



# FY 26

# Budget Presentation

*Village of Bald Head Island*

*Submitted to Council and Available for Public Inspection: May 5, 2025*

# FY 26 BUDGET MESSAGE



# Village of Bald Head Island

May 1, 2025

Honorable Mayor Peter Quinn and Village Council  
Village of Bald Head Island  
P.O. Box 3009  
Bald Head Island, NC 28461

## **RE: Fiscal Year 2025-2026 Budget Message**

Dear Mayor Quinn and Members of Council,

Pursuant to the North Carolina Local Government Budget and Fiscal Control Act (NCGS 159), and specifically North Carolina General Statute §159-11, I hereby present the proposed Fiscal Year 2025-2026 (“FY26”) budget for your consideration and adoption. Developed through extensive collaboration among department heads and Council members, this budget reflects the priorities shared during the February 2025 Annual Retreat and the follow-up discussions at the April 25th Budget Workshop. The budget complies with all statutory requirements, maintains a structurally balanced framework across all funds, and reflects a fiscally responsible approach.

### **Introduction**

The proposed FY26 budget provides the Village’s spending plans for the upcoming fiscal year beginning July 1<sup>st</sup>, 2025, and ending June 30<sup>th</sup>, 2026, and is comprised of five (5) budgetary funds. The **General Fund** budget identifies revenues and expenditures to fund daily and long-term operations and infrastructure of the Village, and includes Public Safety, Shoreline Management, Administration (i.e., Council, IT, Human Resources, and Finance etc.), Development Services (including Building Inspections), in addition to Public Works that manages streets, stormwater, solid waste, and beach accesses, among other things (i.e., debris and large-item pickups). In addition, there are other business-like Departments in the General Fund, including the Island Package Center (IPC) & Post-Office, which provides FedEx and UPS package delivery service, as well as delivery of 1<sup>st</sup> through 3<sup>rd</sup> class priority mail and USPS packages. The Contractor Services

Department offers a variety of services to the contractor community, to include rental of storage units and parking spaces for vehicles on the island, as well as gasoline & diesel fuel sales.

**The Utilities Fund** (considered an enterprise fund) supports the daily administration and operations of the Water & Sewer, or Utilities Department. This includes day-to-day operations of our Wastewater Treatment Plant for collection and treatment of sewer, and production and distribution of potable water that is supplied to homes and businesses on the island.

Other funds categorized within the overall Village budget include three (3) Special Revenue Funds: The **Beach Renourishment, Recreation & Tourism (BRRAT) Fund**, the **Stormwater Fund**, and the **Fines and Forfeitures Fund**. The BRRAT Fund supports shoreline protection management efforts (i.e., beach nourishment) as well as various Recreation and Tourism initiatives. The Stormwater Fund is used to fund various tasks and equipment associated with managing stormwater runoff on and around the island. The Fines and Forfeitures Fund allows for the tracking of all Fines and Fees collected by Public Safety as well as their associated expenditures.

This year’s total proposed budget for FY26 is **\$25,952,400** across all funds, marking a 7.9% increase from FY25. A summary of these funds and their respective changes is below:

<b>Fund Name</b>	<b>Current FY25 Budget</b>	<b>Recommended FY26 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Fund</b>	<b>\$17,097,100</b>	<b>\$19,329,400</b>	<b>+\$2,232,300</b>	<b>+13.1%</b>
<b>Utilities Fund</b>	<b>\$4,523,900</b>	<b>\$3,924,500</b>	<b>-\$599,400</b>	<b>-13.2%</b>
<b>BRRAT Fund</b>	<b>\$2,198,600</b>	<b>\$2,524,700</b>	<b>+\$326,100</b>	<b>+14.8%</b>
<b>Stormwater Fund</b>	<b>\$211,200</b>	<b>\$148,800</b>	<b>-\$62,400</b>	<b>-29.5%</b>
<b>Fines/Fees</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0%</b>
<b>Totals</b>	<b>\$24,055,800</b>	<b>\$25,952,400</b>	<b>+\$1,896,600</b>	<b>+7.9%</b>

This proposed budget reflects a philosophy of disciplined growth, aligning the Village's fiscal policies with long-term sustainability goals. It enables the Village to continue preserving high service levels while adapting to emerging challenges such as aging infrastructure, storm resiliency, and environmental stewardship. Further discussion of changes in each respective fund follows.

## General Fund Overview

The General Fund supports the day-to-day operations of the Village including Public Safety, Public Works, General Government, Shoreline Protection, and Development Services. The FY26 General Fund Budget, comprising **\$19,329,400**, represents a 13.1% increase over the prior year. These increases are largely driven by capital investments and debt service obligations, alongside modest adjustments to support workforce competitiveness and service continuity. Despite these increases, no reductions in services or staffing are proposed.

This year, one full-time position will be reallocated from the Island Package Center to IT (Information Technology), but no new positions have been added. This strategic reassignment reflects evolving service needs, particularly as reliance on technology grows across departments, management of cybersecurity, and part of the overall succession plan. As mentioned during the workshop, given the nature of seasonal demands with Island Package Center services to our customers, including on Saturdays, this reassignment should not impact service delivery. Personnel expenditures across departments will be adjusted to reflect inflation and market pressures, ensuring that the Village remains an employer of choice in the region. To sustain competitive compensation practices, all employees will receive a 3% Cost-of-Living Adjustment (COLA), and high performers may be awarded up to an additional 3% in merit pay. The continuation of this merit-based pay approach also promotes accountability and rewards excellence.

Key priorities in the General Fund include \$1,227,000 (6.4% of General Fund budget) in Capital Outlay for road maintenance including medians, sidewalks and a large-scale paving project (\$430,000), Commons Park gazebo & bridge/walkway improvements, and departmental equipment taking up the remainder of funds. These investments address immediate infrastructure concerns while reducing future maintenance burdens. Public Safety will receive new emergency response vehicles and apparatus to replace aging fleet components, ensuring the safety and readiness of emergency operations. Timber Bridge boardwalk enhancements will continue in phased segments to improve accessibility and aesthetics.

Debt service totals \$4,652,000 (24.0% of General Fund budget) in FY26, a \$705,000 increase from FY25. This reflects new payments for the 2025 Coastal Storm Damage Reduction (CSDR) Project, replacement of the soft-tube groin field and financing for public safety equipment. FEMA reimbursements and prior fund balance allocations are used to reduce the burden on current year revenues. Other debt service obligations include payments on the Public Safety Building at \$823,000 and the Contractor Services Building at \$131,000

A \$521,400 reduction in legal services provides an opportunity to redirect funding to operational and capital needs. These savings are attributed to the potential resolution of major legal matters that were previously consuming significant financial and staff resources. Meanwhile, contingency funding is again proposed, totaling \$604,200 (3.1% of the General Fund). This allocation preserves flexibility for unforeseen challenges while supporting responsible fund management.

Environmental partnerships will continue to be supported, particularly through collaborations with the Bald Head Island Conservancy. The Conservancy’s work in herd management, aquifer protection, water quality monitoring, and creek preservation promotes long-term environmental health, aligns with community values, supports ecotourism, and enhances the Village’s resilience. The FY26 budget includes \$50,000 to conduct a winter cull, based on recommendations from the Conservancy’s Fall 2024 deer herd census, which estimated the island’s deer population at 221—exceeding the established social carrying capacity of 200.

### **Revenue Strategy and Tax Impact**

Approximately two-thirds of General Fund revenues are derived from Ad Valorem Taxes (“AVT”). In FY26, AVT revenue is projected to increase by \$687,000—driven by \$224,000 in valuation growth, \$6,000 from prior-year recoveries, and \$457,000 from proposed tax increases. These tax changes, though modest, are crucial to meeting the Village’s ongoing and future financial responsibilities. The FY26 budget includes a \$0.023 overall property tax rate increase, with \$0.013 allocated for new debt service on the 2024 GO Bond and public safety apparatus, and \$0.01 earmarked for future road paving and parking improvements via transfer to a Capital Reserve Fund. Properties in MSD Zones A and B will see an additional \$0.002 increase to support debt service on the 2024 GO Bond. The recommended Village-wide tax rate is \$0.6507 per \$100 of assessed valuation, with an additional \$0.0914 in MSD Zone A and \$0.0688 in MSD Zone B. As an example of how the new tax rate would affect property owners: for a property valued at \$1,000,000, the proposed \$0.023 Village-wide tax rate increase would result in an additional \$230 annually—equating to less than \$20 per month. For properties located in Municipal Service District (MSD) Zone A or B, the additional \$0.002 increase would bring the annual impact to approximately \$250, for a property of the same value.

An appropriation of about \$423,000 from fund balance is proposed to fund debt service, capital outlay, and Development Services activities. Approximately \$193,000 of this is tied to FEMA reimbursements for public safety vehicles purchased with installment financing, while \$161,000 supports capital items not covered by current revenues.

Additionally, \$69,000 is drawn from restricted fund balance for Development Services, reflecting prior-year building permit revenue.

Transfers from the BRRAT Fund will increase to \$1,711,200 and will support shoreline protection, capital outlay in Public Safety and Public Works, and help reduce the effective tax burden. Without this transfer, the Village would require an additional \$0.0901 on the property tax rate to maintain the same service and capital levels. These transfers exemplify the Village's approach to integrated financial planning, using specialized funds to offset costs where allowable.

Permit and service fee revenues are also projected to increase due to inflation-aligned adjustments. Notable contributors include building permits, vehicle permits, and contractor yard access fees. IPC revenues are expected to total \$521,100, although expenses exceed this by approximately \$46,600—a gap that will be closed through General Fund support (i.e., Ad Valorem tax appropriations).

### **Enterprise Fund: Utilities**

The Utilities Fund supports water and wastewater operations and is funded exclusively through user charges. The FY26 proposed Utility Fund budget totals **\$3,924,500**, representing a \$599,400 decrease from the current year. While operational costs are increasing by \$66,200 in the Water Department and \$112,400 in the Wastewater Department to support system improvements and regulatory compliance, the deferral of Phase IV of the Village's wastewater lift station projects has resulted in a \$778,000 reduction in the Transfers Department.

To maintain a sustainable utility infrastructure, the following rate increases are proposed: 10% increase for all water and sewer fees, a 25% increase to the Debt/Capital surcharge, and a 3% increase to all other utility fees. These adjustments are driven by cost inflation, system age, and the need for proactive capital reinvestment.

The capital budget includes \$519,900 in planned investments, including replacement of aged infrastructure and continued modernization of utility systems. A notable allocation of \$110,000 is designated for radio-read water meters. These devices will enhance operational efficiency, reduce meter-reading errors, and allow for better water usage tracking.

Utility operations on Bald Head Island are especially sensitive due to the island's environmental characteristics and its need for compliance with state and federal environmental regulations. These rate adjustments ensure the Utilities Department remains capable of meeting both current standards and future demands.

## **BRRAT Fund**

The Beach Renourishment, Recreation, and Tourism (BRRAT) Fund supports shoreline protection, beach access improvements, and recreation initiatives. The FY26 proposed BRRAT Fund budget totals **\$2,524,700**. Funded primarily by accommodation taxes, FY26 collections are estimated at \$1,819,400 with an additional \$120,000 in interest income. A fund balance appropriation of \$585,300 is also proposed.

Key initiatives include \$200,000 for the ACOE feasibility study, \$100,000 for marine fisheries data collection at Frying Pan Shoals, \$305,000 in beach access upgrades, and continued support for the BHI Conservancy. The BRRAT Fund also transfers resources into the General Fund to offset portions of debt service and capital requests. By funding portions of Public Safety and Public Works projects, the BRRAT Fund continues to provide substantial financial relief to the General Fund.

## **Stormwater Fund**

The Stormwater Fund supports infrastructure improvements and equipment used during response & recovery from flooding events in an effort to mitigate and protect public & private property. The FY26 proposed Stormwater Fund budget totals **\$148,800**. Revenues are generated through a flat \$8/month fee per property. FY26 expenditures include the purchase of stormwater equipment and construction projects such as Dowitcher line connections and lagoon monitoring enhancements. No fee increase is proposed.

Stormwater system improvements will focus on both equipment acquisition and small-scale projects that yield high returns in drainage capacity and flood mitigation while reducing staff response time needed to manage these specific systems. As Council was reminded, other significant system improvements will be forthcoming by way of recommendations once the Local Assistance for Stormwater Infrastructure & Investment (LASII) report is completed in 2026. These future recommendations and potential improvements may help mitigate flooding last experienced during PTC #8 in September 2024. These investments ensure continued protection of Village infrastructure and residential property from increasingly unpredictable weather patterns.



## **Conclusion**

The FY26 proposed budget is a thoughtful, forward-looking plan that reflects the Council's priorities and the Village's commitment to excellent service delivery, financial stewardship, and sustainable growth. It maintains full staffing levels, addresses deferred capital needs, meets all debt service obligations, and prepares the Village for future challenges with strategic reserves and prudent financial planning.

Highlights of the FY26 budget include a \$25.9 million total investment across funds, a 13% increase in the General Fund, \$1.2 million in capital projects, and robust debt management. It includes over \$705,000 in additional debt service, nearly \$520,000 in Utility capital upgrades, and ongoing investment in shoreline protection, environmental partnerships, and public access infrastructure. A \$0.023 Village-wide tax increase ensures these investments are fully supported without compromising fiscal stability.

This budget positions the Village of Bald Head Island for continued success and resilience, supporting our residents, preserving our natural environment, and investing in infrastructure for generations to come. It reflects a collaborative planning process, responsiveness to both short- and long-term needs, and a steadfast commitment to financial responsibility.

I wish to thank each of the Village's Department Heads for their assistance in compiling the information needed to develop the FY 2025-2026 Budget, especially Village Finance Director, Zachary Hewett and Deputy Finance Director, Cindy Novak. I would also like to give my thanks and appreciation to all Village staff for their hard work and dedication to the jobs that they accomplish each day to make our Village an excellent place to work, live, and visit. Staff and I look forward to working with the Village Council to accomplish all the goals established by the Village Council for FY26.

I respectfully recommend adoption of the FY26 budget, as proposed.

Chris McCall  
Village Manager

# **FY 26 BUDGET SUMMARY**

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*Balancing Fiscal Responsibility, Strengthening Services, and Investing in Community Priorities*

# FY 26 Budget Highlights

- **Total General Fund Budget:** \$19.3M — a 13% increase over FY25, primarily due to capital and debt service.
- **Core Investments:** Public safety apparatus, beach renourishment, infrastructure upgrades, and departmental capital needs.
- **Staffing & Compensation:** No new positions; proposes reallocation of one FTE, 3% COLA, and up to 3% merit for high performers
- **BRRAT Fund:** Continues to support shoreline protection, tourism, and capital needs for Public Works and Public Safety
- **Utilities Fund:** Rate adjustments proposed to fund operational needs and system improvements in water and wastewater services
- **Stormwater Fund:** Maintains critical drainage infrastructure with flat revenue assumptions and no fund balance use
- **Total Overall Budget (all funds):** \$25.9M; +7.9% overall increase
- **Tax Rate Impact:** Small increase (\$0.013 Village-wide + \$0.002 in MSD zones) to support debt service on additional GO Bond funds and \$0.01 increase for capital reserve fund transfer.

Fund Name	Recommended FY26 Budget
General Fund	\$19,329,400
Utilities Fund	\$3,924,500
BRRAT Fund	\$2,524,700
Stormwater Fund	\$148,800
Fines/Fees	\$25,000
<b>Total</b>	<b>\$25,952,400</b>

# **GENERAL FUND**

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*Supporting Core Services, Infrastructure and Community Priorities*

# General Fund: Overview

The General Fund supports the core governmental services of the Village, including public safety, public works, community services, and general administration. It serves as the primary operating fund for delivering essential services to residents, property owners, and visitors.

For FY26, the fund reflects strategic priorities in maintaining service quality, workforce sustainability, and infrastructure needs. Major components include:

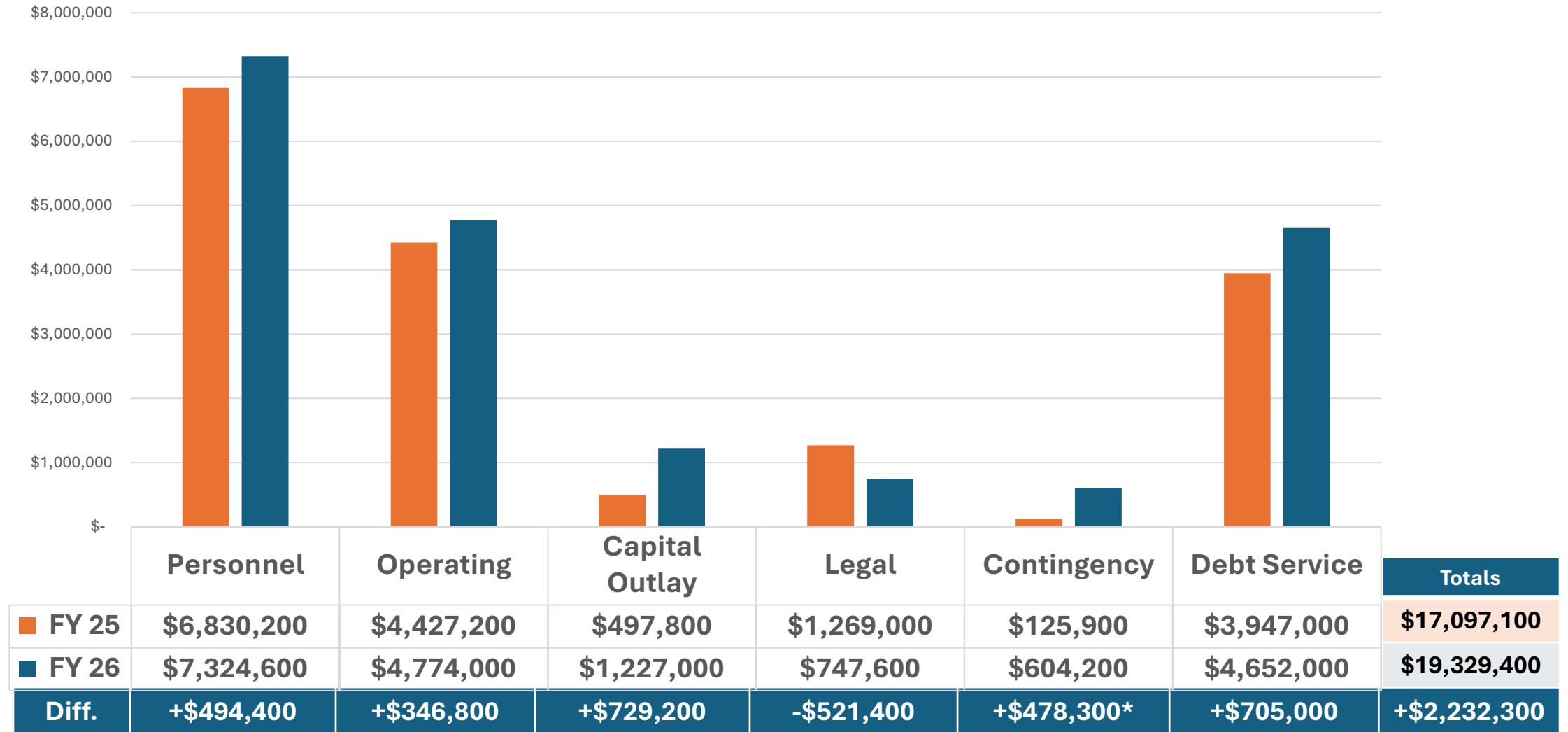
- **Public Safety:** \$4,382,200 - Budget increase of \$312,200 to support fire, police, and emergency services staffing, equipment and vehicles.
- **Public Works:** \$2,626,500 - Budget increase of \$99,400 for street maintenance, facility upkeep, and island beautification efforts.
- **General Government & Support Services:** \$4,099,500 - overall budget decrease of \$53,300 for Admin, Council, Legal, IT, Finance, and HR while still being able to meet growing community and operational needs.
- **Debt Service:** \$4,652,000 is for obligations for Beach Renourishment GO Bonds, Public Safety Apparatus Loans, Public Safety Building Loan, and Contractor Services Building Loan (+\$705,000).

To maintain a structurally balanced budget, modest increases in property tax and permit fees are proposed. These adjustments support continued excellence in service delivery, safety, and the long-term sustainability of Village operations.

# General Fund Expenditures: Highlights

- **Preserves Core Services Across All Departments**
  - Ensures uninterrupted delivery of programs and services community-wide with no reductions in service levels.
- **Invests Over \$1 Million in Capital Outlay**
  - Supports vital infrastructure needs including road improvements, park enhancements, and department-specific capital upgrades.
- **Plans for Increased Debt Service Commitments**
  - Accounts for upcoming payments related to the 2025 Coastal Storm Damage Reduction (CSDR) Project and Public Safety equipment financing.
- **Maintains Current Staffing Levels with Strategic Adjustments**
  - No new positions are proposed. One FTE will be reallocated from the Island Package Center (IPC) to the IT Department. The budget includes a 3% Cost-of-Living Adjustment (COLA) for all employees and up to 3% merit-based increases for high performers—supporting both retention and competitiveness in the job market.
- **Reduces Legal Expenditures**
  - Anticipates a significant decrease in legal fees—approximately \$500,000 in savings.
- **Continues Environmental Stewardship Partnerships**
  - Sustains collaboration with the BHI Conservancy on key initiatives such as herd management, forest health, aquifer monitoring, water quality (BH Creek), and wildlife population monitoring.

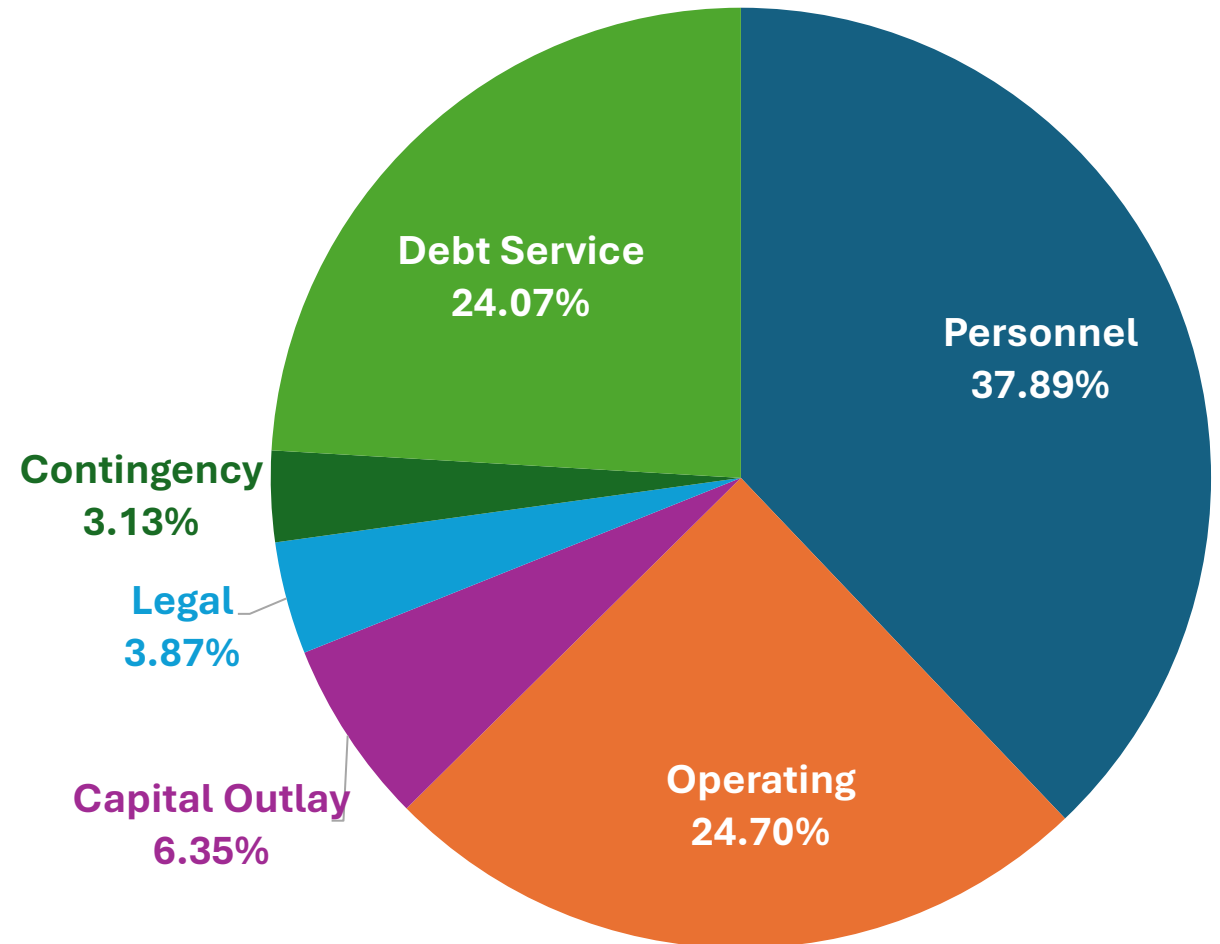
# General Fund Expenditures



*\*Current year contingency reappropriated to other function categories during current FY; original amt was \$662,900.*

# General Fund Expenditures: By Function

Function	\$	%
Personnel	\$7,324,600	37.9%
Operating	\$4,774,000	24.7%
Legal	\$747,600	3.9%
Debt Service	\$4,652,000	24.0%
Capital Outlay	\$1,227,000	6.4%
Contingency	\$604,200	3.1%
<b>Totals</b>	<b>\$19,329,400</b>	<b>100%</b>



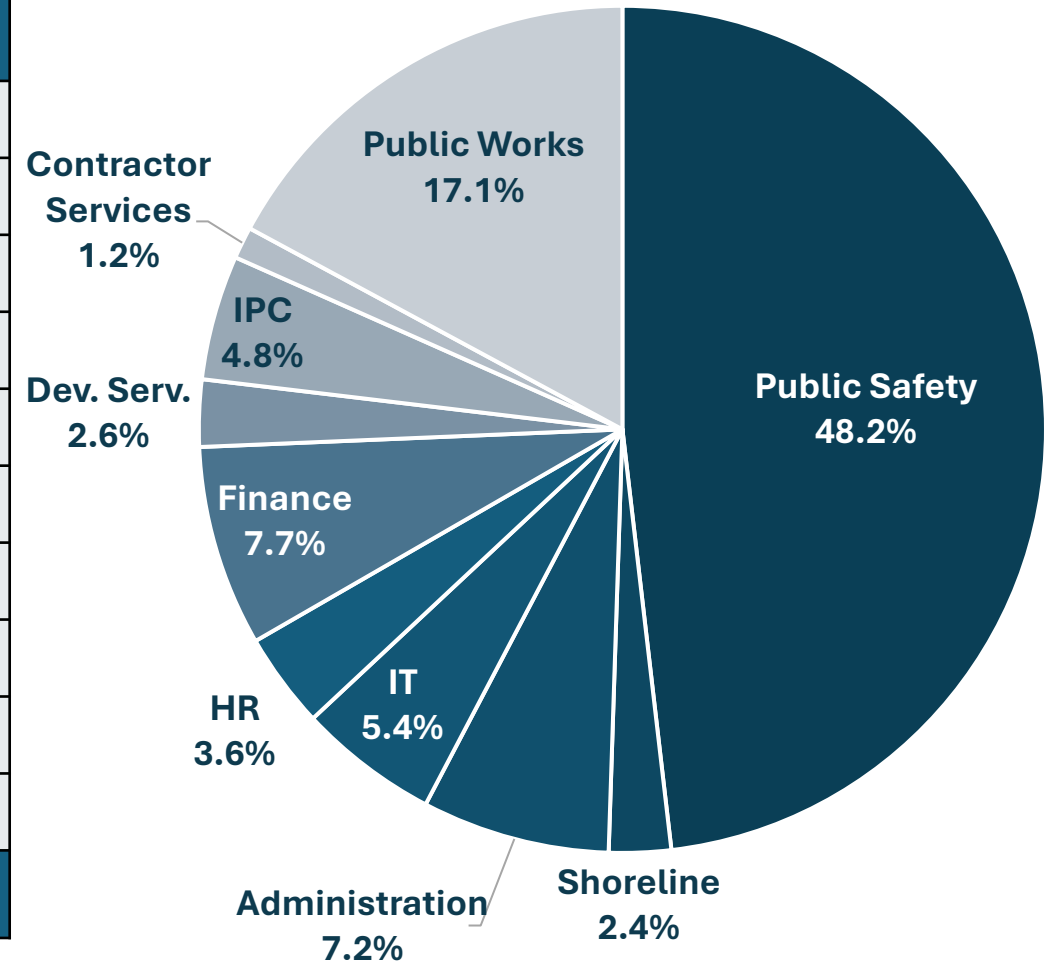


# General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$7,324,600	37.9%

Department	FY 25 Budget	Req. FY 26 Budget	Variance
Public Safety	\$3,227,300	\$3,527,000	\$299,700
Shoreline	\$157,400	\$173,300	\$15,900
Administration	\$1,020,700	\$525,400	-\$495,300
IT	\$276,700	\$391,900	\$115,200
HR	\$264,100	\$265,900	\$1,800
Finance	\$0	\$561,300	\$561,300
Dev. Services	\$172,700	\$187,300	\$14,600
IPC	\$392,200	\$348,900	-\$43,300
Contr. Services	\$82,700	\$89,100	\$6,400
Public Works	\$1,236,400	\$1,254,500	\$18,100
<b>Totals</b>	<b>\$6,830,200</b>	<b>\$7,324,600</b>	<b>\$494,400</b>


**+7.2%**



# General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$7,324,600	37.9%

Expense Type	FY 25 Budget	Req. FY 26 Budget	Variance
Full Time Salaries	\$4,687,700	\$4,971,300	\$283,600
LEO Sep Allowance	\$28,300	\$28,300	\$0
Part Time Salaries	\$60,000	\$60,000	\$0
Overtime	\$72,000	\$106,600	\$34,600
FICA	\$71,300	\$76,300	\$5,000
Insurance*	\$777,900	\$829,500	\$51,600
Retirement	\$695,000	\$785,900	\$90,900
401k	\$243,300	\$259,200	\$15,900
401k - 4%	\$194,700	\$207,500	\$12,800
<b>Totals</b>	<b>\$6,830,200</b>	<b>\$7,324,600</b>	<b>\$494,400</b>

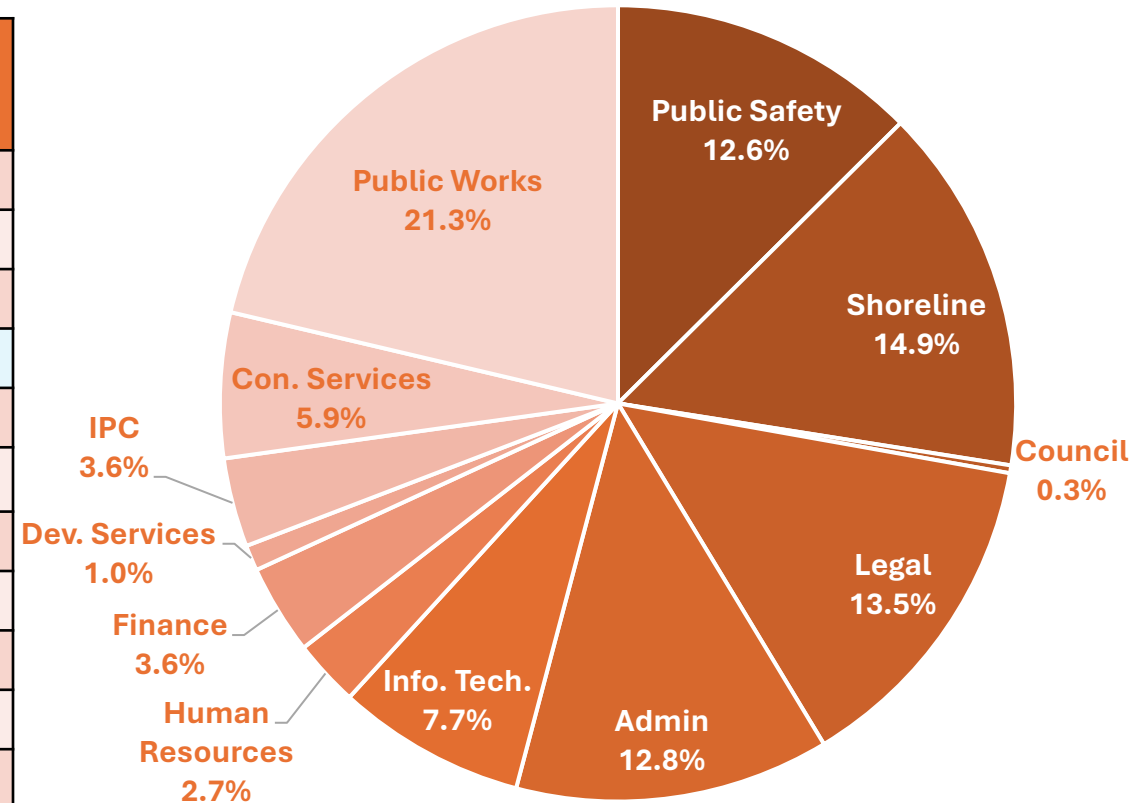


Variance Make-up	Variance Amount	Variance %
PS GAP hours	\$10,000	+0.21%
Longevity	\$6,800	+0.15%
COLA	\$133,900	+2.86
Merit	\$142,600	+3.04%
Utility OH	-\$9,700	-0.20%
<b>Total Variance</b>	<b>\$283,600</b>	<b>+6.04%</b>

# General Fund Expenditures: Operating/Legal

Function	\$	%
Operating	\$4,774,000	24.7%
Legal	\$747,600	3.9%
Totals	\$5,521,600	28.9%

Department	FY 25 Budget	Req. FY 26 Budget	\$ Variance
Public Safety	\$639,900	\$693,700	\$53,800
Shoreline	\$782,700	\$824,200	\$41,500
Council	\$17,500	\$17,500	\$0
Legal	\$1,269,000	\$747,600	-\$521,400
Admin	\$770,900	\$705,300	-\$65,600
Info. Tech.	\$309,700	\$423,300	\$113,600
HR	\$149,200	\$149,200	\$0
Finance	\$0	\$201,100	\$201,100
Dev. Services	\$41,000	\$57,600	\$16,600
IPC	\$199,400	\$199,600	\$200
Con. Services	\$325,200	\$325,500	\$300
Public Works	\$1,191,700	\$1,177,000	-\$14,700
Totals	\$5,696,200	\$5,521,600	-\$174,600



# General Fund Expenditures: Debt Service

Function	\$	%
Debt Service	\$4,652,000	24.0%

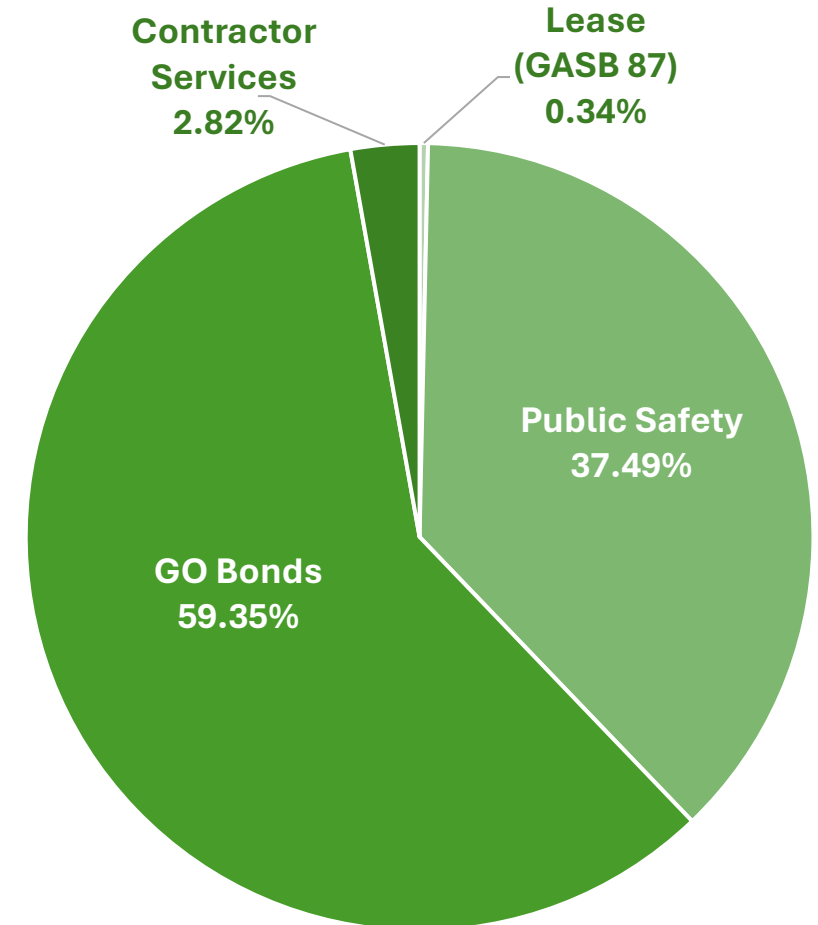
Loan Names	Orig. Loan Balance	~Balance Remaining (as of 7/1/25)	~Funding Needed in FY 26 (incl. interest)	Primary Funding Source(s)	Final Payment Date
2018 GO Bond	\$13,200,000	\$1,212,000	<b>\$ 1,229,000</b>	Ad Valorem Taxes Accom. Taxes	FY 26 (10/15/2025)
2024 GO Bond	\$15,700,000	\$15,700,000	<b>\$1,532,000</b>	Ad Valorem Taxes Accom. Taxes	FY 32 (10/01/2031)
PS Building	\$8,000,000	\$1,200,000	<b>\$823,000</b>	Ad Valorem Taxes	FY 27 (12/12/2026)
Con. Srvcs. Loan	\$1,680,000	\$1,307,000	<b>\$131,000</b>	Con. Srvcs. Fees	FY 36 (04/15/2036)
PS Ambulance	\$371,400	\$330,000	<b>\$48,000</b>	FEMA Funds (FB)	FY 34 (12/22/2033)
PS Vehicles - 1	\$1,400,000	\$1,050,000	<b>\$730,000</b>	FEMA Funds (FB/CY)	FY 27 (11/27/2026)
PS Vehicles – 2	\$1,050,000	\$997,500	<b>\$143,000</b>	FEMA Funds (CY)*	FY 35 (11/27/2034)
Capital Leases	N/A		<b>\$16,000</b>	Ad Valorem Taxes	N/A
	<b>Total</b>		<b>\$4,652,000</b>		

*\*FEMA Funds will cover debt service payments for ~2 years with remaining Village portion of ~\$977,000.*

# General Fund Expenditures: Debt Service - Loans

Function	\$	%
Debt Service	\$4,652,000	24.0%

Account Description	FY25 Budget	Requested Budget FY26	\$ Variance
Lease Principal	\$15,000	\$15,000	\$0
Lease Interest	\$1,000	\$1,000	\$0
Principal - GO Bond Series 2018	\$2,361,000	\$1,212,000	-\$1,149,000
Interest - GO Bond Series 2018	\$98,000	\$17,000	-\$81,000
Principal - GO Bond Series 2025	\$0	\$784,000	\$784,000
Interest - GO Bond Series 2025	\$0	\$748,000	\$748,000
Principal - Ambulance #2	\$32,000	\$33,000	\$1,000
Interest - Ambulance #2	\$16,000	\$15,000	-\$1,000
Principal - PS Vehicles	\$403,000	\$805,000	\$402,000
Interest - PS Vehicles	\$46,000	\$68,000	\$22,000
Principal - Contractor Services Loan	\$103,000	\$104,000	\$1,000
Interest - Contractor Services Loan	\$28,000	\$27,000	-\$1,000
Principal - Public Safety Loan	\$800,000	\$800,000	\$0
Interest - Public Safety Loan	\$44,000	\$23,000	-\$21,000
<b>Total Department Expenses</b>	<b>\$3,947,000</b>	<b>\$4,652,000</b>	<b>\$705,000</b>



# General Fund Expenditures: Debt Service

Function	\$	%
Debt Service	\$4,652,000	24.0%

Account Description	FY25 Budget	Requested Budget FY26	\$ Variance
Lease Principal	\$15,000	\$15,000	\$0
Lease Interest	\$1,000	\$1,000	\$0
<b>Principal - GO Bond Series 2018</b>	\$2,361,000	\$1,212,000	-\$1,149,000
<b>Interest - GO Bond Series 2018</b>	\$98,000	\$17,000	-\$81,000
<b>Principal - GO Bond Series 2025</b>	\$0	\$784,000	\$784,000
<b>Interest - GO Bond Series 2025</b>	\$0	\$748,000	\$748,000
<b>Principal - Ambulance #2</b>	\$32,000	\$33,000	\$1,000
<b>Interest - Ambulance #2</b>	\$16,000	\$15,000	-\$1,000
<b>Principal - PS Vehicles</b>	\$403,000	\$805,000	\$402,000
<b>Interest - PS Vehicles</b>	\$46,000	\$68,000	\$22,000
Principal - Contractor Services Loan	\$103,000	\$104,000	\$1,000
Interest - Contractor Services Loan	\$28,000	\$27,000	-\$1,000
Principal - Public Safety Loan	\$800,000	\$800,000	\$0
Interest - Public Safety Loan	\$44,000	\$23,000	-\$21,000
<b>Total Department Expenses</b>	<b>\$3,947,000</b>	<b>\$4,652,000</b>	<b>\$705,000</b>

Funded by proposed \$0.013 increase in debt tax rate + \$0.002 in MSD Zones

**Total Increase for Beach GO Bonds: \$302,000**

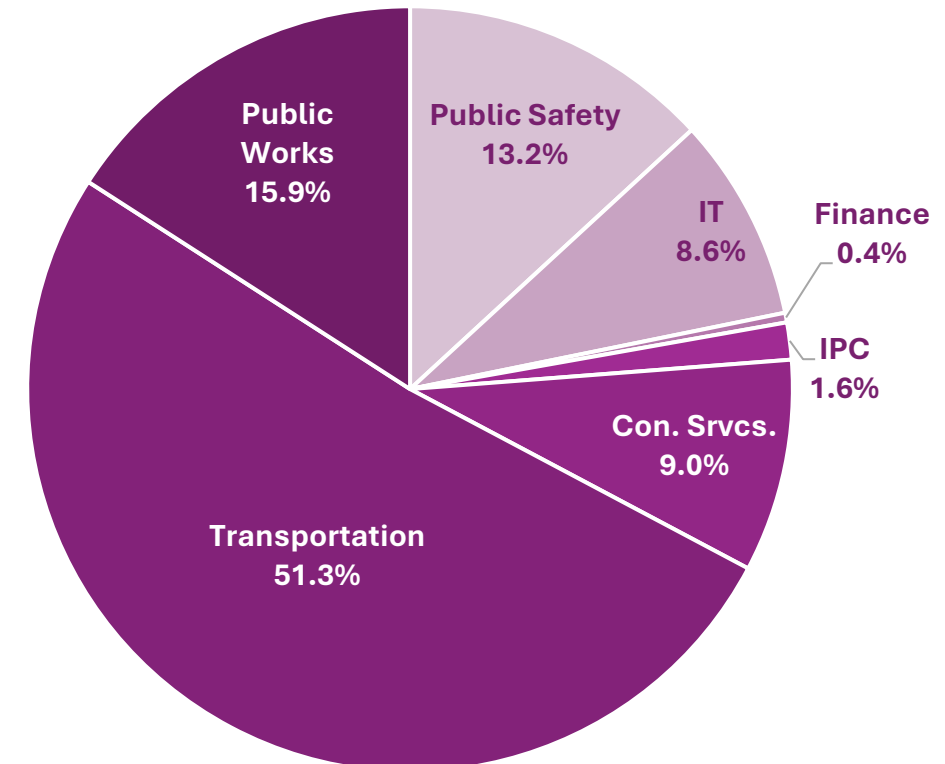
**Total Increase for PS Vehicles: \$424,000**

Funded by FEMA Funds (FB/CY)

# General Fund Expenditures: Capital Outlay

Function	\$	%
Capital Outlay	\$1,227,000	6.4%

Account Description	Budget FY 25	Requested Budget FY 26	Change from FY 25
Asset > 5K - P Safety	\$198,800	\$131,500	-\$67,300
Non Depr. <5k - P Safety	\$4,000	\$30,000	\$26,000
Non Depr. < 5k - IT	\$75,000	\$106,000	\$31,000
Non Depr. < 5k - Finance	\$0	\$5,000	\$5,000
Asset > 5k - IPC	\$0	\$18,000	\$18,000
Non Depr. <5k - IPC	\$0	\$1,200	\$1,200
Asset >5k - CS	\$0	\$109,300	\$109,300
Non Depr. < 5k - CS	\$101,000	\$1,000	-\$100,000
Asset >5k - Pub. Works	\$94,000	\$190,000	\$96,000
Non Depr. <5k - Pub. Works	\$5,000	\$5,000	\$0
Transfer to Capital Reserve Fund	\$0	\$200,000	\$200,000
Road Construction	\$20,000	\$430,000	\$410,000
<b>Totals</b>	<b>\$497,800</b>	<b>\$1,227,000</b>	<b>\$729,200</b>



# General Fund Expenditures: Capital Outlay

Function	\$	%
Capital Outlay	\$1,227,000	6.4%

Dept	Capital Outlay Item(s)	Amount
Public Safety	Vehicle replacement for 2015 Toyota Tacoma	\$50,000
Public Safety	AirWorx Go-Command M30T Mission Ready Drone Kit	\$22,300
Public Safety	INMAR Mehler SAR Inflatable Boat w/ Motor	\$7,000
Public Safety	Res-Q-Jack Steel Struts	\$20,900
Public Safety	Metal Shelter for Rehab Vehicle	\$25,000
Public Safety	Sapphire IV Infusion Device w/ accessories	\$6,300
Public Safety	Office Furniture	\$8,000
Public Safety	10 LIFEPAK AEDS	\$22,000
IT	Maintain current refresh rate of IT assets	\$25,000
IT	Laserfiche Project	\$40,000
IT	Public Safety MDT Upgrade	\$6,000
IT	Golf Cart Registration	\$35,000
Finance	Appliances/Fixtures/Equipment	\$5,000
IPC	5 new handhelds & printers	\$18,000
IPC	2d barcode scanner (UPS terminal)	\$1,200

Dept	Capital Outlay Item(s)	Amount
Con Srvc	Sewer Drain Installation	\$12,000
Con Srvc	Garage Door and Lock replacements	\$97,300
Con Srvc	Small Equipment	\$1,000
Transportation	Sidewalks	\$50,000
Transportation	Road Paving (SBHW – 850 LF, NBHW – 1,300 LF, Keelson Row – 190 LF, Patchwork – 460 LF)	\$350,000
Transportation	Road Medians	\$30,000
Public Works	Concrete Ramps	\$11,000
Public Works	Cardboard Compactor	\$110,000
Public Works	PW Stormwater retention pond	\$20,000
Public Works	VH Fence	\$17,000
Public Works	Gazebo & Bridge/Walkway	\$20,000
Public Works	Conex Box move disposal and install	\$12,000
Public Works	Small power equipment	\$5,000
Transfers	TRANSFER TO CAPITAL RESERVE FUND (PAVING)	\$200,000

**\$1,227,000**



# General Fund Expenditures: Contingency

Function	\$	%
Contingency	\$604,200	3.1%

Account Description	Current FY 25 Budget*	FY 26 Req. Budget	Change from FY 25
Contingency	\$125,900	\$604,200	\$478,300

## Contingency amounts are allowed by NCGS 159-13(b)(3):

- “A contingency appropriation shall not exceed five percent (5%) of the total of all other appropriations in the same fund...”

## \*Current Year’s Contingency amount was initially \$662,900 (4% of FY 25 GF Budget).

- Replacement vehicle for Public Safety
- Additional Replacement of Timbercreek Boards (2<sup>nd</sup> Phase)
- Debt Service for PS Vehicles due in FY 25
- \$125,900 remaining proposed to be used for 3<sup>rd</sup> Phase of Timbercreek Board Replacement and installation of running surface.

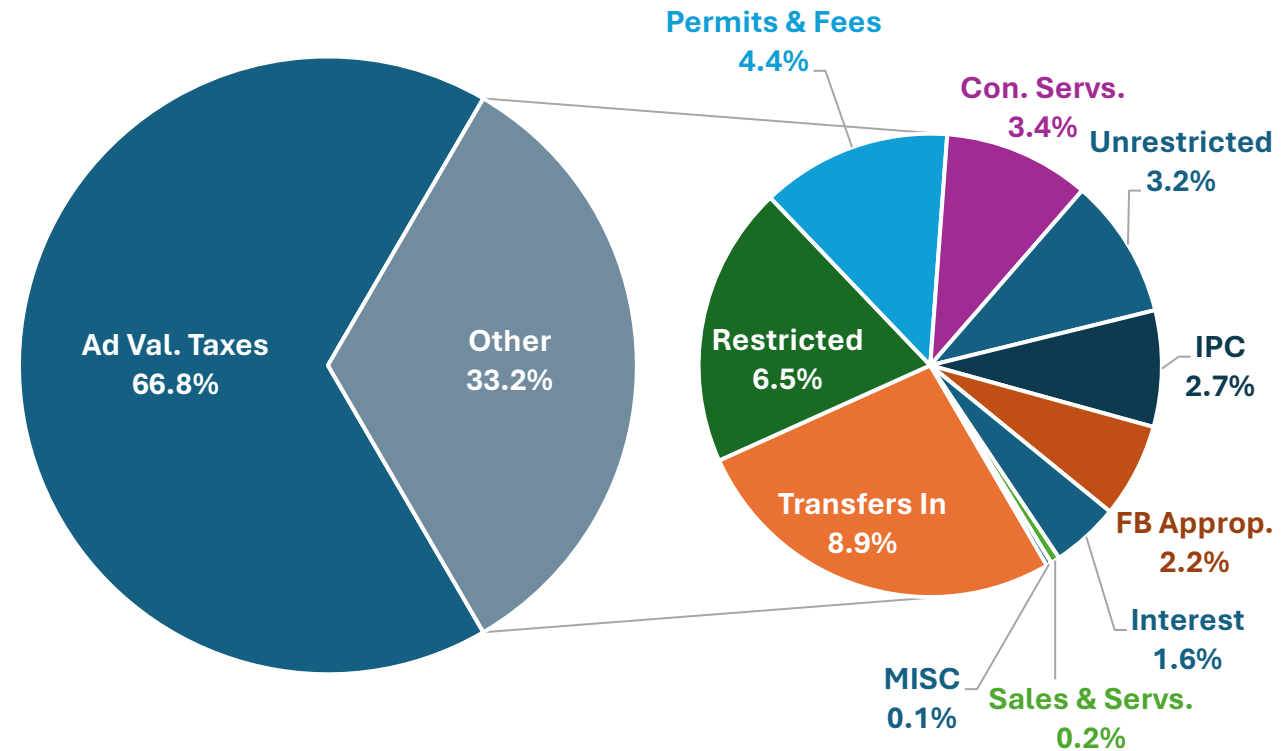
## Proposed FY 26 Contingency amount is 3% of GF Budget.

# General Fund Revenues: Highlights

- **~\$665,000 increase from FEMA for PS Vehicles**
  - Portion of funds for Public Safety Vehicles. Will go towards debt service payments.
- **~\$366,000 increase in Transfer from BRRAT Fund**
  - Will fund increase in Shoreline Protection department and portions of Public Safety and Public Works Capital Outlay requests (~\$320,000).
- **~\$687,000 increase in AVT**
  - \$224,000 from growth; \$457,000 from proposed property tax increase for debt service (\$0.0130 village wide and \$0.002 in MSD zones) and capital reserve fund transfer (\$0.01), \$6,000 from PY taxes/penalties.
- **~\$423,000 Fund Balance Appropriation**
  - \$193,000 for PS Vehicles Debt Service; \$161,000 for capital outlay; \$69,000 for Development Services department (from Restricted FB).

# General Fund Revenues: By Class

Class	Budget FY 25	Req. Budget FY26	Variance \$
Ad Val. Taxes	\$12,223,600	\$12,910,100	+\$686,500
Interest	\$263,000	\$304,600	+\$41,600
Unrestricted	\$548,000	\$627,700	+\$79,700
Misc.	\$135,500	\$22,500	-\$113,000
Transfers In	\$1,344,800	\$1,711,200	+\$366,400
Restricted	\$589,000	\$1,259,000	+\$670,000
Sales & Servs.	\$32,100	\$40,900	+\$8,800
Permits & Fees	\$819,500	\$853,600	+\$34,100
FB Approp.	\$0	\$422,800	+\$422,800
Contractor	\$639,900	\$655,900	+\$16,000
IPC	\$501,700	\$521,100	+\$19,400
<b>TOTALS</b>	<b>\$17,097,100</b>	<b>\$19,329,400</b>	<b>+\$2,232,300</b>



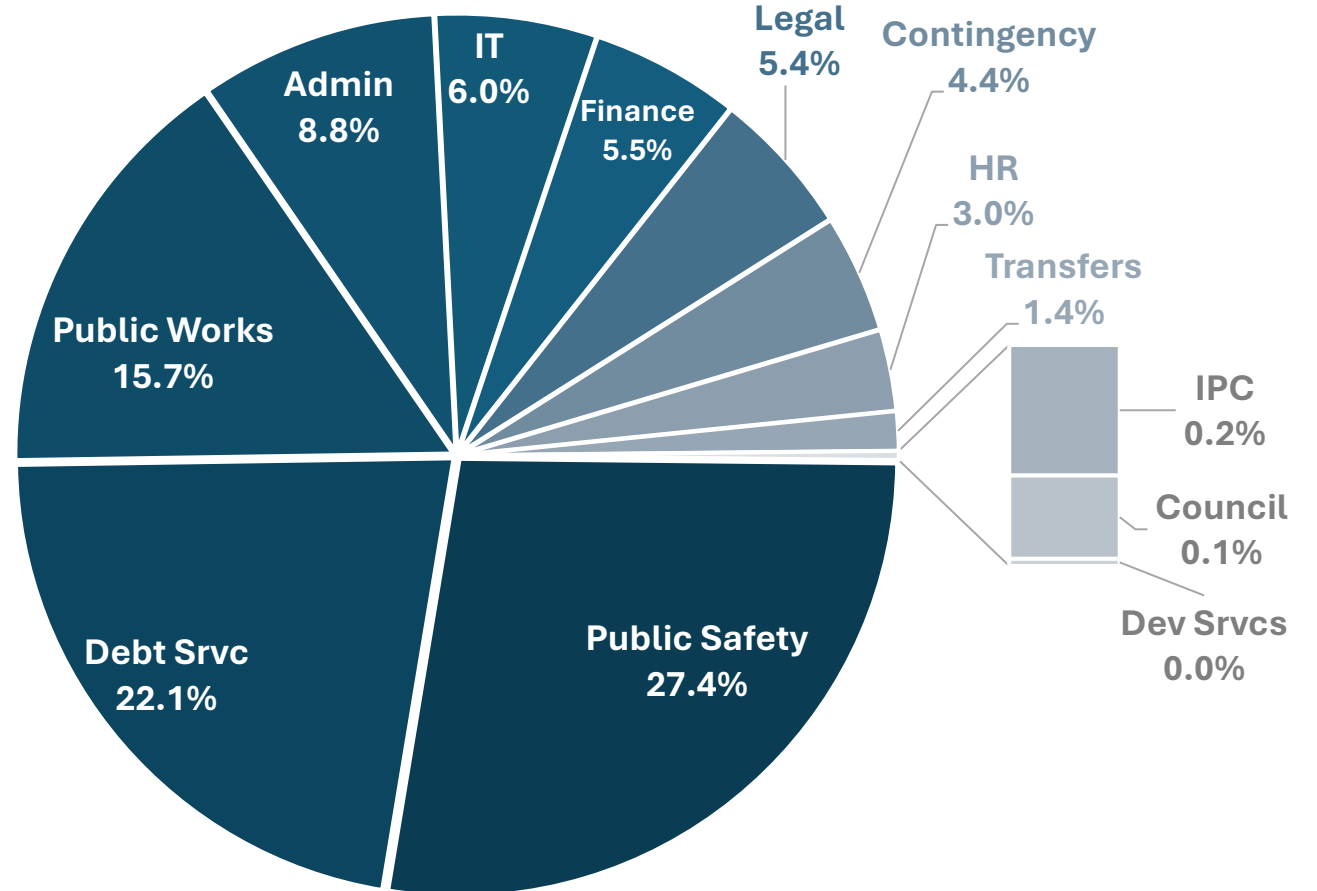
*~2/3's of the General Fund's Revenues are Ad Valorem Taxes. The other 1/3 is comprised of all other revenues, all of which are proposed to increase in FY 26, except for Miscellaneous (i.e., One-time revenues Donations and Insurance Reimbursements).*

Revenue Class	Req. Budget FY26
Ad Val. Taxes	\$12,910,100
Interest	\$304,600
Unrestricted	\$627,700
Misc.	\$22,500
<b>Total</b>	<b>\$13,864,900</b>

**Associated Expenditure Appropriations**

Dept	FY 26 Amount	FY 26 %
Public Safety	\$3,811,500	27.4%
Debt Srvc	\$3,070,800	22.1%
Public Works	\$2,150,400	15.7%
Admin	\$1,230,700	8.8%
IT	\$825,800	6.0%
Finance	\$762,400	5.5%
Legal	\$747,600	5.4%
Contingency	\$604,200	4.4%
HR	\$415,100	3.00%
Transfers	\$200,000	1.4%
IPC	\$27,400	<0.4%
Council	\$17,500	
Dev Srvc	\$1,500	
<b>Total</b>	<b>\$13,864,900</b>	<b>100%</b>

# GF Revenues: Unrestricted



**Over 50% of Unrestricted revenues are appropriated to Public Safety and Debt Service.**

# Effect of New Tax rate on Property Tax Bills

Proposed budget includes a **\$0.023** tax rate increase on Village Wide rate (3.6%).  
 Also includes a **\$0.002** tax rate increase on MSD Zones A & B\*\*.

Estimated  
 Average Home Value →

Assessed Property Value	Levy at Current Tax Rate (\$0.6277)	Levy at Proposed Tax Rate (\$0.6507)	Annual Difference
\$500,000	\$3,139	\$3,254	\$115
\$750,000	\$4,708	\$4,880	\$173
\$1,000,000	\$6,277	\$6,507	\$230
<b>\$1,328,128</b>	<b>\$8,337</b>	<b>\$8,642</b>	<b>\$305</b>
\$1,500,000	\$9,416	\$9,761	\$345
\$2,000,000	\$12,554	\$13,014	\$460
\$2,500,000	\$15,693	\$16,268	\$575

\*\*MSD Zones would incur an additional \$2 per \$100,000 valuation (~\$20 per \$1,000,000).\*\*

# GF Revenues: Transfers In

Class	Req. Budget FY26
Transfers In	\$1,711,200

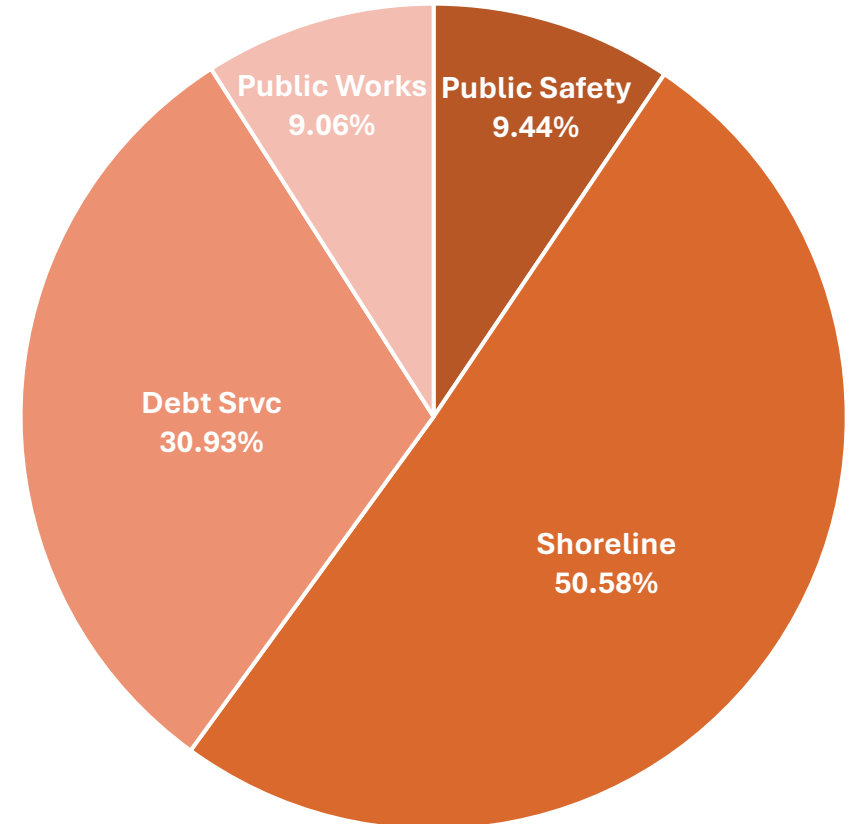
Dept	FY 26 Amount
Public Safety	\$161,500
Shoreline	\$865,500
Debt Srvc	\$529,200
Public Works	\$155,000
<b>Total</b>	<b>\$1,711,200</b>

“Transfers In” are revenues transferred into the General Fund from other funds.

- Includes:
  - In FY 26, all budgeted Transfers In are from BRRAT Fund (i.e., from Accommodation Taxes).

Transfers from the BRRAT Fund support the Shoreline Protection Department by covering beach-related expenses (i.e., monitoring, etc.).

Additionally, they contribute to lowering the Village’s overall tax rate by \$0.0445 by funding a portion of beach-related debt service, as well as portions of capital outlay for Public Safety and Public Works.



# GF Revenues: Restricted

Class	Req. Budget FY26
Restricted	\$1,259,000



Department	FY 26 Amount
Public Safety	\$336,800
Shoreline	\$132,000
Debt Srvc	\$730,000
Public Works	\$60,200
<b>Total</b>	<b>\$1,259,000</b>

Public Safety	
Bruns Co. EMS/Fire	\$325,000
Firefighters' Relief Fund	\$11,800
<b>Total</b>	<b>\$336,800</b>

Shoreline	
Marina Channel Grant	\$132,000
<b>Total</b>	<b>\$132,000</b>

Debt Service	
FEMA Revenues	\$730,000
<b>Total</b>	<b>\$730,000</b>

Public Works	
Powell Bill	\$54,000
Grants/Donations	\$6,000
Solid Waste Disposal	\$200
<b>Total</b>	<b>\$60,200</b>

- Restricted revenues are funds provided with specific limitations on how they may be used.
- Includes:
  - Grant funds
  - FEMA Revenues
  - Intergovernmental Funds, etc.

# General Fund Revenues: Sales & Services

<b>Class</b>	<b>Req. Budget FY26</b>
Ad Val. Taxes	\$12,910,100
Interest	\$304,600
Unrestricted	\$627,700
Misc.	\$22,500
Transfers In	\$1,711,200
Restricted	\$1,259,000
<b>Sales &amp; Servs.</b>	<b>\$40,900</b>
Permits & Fees	\$853,600
Contractor Servs.	\$655,500
IPC	\$521,100
FB Approp.	\$422,800
<b>TOTALS</b>	<b>\$19,329,400</b>

- **Sales and Services are attributed to revenues in which items are sold, or services that are provided in exchange for funds.**
- **Total: \$40,900**
- **Includes:**
  - **Site Rentals (Marina Park, Timber Creek, etc.) - \$20,900**
  - **Sales of Assets - \$2,000**
  - **Pick Up/Drop off Disposal Services - \$18,000**
- **All Sales/Services revenues go toward funding expenditures in Public Works associated with the revenues.**



# GF Revenues: Permits/Fees

Class	Req. Budget FY26
Permits & Fees	\$853,600

Dept	Public Safety	Dev Srvcs	Roads	Public Works	Total
FY 26 Amount	\$72,400	\$174,700	\$430,000	\$176,500	\$853,600

EMS Fees	\$32,000
Golf Cart Regs.	\$40,400

Bldg. Permits	\$145,300
CRB Fees	\$24,400
Spec. Use Permits	\$5,000

Daily Vehicle Permits	\$53,600
Annual Vehicle Permits	\$74,000
Golf Cart Registrations	\$15,500
Creek Access Permits	\$33,400

Daily Vehicle Permits	\$163,000
Annual Vehicle Permits	\$221,000
Golf Cart Registrations	\$46,000

- **Permits and fees are revenues collected in exchange for regulatory services or permissions, typically related to local ordinances, zoning, construction standards, or licensing requirements.**
- **Includes:**
  - *Building Permits, Vehicle Permits, Creek Access Permits, Special Use Permits, etc.*

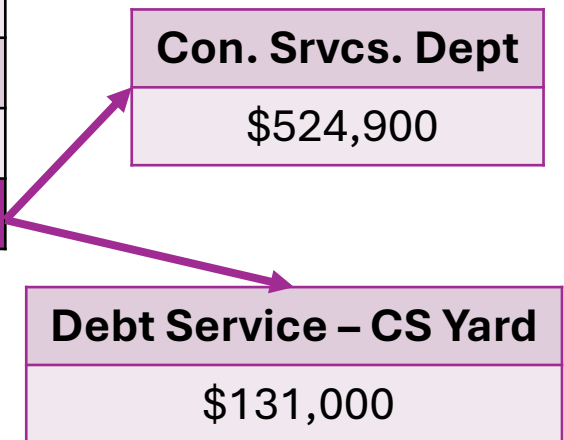
# General Fund Revenues: Contractor Services

Class	Req. Budget FY26
Ad Val. Taxes	\$12,910,100
Interest	\$304,600
Unrestricted	\$627,700
Misc.	\$22,500
Transfers In	\$1,711,200
Restricted	\$1,259,000
Sales & Servs.	\$40,900
Permits & Fees	\$853,600
<b>Contractor Servs.</b>	<b>\$655,900</b>
IPC	\$521,100
FB Approp.	\$422,800
<b>TOTALS</b>	<b>\$19,329,400</b>

- Contractor services (CS) fees support the Village’s CS Yard, which provides essential amenities and logistics for contractors, including parking, fuel sales, storage container rentals, and access to restrooms and breakrooms. These fees also help cover the debt service associated with the construction of the CS storage unit building.

- Includes:**

Fuel sales	\$320,700
Parking Rental Fees	\$152,400
Storage Unit/Container Fees	\$182,300
Misc. Revenues	\$500
<b>Total</b>	<b>\$655,900</b>



# General Fund Revenues: IPC

Class	Req. Budget FY26
Ad Val. Taxes	\$12,910,100
Interest	\$304,600
Unrestricted	\$627,700
Misc.	\$22,500
Transfers In	\$1,711,200
Restricted	\$1,259,000
Sales & Servs.	\$40,900
Permits & Fees	\$853,600
Contractor Servs.	\$655,500
<b>IPC</b>	<b>\$521,100</b>
FB Approp.	\$422,800
<b>TOTALS</b>	<b>\$19,329,400</b>

- Fees collected at the Island Package Center (IPC) are used to offset the costs of processing and handling inbound packages, primarily from FedEx, UPS, and USPS. These revenues help fund IPC operations, including staffing, facility maintenance, and postal services, with any shortfall supplemented by the Village's General Fund.
- **Total: \$521,100**
- **Includes:**
  - **Postage sales**
  - **Package handling revenues**
  - **USPS Contract Revenues, etc.**

*FY 26 IPC expenditures are \$46,600 more than revenues.  
GF will supplement through CY revenues for personnel and FB for capital outlay.*

# General Fund Revenues: Appropriated Fund Bal.

Class	Req. Budget FY26
Ad Val. Taxes	\$12,910,100
Interest	\$304,600
Unrestricted	\$627,700
Misc.	\$22,500
Transfers In	\$1,711,200
Restricted	\$1,259,000
Sales & Servs.	\$40,900
Permits & Fees	\$853,600
Contractor Servs.	\$655,500
IPC	\$521,100
<b>FB Approp.</b>	<b>\$422,800</b>
<b>TOTALS</b>	<b>\$19,329,400</b>

- Appropriated fund balance is reserved cash a North Carolina local government may budget for shortfalls or one-time costs, limited to the prior year's available funds after deducting liabilities, encumbrances, and deferred revenues.
- **FY 26 Total: \$422,800**
- **Includes:**
  - **\$191,000 for PS Vehicles Debt Service**
    - *carryover from FEMA funds*
  - **\$163,100 for Capital Outlay not covered by CY Revs**
  - **\$68,700 from Restricted Fund Balance for Development Services dept.**
    - *DS Restricted Fund Balance = ~\$175,000 from building permit fees not expended in prior years.*

# General Fund: Summary

- **Total Budget: \$19,329,400**
  - 13% Increase of \$2,232,300 from PY; Mostly due to increases in Capital Outlay and Debt Service.
- **Small Tax Rate Increase:**
  - Portion to fund additional beach renourishment debt:
    - Island-wide debt rate increase of \$0.013
    - MSD Zone A & B rate increase of \$0.002
  - Portion to fund capital reserve fund transfer for roads and parking:
    - Island wide rate increase of \$0.01
- **Fund Balance Appropriation:**
  - Utilized to support select capital outlay requests, bolster the Development Services budget, and cover debt service for Public Safety Vehicles—leveraging FEMA-reimbursed funds to offset costs.
- **Key Points:**
  - All debt service obligations are fully funded
  - Operating costs reflect inflation (~3%) and tariff impacts
  - No reductions in services or staffing
  - New capital outlay requests are funded

# UTILITIES FUND

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*Investing in Reliable Water, Sewer, and System Sustainability*

# Utilities Fund: Overview

The Utility Fund supports the operation, maintenance, and capital needs of the Village's water and wastewater systems. It ensures the safe delivery of drinking water and the effective treatment and disposal of wastewater in compliance with regulatory standards.

For FY26, the fund reflects strategic investments in system upgrades, operational efficiency, and regulatory compliance. Major components include:

- **Water Department:** Budget increase of \$66,200 to support system improvements and operational needs
- **Wastewater Department:** Budget increase of \$112,400 for maintenance, infrastructure upgrades, and compliance
- **Capital Outlay/Transfers:** \$519,900 in planned investments, including equipment and system replacements

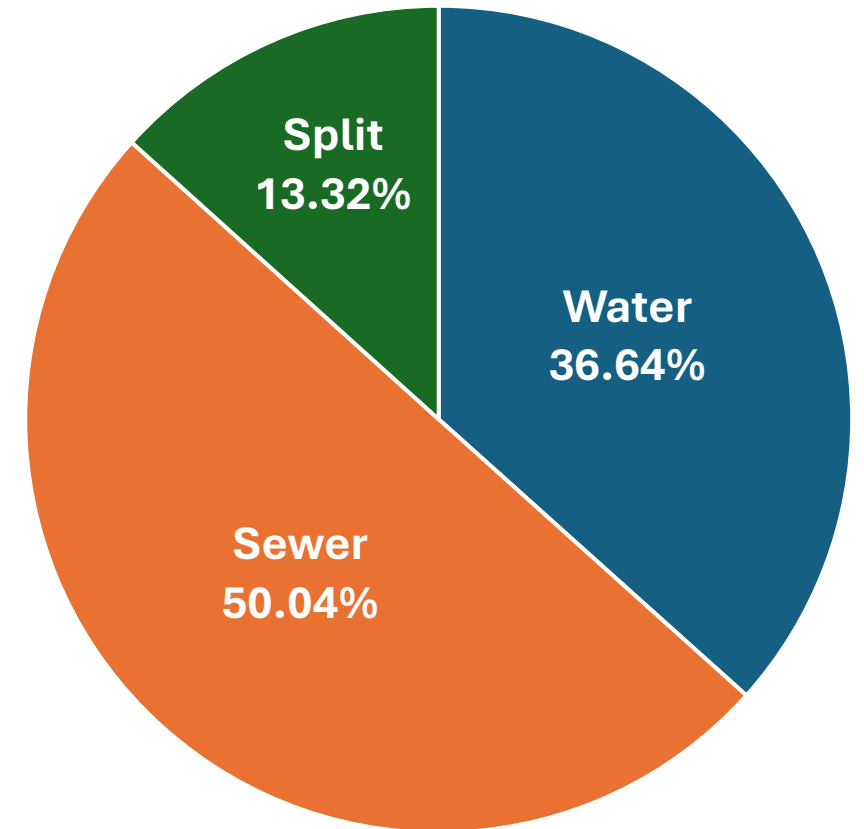
To support these needs, modest rate increases are proposed across water, sewer, and other utility fees.

These adjustments will help maintain reliable service and fund capital improvements necessary for a growing and sustainable island community.

# Utilities Fund: Revenues

Account Description	Budget FY 25	Req. Budget FY26	Change from FY 25
Water - Service	\$1,053,600	\$1,142,400	\$88,800
Water - Taps	\$335,900	\$295,600	-\$40,300
Sewer - Service	\$1,338,000	\$1,450,800	\$112,800
Sewer - Taps	\$503,800	\$429,600	-\$74,200
Septic Maint. Reserve	\$16,700	\$17,000	\$300
Port-o-john Rentals	\$79,500	\$66,300	-\$13,200
Interest Earnings	\$106,400	\$82,500	-\$23,900
Fund Balance Util. Approp.	\$735,500	\$0	-\$735,500
Debt / Capital Surcharge	\$314,500	\$399,000	\$84,500
Interdept. Sales	\$35,000	\$36,300	\$1,300
Misc. Revenue	\$5,000	\$5,000	\$0
<b>Total Utilities Fund Rev.</b>	<b>\$4,523,900</b>	<b>\$3,924,500</b>	<b>-\$599,400</b>

**Sewer related revenues make up over 50% of utility revenue estimates (~57.7%).**





# Utilities Fund: Rate Changes

- **Proposed Increases:**

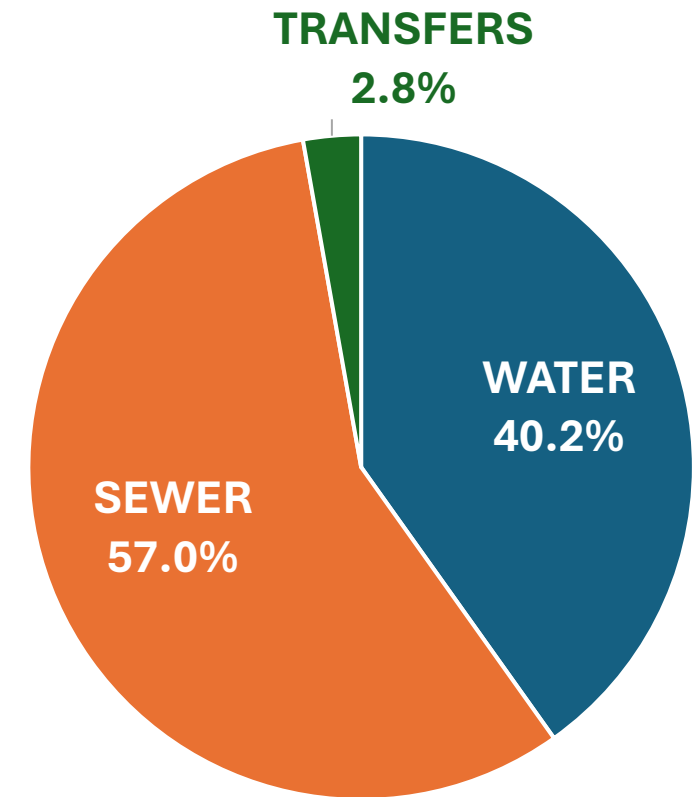
- 10% to all water charge fees
- 10% to sewer fees
- 25% to Debt/Capital surcharge
- 3% to all other Utility rates (*Tap fees, Misc. fees, Port-a-John rentals, etc.*)

Fee Name	Current Rate		Proposed Increase	FY 26 Rate
Residential Water Base Fee	\$23.76	Per month	\$2.38	\$26.14
Usage < 3,000 Gals	\$6.71	Per 1,000 gals.	\$0.67	\$7.38
Usage > 3,000 Gals	\$10.99	Per 1,000 gals.	\$1.10	\$12.09
Residential Sewer Base Fee	\$78.53	Per month	\$7.85	\$86.38
Debt/Capital Surcharge	\$17.74	Per month	\$4.44	\$22.18
Irrigation (Res.)	\$10.99	Per 1,000 gals.	\$1.09	\$12.09

New Minimum  
Utility Monthly Bill  
(not incl. Stormwater):  
**\$134.70**

# Utilities Fund: Expenditures

Dept	Class	Budget FY25	Requested Budget FY26	Change from FY 25	Dept Change
WATER	Personnel	\$485,500	\$538,100	\$52,600	<b>\$66,200</b>
WATER	Operating	\$767,700	\$812,800	\$45,100	
WATER	Capital	\$256,500	\$225,000	-\$31,500	
SEWER	Personnel	\$875,600	\$895,200	\$19,600	<b>\$112,400</b>
SEWER	Operating	\$1,111,500	\$1,158,500	\$47,000	
SEWER	Capital	\$139,100	\$184,900	\$45,800	
TRANSFERS	Capital	\$888,000	\$110,000	-\$778,000	<b>-\$778,000</b>
	Totals	\$ 4,523,900.00	\$ 3,924,500.00	\$ (599,400)	\$ (599,400)



**Water:** Manages the treatment and distribution of safe, reliable drinking water to residents and businesses across the island. For FY 26, the department’s budget is increasing by \$66,200 to support operational needs and system improvements.

**Wastewater:** Responsible for the collection, treatment, and safe discharge of the island’s wastewater in compliance with environmental regulations. For FY26, the department’s budget is increasing by \$112,400 to support maintenance, infrastructure upgrades, and regulatory requirements.

**Transfers:** FY 26 Budget includes an appropriation for a transfer of \$110,000 into a capital project fund for radio read meter equipment.

# Utilities Fund: Capital Outlay

Dept	Capital Outlay Item(s)	Amount
Water	Parts Shed( 1/2 W And 1/2 Ww)	\$22,000
Water	Trimble GPS (I Water 1 WW)	\$10,000
Water	RO Cleaning Skid	\$90,000
Water	Water Distribution Infrared Flow Meter	\$7,500
Water	Water Tank Mixer	\$25,000
Water	RO Membrane Replacement	\$20,000
Water	Power Equipment	\$5,000
Water	Future Water Taps	\$3,500
Water	New Water Taps	\$42,000
	<b>Total Water</b>	<b>\$225,000</b>

Dept	Capital Outlay Item(s)	Amount
Sewer	1/2 Parts Storage Shed	\$22,000
Sewer	30 Liberty Pumps For Lift Stations	\$38,000
Sewer	Trimble GPS (1 Water One WW)	\$6,000
Sewer	Confined Space Oxygen Meter	\$11,000
Sewer	40 E-1 Control Panels	\$16,300
Sewer	Trash Pump And Hoses	\$2,900
Sewer	Power Tools	\$5,000
Sewer	Future Sewer Taps	\$1,500
Sewer	New Sewer Taps	\$82,200
	<b>Total Sewer Capital Outlay</b>	<b>\$184,900</b>

Dept	Capital Outlay Item(s)	Amount
Transfer	Transfer To Cap Proj. - Radio Water Meter System	\$110,000
	<b>Total Transfers</b>	<b>\$110,000</b>

**Total FY 26 Capital Outlay is \$519,900.**

# **BRRAT FUND**

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*Preserving Natural Assets, Enhancing Public Access, and Supporting Island-Wide Infrastructure*

# BRRAT Fund: Overview

The BRRAT Fund (Beach Renourishment, Recreation, and Tourism) supports a wide range of projects that enhance the Village of Bald Head Island's resilience, infrastructure, and visitor experience. It funds beach renourishment, public beach access improvements, recreational amenities, and tourism-related infrastructure, while also supporting key village functions and needs. The fund plays a vital role in preserving natural assets, ensuring safe and reliable infrastructure, and promoting long-term sustainability across the island.



# BRRAT Fund: Revenues

- The Beach Renourishment, Recreation and Tourism fund is primarily funded through the collection of Accommodation Taxes.

Revenue Source	Budget FY25	Req. Budget FY26	Variance
Accommodation Taxes	\$1,795,000	\$1,819,400	\$24,400
Interest Earnings	\$95,400	\$120,000	\$24,600
Fund Balance Appropriation	\$308,200	\$585,300	\$277,100
<b>Total</b>	<b>\$2,198,600</b>	<b>\$2,524,700</b>	<b>\$326,100</b>

- FY 26 estimated collections to remain flat with modest collection factor (90%) built into estimates (\$1,819,400).
- Interest Earnings are estimated to be \$120,000.
- FY 26 budget includes a BRRAT Fund appropriation of Fund Balance (\$585,300)

# BRRAT Fund: Expenditures

Expense Name	Budget FY25	Req. Budget FY26	Change from FY 25
Tourism Expenses	\$55,000	\$41,500	-\$13,500
Recreation Expenses	\$467,500	\$58,100	-\$409,400
Beach Renourishment	\$98,800	\$398,900	\$300,100
Beach Accesses	\$163,700	\$305,000	\$141,300
Rowboat Row	\$10,000	\$10,000	\$0
Transfer to General Fund	\$1,153,100	\$1,711,200	\$558,100
Transfer to JBS Dredging Project Fund	\$365,000	\$0	-\$365,000
<b>Totals</b>	<b>\$2,313,100</b>	<b>\$2,524,700</b>	<b>\$211,600</b>

- **Tourism and Recreation:** includes funding for BHI Conservancy related to creek water sampling , acc. tax collection software, and misc. tourism and recreation expenses. The large reduction is due to one-time capital cost for Marina Park Dock replacement.
- **Beach Renourishment:** includes \$100k for Marine Fisheries Data Collection for Frying Pan Shores, \$200,000 for ACOE Feasibility Study, funding for BHIC beach vitex control and sea oats plantings.
- **Beach Accesses:** includes \$120,000 for Marina Park Boardwalk rehab grant cost share and \$185,000 for beach access construction.
- **Transfer to General Fund:** funds the Shoreline Protection Department, a portion of GO Bond Debt, and a portion of capital outlay for public works and public safety.

# STORMWATER FUND

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*Protecting Property, Mitigating Flood Risk, and Managing Drainage Systems*



# Stormwater Fund: Overview

The Village's Stormwater Program manages rainwater runoff to protect property, prevent flooding, and support environmental health. It includes maintenance of culverts, ditches, swales, and outfalls to ensure effective drainage across the island.

The Stormwater Fund provides dedicated financial support for these activities through service fees and other local revenues. It covers system upkeep, infrastructure improvements, equipment replacement, and long-term resiliency planning.



# Stormwater Fund: Revenues

Revenue Source	Budget FY25	Req. Budget FY26	Variance
Stormwater Fees	\$131,200	\$133,800	\$2,600
Interest Earnings	\$10,000	\$15,000	\$5,000
Fund Balance Appr.	\$70,000	\$0	-\$70,000
<b>Total</b>	<b>\$211,200</b>	<b>\$148,800</b>	<b>-\$62,400</b>

- The Stormwater Fund is funded through the collection of Stormwater Fees (\$8/month/property).

# Stormwater Fund: Expenditures

Expense Name	Budget FY25	Req. Budget FY26	Change from FY 25
Administration	\$8,000	\$8,000	\$0
Engineering	\$80,000	\$0	-\$80,000
Stormwater Equipment	\$43,200	\$56,600	\$13,400
Construction	\$80,000	\$84,200	\$4,200
<b>Totals</b>	<b>\$211,200</b>	<b>\$148,800</b>	<b>-\$62,400</b>

- Stormwater Equipment:** includes the purchase of various stormwater equipment to include pumps, hoses and castle boxes to facilitate stormwater line connections.
- Construction:** funding for 4” line connection for 300’ on Dowitcher., site glass installation project in lagoons, etc.

**FY 26**

**DRAFT BUDGET ORDINANCE**

**ORDINANCE NO. 2025-\_\_\_\_\_**

**AN ORDINANCE OF THE VILLAGE OF BALD HEAD ISLAND, NORTH CAROLINA,  
ADOPTING A BUDGET FOR FISCAL YEAR 2025-2026**

**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 May 5, 2025; and

**WHEREAS,** a public hearing was held on May 16, 2025; 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, 2025, and continuing through and including June 30, 2026.

**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 2025-2026 budget, covering the financial operations of the Village of Bald Head Island during the period of July 1, 2025 through June 30, 2026 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, 2025 and ending June 30, 2026:

<b>General Fund Revenues</b>	
<b>Class</b>	<b>Amount</b>
AD VALOREM	\$ 12,910,100
INTEREST	\$ 304,600
TRANSFERS FROM BRRAT FUND	\$ 1,711,200
UNRESTRICTED	\$ 627,700
RESTRICTED	\$ 1,259,000
CONTRACTOR	\$ 655,900
MISC	\$ 22,500
SALES-SERVICES	\$ 40,900
PERMITS-FEES	\$ 853,600
FB APPROPRIATED	\$ 422,800
IPC	\$ 521,100
<b>Total</b>	<b>\$ 19,329,400</b>

**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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Village.

<b>General Fund Expenditures</b>	
<b>Department Name</b>	<b>Amount</b>
Public Safety 4300	\$ 4,382,200
Shoreline Devel. - 4700	\$ 997,500
Gov. Body - 5100	\$ 17,500
Legal - 5101	\$ 747,600
Administration - 5200	\$ 1,230,700
Inform. Tech. - 5201	\$ 921,200
Human Resources - 5202	\$ 415,100
Finance - 5250	\$ 767,400
Development Serv 5300	\$ 244,900
Island Pack. Center - 5400	\$ 567,700
Contractor Services 6400	\$ 524,900
Debt Service - 7000	\$ 4,652,000
Transfers - 7100	\$ 200,000
Roads - 7200	\$ 430,000
Public Works - 8100	\$ 2,626,500
Contingency - 9000	\$ 604,200
<b>Total</b>	<b>\$ 19,329,400</b>

**Section 4.**

The Ad Valorem Tax Rates in effect for the Fiscal Year 2025-2026 are adopted and detailed in Section 5.

**Section 5.**

The estimated revenue accruing from Ad Valorem Taxes for Fiscal Year 2025-2026 is based on the assessed tax rates of real and personal property, as follows:

- **Island-Wide (including properties within MSDs) = \$0.6507** for each \$100 valuation of the total taxable valuation base of **\$1,906,091,498**.
- **Municipal Service District Zone A = \$0.0688** for each \$100 valuation of the taxable valuation base of **\$398,421,664**.
- **Municipal Service District Zone B = \$0.0403** for each \$100 valuation of the taxable valuation base of **\$545,508,142**.
- The estimated tax collection percentage is 99.76%.

**Section 6.**

Revenue generated for the fiscal year ending June 30, 2026, from \$0.0914 of the island-wide Ad Valorem tax rate, \$0.0688 of the Municipal Service District Zone A Ad Valorem Tax rate, and \$0.0403 of the Municipal Service District Zone B Ad Valorem Tax rate will be utilized for repayment of GO Bond.

**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 transfer(s) of Accomodation Tax Revenues for the fiscal year ending June 30, 2026 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, 2026 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, 2026, 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.** A Capital Reserve Fund for the General Fund was established by a resolution and adopted on June 20, 2025, effective July 1, 2025. An amount calculated by the Finance Director and/or their designee to equal one cent of the tax rate shall be transferred to the General Capital Reserve Fund for future paving and parking needs, effective June 30, 2026. Also, any amount of Daily and Annual Vehicle Permit Fees remaining in the General Fund that were not used for purposes as outlined in S.L. 2002-129 will be transferred into the General Capital Reserve Fund for future paving needs at year end, effective June 30, 2026.

**Section 9.** 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, 2025 and ending June 30, 2026:

<b>Water and Sewer Fund Revenues</b>	
<b>Revenues</b>	<b>Amount</b>
INTEREST ON INVESTMENTS	\$ 82,500
UTILITIES FUND BALANCE Approp.	\$ -
WATER - SERVICE	\$ 1,142,400
WATER - TAP FEES	\$ 295,600
SEWER - SERVICE	\$ 1,450,800
SEWER - TAP FEES	\$ 429,600
Septic Maint. Reserve	\$ 17,000
DEBT / CAPITAL SURCHARGE	\$ 399,000
PORT-O-JOHN RENTALS	\$ 66,300
INTERDEPT. SALES	\$ 36,300
MISC. REVENUE	\$ 5,000
<b>Total</b>	<b>\$ 3,924,500</b>

**Section 10.** 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 Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Village:

<b>Water and Sewer Fund Expenditures</b>	
<b>Department Name</b>	<b>Amount</b>
Water - 6810	\$ 1,575,900
Wastewater (Sewer) - 7310	\$ 2,238,600
Transfers - 9840	\$ 110,000
<b>Total</b>	<b>\$ 3,924,500</b>

**Section 11.** 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 42) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

<b>BRRAT Fund Revenues</b>	
<b>Revenues</b>	<b>Amount</b>
Interest on Investments	\$ 120,000
Accommodations Taxes	\$ 1,819,400
BRRAT Fund Balance, Approp.	\$ 585,300
<b>Total</b>	<b>\$ 2,524,700</b>

**Section 12.** The following amounts are hereby appropriated in the Beach Renourishment, Recreation and Tourism Fund (Fund 42) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

<b>BRRAT Fund Expenditures</b>	
<b>Account Names</b>	<b>Amount</b>
Beach Renourishment	\$ 398,900
Beach Accesses	\$ 305,000
Row Boat Row Beach	\$ 10,000
Recreation and Tourism	\$ 99,600
Transfer to General Fund	\$ 1,711,200
<b>Total</b>	<b>\$ 2,524,700</b>

**Section 13.**

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, 2025 and ending June 30, 2026:

<b>Stormwater Fund Revenues</b>	
<b>Revenues</b>	<b>Amount</b>
Interest on Investments	\$ 15,000
Stormwater Fees	\$ 133,800
<b>Total</b>	<b>\$ 148,800</b>

**Section 14.** The following amounts are hereby appropriated in the Stormwater Fund (Fund 44) for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Village:

<b>Stormwater Fund Expenditures</b>	
<b>Account Names</b>	<b>Amount</b>
Administration	\$ 8,000
Stormwater Equipment	\$ 56,600
Construction	\$ 84,200
<b>Total</b>	<b>\$ 148,800</b>

**Section 15.**

It is estimated that the following revenues will be available and are hereby approved for the Village of Bald Head Island's Fines and Forfeitures Fund (Fund 12) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

<b>Fines and Forfeitures Fund Revenues</b>	
<b>Revenues</b>	<b>Amount</b>
Fines/Forfeitures	\$ 25,000
<b>Total</b>	<b>\$ 25,000</b>

**Section 16.**

The following amounts are hereby appropriated in the nes and Forfeitures Fund (Fund 12) for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Village:

<b>Fines and Forfeitures Fund Expenditures</b>	
<b>Account Names</b>	<b>Amount</b>
Fines/Forfeitures Payable to BC Schools	\$ 25,000
<b>Total</b>	<b>\$ 25,000</b>

**Section 17.**

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

<b>FY 2025-2026 Budget Summary</b>	
<b>Funds</b>	<b>Amounts</b>
General	\$ 19,329,400
Water and Sewer	\$ 3,924,500
BRRAT	\$ 2,524,700
Stormwater	\$ 148,800
Fines/Forfeitures	\$ 25,000
<b>Total</b>	<b>\$ 25,952,400</b>

**Section 18.**

This ordinance includes 2 attachments, 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, 2025 and is hereby effective on that same date. The Pay and Classification Schedule is hereby adopted by the Village for the Fiscal Year beginning with the first full pay period on or after July 1, 2025.

**Section 19.**

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 20.**

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 \$50,000 shall be reported to the Village Council at the next regular meeting following said transfer.
- c). They may not transfer any amounts between funds or from the Contingency funds held in General Funds' Contingency Department (9000), except as approved by the Village Council in the Budget Ordinance, and as amended.



**Section 21.** All public funds which will accrue to the Village of Bald Head Island during the period beginning July 1, 2025 through June 30, 2026 inclusive, shall be deposited at PNC Bank or with any financial institution as previously approved by Council to include but not limited to: North Carolina Capital Management Trust, North Carolina Investment Pool, and/or North Carolina Cooperative Liquid Asset Securities System. Funds may be invested per the Village's Investment Policy. 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 22.** 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 \_\_\_\_ day of \_\_\_\_\_, 2025.

By: \_\_\_\_\_  
Peter Quinn, Mayor

ATTEST: \_\_\_\_\_  
Darcy Sperry, Village Clerk

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**Attachment I**

*Village of Bald Head Island*

*FY 25-26*

*Fee Schedule*

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 ICE FEE SCHEDULE  
 Effective July 1, 2026

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	\$40	\$250
15 feet	21 feet	II	\$100	\$800
21 feet	27 feet	III	\$200	\$1,500
27 feet	33 feet	IV	\$400	\$2,900
33 feet		V	\$500	\$4,000

**PRORATED ANNUAL SCHEDULE\***

CATEGORY	JULY 1 - SEPT 30	OCT 1 - DEC 31	JAN 1 - MAR 31	APR 1 - JUN 30
CAT I	\$250	\$190	\$130	\$60
CAT II	\$800	\$600	\$400	\$200
CAT III	\$1,500	\$1,130	\$750	\$380
CAT IV	\$2,900	\$2,180	\$1,450	\$730
CAT V	\$4,000	\$3,000	\$2,000	\$1,000

**\*Prorated Annual Fee Schedule indicates price for all annual permits that are purchased within the timeframe listed (i.e., permit for cat IV vehicle purchased on January 10th would pay \$1,450).**

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 ISLAND PACKAGE CENTER/POST OFFICE FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<u>USPS Services</u>	
	First Class Stamp	Rate Set by USPS
	Monthly	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>Other Services</u>	
	All IPC other services	Village Manager's Discretion

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ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 DEVELOPMENT SERVICES FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<b><u>Building Permit Fee - Based on Valuation</u></b>	
	0 - \$5,000	\$ 60.00
	Monthly	\$ 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	<b><u>Structure Valuation (per square foot)</u></b>	
	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	<b><u>Heating and Air Conditioning</u></b>	
	Electrical Mechanical System	\$ 70.00
	Gas Mechanical System	\$ 70.00
4	<b><u>Electrical</u></b>	
	Temporary Service	\$ 40.00
	Living Units	\$ 150.00
	Crofter Units	\$ 40.00
	Commercial Units	\$ 200.00
5	<b><u>Fire Prevention</u></b>	
	Fire Alarm System	\$ 60.00
	Fire Sprinkler System	\$ 60.00
	Commercial Fire/Safety Inspection	\$ 75.00
6	<b><u>Plumbing</u></b>	
	Basic Charge	\$ 50.00
	Fixture Units (including water heater and outside shower)	\$ 6.00

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 DEVELOPMENT SERVICES FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
7	<b><u>Minor Permits</u></b>	
	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	<b><u>Penalties</u></b>
Penalties for Work without Permit		\$ 250.00
9	<b><u>Land Use Development Review</u></b>	
	<b>Development Application Fees</b>	
	<u>Subdivision Plans (per submission):</u>	
	Preliminary Plat Review	\$ 1,200.00
	Final Plat Review	\$ 1,000.00
	<b>Planned Unit Development Plans</b>	
	<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
	<b>Permit Applications</b>	
	Conditional Use Permit	\$ 700.00
Special Use Permit	\$ 700.00	
<b>Zoning Ordinance Amendment Applications</b>		
Rezoning Request	\$ 1,000.00	
Text Amendment	\$ 500.00	

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 DEVELOPMENT SERVICES FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
	<b>Board of Adjustments</b> Appeals, Variance Requests, etc.	\$ 400.00
10	<b><u>Commercial Review Board</u></b>	
	<b>New Construction</b> Review Fee for up to 3 reviews <i>(Includes any combination of draft, preliminary, or final review submittals)</i>	\$ 5,000.00
	Review Fee for each additional review beyond 3	\$ 1,500.00
	<b>Major Renovations</b> Category I	\$ 4,000.00
	<i>(Renovation to heated space of 1,000 - 1,599 sqft. Or non-heated space 1,200 sqft. or greater. Note that major renovations affecting 1,600 sqft. and over, or renovations involving 50% of the existing structure to be removed or revised are subject to new construction fees and guidelines.)</i>	
	Category II	\$ 3,000.00
	<i>(Renovation to heated space of 250-999 sqft. or non-heated space of 500-1,199 sqft.)</i>	
	Category III	\$ 2,000.00
	<i>(Renovation to heated space of less 250 sqft. or non-heated space of 250-499 sqft.)</i>	
	<b>Minor Renovations</b> Category I	\$ 600.00
	<i>(Renovation to non-heated space of less than 250 sqft., hardscape changes to landscape or any other renovation no otherwise categorized.)</i>	
	Category II	\$ 400.00
	<i>(Renovation that changes an existing feature, such as a door, window, roof materials, or decorative item. See Ordinance for notes)</i>	

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 CONTRACTOR SERVICES FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<u>Parking</u>	
	ICE Vehicle Parking	
	Monthly	\$120
	Annual	\$1,200
	Temporary - Overnight	\$40
	Golf Cart Parking monthly	\$60
	Golf Cart Parking Annually	\$600
2	<u>Fuel Sales</u>	
	Gasoline Sales	Wholesale plus, price
	Diesel Fuel Sales	Wholesale plus, price
3	<u>Container Rentals</u>	
	Container Monthly	\$250
	Container Annually	\$2,500
4	<u>Contractor Services Building Rental</u>	
	Storage Unit Rental, monthly price; includes one parking place on concrete in front of respective unit.	\$800
	Break Room Training Rental, per event	\$125



ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 PUBLIC WORKS FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<u>Special Pick Ups</u>	
	Household - White/Home Good Pickup, per trip (limited to 2 items per trip)	\$ 140.00
	Mattress Pickup (includes both Mattress and Box Spring)	\$ 100.00
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>Drop Offs</u>	
	White Goods Drop Off (hot water heaters, refrigerators, washers, dryers, etc.)	\$ 50.00
	Home Goods Drop Off (Couches, Tables, Chairs, etc.)	\$ 50.00

ATTACHMENT I  
FISCAL YEAR 2025-2026  
VILLAGE OF BALD HEAD ISLAND  
STORMWATER FEE SCHEDULE  
Effective July 1, 2025

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

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ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 UTILITIES FUND FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<b>Connection Charges</b>	FY 26
	<b>Water, Residential</b>	
	3/4 inch meter	\$ 13,610
	1 inch meter	\$ 14,290
	2 inch meter	\$ 17,010
	<b>Sewer, Residential</b>	
	Grinder Pump Required	\$ 6,799
	No Grinder Pump Required	\$ 1,361
	<b>Irrigation, Residential &amp; Non-Residential</b>	
	3/4 inch meter, with testable check, existing water (tap) connection required	\$ 1,361
	1 inch meter, with testable check, existing water (tap) connection required	\$ 1,628
	<b>Water Non-Residential</b>	
	Per Residential Equivalent Unit (REU)	\$ 13,610
	1 inch meter (Minimum Charge)	\$ 14,290
	2 inch meter (Minimum Charge)	\$ 17,010
	Commercial Taps greater than 2 inches	COST PLUS 15%; Minimum: 2 inch meter + 15% (I.e., MIN: \$17,010 +15%)
	<b>Sewer Non-Residential</b>	
	Grinder Pump Required (Per Pump)	\$ 6,799
	No Grinder Pump Required (Gravity Connection)	\$ 1,361
	<b>Fire Protection Service</b>	
	Residential 2" tap	\$ 680
	Non-Residential 2" (Larger taps will be at additional Charge)	\$ 680
	<b>Customer Service Charge</b>	
	Residential	\$ 13,610
	Non-Residential, per REU rating	\$ 13,610

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 UTILITIES FUND FEE SCHEDULE  
 Effective July 1, 2025

2 **Utility Service (Monthly Charges)**

**Residential Water - Usage Charge, per 1,000 gallons**

Base Charge, zero usage	\$	26.14
Tier 1 (usage 0-3,000 gallons)	\$	7.38
Tier 2 (usage > 3,000 gallons)	\$	12.09

**Residential Sewer**

Base Charge	\$	86.38
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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 \$59.40	\$	65.34
Tier 1 (usage 0-11,000 x REU)	\$	7.38
Tier 2 (usage > 11,000 x REU)	\$	12.09

**Non-Residential Sewer**

100% of Water Charge, minimum charge of \$86.38	Equal to water charge; minimum: \$86.38
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<b>Irrigation (Both Residential and Non-Residential, per 1,000 gallons)</b>	\$	12.09
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3 **Debt / Capital Surcharge Fee, per REU, per month**

\$	22.18
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4 **New Customer Account Setup Fee**

Water Utility Service	\$	20.40
Sewer Utility Service	\$	20.40

*(Note, if water and sewer utility services are established at the same time, only a single account setup fee will apply, not both)*

5 **Reconnection Charge**

If Water Service cut off by Utilities for good cause	\$	67.99
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ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 UTILITIES FUND FEE SCHEDULE  
 Effective July 1, 2025

If Water Service discontinued at the customer's request	\$	67.99
If Sewer Service is cut off by the Utilities for good cause	\$	67.99
<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

**Terms:**

Bills are due on Billing Date.

Bills are 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	\$	46.19
Labor, after-hour services - per hour	\$	65.41
Equipment use charge - per hour	\$	71.81
Portable Toilet / Hand Wash Station rental charges, per month (may be billed on prorated basis)	\$	150.30
Portable Toilet / Hand Wash Station rental charges, per event	\$	78.26
Non-sufficient funds (NSF) check charge (per occurrence; NCGS 25-3-506)	\$	25.00

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 MISC. FEE SCHEDULE  
 Effective July 1, 2025

Item	Description of Fee	Amount
1	<u>Miscellaneous Fees</u>	FY 26
	Non-sufficient funds (NSF) or returned payment charge (check or ACH Payments; per occurrence; NCGS 25-3-506)	\$ 25.00
2	<u>Various Permits and Fees</u>	
	Creek Access Storage Fee	\$ 150.00
	Golf Cart Permit Registration	\$ 30.00
3	<u>Park Rental Fees</u>	
	<i>(see respective rental applications for more details/additional requirements)</i>	
	<b><u>Marina Park Rental Fees:</u></b>	
	First 2 hours	\$ 500.00
	Each Additional Hour	\$ 300.00
	Security Deposit	\$ 1,000.00
	Reservation Deposit	Half of total rental fee; paid with application submittal
	<b><u>Commons Park Rental Fees:</u></b>	
	First 2 hours	\$ 500.00
	Each Additional Hour	\$ 300.00
	Security Deposit	\$ 1,000.00
	Reservation Deposit	Half of total rental fee; paid with application submittal

ATTACHMENT I  
 FISCAL YEAR 2025-2026  
 VILLAGE OF BALD HEAD ISLAND  
 MISC. FEE SCHEDULE  
 Effective July 1, 2025

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**Commercial Filming Fees**

*(see specific ordinance for additional details/other requirements)*

Application Fee	\$	1,500.00
Performance Bond (refundable upon conditional inspection)	\$	10,000.00
Village Staff Use (per hour; minimum: 4 hours)	\$	30.00
Village Equipment Use (incl. Public Safety Vehicles but not emergency apparatus)		
<i>lesser of hourly rate or daily rate:</i>		
<i>per hour, minimum 4 hours</i>	\$	40.00
<i>per day</i>	\$	100.00
Village Emergency Apparatus (Fire Truck or EMS Vehicles)		
<i>per hour</i>	\$	200.00
Other Village Apparatus, case by case basis		Manager's Discretion
Street Closure Fee, per location	\$	300.00
Barricade Fee, per location	\$	100.00
Explosive/Fireworks Fee, per day	\$	200.00

DRAFT

**Attachment II**

*Village of Bald Head Island*

*FY 25-26*

*Pay and Classification Schedule*



ATTACHMENT I  
FISCAL YEAR 2025-2026  
VILLAGE OF BALD HEAD ISLAND  
PAY AND CLASSIFICATION PLAN  
EFFECTIVE PER BUDGET ORDINANCE

Grade	Starting	Minimum	Mid-Point	Maximum	Classification	FLSA Status
10	\$42,714	\$44,849	\$53,393	\$64,072		
11	\$44,849	\$47,093	\$56,063	\$67,275	Street Sign Specialist	
12	\$47,093	\$49,447	\$58,866	\$70,638	Administrative Specialist Package Service Associate Public Works Specialist Utility Customer Service Rep	
13	\$49,447	\$51,920	\$61,809	\$74,171	Contractor Services Specialist Utility Maint. Mechanic	
14	\$51,920	\$54,516	\$64,900	\$77,880	Accounting Technician Fleet Maint. Mechanic Sr. Utility Maint. Mechanic Treatment Plants Operator	
15	\$54,516	\$57,241	\$68,145	\$81,775	Public Works Crew Leader IT Specialist	
16	\$57,241	\$60,104	\$71,552	\$85,862	Postal Center Supervisor Public Safety Officer (PSO) PSO-Paramedic SR. Treatment Plants Operator Utility Main. Crew Leader	
17	\$60,104	\$63,109	\$75,130	\$90,156	PSO-Paramedic/LEO Village Clerk	
18	\$63,109	\$66,265	\$78,887	\$94,664	IT Systems Analyst Public Safety Sergeant	
19	\$66,265	\$69,578	\$82,831	\$99,397	Human Resource Analyst Public Works Superintendent	E
20	\$69,578	\$73,057	\$86,962	\$104,368	Public Safety Lieutenant	
21	\$73,057	\$76,709	\$91,321	\$109,586	Capital Projects Manager Development Services Administrator Distribution & Collections System Superintendant Public Information Officer Treatment Plants Superintendent	E
22	\$76,709	\$80,545	\$95,887	\$115,064	Financial Analyst	E
23	\$80,545	\$84,573	\$100,683	\$120,819	Information Technology Manager	E
24	\$84,573	\$88,802	\$105,716	\$126,860	HR Director Public Safety Captain	E
25	\$88,802	\$93,242	\$111,002	\$133,203		
26	\$93,242	\$97,904	\$116,553	\$139,864		
27	\$97,904	\$102,799	\$122,382	\$146,857	Finance Director Public Safety Director Public Services Director	E
28	\$102,799	\$107,940	\$128,500	\$154,199	Assistant Village Manager	E
29	\$107,940	\$113,337	\$134,925	\$161,909		
30	\$113,337	\$119,004	\$141,670	\$170,006		
31	\$119,004	\$124,954	\$148,756	\$178,507		
32	\$124,954	\$131,203	\$156,193	\$187,432		
33	\$131,203	\$137,764	\$164,005	\$196,804		
34	\$137,764	\$144,651	\$172,205	\$206,645		
35	\$140,438	\$147,460	\$175,548	\$210,658	Village Manager	E

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