

Dare County Tourism Board Outer Banks Visitors Bureau

Adopted Budget
Fiscal Year
2026 / 2027

Adopted by DCTB

June 18, 2026

Outer Banks Visitor Bureau Admin Office

Manteo, NC

Curtis Creef Board Room

Questions:

Please email or call Diane Bognich

bognich@outerbanks.org

252-473-2138



Dare County Tourism Board

BE IT ORDAINED by the Governing Board of the Dare County Tourism Board that this budget ordinance be adopted June 18, 2026.

Section 1: It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Occupancy Tax Distribution	5,171,291
Prepared Food Tax Distribution.....	2,466,338
Appropriation from Fund Balance	2,846,091
Travel Guide Income	47,000
Website Revenue	150,000
Interest & Other Revenue	<u>421,050</u>
	11,101,770

Section 2: The following amounts are hereby appropriated in the **General Fund** for the operation of the Tourism Board and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Governing Body.....	33,445
Promotion.....	9,594,990
Aycock Brown Welcome Center	180,430
Roanoke Island/Whalebone/Hatteras Welcome Centers	243,915
Travel Guide Expenses	105,100
Unappropriated Fund Balance	684,885
Transfer to Event Site Fund	<u>259,005</u>
	11,101,770

Section 3: It is estimated that the following revenues will be available in the **Special Revenue Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Occupancy Tax Distribution.....	1,723,764
Prepared Food Tax Distribution	822,112
Appropriation from Fund Balance	10,941,071
Interest.....	<u>210,000</u>
	13,696,947

Section 4: The following amount is hereby appropriated in the **Special Revenue Fund** for the use(s) indicated for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Expenditures.....	13,696,947
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Section 5: It is estimated that the following revenues will be available in the **Event Site Fund** (an enterprise fund) for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Event Rental Income	26,350
Lease Income.....	52,700
Insurance Proceeds.....	42,825
Interest & Other Revenue.....	700
Transfer from General Fund.....	259,005
Unappropriated Funds.....	<u>46,020</u>
	427,600

Section 6: The following amounts are hereby appropriated in the **Event Site Fund** for the associated operational costs, beginning July 1, 2026 and ending June 30, 2027:

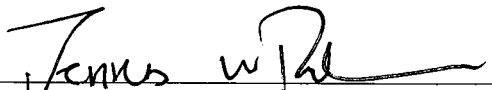
Expenditures	427,600
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Section 7: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) He/she may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b) He/she may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.
- c) He/she may not transfer any amounts between funds, except as approved by the Governing Body in the Budget Ordinance as amended.


Section 8: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 9: Copies of this Budget Ordinance shall be furnished to the 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 detailed in the budget adopted by this body 18 June, 2026.



Dennis Robinson, Chairman

ATTEST:



Tonia Cohen, Secretary

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Dare County Tourism Board Budget 2026-2027 Total Revenues - Governmental Funds (General Fund and Special Revenue)					
	Budget FY2025-2026	Amended Budget FY 2025-2026	Projected FY 2025-2026	Proposed Budget FY 2026-2027	% Change to FY 25-26 Budget
Occupancy	\$ 6,615,045	\$ 6,615,045	\$ 7,571,329	\$ 6,895,055	4.23%
Meals	\$ 3,083,510	\$ 3,083,510	\$ 3,815,400	\$ 3,288,450	6.65%
	\$ 9,698,555	\$ 9,698,555	\$ 11,386,729	\$ 10,183,505	5.00%*
Interest - GF	\$ 360,000	\$ 360,000	\$ 698,367	\$ 420,000	16.67%
Interest - Travel Guide	\$ 50	\$ 50	\$ 82	\$ 50	0.00%
Interest - Restricted	\$ 150,000	\$ 150,000	\$ 501,415	\$ 210,000	40.00%
Website Advertising	\$ 125,000	\$ 125,000	\$ 191,244	\$ 150,000	20.00%
Travel Guide Income	\$ 41,000	\$ 41,000	\$ 49,250	\$ 47,000	14.63%
Other - General	\$ 1,000	\$ 1,000	\$ 300	\$ 1,000	0.00%
	\$ 677,050	\$ 677,050	\$ 1,440,658	\$ 828,050	22.30%
Amounts Rolled Over from PY	\$ 2,761,785	\$ 2,761,785	\$ 2,761,785	\$ 2,728,886	-1.19%
Appropriated Fund Balance	\$ 12,855,686	\$ 13,180,686	\$ 5,497,088	\$ 11,200,076	-15.03%
	\$ 15,617,471	\$ 15,942,471	\$ 8,258,873	\$ 13,928,962	-12.63%
Total Revenues	\$ 25,993,076	\$ 26,318,076	\$ 21,086,260	\$ 24,940,517	-5.23%

* This is a 5% increase over 25-26 budget figures. The percent change from projected actual 2025-2026 figures is a decrease of (10%).

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Summary								
	<u>Budget 2025-2026</u>	<u>Amended Budget 2025-2026</u>	<u>Projected 2025-2026</u>	<u>Proposed Budget 2026-2027</u>	<u>Percent Change</u>	<u>Estimate FY27-28</u>	<u>Estimate FY28-29</u>	<u>Estimate FY29-30</u>
GENERAL FUND								
REVENUES								
Occupancy/Meals Tax (75%)	7,273,916	7,273,916	8,540,047	7,637,629	5.0%	7,866,758	8,260,095	8,590,499
Revenues - Website Advertising	125,000	125,000	191,244	150,000	20.0%	153,000	159,120	165,485
Revenues - Interest and Other	361,050	361,050	698,749	421,050	16.6%	425,314	438,073	459,977
Appropriated from Fund Balance	281,355	606,355	603,000	259,005	-57.3%	1,923,105	1,912,802	1,943,611
Transfer from Travel Guide/Travel Guide Income	41,000	41,000	49,250	47,000	14.6%	48,410	49,862	51,358
Total Revenues	8,082,321	8,407,321	10,082,289	8,514,684	1.3%	10,416,586	10,819,953	11,210,930
Projected Over Budget By			1,674,968					
EXPENDITURES:								
Governing	30,930	33,930	32,150	33,445	-1.4%	31,213	31,284	31,506
Promotion	9,072,185	9,445,360	8,507,713	9,736,790 *	3.1%	9,473,705	9,816,891	10,214,612
Aycock Brown Welcome Center	182,955	182,955	158,997	180,430	-1.4%	177,354	187,807	187,413
Outer Banks Welcome Center RI, Whalebone & Hatteras	236,375	240,600	195,174	243,915	1.4%	245,658	257,586	260,387
Travel Guide Expenses	115,000	115,000	73,249	105,100	-8.6%	108,253	111,501	114,846
Unappropriated Fund Balance	925,306	869,906	869,906	684,885	-21.3%	84,608	55,847	29,744
Transfer to Event Site Fund	281,355	281,355	278,000	259,005	-7.9%	295,795	359,038	372,422
Total Expenditures	10,844,106	11,169,106	10,115,189	11,243,570	0.7%	10,416,586	10,819,953	11,210,930
Projected Under Budget By			1,053,917					
Revenue vs Expenses	-2,761,785	-2,761,785		-2,728,886		0	0	0
Revenue Income over Budget	2,001,687	2,001,687		1,674,968				
Unspent Funds/Encumbrances	760,097	760,097		1,053,917 *				
* Includes estimated encumbrances of \$498,800								
Unappropriated Surplus	0	0		0				
Net Revenue vs Expenses	0	0		0				

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Summary								
	<u>Budget 2025-2026</u>	<u>Amended Budget 2025-2026</u>	<u>Projected 2025-2026</u>	<u>Proposed Budget 2026-2027</u>	<u>Percent Change</u>	<u>Estimate FY27-28</u>	<u>Estimate FY28-29</u>	<u>Estimate FY29-30</u>
RESTRICTED FUND								
Interest	150,000	150,000	501,415	210,000	40.0%	110,000	85,000	85,000
Designated From Fund Balance	12,574,331	12,574,331	7,622,974	10,941,071	-13.0%	10,941,071	11,269,303	11,720,075
Occupancy/Meals Tax (25%)	2,424,639	2,424,639	2,846,682	2,545,876	5.0%	2,622,253	2,753,365	2,863,500
Total Revenues	15,148,970	15,148,970	10,971,071	13,696,947	-9.6%	13,673,324	14,107,688	14,668,575
Total Expenditures and Commitments	15,148,970	15,148,970	10,971,071	13,696,947	-9.6%	13,673,324	14,107,688	14,668,575
EVENT SITE FUND								
Event Rental Income	26,350	26,350	25,445	26,350	0.0%	28,350	29,450	31,250
Lease Income	52,700	52,700	52,702	52,700	0.0%	52,700	52,700	52,700
Insurance Proceeds	0	42,825	0	42,825	0.0%			
Other Income	200	200	0	200	0.0%	200	200	200
Interest	500	500	810	500	0.0%	150	100	100
Transfer to Event Site	281,355	281,355	278,000	259,005	-7.9%	295,795	359,038	372,422
Unappropriated Funds	45,380	50,295	0	46,020	-8.5%	30,000	31,500	33,075
	406,485	454,225	356,957	427,600	-5.9%	407,195	472,988	489,747
Expenditures	406,485	454,225	356,269	427,600	-5.9%	407,195	472,988	489,747

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

**BUDGET & FINANCE PROJECTIONS
OCCUPANCY & MEALS FY 2026-2027**

FISCAL YEAR		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	5 YEAR
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	AVERAGE
							FY 2022-2026
JULY RECEIPTS							
	OCCUPANCY	\$1,276,821	\$1,366,626	\$1,367,018	\$1,633,431	\$1,450,607	\$1,418,901
	MEALS	\$484,565	\$486,160	\$514,981	\$557,766	\$551,415	\$518,977
		<u>\$1,761,386</u>	<u>\$1,852,786</u>	<u>\$1,881,999</u>	<u>\$2,191,197</u>	<u>\$2,002,022</u>	<u>\$1,937,878</u>
AUGUST RECEIPTS							
	OCCUPANCY	\$1,592,750	\$2,025,877	\$2,165,402	\$1,813,246	\$1,866,612	\$1,892,777
	MEALS	\$556,560	\$597,289	\$604,977	\$634,477	\$684,936	\$615,648
		<u>\$2,149,310</u>	<u>\$2,623,166</u>	<u>\$2,770,379</u>	<u>\$2,447,723</u>	<u>\$2,551,548</u>	<u>\$2,508,425</u>
SEPTEMBER RECEIPTS							
	OCCUPANCY	\$1,592,952	\$1,434,166	\$1,458,380	\$1,474,621	\$1,614,448	\$1,514,913
	MEALS	\$455,773	\$496,883	\$531,275	\$553,576	\$568,886	\$521,279
		<u>\$2,048,725</u>	<u>\$1,931,050</u>	<u>\$1,989,655</u>	<u>\$2,028,197</u>	<u>\$2,183,334</u>	<u>\$2,036,192</u>
OCTOBER RECEIPTS							
	OCCUPANCY	\$717,840	\$725,053	\$799,595	\$799,304	\$631,576	\$734,674
	MEALS	\$381,875	\$398,738	\$386,500	\$388,698	\$361,071	\$383,376
		<u>\$1,099,715</u>	<u>\$1,123,790</u>	<u>\$1,186,095</u>	<u>\$1,188,002</u>	<u>\$992,648</u>	<u>\$1,118,050</u>
NOVEMBER RECEIPTS							
	OCCUPANCY	\$437,386	\$433,387	\$348,086	\$362,802	\$321,777	\$380,688
	MEALS	\$283,580	\$162,643	\$273,921	\$283,328	\$285,410	\$257,776
		<u>\$720,966</u>	<u>\$596,030</u>	<u>\$622,007</u>	<u>\$646,130</u>	<u>\$607,187</u>	<u>\$638,464</u>
DECEMBER RECEIPTS							
	OCCUPANCY	\$103,833	\$185,251	\$182,562	\$174,684	\$193,569	\$167,980
	MEALS	\$144,518	\$300,139	\$178,483	\$190,430	\$192,890	\$201,292
		<u>\$248,351</u>	<u>\$485,390</u>	<u>\$361,045</u>	<u>\$365,115</u>	<u>\$386,460</u>	<u>\$369,272</u>
JANUARY RECEIPTS							
	OCCUPANCY	\$191,666	\$101,098	\$135,855	\$126,884	\$119,182	\$134,937
	MEALS	\$172,558	\$143,215	\$144,574	\$154,315	\$157,656	\$154,463
		<u>\$364,224</u>	<u>\$244,313</u>	<u>\$280,429</u>	<u>\$281,199</u>	<u>\$276,838</u>	<u>\$289,401</u>
FEBRUARY RECEIPTS							
	OCCUPANCY	\$320,769	\$322,624	\$155,450	\$164,924	\$168,075	\$226,368
	MEALS	\$93,580	\$124,423	\$101,950	\$106,311	\$110,891	\$107,431
		<u>\$414,349</u>	<u>\$447,048</u>	<u>\$257,400</u>	<u>\$271,235</u>	<u>\$278,965</u>	<u>\$333,799</u>
MARCH RECEIPTS							
	OCCUPANCY	\$170,201	\$170,000	\$151,260	\$150,015	\$141,328	\$156,561
	MEALS	\$131,328	\$116,208	\$128,876	\$161,622	\$115,375	\$130,682
		<u>\$301,529</u>	<u>\$286,208</u>	<u>\$280,136</u>	<u>\$311,637</u>	<u>\$256,703</u>	<u>\$287,243</u>
APRIL RECEIPTS							
	OCCUPANCY	\$229,961	\$228,527	\$238,725	\$232,103	\$238,093	\$233,482
	MEALS	\$176,838	\$179,535	\$198,494	\$191,555	\$203,063	\$189,897
		<u>\$406,799</u>	<u>\$408,062</u>	<u>\$437,219</u>	<u>\$423,658</u>	<u>\$441,156</u>	<u>\$423,379</u>
MAY RECEIPTS							
	OCCUPANCY	\$451,019	\$436,135	\$331,070	\$394,367	\$396,612	\$401,840
	MEALS	\$284,410	\$284,935	\$258,330	\$282,450	\$294,201	\$280,865
		<u>\$735,429</u>	<u>\$721,069</u>	<u>\$589,400</u>	<u>\$676,817</u>	<u>\$690,812</u>	<u>\$682,706</u>
JUNE RECEIPTS							
	OCCUPANCY	\$679,227	\$612,281	\$562,874	\$673,127	\$429,450 *	\$591,392
	MEALS	\$344,508	\$359,175	\$372,452	\$407,161	\$289,606 *	\$354,580
		<u>\$1,023,735</u>	<u>\$971,456</u>	<u>\$935,326</u>	<u>\$1,080,288</u>	<u>\$719,056</u>	<u>\$945,972</u>
TOTALS							
	OCCUPANCY	\$7,764,423	\$8,041,025	\$7,896,277	\$7,999,510	\$7,571,329	\$7,854,513
	MEALS	\$3,510,093	\$3,649,343	\$3,694,814	\$3,911,688	\$3,815,400	\$3,716,267
		<u>\$11,274,517</u>	<u>\$11,690,368</u>	<u>\$11,591,092</u>	<u>\$11,911,198</u>	<u>\$11,386,729</u>	<u>\$11,570,780</u>

*estimated from budget or prior year

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

**BUDGET & FINANCE PROJECTIONS
OCCUPANCY & MEALS FY 2026-2027**

FISCAL YEAR		BUDGET FY 2025-2026	PROPOSED FY 2026-2027	% Increase/ Decrease from Actual	\$ Increase/ Decrease from Actual	% Increase/ Decrease from 25-26 Budget	\$ Increase / Decrease from 25-26 Budget
JULY RECEIPTS							
	OCCUPANCY	\$1,226,635	\$1,287,970	-11.21%	-\$162,637	5.00%	\$61,335
	MEALS	\$466,295	\$494,610	-10.30%	-\$56,804	6.07%	\$28,316
		<u>\$1,692,930</u>	<u>\$1,782,581</u>	<u>-11.66%</u>	<u>-\$219,442</u>	<u>5.30%</u>	<u>\$89,651</u>
AUGUST RECEIPTS							
	OCCUPANCY	\$1,625,035	\$1,706,290	-8.59%	-\$160,322	5.00%	\$81,255
	MEALS	\$501,445	\$541,520	-20.94%	-\$143,416	7.99%	\$40,075
		<u>\$2,126,480</u>	<u>\$2,247,810</u>	<u>-10.96%</u>	<u>-\$303,738</u>	<u>5.71%</u>	<u>\$121,330</u>
SEPTEMBER RECEIPTS							
	OCCUPANCY	\$1,442,235	\$1,514,350	-6.20%	-\$100,098	5.00%	\$72,115
	MEALS	\$463,690	\$501,875	-11.78%	-\$67,011	8.24%	\$38,185
		<u>\$1,905,925</u>	<u>\$2,016,225</u>	<u>-8.40%</u>	<u>-\$167,109</u>	<u>5.79%</u>	<u>\$110,300</u>
OCTOBER RECEIPTS							
	OCCUPANCY	\$602,005	\$617,105	-2.29%	-\$14,471	2.51%	\$15,100
	MEALS	\$316,665	\$332,500	-7.91%	-\$28,571	5.00%	\$15,835
		<u>\$918,670</u>	<u>\$949,605</u>	<u>-3.63%</u>	<u>-\$43,043</u>	<u>3.37%</u>	<u>\$30,935</u>
NOVEMBER RECEIPTS							
	OCCUPANCY	\$280,275	\$294,290	-8.54%	-\$27,486	5.00%	\$14,015
	MEALS	\$227,335	\$238,700	-16.37%	-\$46,710	5.00%	\$11,365
		<u>\$507,610</u>	<u>\$532,990</u>	<u>-11.93%</u>	<u>-\$74,197</u>	<u>5.00%</u>	<u>\$25,380</u>
DECEMBER RECEIPTS							
	OCCUPANCY	\$130,870	\$137,415	-29.01%	-\$56,154	5.00%	\$6,545
	MEALS	\$144,405	\$151,625	-21.39%	-\$41,265	5.00%	\$7,220
		<u>\$275,275</u>	<u>\$289,041</u>	<u>-26.98%</u>	<u>-\$97,420</u>	<u>5.00%</u>	<u>\$13,766</u>
JANUARY RECEIPTS							
	OCCUPANCY	\$87,520	\$91,895	-22.90%	-\$27,287	5.00%	\$4,375
	MEALS	\$124,910	\$131,155	-16.81%	-\$26,501	5.00%	\$6,245
		<u>\$212,430</u>	<u>\$223,049</u>	<u>-19.18%</u>	<u>-\$53,789</u>	<u>5.00%</u>	<u>\$10,619</u>
FEBRUARY RECEIPTS							
	OCCUPANCY	\$163,825	\$157,015	-6.58%	-\$11,060	-4.16%	-\$6,810
	MEALS	\$93,120	\$97,780	-11.82%	-\$13,110	5.00%	\$4,660
		<u>\$256,945</u>	<u>\$254,795</u>	<u>-9.39%</u>	<u>-\$24,170</u>	<u>-0.84%</u>	<u>-\$2,150</u>
MARCH RECEIPTS							
	OCCUPANCY	\$137,840	\$139,725	-1.13%	-\$1,603	1.37%	\$1,885
	MEALS	\$104,350	\$109,570	-5.03%	-\$5,805	5.00%	\$5,220
		<u>\$242,190</u>	<u>\$249,294</u>	<u>-2.64%</u>	<u>-\$7,409</u>	<u>2.93%</u>	<u>\$7,104</u>
APRIL RECEIPTS							
	OCCUPANCY	\$168,990	\$177,440	-25.47%	-\$60,653	5.00%	\$8,450
	MEALS	\$155,745	\$163,535	-19.47%	-\$39,528	5.00%	\$7,789
		<u>\$324,735</u>	<u>\$340,973</u>	<u>-22.91%</u>	<u>-\$100,182</u>	<u>5.00%</u>	<u>\$16,239</u>
MAY RECEIPTS							
	OCCUPANCY	\$325,815	\$342,110	-13.74%	-\$54,502	5.00%	\$16,295
	MEALS	\$224,735	\$235,970	-19.79%	-\$58,231	5.00%	\$11,235
		<u>\$550,550</u>	<u>\$578,080</u>	<u>-19.13%</u>	<u>-\$112,733</u>	<u>5.00%</u>	<u>\$27,530</u>
JUNE RECEIPTS							
	OCCUPANCY	\$409,000	\$429,450	0.00%	\$0	5.00%	\$20,450
	MEALS	\$275,815	\$289,610	0.00%	\$4	5.00%	\$13,795
		<u>\$684,815</u>	<u>\$719,060</u>	<u>0.00%</u>	<u>\$4</u>	<u>5.00%</u>	<u>\$34,245</u>
TOTALS							
	OCCUPANCY	\$6,600,045	\$6,895,055	-8.56%	-\$676,275	4.47%	\$295,009
	MEALS	\$3,098,510	\$3,288,450	-14.26%	-\$526,951	6.13%	\$189,939
		<u>\$9,698,555</u>	<u>\$10,183,505</u>	<u>-10.38%</u>	<u>-\$1,203,226</u>	<u>5.00%</u>	<u>\$484,949</u>
		FY24/25 Budget	\$9,416,060.00				
		26/27 vs 24/25	8.15%				

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Governing									
Account Number	Title	Budget	Amended	Projected	Proposed	Percent Change	Estimate	Estimate	Estimate
		2025-2026	Budget 2025-2026	2025-2026	Budget 2026-2027		FY27-28	FY28-29	FY29-30
5000	Director Compensation	17,100	17,100	16,800	17,100	0.0%	17,100	17,100	17,100
5030	Payroll Taxes	1,480	1,480	1,620	1,480	0.0%	1,480	1,480	1,480
5001	Professional Services	1,000	1,000	0	1,000	0.0%	1,000	1,000	1,000
5002	Dir. Travel/Mtg./Meals	7,000	10,000	9,802	9,500	-5.0%	7,100	7,100	7,150
5003	Directors & Officers Ins.	3,350	3,350	3,340	3,365	0.4%	3,533	3,604	3,676
5004	Miscellaneous Items	1,000	1,000	588	1,000	0.0%	1,000	1,000	1,100
Total - Governing		30,930	33,930	32,150	33,445	-1.4%	31,213	31,284	31,506
Projected over budget by				1,780					

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Promotion									
Account Number	Title	Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
Personnel									
5010	Salaries (full)	1,168,000	1,230,405	1,172,259	1,294,810	5.2%	1,333,654	1,400,337	1,442,347
5020	Salaries (part)	115,000	85,830	82,597	100,200	16.7%	103,206	108,366	111,617
5025	Overtime Pay	1,000	1,000	0	1,000	0.0%	1,000	1,000	1,000
5030	Payroll Taxes	102,960	105,620	98,202	111,560	5.6%	115,482	121,099	124,664
5040	Employee Insurance	154,800	164,690	153,359	183,500	11.4%	201,850	217,998	235,438
5050	Retirement	175,825	184,815	163,835	208,910	13.0%	219,501	233,654	255,399
5055	401(k) Match	11,680	12,305	11,938	12,945	5.2%	13,337	14,003	14,423
5060	Worker's Comp	2,060	2,060	1,888	1,845	-10.4%	1,900	1,957	2,016
5080	Employee Relations	2,390	3,240	3,222	3,150	-2.8%	2,340	2,340	2,340
5090	Training	11,900	11,050	9,986	11,900	7.7%	10,000	10,500	11,025
		1,745,615	1,801,015	1,697,286	1,929,820	7.2%	2,002,270	2,111,255	2,200,270
Marketing/Advertising									
5500	Advertising & Marketing	4,852,700	5,177,700	5,035,900	5,292,182*	2.2%	5,450,947	5,614,476	5,782,910
5502	Production Advertising	260,000	260,000	250,183	260,000	0.0%	180,000	190,000	200,000
5510	Events-Development & Prom	73,100	73,100	68,382	73,100	0.0%	75,293	77,552	79,878
5525	Community Relations	30,000	30,000	19,569	30,000	0.0%	30,000	30,000	30,000
5560	Brochures/Production/Print	21,650	20,775	14,451	21,650	4.2%	20,000	20,000	20,000
5580	Promotional Aids	9,500	7,500	2,434	7,500	0.0%	8,500	8,500	8,500
6100	Press/Travel Writer Tours	110,000	110,000	91,417	110,000	0.0%	110,000	113,300	116,699
6101	Group Sales	30,000	28,000	23,000	30,000	7.1%	18,000	21,600	22,248
		5,386,950	5,707,075	5,505,336	5,824,432	2.1%	5,892,740	6,075,428	6,260,236

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau									
Budget 2026-2027									
Promotion									
Account Number	Title	Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
Special Projects									
6150	Event Grant	759,700	759,700	361,255	780,650 *	2.8%	425,000	450,000	475,000
6160	Long Range Tourism Plan	275,000	275,000	151,449	275,000	0.0%	315,000	330,750	347,288
6170	Tourism Summit	27,000	29,000	28,906	32,000 *	10.3%	18,000	18,000	18,000
		1,061,700	1,063,700	541,610	1,087,650	2.3%	758,000	798,750	840,288
Operations									
5110	Contracted Services	16,030	16,330	16,183	16,630	1.8%	16,030	16,030	16,832
5140	Audit	15,000	15,000	12,075	13,140	-12.4%	16,425	18,068	19,874
5170	Other Professional Service	10,800	10,500	3,335	10,800	2.9%	10,000	15,000	15,000
5180	Legal	20,500	20,500	19,180	20,500	0.0%	20,500	20,500	20,500
5185	Research	188,500	188,500	148,000	175,000	-7.2%	75,000	50,000	100,000
5190	Administrative Advertising	1,500	2,375	2,373	1,500	-36.8%	1,500	1,500	1,500
5530	Legal Notices	1,500	1,500	1,322	1,500	0.0%	1,500	1,500	1,500
6200	Postage/Fulfillment	200,000	176,200	162,498	200,000	13.5%	204,000	208,080	212,242
6300	Travel	60,000	57,000	52,389	60,000	5.3%	62,400	64,896	67,492
6305	Vehicle Maintenance	3,000	3,000	1,989	3,000	0.0%	3,000	3,000	3,000
6320	Registrations	45,000	45,000	32,700	45,000	0.0%	45,450	45,905	46,364
6340	Travel Show Exhibit	5,000	7,000	6,896	10,000	42.9%	11,500	12,500	12,500
6420	Dues & Subscriptions	75,000	75,000	68,690	75,000	0.0%	78,750	78,750	78,750
6440	Insurance	26,175	26,175	25,770	26,600	1.6%	27,930	29,327	30,793
6460	Telephone	25,860	25,860	23,918	26,860	3.9%	26,860	27,666	27,666
6500	Equipment	20,000	20,000	13,356	15,000	-25.0%	25,000	25,750	26,523
6510	Expendable Equipment	3,275	3,275	1,247	3,275	0.0%	3,275	3,275	3,275
6530	Tech. Support/Software	7,000	7,000	4,582	7,000	0.0%	7,000	7,000	7,000
6580	Utilities	10,800	10,800	8,532	10,800	0.0%	11,124	11,235	11,348
6600	Cleaning/maint. Supplies	1,500	1,500	1,120	1,500	0.0%	1,500	1,500	1,500
6610	Building Maintenance	20,000	20,000	19,728	20,000	0.0%	20,000	35,000	55,000
6620	Equip. Service Contracts	3,100	3,100	2,080	3,100	0.0%	3,100	3,100	3,100

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Promotion									
Account Number	Title	Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
6640	Equipment Rental	29,520	29,520	28,093	29,520	0.0%	29,520	29,520	29,520
6660	Equipment Repairs	3,000	3,000	2,116	3,000	0.0%	3,000	3,000	3,000
6700	Office Supplies	17,800	16,375	15,726	17,800	8.7%	17,800	17,800	17,800
6800	Bank Service Fees	3,060	3,060	3,671	3,360	9.8%	3,528	3,704	3,890
6810	Web Site/Internet	65,000	86,000	85,912	95,003	10.5%	95,003	97,853	97,853
		877,920	873,570	763,481	894,888	2.4%	820,695	831,458	913,819
	Total - Promotional	9,072,185	9,445,360	8,507,713	9,736,790	3.1%	9,473,705	9,816,891	10,214,612
	Projections under budget by less encumbrances			937,647 -498,800 438,847					
	* Encumbrances: #6150 \$355,650 #5515 \$141,800 #6170 \$1,350								

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Aycock Brown Welcome Center Kitty Hawk									
Account Number	Title	Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
5025	Salaries (part)	118,775	118,775	110,065	121,650	2.4%	125,300	129,058	132,930
5030	Payroll Taxes	10,275	10,275	9,521	10,525	2.4%	10,838	11,164	11,498
5040	Employee Insurance	6,100	6,100	0	0	-100.0%	0	0	0
5050	Retirement	3,675	3,675	3,247	3,675	0.0%	3,859	3,975	4,094
5060	Worker's Comp	185	185	185	160	-13.5%	165	170	175
5080	Employee Relations	455	455	333	455	0.0%	450	450	450
5090	Training	600	600	600	600	0.0%	600	600	600
5110	Contracted Services	11,400	11,400	11,050	11,400	0.0%	9,960	9,960	9,960
6130	Uniforms	1,260	1,260	992	1,050	-16.7%	800	800	800
6200	Postage	200	200	152	200	0.0%	200	210	221
6300	Travel	340	340	283	350	2.9%	560	560	570
6420	Dues & Subscriptions	270	270	103	270	0.0%	270	270	270
6440	Insurance	3,600	3,600	3,600	4,255	18.2%	4,468	4,691	4,926
6460	Telephone	5,520	5,520	5,468	5,640	2.2%	5,753	5,868	5,985
6500	Equipment	4,700	4,700	1,000	4,700	0.0%	1,500	2,000	2,000
6580	Utilities	6,600	6,600	5,519	6,600	0.0%	6,732	6,867	7,004
6600	Cleaning/maint. Supplies	600	600	388	600	0.0%	600	600	600
6610	Building Maintenance	3,500	3,500	3,084	3,500	0.0%	2000	7250	2000
6660	Equipment Repairs	1,800	1,800	920	1,800	0.0%	300	315	330
6700	Office Supplies	3,100	3,100	2,487	3,000	-3.2%	3,000	3000	3,000
	Total - ABWC	182,955	182,955	158,997	180,430	-1.4%	177,354	187,807	187,413
	Projected under budget by			23,958					

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Outer Banks Welcome Center Roanoke Island									
Account Number	Title	Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
5026	Salaries (part) - RI	89,650	89,650	57,178	87,600	-2.29%	90,228	92,935	95,723
5030	Payroll Taxes	7,755	7,755	4,946	7,575	-2.32%	7,805	8,039	8,280
5060	Worker's Comp	135	135	135	120	-11.11%	124	127	131
5080	Employee Relations	350	350	285	350	0.00%	350	350	350
5090	Training	600	600	550	600	0.00%	600	600	600
6130	Uniforms	1,080	1,080	900	750	-30.56%	800	800	800
6420	Dues & Subscriptions	170	170	142	180	5.88%	189	198	208
6440	Insurance	5,825	5,825	5,825	6,380	9.53%	6,699	7,034	7,386
6460	Telephone	1,320	1,320	1,322	1,930	46.21%	1,969	2,008	2,048
6500	Equipment	1,000	1,000	0	1,050	5.00%	1,000	1,000	1,000
6580	Utilities	960	960	741	960	0.00%	979	999	1,019
6600	Cleaning/Maint. Supplies	200	200	190	200	0.00%	200	200	200
6610	Building Maintenance	6,000	6,000	1,981	6,000	0.00%	3,100	7,960	3,500
6660	Equipment Repairs	250	250	120	250	0.00%	250	250	250
6700	Office Supplies	700	700	710	850	21.43%	600	600	600
Total - Welcome Ctr. R.I.		115,995	115,995	75,025	114,795	-1.03%	114,892	123,100	122,095
Projected under budget by				40,970					

Dare County Tourism Board
Proposed Budget

Outer Banks Visitors Bureau Budget 2026-2027 Outer Banks Welcome Center - Hatteras Information Center									
Account		Budget	Amended	Projected	Proposed	Percent	Estimate	Estimate	Estimate
Number	Title	2025-2026	2025-2026	2025-2026	2026-2027	Change	FY27-28	FY28-29	FY29-30
5026	Salaries (part) - HI	40,650	40,650	39,375	41,000	0.86%	42,230	43,497	44,802
5030	Payroll Taxes	3,515	3,515	3,406	3,550	1.00%	3,653	3,762	3,875
5060	Worker's Comp	60	60	60	50	-16.67%	52	53	55
5080	Employee Relations	215	215	211	215	0.00%	200	200	200
5090	Training	140	140	125	140	0.00%	100	100	100
5110	Contracted Services	2,300	2,300	2,250	2,400	4.35%	2,300	2,300	2,300
6130	Uniforms	720	720	545	450	-37.50%	300	300	300
6300	Travel	1,030	1,030	721	1,115	8.25%	1,126	1,157	1,165
6440	Insurance	895	895	895	1,060	18.44%	1,113	1,169	1,227
6460	Telephone	3,300	3,000	2,243	1,200	-60.00%	1,260	1,285	1,311
6500	Equipment	1,000	1,300	1,289	1,050	-19.23%	1,000	1,000	1,000
6600	Cleaning/Maint. Supplies	100	100	97	100	0.00%	200	200	200
6610	Building Maintenance	500	500	315	500	0.00%	500	500	500
6700	Office Supplies	975	1,500	1,492	1,235	-17.67%	700	725	750
Total - Welcome Ctr. - Hatteras		55,400	55,925	53,024	54,065	-3.33%	54,734	56,248	57,784
Projected under budget by				2,901					

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Outer Banks Welcome Center - Whalebone Junction									
Account		Budget	Amended	Projected	Proposed	Percent	Estimate	Estimate	Estimate
Number	Title	2025-2026	2025-2026	2025-2026	2026-2027	Change	FY27-28	FY28-29	FY29-30
5026	Salaries (part)	54,200	54,200	53,438	62,700	15.68%	64,581	66,518	68,514
5030	Payroll Taxes	4,690	4,690	4,622	5,425	15.67%	5,586	5,754	5,926
5060	Worker's Comp	90	90	90	80	-11.11%	82	85	87
5080	Employee Relations	180	180	173	180	0.00%	180	180	180
5090	Training	100	100	100	100	0.00%	100	100	100
5110	Contracted Services	795	795	700	975	22.64%	750	750	750
6130	Uniforms	540	540	528	450	-16.67%	300	300	300
6440	Insurance	895	895	895	1,060	18.44%	1,113	1,169	1,227
6460	Telephone	1,740	4,540	4,451	1,500	-66.96%	1,575	1,607	1,638
6500	Equipment	1,000	1,000	550	1,050	5.00%	1,000	1,000	1,000
6600	Cleaning/Maint. Supplies	50	50	11	50	0.00%	50	50	50
6610	Building Maintenance	0	0	0	200	100.00%	215	225	235
6700	Office Supplies	700	1,600	1,567	1,285	-19.69%	500	500	500
Total - Welcome Ctr. Whalebone		64,980	68,680	67,125	75,055	9.28%	76,033	78,237	80,508
Projected under budget by				1,555					

Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget

Outer Banks Visitors Bureau						
Budget 2026-2027						
Restricted						
<u>Account Number</u>	<u>Title</u>	<u>Budget 2025-2026</u>	<u>Amended Budget 2025-2026</u>	<u>Projected 2025-2026</u>	<u>Proposed Budget 2026-2027</u>	<u>Percent Change</u>
	Occupancy/Meals Tax 25%	2,424,639	2,424,639	2,846,682	2,545,876	5.0%
	Interest	150,000	150,000	501,415	210,000	40.0%
	Appropriated Fund Balance	12,574,331	12,574,331	7,622,974	10,941,071	-13.0%
	Total - Non Departmental	15,148,970	15,148,970	10,971,071	13,696,947	-9.6%

Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget

Outer Banks Visitors Bureau Budget 2026-2027 Restricted Fund					
Account Number	Title	Projected Amount Allocated thru 5/31/26	Recommended FY 26-27 Projects	Proposed FY 26-27 Allocation	Percent Change
Revenues					
3210	Interest	501,415	0	210,000	-58.1%
9930	Appropriation from Fund Balance	7,622,974	0	10,941,071	43.5%
9940	Occupancy/Meals Tax 25%	2,846,682	0	2,545,876	-10.6%
Total Revenues		10,971,071	0	13,696,947	24.8%
Expenditures					
Long Term Projects: 70% = \$1,782,110					
4503	Infrastructure NOTE #1	500,000	-30,000	470,000	-6.0%
4525	Event Site NOTE #2	5,148,622	1,682,113	6,830,735	32.7%
4585	Long-term Unappropriated NOTE #3	625,560	100,000	725,560	16.0%
Total Long Term Projects		6,274,182	1,752,113	8,026,295	27.9%
Short Term Projects: 30% = \$763,761, plus interest					
FY2024					
4679	TIG - KH - Hwy 158 Multi-Use Path	400,000		400,000	0.0%
4686	TIG - OB Forever - Restrooms at Lighthouse Beach	125,000		125,000	0.0%
4689	TIG - Surf Ped Foundation - Everyone's Playground	282,963		282,963	0.0%
		807,963		807,963	
FY2025					
4691	TIG - Friends of Jockey's Ridge - 10 Point Trail	50,000		50,000	0.0%
4695	TIG - Manteo - Cartwright Park	250,000		250,000	0.0%
4696	TIG - NH - Baymeadow Sidewalk	53,137		53,137	0.0%
4697	TIG - NH - Living Shoreline	100,000		100,000	0.0%
4698	TIG - NH - Windjammer Sidewalk	124,087		124,087	0.0%
		577,224		577,224	
FY2026					
4675	TIG - Community Care Clinic - Dental Expansion	100,000		100,000	0.0%
4689	TIG - Dare Co - Harriot Street Pathway	125,000		125,000	0.0%
4690	TIG - KDH - First Street Sidewalks	208,739		208,739	0.0%
4691	TIG - KH - US Lifesaving Memorial	49,434		49,434	0.0%
4692	TIG - NH - US 158 Multi Use Carolista to Soundside	750,000		750,000	0.0%
4693	TIG - NCH E. Admiral Street Sidewalk	50,000		50,000	0.0%
4695	TIG - NH - E. Grouse Street Sidewalk	54,375		54,375	0.0%
4696	TIG - NC Aquarium - Painting Cabentry	30,000		30,000	0.0%
4696	TIG - OB Conservationists - Crosswalk	10,930		10,930	0.0%
4697	TIG - OB Forever - Bodie Keepers Quarters	150,000		150,000	0.0%
4698	TIG - SS - NC 12 Multi Use Path - Hillcrest - Town Line	233,840		233,840	0.0%
5170	Traffic Control Hwy 158 & Hwy 12	10,213	0	10,213	0.0%
5160	Fireworks	69,750	70,000	139,750	100.4%
5140	25 % of audit	1,450	2,765	4,215	190.7%
4999	FY2027 S-T Unappropriated NOTE #4	1,467,971	900,998	2,368,969	61.4%
		3,311,702	973,763	4,285,465	29.4%
Total Short Term Projects		4,696,889	973,763	5,670,652	20.7%
Total Expenditures		10,971,071	2,725,876	13,696,947	24.8%
Reconciliation Back to 5/31/26 Cash Balance					
Funds in the Banks @ 5/31/26				\$ 11,390,727	
Estimated Revenues - March - June 2026				188,204	
Budgeted FY 26-27 Revenue				2,755,876	
Total Proposed Expenditures				\$ 14,334,807	
Less Amounts to be Paid Out in 25-26				(637,860)	
Total Proposed Expenditures				\$ 13,696,947	

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

NOTE #1	Infrastructure was capped by the Board at \$500,000 in FY2006-2007. Proposed budget estimates \$30,000 for a kitchen renovation.
NOTE #2	The Event Site line item is funded by 100% of long-term revenues, less transfers to Long-term Unappropriated \$100,000 is encumbered for purchase of Event Site property from Nags Head.
NOTE #3	Long-term Unappropriated was established by the board in March 2019 and was capped at \$500,000 in FY19/20. \$100,000 is allocated in FY26/27 to rebuild the balance back to \$500,000 \$200,000 for Dare County Frisco Sidewalks is encumbered
NOTE #4	Short-term Unappropriated is receiving the interest in addition to the Board designated 30% split of occupancy & meals taxes received, plus amounts over budgeted figures Funds in Short-term Unappropriated are allocated out to the audit, traffic control, Fireworks and Tourism Impact Grants.

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Travel Guide									
<u>Account Number</u>	<u>Title</u>	<u>Original Budget 2025-2026</u>	<u>Amended Budget 2025-2026</u>	<u>Projected 2025-2026</u>	<u>Proposed Budget 2026-2027</u>	<u>Percent Change</u>	<u>Estimate FY27-28</u>	<u>Estimate FY28-29</u>	<u>Estimate FY29-30</u>
Revenues									
3209	Advertising	41,000	41,000	49,250	47,000	14.6%	48,410	49,862	51,358
3210	Interest	50	50	82	50	0.0%	53	55	58
Total Revenues		41,050	41,050	49,332	47,050	14.6%	48,463	49,917	51,416
Expenditures									
5560	Production/Printing/Distribution	110,000	109,900	68,175	100,000	-9.0%	103,000	106,090	109,273
6200	Freight	5,000	5,100	5,074	5,100	100.0%	5,253	5,411	5,573
Total Expenditures		115,000	115,000	73,249	105,100	-8.6%	108,253	111,501	114,846
Revenues Over (Under) Expenditures		-73,950	-73,950	-23,917	-58,050		-59,791	-61,583	-63,430

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Budget**

Outer Banks Visitors Bureau Budget 2026-2027 Event Site Fund									
Account Number	Title	Original Budget 2025-2026	Amended Budget 2025-2026	Projected 2025-2026	Proposed Budget 2026-2027	Percent Change	Estimate FY27-28	Estimate FY28-29	Estimate FY29-30
Revenues:									
3200	Event Rental Income	26,350	26,350	25,445	26,350	0.00%	28,350	29,450	31,250
3250	Lease Income	52,700	52,700	52,702	52,700	0.00%	52,700	52,700	52,700
3120	Insurance Proceeds		42,825	0	42,825	0.00%	42,825	42,825	42,825
3220	Other Income	200	200	0	200	0.00%	200	200	200
3210	Interest Income	500	500	810	500	0.00%	150	100	100
9910	Transfer from General Fund	281,355	281,355	278,000	259,005	-7.94%	295,795	359,038	372,422
9999	Unappropriated Funds	45,380	50,295	0	46,020	-8.50%	30,000	31,500	33,075
	Total Revenues	406,485	454,225	356,957	427,600	-5.86%	450,020	515,813	532,572
	Projected under budget by								
Expenditures:									
5160	Event Development & Marketing	50,000	50,000	34,543	50,000	0.00%	50,000	50,000	24,000
5190	Other Professional Services	55,000	55,000	28,717	55,000	0.00%	55,000	92,700	104,751
6440	Insurance	8,950	11,950	8,950	15,945	33.43%	16,742	17,579	18,458
6500	Equipment	0	11,115	11,115	20,000	79.94%	10,000	10,000	10,000
6580	Utilities	35,455	35,455	24,005	35,455	0.00%	36,519	37,614	38,743
6610	Repairs & Maintenance	235,015	268,640	236,453	220,800	-17.81%	249,265	274,192	301,611
6700	Office Supplies	400	400	250	400	0.00%	300	300	300
9990	Other Expenses	21,665	21,665	12,236	30,000	38.47%	32,195	33,428	34,709
	Total Expenditures	406,485	454,225	356,269	427,600	-5.86%	450,021	515,813	532,572
	Revenues Over (Under) Expenditures	0	0	688	0		0	0	0

**Fiscal Year 2026-2027
Dare County Tourism Board
Proposed Capital Project Fund**

Outer Banks Visitors Bureau Budget 2026-2027 Capital Project Fund							
Account Number	Title	Budget 2025-2026	Adopted Amendment	Amended Budget 25-26	Completed FY25-26	Budget FY26-27	Justification
Revenues:							
9950	Transfer from Special Revenue Fund	3,358,435	594,020	3,952,455	3,027,170	925,285	Transfer for Pickleball and Stop Light Development
3100	Grant income - DWR - Boardwalk		200,000	200,000	180,000	20,000	DWR Grant Received
3210	Interest	25	500	525	475	50	Additional Interest
Total Revenues		3,358,460	794,520	4,152,980		945,335	
Expenditures:							
4525	CIP - Construction Management - Boar	19,225	0	19,225	19,225	0	Based on Albemarle Contract
4526	CIP - Construction Bid - Boardwalk	2,903,685	0	2,903,685	2,903,685	0	Bid from Millstone Marine
4527	CIP - Contingency - Boardwalk	435,550	0	435,550	9,993	425,557	Approved contingency
4528	Pickleball Courts - Dare County	0	564,018	564,018	0	564,018	Based on MOU with County
4527	Stop Light - Nags Head Event Site	0	230,000	230,000	115,000	115,000	Based on MOU with Nags Head
9990	Other Expenses	0	502	502		502	Other costs
Total Expenditures		3,358,460	794,520	4,152,980		1,105,077	
Revenue over Expenditures		0	0	0			