

ORDINANCE NO. 2022-0602

**AN ORDINANCE OF THE VILLAGE OF BALD HEAD ISLAND, NORTH CAROLINA,
ADOPTING A BUDGET FOR FISCAL YEAR 2022-2023**

WHEREAS, a proposed budget for the Village of Bald Head Island, North Carolina, was presented to the Village Council and made available for public inspection on April 29, 2022; and

WHEREAS, a public hearing was held on May 20, 2022; and

WHEREAS, the Village Council has fully considered matters associated thereto, including supplemental recommendations associated with it, and desires to enact a budget ordinance for the fiscal year beginning July 1, 2022, and continuing through and including June 30, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Village Council of the Village of Bald Head Island, North Carolina, as follows:

Section 1. The fiscal year 2022-2023 budget, covering the financial operations of the Village of Bald Head Island during the period of July 1, 2022 through June 30, 2023 inclusive, which is attached hereto and incorporated herein by reference as if fully set herein verbatim.

Section 2. It is estimated that the following revenues will be available and are hereby approved for the Village of Bald Head Island's General Fund (Fund 10) for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023:

General Fund Revenues	
Class	Amount
AD VALOREM	\$ 8,956,000
INTEREST	\$ 1,500
TRANSFERS FROM BRRAT FUND	\$ 1,128,100
UNRESTRICTED	\$ 816,400
RESTRICTED	\$ 173,100
CONTRACTOR	\$ 490,500
MISC	\$ 19,900
SALES-SERVICES	\$ 13,600
PERMITS-FEES	\$ 646,500
FB APPROPRIATED	\$ 469,000
IPC	\$ 449,100
Total	\$ 13,163,700

Section 3. The following amounts are hereby appropriated in the General Fund for the operation of the Village's government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Village.

General Fund Expenditures	
Department Name	Amount
Public Safety 4300	\$ 3,205,100
Shoreline Development	\$ 720,500
Gov. Body - 5100	\$ 22,500
Administration - 5200	\$ 2,182,500
Inform. Tech. - 5201	\$ 225,000
Human Resources - 5202	\$ 108,500
Development Serv 5300	\$ 168,100
Island Pack. Center - 5400	\$ 449,100
Contractor Services 6400	\$ 360,100
Debt Service - 7000	\$ 3,470,700
Capital Outlay - 7100	\$ -
Road Construction - 7200	\$ 192,000
Public Works - 8100	\$ 2,059,600
Total	\$ 13,163,700

Section 4. The Ad Valorem Tax Rates in effect for the Fiscal Year 2022 - 2023 are adopted and detailed in Section 5.

Section 5. The estimated revenue accruing from Ad Valorem Taxes for Fiscal Year 2022 - 2023 is based on the assessed tax rates of real and personal property, as follows:

- **Island-Wide = \$0.7213** for each \$100 valuation of the total taxable valuation base of **\$1,182,439,227.**
- **Municipal Service District Zone A = \$0.0908** for each \$100 valuation of the taxable valuation base of **\$280,404,024.**
- **Municipal Service District Zone B = \$0.0556** for each \$100 valuation of the taxable valuation base of **\$359,193,800.**
- The estimated tax collection percentage is 99.69%.

Section 6. Revenue generated for the fiscal year ending June 30, 2023, from \$0.1250 of the island-wide Ad Valorem tax rate, \$0.0908 of the Municipal Service District Zone A Ad Valorem Tax rate, and \$0.0556 of the Municipal Service District Zone B Ad Valorem Tax rate will be utilized for repayment of GO Bond and Marina Park Debt.

Section 7. Any amount of GO Bond not funded by Ad Valorem Taxes as indicated by Section 6 of this ordinance shall be funded by a transfer of Accomodation Tax Revenues for the fiscal year ending June 30, 2023 from the Beach Renourishment, Recreation and Tourism Fund into the General Fund. The balance of the Shoreline Protection Department (4700) not funded by grant revenues shall be funded by a transfer of Accomodation Tax Revenues for the fiscal year ending June 30, 2023 from the Beach Renourishment, Recreation and Tourism Fund into the General Fund. Any balance of Accomodation Tax Revenues remaining for the fiscal year ending June 30, 2023 in the Beach Renourishment, Recreation and Tourism Fund., if any, may be utilized for any expenses as approved in S.L. 1991-664, S.L. 1993-617 and/or S.L. 1997-364. The Finance Director is hereby authorized to conduct the aforementioned transfers on any timely basis as they see fit, in accordance with this section.

Section 8. It is estimated that the following revenues will be available and are hereby approved for the Village of Bald Head Island's Water and Sewer Fund (Fund 31) for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023:

Water and Sewer Fund Revenues	
Revenues	Amount
WATER - SERVICE	\$ 953,600
WATER - TAP FEES	\$ 308,800
SEWER - SERVICE	\$ 1,151,200
SEWER - TAP FEES	\$ 434,000
Septic Maint. Reserve	\$ 16,100
DEBT / CAPITAL SURCHARGE	\$ 273,600
PORT-O-JOHN RENTALS	\$ 91,800
INTERDEPT. SALES	\$ 34,000
MISC. REVENUE	\$ 5,000
APPROPRIATED FUND BALANCE	\$ 152,400
Total	\$ 3,420,500

Section 9. The following amounts are hereby appropriated in the Water and Sewer Fund (Fund 31) for the operation of the Village's water and wastewater utilities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Village:

Water and Sewer Fund Expenditures	
Department Name	Amount
Water - 6810	\$ 1,209,800
Wastewater (Sewer) - 7310	\$ 2,210,700
Total	\$ 3,420,500

Section 10. It is estimated that the following revenues will be available and are hereby approved for the Village of Bald Head Island's Beach Renourishment, Recreation and Tourism Fund (Fund 41) for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023:

BRRAT Fund Revenues	
Revenues	Amount
Accommodations Taxes	\$ 1,333,100
Total	\$ 1,333,100

Section 11. The following amounts are hereby appropriated in the Beach Renourishment, Recreation and Tourism Fund (Fund 41) for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023:

BRRAT Fund Expenditures	
Account Names	Amount
Beach Renourishment	\$ 75,000
Beach Accesses	\$ 60,000
Row Boat Row Beach	\$ 20,000
Recreation and Tourism	\$ 50,000
Transfer to General Fund	\$ 1,128,100
Total	\$ 1,333,100

Section 12. It is estimated that the following revenues will be available and are hereby approved for the Village of Bald Head Island's Stormwater Fund (Fund 44) for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023:

Stormwater Fund Revenues	
Revenues	Amount
Stormwater Fees	\$ 128,000
Total	\$ 128,000

Section 13. The following amounts are hereby appropriated in the Stormwater Fund (Fund 44) for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Village:

Stormwater Fund Expenditures	
Account Names	Amount
Administration	\$ 8,000
Construction	\$ 120,000
Total	\$ 128,000

Section 14. A summary of all funds accounted for with this Budget Ordinance is below:

FY 2022 - 2023 Budget Summary	
Funds	Amounts
General	\$ 13,163,700
Water and Sewer	\$ 3,420,500
BRRAT	\$ 1,333,100
Stormwater	\$ 128,000
Total	\$ 18,045,300

Section 15. This ordinance includes Attachment 1, which includes a Schedule of Fees for the Village of Bald Head Island and Pay and Classification Schedule. The Schedule of Fees is hereby adopted for the provision of services by the Village for the Fiscal Year beginning July 1, 2022 and is hereby effective on that same date. The Pay and Classification Schedule is hereby adopted by the Village for the Fiscal Year beginning July 1, 2022.

Section 16. In the Water and Sewer Fund Schedule of Fees, the funds collected with the Customer Service Charge are used for repairs and maintenance for ongoing services, plant capacity usage by customers and funding utility plant and infrastructure improvements necessary to maintain existing water and sewer services to customers.

Section 17. The Village Manager, as Budget Officer, or their designee, is hereby authorized to re-allocate appropriations as contained herein under the following conditions:

- a). They may transfer between line item expenditures within a department without limitation and without a report to the Village Council being required.
- b). They may transfer amounts between departments, within the same fund. Individual transfers in excess of \$100,000 shall be reported to the Village Council at the next regular meeting following said transfer.
- c). They may not transfer any amounts between funds, except as approved by the Village Council in the Budget Ordinance, as amended.

Section 18. All public funds which will accrue to the Village of Bald Head Island during the period beginning July 1, 2022 through June 30, 2023 inclusive, shall be deposited at PNC Bank or the North Carolina Capital Management Trust. Cash receipts shall be deposited at First Bank Southport, NC 28461 and then may be transferred to PNC Bank, as the Finance Director sees fit.

Section 19. Copies of this Budget Ordinance shall be furnished to the Village Clerk, to the Governing Board, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds. A copy will also be made available in Village Hall.

Adopted this, the 17 day of JUNE 2022.

By: _____

Peter Quinn, Mayor

ATTEST: _____

Darcy Sperry, Village Clerk



ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 Internal Combustion Engine (ICE) Permit Fees
 Effective July 1, 2022

Overall Vehicle Length Stem to Stern		CATEGORY	DAILY ICE FEE	ANNUAL ICE FEE
EQUAL TO OR GREATER THAN	BUT LESS THAN			
0 feet	15 feet	I	\$25	\$210
15 feet	21 feet	II	\$70	\$690
21 feet	27 feet	III	\$125	\$1,290
27 feet	33 feet	IV	\$255	\$2,570
33 feet		V	\$335	\$3,420

PRORATED ANNUAL SCHEDULE

CATEGORY	JULY - SEPT	OCT -DEC	JAN - MAR	APR - JUN
CAT I	\$210	\$160	\$110	\$50
CAT II	\$690	\$520	\$350	\$170
CAT III	\$1,290	\$970	\$650	\$320
CAT IV	\$2,570	\$1,930	\$1,290	\$640
CAT V	\$3,420	\$2,570	\$1,710	\$860

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 Island Package Center and Post Office Fees
 Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>USPS Services</u>	
	First Class Stamp	Rate Set by USPS
	First Class Stamp (Book)	Rate Set by USPS
	First Class Stamp (Roll)	Rate Set by USPS
	Priority Flat Rate Envelope	Rate Set by USPS
	Priority Small Flat Rate Box	Rate Set by USPS
	Priority Medium Flat Rate Box	Rate Set by USPS
	Priority Large Flat Rate Box	Rate Set by USPS
	Certified Mail Fee	Rate Set by USPS
	Return Receipt Requested	Rate Set by USPS
	Other Services	Rates Set by USPS
2	<u>Shipping Supplies</u>	
	Envelope (#10)	\$0.10
	Manilla Envelope (6 X 9)	\$0.15
	Manilla Envelope (9 x 12)	\$0.30
	Padded Envelope (6 x 9)	\$0.75
	Padded Envelope (11 x 9)	\$1.00
	Padded Envelope (15 x 9)	\$2.00
	Box (6 x 6 x 6)	\$2.00
	Box (12 x 6 x 6)	\$3.00
	Box (12 x 12 x 12)	\$5.00
	Box (24 x 5 x 18)	\$5.00
	Box (16 x 16 x 16)	\$6.00
	Box (12 x 12 x 48)	\$8.00
	Box (36 x 5 x 30)	\$8.00
	Box (20 x 20 x 25)	\$9.00
	Box (36 x 6 x 42)	\$15.00
	Poly Bag (10 x 13)	\$1.00
	Poly Bag (15 x 19)	\$2.00
3	<u>Other Services</u>	Village Manager's Discretion

ATTACHMENT I
FISCAL YEAR 2022-2023
VILLAGE OF BALD HEAD ISLAND
Public Works Removal Service Fees
Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>Special Pick Ups</u>	
	Household - Large Item Pickup, per trip (limited to 2 items per trip)	\$ 100.00
	Mattress pickups	\$ 85.00
2	<u>Yard Debris Removal</u>	
	First Truck Load	No Charge
	Each Additional Truck Load	\$ 50.00
3	<u>Special Events</u>	
	Special Events, for profits or private events (first 2 trash cans)	\$ 75.00
	Special Events, for profits or private events (each additional can after first 2 trash cans)	\$ 75.00
	Special Events, non profit organizations, public events	No Charge
4	<u>White Goods</u>	
	White Good Drop Off (hot water heaters, refrigerators, washers, dryers, etc.)	\$ 50.00

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 Contractor Services Schedule of Fees
 Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>Parking</u>	
	ICE Vehicle Parking	
	Monthly	\$90
	Annual	\$1,020
	Temporary - Overnight	\$20
	Temporary (30 Calendar Days)	\$180
	Golf Cart Parking monthly	\$40
	Golf Cart Parking Annually	\$440
2	<u>Fuel Sales</u>	
	Gasoline Sales	Wholesale plus, price
	Diesel Fuel Sales	Wholesale plus, price
3	<u>Container Rentals</u>	
	Container Monthly	\$200
	Container Annually	\$2,200
4	<u>Contractor Services Building Rental</u>	
	Storage Unit Rental, monthly price; includes one parking place on concrete in front of respective unit.	\$750
	Break Room Training Rental, per event	\$125

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 Development Services Schedule of Fees
 Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>Building Permit Fee - Based on Valuation</u>	
	0 - \$5,000	\$ 60.00
	\$5,000 - \$15,000	\$ 100.00
	\$15,001 - \$25,000	\$ 150.00
	\$25,001 - \$30,000	\$ 225.00
	> \$30,000 = \$7.00 per \$1,000 or fraction thereof	
2	<u>Structure Valuation (per square foot)</u>	
	Residential Heated Space	\$ 155.00
	Commercial Heated Space	\$ 175.00
	Residential Covered Area	\$ 75.00
	Commercial Covered Area	\$ 90.00
	Residential Uncovered Area	\$ 55.00
	Commercial Uncovered Area	\$ 55.00
3	<u>Heating and Air Conditioning</u>	
	Electrical Mechanical System	\$ 70.00
	Gas Mechanical System	\$ 70.00
4	<u>Electrical</u>	
	Temporary Service	\$ 40.00
	Living Units	\$ 150.00
	Crofter Units	\$ 40.00
	Commercial Units	\$ 200.00
5	<u>Fire Prevention</u>	
	Fire Alarm System	\$ 60.00
	Fire Sprinkler System	\$ 60.00
	Commercial Fire/Safety Inspection	\$ 75.00
6	<u>Plumbing</u>	
	Basic Charge	\$ 50.00
	Fixture Units (including water heater and outside shower)	\$ 6.00

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 Development Services Schedule of Fees
 Effective July 1, 2022

Item	Description of Fee	Amount
7	<u>Minor Permits</u>	
	Re-roofing	\$ 40.00
	Wiring Lift Pumps	\$ 40.00
	Replace Defective HVAC Units	\$ 40.00
	Project Requiring New Electric Service	\$ 50.00
	Re-inspection Fee	\$ 75.00
	LP Tanks	\$ 40.00
	Fences	\$ 40.00
	Docks/Piers, per square foot	\$ 30.00
	Bulkheads, per linear foot	\$ 0.60
	Landscape Permit	\$ 40.00
	Tents	\$ 50.00
8	<u>Penalties</u>	
	Penalties for Work without Permit	\$ 250.00
9	<u>Land Use Development Review</u>	
	Development Application Fees	
	<u>Subdivision Plans (per submission):</u>	
	Preliminary Plat Review	\$ 1,200.00
	Final Plat Review	\$ 1,000.00
	Planned Unit Development Plans	
	<u>Master Plan Review:</u>	
	Original Submission	\$ 2,000.00
	Amendments	\$ 1,400.00
	<u>Site Specific Plan Review:</u>	
	Preliminary Site Specific Plat	\$ 1,000.00
	Final Site Specific Plat	\$ 1,000.00
	Permit Applications	
	Conditional Use Permit	\$ 700.00
	Special Use Permit	\$ 700.00
	Zoning Ordinance Amendment Applications	
	Rezoning Request	\$ 1,000.00
	Text Amendment	\$ 500.00
	Board of Adjustments	
	Appeals, Variance Requests, etc.	\$ 400.00

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 UTILITY FEE SCHEDULE
 Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>Connection Charges</u>	FY 22
	Water, Residential	
	3/4 inch meter	\$ 12,553
	1 inch meter	\$ 13,180
	2 inch meter	\$ 15,689
	Sewer, Residential	
	Grinder Pump Required	\$ 6,271
	No Grinder Pump Required	\$ 1,255
	Irrigation, Residential & Non-Residential	
	3/4 inch meter, with testable check, existing water (tap) connection required	\$ 1,255
	1 inch meter, with testable check, existing water (tap) connection required	\$ 1,502
	3/4 inch service discontinued, (equipment removed), refund amount	\$ 603
	1 inch service discontinued, (equipment removed), refund amount	\$ 723
	Water Non-Residential	
	Per Residential Equivalent Unit (REU)	\$ 12,553
	1 inch meter (Minimum Charge)	\$ 13,180
	2 inch meter (Minimum Charge)	\$ 15,689
	Sewer Non-Residential	
	Grinder Pump Required (Per Pump)	\$ 6,271
	No Grinder Pump Required (Gravity Connection)	\$ 1,255
	Fire Protection Service	
	Residential 2" tap	\$ 627
	Non-Residential 2" (Larger taps will be at additional Charge)	\$ 627
	Customer Service Charge	
	Residential	\$ 12,553

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 UTILITY FEE SCHEDULE
 Effective July 1, 2022

Non-Residential, per REU rating	\$	12,553
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2 **Utility Service (Monthly Charges)**

Residential Water - Usage Charge, per 1,000 gallons

Base Charge, zero usage	\$	22.19
Tier 1 (usage 0-3,000 gallons)	\$	6.26
Tier 2 (usage > 3,000 gallons)	\$	10.26

Residential Sewer

Base Charge	\$	69.99
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Non-Residential Water, Usage Charge per 1,000 gallons, per REU (REU = 360)

Base Charge, per REU, with a minimum charge of \$55.46	\$	55.46
Tier 1 (usage 0-11,000 x REU)	\$	6.26
Tier 2 (usage > 11,000 x REU)	\$	10.26

Non-Residential Sewer

100% of Water Charge, minimum charge of \$69.99		Equal to water charge; min.\$69.99
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Irrigation (Both Residential and Non-Residential, per 1,000 gallons)	\$	10.26
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3 **Debt / Capital Surcharge Fee, per REU, per month** \$ 15.81

4 **New Customer Account Setup Fee**

Water Utility Service	\$	18.81
Sewer Utility Service	\$	18.81

(Note, if water and sewer utility services are established at the same time, only a single \$18.81 charge will apply)

ATTACHMENT I
 FISCAL YEAR 2022-2023
 VILLAGE OF BALD HEAD ISLAND
 UTILITY FEE SCHEDULE
 Effective July 1, 2022

5 Reconnection Charge

If Water Service cut off by Utilities for good cause	\$	62.71
If Water Service discontinued at the customer's request	\$	62.71
If Sewer Service is cut off by the Utilities for good cause	\$	62.71
<i>(Note, if water and/or sewer service is disconnected and the service is reconnected within nine (9) months, the base charges and surcharge for all months disconnected will be due and payable)</i>		

6 Other Charges and Terms

Non-sufficient funds (NSF) check charge	\$	25.00
Bills Due - On Billing Date		
Bills Past Due - Twenty (20) Days After Billing Date		
Bill Frequency - Shall be monthly for service in arrears		
Finance Charges for Late Payment - 1% per month will be applied to the unpaid balance of all bills still past due 21 days after billing date		
Collection Agency Fee - 35% of any unpaid balance will be applied to the account, if the account has been turned over to a collection agency		
Labor, work-hour services - per hour	\$	42.60
Labor, after-hour services - per hour	\$	60.33
Equipment use charge - per hour	\$	66.24
Portable Toilet / Hand Wash Station rental charges, per month		138.42
Portable Toilet / Hand Wash Station rental charges, per event		72.18

ATTACHMENT I
FISCAL YEAR 2022-2023
VILLAGE OF BALD HEAD ISLAND
STORMWATER FEE SCHEDULE
Effective July 1, 2022

Item	Description of Fee	Amount
1	<u>Storm Water</u> Storm Water Fee, per REU per tax improve parcel, per month	\$ 8.00

ATTACHMENT I
FISCAL YEAR 2022-2023
VILLAGE OF BALD HEAD ISLAND
PAY AND CLASSIFICATION PLAN
EFFECTIVE JULY 1, 2022

Grade	Starting	Minimum	Mid-Point	Maximum	Classification	FLSA Status
10	\$34,200	\$35,910	\$42,751	\$51,301		
11	\$35,910	\$37,705	\$44,888	\$53,865	Public Works Specialist	
12	\$37,705	\$39,591	\$47,132	\$56,558	Island Postal Specialist	
13	\$39,591	\$41,571	\$49,489	\$59,388	Contractor Services Specialist Customer Service Representative Utility Maint. Mechanic Lead IPC Specialist	
14	\$41,571	\$43,649	\$51,964	\$62,356	Administrative Specialist WW Plant Technician	
15	\$43,649	\$45,833	\$54,562	\$65,474	Accting Tech HR Specialist	
16	\$45,833	\$48,125	\$57,291	\$68,749	Equip. Srv Mechanic Trtmt Plant Operator	
17	\$48,125	\$50,531	\$60,156	\$72,187	IPC Postmaster PSO	
18	\$50,531	\$53,056	\$63,164	\$75,796	IT Specialist Paramedic Village Clerk	
19	\$53,056	\$55,710	\$66,321	\$79,585	Sergeant PW Field Op Supvr	
20	\$55,710	\$58,495	\$69,637	\$83,564	Util Field Svr Supvr	
21	\$58,495	\$61,419	\$73,118	\$87,742	Chief WW Trtmt Oper Lieutenant	
22	\$61,419	\$64,490	\$76,774	\$92,129	Development Srv Admin Public Information Officer	E
23	\$64,490	\$67,715	\$80,614	\$96,737	Captain	E
24	\$67,715	\$71,102	\$84,644	\$101,573	HR Director IT Mgr	E
25	\$71,102	\$74,656	\$88,878	\$106,652	Finance Director	E
26	\$74,656	\$78,389	\$93,321	\$111,985		
27	\$78,389	\$82,308	\$97,986	\$117,583		
28	\$82,308	\$86,424	\$102,886	\$123,463	Public Safety Director Public Services Director	E
29	\$86,424	\$90,744	\$108,029	\$129,636	Assistant Village Manager	E
30	\$90,744	\$95,282	\$113,431	\$136,117		
31	\$95,282	\$100,046	\$119,102	\$142,923		
32	\$100,046	\$105,050	\$125,058	\$150,070		
33	\$105,050	\$110,302	\$131,312	\$157,575		
34	\$110,302	\$115,816	\$137,877	\$165,452		
35	\$115,816	\$121,608	\$144,772	\$173,725		
36	\$121,608	\$127,688	\$152,009	\$182,412	Village Manager	E
37	\$127,688	\$134,073	\$159,611	\$191,533		
38	\$134,073	\$140,776	\$167,591	\$201,110		
39	\$140,776	\$147,815	\$175,971	\$211,165		
40	\$147,815	\$155,207	\$184,771	\$221,724		0

E=Exempt from the wage and hour provisions of the Fair Labor Standards Act