

Dare County Tourism Board Outer Banks Visitors Bureau

Adopted Budget
Fiscal Year
2025 / 2026

Adopted by DCTB

June 19, 2025

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 19, 2025.

Section 1: It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Occupancy Tax Distribution	4,961,284
Prepared Food Tax Distribution.....	2,312,632
Appropriation from Fund Balance	3,043,140
Travel Guide Income	41,000
Website Revenue	125,000
Interest & Other Revenue	<u>361,050</u>
	10,844,106

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, 2025 and ending June 30, 2026:

Governing Body	30,930
Promotion.....	9,072,185
Aycock Brown Welcome Center	182,955
Roanoke Island/Whalebone/Hatteras Welcome Centers	236,375
Travel Guide Expenses	115,000
Unappropriated Fund Balance	925,306
Transfer to Event Site Fund	<u>281,355</u>
	10,844,106

Section 3: It is estimated that the following revenues will be available in the **Special Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Occupancy Tax Distribution.....	1,653,761
Prepared Food Tax Distribution	770,878
Appropriation from Fund Balance	12,574,331
Interest.....	<u>150,000</u>
	15,148,970

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, 2025 and ending June 30, 2026:

Expenditures.....	15,148,970
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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, 2025 and ending June 30, 2026:

Event Rental Income	26,350
Lease Income	52,700
Interest & Other Revenue	700
Transfer from General Fund	281,355
Unappropriated Funds	<u>45,380</u>
	406,485

Section 6: The following amounts are hereby appropriated in the **Event Site Fund** for the associated operational costs, beginning July 1, 2025 and ending June 30, 2026:

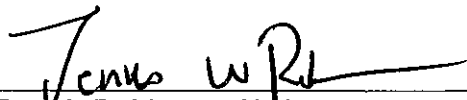
Expenditures406,485

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 19 June, 2025.


Dennis Robinson, Chairman

ATTEST:


Tonia Cohen, Secretary

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Dare County Tourism Board							
Budget 2025-2026							
Total Revenues - Governmental Funds							
(General Fund and Special Revenue)							
			Amended		Adopted	% Change	
		Budget	Budget	Projected	Budget	to FY 24-25	
		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	Budget	
Occupancy		\$ 6,461,205	\$ 6,461,205	\$ 7,713,763	\$ 6,615,045	2.38%	
Meals		\$ 2,954,855	\$ 2,954,855	\$ 3,772,307	\$ 3,083,510	4.35%	
		\$ 9,416,060	\$ 9,416,060	\$ 11,486,070	\$ 9,698,555	3.00% *	
Interest - GF		\$ 360,000	\$ 360,000	\$ 748,111	\$ 360,000	0.00%	
Interest - Travel Guide		\$ 50	\$ 50	\$ 90	\$ 50	0.00%	
Interest - Restricted		\$ 300,000	\$ 300,000	\$ 428,309	\$ 150,000	-50.00%	
Website Advertising		\$ 125,000	\$ 125,000	\$ 168,230	\$ 125,000	0.00%	
Travel Guide Income		\$ 39,000	\$ 39,000	\$ 57,500	\$ 41,000	5.13%	
Other - General		\$ 1,000	\$ 1,000	\$ 300	\$ 1,000	0.00%	
		\$ 825,050	\$ 825,050	\$ 1,402,539	\$ 677,050	-17.94%	
Amounts Rolled Over from PY		\$ 3,069,064	\$ 3,069,064	\$ 3,069,064	\$ 2,761,785	-10.01%	
Appropriated Fund Balance		\$ 11,120,598	\$ 11,150,298	\$ 6,827,966	\$ 12,855,686	15.29%	
		\$ 14,189,662	\$ 14,219,362	\$ 9,897,030	\$ 15,617,471	9.83%	
Total Revenues		\$ 24,430,772	\$ 24,460,472	\$ 22,785,639	\$ 25,993,076	6.27%	
* This is a 3% increase over 24-25 budget figures. The percent change from projected actual 2024-2025 figures is a decrease of (15%).							

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Summary									
			Amended		Adopted				
	Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate	
	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29	
GENERAL FUND									
REVENUES									
Occupancy/Meals Tax (75%)	7,062,045	7,062,045	8,614,552	7,273,916	3.0%	7,492,134	7,866,740	8,181,410	
Revenues - Website Advertising	125,000	125,000	168,230	125,000	0.0%	127,500	132,600	137,904	
Revenues - Interest and Other	361,050	361,050	748,501	361,050	0.0%	364,714	375,655	394,438	
Appropriated from Fund Balance	285,545	315,245	315,245	281,355	-10.8%	1,777,051	1,762,367	1,788,663	
Transfer from Travel Guide/Travel Guide Income	39,000	39,000	57,500	41,000	5.1%	42,230	43,497	44,802	
Total Revenues	7,872,640	7,902,340	9,904,027	8,082,321	2.3%	9,803,628	10,180,859	10,547,217	
Projected Over Budget By			2,001,687						
EXPENDITURES:									
Governing	30,705	30,705	27,814	30,930	0.7%	31,198	31,268	31,490	
Promotion	8,564,340	8,594,040	7,911,708	9,072,185 *	5.6%	8,785,616	9,113,130	9,460,669	
Aycock Brown Welcome Center	176,315	176,315	166,188	182,955	3.8%	179,757	190,269	189,937	
Outer Banks Welcome Center RI, Whalebone & Hatteras	227,505	227,505	218,534	236,375	3.9%	238,390	250,052	252,564	
Travel Guide Expenses	115,000	115,000	59,225	115,000	0.0%	118,450	122,004	125,664	
Unappropriated Fund Balance	1,542,294	1,542,294	1,542,294	925,306	-40.0%	114,742	73,880	71,522	
Transfer to Event Site Fund	285,545	285,545	285,545	281,355	-1.5%	335,476	400,257	415,372	
Total Expenditures	10,941,704	10,971,404	10,211,308	10,844,106	-1.2%	9,803,628	10,180,859	10,547,216	
Projected Under Budget By			760,096						
Revenue vs Expenses	-3,069,064	-3,069,064		-2,761,785		0	0	0	
Revenue Income over Budget	2,136,679	2,136,679		2,001,687					
Unspent Funds/Encumbrances	932,384	932,384		760,096 *					
* Includes estimated encumbrances of \$554,425									
Unappropriated Surplus	0	0		0					
Net Revenue vs Expenses	0	0		0					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Summary									
			Amended		Adopted				
	Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate	
	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29	
RESTRICTED FUND									
Interest	300,000	300,000	428,309	150,000	-50.0%	110,000	85,000	85,000	
Designated From Fund Balance	10,835,053	10,835,053	9,274,504	12,574,331	16.1%	9,574,331	9,861,561	10,256,023	
Occupancy/Meals Tax (25%)	2,354,015	2,354,015	2,871,518	2,424,639	3.0%	2,497,378	2,622,247	2,727,137	
Total Revenues	13,489,068	13,489,068	12,574,331	15,148,970	12.3%	12,181,709	12,568,808	13,068,160	
Total Expenditures and Commitments	13,489,068	13,489,068	12,574,331	15,148,970	12.3%	12,205,902	12,593,727	13,094,076	
EVENT SITE FUND									
Event Rental Income	26,350	26,350	37,045	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	
Other Income	200	200	200	200	0.0%	200	200	200	
Interest	500	500	1,245	500	0.0%	150	100	100	
Transfer to Event Site	285,545	285,545	215,000	281,355	-1.5%	335,476	400,257	415,372	
Unappropriated Funds	30,380	30,380	30,380	45,380	49.4%	30,000	31,500	33,075	
	395,675	395,675	336,572	406,485	2.7%	446,876	514,207	532,697	
Expenditures	395,675	395,675	333,309	406,485	2.7%	445,941	513,226	531,667	

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

BUDGET & FINANCE PROJECTIONS
OCCUPANCY & MEALS FY 2025-2026

FISCAL YEAR		ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025
JULY RECEIPTS						
	OCCUPANCY	\$1,031,086	\$1,276,821	\$1,366,626	\$1,367,018	\$1,633,431
	MEALS	\$343,467	\$484,565	\$486,160	\$514,981	\$557,766
		\$1,374,552	\$1,761,386	\$1,852,786	\$1,881,999	\$2,191,197
AUGUST RECEIPTS						
	OCCUPANCY	\$1,522,969	\$1,592,750	\$2,025,877	\$2,165,402	\$1,813,246
	MEALS	\$378,908	\$556,560	\$597,289	\$604,977	\$634,477
		\$1,901,877	\$2,149,310	\$2,623,166	\$2,770,379	\$2,447,723
SEPTEMBER RECEIPTS						
	OCCUPANCY	\$1,386,699	\$1,592,952	\$1,434,166	\$1,458,380	\$1,474,621
	MEALS	\$342,807	\$455,773	\$496,883	\$531,275	\$553,576
		\$1,729,506	\$2,048,725	\$1,931,050	\$1,989,655	\$2,028,197
OCTOBER RECEIPTS						
	OCCUPANCY	\$646,711	\$717,840	\$725,053	\$799,595	\$799,304
	MEALS	\$312,640	\$381,875	\$398,738	\$386,500	\$388,698
		\$959,351	\$1,099,715	\$1,123,790	\$1,186,095	\$1,188,002
NOVEMBER RECEIPTS						
	OCCUPANCY	\$411,520	\$437,386	\$433,387	\$348,086	\$362,802
	MEALS	\$220,333	\$283,580	\$162,643	\$273,921	\$283,328
		\$631,854	\$720,966	\$596,030	\$622,007	\$646,130
DECEMBER RECEIPTS						
	OCCUPANCY	\$149,614	\$103,833	\$185,251	\$182,562	\$174,684
	MEALS	\$133,492	\$144,518	\$300,139	\$178,483	\$190,430
		\$283,106	\$248,351	\$485,390	\$361,045	\$365,115
JANUARY RECEIPTS						
	OCCUPANCY	\$99,622	\$191,666	\$101,098	\$135,855	\$126,884
	MEALS	\$129,244	\$172,558	\$143,215	\$144,574	\$154,315
		\$228,866	\$364,224	\$244,313	\$280,429	\$281,199
FEBRUARY RECEIPTS						
	OCCUPANCY	\$221,257	\$320,769	\$322,624	\$155,450	\$164,924
	MEALS	\$96,377	\$93,580	\$124,423	\$101,950	\$106,311
		\$317,634	\$414,349	\$447,048	\$257,400	\$271,235
MARCH RECEIPTS						
	OCCUPANCY	\$167,213	\$170,201	\$170,000	\$151,260	\$150,015
	MEALS	\$92,067	\$131,328	\$116,208	\$128,876	\$161,622
		\$259,280	\$301,529	\$286,208	\$280,136	\$311,637
APRIL RECEIPTS						
	OCCUPANCY	\$277,701	\$229,961	\$228,527	\$238,725	\$232,103
	MEALS	\$179,714	\$176,838	\$179,535	\$198,494	\$191,555
		\$457,415	\$406,799	\$408,062	\$437,219	\$423,658
MAY RECEIPTS						
	OCCUPANCY	\$395,352	\$451,019	\$436,135	\$331,070	\$394,367
	MEALS	\$259,175	\$284,410	\$284,935	\$258,330	\$282,450
		\$654,527	\$735,429	\$721,069	\$589,400	\$676,817
JUNE RECEIPTS						
	OCCUPANCY	\$709,402	\$679,227	\$612,281	\$562,874	\$387,380 *
	MEALS	\$359,081	\$344,508	\$359,175	\$372,452	\$267,780 *
		\$1,068,483	\$1,023,735	\$971,456	\$935,326	\$655,160
TOTALS	OCCUPANCY	\$7,019,145	\$7,764,423	\$8,041,025	\$7,896,277	\$7,713,763
	MEALS	\$2,847,306	\$3,510,093	\$3,649,343	\$3,694,814	\$3,772,307
		\$9,866,451	\$11,274,517	\$11,690,368	\$11,591,092	\$11,486,070

*estimated from budget

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

BUDGET & FINANCE PROJECTIONS
OCCUPANCY & MEALS FY 2025-2026

		5 YEAR AVERAGE FY 2021-2025	BUDGET FY 2024-2025	ADOPTED FY 2025-2026	% Increase/ Decrease from Actual	\$ Increase/ Decrease from Actual	% Increase/ Decrease from 24-25 Budget	\$ Increase / Decrease from 24-25 Budget
FISCAL YEAR								
JULY RECEIPTS								
	OCCUPANCY	\$1,334,996	\$1,210,325	\$1,226,635	-29.76%	-\$406,796	1.35%	\$16,311
	MEALS	<u>\$477,388</u>	<u>\$443,005</u>	<u>\$466,295</u>	<u>-17.76%</u>	<u>-\$91,471</u>	<u>5.26%</u>	<u>\$23,290</u>
		\$1,812,384	\$1,653,330	\$1,692,930	-26.48%	-\$498,267	2.40%	\$39,601
AUGUST RECEIPTS								
	OCCUPANCY	\$1,824,049	\$1,650,520	\$1,625,035	-8.69%	-\$188,211	-1.54%	-\$25,484
	MEALS	<u>\$554,442</u>	<u>\$472,275</u>	<u>\$501,445</u>	<u>-21.99%</u>	<u>-\$133,032</u>	<u>6.18%</u>	<u>\$29,169</u>
		\$2,378,491	\$2,122,795	\$2,126,480	-11.60%	-\$321,243	0.17%	\$3,685
SEPTEMBER RECEIPTS								
	OCCUPANCY	\$1,469,364	\$1,439,060	\$1,442,235	-2.22%	-\$32,386	0.22%	\$3,175
	MEALS	<u>\$476,063</u>	<u>\$445,330</u>	<u>\$463,690</u>	<u>-16.92%</u>	<u>-\$89,886</u>	<u>4.12%</u>	<u>\$18,360</u>
		\$1,945,427	\$1,884,390	\$1,905,925	-6.15%	-\$122,272	1.14%	\$21,535
OCTOBER RECEIPTS								
	OCCUPANCY	\$737,701	\$579,615	\$602,005	-24.67%	-\$197,299	3.86%	\$22,390
	MEALS	<u>\$373,690</u>	<u>\$297,730</u>	<u>\$316,665</u>	<u>-18.64%</u>	<u>-\$72,033</u>	<u>6.36%</u>	<u>\$18,935</u>
		\$1,111,391	\$877,344	\$918,670	-22.71%	-\$269,332	4.71%	\$41,325
NOVEMBER RECEIPTS								
	OCCUPANCY	\$398,636	\$272,110	\$280,275	-23.71%	-\$82,527	3.00%	\$8,165
	MEALS	<u>\$244,761</u>	<u>\$220,715</u>	<u>\$227,335</u>	<u>-20.44%</u>	<u>-\$55,993</u>	<u>3.00%</u>	<u>\$6,620</u>
		\$643,397	\$492,825	\$507,610	-22.27%	-\$138,520	3.00%	\$14,786
DECEMBER RECEIPTS								
	OCCUPANCY	\$159,189	\$117,350	\$130,870	-24.00%	-\$43,815	11.52%	\$13,520
	MEALS	<u>\$189,412</u>	<u>\$140,200</u>	<u>\$144,405</u>	<u>-25.79%</u>	<u>-\$46,026</u>	<u>3.00%</u>	<u>\$4,205</u>
		\$348,601	\$257,550	\$275,275	-24.88%	-\$89,841	6.88%	\$17,724
JANUARY RECEIPTS								
	OCCUPANCY	\$131,025	\$84,970	\$87,520	-28.98%	-\$39,365	3.00%	\$2,549
	MEALS	<u>\$148,781</u>	<u>\$121,270</u>	<u>\$124,910</u>	<u>-20.34%</u>	<u>-\$29,404</u>	<u>3.00%</u>	<u>\$3,640</u>
		\$279,806	\$206,242	\$212,430	-24.52%	-\$68,769	3.00%	\$6,189
FEBRUARY RECEIPTS								
	OCCUPANCY	\$237,005	\$163,905	\$163,825	-0.71%	-\$1,099	-0.05%	-\$81
	MEALS	<u>\$104,528</u>	<u>\$90,410</u>	<u>\$93,120</u>	<u>-12.94%</u>	<u>-\$13,191</u>	<u>3.00%</u>	<u>\$2,710</u>
		\$341,533	\$254,315	\$256,945	-5.55%	-\$14,290	1.03%	\$2,629
MARCH RECEIPTS								
	OCCUPANCY	\$161,738	\$133,825	\$137,840	-8.05%	-\$12,175	3.00%	\$4,015
	MEALS	<u>\$126,020</u>	<u>\$96,455</u>	<u>\$104,350</u>	<u>-44.44%</u>	<u>-\$57,272</u>	<u>8.19%</u>	<u>\$7,896</u>
		\$287,758	\$230,281	\$242,190	-24.79%	-\$69,447	5.17%	\$11,910
APRIL RECEIPTS								
	OCCUPANCY	\$241,403	\$125,235	\$168,990	-26.44%	-\$63,113	34.94%	\$43,755
	MEALS	<u>\$185,227</u>	<u>\$141,500</u>	<u>\$155,745</u>	<u>-18.04%</u>	<u>-\$35,810</u>	<u>10.07%</u>	<u>\$14,245</u>
		\$426,631	\$266,735	\$324,735	-22.63%	-\$98,922	21.74%	\$58,000
MAY RECEIPTS								
	OCCUPANCY	\$401,589	\$296,910	\$325,815	-20.71%	-\$68,552	9.74%	\$28,905
	MEALS	<u>\$273,860</u>	<u>\$218,185</u>	<u>\$224,735</u>	<u>-22.34%</u>	<u>-\$57,715</u>	<u>3.00%</u>	<u>\$6,550</u>
		\$675,448	\$515,095	\$550,550	-21.42%	-\$126,267	6.88%	\$35,455
JUNE RECEIPTS								
	OCCUPANCY	\$590,233	\$387,380	\$409,000	3.84%	\$21,620	5.58%	\$21,620
	MEALS	<u>\$340,599</u>	<u>\$267,780</u>	<u>\$275,815</u>	<u>2.16%</u>	<u>\$8,035</u>	<u>3.00%</u>	<u>\$8,035</u>
		\$930,832	\$655,159	\$684,815	3.17%	\$29,655	4.53%	\$29,656
TOTALS								
	OCCUPANCY	\$7,686,927	\$6,461,206	\$6,600,045	-14.10%	-\$1,113,717	2.15%	\$138,840
	MEALS	<u>\$3,494,773</u>	<u>\$2,954,854</u>	<u>\$3,098,510</u>	<u>-18.24%</u>	<u>-\$673,798</u>	<u>4.86%</u>	<u>\$143,656</u>
		\$11,181,699	\$9,416,060	\$9,698,555	-15.42%	-\$1,787,515	3.00%	\$282,496
			FY23/24 Budget 25/26 vs 23/24	\$9,053,785.00 7.12%				

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Governing									
			Amended		Adopted				
Account		Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29
5000	Director Compensation	17,100	17,100	17,100	17,100	0.0%	17,100	17,100	17,100
5030	Payroll Taxes	1,480	1,480	1,356	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	7,000	6,450	7,000	0.0%	7,100	7,100	7,150
5003	Directors & Officers Ins.	3,125	3,125	2,629	3,350	7.2%	3,518	3,588	3,660
5004	Miscellaneous Items	1,000	1,000	279	1,000	0.0%	1,000	1,000	1,100
	Total - Governing	30,705	30,705	27,814	30,930	0.7%	31,198	31,268	31,490
Projected under budget by				2,891					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Promotion									
Account		Budget	Amended		Adopted				
Number	Title	2024-2025	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Percent Change	Estimate FY25-26	Estimate FY26-27	Estimate FY27-28
	Personnel								
5010	Salaries (full)	1,085,900	1,090,900	1,090,092	1,168,000	7.1%	1,203,040	1,263,192	1,301,088
5020	Salaries (part)	134,650	129,650	123,880	115,000	-11.3%	118,450	124,373	128,104
5025	Overtime Pay	1,000	1,000	0	1,000	0.0%	1,000	1,000	1,000
5030	Payroll Taxes	96,805	96,805	96,148	102,960	6.4%	105,198	110,312	113,534
5040	Employee Insurance	175,700	175,700	169,052	154,800	-11.9%	170,280	183,902	198,615
5050	Retirement	156,430	156,430	152,620	175,825	12.4%	176,826	198,479	190,552
5055	401(k) Match	10,860	10,860	8,947	11,680	7.6%	12,030	12,632	13,011
5060	Worker's Comp	1,935	2,235	2,191	2,060	-7.8%	2,122	2,185	2,251
5080	Employee Relations	2,340	2,340	2,926	2,390	2.1%	2,340	2,340	2,340
5090	Training	11,900	11,900	7,318	11,900	0.0%	10,000	10,500	11,025
		1,677,520	1,677,820	1,653,174	1,745,615	4.0%	1,801,286	1,908,915	1,961,519
	Marketing/Advertising								
5500	Other Advertising	1,629,065	1,356,765	1,356,765	1,627,910 *	20.0%	1,676,747	1,727,050	1,778,861
5502	Production Advertising	190,000	267,300	267,266	260,000	-2.7%	180,000	190,000	200,000
5510	Events-Development & Promc	73,100	73,100	52,035	73,100	0.0%	75,293	77,552	79,878
5515	Advertising - Online	2,766,820	2,961,820	2,961,820	3,224,790 *	8.9%	3,321,534	3,421,180	3,523,815
5525	Community Relations	30,000	30,000	20,040	30,000	0.0%	30,000	30,000	30,000
5560	Brochures/Production/Print	21,650	21,650	19,576	21,650	0.0%	20,000	20,000	20,000
5580	Promotional Aids	8,500	9,500	9,424	9,500	0.0%	8,500	8,500	8,500
6100	Press/Travel Writer Tours	110,000	105,000	103,715	110,000	4.8%	110,000	113,300	116,699
6101	Group Sales	30,000	34,000	33,844	30,000	-11.8%	18,000	21,600	22,248
		4,859,135	4,859,135	4,824,485	5,386,950	10.9%	5,440,074	5,609,181	5,780,002

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Promotion									
Account		Budget	Amended	Projected	Adopted	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY25-26	FY26-27	FY27-28
	Special Projects								
6150	Event Grant	832,000	861,700	484,227	759,700 *	-11.8%	425,000	450,000	475,000
6160	Long Range Tourism Plan	275,000	275,000	137,707	275,000	0.0%	315,000	330,750	347,288
6170	Tourism Summit	27,500	27,500	18,991	27,000 *	-1.8%	18,000	18,000	18,000
		1,134,500	1,164,200	640,925	1,061,700	-8.8%	758,000	798,750	840,288
	Operations								
5110	Contracted Services	16,030	16,530	16,097	16,030	-3.0%	16,030	16,030	16,832
5140	Audit	13,650	13,650	10,875	15,000	9.9%	18,750	20,625	22,688
5170	Other Professional Service	10,800	10,300	5,200	10,800	4.9%	10,000	15,000	15,000
5180	Legal	38,500	38,500	35,853	20,500	-46.8%	20,500	20,500	20,500
5185	Research	188,500	188,500	184,955	188,500 *	0.0%	75,000	50,000	100,000
5190	Administrative Advertising	1,500	1,500	550	1,500	0.0%	1,500	1,500	1,500
5530	Legal Notices	1,500	1,500	810	1,500	0.0%	1,500	1,500	1,500
6200	Postage/Fulfillment	200,000	186,000	136,561	200,000	7.5%	204,000	208,080	212,242
6300	Travel	59,000	57,000	55,475	60,000	5.3%	62,400	64,896	67,492
6305	Vehicle Maintenance	3,000	3,000	2,635	3,000	0.0%	3,000	3,000	3,000
6320	Registrations	40,000	42,000	44,791	45,000	7.1%	45,450	45,905	46,364
6340	Travel Show Exhibit	5,000	5,000	3,536	5,000	0.0%	6,500	7,500	7,500
6420	Dues & Subscriptions	69,400	73,400	72,418	75,000	2.2%	78,750	78,750	78,750
6440	Insurance	28,350	28,050	16,949	26,175	-6.7%	27,484	28,858	30,301
6460	Telephone	26,100	26,100	24,315	25,860	-0.9%	25,860	26,636	26,636
6500	Equipment	26,700	26,700	22,878	20,000	-25.1%	25,000	25,750	26,523
6510	Expendable Equipment	3,275	3,275	1,307	3,275	0.0%	3,275	3,275	3,275
6530	Tech. Support/Software	5,600	5,600	5,563	7,000	25.0%	7,000	7,000	7,000
6580	Utilities	10,800	10,800	8,150	10,800	0.0%	11,124	11,235	11,348
6600	Cleaning/maint. Supplies	1,500	1,500	1,126	1,500	0.0%	1,500	1,500	1,500
6610	Building Maintenance	31,000	31,000	31,038	20,000	-35.5%	20,000	35,000	55,000
6620	Equip. Service Contracts	3,100	3,100	2,684	3,100	0.0%	3,100	3,100	3,100

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Promotion									
			Amended		Adopted				
Account		Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY25-26	FY26-27	FY27-28
6640	Equipment Rental	33,840	33,840	27,831	29,520	-12.8%	29,520	29,520	29,520
6660	Equipment Repairs	3,000	3,000	1,850	3,000	0.0%	3,000	3,000	3,000
6700	Office Supplies	17,800	17,800	15,044	17,800	0.0%	17,800	17,800	17,800
6800	Bank Service Fees	3,240	3,240	2,299	3,060	-5.6%	3,213	3,374	3,542
6810	Web Site/Internet	52,000	62,000	62,334	65,000	4.8%	65,000	66,950	66,950
		893,185	892,885	793,124	877,920	-1.7%	786,256	796,283	878,860
	Total - Promotional	8,564,340	8,594,040	7,911,708	9,072,185	5.6%	8,785,616	9,113,130	9,460,669
Projections under budget by				682,332					
	less encumbrances			-554,425					
				127,907					
* Encumbrances: #6150 \$334,700									
	#5500 \$42,500								
	#5515 \$135,225								
	#6170 \$2,000								

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Aycock Brown Welcome Center Kitty Hawk									
Account		Budget	Amended Budget	Projected	Adopted Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY25-26	FY26-27	FY27-28
5025	Salaries (part)	118,100	118,100	113,339	118,775	0.6%	122,338	126,008	129,789
5030	Payroll Taxes	10,215	10,215	9,804	10,275	0.6%	10,582	10,900	11,227
5040	Employee Insurance	4,200	4,200	4,176	6,100	45.2%	6,405	6,597	6,795
5050	Retirement	3,480	3,480	3,083	3,675	5.6%	3,859	3,975	4,094
5060	Worker's Comp	180	180	180	185	2.8%	191	196	202
5080	Employee Relations	455	455	297	455	0.0%	450	450	450
5090	Training	600	600	600	600	0.0%	600	600	600
5110	Contracted Services	10,110	9,960	10,095	11,400	14.5%	9,960	9,960	9,960
6130	Uniforms	1,080	1,080	949	1,260	16.7%	800	800	800
6200	Postage	200	200	152	200	0.0%	200	210	221
6300	Travel	645	645	268	340	-47.3%	560	560	570
6420	Dues & Subscriptions	270	270	103	270	0.0%	270	270	270
6440	Insurance	3,890	3,890	3,890	3,600	-7.5%	3,780	3,969	4,167
6460	Telephone	5,940	5,940	5,338	5,520	-7.1%	5,630	5,743	5,858
6500	Equipment	1,500	1,500	1,000	4,700	213.3%	1,500	2,000	2,000
6580	Utilities	6,600	6,600	6,229	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	3,350	3,500	2,901	3,500	0.0%	2000	7250	2000
6660	Equipment Repairs	1,800	1,800	800	1,800	0.0%	300	315	330
6700	Office Supplies	3,100	3,100	2,596	3,100	0.0%	3,000	3000	3,000
	Total - ABWC	176,315	176,315	166,188	182,955	3.8%	179,757	190,269	189,937
Projected under budget by				10,127					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Outer Banks Welcome Center Roanoke Island									
			Amended		Adopted				
Account		Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29
5026	Salaries (part) - RI	88,320	88,320	85,873	89,650	1.51%	92,340	95,110	97,963
5030	Payroll Taxes	7,640	7,640	7,428	7,755	1.51%	7,987	8,227	8,474
5060	Worker's Comp	130	130	130	135	3.85%	139	143	148
5080	Employee Relations	350	350	349	350	0.00%	350	350	350
5090	Training	600	600	550	600	0.00%	600	600	600
6130	Uniforms	1,080	1,080	972	1,080	0.00%	800	800	800
6420	Dues & Subscriptions	180	180	163	170	-5.56%	179	187	197
6440	Insurance	6,320	6,320	6,320	5,825	-7.83%	6,116	6,422	6,743
6460	Telephone	1,345	1,345	1,308	1,320	-1.86%	1,346	1,373	1,401
6500	Equipment	1,000	1,000	1,001	1,000	0.00%	1,000	1,000	1,000
6580	Utilities	960	960	796	960	0.00%	979	999	1,019
6600	Cleaning/Maint. Supplies	200	200	190	200	0.00%	200	200	200
6610	Building Maintenance	2,000	2,000	1,525	6,000	200.00%	3,100	7,960	3,500
6660	Equipment Repairs	250	250	120	250	0.00%	250	250	250
6700	Office Supplies	700	700	505	700	0.00%	600	600	600
	Total - Welcome Ctr. R.I.	111,075	111,075	107,230	115,995	4.43%	115,986	124,221	123,244
	Projected under budget by			3,845					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Outer Banks Welcome Center - Hatteras Information Center									
			Amended		Adopted				
Account		Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29
5026	Salaries (part) - HI	39,275	39,275	37,803	40,650	3.50%	41,870	43,126	44,419
5030	Payroll Taxes	3,395	3,395	3,274	3,515	3.53%	3,622	3,730	3,842
5060	Worker's Comp	55	55	55	60	9.09%	62	64	66
5080	Employee Relations	215	215	192	215	0.00%	200	200	200
5090	Training	140	140	125	140	0.00%	100	100	100
5110	Contracted Services	2,300	2,300	2,200	2,300	0.00%	2,300	2,300	2,300
6130	Uniforms	720	720	652	720	0.00%	300	300	300
6300	Travel	1,030	1,030	782	1,030	0.00%	903	918	895
6440	Insurance	975	975	975	895	-8.21%	940	987	1,036
6460	Telephone	2,700	2,700	2,681	3,300	22.22%	3,366	3,433	3,502
6500	Equipment	1,000	1,000	974	1,000	0.00%	1,000	1,000	1,000
6600	Cleaning/Maint. Supplies	250	250	192	100	-60.00%	200	200	200
6610	Building Maintenance	500	200	75	500	150.00%	500	500	500
6700	Office Supplies	825	1,125	1,113	975	-13.33%	700	725	750
	Total - Welcome Ctr. - Hatteras	53,380	53,380	51,093	55,400	3.78%	56,062	57,583	59,110
Projected under budget by				2,287					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Outer Banks Welcome Center - Whalebone Junction									
			Amended		Adopted				
Account		Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
Number	Title	2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29
5026	Salaries (part)	52,450	52,450	51,215	54,200	3.34%	55,826	57,501	59,226
5030	Payroll Taxes	4,535	4,535	4,430	4,690	3.42%	4,829	4,974	5,123
5060	Worker's Comp	85	85	85	90	5.88%	93	95	98
5080	Employee Relations	180	180	171	180	0.00%	180	180	180
5090	Training	100	100	100	100	0.00%	100	100	100
5110	Contracted Services	795	795	690	795	0.00%	750	750	750
6130	Uniforms	540	540	528	540	0.00%	300	300	300
6440	Insurance	975	975	975	895	-8.21%	940	987	1,036
6460	Telephone	1,740	1,740	712	1,740	0.00%	1,775	1,810	1,847
6500	Equipment	1,000	800	550	1,000	25.00%	1,000	1,000	1,000
6600	Cleaning/Maint. Supplies	50	50	49	50	0.00%	50	50	50
6700	Office Supplies	600	800	706	700	-12.50%	500	500	500
	Total - Welcome Ctr. Whalebone	63,050	63,050	60,211	64,980	3.06%	66,342	68,247	70,210
	Projected under budget by			2,839					

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau						
Budget 2025-2026						
Restricted						
			Amended		Adopted	
Account	Budget	Budget	Projected	Budget	Percent	
<u>Number</u>	<u>Title</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>Change</u>
	Occupancy/Meals Tax 25%	2,354,015	2,354,015	2,871,518	2,424,639	3.0%
	Interest	300,000	300,000	428,309	150,000	-50.0%
	Appropriated Fund Balance	10,835,053	10,835,053	9,274,504	12,574,331	16.1%
	Total - Non Departmental	13,489,068	13,489,068	12,574,331	15,148,970	12.3%

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

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Outer Banks Visitors Bureau					
Budget 2025-2026					
Restricted Fund					
		Projected			
		Amount	Recommended	Adopted	
Account		Allocated	FY 25-26	FY 25-26	Percent
Number	Title	thru 5/31/25	Projects	Allocation	Change
Revenues					
3210	Interest	428,309	0	150,000	-65.0%
9930	Appropriation from Fund Balance	9,274,504	0	12,574,331	35.6%
9940	Occupancy/Meals Tax 25%	2,871,518	0	2,424,639	-15.6%
	Total Revenues	12,574,331	0	15,148,970	20.5%
Expenditures					
Long Term Projects: 70% = \$1,697,247					
4503	Infrastructure NOTE #1	419,231	80,769	500,000	19.3%
4525	Event Site NOTE #2	7,851,300	1,516,478	9,367,778	19.3%
4585	Long-term Unappropriated NOTE #3	525,560	100,000	625,560	19.0%
	Total Long Term Projects	8,796,091	1,697,247	10,493,338	19.3%
Short Term Projects: 30% = \$727,392, plus interest					
FY2023					
4670	TIG - NH - Whalebone Restrooms	112,000		112,000	0.0%
		112,000		112,000	
FY2024					
4677	TIG - Elizabethan Garden - Pathway to Discovery	50,000		50,000	0.0%
4679	TIG - KH - Hwy 158 Multi-Use Path	400,000		400,000	0.0%
4685	TIG - OB Community Found - Community Terrace	85,000		85,000	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%
		942,963		942,963	
FY2025					
4675	TIG - Chicamacomico - 1874 Lifesaving Station, Phase	125,000		125,000	0.0%
4689	TIG - APOA - Boardwalk Replacements	54,000		54,000	0.0%
4690	TIC - DCAC - 50 Years Art Panels	4,000		4,000	0.0%
4691	TIG - Friends of Jockey's Ridge - 10 Point Trail	50,000		50,000	0.0%
4692	TIG - KDH - Martin & Swan Sidewalks	240,000		240,000	0.0%
4693	TIG - KH - Message Board	27,490		27,490	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%
4673	TIG - SS - NC 12 Multi-Use Path 5th Ave-Hillcrest	91,534		91,534	0.0%
5170	Traffic Control Hwy 158 & Hwy 12	22,030	0	22,030	0.0%
5160	Fireworks	61,775	60,000	121,775	97.1%
5140	25 % of audit	925	4,075	5,000	440.5%
4999	FY2023 S-T Unappropriated NOTE #4	1,519,299	813,317	2,332,616	53.5%
		2,723,277	877,392	3,600,669	32.2%
	Total Short Term Projects	3,778,240	877,392	4,655,632	23.2%
	Total Expenditures	12,574,331	2,574,639	15,148,970	20.5%
Reconciliation Back to 5/31/25 Cash Balance					
	Funds in the Banks @ 5/31/25			\$ 12,586,987	
	Estimated Revenues -June 2025			173,772	
	Budgeted FY 25-26 Revenue			2,574,639	
	Total Proposed Expenditures			\$ 15,335,398	
	Less Amounts to be Paid Out in 24-25			(186,428)	
	Total Proposed Expenditures			\$ 15,148,970	

**Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget**

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NOTE #1	Infrastructure was capped by the Board at \$500,000 in FY2006-2007. Proposed budget allocates \$80,769 to bring the balance back to \$500,000.						
NOTE #2	The Event Site line item is funded by 100% of long-term revenues, less transfers to Long-term Unappropriated & Infrastructure. \$31,091 is encumbered for Boardwalk Engineering. Part of money held is to be used for construction of the Boardwalk. \$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 FY25/26 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 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Travel Guide									
Account		Original	Amended		Adopted				
<u>Number</u>	<u>Title</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	<u>Percent</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>Change</u>	<u>FY26-27</u>	<u>FY27-28</u>	<u>FY28-29</u>
Revenues									
3209	Advertising	39,000	39,000	57,500	41,000	5.1%	42,230	43,497	44,802
3210	Interest	50	50	90	50	0.0%	53	55	58
	Total Revenues	39,050	39,050	57,590	41,050	5.1%	42,283	43,552	44,860
Expenditures									
5560	Production/Printing/Distribution	110,000	110,000	55,632	110,000	0.0%	113,300	116,699	120,200
6200	Freight	5,000	5,000	3,593	5,000	100.0%	5,150	5,305	5,464
	Total Expenditures	115,000	115,000	59,225	115,000	0.0%	118,450	122,004	125,664
	Revenues Over (Under) Expenditures	-75,950	-75,950	-1,635	-73,950		-76,168	-78,451	-80,804

Fiscal Year 2025-2026
Dare County Tourism Board
Adopted Budget

Outer Banks Visitors Bureau									
Budget 2025-2026									
Event Site Fund									
Account		Original	Amended		Adopted				
Number	Title	Budget	Budget	Projected	Budget	Percent	Estimate	Estimate	Estimate
		2024-2025	2024-2025	2024-2025	2025-2026	Change	FY26-27	FY27-28	FY28-29
	Revenues:								
3200	Event Rental Income	26,350	26,350	37,045	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
3220	Other Income	200	200	200	200	0.00%	200	200	200
3210	Interest Income	500	500	1,245	500	0.00%	150	100	100
9910	Transfer from General Fund	285,545	285,545	215,000	281,355	-1.47%	335,476	400,257	415,372
9999	Unappropriated Funds	30,380	30,380	30,380	45,380	49.37%	30,000	31,500	33,075
	Total Revenues	395,675	395,675	336,572	406,485	2.73%	446,876	514,207	532,697
	Projected under budget by								
	Expenditures:								
5160	Event Development & Marketing	50,000	50,000	18,232	50,000	0.00%	50,000	50,000	24,000
5190	Other Professional Services	55,000	55,000	39,068	55,000	0.00%	55,000	92,700	104,751
6440	Insurance	9,725	9,725	9,725	8,950	-7.97%	9,398	9,867	10,361
6580	Utilities	40,665	40,665	28,140	35,455	-12.81%	36,519	37,614	38,743
6610	Repairs & Maintenance	220,015	220,015	218,332	235,015	6.82%	271,462	298,608	328,469
6700	Office Supplies	270	270	500	400	48.15%	300	300	300
9990	Other Expenses	20,000	20,000	19,312	21,665	8.33%	24,199	25,118	26,074
	Total Expenditures	395,675	395,675	333,309	406,485	2.73%	446,876	514,207	532,697
	Revenues Over (Under) Expenditures	0	0	3,263	0		0	0	0