



Village of Bald Head Island

May 4, 2026

FY 27

Budget Message Presentation

Manager's Budget Message

Fiscal Year 2026-2027



Village of Bald Head Island

May 4, 2026

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

RE: Fiscal Year 2026-2027 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 2026-2027 (“FY27”) budget for your consideration and adoption. Developed through extensive collaboration among department heads and Council members, this budget reflects the priorities shared during the March 2026 Annual Retreat and the follow-up discussions at the April 22nd Budget Workshop, as subsequently refined. The budget complies with all statutory requirements, maintains a structurally balanced framework across all funds, and reflects a fiscally responsible approach.

Introduction

The proposed FY27 budget provides the Village’s spending plans for the upcoming fiscal year beginning July 1st, 2026, and ending June 30th, 2027, 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 1st through 3rd class priority mail and USPS packages. The Contractor Services Department offers a variety of services to the contractor community, including 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 FY27 is **\$26,843,200** across all funds, marking a 3.3% decrease from FY26. A summary of these funds and their respective changes is below:

Fund Name	Current FY26 Budget	Recommended FY27 Budget	\$ Change	% Change
General Fund	\$19,852,400	\$18,935,200	-\$917,200	-4.6%
Utilities Fund	\$4,354,500	\$5,154,200	+\$799,700	+18.4%
BRRAT Fund	\$3,363,700	\$2,340,800	-\$1,022,900	-30.4%
Stormwater Fund	\$148,800	\$388,000	+\$239,200	+160.8%
Fines/Fees Fund	\$25,000	\$25,000	N/A	N/A
Totals	\$27,744,400	\$26,843,200	-\$901,200	-3.3%

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 FY27 General Fund Budget, comprising **\$18,935,200**, represents a 4.6% decrease from the current FY26 budget. This reduction is primarily driven by a decrease in debt service obligations and legal expenditures, while still maintaining strategic investments in infrastructure, personnel, and long-term capital planning.

This year, the budget includes the addition of 1.5 full-time equivalent (FTE) positions, consisting of a Custodian and a part-time Accounting Technician. The Custodian position within Public Works will replace the existing outsourced contract with Billie's Cleaning Service and will support routine cleaning of Village facilities both on and off island. The Accounting Technician will focus on accommodation tax compliance and education efforts, helping to ensure full and accurate collection of revenues from rental properties. Personnel expenditures across departments will be adjusted ensuring that the Village remains an employer of choice in the region. To maintain competitive compensation practices, all employees will receive a 3% Cost-of-Living Adjustment (COLA), with high performing employees eligible for up to an additional 4% merit increase. This continued merit-based approach promotes accountability and recognizes excellence in service delivery.

Key priorities in the General Fund include \$1.31M (6.9% of General Fund budget) in Capital Outlay for road maintenance including medians, sidewalks and a large-scale paving project (\$430,000), and a \$446,000 transfer to the Capital Reserve Fund to support future roadway needs. Additional funding of \$160,000 has been included for completion of the Unified Development Ordinance (UDO). Other appropriations will continue to support repairs and maintenance of Village parks including Commons Park and Marina Park, and departmental equipment taking up the remainder of funds. These investments address immediate infrastructure concerns while reducing future maintenance burdens.

Debt service totals \$3,849,400 (20.3% of General Fund budget) in FY27, an \$802,600 decrease from FY26. This reduction is due to the retirement of existing obligations, including 2 loans for the Public Safety building and Ambulance. Other debt service obligations include payments on the 2024 GO Bonds for the beach renourishment and groinfield replacement projects completed in 2025, Public Safety Apparatus, and Contractor Services Building Loan.

A \$546,000 reduction in legal services provides an opportunity to redirect funding to operational and capital needs. The reduction is attributed to the resolution of major legal matters that were previously consuming significant financial and staff resources. Meanwhile, contingency funding is again proposed, totaling \$316,900 (1.7% of the General Fund). The initial proposal of approximately \$575,600 (3.1%) was re-evaluated

based on Council feedback emphasizing the importance of directing resources toward other visible priorities, particularly road improvements and key initiatives such as the Unified Development Ordinance. Staff revisited this allocation and identified an opportunity to reduce contingency. This allocation still 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 eco-tourism, and enhances the Village's resilience. The FY27 budget includes \$50,000 to conduct a winter cull, based on recommendations from the Conservancy's deer herd census on the take number to be determined.

Revenue Strategy and Tax Impact

Approximately two-thirds of General Fund revenues are derived from Ad Valorem Taxes ("AVT"). In FY27, AVT revenue is projected to remain relatively stable overall, with modest growth in the tax base offset by a reduction in the property tax rate. While valuation growth and prior-year recoveries continue to provide incremental revenue increases, the proposed **Village-wide tax rate reduction of \$0.0207** reflects the Village's improved financial position – primarily driven by decreased debt service obligations and reduced legal expenditures. The recommended FY27 tax rate is approximately \$0.6300 per \$100 of assessed valuation, representing a meaningful decrease from the prior year, while still maintaining the Village's ability to fund core services and capital priorities. Properties in the MSD Zones A and B will not see any change to those respective rates in continued support of debt service on the 2024 GO Bond and as with the FY26 tax rate, \$0.01 (\$196,000) will be earmarked for future road paving and parking improvements via transfer to the Capital Reserve Fund.

As an example of how the new tax rate would affect property owners: for a property valued at \$1,000,000, the proposed \$0.0207 Village-wide tax rate decrease would result in a reduction of \$207 annually.

An appropriation of \$519,300 from fund balance is proposed to fund debt service, capital outlay, and Development Services activities. Approximately \$403,000 of this is tied to FEMA reimbursements for public safety vehicles purchased with installment financing. Approximately \$67,600 is appropriated to other capital outlay not covered by current year revenues and \$48,700 is drawn from restricted fund balance for Development Services, reflecting prior-year building permit revenue.

Transfers from the BRRAT Fund will see a significant reduction of \$1,022,900 primarily due to a one-time transfer of 2024 GO Bond funds remaining from the project fund. The total transfer of BRRAT funds to the General Fund at \$1,652,800 will continue to predominantly support shoreline protection with monitoring, infrastructure upgrades of public beach accesses, and matching funds for the Corps of Engineers Feasibility Study in addition to debt service. It is important to note that without this transfer, the Village would require an additional \$0.1194 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 at \$1,051,100 are projected to increase with notable contributors including building permits, vehicle permits, creek access permits, special-use permits, and contractor yard access fees. ICE permit fee increases for annual vehicle permits recently approved by Council will generate most of the increased revenues in FY27.

The Island Package Center (IPC) continues to operate as a service-oriented function by the Village, supporting essential mail and package delivery services for residents, property owners, and visitors. IPC revenues are projected to total \$417,500, reflecting a decrease of \$103,600 primarily due to a shift in Amazon deliveries from UPS—which provides the Village with a per-package delivery fee—to USPS, which does not generate comparable revenue. With expenses exceeding projected revenues by approximately \$152,700, the difference will have to be supplemented through General Fund support (i.e., Ad Valorem tax appropriations).

Enterprise Fund: Utilities

The Utilities Fund supports water and wastewater operations and is funded through user charges, other system related revenues and a fund balance appropriation. The FY27 proposed Utility Fund budget totals **\$5,154,200**, representing a \$799,700 increase (18.4%) from the current year. While operational costs are increasing by \$70,200, to support system improvements and regulatory compliance, capital costs account for most of the overall increase with continued infrastructure upgrades and equipment identified for implementation in the Capital Improvement Plan (CIP) including South Bald Head Wynd lift station rehabilitation, potable water well replacements, water mains, hydrants, and equipment purchases at \$1,582,300.

To cover expenditures for personnel, operating, and capital, all Service Fee Rates for water and sewer charges are proposed to increase by 5.5% in addition to a new rate tier for water usage greater than 11,000 gallons. A 5.5% increase is also proposed to the Debt/Capital surcharge and a 3% increase to all other Utility rates (Tap fees, Misc. fees, Port-a-John rentals etc.). These recommended rate increases were included in the recent Utility Rate Study performed by Withers & Ravenel as presented to Council at the March annual retreat.

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 FY27 proposed BRRAT Fund budget totals **\$2,340,800**. Funded primarily by accommodation taxes, FY27 collections are estimated at \$2,136,000 with an additional \$172,500 in interest income. Important to note as discussed during the budget workshop and direction of Council, FY27 accommodation tax revenues appropriated are at 100% of their estimated collection rates unlike prior years more conservative approach.

Key initiatives include \$200,000 for the Corps of Engineers Feasibility Study, \$145,000 for beach access repairs & maintenance, and continued support for the BHI Conservancy funding beach vitex control. The BRRAT Fund also transfers funds into the General Fund to offset portions of debt service (2024 GO Bonds) and operating & personnel within the Shoreline Management Department with annual shoreline monitoring.

Stormwater Fund

The Stormwater Fund supports infrastructure improvements and equipment used during response & recovery from flooding events to mitigate and protect public & private property. The FY27 proposed Stormwater Fund budget totals **\$388,000**. Revenues are generated through a flat \$8/month fee per property. FY27 expenditures include the purchase of stormwater equipment and castle boxes to facilitate stormwater line connections and construction projects including Timbercreek Outfall erosion mitigation as well as funding for two LASII (Local Assistance for Stormwater Infrastructure & Investment) stormwater construction implementation projects, if approved to move forward, with gravity fed systems along areas of Cape Fear Trail and Black Skimmer/Mourning Warbler as presented to Council at the March annual retreat by the LASII consultants with Withers & Ravenel.

Stormwater system improvements proposed in FY27 will continue to focus on both equipment acquisition and projects that yield high returns in drainage capacity and flood mitigation while reducing staff response time needed to manage these specific systems. These recommendations and potential improvements will continue to improve in our stormwater system response to flooding as 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 FY27 proposed budget is a thoughtful, forward-looking financial plan that reflects the Council's priorities and the Village's continued commitment to high-quality service delivery, fiscal responsibility, and long-term sustainability. It maintains core service levels, supports strategic investments in infrastructure and personnel, and aligns resources with the Village's evolving operational and environmental needs.

Highlights of the FY27 budget include a \$26.8 million total investment across all funds, a 4.6% decrease in the General Fund, \$1.31 million in capital outlay focused on road improvements, equipment, and long-term infrastructure planning through the Capital Reserve Fund. The budget reflects significant reduction in debt service obligations of approximately \$802,600 and a \$546,000 decrease in legal expenditures, allowing the Village to reinvest in priority initiatives such as completion of the Unified Development Ordinance and expanded roadway maintenance efforts.

Importantly, the FY27 budget provides for a Village-wide property tax rate reduction of \$0.0207, while still maintaining the Village's ability to meet all operational and capital commitments. This is achieved through a balanced approach that includes strategic use of fund balance, continued support from the BRRAT Fund, and modest adjustments to user fees and service charges.

This budget positions the Village of Bald Head Island to remain financially resilient while continuing to invest in critical infrastructure, environmental stewardship, and community services. It reflects a collaborative and responsive planning process, addressing both immediate needs and long-term priorities, and reinforces the Village's commitment to responsible governance and sustainable growth.

I would like to extend my appreciation to the Village's Department Heads for their contributions in developing the FY27 budget, with special recognition to Finance Director Zachary Hewett and Deputy Finance Director Cindy Novak for their diligence throughout the process. I would also like to thank all Village staff for their continued dedication and service to the BHI community.

Staff and I look forward to working with the Village Council to implement this budget and achieve the goals established for FY27.

I respectfully recommend adoption of the FY27 budget, as presented.

Chris McCall
Village Manager

FY 27 BUDGET SUMMARY

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

What's Changed from the Budget Workshop?

- **General Fund:**

- Added in funding for Unified Development Ordinance at \$160,000 in Administration.
- Increased Roads by \$100,000 to \$400,000.
- Increased Transfer to Capital Reserve Fund by \$96,000 to \$446,000.
- Reduced Contingency from 3% to 1.7% (~\$317,000). Reduction of ~\$259,000.
- Increased proposed tax rate from workshop at \$0.6250 to \$0.6300 (overall reduction from current tax rate of \$0.0207).
 - Increase of \$96,000 in tax revenue.
- Total change in Budget since 4/22: ↑\$98,000 from \$18,837,200 to \$18,935,200.

- **What do these changes allow us to do?**

- Complete UDO work.
- Pave more roads in the upcoming Fiscal Year, while simultaneously setting aside more funds to be used for future paving needs (transfer to Capital Reserve Fund).
- Maintain a level of Contingency equal to approximately 1.7% of the Village's proposed General Fund Budget.

FY 27 Budget Summary Highlights

- **General Fund (~\$18.94M):**
 - 4.6% (-\$917,200) decrease from Current FY26 Budget. Primarily due to reductions in debt service and legal fees.
 - **Capital Investments:** Road paving (\$430,000), infrastructure upgrades, departmental capital needs, and transfers to Capital Reserve Fund totaling ~\$1.31M.
 - **Tax Rate Impact:** Rate proposed to decrease (\$0.0207 Village-wide) in conjunction with reduced offsetting debt service contributions with accommodation taxes and overall reduced budget.
- **Staffing & Compensation:** 1.5 FTE positions requested; proposes 3% COLA, and up to 4% merit for high performers; slight increases in retirement and insurance expenses.
- **BRRAT Fund (~\$2.34M):** Continues to support shoreline protection, beach access maintenance, tourism, recreation, and debt service payments (in General Fund).
- **Utilities Fund (~\$5.15M):** Rate adjustments proposed to fund operational needs, system improvements, capital outlay and personnel in water and wastewater services in accordance with Village's recent rate study.
- **Stormwater Fund (~\$388k):** funding requested for 3 projects including the Timbercreek Outfall Erosion Mitigation, and 2 LASII Stormwater Implementation projects. Fund Balance is recommended to cover costs above stormwater rate collections.
- **Total Overall Budget (all funds): \$26,818,200**
 - *Does not include \$25,000 Fines & Forfeitures Fund Budget.*

GENERAL FUND

Supporting Core Services, Infrastructure and Community Priorities

General Fund: Summary

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.

Financial Snapshot:

FY 27 General Fund Budget: \$18.94M

- Decrease of 4.6% (~\$917k) from FY 26
- Ad Valorem Taxes = ~68% of total revenues
- Appropriated Fund Balance: \$519k

Key Changes:

- Debt Service decrease by ~\$802k
- Legal Fees decrease by ~\$546k
- Personnel costs increase by ~\$867k
- Transfer to Capital Reserve Fund increased by \$246k
- Contingency reduced by \$287,300
- Tax Rate decrease by \$0.0207

Strategic Investments/Priorities:

- ~\$1.3M capital outlay to include road paving, transfer to capital reserve fund, and major equipment
- Public Safety and Public Works combined increase of \$513k
- 1.5 FTE added (Custodian and PT Accounting Technician)
- Increased amount of Transfer to Capital Reserve Fund for Future Road Paving Projects. Estimated Balance at end of FY 27 to be ~\$650,000.

General Fund: FY 27 Overview

For FY27, the fund reflects strategic priorities in maintaining service quality, workforce sustainability, and infrastructure needs. Major components include:

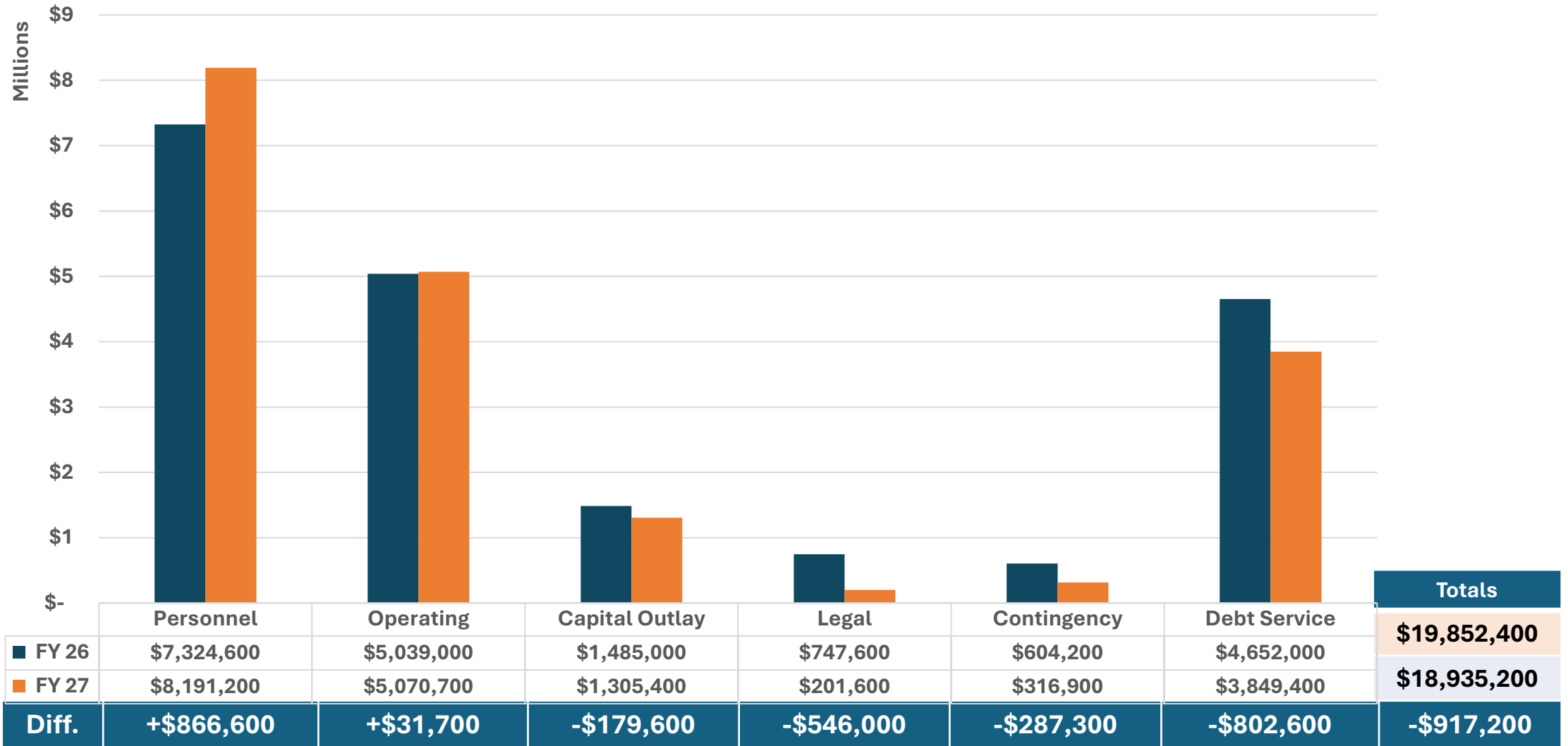
- **Public Safety:** \$4,611,800 - Budget increase of \$229,600 to support fire, police, and emergency services staffing, equipment and vehicles.
- **Public Works:** \$2,959,900 - Budget increase of \$283,400 for street maintenance, facility upkeep, and island beautification efforts.
- **General Government & Support Services:** \$3,859,000 - overall budget decrease of \$240,500 for Admin, Council, Legal, IT, Finance, and HR while still being able to meet growing community and operational needs.
- **Debt Service:** \$3,849,400 is for obligations for Beach Renourishment GO Bonds, Public Safety Apparatus Loans, Public Safety Building Loan, and Contractor Services Building Loan (-\$802,600). Decrease due to retirement of 2 loans in FY 27.

A property tax rate **reduction** of **\$0.0207** is proposed in the FY 27 Budget. Some fees in various areas to include vehicle permits and contractor services rentals are proposed to increase to help fund improvements to the Village's roads and the Contractor Services Yard. These adjustments support continued excellence in service delivery, safety, and the long-term sustainability of Village operations.

General Fund Expenditures: Highlights

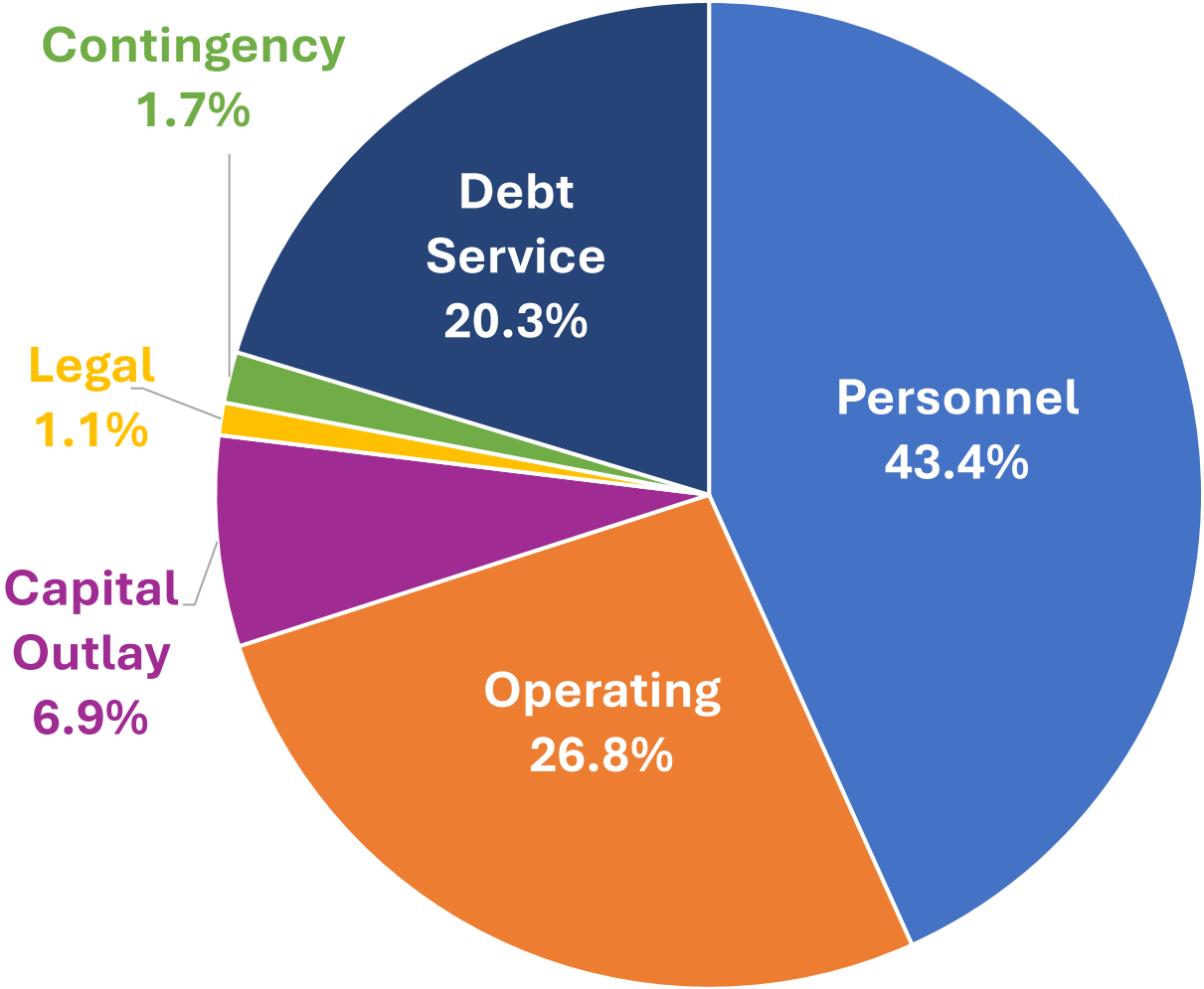
- **Preserves Core Services Across All Departments**
 - Ensures uninterrupted delivery of programs and services community-wide with no reductions in service levels.
- **Invests Over \$1 Million in Capital Outlay**
 - Supports vital infrastructure needs including road improvements (\$430,000) and department-specific capital upgrades (total: \$859,400 including \$446,000 of transfer to Capital Reserve Fund).
- **Plans for Decreased Debt Service Commitments**
 - Accounts for all required debt service commitments to include the 2024 GO Bond for Beach Renourishment, as well as various Public Safety related Installment Financings. Debt Service is expected to decrease by ~\$802,600.
- **Proposed 1.5 FTE Positions and Updates to Employee Compensation**
 - Public Works: Establish Village Custodian position to replace contracted cleaning services (salary will be funded by funds allocated previously to the contract).
 - Finance: Establish a part-time Accounting Technician (up to 20 hours per week; not to exceed 1,000 hours annually) to manage and improve the Village's Accommodation Tax Program and would be funded through a BRRAT Fund transfer.
 - Employee Compensation: the FY27 budget provides a 3% Cost-of-Living Adjustment (COLA) for all employees, along with merit increases of up to 4% for high-performing staff—supporting ongoing retention and competitiveness in the labor market.
- **Reduces Legal Expenditures and Contingency**
 - Anticipates a significant decrease in legal fees—approximately \$546,000.
 - Reduction in Contingency from Current FY 26 amount by \$287,300.
- **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



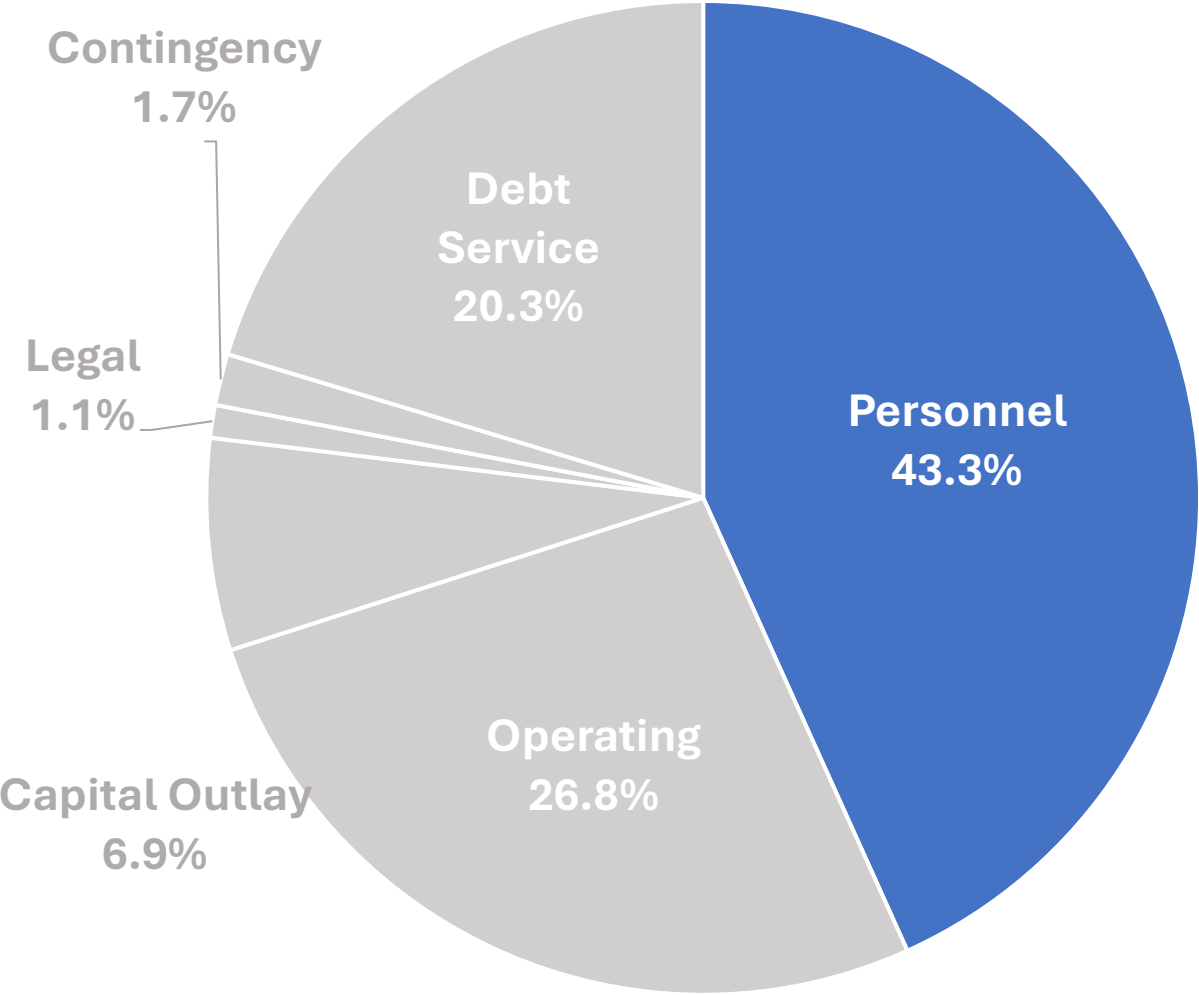
General Fund Expenditures: By Function

Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



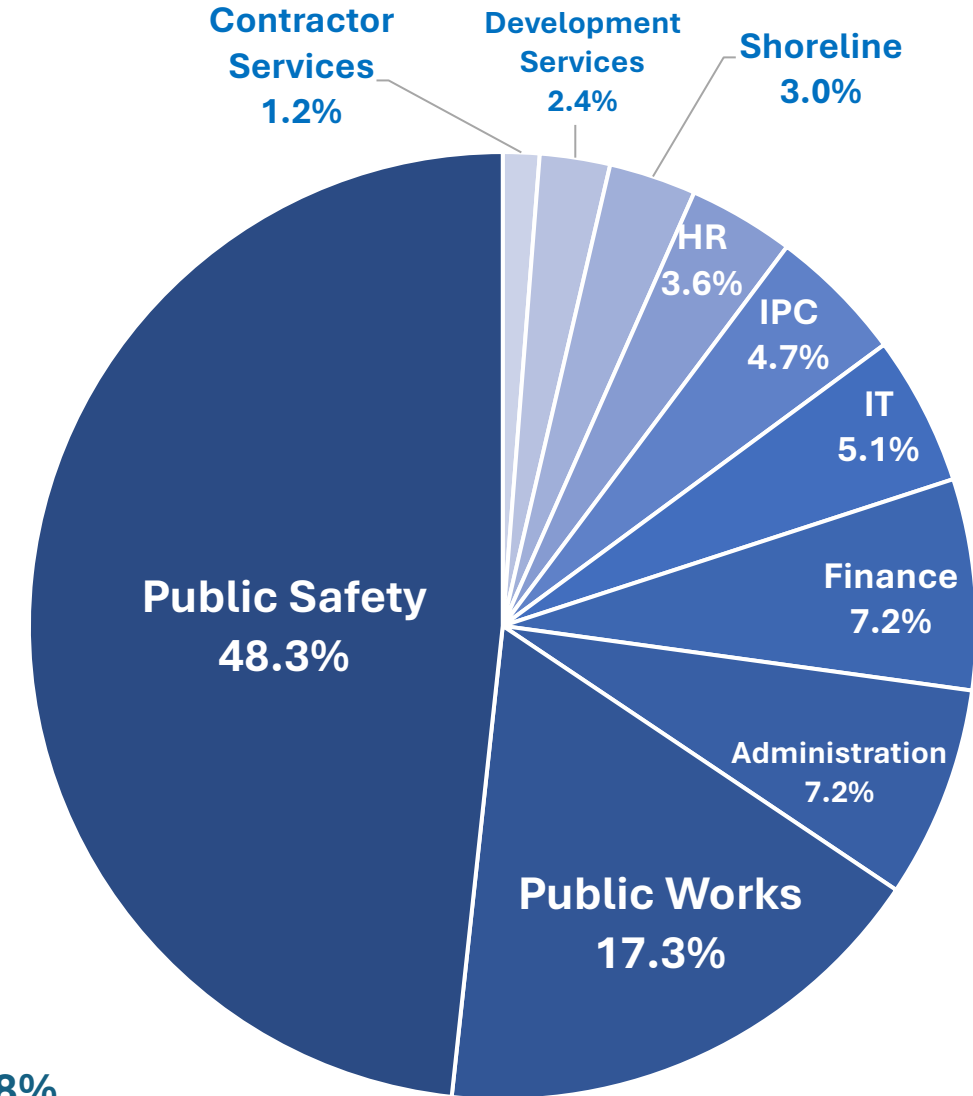
General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$8,191,200	43.4%

includes salaries and benefits

Department	FY 26 Budget	Req. FY 27 Budget	Variance
Public Safety	\$3,527,000	\$3,962,800	\$435,800
Shoreline	\$173,300	\$243,400	\$70,100
Administration	\$525,400	\$590,900	\$65,500
IT	\$391,900	\$417,000	\$25,100
HR	\$265,900	\$295,600	\$29,700
Finance	\$561,300	\$588,000	\$26,700
Dev. Services	\$187,300	\$196,000	\$8,700
IPC	\$348,900	\$380,200	\$31,300
Contr. Services	\$89,100	\$102,000	\$12,900
Public Works	\$1,254,500	\$1,415,300	\$160,800
Totals	\$7,324,600	\$8,191,200	\$866,600


+11.8%



General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$8,191,200	43.4%

Expense Type	FY 26 Budget	Req. FY 27 Budget	Variance
Full Time Salaries	\$4,971,300	\$5,404,900	\$433,600
LEO Sep Allowance	\$28,300	\$40,700	\$12,400
Part Time Salaries	\$60,000	\$128,000	\$68,000
Overtime	\$106,600	\$154,000	\$47,400
FICA	\$76,300	\$84,000	\$7,700
Insurance	\$829,500	\$971,900	\$142,400
Retirement	\$785,900	\$890,500	\$104,600
401k	\$259,200	\$287,300	\$28,100
401k - 4%	\$207,500	\$229,900	\$22,400
Totals	\$7,324,600	\$8,191,200	\$866,600



Variance Reason	Variance Amount	Variance %
Longevity	\$10,300	+0.21%
COLA	\$138,800	+2.79%
Merit	\$218,100	+4.39%
Probationary Increases	\$24,600	+0.49%
New FT Position*	\$41,800	+0.84%
Total Variance	\$433,600	+8.72%

*New requested position of Custodian to replace contract with outsourced cleaning contractor.

General Fund Expenditures: Personnel

Function	\$	%
Personnel	\$8,191,200	43.4%

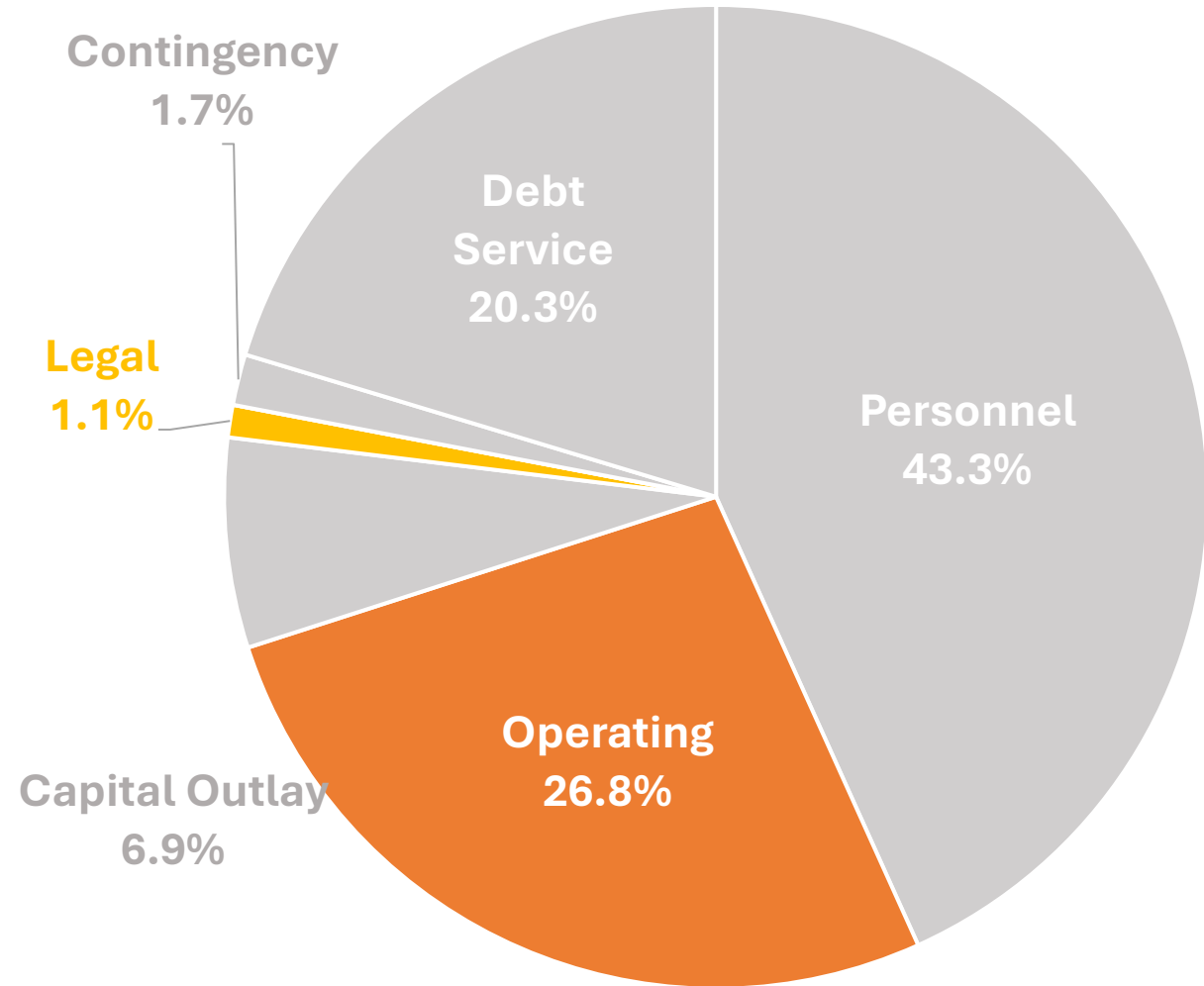
Expense Type	FY 26 Budget	Req. FY 27 Budget	Variance
Full Time Salaries	\$4,971,300	\$5,404,900	\$433,600
LEO Sep Allowance	\$28,300	\$40,700	\$12,400
Part Time Salaries	\$60,000	\$128,000	\$68,000
Overtime	\$106,600	\$154,000	\$47,400
FICA	\$76,300	\$84,000	\$7,700
Insurance	\$829,500	\$971,900	\$142,400
Retirement	\$785,900	\$890,500	\$104,600
401k	\$259,200	\$287,300	\$28,100
401k - 4%	\$207,500	\$229,900	\$22,400
Totals	\$7,324,600	\$8,191,200	\$866,600

Reasons for increases to Other Wages & Employee Benefits:

- **LEO Sep Allowance:**
 - Additional Retired LEO in FY 27 (3 total)
- **Part Time Salaries:**
 - \$38k for Public Safety
 - \$30k for PT Accounting Technician (Accommodation Tax Program)
- **Overtime:** \$45k for Public Safety
- **FICA:** Based on Salaries
- **Insurance:**
 - Slight increase in rates (~3%)
 - Majority of increase due to employees adding dependent coverages.
- **Retirement:**
 - Increase in contributions rates from FY26:
 - LEO: 16.10% → 17.10%
 - LGERS: 14.35% → 15.14%
- **401k:** Based on Salaries

General Fund Expenditures: Operating/Legal

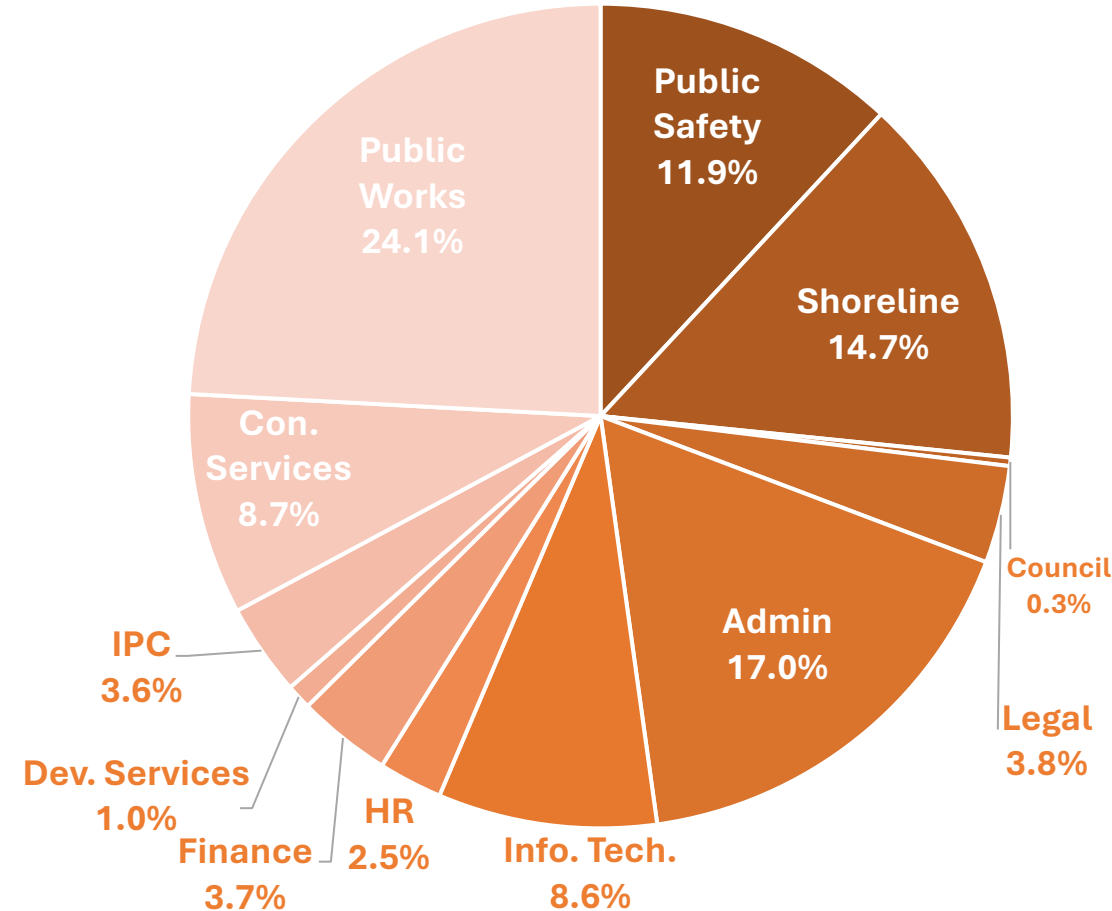
Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



General Fund Expenditures: Operating/Legal

Function	\$	%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Totals	\$5,272,300	27.9%

Department	FY 26 Budget	Req. FY 27 Budget	\$ Variance
Public Safety	\$693,700	\$628,500	-\$65,200
Shoreline	\$1,089,200	\$774,400	-\$314,800
Council	\$17,500	\$17,500	\$0
Legal	\$747,600	\$201,600	-\$546,000
Admin	\$705,300	\$898,300	\$193,000
Info. Tech.	\$423,300	\$452,700	\$29,400
HR	\$149,200	\$132,200	-\$17,000
Finance	\$201,100	\$194,200	-\$6,900
Dev. Services	\$57,600	\$52,000	-\$5,600
IPC	\$199,600	\$190,000	-\$9,600
Con. Services	\$325,500	\$457,800	\$132,300
Public Works	\$1,177,000	\$1,273,100	\$96,100
Totals	\$5,786,600	\$5,272,300	-\$514,300



General Fund Expenditures: Operating (no Legal)

Function	\$	%
Operating	\$5,070,700	26.8%

Department	FY 26 Budget	Req. FY 27 Budget	\$ Variance	% Variance
Public Safety	\$693,700	\$628,500	-\$65,200	-9.4%
Shoreline	\$1,089,200	\$774,400	-\$314,800	-28.9%
Council	\$17,500	\$17,500	\$0	0.0%
Admin	\$705,300	\$898,300	\$193,000	+27.4%
Info. Tech.	\$423,300	\$452,700	\$29,400	+6.9%
HR	\$149,200	\$132,200	-\$17,000	-11.4%
Finance	\$201,100	\$194,200	-\$6,900	-3.4%
Dev. Services	\$57,600	\$52,000	-\$5,600	-9.7%
IPC	\$199,600	\$190,000	-\$9,600	-4.8%
Con. Services	\$325,500	\$457,800	\$132,300	40.6%
Public Works	\$1,177,000	\$1,273,100	\$96,100	8.2%
Totals	\$5,039,000	\$5,070,700	+\$31,700	

Overall variance increase of ~0.5%

General Fund Expenditures: Operating

Function	\$	%
Operating	\$5,070,700	26.8%

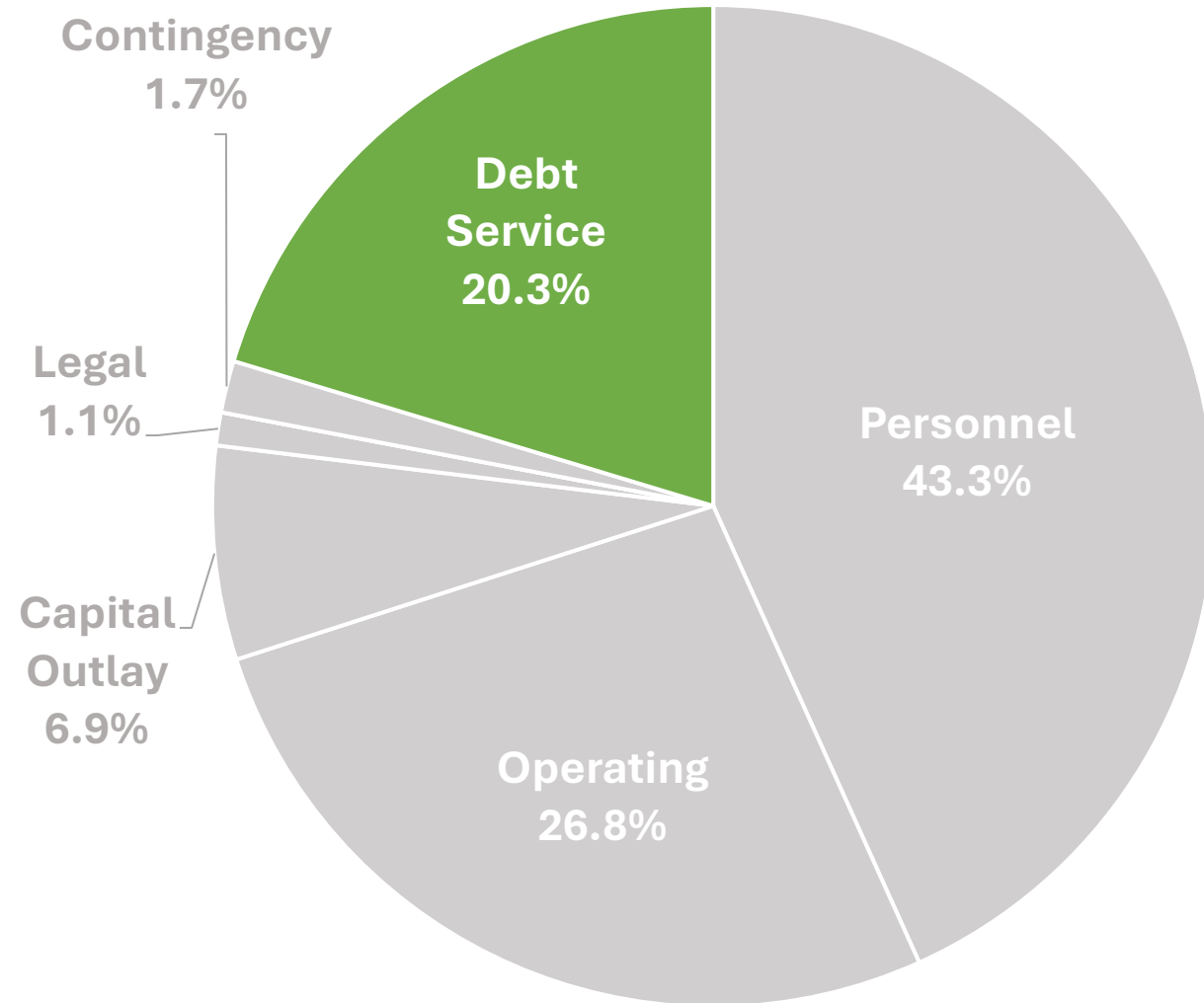
Department	FY 26 Budget	Req.FY 27 Budget	\$ Variance	% Variance
Public Safety	\$693,700	\$628,500	-\$65,200	-9.4%
Shoreline	\$1,089,200	\$774,400	-\$314,800	-28.9%
Council	\$17,500	\$17,500	\$0	0.0%
Admin	\$705,300	\$898,300	\$193,000	+27.4%
Info. Tech.	\$423,300	\$452,700	\$29,400	+6.9%
HR	\$149,200	\$132,200	-\$17,000	-11.4%
Finance	\$201,100	\$194,200	-\$6,900	-3.4%
Dev. Services	\$57,600	\$52,000	-\$5,600	-9.7%
IPC	\$199,600	\$190,000	-\$9,600	-4.8%
Con. Services	\$325,500	\$457,800	\$132,300	40.6%
Public Works	\$1,177,000	\$1,273,100	\$96,100	8.2%
Totals	\$5,039,000	\$5,070,700	+\$31,700	

Reasons for differences:

- **Public Safety:**
 - Reduction in one-time painting costs in FY26.
- **Shoreline:**
 - Reduction in Legal Fees and Monitoring Costs
- **Admin:**
 - increase associated with Property and Liability Insurance Increases due to new vehicles and flood coverages. Also, UDO work has been added.
- **IT/HR:**
 - reallocation of software costs from HR to IT; Increase of software costs in IT.
- **Contractor Services:**
 - Increases due to estimated fuel and gasoline costs, as well as gravel for parking lot.
- **Public Works:**
 - Increase in GFL Contract prices and Solid/Hazardous Waste Fees.

General Fund Expenditures: Debt Service

Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



General Fund Expenditures: Debt Service

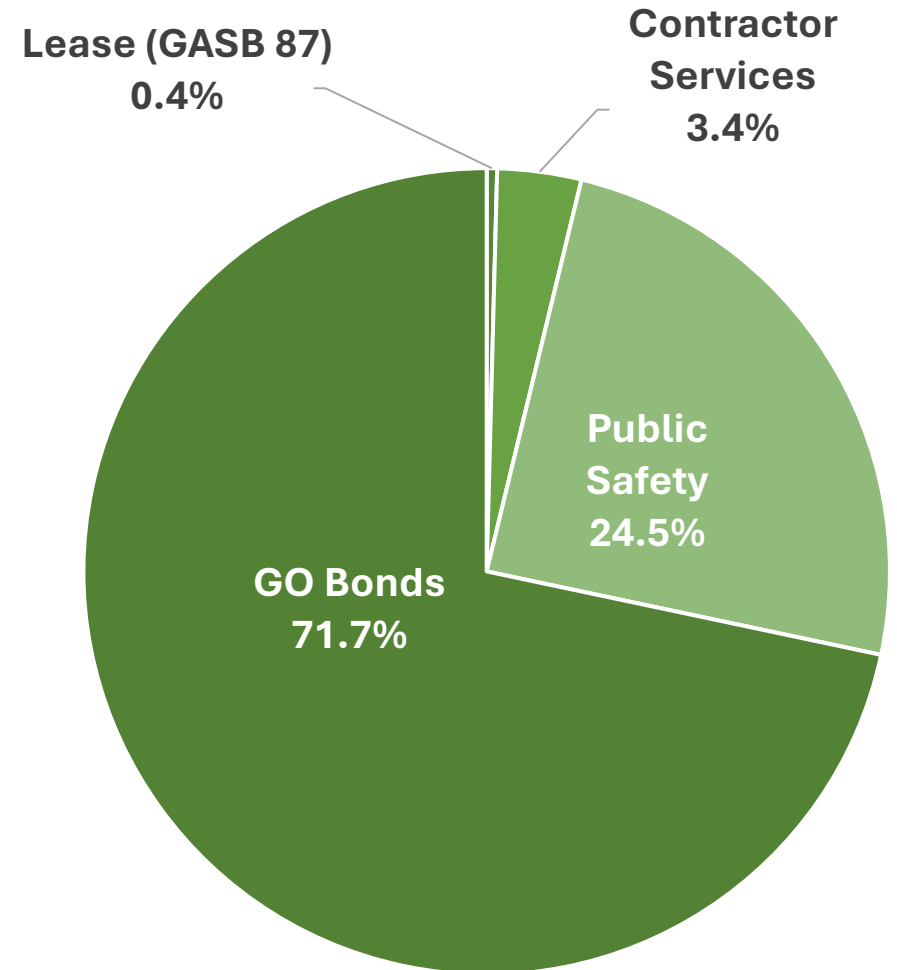
Function	\$	%
Debt Service	\$3,849,400	20.3%

Loan Names	Orig. Loan Balance	~Balance Remaining (as of 7/1/26)	~Funding Needed in FY 27 (incl. interest)	Primary Funding Source(s)	Final Payment Date
2018 GO Bond	\$13,200,000	\$0	\$0	N/A	FY 26 (10/15/2025)
2024 GO Bond	\$15,700,000	\$14,916,000	\$2,759,300	Ad Valorem Taxes Accom. Taxes	FY 32 (10/01/2031)
PS Building	\$8,000,000	\$400,000	\$403,800	Ad Valorem Taxes	FY 27 (12/12/2026)
Con. Svcs. Loan	\$1,680,000	\$1,203,000	\$129,600	Con. Svcs. Fees	FY 36 (04/15/2036)
PS Ambulance	\$371,400	\$297,400	\$46,900	FEMA Funds (FB)	FY 34 (12/22/2033)
PS Vehicles - 1	\$1,400,000	\$350,000	\$355,000	FEMA Funds (FB)	FY 27 (11/27/2026)
PS Vehicles – 2	\$1,050,000	\$892,500	\$138,800	Ad Valorem Taxes	FY 35 (11/27/2034)
Capital Leases	N/A		\$16,000	Ad Valorem Taxes	N/A
	Total		\$3,849,400		

General Fund Expenditures: Debt Service (Loans)

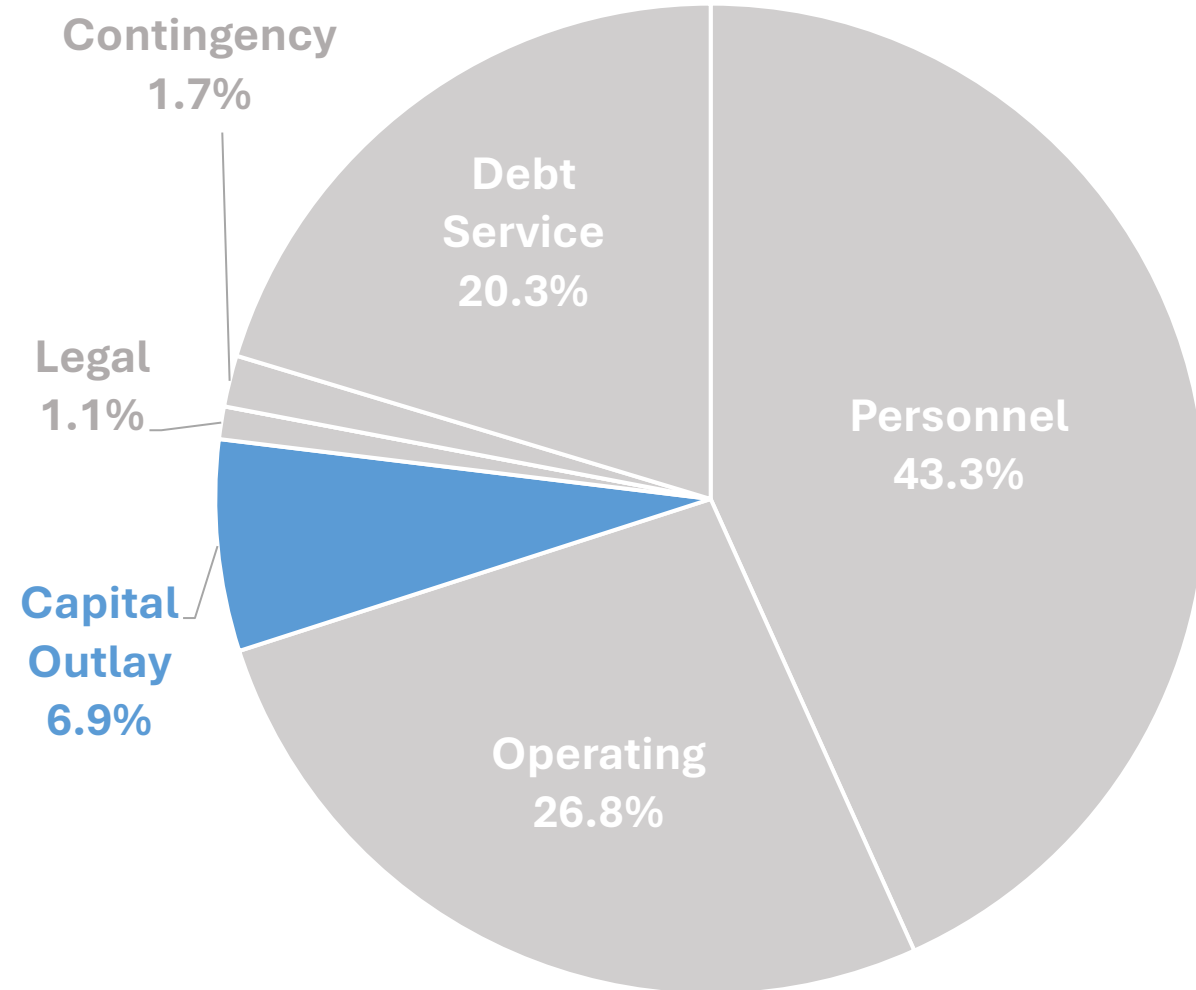
Function	\$	%
Debt Service	\$3,849,400	20.3%

Account Description	FY26 Budget	Requested Budget FY27	\$ Variance
Lease Principal	\$15,000	\$15,000	\$0
Lease Interest	\$1,000	\$1,000	\$0
Principal - GO Bond Series 2018	\$1,212,000	\$0	-\$1,212,000
Interest - GO Bond Series 2018	\$17,000	\$0	-\$17,000
Principal - GO Bond Series 2024	\$784,000	\$2,270,000	\$1,486,000
Interest - GO Bond Series 2024	\$748,000	\$489,300	-\$258,700
Principal - Ambulance #2	\$33,000	\$34,200	\$1,200
Interest - Ambulance #2	\$15,000	\$12,700	-\$2,300
Principal - PS Vehicles	\$805,000	\$455,000	-\$350,000
Interest - PS Vehicles	\$68,000	\$38,800	-\$29,200
Principal - Contractor Services Loan	\$104,000	\$106,100	\$2,100
Interest - Contractor Services Loan	\$27,000	\$23,500	-\$3,500
Principal - Public Safety Loan	\$800,000	\$400,000	-\$400,000
Interest - Public Safety Loan	\$23,000	\$3,800	-\$19,200
Total Department Expenses	\$4,652,000	\$3,849,400	-\$802,600



General Fund Expenditures: Capital Outlay

Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



General Fund Expenditures: Capital Outlay

Function	\$	%
Capital Outlay	\$1,305,400	6.9%

Account Description	FY 26 Budget	Requested Budget FY 27	\$ Variance
Non Depr. <5k - P Safety	\$30,000	\$20,500	-\$9,500
Asset > \$5k – IT	\$106,000	\$66,000	-\$40,000
Non Depr. < 5k - Finance	\$5,000	\$5,000	\$0
Asset >5k - CS	\$109,300	\$65,400	-\$43,900
Non Depr. < 5k - CS	\$1,000	\$1,000	\$0
Asset >5k – Pub. Works	\$240,000	\$266,500	+\$26,500
Non Depr. <5k - Pub. Works	\$5,000	\$5,000	\$0
Transfer to Capital Reserve Fund	\$200,000	\$446,000	+\$246,000
Road Construction	\$638,000	\$430,000	-\$208,000
Totals	\$1,334,300	\$1,305,400	-\$28,900

General Fund Expenditures: Capital Outlay

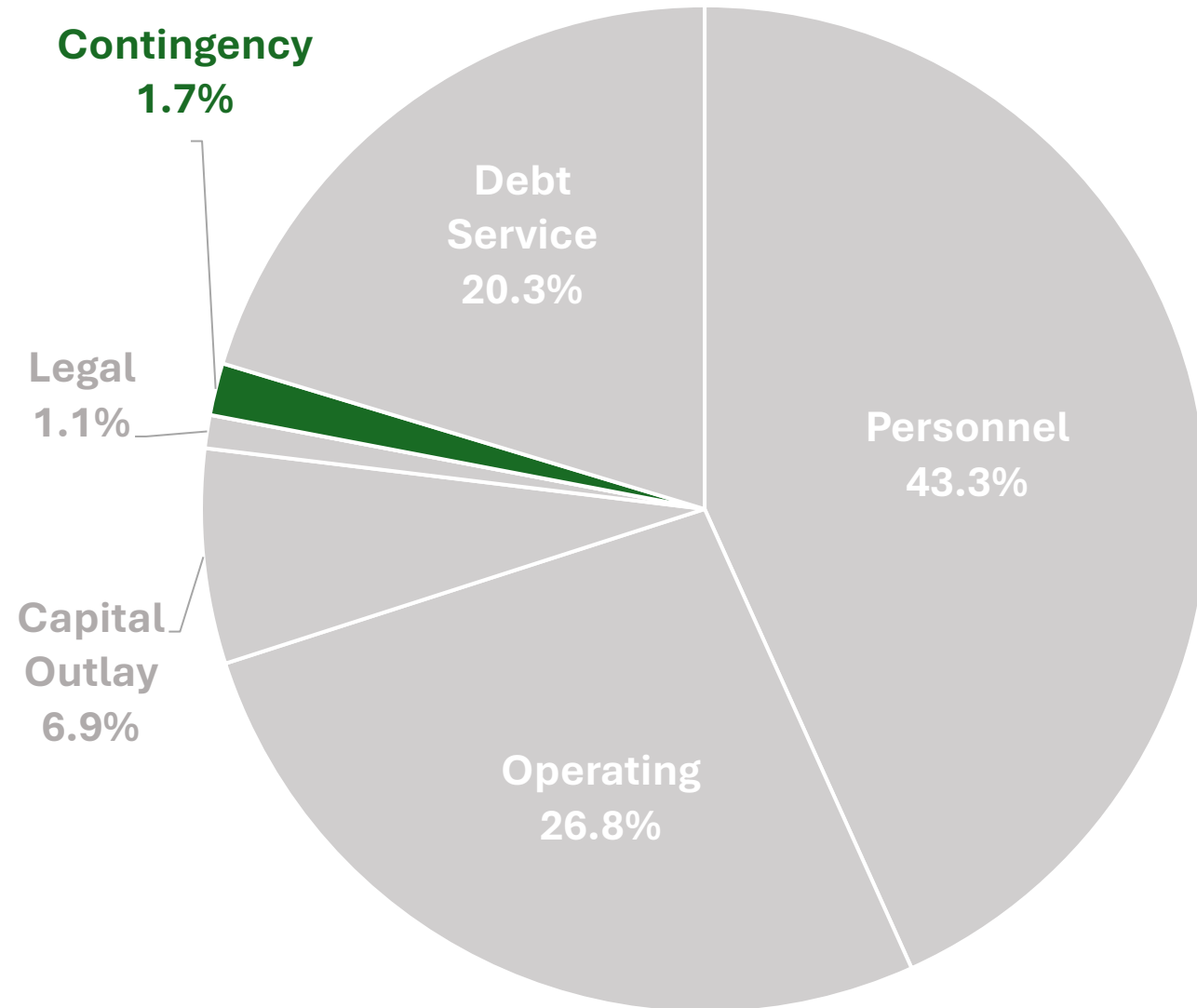
Function	\$	%
Capital Outlay	\$1,305,400	6.9%

Dept	Capital Outlay Item(s)	Amount
Public Safety	Furniture	\$8,000
Public Safety	Forcible Entry Door for Delivery Agency and Law Breaching	\$12,500
IT	Maintain current refresh rate of IT assets	\$25,000
IT	Laserfiche Project	\$35,000
IT	IAP Incident Management ICS Software	\$6,000
Finance	Furniture/Equipment	\$5,000
Con Srvcs	Drainage System behind Storage Unit Building	\$12,000
Con Srvcs	Garage Door and Lock replacements	\$53,400
Con Srvcs	Small Equipment	\$1,000
Transportation	Concrete for Sidewalks	\$15,000
Transportation	Road Paving (SBHW – 850 LF, WBHW – 1,300 LF, Keelson Row – 190 LF, Patchwork – 460 LF, Misc Patches)	\$400,000
Transportation	Road Median Plantings	\$15,000
Public Works	Replace 2001 Ford Ranger with Toyota Tacoma	\$40,000
Public Works	Used Articulating Boom Lift w/ Safety Bucket	\$22,000
Public Works	Refrigerant Recovery and Leak Dector	\$4,500
Public Works	Compact Wheel Loader w/cab and Bucket	\$100,000
Public Works	Backhoe with snow plow 90k + 10K	\$100,000
Public Works	Small power equipment	\$5,000
Transfers	Transfer to Capital Reserve Fund (Vehicle Permit Fees)	\$446,000

Total
\$1,305,400

General Fund Expenditures: Contingency

Function	\$	%
Personnel	\$8,191,200	43.4%
Operating	\$5,070,700	26.8%
Legal	\$201,600	1.1%
Debt Service	\$3,849,400	20.3%
Capital Outlay	\$1,305,400	6.9%
Contingency	\$316,900	1.7%
Totals	\$18,935,200	100%



General Fund Expenditures: Contingency

Function	\$	%
Contingency	\$316,900	1.7%

Account Description	FY 26 Budget	FY 27 Req. Budget	Change from FY 26
Contingency	\$604,200	\$316,900	-\$287,300

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...”*

Proposed FY 27 Contingency amount is ~1.7% of GF Budget.

General Fund Expenditures: Contingency

Function	\$	%
Contingency	\$316,900	1.7%

Purpose of Contingency:

- Provide a planned, controlled funding source for unexpected or time-sensitive needs.

What it Helps Do:

- Reduce reliance on fund balance for smaller, unplanned expenses.
- Protect council-approved budget priorities from mid-year reallocations.
- Enables timely response to emergencies, repairs, and operational needs.
- Maintain service continuity despite unforeseen costs or disruptions.
- **Ensures transparent oversight through Council-approved uses only.**
- **Unused funds roll in to fund balance at year-end; serving as a mechanism to help build fund balance.**

General Fund Revenues: Highlights

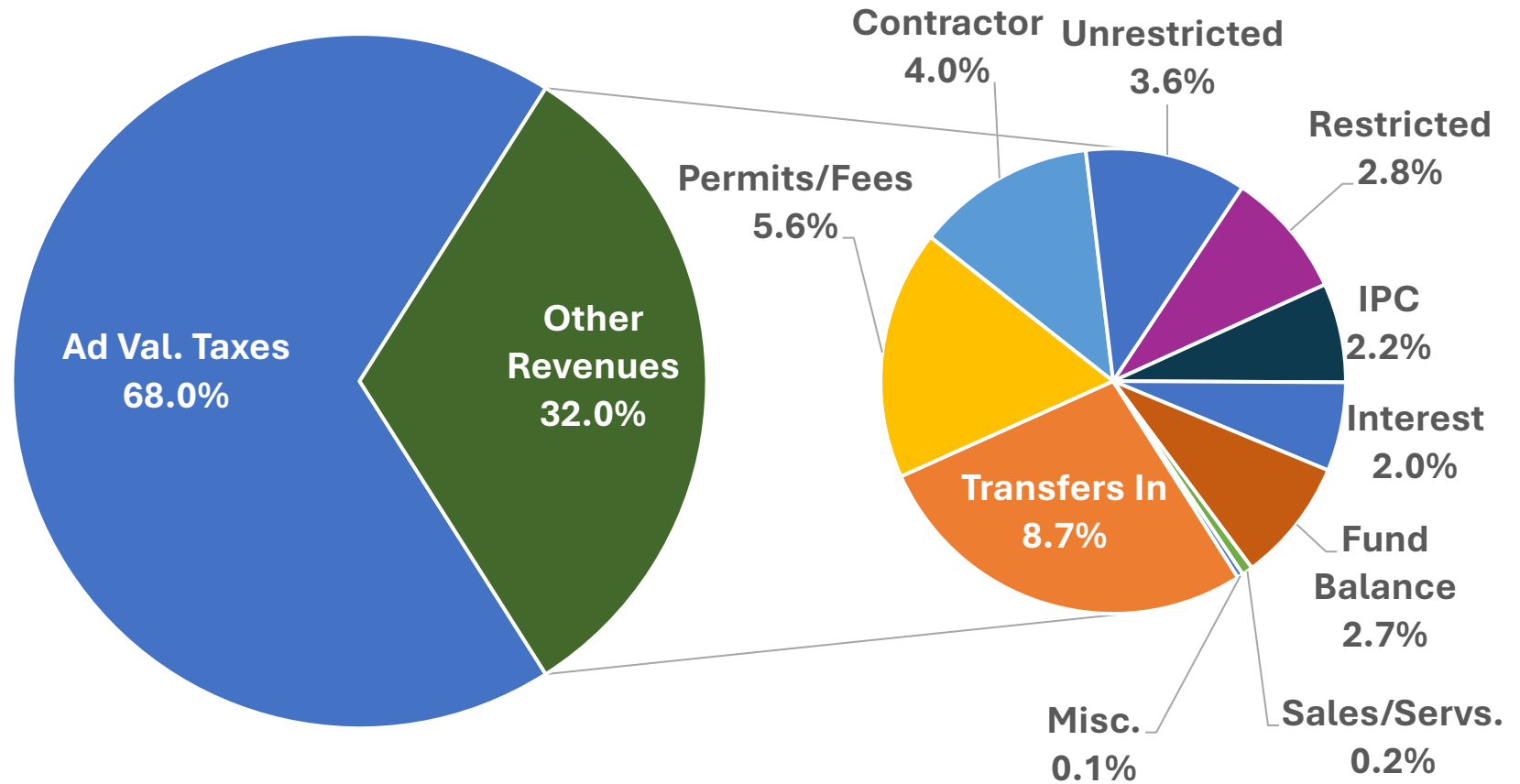
- **Proposed Reduction in Tax Rate:**
 - The proposed budget reduces the tax rate by \$0.0207 per \$100 valuation; however, growth in new construction helps to expand the tax base and offsets the impact on revenues.
- **~\$290,100 decrease in Unrestricted Revenues**
 - Reduced because of one-time transfer from the closing of a capital project fund (PS Vehicles) in the prior year that will not be received in FY 27.
- **~\$694,000 decrease in Restricted Revenues**
 - Reduced due to the receipt of one-time payment of funds in the prior year that will not be received in FY 27.
- **~\$520,000 for Fund Balance Appropriation**
 - \$403,000 for PS Vehicles Debt Service; \$67,600 for Capital Outlay; \$48,700 for Development Services department (from Restricted FB).

General Fund Revenues: By Class

Class	Budget FY 26	Req. Budget FY27	Variance \$	Variance %
Ad Val. Taxes	\$12,910,100	\$12,878,800	-\$31,300	-0.24%
Interest	\$304,600	\$374,300	+\$69,700	+22.88%
Unrestricted	\$1,010,700	\$680,700	-\$330,000	-32.65%
Misc.	\$22,500	\$24,000	+\$1,500	+6.67%
Transfers In	\$1,976,200	\$1,652,700	-\$323,500	-16.37%
Restricted	\$1,229,000	\$535,000	-\$694,000	-56.47%
Sales & Servs.	\$40,900	\$46,000	+\$5,100	+12.47%
Permits & Fees	\$853,600	\$1,051,100	+\$197,500	+23.14%
Contractor	\$655,900	\$755,800	+\$99,900	+15.23%
IPC	\$521,100	\$417,500	-\$103,600	-19.88%
FB Approp.	\$327,800	\$519,300	+\$191,500	+58.42%
TOTALS	\$19,852,400	\$18,935,200	-\$917,200	-4.62%

General Fund Revenues: By Class

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
FB Approp.	\$519,300
Contractor	\$755,800
IPC	\$417,500
TOTALS	\$18,935,200



~2/3's of the General Fund's Revenues are Ad Valorem Taxes. The other 1/3 is comprised of all other revenues.

General Fund Revenues: Unrestricted

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- **Unrestricted Revenues can be used for “any” governmental purpose.**
- **Total: \$13,957,800**
- **Includes:**
 - **Ad Valorem Taxes**
 - **Interest Earnings**
 - **Misc. Revenues (Misc. Revenues, Special Event Revenues, Other)**
 - **Unrestricted: Sales Taxes, Utilities Franchise Taxes, etc.**

Effect of New Tax rate on Property Tax Bills

Proposed budget includes a \$0.0207 tax rate decrease on Village Wide rate.

Includes no change to tax rates of MSD Zones A & B.

Assessed Property Value	Levy at Current Tax Rate (\$0.6507)	Levy at Proposed Tax Rate (\$0.6300)	Annual Difference
\$500,000	\$3,254	\$3,150	-\$104
\$750,000	\$4,880	\$4,725	-\$155
\$1,000,000	\$6,507	\$6,300	-\$207
\$1,250,000	\$8,134	\$7,875	-\$259
\$1,383,386	\$9,002	\$8,715	-\$286
\$1,500,000	\$9,761	\$9,450	-\$311
\$2,000,000	\$13,014	\$12,600	-\$414
\$2,500,000	\$16,268	\$15,750	-\$517

Estimated Average Home Value →

1 penny on tax rate at \$0.6300 is equal to ~\$196,000 in Ad Valorem Tax Revenue.

General Fund Revenues: Transfers In

Class	Req. Budget FY 27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- “Transfers In” are revenues transferred into the General Fund from other funds.
- Total: \$1,652,700
- Includes:
 - In FY 27, all budgeted Transfers In are from BRRAT Fund (i.e., from Accommodation Taxes) and will be used to fund Shoreline Department and a portion of the repayment of GO Bond Debt Service.

General Fund Revenues: Restricted

Class	Req. Budget FY 27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- **Restricted revenues are funds that have specific limitations on how they may be used.**
- **Total: \$535,000**
- **Includes:**
 - **Grant funds (Marina Channel, Powell Bill, etc.)**
 - **FEMA Revenues**
 - **Intergovernmental Funds, etc.**

General Fund Revenues: Sales & Services

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- **Sales and Services are attributed to revenues in which items are sold, or services that are provided in exchange for funds.**
- **Total: \$46,000**
- **Includes:**
 - **Site Rentals (Marina Park, Timber Creek, etc.) - \$21,800**
 - **Sales of Assets - \$2,000**
 - **Pick Up/Drop off Disposal Services - \$22,200**
- **All Sales/Services revenues go toward funding expenditures in Public Works associated with the revenues.**

General Fund Revenues: Permits & Fees

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- Permits and fees are revenues collected in exchange for regulatory services or permissions, typically related to local ordinances, zoning, construction standards, or licensing requirements.
- **Total: \$1,051,100**
- **Includes:**
 - *Building Permits, Vehicle Permits, Creek Access Permits, Special Use Permits, etc.*

General Fund Revenues: Permits & Fees

- **ICE Vehicle Fees:**

- Per Council Direction, to encourage the transition to smaller, lower-impact and electric commercial vehicles, fee schedules are proposed to be updated to include an additional category for ICE Vehicle Fees, and new permits for Electric Commercial Vehicles and Special Use Permits for Commercial Use Vehicles.

Proposed ICE Vehicle Fees		
Category	Category Length	Category Fees
1	0-15 ft	\$250
2	15-18 ft	\$800
3	18-21 ft	\$2,500
4	21-27 ft	\$3,150
5	27-33 ft	\$3,600
6	33 ft+	\$4,500

Proposed Fees for Spec. Use Permits for Commercial Use Vehicles		
Classes	Class Description	Class Fees
1	Official Island Transportation System Vehicles	\$0
2	Heavy Equipment Vehicles & Public Utility Vehicles	\$2,500
3	Workday Hours	\$250
4	Streets and Vehicle Restrictions	\$100

Proposed – Electric Commercial Vehicles		
Category	Category Length	Category Fees
1	0-15 ft	\$30.00
2	15-18 ft	\$250.00

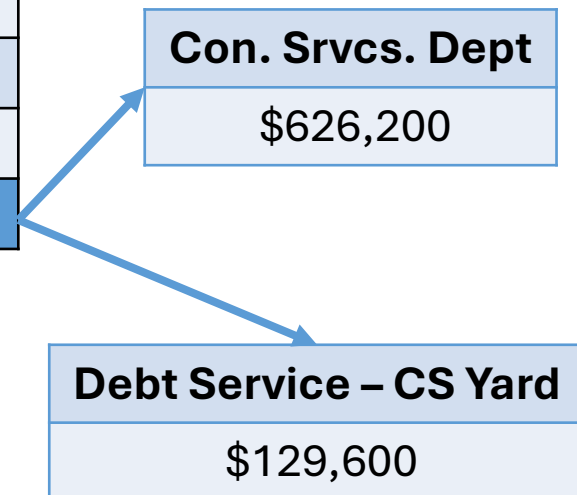
General Fund Revenues: Contractor Services

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- 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	\$377,600
Parking Rental Fees	\$181,700
Storage Unit/Container Fees	\$196,000
Misc. Revenues	\$500
Total	\$755,800



General Fund Revenues: Contractor Services

- Proposed Increases to rental fees in Contractor Services:

Fee Name	Current FY26 Fee	Proposed FY27 Fee	Variance
ICE Vehicle Parking Rental – Annual Fee	\$1,200	\$1,400	+\$200/year
ICE Vehicle Parking Rental – Monthly Fee	\$120	\$150	+\$30/month
ICE Vehicle Parking Rental – Daily Fee	\$40	\$50	+\$10/day
Golf Cart Parking Rental – Annual Fee	\$600	\$650	+\$50/year
Golf Cart Parking Rental – Monthly Fee	\$60	\$65	+\$5/month
Storage Bins Rental - Annual Fee	\$2,500	\$2,750	+\$250/year
Storage Bins Rental - Monthly Fee	\$250	\$275	+\$25/month
Storage Unit Rental – Annual Fee	\$9,600 (\$800/month)	\$10,200 (\$850/month)	+\$600/year (+\$50/month)
Storage Unit Rental – Monthly Fee	\$800	\$900	+\$100/month

General Fund Revenues: IPC

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- 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: \$417,500**
- **Includes:**
 - **Postage sales**
 - **Package handling revenues**
 - **USPS, UPS and FedEx Contract Revenues, etc.**
- **Estimated ~20% reduction in revenues due to decrease in UPS Revenue because of Amazon contract.**

FY 27 IPC expenditures are \$152,700 more than revenues.

GF will supplement through Unrestricted Revenues (i.e., Ad Valorem Taxes) for personnel and operating expenses.

General Fund Revenues: Appropriated Fund Bal.

Class	Req. Budget FY27
Ad Val. Taxes	\$12,878,800
Interest	\$374,300
Unrestricted	\$680,700
Misc.	\$24,000
Transfers In	\$1,652,700
Restricted	\$535,000
Sales & Servs.	\$46,000
Permits & Fees	\$1,051,100
Contractor	\$755,800
IPC	\$417,500
FB Approp.	\$519,300
TOTALS	\$18,935,200

- 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 27 Total: \$519,300**
- **Includes:**
 - **\$403,000 for PS Vehicles Debt Service**
 - *carryover from FEMA funds in Prior Years*
 - **\$67,600 for Capital Outlay not covered by CY Revs**
 - **\$48,700 from Restricted Fund Balance for Development Services dept.**
 - *DS Restricted Fund Balance =~\$160,000 from building permit fees not expended in prior years.*

UTILITIES FUND

Investing in Reliable Water, Sewer, and System Sustainability

Utilities Fund: Summary

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.

Financial Snapshot:

- **FY 27 Utilities Fund Budget: \$5.15M**
 - Increase of 18.4% (~\$800k) from FY 26
 - Primary Revenues: Service Fees
 - Appropriated Fund Balance: \$614k

Key Changes:

- All Service Fee Rates increase by ~5.5%
- Capital costs increase by ~\$633k
- Implementation of Capital Improvement Plan.

Strategic Investments/Priorities:

- Infrastructure Upgrades: well replacements, water mains, hydrants, disk filters, etc.
- Equipment purchases: Vehicles, Probes, Generators, etc.
- Remain compliant with all regulatory guidelines.

Utilities Fund: Overview

For FY27, the fund reflects strategic investments in system upgrades including a major focus on capital outlay items, operational efficiency, and regulatory compliance. Major components include:

- **Water Department:** Budget increase of \$417,500 to support system improvements via capital outlay (+\$310,000) and operational and personnel needs (+\$107,500).
- **Wastewater Department:** Budget increase of \$492,200 for maintenance, infrastructure upgrades via capital outlay (+\$432,400), and compliance.

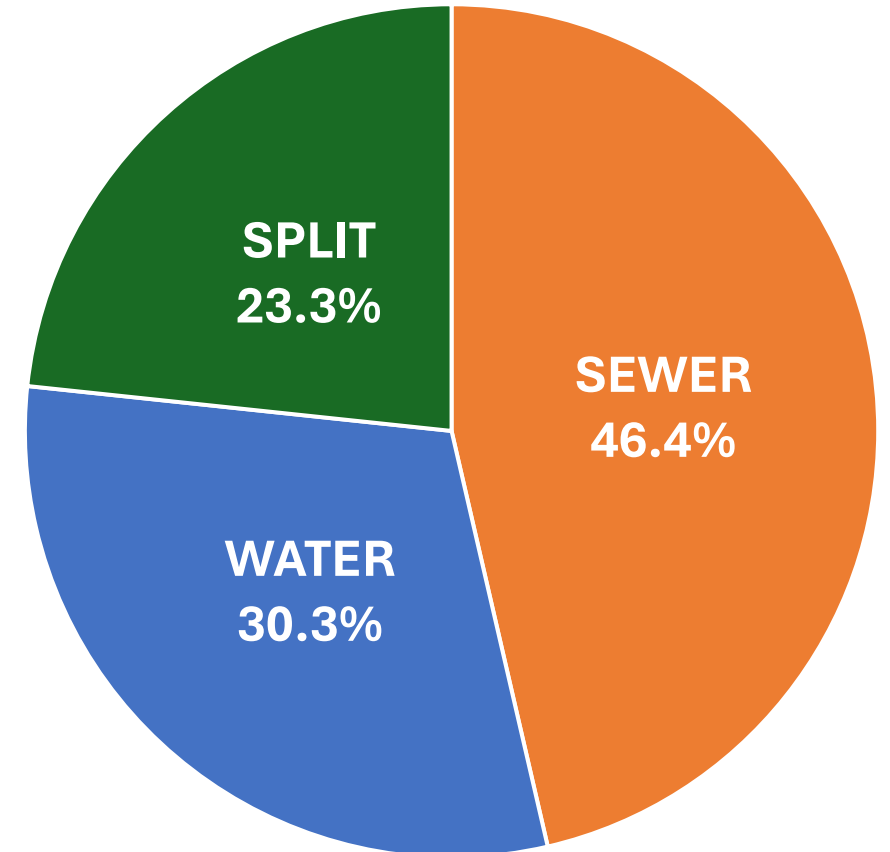
To support these needs, modest rate increases are proposed to be implemented in accordance with the Village's recently completed rate study across water, sewer, and other utility fees. These adjustments will help maintain reliable service and fund capital improvements necessary for a growing and sustainable island community.

Utilities Fund: Groundwork

- **Advanced Wastewater System Resiliency & I&I Reduction (Island-Wide):** Continued implementation of grinder pump upgrades and snorkel/riser extensions to reduce inflow and infiltration (I&I), improve system reliability, and enhance post-storm operability following flood events.
- **System-Wide Smoke Testing Program:** Completed targeted smoke testing to identify cracks, leaks, and illegal connections contributing to I&I – supporting data-drive maintenance and long-term system integrity.
- **Public Education:** Ongoing outreach initiative to reduce blockages, emergency overflows, and unnecessary wear on pumps and WWTP infrastructure through improved user behavior.
- **Water System Reliability & Monitoring (AMI Implementation):** Initiated and completed the Advanced Metering Infrastructure (AMI) to enable real-time usage and tracking, improve leak detection, and enhance operational efficiency across the water system.
- **Hydrant System Improvements (Multi-Year Program):** Continued island-wide hydrant refurbishment, replacement, and flow testing program to strengthen fire protection capabilities and maintain system performance.
- **Capital Improvement Program (CIP) Advancement:** Progressed planning and funding alignment for critical water and wastewater infrastructure projects, integrating long-term capital needs into the Village-wide CIP framework.

Utilities Fund: Revenues

Account Description	Budget FY 26	Req. Budget FY27	\$ Variance
Water - Service	\$1,142,400	\$1,252,200	+\$109,800
Water - Taps	\$295,600	\$309,500	+\$13,900
Sewer - Service	\$1,450,800	\$1,561,500	+\$110,700
Sewer - Taps	\$429,600	\$734,700	+\$305,100
Septic Maint. Reserve	\$17,000	\$17,500	+\$500
Port-o-john Rentals	\$66,300	\$76,800	+\$10,500
Interest Earnings	\$82,500	\$89,700	+\$7,200
Fund Balance Util. Approp.	\$430,000	\$614,400	+\$184,400
Debt / Capital Surcharge	\$399,000	\$430,300	+\$31,300
Interdept. Sales	\$36,300	\$38,600	+\$2,300
Legal Settlement Proceeds	\$0	\$24,000	+\$24,000
Misc. Revenue	\$5,000	\$5,000	\$0
Total Utilities Fund Rev.	\$4,354,500	\$5,154,200	+\$799,700



Sewer related revenues make up over 50% of utility revenue estimates (~58.1%).

Utilities Fund: Rate Changes

- **Proposed Increases:**

- ~5.5% to all water charge fees; new tier added
- ~5.5% to sewer fees
- ~5.5% to Debt/Capital surcharge
- 3% to all other Utility rates (*Tap fees, Misc. fees, Port-a-John rentals, etc.*)

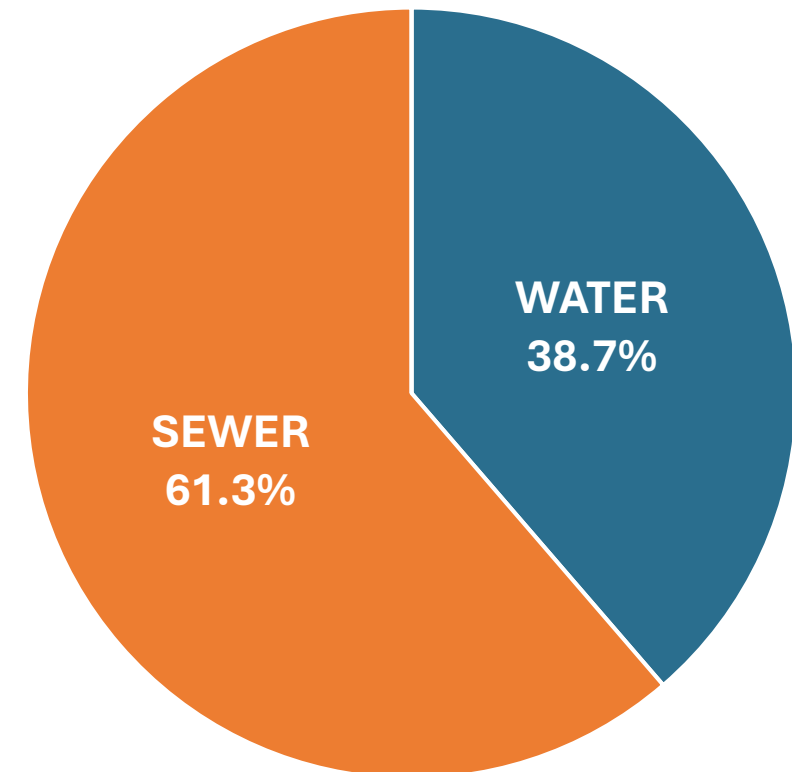
Fee Name	Current Rate		Proposed FY 27 Rate	Proposed Increase
Residential Water Base Fee	\$26.14	Per month	\$27.58	\$1.44
Residential Sewer Base Fee	\$86.38	Per month	\$91.13	\$4.75
Debt/Capital Surcharge	\$22.18	Per month	\$23.40	\$1.22
Usage < 3,000 Gals	\$7.38	Per 1,000 gals./REU	\$7.79	\$0.41
Usage > 3,000 < 11,000 Gals	\$12.09	Per 1,000 gals./REU	\$12.75	\$0.66
Usage > 11,000 Gals	New rate	Per 1,000 gals./REU	\$15.00	New rate
Irrigation (Res.)	\$12.09	Per 1,000 gals./REU	\$12.75	\$0.66

New Minimum
Utility Monthly Bill
(not incl. Stormwater):
\$142.11

Utilities Fund: Expenditures


Dept	Class	Budget FY26	Requested Budget FY27	\$ Variance	% Variance
WATER	Personnel	\$538,100	\$577,500	\$39,400	7.3%
WATER	Operating	\$812,800	\$880,900	\$68,100	8.4%
WATER	Capital	\$225,000	\$535,000	\$310,000	137.8%
SEWER	Personnel	\$895,200	\$952,900	\$57,700	6.4%
SEWER	Operating	\$1,158,500	\$1,160,600	\$2,100	0.2%
SEWER	Capital	\$614,900	\$1,047,300	\$432,400	70.3%
TRANSFERS	Capital	\$110,000	\$0	-\$110,000	-100.0%
	Totals	\$4,354,500	\$ 5,154,200	\$799,700	

Overall variance increase of ~18.4%



Utilities Fund: Water Dept.

Function	Budget FY26	Requested Budget FY27	\$ Variance
Personnel	\$538,100	\$577,500	+\$39,400
Operating	\$812,800	\$880,900	+\$68,100
Capital	\$225,000	\$535,000	+\$310,000
Total	\$1,575,900	\$1,993,400	+\$417,500



Funded By:	
Water Service Fees	\$1,252,200
Water Tap Fees	\$309,500
Debt/Capital Surcharge	\$215,100
Split Revenues	\$216,600
Total	\$1,993,400

The Village of Bald Head Island’s Water Department manages the treatment and distribution of safe, reliable drinking water to residents and businesses across the island. For FY 27, the department’s budget is increasing by \$417,500 to support capital needs and system improvements.

Utilities Fund: Wastewater Dept.

Function	Budget FY26	Requested Budget FY27	\$ Variance
Personnel	\$895,200	\$952,900	\$57,700
Operating	\$1,158,500	\$1,160,600	\$2,100
Capital	\$614,900	\$1,047,300	\$432,400
Total	\$2,668,600	\$3,160,800	\$492,200

Funded By:	
Sewer - Service	\$1,561,500
Sewer - Taps	\$734,700
Septic Maint. Reserve	\$17,500
Port-o-john Rentals	\$76,800
Debt/Capital Surcharge	\$215,200
Split Revenues	\$555,100
Total	\$3,160,800

The Village of Bald Head Island’s Wastewater Department is responsible for the collection, treatment, and safe discharge of the island’s wastewater in compliance with environmental regulations. For FY27, the department’s budget is increasing by \$492,200 to support infrastructure upgrades and initial implementation of the Village’s Utility Capital Improvement Plan.

Utilities Fund: Transfers Out

Function	Budget FY26	Requested Budget FY27	\$ Variance
Capital	\$110,000	\$0	-\$110,000
Total	\$110,000	\$0	-\$110,000

FY 27 Budget does not include any funds for transfers out to other funds. Prior year included funds to transfer to a capital project for radio read meters.

Utilities Fund: Capital Outlay

Dept	Capital Outlay Item(s)	Amount
Water	*Proposed Valve Install per segmentation analysis (Update w/ WR)	\$82,000
Water	*3 Hydrants Replacement Program	\$54,000
Water	*Hydraulic Model DMA (Checking with WR)	\$93,000
Water	*LCM Water Mains and Hydrants	\$75,000
Water	*Replace 2006 Ranger 1/2 W and 1/2 WW	\$22,500
Water	*Replace 2021 Club Car 1/2 W and 1/2 WW	\$13,000
Water	Media Replacement	\$60,000
Water	*Well Replacement/Rebuild Costs	\$85,000
Water	Non. Deprec. <\$5k Power Equipment	\$5,000
Water	New Water Taps	\$42,000
Water	Future Water Mains	\$3,500
	Total Water	\$535,000

Dept	Capital Outlay Item(s)	Amount
Sewer	*Lift Station Maintenance Phase IV (4) - SBHW	\$150,000
Sewer	LCM Forced Main and Gravity with Manholes	\$100,000
Sewer	*Replace 2006 Ranger 1/2 W and 1/2 WW	\$22,500
Sewer	*Replace 1990 Genrac 15k Generator	\$6,000
Sewer	*Replace 2021 Club Car 1/2 W and 1/2 WW	\$13,000
Sewer	Disk Filter Pump	\$28,600
Sewer	Disk Filter Overhaul	\$95,800
Sewer	Chem Pump Replacement	\$16,000
Sewer	WWTP Cameras and software - moved from IT Services	\$8,500
Sewer	SBR I Valve	\$16,000
Sewer	SBR PH Probe	\$5,300
Sewer	Septic to Sewer 26 change outs (half to come from Fund Balance, half to come from Tap Fee Revenues)	\$466,900
Sewer	UV Panel	\$22,100
Sewer	Non Deprec. <\$5k	\$12,900
Sewer	Future Sewer Mains	\$1,500
Sewer	New Sewer Taps	\$82,200
	Total Sewer Capital Outlay	\$1,047,300

* Indicates item is on Village's Capital Improvement Plan.

Total FY 27 Capital Outlay is \$1,582,300.

BRRAT FUND

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

BRRAT Fund: Summary

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

Financial Snapshot:

FY 27 BRRAT Fund Budget: \$2.34M

- Decrease of 30.4% (~\$1.023M) from FY 26
(one-time transfer of remaining 2024 GO Bond proceeds to Gen. Fund)
- Primary Revenues: Accommodations Taxes
- Appropriated Fund Balance: \$32,300

Key Changes:

- Accommodation Taxes Budgeted at 100% of estimates
- No new beach accesses to be constructed
- Transfer amount to General Fund lowered.

Strategic Investments/Priorities:

- Infrastructure Upgrades: Beach Access maintenance maintained; no new accesses to construct.
- Funds Shoreline department and coastline monitoring initiatives
- Funds ACOE Dredging Feasibility study

BRRAT Fund: Expenditures

Expense Name	Budget FY26	Req. Budget FY27	Change from FY 26
Tourism Expenses	\$91,500	\$41,500	\$-50,000
Recreation Expenses	\$58,100	\$94,400	+\$36,300
Beach Renourishment	\$348,900	\$397,100	+\$48,200
Beach Accesses	\$305,000	\$145,000	-\$160,000
Rowboat Row	\$10,000	\$10,000	\$0
Transfer to General Fund	\$2,550,200	\$1,652,800	-\$897,400
Totals	\$3,363,700	\$2,340,800	-\$1,022,900

- **Tourism and Recreation:** includes funding for BHI Conservancy related to creek water sampling , acc. tax collection software, and misc. tourism and recreation expenses. Decrease in Tourism due to reduction of one-time funds needed for engineering plans for public bathrooms. Increase in Recreation due to funding gravel loads at Creek Access and Beach Accesses.
- **Beach Renourishment:** includes \$200,000 for ACOE Feasibility Study, funding for BHIC beach vitex control and sea oats plantings.
- **Beach Accesses:** includes \$145,000 for beach access repairs & maintenance. No funding for new beach access construction.
- **Transfer to General Fund:** funds the Shoreline Protection Department and a portion of GO Bond Debt. Reduction in FY 27 due to one-time transfer of funds remaining from GO Bonds to cover debt service in FY 26.

BRRAT Fund: Outlook

- Supports Shoreline Protection Department annual reoccurring appropriations for shoreline monitoring & annual Beach Profile Monitoring Report
- Completed improvements to public beach access points as part of the Village's ongoing infrastructure commitment.
- Continued investment in repairing, elevating, or extending beach accesses to align with dune growth and reach the current vegetation line.
- Funding VBHI cost share for USACOE Feasibility Study (\$200k)
- Continued support of BHI Conservancy efforts related to Beach Vitex control, and Creek Water Quality and Bacteria Sampling ensuring BH Creek is safe for eco-tourism

BRRAT Fund: Revenues

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

Revenue Source	Budget FY26	Req. Budget FY27	Variance
Accommodation Taxes	\$1,819,400	\$2,136,000	+\$316,600
Interest Earnings	\$120,000	\$172,500	+\$52,500
Fund Balance Appropriation	\$850,300	\$32,300	-\$818,000
Transfer from Capital Projects	\$574,000	\$0	-\$574,000
Total	\$3,336,700	\$2,340,800	-\$1,022,900

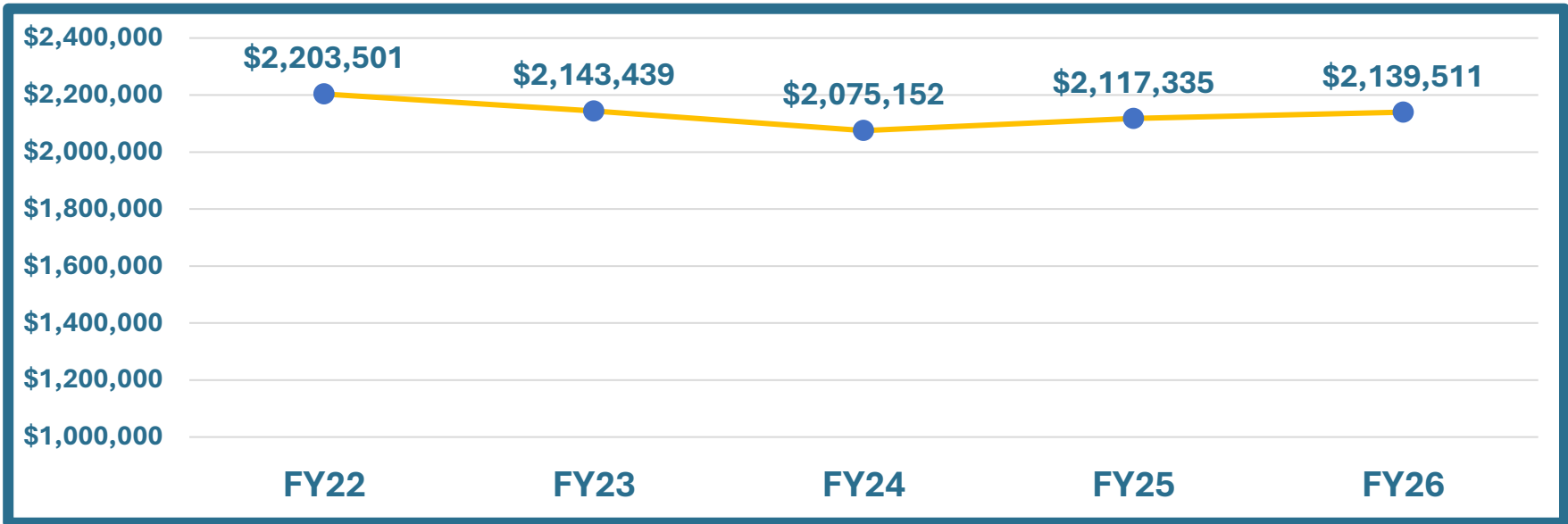
- FY 27 Accommodations Taxes are budgeted at ~100% of their estimated collections rates.
- Interest Earnings are estimated to be \$172,500.
- FY 27 budget includes a small BRRAT Fund appropriation of Fund Balance (\$32,300).
- No “Transfer from Capital Projects” in FY27 budget.

BRRAT Fund: Accommodation Taxes

***4TH Qtr. FY 25 estimate based on average of previous FY's 4th qtrs.**

	FY 22	FY 23	FY 24	FY25	FY26	Averages
Q1	\$1,335,171	\$1,372,539	\$1,350,117	\$1,403,159	\$1,374,272	\$1,367,052
Q2	\$355,535	\$339,228	\$326,590	\$279,702	\$309,555	\$322,122
Q3	\$100,507	\$107,815	\$110,885	\$112,951	\$107,905	\$108,012
Q4*	\$412,288	\$323,857	\$287,561	\$321,523	\$347,778	\$338,602
Totals	\$2,203,501	\$2,143,439	\$2,075,153	\$2,117,335	\$2,139,511	\$2,135,788
% Change		-2.73%	-3.19%	2.03%	1.05%	-0.17%

Collections over last 5 years are relatively flat.



BRRAT Fund: Expenditures

Expense Name	Budget FY26	Req. Budget FY27	Change from FY 26
Tourism Expenses	\$91,500	\$41,500	\$-50,000
Recreation Expenses	\$58,100	\$94,400	+\$36,300
Beach Renourishment	\$348,900	\$397,100	+\$48,200
Beach Accesses	\$305,000	\$145,000	-\$160,000
Rowboat Row	\$10,000	\$10,000	\$0
Transfer to General Fund	\$2,550,200	\$1,652,800	-\$897,400
Totals	\$3,363,700	\$2,340,800	-\$1,022,900

- **Tourism and Recreation:** includes funding for BHI Conservancy related to creek water sampling , acc. tax collection software, and misc. tourism and recreation expenses. Decrease in Tourism due to reduction of one-time funds needed for engineering plans for public bathrooms. Increase in Recreation due to funding gravel loads at Creek Access and Beach Accesses.
- **Beach Renourishment:** includes \$200,000 for ACOE Feasibility Study, funding for BHIC beach vitex control and sea oats plantings.
- **Beach Accesses:** includes \$145,000 for beach access repairs & maintenance. No funding for new beach access construction.
- **Transfer to General Fund:** funds the Shoreline Protection Department and a portion of GO Bond Debt. Reduction in FY 27 due to one-time transfer of funds remaining from GO Bonds to cover debt service in FY 26.

STORMWATER FUND

Protecting Property, Mitigating Flood Risk, and Managing Drainage Systems

Stormwater Fund: Summary

The Village's Stormwater Program manages rainwater runoff to protect property, reduce flooding risks, and support environmental health by maintaining critical infrastructure—including culverts, ditches, swales, and outfalls—to ensure effective drainage across the island. The Stormwater Fund supports these efforts through service fees, funding maintenance, infrastructure improvements, and long-term resiliency planning.

Financial Snapshot:

FY 27 Stormwater Fund Budget: \$388,000

- Increase of ~\$240,000 from FY 26
- Primary Revenues: Stormwater Fees
- Appropriated Fund Balance: \$236,000

Key Changes:

- Fund Balance to be used.
- LASII Projects initiated.
- Equipment to be purchased.

Strategic Investments/Priorities:

- Infrastructure Upgrades: Stormwater construction projects to include Timber Creek Outfall Erosion Mitigation, and 2 LASII Projects for gravity fed systems.
- Funds purchases of hoses and castle boxes to aid connections to the stormwater system.

Stormwater Fund: Revenues

- The Stormwater Fund is funded through the collection of Stormwater Fees (\$8 per month per property).
 - FY 27 estimated collections to increase slightly due to new constructions (+\$3,200)
 - Interest Earnings are estimated to be \$15,000.
 - Fund Balance Appropriation included in the FY 27 Budget to fund 3 stormwater construction projects.

Revenue Source	Budget FY26	Req. Budget FY27	\$ Variance
Stormwater Fees	\$133,800	\$137,000	+\$3,200
Interest Earnings	\$15,000	\$15,000	\$0
Fund Balance Appropriation	\$0	\$236,000	+\$236,000
Total	\$148,800	\$388,000	+\$239,200

Stormwater Fund: Expenditures

Expense Name	Budget FY26	Req. Budget FY27	Change from FY 26
Administration	\$8,000	\$8,000	\$0
Stormwater Equipment	\$56,600	\$10,000	-\$46,600
Construction	\$84,200	\$370,000	+\$285,800
Totals	\$148,800	\$388,000	+\$239,200

- **Expenditure Highlights:**

- **Stormwater Equipment:** includes the purchase of various stormwater equipment to include hoses and castle boxes to facilitate stormwater line connections.
- **Construction:** includes funding for Timbercreek Outfall Erosion Mitigation as well as funding for 2 LASII Stormwater Construction Implementation Projects to include, if approved to move forward, gravity fed systems along the Cape Fear Trail areas and Black Skimmer/Mourning Warbler areas.

Looking Ahead

- The FY27 Proposed Budget reflects a thoughtful balance between financial responsibility and strategic investment in the Village's future.
- We continue to prioritize core services, public safety, infrastructure resilience, and the preservation of our island environment.
- Funding decisions have been shaped by input from Council retreat, department leadership, and evolving operational needs.
- The Village remains committed to transparent, sustainable budgeting that supports both current needs and long-term goals.
- **Next Steps:**
 - Public Hearing on Budget at Friday, May 15th Council meeting
 - Optional Budget Workshop – Thursday, June 11, 2026 (if needed)
 - Budget Adoption: Thursday, June 18, 2026 (regular council meeting)

Proposed Budget Ordinance

ORDINANCE NO. 2026-_____

**AN ORDINANCE OF THE VILLAGE OF BALD HEAD ISLAND, NORTH CAROLINA,
ADOPTING A BUDGET FOR FISCAL YEAR 2026-2027**

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 4, 2026; and

WHEREAS, a public hearing was held on May 15, 2026; 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, 2026, and continuing through and including June 30, 2027.

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 2026-2027 budget, covering the financial operations of the Village of Bald Head Island during the period of July 1, 2026 through June 30, 2027 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, 2026 and ending June 30, 2027:

General Fund Revenues	
Class	Amount
AD VALOREM	\$ 12,878,800
INTEREST	\$ 374,300
TRANSFERS FROM BRRAT FUND	\$ 1,652,700
UNRESTRICTED	\$ 680,700
RESTRICTED	\$ 535,000
CONTRACTOR	\$ 755,800
MISC	\$ 24,000
SALES-SERVICES	\$ 46,000
PERMITS-FEES	\$ 1,051,100
FB APPROPRIATED	\$ 519,300
IPC	\$ 417,500
Total	\$ 18,935,200

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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Village.

General Fund Expenditures	
Department Name	Amount
Public Safety 4300	\$ 4,611,800
Shoreline Devel. - 4700	\$ 1,017,800
Gov. Body - 5100	\$ 17,500
Legal - 5101	\$ 201,600
Administration - 5200	\$ 1,489,200
Inform. Tech. - 5201	\$ 935,700
Human Resources - 5202	\$ 427,800
Finance - 5250	\$ 787,200
Development Serv 5300	\$ 248,000
Island Pack. Center - 5400	\$ 570,200
Contractor Services 6400	\$ 626,200
Debt Service - 7000	\$ 3,849,400
Transfers - 7100	\$ 446,000
Roads - 7200	\$ 430,000
Public Works - 8100	\$ 2,959,900
Contingency - 9000	\$ 316,900
Total	\$ 18,935,200

Section 4.

The Ad Valorem Tax Rates in effect for the Fiscal Year 2026-2027 are adopted and detailed in Section 5.

Section 5.

The estimated revenue accruing from Ad Valorem Taxes for Fiscal Year 2026-2027 is based on the assessed tax rates of real and personal property, as follows:

- **Island-Wide (including properties within MSDs) = \$0.6300** for each \$100 valuation of the total taxable valuation base of **\$1,963,427,172**.
- **Municipal Service District Zone A = \$0.0688** for each \$100 valuation of the taxable valuation base of **\$406,718,097**.
- **Municipal Service District Zone B = \$0.0403** for each \$100 valuation of the taxable valuation base of **\$561,909,876**.
- The estimated tax collection percentage is 99.76%.

Section 6.

Revenue generated for the fiscal year ending June 30, 2027, from \$0.0750 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 funds 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 Accommodation Tax Revenues for the fiscal year ending June 30, 2027 from the Beach Renourishment, Recreation and Tourism Fund into the General Fund. Any balance of Accommodation Tax Revenues remaining for the fiscal year ending June 30, 2027, 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 and transferred to the General Fund for those purposes. 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 for the establishment and maintenance of streets, roads, and rights-of-way, including providing parking facilities and paving, effective June 30, 2027. 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 the establishment and maintenance of streets, roads, and rights-of-way, including providing parking facilities and paving, effective June 30, 2027.

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, 2026 and ending June 30, 2027:

Water and Sewer Fund Revenues	
Revenues	Amount
INTEREST ON INVESTMENTS	\$ 89,700
UTILITIES FUND BALANCE Approp.	\$ 614,400
WATER - SERVICE	\$ 1,252,200
WATER - TAP FEES	\$ 309,500
SEWER - SERVICE	\$ 1,561,500
SEWER - TAP FEES	\$ 734,700
Septic Maint. Reserve	\$ 17,500
DEBT / CAPITAL SURCHARGE	\$ 430,300
PORT-O-JOHN RENTALS	\$ 76,800
INTERDEPT. SALES	\$ 38,600
MISC. REVENUE	\$ 5,000
LEGAL SETTLEMENT PROCEEDS	\$ 24,000
Total	\$ 5,154,200

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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Village:

Water and Sewer Fund Expenditures	
Department Name	Amount
Water - 6810	\$ 1,993,400
Wastewater (Sewer) - 7310	\$ 3,160,800
Transfers - 9840	\$ -
Total	\$ 5,154,200

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, 2026 and ending June 30, 2027:

BRRAT Fund Revenues	
Revenues	Amount
Interest on Investments	\$ 172,500
Accommodations Taxes	\$ 2,136,000
BRRAT Fund Balance, Approp.	\$ 32,300
Total	\$ 2,340,800

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, 2026 and ending June 30, 2027:

BRRAT Fund Expenditures	
Account Names	Amount
Beach Renourishment	\$ 397,100
Beach Accesses	\$ 145,000
Row Boat Row Beach	\$ 10,000
Recreation and Tourism	\$ 135,900
Transfer to General Fund	\$ 1,652,800
Total	\$ 2,340,800

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, 2026 and ending June 30, 2027:

Stormwater Fund Revenues	
Revenues	Amount
Interest on Investments	\$ 15,000
Stormwater Fund Balance, Approp.	\$ 236,000
Stormwater Fees	\$ 137,000
Total	\$ 388,000

Section 14. The following amounts are hereby appropriated in the Stormwater Fund (Fund 44) for the fiscal beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Village:

Stormwater Fund Expenditures	
Account Names	Amount
Administration	\$ 8,000
Stormwater Equipment	\$ 10,000
Construction	\$ 370,000
Total	\$ 388,000

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, 2026 and ending June 30, 2027:

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

Section 16.

The following amounts are hereby appropriated in the Fines and Forfeitures Fund (Fund 12) for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Village:

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

Section 17.

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

FY 2026-2027 Budget Summary	
Funds	Amounts
General	\$ 18,935,200
Water and Sewer	\$ 5,154,200
BRRAT	\$ 2,340,800
Stormwater	\$ 388,000
Fines/Forfeitures	\$ 25,000
Total	\$ 26,843,200

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, 2026 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, 2026.

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 beginning July 1, 2026 and ending June 30, 2027 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 June, 2026.

By: _____
Peter Quinn, Mayor

ATTEST: _____
Darcy Sperry, Village Clerk

ATTACHMENT I
 FISCAL YEAR 2026-2027
 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	18 feet	II	\$100	\$800
18 feet	21 feet	III	\$300	\$2,500
21 feet	27 feet	IV	\$350	\$3,150
27 feet	33 feet	V	\$400	\$3,600
33 feet	-	VI		\$4,500

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	\$2,500	\$1,880	\$1,250	\$630
CAT IV	\$3,150	\$2,360	\$1,580	\$790
CAT V	\$3,600	\$2,700	\$1,800	\$900
CAT VI	\$4,500	\$3,380	\$2,250	\$1,130

***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 \$1,580).**

ATTACHMENT I
FISCAL YEAR 2026-2027
VILLAGE OF BALD HEAD ISLAND
SPECIAL USE PERMITS FOR COMMERCIAL USE VEHICLES FEE SCHEDULE
Effective July 1, 2026

Special Use Permits for Commercial Use Vehicles

Classes	Description of Fee	Amount
1	Official Island Transportation System Vehicles	\$0
2	Heavy Equipment Vehicles & Public Utility Vehicles	\$2,500
3	Workday Hours	\$250
4	Streets and Vehicle Restrictions	\$100

ATTACHMENT I
FISCAL YEAR 2026-2027
VILLAGE OF BALD HEAD ISLAND
SPECIAL USE PERMITS FOR COMMERCIAL USE VEHICLES FEE SCHEDULE
Effective July 1, 2026

Electric Commercial Vehicles

Category	Category Length	Annual Amount
1	0 - 15 feet	\$30
2	15 - 18 feet	\$250

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 CONTRACTOR SERVICES FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
1	<u>Parking</u>	
	ICE Vehicle Parking	
	Monthly	\$150
	Annual	\$1,400
	Temporary - Overnight	\$50
	Golf Cart Parking monthly	\$65
Golf Cart Parking Annually	\$650	
2	<u>Fuel Sales</u>	
	Gasoline Sales	Wholesale plus, price
	Diesel Fuel Sales	Wholesale plus, price
3	<u>Container Rentals</u>	
	Container Monthly	\$275
	Container Annually	\$2,750
4	<u>Contractor Services Building Rental</u>	
	Storage Unit Rental, MONTHLY price; includes one parking place on concrete in front of respective unit.	\$900
	Storage Unit Rental, ANNUAL price; includes one parking place on concrete in front of respective unit.	\$10,200
	Break Room Training Rental, per event	\$125

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 MISC. FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
1	<u>Miscellaneous Fees</u>	FY 27
	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>	
	<u>Marina Park Rental Fees:</u>	
	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
	<u>Commons Park Rental Fees:</u>	
	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 2026-2027
VILLAGE OF BALD HEAD ISLAND
MISC. FEE SCHEDULE
Effective July 1, 2026

4

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

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 ISLAND PACKAGE CENTER/POST OFFICE FEE SCHEDULE
 Effective July 1, 2026

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

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 DEVELOPMENT SERVICES FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
1	<u>Building Permit Fee - Based on Valuation</u>	
	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	<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
7	<u>Tree Removal Fine</u>	
	Per inch of diameter	\$ 500.00

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 DEVELOPMENT SERVICES FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
8	<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
9	<u>Penalties</u>	
	Penalties for Work without Permit	\$ 250.00
10	<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 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 DEVELOPMENT SERVICES FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
11	<u>Commercial Review Board</u>	
	New Construction	
	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
	Major Renovations	
	Category I <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>	\$ 4,000.00
	Category II <i>(Renovation to heated space of 250-999 sqft. or non-heated space of 500-1,199 sqft.)</i>	\$ 3,000.00
	Category III <i>(Renovation to heated space of less 250 sqft. or non-heated space of 250-499 sqft.)</i>	\$ 2,000.00
	Minor Renovations	
	Category I <i>(Renovation to non-heated space of less than 250 sqft., hardscape changes to landscape or any other renovation no otherwise categorized.)</i>	\$ 600.00
	Category II <i>(Renovation that changes an existing feature, such as a door, window, roof materials, or decorative item. See Ordinance for notes)</i>	\$ 400.00

ATTACHMENT I
FISCAL YEAR 2026-2027
VILLAGE OF BALD HEAD ISLAND
STORMWATER FEE SCHEDULE
Effective July 1, 2026

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

ATTACHMENT I
FISCAL YEAR 2026-2027
VILLAGE OF BALD HEAD ISLAND
PUBLIC WORKS FEE SCHEDULE
Effective July 1, 2026

Item	Description of Fee	Amount
1	<u>Special Pick Ups</u>	
	Household - White/Home Good Pickup, per trip (limited to 2 items per trip)	\$ 190.00
	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.)	\$ 75.00
	Home Goods Drop Off (Couches, Tables, Chairs, etc.)	\$ 75.00

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 UTILITIES FUND FEE SCHEDULE
 Effective July 1, 2026

Item	Description of Fee	Amount
1	<u>Connection Charges</u>	FY 27
	Water, Residential	
	3/4 inch meter	\$ 14,020
	1 inch meter	\$ 14,720
	2 inch meter	\$ 17,520
	Sewer, Residential	
	Grinder Pump Required	\$ 7,000
	No Grinder Pump Required	\$ 1,400
	Irrigation, Residential & Non-Residential	
	3/4 inch meter, with testable check, existing water (tap) connection required	\$ 1,400
	1 inch meter, with testable check, existing water (tap) connection required	\$ 1,680
	Water Non-Residential	
	Per Residential Equivalent Unit (REU)	\$ 14,020
	1 inch meter (Minimum Charge)	\$ 14,720
	2 inch meter (Minimum Charge)	\$ 17,520
	Commercial Taps greater than 2 inches	COST PLUS 15%; Minimum: 2 inch meter + 15% (I.e., MIN: \$17,520 + 15% = \$20,150)
	Sewer Non-Residential	
	Grinder Pump Required (Per Pump)	\$ 7,000
	No Grinder Pump Required (Gravity Connection)	\$ 1,400
	Fire Protection Service	
	Residential 2" tap	\$ 700
	Non-Residential 2" (Larger taps will be at additional Charge)	\$ 700
	Customer Service Charge	
	Residential	\$ 14,020
	Non-Residential, per REU rating	\$ 14,020

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 UTILITIES FUND FEE SCHEDULE
 Effective July 1, 2026

2	Utility Service (Monthly Charges)		
	Residential Water - Usage Charge, per 1,000 gallons		
	Base Charge, zero usage	\$	27.58
	Tier 1 (usage 0-3,000 gallons)	\$	7.79
	Tier 2 (usage 3,000 - 11,000 gallons)	\$	12.76
	Tier 3 (usage > 11,000 gallons)	\$	15.00
	 Residential Sewer		
	Base Charge	\$	91.13
	 Non-Residential Water, Usage Charge per 1,000 gallons, per REU (REU = 360)		
	Base Charge, per REU, with a minimum charge of \$59.40	\$	68.93
	Tier 1 (usage 0-11,000 x REU)	\$	7.79
	Tier 2 (usage > 11,000 x REU)	\$	12.76
	 Non-Residential Sewer		
	100% of Water Charge, minimum charge of \$86.38		
	 Irrigation (Both Residential and Non-Residential, per 1,000 gallons)	\$	12.76
3	Debt / Capital Surcharge Fee, per REU, per month	\$	23.40
4	New Customer Account Setup Fee		
	Water Utility Service	\$	21.52
	Sewer Utility Service	\$	21.52
	<i>(Note, if water and sewer utility services are established at the same time, only a single account setup fee will apply, not both)</i>		

ATTACHMENT I
 FISCAL YEAR 2026-2027
 VILLAGE OF BALD HEAD ISLAND
 UTILITIES FUND FEE SCHEDULE
 Effective July 1, 2026

5 **Reconnection Charge**

If Water Service cut off by Utilities for good cause	\$	71.73
If Water Service discontinued at the customer's request	\$	71.73
If Sewer Service is cut off by the Utilities for good cause	\$	71.73
<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	\$	48.73
Labor, after-hour services - per hour	\$	69.01
Equipment use charge - per hour	\$	75.76
Portable Toilet / Hand Wash Station rental charges, per month (may be billed on prorated basis)	\$	203.00
Portable Toilet / Hand Wash Station rental charges, per event	\$	82.56
Non-sufficient funds (NSF) check charge (per occurrence; NCGS 25-3-506)	\$	25.00

ATTACHMENT I
FISCAL YEAR 2026-2027
VILLAGE OF BALD HEAD ISLAND
PAY AND CLASSIFICATION PLAN
EFFECTIVE PER BUDGET ORDINANCE

Grade	Starting	Minimum	Mid-Point	Maximum	Classification	FLSA Status
9	\$41,900	\$43,996	\$52,375	\$62,850	Custodian	
10	\$43,996	\$46,195	\$54,995	\$65,994		
11	\$46,195	\$48,506	\$57,744	\$69,293	Street Sign Specialist	
12	\$48,506	\$50,931	\$60,633	\$72,759	Administrative Specialist Package Service Associate Public Works Specialist Utility Customer Service Rep	
13	\$50,931	\$53,478	\$63,664	\$76,397	Contractor Services Specialist Utility Maint. Mechanic	
14	\$53,478	\$56,152	\$66,848	\$80,217	Accounting Technician Fleet Maint. Mechanic Sr. Utility Maint. Mechanic Treatment Plants Operator	
15	\$56,152	\$58,959	\$70,190	\$84,228	Public Works Crew Leader IT Specialist	
16	\$58,959	\$61,908	\$73,699	\$88,439	Postal Center Supervisor Public Safety Officer (PSO) PSO-Paramedic SR. Treatment Plants Operator Utility Main. Crew Leader	
17	\$61,908	\$65,003	\$77,385	\$92,862	PSO-Paramedic/LEO Village Clerk	
18	\$65,003	\$68,253	\$81,254	\$97,505	IT Systems Analyst Public Safety Sergeant	
19	\$68,253	\$71,666	\$85,316	\$102,380	Human Resource Analyst Public Works Superintendent	E
20	\$71,666	\$75,249	\$89,583	\$107,499	Public Safety Lieutenant	
21	\$75,249	\$79,011	\$94,061	\$112,874	Capital Projects Manager Development Services Administrator Distribution & Collections System Superintendent Public Information Officer Treatment Plants Superintendent	E
22	\$79,011	\$82,962	\$98,764	\$118,517	Financial Analyst	E
23	\$82,962	\$87,111	\$103,703	\$124,443	Information Technology Manager	E
24	\$87,111	\$91,467	\$108,889	\$130,667	Human Resources Director Deputy Public Safety Director	E
25	\$91,467	\$96,040	\$114,334	\$137,201		
26	\$96,040	\$100,842	\$120,050	\$144,060		
27	\$100,842	\$105,883	\$126,053	\$151,263	Public Safety Director Public Services Director Finance Director	E
28	\$105,883	\$111,179	\$132,354	\$158,825	Assistant Village Manager	E
29	\$111,179	\$116,738	\$138,974	\$166,769		
30	\$116,738	\$122,575	\$145,923	\$175,107		
31	\$122,575	\$128,703	\$153,219	\$183,863		
32	\$128,703	\$135,140	\$160,879	\$193,055		
33	\$135,140	\$141,897	\$168,925	\$202,710		
34	\$141,897	\$148,991	\$177,371	\$212,846		
35	\$148,991	\$156,441	\$186,239	\$223,487	Village Manager	E

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