South Florida fusion inspired eatery serving breakfast and lunch with full bar, signature cocktails and on-site burgers and sandwiches.
- 4 Glamour and Grace Boutique (910) 325-8197 Offering a variety of men's and women's clothing & accessories.
- 5 Boro Low Country Kitchen (910) 325-5951 Casual on the water, Seafood Low Country Bolls, Fried and Grilled Seafood, Philly Cheese, Italian Sausage, Chicken. Specializing in pick up, eat in, and catered parties.
- 6 The BORO Restaurant & Bar (910) 325-6592 Local fresh seafood, American and eclectic menu. Chef features daily live acoustic music Wed-Fri, Sat. weather permitting. Large outdoor courtyard seating, Cozy inside dining room. 12 craft draft local beer.
- 7 Swansboro Front Street Grocery (252) 725-1958 An artisanal grocery with a great assortment of snacks, drinks, beer, wine, locally baked goods, local produce, ice cream and more.
- 8 Yan's Restaurant (910) 326-5501 Talk of the Town 5 Star Award Winner. 50's themed - breakfast served all day, burgers, shakes, famous fruit fritters, omelets, and gourmet salads.
- 9 Gray Dolphin (910) 326-4444 Unique gifts & accessories, Camille Beckman and gourmet foods.
- 10 Bogue Banks Realty (910) 325-8968 A proven leader in real estate sales.
- 11 Humphrey Farm General Store (910) 548-4669 Signature jams, salsas, pickles, sauces, dip mixes, teas and coffees, fill-your-own olive oils and more!
- 12 Poor Man's Hole (252) 671-0020 Handcrafted furniture by Speight Rhue, gifts and vintage artists.
- 13 The Mercantile (910) 325-7004 Nautical gifts, antiques, t-shirts, handcrafted outdoor furniture, art work, coastal heritage books, poetry and more.
- 14 Investigator Fishing & Diving Charters (910) 382-7815 Operating a 31' Contender for all of our fishing & freediving charters and a 36' Topaz and 43' Viking for our SCUBA diving charters. Dive charters that offer wreck, ledge and night diving, Spearfishing and Megalodon Fossil hunt.
- 15 The Lady Swan / Swansboro Boat Tours (910) 325-2200 Sunset, Historical, Nature Cruises & Much More! Regularly scheduled and private trips available. Come Take A Ride With Us!

- 16 Bake Bottle & Brew (910) 325-7550 Gift and book store offering beer, wine, coffee and Hershey's ice cream. Shop, sip and enjoy beautiful water views.
- 17 Willy Nilly Warehouse (910) 326-3500 Waterfront destination for live music, beer, wine, studios and unique gifts.
- 18 Saltwater Grill (910) 326-7500 People come for the view and stay for the food – casual atmosphere, seafood, steaks, gourmet salads, full service bar featuring a superior wine selection.
- 19 Casper's Marina (910) 326-4462 Easy docking, boat gas, dry stack facility, ships store.
- 20 Novelty Nook (910) 325-7437 Gifts for all ages. Year round Christmas Store with ornaments, decor and more Variety of Swansboro local merchandise.
- 21 Rocket Flizz (910) 325-7100 Retro candy/soda pop/cake creamery! 5,000+ types of nostalgic & international candy! Come and be Willy Wonka for the day!
- 22 Giovanni's Brooklyn Bagels (252) 677-4446 Offering fresh bagels, sandwiches, pretzels, pastries, and coffee. Open Mon - Sat. 7am to 2pm; Sun 8am to 2pm.
- 23 Betta Hair & Boutique (910) 989-9879 Men's hair stylist and colorists specializing in custom haircuts, coloring, extensions and keratin.
- 24 Med Spa / Reverse by Lisa (252) 764-6662 Cosmetic Injector & Laser Specialist: Botox, Fillers, Laser Treatments, RF Micro-needling and Skin Care Products. Call for more information.
- 25 Church Street Market & Pub (910) 325-8546 Specialty sandwiches, soups, desserts, fine wines, beer & spirits. Breakfast Fri, Sat, Sun 7:00am to 10:30am
- 26 Swansboro Visitors Center (910) 326-4428 Open 10am-5pm, 7 days a week. One unique restroom available.
- 27 Swansboro Town Hall (910) 326-4428 www.swansboro-nc.org
- 28 Cedro De Azmar/Cigar Shop (252) 422-9500 Premium cigars, tobacco, quality pipes, humidors, outdoor smoking with a waterfront view.
- 29 Silver Line Jewelry, Art & Unique Finds (910) 325-7229 Coastal treasure made in the Carolinas. Proudly carrying Concept earrings made for sensitive ears.
- 30 Gigi Nails (910) 915-4448 Nail Salon offering manicures and pedicures. By appointment only.
- 31 To Be Announced
- 32 Jess' Boutique (910) 325-8340 Ladies' and men's apparel. Women's accessories, purses, shoes and body care.

- 33 To Be Announced
- 34 Merrow Boutique (910) 325-7447 Discover the latest styles, inspiration and exclusive products from around the world.
- 35 Din's Martinis and Desserts (910) 325-8140 Din's Martinis and Desserts is a craft cocktail and dessert bar that specializes in crafted cocktails, delicious desserts, savory small bites and so much more!
- 36 Boro Gift Boutique (910) 650-0056 Locally made art, custom furnishings, home decor, boutique clothing, jewelry & gifts. Located in the historic Rowlett's Building. Tues-Thurs 10-6; Fri & Sat 10-7; Sun 11-4; Mon Closed
- 37 Salt Marsh Cottage (910) 708-1166 Must have for Coastal Living!
- 38 Preston's Corner Bar & Grill & The Back Bar on Front Street (910) 708-1205 Homemade coastal cuisines with southern influences. Open 7 days a week serving breakfast, lunch and dinner. Craft cocktails and two spacious bars that stay open late! Casual, friendly, comfortable setting.
- 39 Carrow Boutique (910) 326-4208 Trendy fashions, shoes and accessories.
- 40 Il Cigno Italiano (910) 325-7845 Italian cuisine, Housemade Gnocchi, Pasta, and Maccarella, lunch and dinner, fresh local fish. Chef features daily waterfront dining on the terrace.
- 41 Riverside Steak & Seafood (910) 326-8847 Serving fresh caught NC seafood, premium steaks, highly chef specials, accommodations for large families and children's menus, famous sweet potato muffins, full bar and extensive wine list.
- 42 Clyde Phillips Seafood (910) 326-4468 N.C. caught "fresh local seafood" - fish, crabs, shrimp and shell fish.
- 43 Pogie's Fishing Charters, Coastal Tours, Kayaking & Rental Center (910) 325-7876 Coastal outdoor outfitter specializing in getting you out on the water in Swansboro!
- 44 Sound Side Outfitters (910) 708-0535 The Crystal Coast's premier fly shop for all your fly fishing needs. Rods, reels, materials, flies, charters and more.
- 45 Pogie's Bait & Tackle Shop (910) 325-7876 Swansboro's premier bait & tackle, rods & reels shop specializing in live baits.
- 46 Nancy Lee Fishing Center/Charters (910) 526-4304 Fishing Charters - 1/2 day head boat and private fishing charters for small or large groups, fishing tackle, fishing pines and fish market.




[www.visitswansboro.org](http://www.visitswansboro.org)





### STDA Marketing Budget Snapshot as of 4.04.2024

	Media / Advertiser / Element	Budgeted	Actual	Remaining
PRINT COLLATERAL	2023/2024 Merchant & Restaurant Guide - <b>Printing Estimate</b> (based on prior years actual) - <b>Spring (April 2024)</b> (cost split between TDA and merchants) as of 4.04.24 - Order is placed	700.00	611.12	88.88
PRINT COLLATERAL	2024 Trifold Visitor Brochure <b>Printing Estimate</b> Did not pursue this - there might be better alternatives	1,700.00	0	1,700.00
SHIPPING COSTS	2024 Visitor Brochure - Shipping to NC Welcome Centers - <b>Estimate</b>	600.00	0	600.00
WEBSITE	Web Design City - 2023/2024 Annual website hosting	840.00	839.40	0.60
WEBSITE	Dream Host - Transfer Website Hosting & Migration Process + Technical Fixes Still Needed	600.00	287.39	312.61
EBLAST TOOL	Constant Contact License - <b>Estimate</b>	540.00	462	78.00
PRINT AD	2023/2024 Our State Magazine <b>Coast Host Section Ads</b>	8,004.00	8004	0.00
PRINT AD	2023/2024 Our State Magazine - <b>Destinations Section Ad</b>	1,675.00	1675	0.00



## STDA Marketing Budget Snapshot as of 4.04.2024

	Media / Advertiser / Element	Budgeted	Actual	Remaining
PRINT AD	2023/2024 Our State Magazine - Destinations Section Ad	1,675.00	1675	0.00
DIGITAL ADS	2023/2024 Our State Magazine - Sponsored Eblasts	2,790.00	2790	0.00
PRINT AD	2023/2024 Raleigh Magazine - Travel Section	2,125.00	2125	0.00
PODCAST	2023/2024 Raleigh Magazine - Podcast	1,600.00	1600	0.00
MEMBERSHIP	2024 NC Coast Host Membership Dues	350.00	350	0.00
PRINT AD	2024 Emerald Isle Barefoot Guide - comes out in March 2024	950.00	850	100.00
PRINT AD	2023-2024 Bluewater Beacon Real Estate Guide	1,110.00	1100	1100
DIGITAL ADS	2023/2024 Facebook Advertising	5,200.00	3790	1,410.00
	as of 4.04.24			\$3600 - STDA // \$1600 - Parks & Rec Grant
PRINT AD	Swansboro Area Chamber Directory - Full Page Ad	1,100.00	1100	0.00
VIDEO PLACEMENT	OAJ Airport 2023/20224 - Video Placement	5,000.00	5000	0.00
SERVICES	Retainer Fee @ \$1833/month	21,996.00	21996	0.00
	<b>GRAND TOTAL</b>	<b>56,880.00</b>		<b>5,390.09</b>

Unspent // Uncommitted to Date



## STDA Marketing Contingency Budget Snapshot as of 4.04.2024

	<b>2023/2024 Approved Marketing Contingency Budget</b>	<b>4,400.00</b>
	Carry Over / Unspent from 2022/2023 from <b>Approved Budget</b>	2,425.00
	Carry Over / Unspent Remaining from <b>2022/2023 Contingency Funds</b>	2,049.00
	TOTAL Carry Over / Unspent from <b>2022/2023 Fiscal Year</b>	<b>4,474.00</b>
	<b>GRAND TOTAL 2023/2024 Approved Marketing Contingency &amp; 2022/2023 Carry Over/Unspent Funds</b>	<b>8,874.00</b>
	<b>Expenditures To Date</b>	
Sept/Oct 2023	Our State 2023 Special Publication "Towns We Love" - Half Page Ad - \$1600 - Invoiced from Advertiser	7,274.00
Sept/Oct 2023	Fall 2023 Merchants & Restaurant Map & Guide Design Updates - Estimated at \$260 (Prepayment added to Aug/Sept invoice)	7,014.00
Sept/Oct 2023	Fall 2023 Merchants & Restaurant Map & Guide Design Updates - Estimated at \$60 (Additional Sept/Oct invoice)	6,954.00
Sept/Oct 2023	Photo Purchase - Some Gave All - Boots for TNT 5K - \$24	6,930.00
Sept/Oct 2023	Fall 2023 Getaway Contest - Gift Cards for Prize Package - \$150 - Sept/Oct Invoice	6,804.00
Sept/Oct 2023	STDA October 2023 Board Meeting - Travel Expense - \$214.13 - Sept/Oct Invoice	6,589.87
Oct/Nov 2023	Photo Purchase - Swansboro by Candlelight - Samantha Ann - Will Add to Oct/Nov 2023 Invoice - \$112.35	6,477.52
Oct/Nov 2023	Postage - Cool & Breezy	6,467.57
Feb/Mar 2024	Bring Your Love Prize Package Gift Card - \$100 Salwater Grill	6,367.57
Feb/Mar 2024	Our State 2024 - April Coast Host Ad Invoiced from Advertiser	5,033.57
Feb/Mar 2024	Spring 2024 - Downtown Merchants & Restaurants Guide Refresh - \$375 Estimated	<b>4,658.57</b>

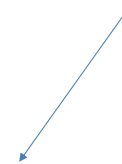
**As of 4.04.24**

I need some additional work on the website with integrations of Constant Contact forms and setting up Facebook UTC Tracking Codes.

Google Analytics / GA4 was set up incorrectly – and I’m about to get that fixed as well.

**We do have \$312 remaining as unspent budgeted funds to apply towards the website work to apply.** (see prior page)

**I would like to apply some funds potentially to additional Facebook Ad media buys – depending on bidding costs & reach available for April/May/June.**





# Tourism Development Authority Meeting Agenda Item Submittal

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Item To Be Considered: Grant Funding Request

Board Meeting Date: April 11, 2024

Prepared By: Sonia Johnson, Finance Director

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**Overview:** The following funding request has been received.

- Swansboro Military Affairs Committee (MAC)-Swansboro Military Appreciation Day (MAD)-Overall Total Funding Requested \$2,000.

**Background Attachment(s):**

1. Swansboro Military Affairs Committee-Swansboro Military Appreciation Day Application & supporting documents.

**Recommended Action:**

1. Approve funding request for Swansboro Military Affairs Committee (MAC)-Swansboro Military Appreciation Day (MAD)

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**Action:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





The Friendly City by the Sea

**OUTSIDE ORGANIZATION FUNDING APPLICATION  
SWANSBORO TOURISM DEVELOPMENT AUTHORITY**

**APPLICATION CATEGORY**

- Marketing or Promotion
- Special Event or Program
- Tourism-Related Facility Improvement

**PROJECT NAME** Swansboro Military Appreciation Day (MAD)

**AMOUNT OF FUNDS  
REQUESTED** \$ 2000.00

**PROJECT DATES OR TIME  
PERIOD** 06-01-2024 from 10-4

**APPLICANT  
ORGANIZATION** Swansboro Military Affairs Committee (MAC)

**ADDRESS** 104 Elizabeth Way, Swansboro, NC 28584

**CONTACT  
PERSON** Catherine "Cassie" Madison

**E-MAIL ADDRESS** admin@swansboromac.org

## 2. TRAVEL AND TOURISM IMPACT

How will the requested funding contribute to increased travel and tourism within the town of Swansboro, in the form of spending for local accommodations, in restaurants, or other shopping? How many tourists or visitors do you expect your project or program will bring to Swansboro? What will be done to help insure this travel and tourism impact? How will you measure attendance?

The requested funding for the Swansboro Military Affairs Committee's event, Military Appreciation Day, has the potential to significantly contribute to increased travel and tourism within the town of Swansboro. Here's how: **Attraction for Visitors:** Military Appreciation Day offers a unique and engaging experience for both locals and visitors, particularly those with ties to the military community. The event's tribute to service members and their families, along with its family-friendly activities, creates a compelling reason for people to travel to Swansboro to participate. **Boost in Accommodation, Dining, and Shopping Spending:** As visitors travel to Swansboro for Military Appreciation Day, they may require or learn there are accommodations, dining options, and possibly shopping opportunities. Local hotels, bed and breakfasts, restaurants, cafes, and shops stand to benefit from increased patronage during the event, resulting in higher spending within the town. **Projected Visitor Numbers:** The projected number of tourists or visitors expected to attend Military Appreciation Day will depend on various factors, including past attendance figures, promotion efforts, and the event's appeal to the target audience. Estimates can be based on historical data, surveys, and outreach to potential attendees from marketing money provide by this grant. **Insuring Travel and Tourism Impact:** To ensure the travel and tourism impact of Military Appreciation Day, the Swansboro Military Affairs Committee can implement various measures:

**Marketing and Promotion:** Utilize targeted marketing campaigns to attract attendees from nearby towns, military bases, and beyond. This could include advertising in military publications, social media promotion, and collaboration with our military liaison on the board. **Partnerships with Local Businesses:** Forge partnerships with local accommodations, restaurants, and shops to offer special deals or packages for event attendees, encouraging them to stay longer and explore the town. **Transportation Options:** Provide information on transportation options, parking, and shuttle services to make it convenient for visitors to attend the event. **Visitor Surveys:** Conduct surveys or collect feedback from attendees to gauge their satisfaction with the event and their spending habits while in Swansboro. We are adding an information booth and roving survey takers to do just that. **Collaboration with Tourism Authorities:** Work closely with local tourism authorities to leverage their expertise and resources in promoting the event and maximizing its impact on travel and tourism. **Measuring Attendance:** Attendance at Military Appreciation Day can be measured through various methods: **Gate Count:** Counting the number of people entering the event area can provide a rough estimate of attendance. **Surveys:** Conducting on-site surveys or post-event surveys to gather attendance data and demographic information from attendees.

By effectively leveraging the grant funding for Military Appreciation Day and implementing strategies to attract visitors and measure attendance, the Swansboro Military Affairs Committee can help stimulate travel and tourism within the town, benefiting local accommodations, restaurants, and businesses.

## 3. BUDGET

Please attach a budget for the requested project, initiative, program, or facility, showing the sources of funding and the detailed costs. Please see attached.

## 4. IMPLEMENTATION PLAN

Please describe your plan and specific timetable for carrying out the proposed program, initiative, event, or project, including the persons who will be responsible for implementation of the plan. We have already begun the plan and the park has it on its schedule. Volunteers

are already lined up and several requests for grants have already been sent.

**TYPE OF ORGANIZATION**

Governmental

IRS Tax-Exempt Organization\*

Tourism-Related Business or Marketing Association\*\*

**ORGANIZATION DESCRIPTION**

Describe the purpose, activities, and membership of your organization:

The mission of the Military Affairs Committee (MAC) is to maintain, and continually improve, the relationship between the military and civilian communities. It serves as a vital, informal-communications link among commands at Marine Corps Base Camp Lejeune, Marine Corps Air Station New River, Marine Corps Air Station Cherry Point, and the regional Coast Guard commands with the towns of Bogue, Pelletier, Cedar Point, Cape Carteret, Emerald Isle and Swansboro. The MAC achieves its mission by hosting a series of events, to include dinners, activities, and meetings to treat active duty/retired members of the military to some "time off" and let them know that it is a privilege for these communities to have them stationed/living nearby.

\*Attach proof of your organization's tax-exempt status

\*\* Attach your organization's corporate charter and/or by-laws establishing its purpose

**1. PROJECT DESCRIPTION**

The Swansboro Military Affairs Committee's event, Military Appreciation Day, is a heartfelt tribute to the brave men and women who serve in the armed forces, extending its gratitude not only to them but to their families as well. Alongside honoring their sacrifice, dedication, and unwavering commitment to protecting our nation's freedom, this event offers a plethora of family-friendly activities designed to engage and entertain kids of all ages. From interactive art projects where children can unleash their creativity to a variety of free food options showcasing local flavors, there's something for everyone. Games and recreational activities are abundant, providing endless opportunities for families to bond and have fun together. Whether it's face painting, sack races, or simply enjoying a picnic on the grass, Military Appreciation Day creates a welcoming and inclusive environment where military personnel and their families can relax, connect, and enjoy a day of celebration, all at no cost to them. It's a time for the community to come together, express their gratitude, and show unwavering support for those who selflessly serve our country.

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\_\_\_\_\_

**5. NON-REPLACEMENT**

Does the applicant declare and certify that the funding requested is not already being provided by the organization or another source for this purpose, unless the previous source of funding has been lost or the request is for expansion of a program or activity?

Yes       No

**6. NON-DUPLICATION**

Has your organization requested and/or been awarded funding for the same purpose from another organization?

Yes       No

**7. COOPERATION/COLLABORATION**

Does your proposal include cooperation, collaboration, or partnership with any other organizations for the purpose of promoting travel and tourism in Swansboro? If yes, please describe.

We work with Hammocks Beach State Park and others who volunteer time and goods  
like Wal-Mart, Culligan, and many others.  
\_\_\_\_\_  
\_\_\_\_\_

**7. LEVERAGE**

If TDA funding, if awarded, will result in an additional funding effort by the organization itself or the availability of funding from another organization, please describe the additional funding that will be provided or generated.

None at this time  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**8. UNMET NEED**

If the proposal will fulfill a previously unmet need for the promotion of travel and tourism in Swansboro, please describe the previously unmet need and how it would be met.

The Swansboro Military Affairs Committee's Military Appreciation Day addresses the need for community support and recognition of veterans and their families. By providing free activities and fostering a sense of belonging, it helps combat isolation and promotes well-being. Success is measured by increased participation and feedback from attendees. Our past successes demonstrate a track record of bringing diverse communities together to honor and support veterans. We prioritize inclusivity by ensuring all activities are accessible and welcoming to individuals from diverse backgrounds.

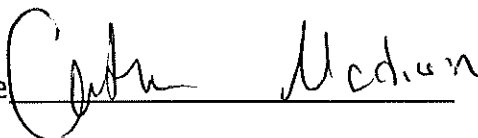
**9. GENERAL**

- a. A representative of the applicant will be required to attend the Authority meeting at which the application is to be considered.
- b. Applications are considered on an annual basis at the Authority's October quarterly meeting. For consideration, an applicant must submit an application on or before October 1st. Grants will be awarded up to \$2,000.00.
- c. Funding is normally provided on a reimbursement basis, based on submission of proper documentation of expenses incurred.
- d. The applicant hereby acknowledges receipt of the STDA Outside Organization Funding Policy and agrees to comply with all requirements of that policy, including those related to performance contracts, final reports, and accountability for funds use.

**10. CERTIFICATION**

The undersigned authorized representative of the applicant organization certifies that the information provided in this application is accurate and agrees to ensure compliance with the terms and conditions of funding, if provided.

Title Social Media Manager and Treasurer

Signature 

Date 4/5/24

Name Printed Catherine Madison

**Streamlined Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at [www.irs.gov/form1023ez](http://www.irs.gov/form1023ez)

*Note: If exempt status is approved, this application will be open for public inspection.*

**Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).**

Have your annual gross receipts exceeded \$50,000 in any of the past 3 years and/or do you project that your annual gross receipts will exceed \$50,000 in any of the next 3 years? If yes, stop. Do not file Form 1023-EZ. See instructions.  Yes  No

Do you have total assets the fair market value of which is in excess of \$250,000? If yes, stop. Do not file Form 1023-EZ. See instructions.  Yes  No

**Part I Identification of Applicant**

<b>1a</b> Full Name of Organization SWANSBORO MILITARY AFFAIRS COMMITTEE		<b>b</b> Care Of Name (if applicable)			
<b>c</b> Mailing Address (number, street, and room/suite). If a P.O. box, see instructions. 701 W CORBETT AVE		<b>d</b> City SWANSBORO		<b>e</b> State NC	<b>f</b> Zip code + 4 28584
<b>2</b> Employer Identification Number 99-0568237	<b>3</b> Month Tax Year Ends (MM): 12		<b>4</b> Person to Contact if More Information is Needed LINDA THORNLEY		
<b>5</b> Contact Telephone Number 843-301-3913		<b>6</b> Fax Number (optional)		<b>7</b> User Fee Submitted \$275.00	
<b>8</b> List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)					
First Name: LINDA		Last Name: THORNLEY		Title: CHAIRMAN	
Street Address: 104 ELIZABETH WAY		City: SWANSBORO		State: NC	Zip code + 4: 28584
First Name: MARY PAT		Last Name: SMEY		Title: VICE CHAIRMAN	
Street Address: 221 KNIGHTHEADS DRIVE		City: SWANSBORO		State: NC	Zip code + 4: 28584
First Name: KELLEY		Last Name: BROWN		Title: TREASURER	
Street Address: 203 CEDAR TRAIL		City: HUBERT		State: NC	Zip code + 4: 28539
First Name: SCARLET		Last Name: HARRIS		Title: SECRETARY	
Street Address: 122 STRATFORD ROAD		City: JACKSONVILLE		State: NC	Zip code + 4: 28540
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
<b>9a</b> Organization's Website (if available): WWW.SWANSBOROMAC.ORG					
<b>b</b> Organization's Email (optional): ADMIN@SWANSBOROMAC.ORG					

**Part II Organizational Structure**

- 1** To file this form, you must be a corporation, an unincorporated association, or a trust. **Select the box** for the type of organization.  
 Corporation  Unincorporated association  Trust
- 2**  **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)
- 3** Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 01012024
- 4** State of incorporation or other formation: North Carolina
- 5** Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).  
 **Check this box** to attest that your organizing document contains this limitation.
- 6** Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.  
 **Check this box** to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7** Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.  
 **Check this box** to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

**Part III Your Specific Activities**

**1** Briefly describe the organization's mission or most significant activities (limit 250 characters)

The mission of the MAC is to improve the relationship between military & civilian communities by serving as a vital communications link among commands at Camp Lejeune, MCAS New River, MCAS Cherry Point & the Coast Guard in the towns around Swansboro.

**2** Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): W30

**3** To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

- |   |                                    |   |
|---|------------------------------------|---|
| <input checked="" type="checkbox"/> Charitable  | <input type="checkbox"/> Religious | <input checked="" type="checkbox"/> Educational                       |
| <input type="checkbox"/> Scientific   | <input type="checkbox"/> Literary  | <input type="checkbox"/> Testing for public safety                    |
| <input type="checkbox"/> To foster national or international amateur sports competition |                                    | <input type="checkbox"/> Prevention of cruelty to children or animals |

**4** To qualify for exemption as a section 501(c)(3) organization, you must:

- Refrain from supporting or opposing candidates in political campaigns in any way.
- Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
- Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
- Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
- Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
- Not provide commercial-type insurance as a substantial part of your activities.

**Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

- 5** Do you or will you attempt to influence legislation? (If yes, consider filing Form 5768. See the instructions for more details.) Yes  No
- 6** Do you or will you pay compensation to any of your officers, directors, or trustees? (Refer to the instructions for a definition of **compensation**.) Yes  No
- 7** Do you or will you donate funds to or pay expenses for individual(s)? Yes  No
- 8** Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? Yes  No
- 9** Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? Yes  No
- 10** Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? Yes  No
- 11** Do you or will you operate bingo or other gaming activities? Yes  No
- 12** Do you or will you provide disaster relief? Yes  No

**Part IV Foundation Classification**

**Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.**

- 1** Are you applying for recognition as a church, school, or hospital (described in section 170(b)(1)(A)(i), (ii), or (iii) of the Internal Revenue Code)? If yes, stop. Do not file Form 1023-EZ. See instructions. Yes  No
- 2** If you qualify for public charity status, check the appropriate box (2a - 2c below) and skip to **Part V** below.
- a**  **Select this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b**  **Select this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c**  **Select this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 3** If you are not described in items 2a - 2c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- Select this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

**Part V Reinstatement After Automatic Revocation**

**Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)**

- 1** Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2** Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

**Part VI Signature**

**I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.**

LINDA THORNLEY

(Type name of signer)

CHAIRMAN

(Type title or authority of signer)

01082024

(Date)



**PROGRAM/PROJECT BUDGET**

Enter your organization's name here:

Swansboro Military Affairs Committee Military Appreciation Day

Total Program/Project Amount:

9500

Total Amount Requested:

2000

**INCOME**

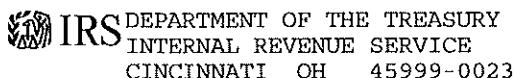
Other Funding Source for this Program/Project Be specific, EXCEPT for individual donor names.	Total Amount	Status of Funding Pending or Committed?	Explanatory Notes (Optional)
Private Donations	\$2,700	Committed	Our volunteers contribute this amount each year- some in kind
Fundraising	\$2,500	Pending	We have submitted and received in the past but don't know the status
Team Chevrolet of Swansboro	\$1,500	Pending	We have submitted a grant request and should hear in the next couple
In kind donations from local businesses	\$800	Committed	These are donations we receive every year and have received verbal
Swansboro TDA Funding	\$2,000	Pending	We received a grant last year and hope to do so again this year.

Total Income \$ 9,500

**EXPENSES**

Item	Total Cost	Amount Requesting from this grant program	Explanatory Notes (Optional)
Food for the event	\$5,500		The total amount obtained will be used to provide food for the event
Activities for the Event	\$1,500		
Advertising for the event	\$2,000		
Set up and clean up of the park	\$500		

Total Expenses \$ 9,500



Date of this notice: 01-08-2024

Employer Identification Number:  
99-0568237

Form: SS-4

Number of this notice: CP 575 E

SWANSBORO MILITARY AFFAIRS  
COMMITTEE  
% SWANSBORO MILITARY AFFAIRS COMMIT  
104 ELIZABETH WAY  
SWANSBORO, NC 28584

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

#### WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 99-0568237. This EIN will identify your entity, accounts, tax returns, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for business and tax purposes. Some taxpayers receive CP575 notices when another person has stolen their identity and are operating using their information. If you did not apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status, organizations must complete an application on one of the following forms: Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition Under Section 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

If you become tax-exempt, you will lose tax-exempt status if you fail to file a required return or notice for three consecutive years, unless a filing exception applies to you (search [www.irs.gov](http://www.irs.gov) for Annual Exempt Organization Return: Who Must File). We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter. For the most current information on your filing requirements and other important information, visit [www.irs.gov/charities](http://www.irs.gov/charities).

IMPORTANT REMINDERS:

- \* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.
- \* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is SWAN. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.

Keep this part for your records.

CP 575 E (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 E

9999999999

Your Telephone Number Best Time to Call  
( ) -

DATE OF THIS NOTICE: 01-08-2024  
EMPLOYER IDENTIFICATION NUMBER: 99-0568237  
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023  
|||

SWANSBORO MILITARY AFFAIRS  
COMMITTEE  
% SWANSBORO MILITARY AFFAIRS COMMIT  
104 ELIZABETH WAY  
SWANSBORO, NC 28584



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

SWANSBORO MILITARY AFFAIRS COMMITTEE  
714 W CORBETT AVE  
SWANSBORO, NC 28584

Date:  
01/18/2024  
Employer ID number:  
99-0568237  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: (877) 829-5500  
Accounting period ending:  
December 31  
Public charity status:  
509(a)(2)  
Form 990 / 990-EZ / 990-N required:  
Yes  
Effective date of exemption:  
January 01, 2024  
Contribution deductibility:  
Yes  
Addendum applies:  
No  
DLN:  
26053410001584

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



# Tourism Development Authority Meeting Agenda Item Submittal

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Item To Be Considered: Meeting Schedule Discussion

Board Meeting Date: April 11, 2024

Prepared By: Sonia Johnson, Finance Director

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**Overview:** The Board of Commissioners requested to change the time for Swansboro Tourism Development Authority meetings to 6:00 P.M.

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**Action:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Tourism Development Authority Meeting Agenda Item Submittal

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Item To Be Considered: Audit Contract-Gregory T. Redman, CPA for the period July 1, 2023 thru June 30, 2024

Board Meeting Date: April 11, 2024

Prepared By: Sonia Johnson, Finance Director

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**Overview:** The Swansboro Tourism Development Authority (STDA) is required to have an annual audit performed. This is a proposed contract for services with Gregory T. Redman to prepare the STDA financial statements and perform the audit for FY 23/24. The proposed fee to audit this fiscal year ended June 30, 2024 is \$3,000.

**Background Attachment(s):** Audit Contract with Gregory T. Redman, CPA for the period July 1, 2023 thru June 30, 2024

**Recommended Action:** Motion to approve the Audit Contract with Gregory T. Redman, CPA for the period July 1, 2023 thru June 30, 2024.

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**Action:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The of and	Governing Board
	Board of Commissioners
	Primary Government Unit
	Swansboro Tourism Development Authority
	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

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

and	Auditor Name
	Gregory T. Redman, CPA
	Auditor Address
	410 Dowd Street, Tarboro, NC 27886

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/24	10/31/24

*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. 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 staffs 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), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/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 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 auditor's receipt of an updated peer review report. If the audit firm received 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 four months of fiscal year end. 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 same 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 his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. 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, commonly referred to as "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 §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.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 and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 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 NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. 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 pre-audited if the change includes a change in audit fee (pre-audit 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 Item 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, pre-audited (pre-audit 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. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** 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 Revision* (as applicable). Financial statement preparation assistance 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, s/he must document and include in the audit workpapers how he/she 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 body 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. The auditor's presentation to the government unit's governing body 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 set by the Accounting Standards Board or its successor;
- 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 body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 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. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**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 Item 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 not be approved.

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

If applicable: Individual at 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:
<input type="text"/>	<input type="text"/>	<input type="text"/>

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 Items 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 form 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 20 NCAC .0503 shall be submitted to the Commission 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	Swansboro Tourism Development Authority
Audit Fee (financial and compliance if applicable)	\$ 3,000.00
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 3,000</b>

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Gregory T. Redman, CPA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory T. Redman	
Date*	Email Address*
03/05/24	greg@redman-cpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Swansboro Tourism Development Authority	
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
N/A	
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

*This instrument has been pre-audited 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:	\$ 3,000
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*



*Gregory T. Redman, CPA*



Member  
North Carolina Association of  
Certified Public Accountants

Member  
American Institute of  
Certified Public Accountants

March 5, 2024

Swansboro Tourism Development Authority  
601 W. Corbett Avenue  
Swansboro, NC 28584

I am pleased to confirm my understanding of the services I am to provide the Swansboro Tourism Development Authority for the year ended June 30, 2024.

#### **Audit Scope and Objectives**

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Swansboro Tourism Development Authority as of and for the period ended June 30, 2021. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Swansboro Tourism Development Authority'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 my engagement, I will apply certain limited procedures to Swansboro Tourism Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis



The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 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.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

I will conduct my audit in accordance with GAAS and will include tests of your accounting records and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I 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. I 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 government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I 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. 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, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditors is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

I 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 government's ability to continue as a going concern for a reasonable period of time.

My 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 customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers. My audit of the financial statements does not relieve you of your responsibilities.

**Audit Procedures—Internal Control**

I will obtain an understanding of the government 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 my opinions. 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

I have identified the following significant risk(s) of material misstatement as part of my audit planning: Management Override of Controls, Revenue Recognition and Segregation of Duties.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Swansboro Tourism Development Authority’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion.

**Other Services**

I will also prepare the financial statements of Swansboro Tourism Development Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my 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 for the financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Responsibilities of Management for the Financial Statements**

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

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. 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 I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

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 of each opinion unit 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report. Your responsibilities include acknowledging to us in the 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.



### Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Gregory T. Redman, CPA 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 Grantor Agencies or its designee or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gregory T. Redman, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to those agencies or its designee. The Grantor Agencies or GAO or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Gregory T. Redman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. I expect to begin my audit on approximately August 1, 2024 and to issue my reports no later than October 31, 2024.

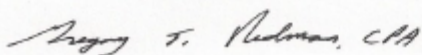
My fee for services will be at my standard hourly rates plus out-of-pocket costs as per the attached Contract to Audit Accounts. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

### Reporting

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

I appreciate the opportunity to be of service to Swansboro Tourism Development Authority and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let us know. If you agree with the terms of my engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Gregory T. Redman, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Swansboro Tourism Development Authority.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**SWANSBORO TOURISM DEVELOPMENT AUTHORITY  
BUDGET MESSAGE  
FY 2024-2025**

To: Board of the Swansboro Tourism Development Authority  
From: Sonia Johnson, Finance Director

**OVERVIEW**

The Town of Swansboro levied a 3% Room Occupancy Tax effective September 1, 2011. The revenue received from this tax is being used to help promote, market, and enhance the travel and tourism segment of the local business economy. The Town is currently receiving monthly collections from businesses and online booking sites.

**REVENUES**

In projecting revenues for the 2024-2025 fiscal year, an analysis was done on the actual revenues received during the period July 2023 thru March 2024. Based on these collections, and estimating collections for the remainder of the fiscal year, a calculation was performed and the revenues determined accordingly.

**APPROPRIATIONS**

Based on the estimated revenues, the budget for appropriations was determined. Appropriations have been made for professional services, supplies, travel, insurance, and other tourism-related expenses.

**SUMMARY**

In summary, the proposed budget is the result of our best efforts to project future revenues and expenses based on activity from the past several months. Changes may be warranted as the year progresses. Overall, this is a sound fiscal budget, and includes information that will provide adequate guidelines to the Authority.

Respectfully submitted,

*Sonia Johnson*  
*Finance Director*

SWANSBORO TOURISM DEVELOPMENT AUTHORITY

**Proposed Budget**

FISCAL YEAR 2024-2025

**REVENUES**

70-300-320309	Donations	\$ 4,000	Swansboro Downtown Merchants
70-300-399991	Fund Balance Appropriation	\$ 14,417	Assigned Fund Balance for Contingency Fund & Digital Ads
70-300-390950	Transfer from General Fund	\$ 110,000	Net proceeds, room occupancy tax
<b>Total Revenues</b>		<b>\$ 128,417</b>	

**EXPENSES**

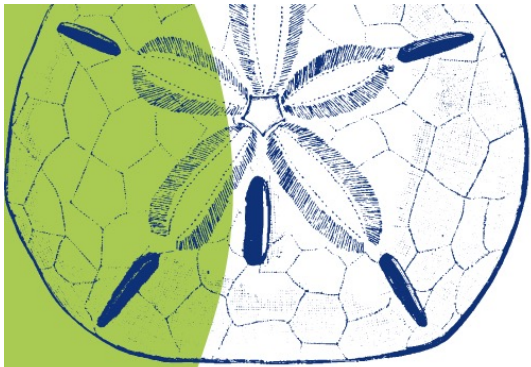
70-800-501910	Services - Auditor	\$ 3,000	Annual fee for required audit per statute
70-800-503910	Advertising / Promotions:		
	TOS-Visitor Center	\$ 5,660	Management fee - \$1,415/quarter (estimated)
	Front Row Communications	\$ 24,192	\$6,048/quarter-Marketing/Advertising Services
	General advertising	\$ 41,299	<b>(Front Row Communications-Proposed Marketing, Advertising, and Tourism Support)</b>
	Contingency Fund	\$ 6,900	Marketing Contingency Budget
	Downtown Merchants	\$ 4,000	Swansboro by Candlelight FY 24/25
70-800-502995	Administrative Services	\$ 4,100	\$1,025/quarter paid to Town for administration
70-800-502010	Supplies	\$ 499	Misc. office supplies, forms, books, binders, postage, checks, etc.
70-800-503100	Travel / Conference	\$ 1,500	Travel expenses
70-800-504540	Insurance	\$ 250	Bond for Finance Officer
70-800-504910	Dues and Subscriptions	\$ 350	Membership fees to various organizations
70-800-507910	Grants-Promote Tourism-Awarded (Marketing)	\$ -	Marketing Grants only - 2/3 Promote Tourism Related Expenses
70-800-507920	Grants Tourism-(Capital)	\$ 36,667	"Capital" grants only - 1/3 Tourism Related Capital Expenses
<b>Total Expenditures</b>		<b>\$ 128,417</b>	

Airport Advertising-every year to be moved from Capital Grant line item	\$5,000.00	Per Meeting Minutes 07/17/14
Visitor Center Renovations	\$30,000.00	Per BA #2024-1 7/20/2023
<b>Total Committed FY 24/25</b>	<b>\$35,000.00</b>	
<b>Remaining "Capital" funds available</b>	<b>\$ 1,666.67</b>	

**Note:** Section 6 of the Resolution Establishing the Swansboro TDA states that 2/3 of tax must be used to "promote travel and tourism", and the remaining funds may be used for "tourism-related expenditures". According to the definitions in the resolution, "promote travel and tourism" includes advertising and administrative expenses, and "tourism-related expenditures" include those designed to increase the use of lodging facilities or to attract tourists to the town, including capital expenditures.

For budget purposes, the line items shaded in blue are the "promote travel & tourism" expenses = 2/3 of total ; the line items shaded in red are the "tourism-related expenditures" = 1/3 of total.





# Swansboro

Friendly City by the Sea

## PROPOSED MARKETING & ADVERTISING BUDGET

### FISCAL YEAR 2024 - 2025

Presented by: Anne Marie Bass, Front Row Communications



## 2024/2025 STDA Proposed Marketing & Advertising Budget

### SWANSBORO TDA / FY 2024-2025 // PROPOSED Marketing, Advertising, Tourism Support

PRINT COLLATERAL	2024/2025 Merchant & Restaurant Guide - <b>Printing Estimate</b> (based on prior years actual) - <b>Spring (April 2024)</b> (cost split between TDA and merchants)	700.00	8.5" x 14" size double gate, <b>5,000</b> quantity, specs: 80# gloss text - in market piece
			<b>Fall Reprint in September 2024 - Expense to be paid from Downtown Merchants Fund</b>
WEBSITE	Dream Host - <b>2024/2025</b> Annual website hosting & Maintenance Plan	1,811.28	Assumes \$203.40 for Annual Hosting + Monthly Management Fee & SEO Toolkit of \$134/month
WEBSITE	Misc. Tech Needs for Website @ \$99/hour (Dream Host hourly rate)	400.00	Assumes 4 hours total
EBLAST TOOL	Constant Contact License - <b>Estimate</b>	600.00	Cost for license will be between \$600 - \$900 annually depending on # of emails in our list. We may still qualify for a non-profit discount as we did this year.
PRINT AD	<b>2024/2025</b> Our State Magazine <b>Coast Host Section Ads</b>	9,338.00	6 ADS TOTAL - 1/3 Page for Sept 24; 1/6 Pages for Oct 24, Mar 24, Apr 2024, May, 24, Jun 24
PRINT AD	<b>2024/2025</b> Our State Magazine - <b>Destinations Section Ad</b>	1,675.00	1 AD: 1/6 Page - Aug 24
PRINT AD	<b>NEW 2024/2025</b> Our State Magazine - <b>October 2024 Special Interest P</b>	1,600.00	1 AD: 1/4 Page - "Foods in 100 Counties"
DIGITAL ADS	<b>2024/2025</b> Our State Magazine - <b>Sponsored Eblasts</b>	2,790.00	2 EBLASTS: Sunday Morning Read - <b>Jan 24 &amp; Feb 25</b>
PRINT AD	<b>2024/2025</b> Raleigh Magazine - <b>Travel Section</b>	2,125.00	July/Aug 2025 (Travel Issue) - Half Page; Feb 2025 & April 2025 - 1/4 Page
PODCAST	<b>2024/2025</b> Raleigh Magazine - <b>"Office Talk" Podcast</b>	1,600.00	2 Mid Roll Podcast Placements - to be selected

Includes April 2024 Ad – which is optional at \$1334



## 2024/2025 STDA Proposed Marketing & Advertising Budget

### SWANSBORO TDA / FY 2024-2025 // PROPOSED Marketing, Advertising, Tourism Support

MEMBERSHIP	2025 NC Coast Host Membership Dues	350.00	Renewal
PRINT AD	2025 Emerald Isle Barefoot Guide - comes out in March 2025	950.00	Comes up for contract in October 2024 for March 2025 pub date
PRINT AD	2025 Bluewater Beacon Real Estate Guide	1,110.00	Sign contract in May 2025 - goes to print in June 2025
DIGITAL ADS	2024/2025 Facebook Advertising	5,000.00	From July 1, 2024 to June 30, 2025
PRINT AD	2025 Swansboro Area Chamber Directory - Full Page Ad	1,100.00	December 2024 timeframe for January 2025 Reprint
VIDEO PLACEMENT	OAJ Airport 2024/2025 - Video Placement	5,000.00	Update Video Asset - twice a year, per contract with Honeycutt Advertising
DIGITAL ADS	<b>NEW!</b> Curtis Media Group - Social Mirror Ad Campaign	10,500.00	See Proposal and Recommendations in April 11, 2024 Quarterly Report
SERVICES	Retainer Fee @ \$2016/month	24,192.00	
	<b>GRAND TOTAL</b>	<b>70,841.28</b>	

## 2024/2025 STDA Proposed Marketing & Advertising Budget

<b>2024/2025 Proposed Marketing Contingency Budget</b>	<b>6,900.00</b>
CONSIDERATION #1: The 2023/2024 contingency fund was not fully spent - <b>\$4658</b> is remaining (we may spend just a bit more before June 30th, however.)	
CONSIDERATION #2: There is minimally <b>\$2300</b> remaining in the 2023/2024 approved budget as we did not pursue the Visitor Brochure - to date my feeling is that there are perhaps better was of handling which we can discuss.	
<i>Examples of Additional Expenditures (for reference)</i>	
Special Projects and/or additional requests or Hours outside of scope for Anne Marie	
STDA Board Meetings / Visits to Swansboro - Travel Expense - Anne Marie	
Updated & Refreshed Video Productions - for web/social media	
Photography & Video Asset Needs	
Promotional Marketing Items - Groups and Hampton (bags, etc.)	
Remnant Ads that become Available for Purchase	
Design Needs	
Add'l Facebook Ad Media Budget - Example - "Sign up for Newsletter" Ads	
Partial Funding of New Website - Research best approach TBD if interested	



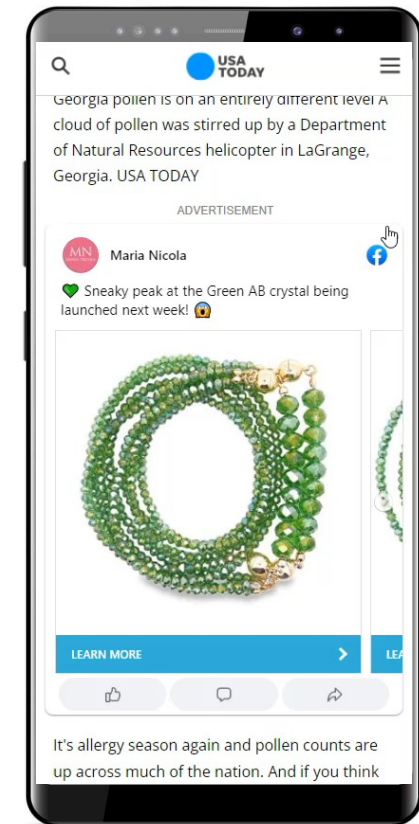
# NORTH Swansboro CAROLINA

## 2024 DIGITAL MARKETING PLAN



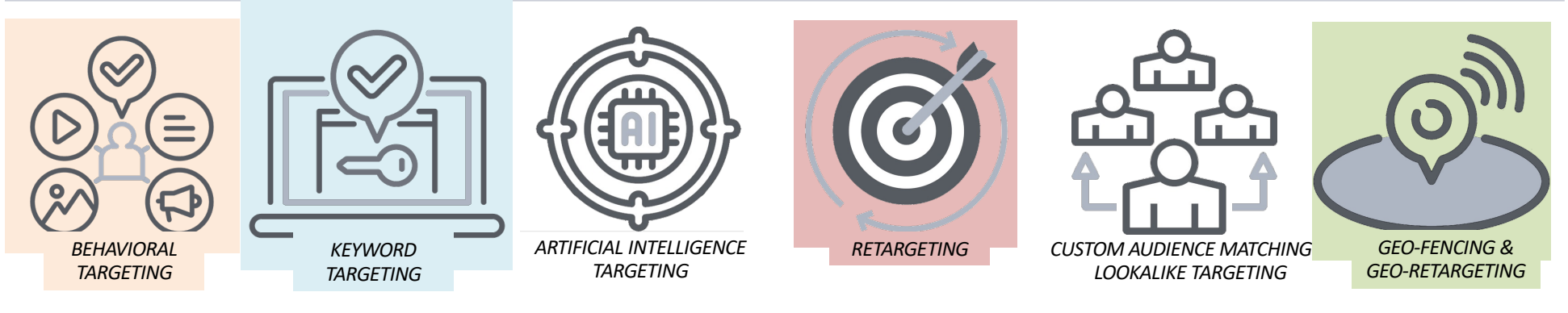
## Social Mirror Ads

*Social Mirror ads look like your social media display or video posts but appear on other websites and apps and run across all devices using our targeting strategies.*



## How Can We Target Your Social Mirror Ads?

*We will be using the highlighted targeting strategies.*



First, you tell us what geographic area you are interested in showing your ads to, then we layer in targeting strategies...







GEO-FENCING &  
GEO-RETARGETING

Drawing a virtual fence around a location and showing your ad, to people inside that “fence” and continuing to follow them and show them your ads on their mobile devices.

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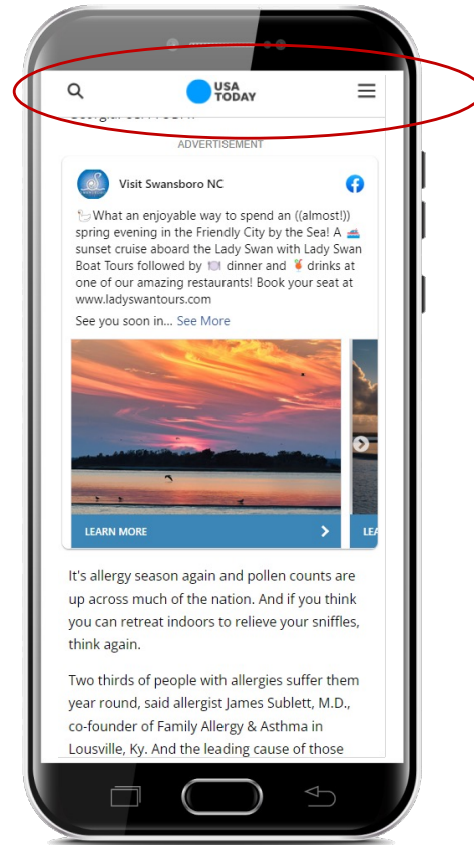


We can geo-fence stores, buildings, neighborhoods – any physical location and draw a radius around it and show ads to people while they are inside that geo-fence.

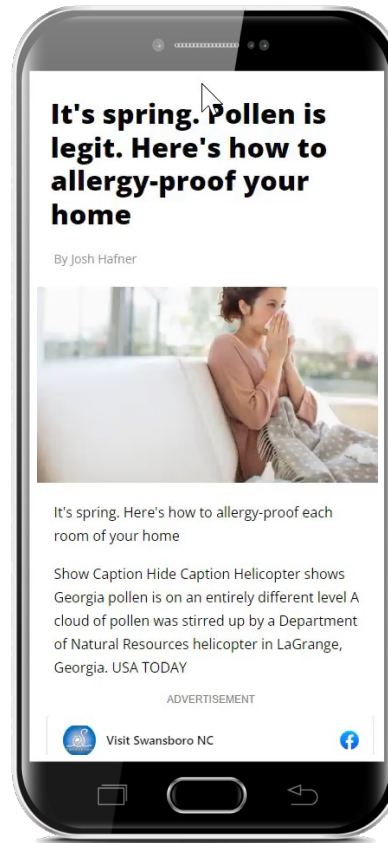
We then continue to target those people once they leave the geo-fenced area and show them your ads wherever they go, that’s geo-retargeting.



**Example shows the Social Mirror ad inserted on a website**



Example shows the Social Mirror ad in action on a website – put in slide show mode and click to begin video.





## DIGITAL MEDIA PLAN-Social Mirror Ads October-December 2024/Jan-March 2025

Campaign/Product	Impressions	Behavioral Categories	Geo-Area	Targeting Strategies	Investment
Social Mirror Ads <b>VA/NC-All Demos</b>	233,333 Impressions per month	Age 45+ AND Young Professionals; Young family; Young Affluent Families; Moms; Weekend Getaways; Beach Vacations; Gypsy or Irish Traveler; Disposable Income; Retired	Virginia Beach, VA Hampton, VA Newport News, VA Chesapeake, VA Norfolk, VA Richmond, VA Raleigh and Charlotte	Behavioral, Keywords, Website Retargeting, Geo-Fencing and Geo Retargeting	<b>\$3,500/mo.</b> Reaching 59% of the available inventory of impressions There are 397,615 available impressions

### What you receive with your campaign:

- Monthly Reporting on ROI to be discussed 2<sup>nd</sup> week of each month
- Ad Creative to be completed by our Digital Graphic Designers at no additional charge
- Creative changes to be completed by our team every other month or as needed
- Constant monitoring of the campaign
- Geo Fencing locations to be determined

**Recommendation – invest in the digital campaign with a strategy geared towards increasing visitation and overnight stays during the shoulder seasons. Run for 3 months – Jan/Feb/March OR Oct/Nov Dec – for example, then review.**



**\$3500/month x 3 = \$10,500**