



# Fiscal Year 2020 - 2021 Approved Budget

Presented to Town Council on June 18, 2020



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## Leland Town Council



**Brenda Bozeman**

**Mayor**

**Term: 2019-2023**



**Pat Batleman**

**Mayor Pro Tem**

**Term: 2017-2021**



**Bob Campbell**

**Councilmember**

**Term: 2019-2023**



**Bob Corrison**

**Councilmember**

**Term: 2017-2021**



**Veronica Carter**

**Councilmember**

**Term: 2019-2023**

## Town of Leland Administration



David Hollis, Town Manager



Niel Brooks



Missy Rhodes

Assistant Town Managers

Ben Andrea, Planning & Inspections Director

Susan Barbee, Human Resources Director

John Grimes, Fire Chief/Emergency Management Director

Carly Hagg, Finance Director

Brad Shirley, Police Chief

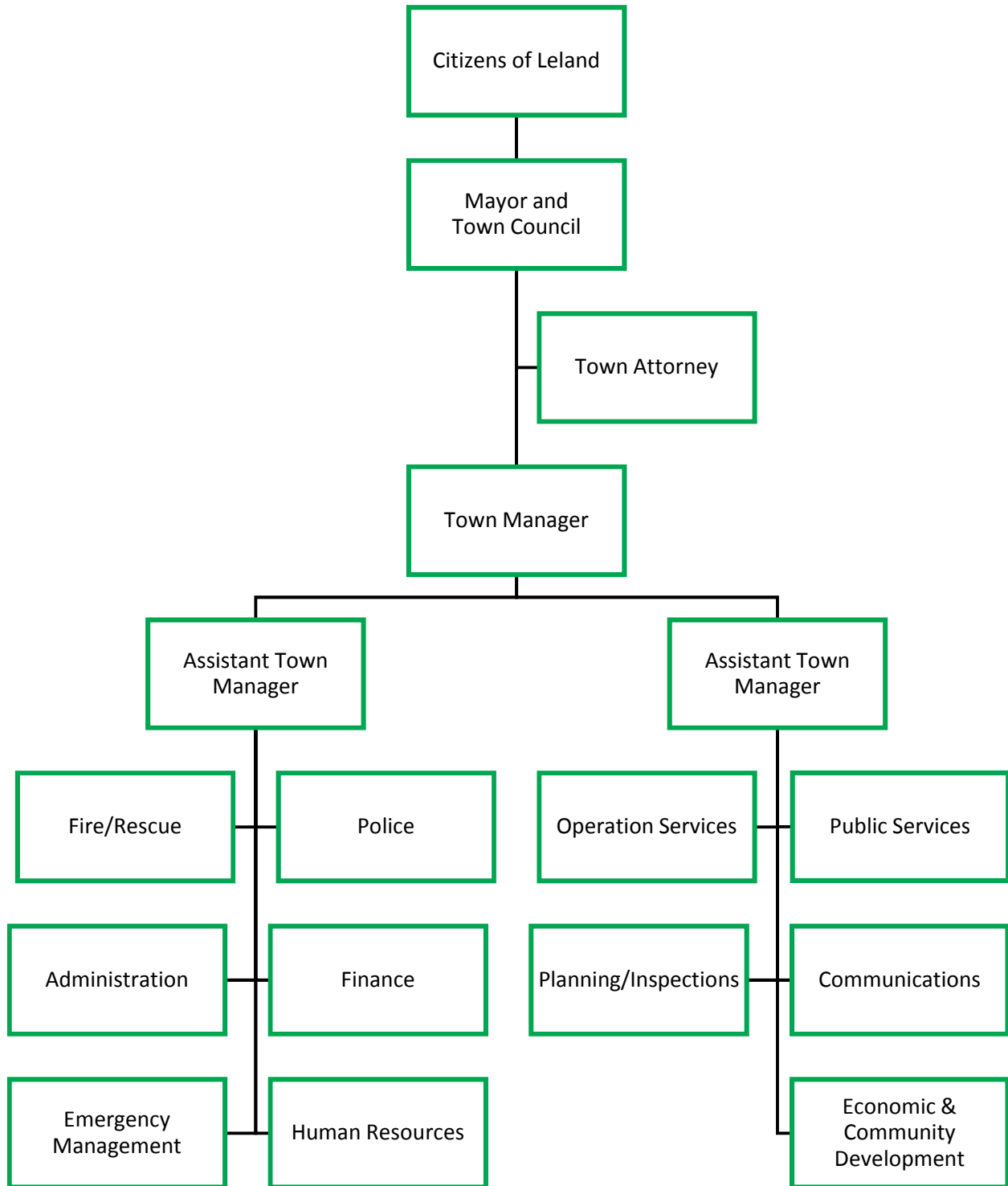
Sabrena Reinhardt, Town Clerk/Administrative Manager

Wyatt Richardson, Operation Services Director

Lynn Vetter, Public Services Manager

Gary Vidmar, Economic & Community Development Director

### Town of Leland Organizational Chart





May 21, 2020

The Honorable Brenda Bozeman, Mayor  
Members of the Leland Town Council

Dear Mayor Bozeman and Leland Town Council:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the proposed Annual Budget for Fiscal Year beginning July 1, 2020 and ending June 30, 2021 is balanced. Staff is pleased to submit this document to you for consideration.

Multiple factors influence the annual budget process, including the condition of the national, state, and local economies and the priorities identified by our elected officials, staff, and citizens. While we remain in uncertain times, the Town will continue to strive to provide outstanding services. Taking into account the external effects of the economy, the needs identified for our community, and the desire to not raise taxes, the proposed budget represents a significant amount of careful consideration in order for the Town to fulfill its obligations, meet established goals, and remain fiscally healthy.

In preparing the Fiscal Year 2020-2021 (FY20-21) Budget, Town staff followed guidance from Town Council to develop a budget that will balance current Town programs and vital services with development of new plans and projects. Additionally, Town Council confirmed specific goals and initiatives for Town staff to focus on, and the budget manual recognizes these initiatives in the appropriate sections.

The full impact of the COVID-19 pandemic on our community is still unknown. Multiple forecasts exist for how long the pandemic, and a potential recession, will last and each forecast offers a range of economic projections. It is possible that Leland will experience negative effects on revenues because of the pandemic; however, staff remains optimistic that the Town will come out of this stronger than before. During these uncertain times, the Town continues to grow with both residential and commercial development which in turn will increase our property tax base and help offset potential declines in our sales tax revenue. We are fortunate that in recent years, the Town's revenue has outpaced Town expenditures, leaving us with a healthy fund balance.

In summary, the Proposed Budget is a balanced budget that attempts to address the priorities set by Town Council for FY20-21. While it is typically difficult to fund all the requests made by departments and citizens, preparation of this budget proved more challenging than in recent years. The FY20-21 Budget will require closer monitoring than usual as the true impacts of the COVID-19 pandemic become clearer. Despite the challenges in preparing the FY20-21 Budget, it is fiscally sound and addresses the top needs of the Town. The Town's financial practices and conservative budgeting approach have positioned it to weather the potential recession without sacrificing high-level services for Leland citizens. As stewards of public resources, staff believes our primary role is to concentrate our budgeting efforts on public safety, maintenance of current services, Town-owned property, and infrastructure while attempting to keep rates and fees reasonably unchanged. This budget reflects staff's commitment to maintaining and improving the community today while positioning Leland to be financially stable in the future.

Sincerely,

A handwritten signature in dark ink, appearing to read "David Hollis", written in a cursive style.

David Hollis  
Town Manager



**Budget Message**

**Introduction**

From the Council and staff of the Town of Leland, welcome to the Town of Leland’s FY2020-2021 budget! This document represents our plans to utilize the Town’s resources to continue to provide its citizens with a quality of life that is safe, prosperous, and enjoyable. We, as staff and Council, wish to use this document to be transparent and convey what the Town is undertaking to prepare for the upcoming year. For many of our staff and all Councilmembers, Leland is home, and we are proud to have the opportunity to improve the Town through our professional lives every day.

The Town-wide budget is \$30,400,000.00 for all funds, including the General Fund, Powell Bill, Building Inspections, and the Utility Enterprise Fund. The General Fund budget for FY20-21 totals \$20,500,000.00. This budget maintains the tax rate at 0.21 cents per \$100.00 of valuation which is the same tax rate as FY19-20.

<b>TOTAL REVENUES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
GENERAL FUND	20,500,000	67.4%
POWEL BILL	600,000	2.0%
BUILDING INSPECTIONS	1,300,000	4.3%
PUBLIC UTILITY ENTERPRISE	8,000,000	26.3%
<b>Total</b>	<b>30,400,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
GENERAL FUND	20,500,000	67.4%
POWEL BILL	600,000	2.0%
BUILDING INSPECTIONS	1,300,000	4.3%
PUBLIC UTILITY ENTERPRISE	8,000,000	26.3%
<b>Total</b>	<b>30,400,000</b>	

The FY20-21 budget builds upon the balanced financial foundation that remains a key goal for Council and management. Each year, Council and staff make efforts to reengineer, innovate, and manage savings to prepare a budget that predicts revenues to equal expenditures without appropriating fund balance. The annual budget process and budget documents bring together information, data, trends, and forecasts into a cohesive management plan for utilizing the Town’s resources. Council and staff work collaboratively and provide opportunities to engage the public to develop a budget that is balanced and sustainable.

The Town continues to monitor both the cost of doing business and the level and quality of services provided to ensure the residents continue to receive value for their tax dollar, both in absolute terms and when compared to peer municipalities. The FY20-21 budget does include a



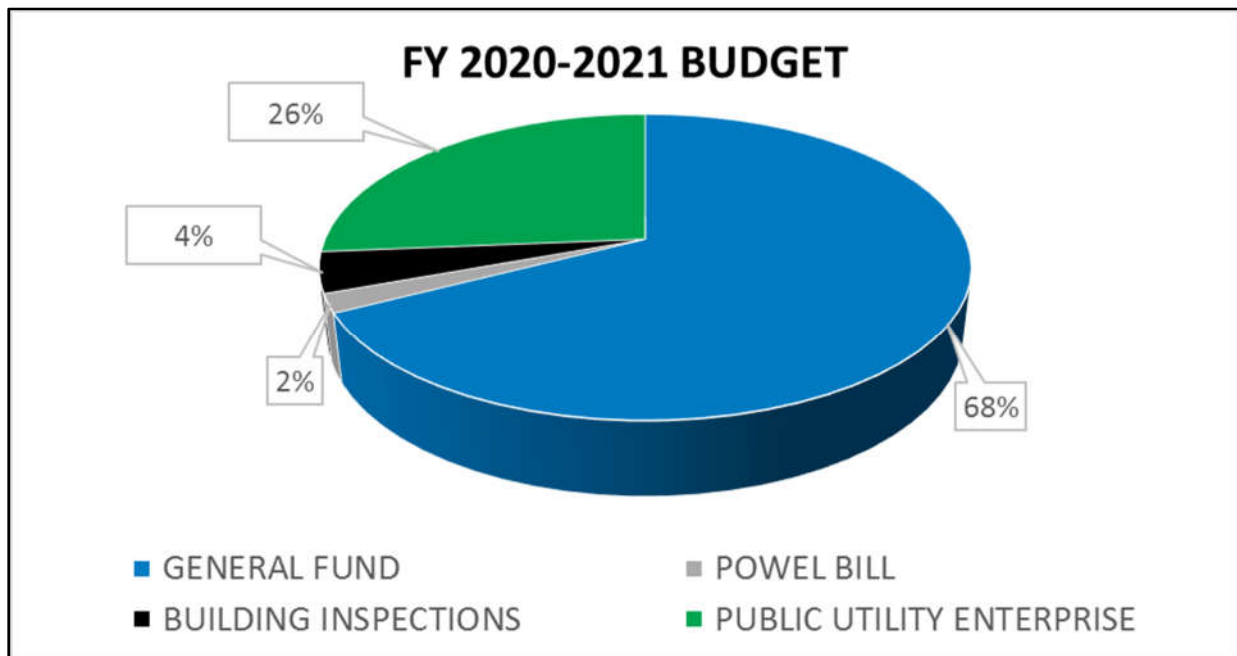
proposed 10% increase in fire fees, subject to Brunswick County Commissioner approval; however, there is no proposed increase to the ad valorem tax rate.

In July 2019, the N.C. Department of Revenue reported returning over \$3.5 billion in sales tax revenue to the 100 counties during the previous 12 months. Cities and towns received over \$1 billion of those dollars. The state collects sales tax revenue on a monthly basis and returns a share to local governments. It takes three months after businesses collect sales tax for the Town to receive those funds, which means Leland will not know how much tax was collected in April until the funds are received from the state in July. Therefore, it is difficult to capture the current impact on sales tax revenues due to the coronavirus response and restrictions and no one knows the full impact these adversities could have on future local government budgets. However, staff will closely monitor the revenues and expenditures over the coming months to ensure financial stability for the Town.

In summary, the proposed FY20-21 budget incorporates the personnel and resources needed to sustain the high level of service expected from the Town that our residents desire and deserve.

**Recommended Budget**

The FY20-21 recommended budget totals \$30,400,000.00 for all Town operations. This is an increase of 12% over the originally submitted July 1, 2019 budget. Following Town Council’s direction, the budget is balanced with a tax rate of \$0.21 per \$100.00 valuation, consistent with the FY19-20 tax rate. The budget currently includes no increase in water or sewer rates and uses no appropriated fund balance.



## **Budget Highlights for Fiscal Year 2020-2021**

### Ad Valorem Tax Rate

There is no proposed ad valorem tax rate increase within the FY20-21 budget. The current tax rate of 21.0 cents per \$100.00 of valuation will remain the same as the FY19-20 budget.

### New Employee Positions

The budget includes the addition of eighteen (18) new full-time employees over the original approved FY19-20 budget. The positions are for various departments within the General Fund and the Utility Enterprise Fund. Twelve (12) of these positions are included in the Fire Department, nine (9) to staff the third fire station, and three (3) to add an additional employee per shift on the ladder truck.

### Leland Cultural Arts Center

As of July 1, 2020, the Leland Cultural Arts Center (LCAC) activities will not be reported as a separate enterprise fund. The revenues and expenditures for the LCAC will be incorporated into the General Fund budget.

### Debt Service

The FY19-20 General Fund debt service totaled \$1,675,755.00. The FY20-21 debt service budget is \$1,935,000.00. The increase in debt service is due to issuing debt for the financing of a Fire Apparatus and the Municipal Operations Campus.

### Capital Projects

There are no transfers to Capital Project Funds incorporated in this budget.

### Municipal Vehicle Tax

The Town will continue assessing the \$30.00 per vehicle fee for a Municipal Vehicle Tax which was implemented on July 1, 2019. The budget of \$525,000.00 for the fiscal year will only be used to fund road maintenance and repair projects.

### Fire Fee Increase

The budget includes a recommended 10% increase in fire fees within the fire district jurisdiction, subject to Brunswick County Commissioner approval.

### Emergency Management Department Budget

The General Fund includes Emergency Management as a new department in the recommended budget with one employee and related expenditures.

### Public Services Budget

The Town pays a third-party for the cost of recycling services for Leland residents. The cost budgeted for the FY20-21 year is \$580,000.00 which includes a reduction of service from twice a month pick-up in prior years to once a month pick-up, under a one-year contract.

**General Fund**

The General Fund Budget is balanced at \$20,500,000.00 for FY20-21. The General Fund contains all the governmental services that do not generate sufficient revenue to support their activities including Police, Fire, the Cultural Arts Center, Recreation, Operation Services, Public Services, Planning, Administration, Human Resources, Finance, and the Governing Body.

Revenue

Leland continues to experience growth in its primary revenue sources – ad valorem tax and sales tax. A growing population has naturally contributed to a growing tax base that helps the Town retain a very modest tax rate while providing exceptional services. The growth in tax base, the stable nature of property taxes, and the fact that property tax revenues account for about thirty-five percent (35%) of the Town’s revenues potentially lessen the overall impact of the COVID-19 pandemic. Throughout FY20-21, the Town will monitor all revenues more closely and be prepared to make necessary adjustments to ensure financial integrity without sacrificing core services.

GENERAL FUND REVENUE	FY 2020-2021 BUDGET	PERCENT OF BUDGET
PROPERTY TAX	7,272,248	35.5%
SALES & USE TAX	5,954,474	29.0%
FIRE FEES	3,996,020	19.5%
FRANCHISE TAX	950,000	4.6%
LOAN PROCEEDS	700,000	3.4%
MUNICIPAL VEHICLE TAX	525,000	2.6%
OTHER REVENUE	464,605	2.3%
ALLOCATION REVENUE	379,153	1.8%
ZONING/PERMITS	98,500	0.5%
BEER & WINE TAX	85,000	0.4%
INTEREST INCOME	75,000	0.4%
APPROPRIATIONS	-	0.0%
<b>Total</b>	<b>20,500,000</b>	

For FY20-21, the property tax revenue calculation is based upon an ad valorem tax base estimated at \$3.16 billion, which will generate about \$7.3 million in property tax revenue with a tax rate of \$0.21 per \$100 valuation and a 99.45% collection rate.

Local option sales tax represents the Town’s second largest revenue source in the General Fund at just under \$6.0 million (29%). The State of North Carolina collects the sales tax and distributes it three months in arrears to the local units. Sales tax revenues have increased significantly over the past several years with a strengthened economy, a growing Leland

population, the natural growth in Brunswick County, as well as the state’s expansion of sales tax to include some additional services. Even with the Town’s population growth, the FY20-21 Budget includes no increase in estimated sales tax revenues over FY19-20. The COVID-19 pandemic will have an impact on sales tax revenues as social distancing practices and business restrictions have severely altered people’s ability to spend throughout the state. Since the sales tax collections lag by three months, data to assess the true impact of the pandemic is not readily available. The current revenue projection is conservative, yet optimistic, and staff will diligently monitor sales tax distributions in the coming months and adjust spending as needed.

Fire fees are estimated to make up just under \$4.0 million dollars (19.5%) in the upcoming year, which includes the proposed 10% fire fee increase. Due to reasons mentioned above with the ad valorem property taxes, staff does not anticipate a negative impact in fire fee collection due to the COVID-19 pandemic.

Expenditures

The Town anticipates spending about 42% of the General Fund budget on Public Safety, split 19.1% to the Police Department and 22.9% to the Fire Department. The graph below details the General Fund expenditures and corresponding percent of the budget:

DEPARTMENT	FY 2020-2021 BUDGET	PERCENT OF BUDGET
FIRE	4,698,000	22.9%
POLICE	3,924,000	19.1%
PUBLIC SERVICES	2,649,000	12.9%
DEBT	1,935,000	9.4%
GROUPS & MAINTENANCE	1,371,000	6.7%
ADMINISTRATION	1,187,000	5.8%
IT	1,133,000	5.5%
CULTURAL ARTS CENTER	770,000	3.8%
PLANNING	740,000	3.6%
FINANCE	515,000	2.5%
PARKS & RECREATION	450,000	2.2%
GOVERNING BODY	411,000	2.0%
HUMAN RESOURCES	314,000	1.5%
ECONOMIC & COMMUNITY DEVELOPMENT	200,000	1.0%
EMERGENCY MANAGEMENT	183,000	0.9%
TRANSFER TO LAW ENFORCEMENT SEPARATION	20,000	0.1%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	-	0.0%
TRANSFER TO GENERAL FUND RESERVES	-	0.0%
<b>Total</b>	<b>20,500,000</b>	

**Powell Bill**

Powell Bill funds represent appropriations by the state for restricted use in maintaining, repairing, constructing, reconstructing, or widening any public street or thoroughfare within the Town limits. The state utilizes a formula to determine funding distribution, whereby local street miles represent one quarter of the distribution formula and population, the remaining seventy-five percent (75%). These funds are estimated at \$600,000.00 in the FY20-21 Budget.

The following chart displays the Powell Bill revenues and expenditures:

<b>POWELL BILL REVENUES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
RESTRICTED POWELL BILL	570,000	95.0%
INTEREST INCOME	30,000	5.0%
<b>Total</b>	<b>600,000</b>	
<b>POWELL BILL EXPENDITURES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
STREET MAINTENANCE	600,000	100.0%
<b>Total</b>	<b>600,000</b>	

**Building Inspections**

The FY20-21 recommended budget includes \$1,300,000.00 in revenues associated with the Building Inspections Department. General statutes restrict these fees specifically for inspection activities and expenditures.

The following chart displays the Building Inspection revenues and expenditures:

<b>BUILDING INSPECTION REVENUES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
BUILDING INSPECTIONS - LELAND	1,265,000	97.3%
BUILDING INSPECTIONS - NAVASSA	33,000	2.5%
BUILDING INSPECTIONS - SANDY CREEK	2,000	0.2%
<b>Total</b>	<b>1,300,000</b>	
<b>BUILDING INSPECTION EXPENDITURES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
PERSONNEL	890,581	68.5%
OPERATIONS	211,274	16.3%
CAPITAL OUTLAY/VEHICLE RESERVE	-	0.0%
BUILDING INSPECTION RESERVE	13,188	1.0%
ALLOCATION EXPENSE	184,957	14.2%
<b>Total</b>	<b>1,300,000</b>	

**Public Utility Enterprise Fund**

The Public Utility Enterprise Fund contains all water and sewer related activities of the Town. This fund is completely self-supporting, meaning it receives no supplement from any other fund to support its operations.

The FY20-21 Public Utility Enterprise Fund budget totals \$8,000,000.00.

The following chart displays the Public Utility revenues and expenses:

<b>PUBLIC UTILITY REVENUES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
SEWER BASE & USAGE	2,590,000	32.4%
WATER BASE & USAGE	1,100,000	13.8%
IRRIGATION BASE & USAGE	700,000	8.8%
SEWER SYSTEM DEVELOPMENT FEES	3,000,000	37.5%
WATER SYSTEM DEVELOPMENT FEES	500,000	6.3%
IRRIGATION SYSTEM DEVELOPMENT FEES	-	0.0%
INTEREST INCOME	100,000	1.3%
OTHER REVENUE	10,000	0.1%
<b>Total</b>	<b>8,000,000</b>	
<b>PUBLIC UTILITY EXPENSES</b>	<b>FY 2020-2021 BUDGET</b>	<b>PERCENT OF BUDGET</b>
PERSONNEL	844,418	10.6%
OPERATIONS	800,227	10.0%
PURCHASES FOR RESALE	780,000	9.8%
MAINTENANCE/TREATMENT	1,438,500	18.0%
DEBT SERVICE/CAPACITY COST	-	0.0%
CAPITAL OUTLAY	195,000	2.4%
ALLOCATION EXPENSE	194,196	2.4%
TRANSFER TO SDF RESERVE FUND	3,500,000	43.8%
TRANSFER TO UTILITY RESERVES	247,659	3.1%
<b>Total</b>	<b>8,000,000</b>	

There are no increases proposed in the water and sewer rates or System Development Fees for FY20-21. The Town expects natural growth to cover both operating and capital project expenses.

The Town will complete a System Development Fee study in FY20-21 and re-evaluate fees at that time.

## Capital Projects

The Town of Leland's capital project plans represent the purchase or investment of significant capital expenditures to include one of the following:

- Construction, purchase, or major renovation of buildings, utility systems, streets, parks, or other physical assets;
- Purchase of land or major equipment; or
- Major site improvements or landscaping projects.

The project list consists of those capital items currently in process, with funds having been appropriated in prior years or those for which a fund appropriation is planned in the upcoming budget year. Town Council, with direction from associated Boards, Committees, staff, and public input, rank the importance of the projects. Various ranking criteria included items such as:

- Projects which would provide the most beneficial economic development results, including drawing more retail and commercial business and job growth to the Town;
- Projects to enhance the preservation of land and the health and wellness of citizens of the Town; and
- Maintenance and care of streets and sidewalks to provide for the safety and wellbeing of Town residents.

The Town began the FY20-21 budget process with the intent to fund several projects that have been awaiting funding in order to move forward. Due to the uncertainty surrounding the COVID-19 pandemic, there are currently no transfers to capital projects proposed in the budget.





**Parks & Facilities Capital Projects**

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.11.2020	FY 20-21 TRANSFERS	FUNDING SOURCE
Sturgeon Creek Park Project <39-310-6020>	9,000,000	1,281,219	75,809	-	GENERAL FUND
Founders Park Phase 1 (Municipal Park) <39-310-6030>	3,700,000	100,000	35,856	-	GENERAL FUND
Leland Greenway Planning <39-310-6001>	100,000	100,000	22,501	-	GENERAL FUND
Property Acquisition - General <45-310-6030>	N/A	1,130,000	653,207	-	GENERAL FUND
Fire Station #53 <45-320-6001>	1,500,000	1,500,000	1,481,533	-	GENERAL FUND
Municipal Operations Campus <45-320-6002>	3,300,000	3,300,000	481,100	-	FINANCED
<b>Total</b>	<b>17,600,000</b>	<b>7,411,219</b>	<b>2,750,005</b>	<b>-</b>	

**Sturgeon Creek Park**

The currently undeveloped Sturgeon Creek Park is intended to serve as Leland’s second water access park. With potentially more than 78 acres, this park has the potential to become a destination facility, both locally and regionally, for sportsman and water lovers wishing to gain access to Sturgeon Creek and the Brunswick River. Sitting on Sturgeon Creek, the focus for this facility will be boating access in cooperation with the NC Fish and Wildlife Commission, as well as environmental education, preservation, and nature-based activities. Town Council adopted the Master Plan at their February 2020 regular meeting. Next steps for the project will be to move forward with engineering when additional funding is available.

**Founders Park Phase 1 (Municipal Park)**

Founders Park serves as the flagship facility for a myriad of events and programs throughout the year. The current design of the park provides a place for walkers and runners to remain physically active, with the disc golf course acting as one of the most popular amenities in the park. The playground also provides enjoyment for youth ages 5-12 years old. Town Council adopted the Master Plan at their March 2020 regular meeting. Next steps for the project will be to move forward with engineering when additional funding is available.

**Leland Greenway Planning**

A project to construct a multi-use path connecting Westgate Nature Park, which is owned and operated by the Town of Leland, to Brunswick Nature Park, which is owned and operated by Brunswick County. Currently in the planning stage.

**Property Acquisition – General**

These funds are set aside for General Fund property acquisition, as the need or opportunity arises.

## **Fire Station #53**

This project aims to address needs surrounding the continued expansion and development along Highway 17. The location of the new permanent, fully staffed station will aid in reducing response times to fire and life-safety events in the area.

## **Municipal Operations Campus**

The Municipal Operations Campus Capital Project will include the purchase of property and upgrades of facilities already on the property to accommodate and enhance the Town of Leland's provision of various municipal services. Potential uses include a Public Services Operations Center including garages and offices for Utilities, Streets, and Operation Services, Town-wide warehousing and storage for regular and emergency operations, an Animal Control office, Police impound and storage areas, an emergency response staging area, the relocation of Fire Station #51, and other public service needs.



**Economic & Community Development Capital Projects**

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.11.2020	FY 20-21 TRANSFERS	FUNDING SOURCE
Old Fayetteville Rd MUP (TIP # U5534 D) <52-210-6020>	2,261,575	2,261,575	2,071,022	-	GRANT/GF
Town Hall Pedestrian Loop (TIP # U 5534 J) <54-210-6000>	276,324	276,324	149,408	-	GRANT/GF
Village Road MUP Extension (TIP # U 5534 I) <55-210-6000>	168,468	168,468	134,908	-	GRANT/GF
Leland Middle School Sidewalk (TIP # 5534 K) <53-210-6000>	278,665	278,665	236,297	-	GRANT/GF
Bury Village Road Utilities	4,500,000	-	-	-	GRANT/GF
<b>Total</b>	<b>7,485,032</b>	<b>2,985,032</b>	<b>2,591,635</b>	<b>-</b>	

**Old Fayetteville Road Multi-Use Path (STP-DA U-5534D)**

A project to develop a roadside multi-use path along the north side of Old Fayetteville Road from Town Hall Drive to North Brunswick High School. The Town received a supplemental agreement for additional funding and contract time from the NCDOT on February 24, 2020. Currently, work continues on finalizing bid documents and obtaining approval from the NCDOT for the right-of-way encroachment agreements. Bidding of the project is anticipated to take place in mid-2020, pending NCDOT funding and bidding availability.

**2014 STP-DA Projects U5534 (I, J, K)**

The Town Hall Pedestrian Loop, Village Road MUNP Extension, and the Leland Middle School Sidewalk are all included in this description. These projects are intended to construct a sidewalk along Old Fayetteville Road from Ricefield Branch Street to Leland Middle School, a multi-use path extension along Village Road from the Brunswick County Senior Center to Sturgeon Creek, and a sidewalk loop from Town Hall Drive down Village and Old Fayetteville Roads. Currently, work continues to finalize bid documents and obtain approval from the NCDOT for the right-of-way encroachment agreements. Bidding of the projects is anticipated to take place in mid-2020, pending NCDOT funding and bidding availability.

**Bury Village Road Utilities**

This project encompasses the relocation of overhead primary power lines to underground conduit routing along approximately 4,800 linear feet of roadway along Village Road. The scope of work includes excavation and emplacement of approximately 42,500 linear feet of underground conduit, demolishing and replacing sidewalk along the distribution route, site clean-up and rehabilitation, and extensive phasing and traffic control along the busy Town thoroughfare. The potential economic development benefits, along with the aesthetic and safety improvements that would result from converting overhead electric and telecommunication lines to underground, is supported by the Town of Leland 2020 Master Plan and the Flex code zoning ordinance. The project is currently unfunded. Staff applied for a grant to fund the engineering and design portions of the project, however, that grant request was denied in June 2020.

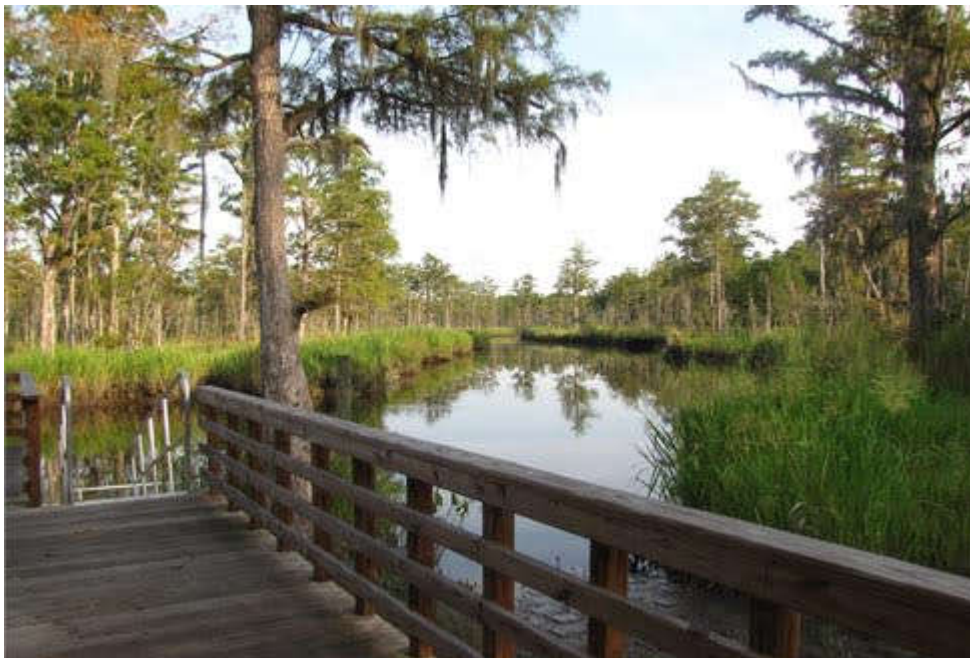


**Infrastructure - Streets Capital Projects**

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.11.2020	FY 20-21 TRANSFERS	FUNDING SOURCE
Cypress Cove Park Access <47-420-6360>	750,000	-	-	-	GENERAL FUND
Brunswick Village Blvd Extension	2,500,000	-	-	-	FINANCED
Lanvale Forest Road Improvements <47-420-6290>	1,250,000	50,000	5,090	-	GF/POWELL BILL
<b>Infrastructure - Streets Totals</b>	<b>4,500,000</b>	<b>50,000</b>	<b>5,090</b>	<b>-</b>	

**Cypress Cove Park Access**

To construct a direct access road into Cypress Cove Park from Village Road and to make improvements to the park entrance and parking areas. Currently in the engineering design phase.



**Brunswick Village Boulevard Extension**

A project to provide water and sewer in Brunswick Forest to help serve the developing areas within Brunswick Forest and along Kay Todd Road. Design plans and contract documents are being finalized. Anticipated construction bid advertisement is for Summer 2020.

**Lanvale Forest Road Improvements**

A project to repair existing streets and infrastructure within the Lanvale Forest Subdivision. The scope of the project includes repairs to existing asphalt, stormwater catch basins, sidewalks, and curbs and gutters. Currently in the engineering design and specification phase. Anticipated construction bid advertisement is for Fall 2020.

**Infrastructure – Public Utility Capital Projects**

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.11.2020	FY 20-21 TRANSFERS	FUNDING SOURCE
Lift Station #1 Upgrade <64-400-6001>	500,000	267,467	426,687	-	UTILITY FUND
Regional Pump Station #33 <64-400-6002>	3,600,000	3,600,000	642,818	-	FINANCED/SDF REVENUE
HWY 17 Sewer Expansion II Phase 1 <64-400-6004>	2,200,000	2,200,000	472,318	-	FINANCED/SDF REVENUE
HWY 17 Sewer Expansion II Phase 2 <64-400-6003>	4,266,000	236,575	44,009	-	TBD/SDF REVENUE
Kay Todd Utilities	4,000,000	-	-	-	FINANCED/SDF REVENUE
Lift Station #3 Rehabilitation <64-400-6006>	339,236	339,236	319,636	-	UTILITY FUND
Lift Station #14 Relocation <64-400-6007>	1,530,000	1,530,000	1,509,139	-	UTILITY FUND
<b>Infrastructure - Public Utility Totals</b>	<b>16,435,236</b>	<b>8,173,278</b>	<b>3,414,608</b>	<b>-</b>	

**Lift Station #1 Upgrade (1240 Magnolia Village Way)**

A project to reconstruct Lift Station #1 which has deteriorated due to significant sewage flow within the collection system. Final plans and bid documents are completed. Anticipated construction bid advertisement to occur in mid-2020.

**Regional Pump Station #33**

A project to construct a sewer lift station in Brunswick Forest to serve the developing areas within Brunswick Forest and along the Highway 17 Corridor. The lift station will accept additional flow from other lift stations by force main. The project is currently under construction.



## **Highway 17 Sewer Expansion II Phase 1**

A project to serve the developing areas along the Highway 17 Corridor with sewer. The project begins at Hewett Burton Road and ends at the proposed Bishops Ridge development on Hazels Branch Road. The force main will accept flows from surrounding areas as well as additional flow from other lift stations.



## **Highway 17 Sewer Expansion II Phase 2**

A project to serve the developing areas along the Highway 17 Corridor south of the proposed Bishops Ridge development with sewer. The project will begin on Hazels Branch Road and end at Old Town Creek Road. The station on Old Town Creek Road is designed to accept gravity sewer flow from surrounding areas and additional flow from other lift stations by force main. The purchase of the new lift station site was recorded on January 29, 2020. The Town's engineer is completing surveys and design work for the new site. Bidding is planned for 2020.

## **Kay Todd Utilities**

A project to provide water and sewer in Brunswick Forest to serve the developing areas within Brunswick Forest and along Kay Todd Road. Design plans and contract documents are being finalized. Anticipated construction bid advertisement is for Summer 2020.

## **Lift Station #3 Rehabilitation**

A project to refurbish Lift Station #3 which has deteriorated due to significant sewage flow within the collection system. Currently in the design and specification phase. Anticipated construction bid advertisement is for Summer 2020.

## **Lift Station #14 Relocation**

A project to relocate Lift Station #14 further away from Sturgeon Creek to mitigate environmental concerns and to provide additional space for the future Sturgeon Creek Park. Currently in the design phase.



## **Financial Policies**

These financial policies are a statement of the guidelines and goals that will influence and guide the financial management practices of the Town. A financial policy that is adopted, adhered to, and regularly reviewed, is recognized as the cornerstone of sound financial management. The following financial policy statements are presented:

### **Investment Policies**

**Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

**Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

**Return:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

**Stability:** The investment decisions will be made in a way that will maintain the Town's stable financial position.

**Protection:** The Finance Director will ensure the Town has available funds to protect the Town from an emergency fiscal crisis by ensuring the continuance of service even in the event of an unforeseen occurrence.





## Balanced Budget

Pursuant to North Carolina General Statutes (NCGS) 159-11, the Town will adopt a balanced budget.

The North Carolina Local Government Budget and Fiscal Control Act defines a balanced budget as the sum of estimated net revenues and appropriated fund balance in each fund to be equal to appropriations in that fund.

## Purchasing Policy

All Town employees will obtain a Purchase Order before making a financial obligation for the Town.

The Town will follow the established guidelines for all formal and informal bids for qualifying apparatus, supplies, materials, equipment, and construction contracts.

Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items.

Strategic sourcing is considered with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing.

Documentation will be maintained detailing the history of all procurements.

## Budget Development Policy

The Town will develop the annual budget in conjunction with a stated program of performance objectives and measures with which to gauge progress toward meeting those objectives.

Water, sewer, and building inspection rates will be established at the appropriate level to enable the related funds to be self-supporting.

The Town will pursue an aggressive policy seeking the collection of delinquent utility, license, permit, and other fees due to the Town.

Fund Balance Policy

Unassigned fund balances will mean funds that remain available for appropriation by the Town Council after all commitments for future expenditures, required reserves defined by state statutes, and previous Council designations have been calculated.

Available fund balances at the close of each fiscal year should be at least 35% of the total General Fund budget of the Town. This policy was established by Council in August of 2006 and is pictured below.

The Town Council may, from time-to-time, appropriate fund balance that will reduce available fund balances below the 35% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the Town of Leland.

RESOLUTION  
TOWN OF LELAND, NORTH CAROLINA  
ESTABLISHING FUND BALANCE POLICY

WHEREAS, to provide sufficient funds for the continuous operation of Town activities is in the best interest of the citizens of the Town; and

WHEREAS, it is the desire of the Town Council to establish a formal fund balance policy; and

WHEREAS, the North Carolina Local Government Commission has established a minimum expected fund balance of 8 percent of the General Fund budget at the end of each fiscal year; and,

WHEREAS, prudent fiscal management dictates that the town should maintain at least a fund balance of ½ of the reported average of Towns our size and our goal as a Town should be to maintain 100% of the reported average amount of Towns our size;


NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF LELAND AS FOLLOWS:

1. The Mayor and Town Council hereby formally establishes the goal of obtaining an available fund balance in the General Fund in an amount of 35 percent of the General Fund budget at the end of each fiscal year.
2. The Town Manager shall take this policy into account when developing the recommended annual budget.
3. The independent auditor for the Town shall monitor compliance with this established Fund Balance Policy. The auditor shall report related findings and recommendations annually as a part of the audit and financial report.

This resolution adopted this 17<sup>th</sup> day of August, 2006.

*Walter B. Futch Jr.*  
Walter B. Futch Jr., Mayor

*Carol Ann Floyd*  
Carol Ann Floyd, CMC, Town Clerk



## **Budget Process**

The importance of the annual budget process cannot be overstated. The budget manual outlines policy direction, guides management and Council decisions, and provides citizens with transparency of how the Town uses public money, which establishes accountability and trust.

**Goal Setting and Direction:** In January 2020, Town staff conducted an orientation with Council to give insight on the departments and how they are meeting goals. Town Council took this time with staff to evaluate the Town Council's existing goals and directives and to discuss any needed updates to those goals.

**Preparation and Requests:** Preparation for the Town budget began in October 2019 when department directors met with appropriate staff to determine the needs within each division. The directors were responsible for completing the appropriate budget justification forms and submitting their requests to Finance by December 1, 2019. Finance then developed revenue projections and combined all department expenditure requests into one draft budget template. The Finance Director then met with department heads and Town Managers to prioritize the requests. In January 2020, the Town Manager presented the General Fund expenditure justification details to Town Council to receive feedback and further direction in developing the budget. In February 2020, the Town Manger presented Town Council with the Capital Improvement Plan and the Water and Sewer Enterprise Fund detail. As the COVID-19 pandemic began to affect the United States, the budget was reduced and presented an additional time to Town Council on May 11, 2020 as a balanced budget with no ad valorem property tax increase. After the budget workshop in May, staff made final revisions and will present the submitted budget at the Council Regular May meeting. A public hearing is scheduled for June 1, 2020 at 6 PM to receive citizen input. After receiving citizen feedback, Town Council may direct staff to make adjustments or to formally adopt the budget by approving a budget ordinance at their regular June meeting.

**Amendments:** Throughout the fiscal year, changes in revenues and expenditures can occur that require the budget to be amended or funds to be transferred between accounts to adjust for those changes. Budget transfers and amendments allow Town Council and staff to be proactive in addressing changes in the economy or to take advantage of unforeseen opportunities. The budget transfers and amendments must adhere to the balanced budget requirements and impose no additional tax levy liability on citizens. A budget transfer occurs when allocated resources within the departmental budget are transferred from one line item of revenue or expenditure to another line item of the same category. A department head may request a transfer, or the Finance Director may make a recommendation to the Town Manager for the transfer. A budget amendment typically involves larger sums of money for transfers between funds or departments or is required to address needs for increases in resources. The Finance Director prepares budget amendments and submits them to Town Council for approval.

Budget Calendar:

<b>Town of Leland Budget Calendar</b> for 2020/2021 Fiscal Year			
<b>DATES</b>	<b>TIME</b>	<b>TASK</b>	<b>LEADER RESPONSIBLE / COUNCIL &amp; STAFF PARTICIPANTS</b>
<b>October</b>			
23	N/A	Distribute departmental budget templates (Expense &/or Revenue)	Finance Director
<b>November</b>			
<b>December</b>			
2	1:00 PM	Provide completed expense/revenue templates to Finance Director	Department Directors
2-31		Finance Director to combine all budgets in one spreadsheet	Finance Director
<b>January</b>			
6-15	N/A	Review individual line items as prepared by Departments	Finance Director, Town Managers, Department Directors
13	1:00 PM	Budget Retreat (After Agenda Meeting)	Finance Director, Town Managers, Department Directors, Council
<b>February</b>			
17	1:00 PM	Budget Retreat (After Agenda Meeting)	Finance Director, Town Managers, Department Directors, Council
<b>March</b>			
1-31	N/A	Review individual line items as prepared by Departments	Finance Director, Town Managers, Department Directors
<b>April</b>			
1-30	N/A	Review individual line items as prepared by Departments	Finance Director, Town Managers, Department Directors
<b>May</b>			
11	1:00 AM	Budget Retreat	Finance Director, Town Managers, Department Directors, Council
21	6:00 PM	Presentation of budget message and final budget	Finance Director, Town Managers, Department Directors, Council
21	6:00 PM	Announce Budget Public Hearing for June 1, 2020 at 6 PM	Town Clerk
<b>June</b>			
1	6:00 PM	Budget Public Hearing	Finance Director, Town Managers, Department Directors, Council
2-14	TBD	Make any needed adjustments to final budget <If needed>	Finance Director, Town Managers, Department Directors
15	1:00 PM	Budget Retreat (After Agenda Meeting)	Finance Director, Town Managers, Department Directors, Council
18	6:00 PM	Adoption of the FY 20/21 Budget	
30	N/A	Fiscal Year Ends	
<b>July</b>			
1	N/A	Budget Implemented	

## Town Council Goals

With the Town's core values in mind, the Town Council has established goals for staff to strive for in order to achieve success. Each year, during the budget process, staff and Council review these goals and make any changes where they feel are necessary. The goals are intended to set a standard of expectation for the community and the government organization. The goals are identified as follows:

### Public Safety

**Goal:** Be the safest southeastern North Carolina Town through preventative and responsive emergency services and citizen engagement.

**Goal:** Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.

### Public Services

**Goal:** Be a safe and reliable utilities service provider.

**Goal:** Be a resilient, sustainable, and environmentally conscious community.



### Internal Support

**Goal:** Be a well-trained, innovative, and customer-centric workforce.

**Goal:** Be a community that is transparent, fair, and fiscally responsible with the Town's resources to ensure the future sustainability of the Town and its' citizens.

### Business & Neighborhood Enhancement

**Goal:** Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.



**Goal:** Be a well-positioned Town within the economic and tourism markets in the southeastern North Carolina region.

**Goal:** Be a Town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.

**Goal:** Be a center for advanced, innovative manufacturing and technology employment.

## Infrastructure

**Goal:** Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.

## Public Places

**Goal:** Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.

**Goal:** Be a community that protects and promotes sustainability for our natural environment, facilities, and parks.

**Goal:** Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.



**Departmental Detail: Governing Body**

The Governing Body establishes effective and fiscally responsible municipal services.

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	63,000	63,175	63,175	63,000	63,215	34,490	34,743
BOARD/COMMITTEE ATTENDANCE ALLOWANCE	4,600	5,390	5,390	9,240	5,740	6,580	5,363
HEALTH INSURANCE	250	250	206	250	282	4,742	5,691
ELECTED OFFICIAL HEALTH REIMBURSEMENT	-	-	-	-	-	16,719	23,490
WORKERS' COMPENSATION INSURANCE	250	46	46	221	92	157	90
FICA/MEDICARE	5,171	4,844	4,844	5,526	5,685	4,421	4,828
UNEMPLOYMENT TAX	659	550	544	668	460	529	938
TRAVEL/MEETINGS/SCHOOLS/DUES	61,819	38,231	38,231	59,351	50,400	44,559	42,702
LEGAL	163,000	205,000	192,222	150,000	614,344	254,713	13,197
LAWSUIT SETTLEMENTS	-	-	-	-	-	-	2,355
CODIFICATION	17,000	10,954	10,954	21,000	9,225	8,472	11,146
PROFESSIONAL/CONTRACT FEES	36,000	40,486	40,486	36,150	47,629	153,858	50,656
PRIVATE DEVELOPMENT COSTS	50,000	106	106	25,000	-	-	-
CELLPHONE/AIRCARD	-	-	-	-	-	-	1,605
OFFICE SUPPLIES	4,250	1,085	1,085	3,525	5,312	1,105	2,862
ELECTIONS	-	12,829	12,829	15,500	-	10,031	-
HISTORICAL MARKERS	5,000	4,632	4,632	4,500	-	3,976	2,203
WAVE TRANSIT TRANSPORTION	-	54,636	54,636	54,636	53,045	51,500	50,000
LELAND FIRE/RESCUE	-	-	-	-	-	-	178,104
<b>TOTAL</b>	<b>411,000</b>	<b>442,214</b>	<b>429,386</b>	<b>448,567</b>	<b>855,428</b>	<b>595,852</b>	<b>429,971</b>



## Departmental Detail: Administration/Communications

The Administration staff manages the execution of established municipal services while providing support and guidance to enable all departments to achieve their goals.

**Goal:** Be a community that is transparent, fair, and fiscally responsible with the Town's resources to ensure the future sustainability of the Town and its citizens.

The Communications Officer manages Town social media channels and the Town's website, oversees and coordinates public information programs and publicity activities, communicates Town initiatives, projects, plans, and practices to Leland residents and stakeholders, and provides support to the Leland Tourism Development Authority.

Updates the website with timely information and resources for residents.

Utilizes social media as a tool for informing and educating the public on Town initiatives, programs, and events.

Develops and maintains relationships with area media outlets.

Notifies the media about potential items of interest.

Develops and pitches ideas for articles/coverage to media.

## Departmental Detail: Administration/Communications

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	668,272	595,000	563,444	582,970	559,025	464,071	278,652
OVERTIME	1,000	505	505	1,500	-	-	-
401(K) TOWN CONTRIBUTION	33,464	31,000	28,192	29,224	27,845	21,724	13,931
LOCAL GOVERNMENT RETIREMENT (LGRS)	67,910	44,500	42,921	52,296	43,159	32,642	20,272
HEALTH INSURANCE	93,998	64,000	60,764	76,263	57,548	74,171	52,000
DENTAL INSURANCE	6,804	4,300	4,151	5,339	4,665	3,838	2,663
VISION INSURANCE	1,222	750	678	827	785	701	452
DISABILITY INSURANCE	1,743	2,200	2,148	2,356	2,065	1,693	1,020
LIFE INSURANCE	663	1,300	1,268	1,061	934	959	799
WORKERS' COMPENSATION INSURANCE	2,343	1,804	1,804	2,044	1,174	2,044	813
FICA/MEDICARE	51,123	43,000	41,523	44,597	38,126	33,306	19,655
UNEMPLOYMENT TAX	960	1,400	1,330	935	1,152	1,099	1,209
TRAVEL/MEETINGS/SCHOOLS/DUES	17,040	7,012	7,012	13,760	4,993	8,965	7,988
LEGAL	15,000	10,000	8,405	10,000	5,251	6,002	10,355
PROFESSIONAL/CONTRACT FEES	500	319	319	290	242	199	1,090
MARKETING	2,350	-	-	-	-	-	-
PROPERTY/AUTO/LIABILITY INSURANCE	189,489	175,186	175,186	230,000	198,347	124,163	122,755
ADMINISTRATIVE DUES/FEES	22,120	18,953	18,953	20,595	15,325	14,655	10,065
CELLPHONE/AIRCARD	-	-	-	-	-	-	2,023
VEHICLE FUEL	-	-	-	-	-	-	486
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	-	431
VEHICLE RESERVE TRANSFER	-	-	-	-	-	3,000	3,000
OFFICE SUPPLIES	11,000	10,642	10,642	10,000	7,570	4,901	4,133
DISASTER EXPENSE	-	167,952	167,952	243,000	-	-	-

**Departmental Detail: Information Technology**

The Information Technology Department provides hardware, software, and communications equipment to enable staff to operate and provide services to citizens.

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	46,850	43,000	39,382	43,254	21,383	-	-
OVERTIME	-	244	244	-	-	-	-
401(K) TOWN CONTRIBUTION	2,343	2,100	1,981	2,163	1,069	-	-
LOCAL GOVERNMENT RETIREMENT (LGRS)	4,755	3,700	3,565	3,871	1,657	-	-
HEALTH INSURANCE	8,192	6,500	5,856	7,924	2,671	-	-
DENTAL INSURANCE	378	350	329	368	138	-	-
VISION INSURANCE	72	70	65	71	30	-	-
DISABILITY INSURANCE	249	240	234	248	60	-	-
LIFE INSURANCE	69	80	75	82	65	-	-
WORKERS' COMPENSATION INSURANCE	164	145	145	152	81	-	-
FICA/MEDICARE	3,584	3,200	3,038	3,309	1,636	-	-
UNEMPLOYMENT TAX	137	185	170	134	107	-	-
TRAVEL/MEETINGS/SCHOOLS/DUES	2,445	100	100	1,100	503	235	185
PROFESSIONAL/CONTRACT FEES	406,293	450,000	396,490	400,850	356,363	322,746	253,800
SOFTWARE SUPPORT	337,409	252,757	252,757	336,249	284,459	187,843	251,414
TELEPHONE/INTERNET SERVICE	101,760	85,000	79,570	87,850	104,715	101,462	77,459
CELLPHONE/AIRCARD	101,000	70,000	61,974	88,500	41,980	52,351	620
IT EQUIPMENT	56,600	120,000	119,132	119,625	33,411	125,071	86,425
EQUIPMENT LEASES	58,000	50,000	42,824	50,000	45,877	41,744	30,254
EQUIPMENT RENTAL	2,200	2,180	1,759	2,180	1,942	1,668	2,855
OFFICE SUPPLIES	500	67	67	700	1,381	-	34
<b>TOTAL</b>	<b>1,133,000</b>	<b>1,089,918</b>	<b>1,009,758</b>	<b>1,148,630</b>	<b>899,526</b>	<b>833,121</b>	<b>703,047</b>

## **Departmental Detail: Human Resources**

The Human Resources staff provides recruitment, retention, compensation and benefit services, as well as ensuring compliance and guidance for the well-being of employees. The staff encourages and supports employees in meeting their professional goals, helping them to be as effective as possible and making measurable impacts on the Town.

**Goal:** Be a well-trained, innovative, and customer-centric workforce.

Provides for staff development and training opportunities.

Fosters an environment that encourages innovation.

Embraces a culture of servant leadership that aligns with the organization's core values.

Recruits highly qualified candidates who embody the cultural values of the organization.

Maintains a competitive compensation and recognition strategy to attract and retain talented employees.

## Departmental Detail: Human Resources

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	172,450	128,000	120,450	163,931	140,903	124,047	104,679
401(K) TOWN CONTRIBUTION	8,622	4,900	4,541	8,197	5,567	5,452	5,233
LOCAL GOVERNMENT RETIREMENT (LGRS)	17,504	12,000	10,844	14,672	10,918	9,318	7,619
HEALTH INSURANCE	26,052	14,500	12,712	25,341	15,994	20,368	16,132
DENTAL INSURANCE	2,142	1,000	738	1,463	1,035	999	845
VISION INSURANCE	416	200	157	314	235	235	204
DISABILITY INSURANCE	747	550	436	825	527	538	489
LIFE INSURANCE	207	145	121	245	150	163	163
WORKERS' COMPENSATION INSURANCE	605	550	550	575	355	697	239
FICA/MEDICARE	13,192	10,000	9,189	12,541	10,765	9,329	7,734
UNEMPLOYMENT TAX	411	600	578	401	513	366	616
TRAVEL/MEETINGS/SCHOOLS/DUES	8,000	5,500	5,193	5,747	3,347	2,714	2,362
EMPLOYEE DEVELOPMENT/TRAINING	3,000	1,812	1,812	10,070	1,551	1,778	-
EMPLOYEE HEALTH & WELLNESS	3,700	3,000	2,575	5,202	4,039	3,639	2,480
EMPLOYEE RECOGNITION	28,127	14,500	14,139	21,815	10,782	14,117	9,512
EMPLOYEE SAFETY	2,125	-	110	2,560	1,022	59	7,359
LEGAL	8,000	6,500	6,103	1,500	3,730	945	683
PROFESSIONAL/CONTRACT FEES	12,700	31,503	31,503	31,500	13,446	26,947	23,915
ADVERTISING	3,000	6,415	6,415	7,616	7,242	6,096	3,260
CELLPHONE/AIRCARD	-	-	-	-	-	-	636
OFFICE SUPPLIES	3,000	3,092	3,092	2,660	1,660	1,545	1,369
<b>TOTAL</b>	<b>314,000</b>	<b>244,767</b>	<b>231,256</b>	<b>317,175</b>	<b>233,782</b>	<b>229,351</b>	<b>195,530</b>

## Departmental Detail: Finance

The Finance Department staff is charged with administering and monitoring all aspects of the governmental finances to ensure compliance with North Carolina General Statute 159 and the Local Government Commission guidelines. They are responsible for reporting the Town's financial conditions to the Town Council monthly, and annually to the external auditors, including state and federal agencies that also monitor municipal financial conditions. The staff ensures that all departmental purchases are within budgeted guidelines and are approved by the Town Council.

**Goal:** Be a community that is transparent, fair, and fiscally responsible with the Town's resources to ensure the future sustainability of the Town and its citizens.

Improvements to monthly staff reports to make them easier to read and to increase levels of transparency for staff and citizens.

Enhancements to and creation of policies and procedures including the Purchasing Policy, Grant Policy, and Investment Policy.

Produces a yearly balanced budget for all funds.

Ensures the Town maintains a healthy fund balance to ensure future sustainability of the Town and its citizens.

Presents budget amendments and fiscal information to Town Council in a public meeting to enhance transparency.

## Departmental Detail: Finance

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	289,460	220,000	206,072	230,881	171,548	137,396	115,161
401(K) TOWN CONTRIBUTION	13,472	11,000	10,356	11,545	8,521	6,869	5,632
LOCAL GOVERNMENT RETIREMENT (LGRS)	29,380	19,000	18,614	20,664	13,208	10,322	8,200
HEALTH INSURANCE	40,886	30,000	29,134	32,605	20,948	22,498	13,634
DENTAL INSURANCE	2,079	1,600	1,533	1,800	1,384	1,227	1,032
VISION INSURANCE	428	300	283	333	260	205	173
DISABILITY INSURANCE	996	1,100	1,016	1,118	800	660	506
LIFE INSURANCE	276	300	243	320	187	170	103
WORKERS' COMPENSATION INSURANCE	1,210	781	781	809	389	803	239
FICA/MEDICARE	22,144	16,500	15,642	17,662	12,954	10,447	8,704
UNEMPLOYMENT TAX	685	910	879	534	615	538	590
TRAVEL/MEETINGS/SCHOOLS/DUES	7,375	4,619	4,619	8,300	3,905	8,739	1,479
LEGAL	4,000	3,400	2,886	1,500	1,231	883	1,043
AUDIT	19,500	19,500	19,500	20,000	18,500	12,750	11,500
TAX/SCROLL/BILLING/COLLECTION	67,052	48,000	45,292	60,421	38,867	36,692	30,144
PROFESSIONAL/CONTRACT FEES	6,700	20,000	18,121	18,860	18,785	16,985	11,941
BANK FEES	4,800	1,900	1,677	5,249	4,957	4,364	3,533
CELLPHONE/AIRCARD	-	-	-	-	-	-	756
OFFICE SUPPLIES	4,557	4,381	4,381	4,640	3,936	3,383	2,857
<b>TOTAL</b>	<b>515,000</b>	<b>403,291</b>	<b>381,029</b>	<b>437,241</b>	<b>320,994</b>	<b>274,930</b>	<b>217,226</b>



## Departmental Detail: Operation Services Department

The Operation Services Department is comprised of three divisions: Parks and Recreation, the Leland Cultural Arts Center (LCAC), and Grounds and Facilities Maintenance. Parks and Recreation staff manage a wide range of recreational services within Town parks and at the LCAC and also partners with local groups to help enrich the lives of those who reside in the community. The Grounds and Facilities Maintenance staff manages and maintains all municipal grounds and buildings for the Town. This includes mowing, trimming, and edging of greenspaces, preventative and emergency repairs for facilities, as well as contract management for similar services. The staff responsibilities also include park planning, fleet maintenance, and work order management.

The Leland Cultural Arts Center (“Center”) provides a vibrant hub for the arts in Brunswick County and surrounding areas. It is unlike any other facility in the region, with courses and programs in a multitude of art forms including pottery, theater, painting, jewelry making, literary arts, healing arts, and more. The Center includes a gallery, pottery studio, multipurpose studio, painting and drawing studio, dance studio, classroom, and a performing arts space capable of hosting community theater productions, musical performances, and other events.

**Mission:** The mission of the Leland Parks and Recreation Department is to make Leland an exceptional place to live by providing diverse parks, recreation facilities, and a variety of programs and opportunities that take advantage of the Town's natural and cultural resources. This inclusive program contributes to an unparalleled standard of community life for the residents of Leland.

**Goal:** Be a community that protects and promotes sustainability for our natural environment, facilities, and parks.

Cleaned residential and junkyard properties along Sturgeon Creek to make way for Sturgeon Creek Park.

Hosts a number of clean-up programs throughout the year with Cape Fear River Watch to remove trash and litter from local stream channels. A sewer drain marking program was completed in the past year.

Utilize native plants wherever possible for beautification in parks and public spaces.

**Goal:** Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places. The LCAC maintains working partnerships with the Thalian Association, Opera House Theater Company, Art League of Leland (ALL), Friends of the LCAC, Arts Friendly, Arts Council of Wilmington, and New Hanover and Brunswick County Arts Councils.

Parks and Recreation partners with UNCW Osher Lifelong Learning Institute (OLLI), US Coast Guard Auxiliary, Leland Disc Golf Club, Cape Fear River Watch, Cape Fear Audubon, Leland Tourism Development Authority, North Brunswick Merchant Association, Brunswick County Schools, and Brunswick County Cooperative Extension for programs.

**Goal:** Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.

Hosted a number of new programs this year that have had consistent, and in some cases, growing attendance (DIY classes, OLLI lecture series, and Boating Safety).

Many ongoing programs continue to have excellent attendance (Ceramics, Leland We Don't Know, Kayaking, and Birding).

Major events continue to have tremendous success and attendance (Founders Day, Night Hunt, Trunk or Treat, and Leland in Lights).

Summer camp programs continue to grow each year with nearly every week selling out.

Continue to identify new programs that service specific populations.

## Departmental Detail: Parks &amp; Recreation

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	199,047	170,000	156,755	176,774	153,212	127,006	139,673
OVERTIME	2,000	1,300	1,261	3,000	-	-	-
401(K) TOWN CONTRIBUTION	9,247	8,500	7,818	8,663	7,305	6,133	6,746
LOCAL GOVERNMENT RETIREMENT (LGRS)	20,363	14,000	13,867	16,061	10,506	8,651	9,823
HEALTH INSURANCE	32,908	29,200	28,965	29,840	25,020	23,514	18,337
DENTAL INSURANCE	1,796	1,300	1,233	1,470	1,116	931	762
VISION INSURANCE	391	250	246	277	239	197	176
DISABILITY INSURANCE	971	900	832	913	709	606	541
LIFE INSURANCE	235	275	246	286	214	194	184
WORKERS' COMPENSATION INSURANCE	4,509	4,072	4,072	4,012	3,729	4,735	3,723
FICA/MEDICARE	15,227	12,500	12,010	13,523	10,799	9,550	10,340
UNEMPLOYMENT TAX	823	720	689	743	607	459	1,247
TRAVEL/MEETINGS/SCHOOLS/DUES	5,865	3,747	3,747	6,530	4,178	3,337	2,160
UNIFORMS/PROMOTIONAL ITEMS	250	300	217	850	763	-	-
LEGAL	500	644	644	500	218	858	1,470
PROFESSIONAL/CONTRACT FEES	1,960	691	691	2,135	165	1,192	719
MARKETING	9,150	8,646	8,646	12,150	7,694	7,258	8,016
CELLPHONE/AIRCARD	-	-	-	-	-	-	1,193
VEHICLE FUEL	-	-	-	-	-	-	437
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	-	-
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	3,000
OFFICE SUPPLIES	1,900	900	900	2,800	1,852	314	893
SITE IMPROVEMENTS	20,000	830	830	3,000	-	4,209	1,247
INSTRUCTOR FEES	6,300	1,576	1,576	4,800	817	1,492	2,517
RECREATION	70,858	29,264	29,264	79,350	52,952	35,291	29,211
FOUNDERS PARK EVENT	45,700	36,425	36,425	45,700	41,536	36,156	31,150
<b>TOTAL</b>	<b>450,000</b>	<b>326,040</b>	<b>310,936</b>	<b>413,377</b>	<b>323,629</b>	<b>272,083</b>	<b>273,565</b>

## Departmental Detail: Grounds &amp; Facilities Maintenance

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	439,646	315,000	306,309	365,925	297,252	230,252	187,982
OVERTIME	2,000	806	806	4,500	-	-	-
401(K) TOWN CONTRIBUTION	22,082	16,000	15,503	18,408	14,288	10,764	8,999
LOCAL GOVERNMENT RETIREMENT (LGRS)	44,784	33,000	27,856	32,908	23,014	16,737	13,082
HEALTH INSURANCE	107,804	74,000	67,703	80,165	55,413	59,726	36,349
DENTAL INSURANCE	6,773	3,700	3,449	4,116	3,054	2,409	1,741
VISION INSURANCE	1,341	725	682	796	652	503	381
DISABILITY INSURANCE	2,590	2,200	1,892	2,200	1,627	1,382	1,082
LIFE INSURANCE	718	700	608	753	529	501	412
WORKERS' COMPENSATION INSURANCE	10,484	7,448	7,448	10,158	9,758	5,013	2,021
FICA/MEDICARE	33,633	25,000	23,840	27,993	23,442	17,446	13,977
UNEMPLOYMENT TAX	1,645	1,750	1,682	1,594	1,432	1,145	1,932
TRAVEL/MEETINGS/SCHOOLS/DUES	5,440	2,000	1,739	6,000	1,874	2,104	817
UNIFORMS/PROMOTIONAL ITEMS	7,920	4,600	4,332	6,575	3,346	3,001	3,002
LEGAL	500	995	995	500	610	420	53
PROFESSIONAL/CONTRACT FEES	1,390	631	631	1,225	1,340	575	7,082
CELLPHONE/AIRCARD	-	-	-	-	-	-	1,718
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	13,600	528	528	12,650	6,019	6,830	2,416
CAPITAL EQUIPMENT OUTLAY	30,000	39,629	39,629	43,000	21,500	-	-
EQUIPMENT RESERVE TRANSFER	-	-	-	-	-	10,000	5,000
VEHICLE FUEL	10,000	7,000	6,392	14,140	6,214	5,448	3,707
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	24,000	5,108	5,108	24,604	13,642	1,381	2,799
CAPITAL VEHICLE OUTLAY	-	62,321	62,321	30,000	-	-	-
VEHICLE RESERVE TRANSFER	-	5,000	5,000	5,000	-	25,000	5,000
UTILITY	220,000	165,000	157,729	146,060	122,318	104,644	82,308
OFFICE SUPPLIES	1,500	630	630	1,500	-	-	-
JANITORIAL SUPPLIES	20,550	11,881	11,881	14,850	14,382	12,085	6,491
CHRISTMAS SUPPLIES	44,000	46,423	46,423	74,000	31,374	6,418	3,745
OPERATIONAL SUPPLIES/EQUIPMENT	4,500	17,246	17,496	16,250	1,696	1,237	2,355
FACILITY IMPROVEMENTS	50,000	62,219	62,219	86,650	127,823	38,822	11,823
FACILITY MAINTENANCE/REPAIR	175,000	131,256	131,256	124,850	260,414	121,586	54,315
GROUNDS MAINTENANCE	78,000	34,241	34,241	44,250	26,893	24,835	26,350
STORMWATER	-	-	-	-	-	2,367	1,451
WASTE DISPOSAL	11,100	6,000	5,646	4,800	2,822	3,935	2,407
DEBRIS DISPOSAL	-	25,899	25,899	25,000	31,376	39,622	42,004
<b>TOTAL</b>	<b>1,371,000</b>	<b>1,108,936</b>	<b>1,077,872</b>	<b>1,231,422</b>	<b>1,104,103</b>	<b>756,189</b>	<b>532,801</b>

### Departmental Detail: Cultural Arts Center

*\*This department was an Enterprise Fund prior to FY20/21*

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	340,893	197,000	190,805	234,892	219,439	197,793	165,041
401(K) TOWN CONTRIBUTION	14,369	7,000	6,939	8,133	7,730	7,371	5,667
LOCAL GOVERNMENT RETIREMENT (LGRS)	29,170	14,000	13,345	16,736	16,851	10,963	9,209
PENSION COST	-	-	-	-	-	-	-
HEALTH INSURANCE	63,041	25,000	23,113	29,500	25,681	33,321	17,554
DENTAL INSURANCE	3,024	1,300	1,164	1,544	1,495	1,388	740
VISION INSURANCE	544	250	202	269	269	260	159
DISABILITY INSURANCE	2,291	800	761	923	887	878	574
LIFE INSURANCE	428	300	238	302	284	305	201
WORKERS' COMPENSATION INSURANCE	5,553	4,028	4,028	4,125	4,165	5,208	1,417
FICA/MEDICARE	26,078	15,000	13,626	17,969	16,024	15,124	12,489
UNEMPLOYMENT TAX	1,444	1,000	927	1,176	995	985	1,813
TRAVEL/MEETINGS/SCHOOLS/DUES	3,605	1,499	1,499	3,320	430	1,159	675
LEGAL	500	-	-	250	193	35	-
PROFESSIONAL/CONTRACT FEES	26,060	24,000	23,547	26,095	24,188	26,894	29,763
MARKETING	28,600	25,612	25,612	39,115	30,368	30,380	22,113
BANK FEES	-	20	13	-	61	16	1
CELLPHONE/AIRCARD	-	1,200	1,101	720	1,441	530	636
UTILITY	-	40,000	37,815	44,400	43,052	40,240	43,035
OFFICE SUPPLIES	5,000	1,300	1,213	5,500	2,348	1,513	8,070
INVENTORY SUPPLIES	25,000	15,769	15,769	21,000	15,505	13,826	2,978
JANITORIAL SUPPLIES	-	4,727	4,727	5,700	2,987	1,720	1,661
OPERATIONAL SUPPLIES/EQUIPMENT	13,200	17,135	17,315	19,940	4,379	6,041	-
FACILITY IMPROVEMENTS	-	1,850	1,850	1,585	29,570	12,266	3,565
FACILITY MAINTENANCE/REPAIR	-	13,609	13,609	18,720	8,857	9,776	10,747
WASTE DISPOSAL	-	1,600	1,474	1,500	1,280	1,241	-
INSTRUCTOR FEES	112,000	71,818	71,818	81,400	74,896	52,111	43,387
COMMISSION EXPENSE	-	356	356	1,000	1,022	824	1,558
PROGRAMS & SPECIAL EVENTS	69,200	22,881	22,881	60,200	40,144	37,954	31,374
MISCELLANEOUS EXPENSE	-	-	-	-	-	-	7
ALLOCATION TRANSFER TO GENERAL FUND	-	124,000	-	124,012	85,400	69,225	75,203
DISASTER EXPENSE	-	-	-	-	8,340	-	-
<b>TOTAL</b>	<b>770,000</b>	<b>633,054</b>	<b>495,747</b>	<b>770,025</b>	<b>668,281</b>	<b>579,348</b>	<b>489,635</b>



## Departmental Detail: Public Services

The Public Services Department staff work to operate and maintain a safe and connected public street and sidewalk network. Staff is responsible for plan, design, and street infrastructure improvement projects. They perform reviews, inspections, and educational activities to comply with NPDES stormwater permitting and maintain street right-of-ways and easements.

**Goal:** Be a resilient, sustainable, and environmentally conscious community.

Expanding stormwater education and enforcement activities.

Pursues policies that promote sustainability.

Pursues LED street lighting change out, when possible.

**Goal:** Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.

Constructed Mallory Creek street and drainage improvement project.

Installed five new speed advisory digital signs.

Pursued implementation of Old Fayetteville Road and Town Hall Loop path and sidewalk projects.

Completed street and pavement marking assessment.

## Departmental Detail: Public Services

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	542,322	270,000	245,019	387,746	118,927	103,559	110,110
OVERTIME	2,000	65	65	4,500	-	-	-
401(K) TOWN CONTRIBUTION	27,216	14,000	12,372	19,612	6,326	5,177	5,505
LOCAL GOVERNMENT RETIREMENT (LGRS)	55,206	25,000	21,448	35,063	9,805	7,775	8,006
HEALTH INSURANCE	81,920	48,000	42,633	62,221	21,141	20,331	16,275
DENTAL INSURANCE	5,198	2,200	2,033	3,574	1,113	929	846
VISION INSURANCE	1,008	600	432	641	227	192	174
DISABILITY INSURANCE	2,490	1,500	1,378	2,047	592	530	480
LIFE INSURANCE	690	450	404	633	188	157	144
WORKERS' COMPENSATION INSURANCE	23,594	19,496	19,496	17,341	8,802	5,979	4,114
FICA/MEDICARE	41,488	21,000	18,747	29,663	9,565	7,654	8,154
UNEMPLOYMENT TAX	1,782	1,250	1,206	1,469	441	346	667
TRAVEL/MEETINGS/SCHOOLS/DUES	7,735	1,225	1,225	6,840	-	937	490
UNIFORMS/PROMOTIONAL ITEMS	5,320	2,949	2,949	3,500	1,135	997	811
LEGAL	2,500	4,271	4,271	2,000	312	3,754	2,833
PROFESSIONAL/CONTRACT FEES	19,133	21,514	21,514	13,855	41,436	29,306	32,640
CELLPHONE/AIRCARD	-	-	-	-	-	-	3,450
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	14,000	5,389	5,389	13,000	10,405	7,910	7,491
CAPITAL OUTLAY EQUIPMENT	-	47,250	47,250	-	27,595	50,000	-
VEHICLE FUEL	10,000	6,200	5,787	12,000	8,038	5,248	4,892
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	15,500	6,276	6,276	17,984	4,451	6,519	1,476
CAPITAL VEHICLE OUTLAY	-	269,752	269,752	252,000	-	-	-
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	5,000
STREET LIGHT ELECTRICITY	600,000	550,000	501,293	800,000	557,205	526,460	511,937
OFFICE SUPPLIES	3,100	1,364	1,364	2,700	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	16,500	5,188	5,188	6,500	2,389	4,715	3,928
STORMWATER	11,500	37,972	37,972	13,860	7,140	-	312
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	575,000	37,399	37,399	252,381	90,593	43,368	48,109
STREET TREE MAINTENANCE	-	-	-	-	-	2,400	7,025
RECYCLING	580,000	573,248	573,248	571,120	434,356	456,817	388,165
VECTOR CONTROL	3,800	422	422	7,500	492	7,084	2,186
<b>TOTAL</b>	<b>2,649,000</b>	<b>1,973,980</b>	<b>1,886,532</b>	<b>2,539,749</b>	<b>1,362,672</b>	<b>1,298,145</b>	<b>1,175,220</b>

## Departmental Detail: Powell Bill

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	-	-	-	-	98,096	76,329	71,424
401(K) TOWN CONTRIBUTION	-	-	-	-	5,108	3,816	3,571
LOCAL GOVERNMENT RETIREMENT (LGRS)	-	-	-	-	7,919	5,732	5,199
HEALTH INSURANCE	-	-	-	-	13,062	16,161	11,906
DENTAL INSURANCE	-	-	-	-	948	694	632
VISION INSURANCE	-	-	-	-	197	142	136
DISABILITY INSURANCE	-	-	-	-	522	350	358
LIFE INSURANCE	-	-	-	-	170	109	84
WORKERS' COMPENSATION INSURANCE	-	-	-	-	6,695	4,536	2,635
FICA/MEDICARE	-	-	-	-	7,700	5,724	5,425
UNEMPLOYMENT TAX	-	-	-	-	370	282	565
UNIFORMS/PROMOTIONAL ITEMS	-	-	-	-	443	577	688
PROFESSIONAL/CONTRACT FEES	-	-	-	-	3,075	-	2,720
CAPITAL EQUIPMENT OUTLAY	-	-	-	85,000	-	-	-
EQUIPMENT RESERVE TRANSFER	-	-	-	-	15,000	-	15,000
OFFICE SUPPLIES	-	-	-	-	-	920	1,588
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	600,000	23,066	23,066	-	51,173	10,840	34,096
TRANSFER TO POWELL BILL RESERVE*	-	-	-	-	-	-	273,983
TRANSFER TO Powell Bill Project Fund	-	527,000	527,000	527,000	280,853	308,120	-
<b>TOTAL</b>	<b>600,000</b>	<b>550,066</b>	<b>550,066</b>	<b>612,000</b>	<b>491,330</b>	<b>434,330</b>	<b>430,009</b>

## Departmental Detail: Police

The Leland Police Department is a full-service law enforcement agency that provides services to citizens 24 hours a day/365 days a year. The department is divided into three Divisions: Patrol, Investigations, and Administrative Services comprised of 42 full-time employees and 4 part-time employees.

**Mission:** The Town of Leland Police Department is a community problem solving Police agency. We strive to work with citizens to make this a safe place to live, work, and play. We form partnerships with communities to improve the quality of life for all citizens and work collaboratively to prevent crime. We value the public's trust in our agency as we work to exhibit sound judgment and open communication.

**Goal:** Be the safest southeastern North Carolina town through preventative and responsive emergency services and citizen engagement.

Combat the growing regional opioid crisis.

Detective assigned to the DEA Task Force.

Active participation in the North Carolina Chapter of National Association of Drug Diversion Investigators (NADDI).

Formation of a Street Crimes Investigation Unit.

Prescription medication drop off box.

Educate the population in terms of crime prevention.

Community outreach, Coffee with a Cop, and HOA presentations.

Participate in Town events (National Night Out, Trunk or Treat, and Founders Day).

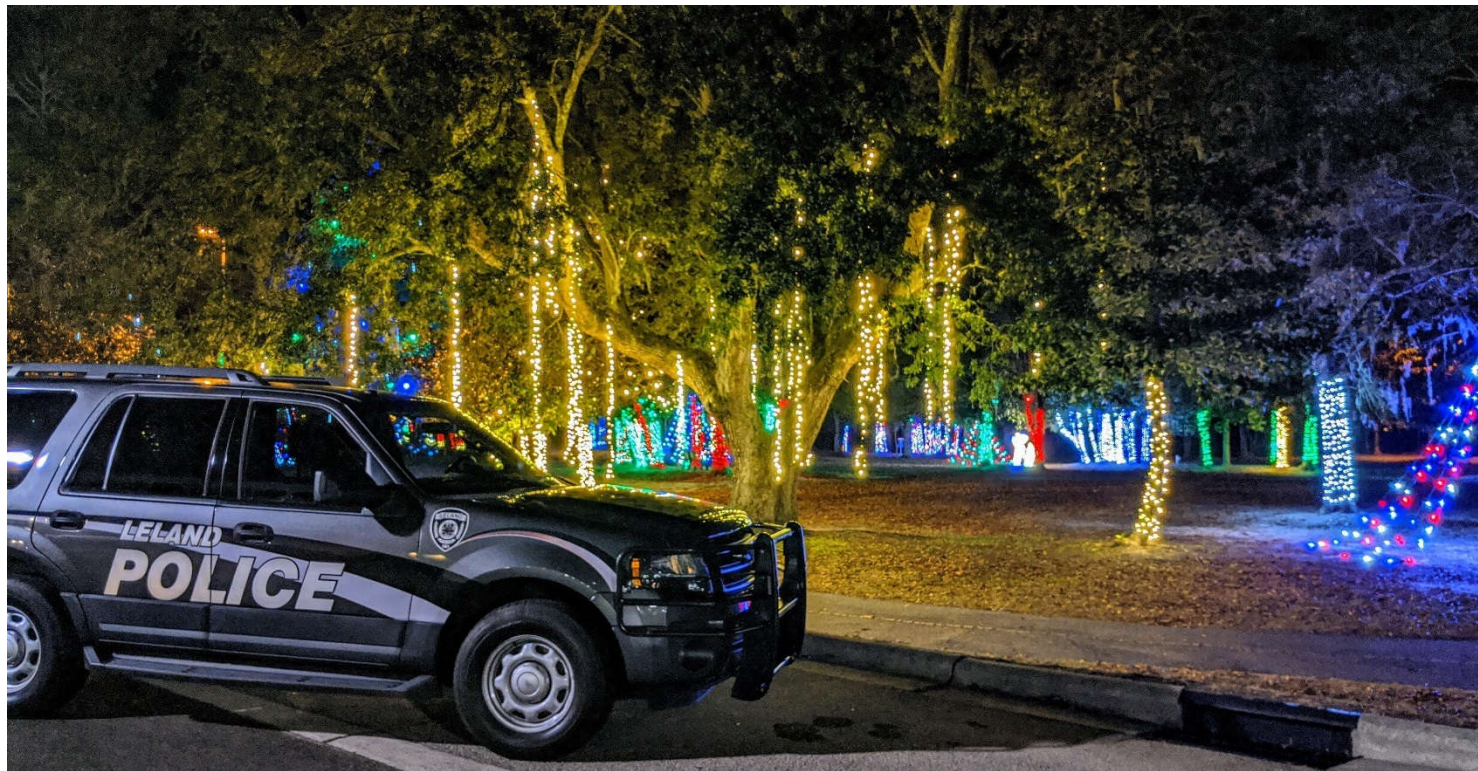
**Goal:** Be the safest southeastern North Carolina town through preventative and responsive emergency services and citizen engagement.

Protect our schools and public buildings by focusing on a combined police and fire emergency response team.

Collaborate with other agencies in the area to provide enhanced Police services.

Increased training for all Town staff for active shooter situations.

Fostering relationships with other local, state, and federal agencies.





## Departmental Detail: Police

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	2,297,122	1,820,000	1,704,773	2,162,366	1,816,180	1,696,068	1,544,372
OVERTIME	50,000	40,000	30,469	88,500	3,024	-	-
401(K) TOWN CONTRIBUTION	114,293	95,000	85,228	110,136	90,454	84,343	76,351
LOCAL GOVERNMENT RETIREMENT (LGRS)	253,659	175,000	165,379	213,043	153,508	139,784	122,420
HEALTH INSURANCE	330,780	300,000	284,812	363,676	253,005	344,398	271,483
DENTAL INSURANCE	22,680	20,000	17,785	22,336	19,843	18,743	14,705
VISION INSURANCE	5,796	4,000	3,495	4,723	4,041	3,882	3,220
DISABILITY INSURANCE	10,458	10,000	8,784	11,158	8,748	8,756	7,290
LIFE INSURANCE	2,898	3,000	2,708	3,448	2,729	2,929	2,527
WORKERS' COMPENSATION INSURANCE	68,512	55,856	55,856	72,636	62,412	68,428	49,974
FICA/MEDICARE	149,989	140,000	132,203	171,616	138,442	128,200	113,126
UNEMPLOYMENT TAX	5,936	7,900	7,705	6,255	6,936	6,351	11,318
TRAVEL/MEETINGS/SCHOOLS/DUES	41,295	17,837	17,837	27,788	27,561	15,474	22,768
UNIFORMS/PROMOTIONAL ITEMS	43,902	27,914	27,914	27,024	20,922	21,549	25,833
LEGAL	3,800	3,000	2,594	3,500	4,380	2,923	4,940
PROFESSIONAL/CONTRACT FEES	15,750	12,361	12,361	8,349	10,047	10,727	18,325
CELLPHONE/AIRCARD	-	-	-	-	-	-	25,823
VEHICLE FUEL	90,000	87,000	80,079	100,000	85,899	77,273	56,039
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	79,000	51,757	51,767	76,440	59,307	40,902	40,227
CAPITAL VEHICLE OUTLAY	222,500	197,833	197,833	109,000	113,734	160,632	251,168
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	36,000
OFFICE SUPPLIES	8,000	6,164	6,164	8,000	7,158	4,503	8,542
OPERATIONAL SUPPLIES/EQUIPMENT	24,975	68,086	68,086	48,158	27,054	18,110	39,928
ARMORY	36,820	13,832	13,832	20,475	18,623	8,445	36,314
COMMUNITY POLICING	8,500	4,359	4,359	14,700	5,312	7,059	10,971
ANIMAL CONTROL	1,860	698	698	1,800	294	2,827	4,387
INVESTIGATIONS EXPENSE	7,000	11,547	11,547	8,138	8,089	5,973	16,165
SPECIAL OPERATIONS	17,600	365	306	10,500	3,654	9,221	13,269
NARCOTICS	4,750	-	-	10,000	7,000	-	3,000
K-9 OPERATIONS	6,125	6,580	6,580	8,100	6,267	3,592	-
<b>TOTAL</b>	<b>3,924,000</b>	<b>3,180,089</b>	<b>3,001,154</b>	<b>3,711,866</b>	<b>2,964,620</b>	<b>2,891,094</b>	<b>2,830,484</b>



**Departmental Detail: Emergency Management**

*\*This is a new department in FY20-21*

**Goal:** Be a town well prepared for, responsive to, and able to recover from natural and man-made hazards.

Train staff in emergency management practices.

Obtain equipment to ensure operational capabilities are adequate.

Participate in regional hazard mitigation plan.

Assess infrastructure to ensure redundancy in key areas.

Work with Planning and Public Services to assess and reduce risk.

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET
SALARIES/WAGES	93,970
401(K) TOWN CONTRIBUTION	4,698
LOCAL GOVERNMENT RETIREMENT (LGRS)	10,243
HEALTH INSURANCE	18,770
DENTAL INSURANCE	945
VISION INSURANCE	202
DISABILITY INSURANCE	249
LIFE INSURANCE	69
WORKERS' COMPENSATION INSURANCE	3,386
FICA/MEDICARE	7,189
UNEMPLOYMENT TAX	137
TRAVEL/MEETINGS/SCHOOLS/DUES	2,043
UNIFORMS/PROMOTIONAL ITEMS	500
LEGAL	2,500
PROFESSIONAL/CONTRACT FEES	6,000
OFFICE SUPPLIES	500
OPERATIONAL SUPPLIES/EQUIPMENT	29,100
COMMUNITY OUTREACH	2,500
DISASTER EXPENSE	-
<b>TOTAL</b>	<b>183,000</b>

## Departmental Detail: Fire

The Fire Department staff has three service Divisions: Operations, Administration, and Community Risk Reduction. The Operations staff respond to all service calls for fire suppression, medical first response, and basic life support. They are also responsible for technical rescue, swift water, confined space, fire investigations, and cause and origin determination. The Administrative staff provides operational support, code compliance, Fire/EMS/Emergency Management, accreditation, logistics, training, and budget preparation. The Community Risk Reduction staff oversee plan reviews, public education, home fire inspections, and CPR classes.

**Mission:** The Town of Leland Fire/Rescue Department was originally established in 1959 as a volunteer department and then became a division of the Town of Leland in July 2017. The Department provides fire protection, rescue services, and emergency medical care to the citizens of Leland.

**Goal:** Be the safest southeastern North Carolina Town through preventative and responsive emergency services and citizen engagement.

Enhancing and implementing policies and procedures to ensure consistent application.

Utilizing software systems to make fact-driven decisions.

Improving information systems to ensure state of the art communication (Central Square Pro).

Leading community outreach efforts.

## Departmental Detail: Fire

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL
SALARIES/WAGES	2,256,199	1,600,000	1,461,823	1,826,423	2,029,721	1,561,844
OVERTIME	100,000	100,000	86,901	95,000	184,127	203,485
VOLUNTEER STIPEND	7,500	5,812	5,812	7,500	10,119	15,519
401(K) TOWN CONTRIBUTION	110,516	82,000	75,564	82,229	105,645	78,940
LOCAL GOVERNMENT RETIREMENT (LGRS)	224,348	145,000	133,500	149,076	164,913	119,967
HEALTH INSURANCE	463,276	300,000	276,585	266,014	283,713	294,800
DENTAL INSURANCE	27,342	16,500	15,897	16,863	20,316	13,618
VISION INSURANCE	5,179	3,100	2,810	3,152	3,748	2,534
DISABILITY INSURANCE	9,114	8,200	7,582	8,267	9,307	6,596
LIFE INSURANCE	2,657	2,400	2,217	2,449	2,795	2,208
WORKERS' COMPENSATION INSURANCE	79,973	60,924	60,924	68,450	106,931	53,120
FICA/MEDICARE	180,249	130,000	118,837	146,989	169,230	131,943
UNEMPLOYMENT TAX	12,276	7,500	6,383	9,428	8,331	11,374
TRAVEL/MEETINGS/SCHOOLS/DUES	34,290	9,801	9,801	18,500	14,774	21,438
EMPLOYEE DEVELOPMENT/TRAINING	10,500	7,416	7,416	10,500	5,790	11,852
UNIFORMS/MATS/PROMOTIONAL ITEMS	42,000	20,433	20,433	28,050	26,467	21,604
LEGAL	3,500	3,413	3,413	3,000	3,843	9,751
PROFESSIONAL/CONTRACT FEES	25,600	19,518	19,518	27,090	70,354	27,708
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	15,250	9,945	9,945	17,100	10,993	6,815
CAPITAL OUTLAY EQUIPMENT	92,800	357,764	357,764	336,000	-	-
VEHICLE FUEL	55,000	44,000	39,728	50,000	57,188	40,025
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	125,232	103,928	103,928	126,084	127,294	74,751
CAPITAL VEHICLE OUTLAY	700,000	671,179	671,179	665,289	38,859	-
OFFICE SUPPLIES	7,050	4,282	4,282	5,550	4,263	8,204
OPERATIONAL SUPPLIES/EQUIPMENT	108,150	212,672	212,672	217,600	79,060	66,695
EMS	-	2,097	2,097	-	29,934	33,859
<b>TOTAL</b>	<b>4,698,000</b>	<b>3,927,884</b>	<b>3,717,010</b>	<b>4,186,603</b>	<b>3,567,716</b>	<b>2,818,650</b>

## Departmental Detail: Economic and Community Development

*\*This department was combined with Planning until FY19-20*

The Economic and Community Development department guides economic development, redevelopment, and special projects, supports existing businesses and works to attract new businesses to the Town, prepares and administers development agreements, and administers and oversees annexations. The department also leads economic development programs and builds and maintains strong relationships between the Town and business community, business owners, government agencies, developers and builders, community organizations, and the general public.

**Goal:** Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.

Identifies and facilitates voluntary annexation opportunities and works with the Planning Department to recommend initial zoning of annexed land that meets the goals of the 2020 Master Plan.

Facilitates Flexcode projects and a variety of residential and commercial options.

**Goal:** Be a well-positioned Town within the economic and tourism markets in the southeastern North Carolina region.

Promotes economic development initiatives that expand the tax base, attract new businesses, and create job opportunities.

**Goal:** Be a Town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.

Participates with neighboring jurisdictions and organizations on regional economic development initiatives.

Accomplishes the action items in the draft Economic Development Committee Strategic Plan.

**Goal:** Be a center for advanced, innovative manufacturing and technology employment.

Works with Leland Innovation Park, Inc., a 501(c)(3) organization established to promote rebranding and revitalization of the Leland Innovation Park.

### Departmental Detail: Economic and Community Development

*\*This department was combined with Planning until FY19-20*

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET
SALARIES/WAGES	113,353	102,000	95,193	102,319
401(K) TOWN CONTRIBUTION	5,668	5,000	4,760	5,116
LOCAL GOVERNMENT RETIREMENT (LGRS)	11,505	9,000	8,564	9,157
HEALTH INSURANCE	10,069	10,000	9,752	9,116
DENTAL INSURANCE	1,040	550	541	604
VISION INSURANCE	222	200	108	123
DISABILITY INSURANCE	274	400	361	404
LIFE INSURANCE	76	75	51	90
WORKERS' COMPENSATION INSURANCE	1,665	1,443	1,443	1,502
FICA/MEDICARE	8,671	7,500	7,286	7,827
UNEMPLOYMENT TAX	181	250	218	176
TRAVEL/MEETINGS/SCHOOLS/DUES	1,928	129	129	1,750
LEGAL	15,000	13,000	12,578	10,000
PROFESSIONAL/CONTRACT FEES	-	-	-	-
PRIVATE DEVELOPMENT COSTS	10,000	-	-	-
ADVERTISING	15,000	-	-	-
MARKETING	5,000	1,108	1,108	15,800
OFFICE SUPPLIES	350	900	900	750
<b>TOTAL</b>	<b>200,000</b>	<b>151,555</b>	<b>142,992</b>	<b>164,734</b>

## Departmental Detail: Planning and Building Inspections

The Planning staff conducts short and long range land use and transportation planning, reviews development proposals for zoning, subdivision, flood damage prevention compliance, investigates zoning, minimum housing, and nuisance complaints and violations. They assign addresses and maintain master address lists, manage the improvement guarantee program, create and maintain GIS spatial data, perform data analysis, prepare maps, and assist other departments with special projects.

The Building Inspections staff intakes and reviews applications for building, trade, electrical, ABC (beer and wine), sign, demolition, and fire construction permits. They perform plan reviews for commercial and multi-family projects, and schedule and perform inspections for permitted construction and annual fire safety inspections.

**Goal:** Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.

Perform long range planning to create vision strived for in goal.

Ensure building construction meets applicable requirements.

Maintain land use policies and regulations that promote neighborhood amenities.

**Goal:** Be a well-positioned Town within the economic and tourism markets in the southeastern North Carolina region.

Continuously improve permitting, review, and inspection processes for clarity and efficiency to minimize financial implications of long construction times.

**Goal:** Be a Town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities and institutions of higher learning.

Coordination with neighboring jurisdictions and organizations to share knowledge and best practices.

Coordination with community college and others for training of inspectors and contractors.

Facilitate mutually beneficial internship program.



## Departmental Detail: Planning

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	352,792	290,000	273,662	323,771	281,790	228,760	285,043
OVERTIME	1,000	443	443	1,500	-	-	-
401(K) TOWN CONTRIBUTION	17,690	15,000	13,638	16,264	14,087	11,389	14,251
LOCAL GOVERNMENT RETIREMENT (LGMERS)	35,888	26,000	24,500	29,097	21,835	17,107	20,747
HEALTH INSURANCE	77,146	70,000	60,671	47,040	38,852	43,163	47,819
DENTAL INSURANCE	4,520	3,400	3,188	2,364	2,894	2,481	2,586
VISION INSURANCE	1,139	675	649	511	613	539	539
DISABILITY INSURANCE	1,407	2,000	1,646	1,585	1,369	1,167	1,321
LIFE INSURANCE	390	500	463	458	375	361	379
WORKERS' COMPENSATION INSURANCE	4,376	4,668	4,668	4,190	5,094	5,858	3,770
FICA/MEDICARE	26,989	22,000	20,345	24,768	20,890	16,639	20,482
UNEMPLOYMENT TAX	960	1,300	1,222	935	1,061	686	1,592
TRAVEL/MEETINGS/SCHOOLS/DUES	11,505	12,375	12,375	11,873	5,293	9,340	16,137
UNIFORMS/PROMOTIONAL ITEMS	950	168	168	775	370	391	734
LEGAL	12,500	8,044	8,044	12,500	17,564	16,576	15,219
PROFESSIONAL/CONTRACT FEES	162,310	9,386	9,386	15,290	33,944	29,271	110,823
PRIVATE DEVELOPMENT COSTS	-	-	-	-	-	4,000	35,723
ADVERTISING	6,000	15,211	15,211	15,800	6,926	5,567	4,783
MARKETING	-	-	-	-	251	10,112	10,000
CELLPHONE/AIRCARD	-	-	-	-	-	-	1,794
VEHICLE FUEL	1,400	400	389	1,375	961	1,292	1,102
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	1,900	882	882	1,596	415	550	321
VEHICLE RESERVE TRANSFER	-	-	-	5,000	-	-	5,000
OFFICE SUPPLIES	5,639	265	2,656	5,900	5,876	4,411	4,707
STORMWATER	-	-	-	-	-	6,860	860
DEMOS/ABATEMENTS	13,500	2,200	2,200	9,300	3,150	675	7,439
<b>TOTAL</b>	<b>740,000</b>	<b>484,917</b>	<b>456,402</b>	<b>531,892</b>	<b>463,611</b>	<b>417,194</b>	<b>613,170</b>

## Departmental Detail: Building Inspections

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	621,196	460,000	448,406	503,939	321,972	294,630	275,177
OVERTIME	4,000	3,500	2,981	10,000	-	-	-
401(K) TOWN CONTRIBUTION	31,260	25,000	22,633	25,697	16,096	14,727	13,758
LOCAL GOVERNMENT RETIREMENT (LGRS)	63,371	43,000	40,746	45,903	24,949	22,120	20,022
HEALTH INSURANCE	103,802	65,000	58,598	84,356	40,829	62,657	50,114
DENTAL INSURANCE	3,985	4,200	3,956	2,142	2,742	2,892	2,685
VISION INSURANCE	1,751	1,000	827	1,093	650	696	545
DISABILITY INSURANCE	2,552	2,200	2,036	2,535	1,362	1,463	1,301
LIFE INSURANCE	707	600	573	752	379	462	412
WORKERS' COMPENSATION INSURANCE	8,818	7,426	7,426	8,103	6,898	6,370	4,486
FICA/MEDICARE	47,521	36,000	34,340	38,551	24,238	21,520	19,232
UNEMPLOYMENT TAX	1,617	1,950	1,857	1,440	1,288	892	1,522
TRAVEL/MEETINGS/SCHOOLS/DUES	16,795	6,534	6,534	12,050	10,846	3,696	7,925
UNIFORMS/PROMOTIONAL ITEMS	5,770	2,100	1,901	7,400	2,383	2,390	1,883
LEGAL	1,000	585	585	500	1,374	1,120	350
PROFESSIONAL/CONTRACT FEES	465	476	476	580	54,329	1,889	2,482
CELLPHONE/AIRCARD	14,450	8,343	8,343	15,600	11,665	5,288	4,968
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	108,200	1,591	1,591	2,500	1,394	-	-
VEHICLE FUEL	10,000	7,000	6,450	10,000	6,150	6,125	4,682
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	14,196	3,802	3,802	8,893	6,659	5,957	3,919
CAPITAL VEHICLE OUTLAY	-	27,000	27,000	-	113,695	53,249	-
OFFICE SUPPLIES	12,898	3,155	3,155	4,500	17,226	8,465	3,076
OPERATIONAL SUPPLIES/EQUIPMENT	23,000	4,521	4,521	2,500	546	903	-
RESERVE FOR FUTURE EXPENDITURES	13,188	-	-	13,188	-	-	-
PERMIT REIMBURSEMENT-NAVASSA	-	2,295	2,295	-	4,897	8,301	13,003
PERMIT REIMBURSEMENT-SANDY CREEK	-	478	478	-	1,579	1,431	396
HOMEOWNERS RECOVERY FEE (HRF)	4,500	2,061	2,061	4,500	2,277	4,095	4,311
ALLOCATION TRANSFER TO GENERAL FUND	184,957	173,529	-	173,529	150,101	113,025	147,484
<b>TOTAL</b>	<b>1,300,000</b>	<b>893,346</b>	<b>693,569</b>	<b>980,251</b>	<b>826,524</b>	<b>644,363</b>	<b>583,733</b>

## **Departmental Detail: Public Utility Enterprise Fund**

The mission of the Public Utilities Department is to provide high quality water and sewer service. The mission is achieved through a commitment to the residents and businesses in the area with a competent, professional, and enthusiastic manner. As the community grows, so will utility services. The department is comprised of a trained professional staff prepared to provide the best level of service to the community today and into the future. While utilizing the latest technology along with proven industry standards, staff will continue to develop the infrastructure to meet the needs of the growing community.

**Goal:** Be a safe and reliable utilities service provider.

Constructed system improvement projects including Lift Station #10 and the Water Tower Booster Pump.

Projects in design and permitting including, Lift Station #33, Highway 17 Forcemain Expansion II Phase 1, Lift Station #1 Replacement, and Lift Station #3 Renovation.

Met goal of 10% annual cleaning and inspection of collection system.

Performs daily operational checks of all lift stations.

## Departmental Detail: Public Utility Enterprise Fund

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
SALARIES/WAGES	579,802	315,000	304,548	480,763	267,832	224,201	257,988
OVERTIME	10,000	8,000	7,384	30,000	-	-	-
401(K) TOWN CONTRIBUTION	29,490	16,500	15,708	25,538	12,617	11,740	12,893
LOCAL GOVERNMENT RETIREMENT (LGRS)	59,650	33,000	28,236	45,428	29,795	13,153	21,686
HEALTH INSURANCE	92,560	45,000	40,887	64,031	33,108	42,169	41,651
DENTAL INSURANCE	7,529	4,500	3,224	4,279	2,841	2,358	2,539
VISION INSURANCE	1,071	650	514	788	522	430	446
DISABILITY INSURANCE	2,490	1,500	1,446	2,522	1,348	1,197	1,319
LIFE INSURANCE	690	575	460	775	424	434	490
WORKERS' COMPENSATION INSURANCE	15,000	9,324	9,324	13,091	9,648	10,757	6,437
FICA/MEDICARE	44,355	26,000	23,973	36,778	19,189	17,526	19,051
UNEMPLOYMENT TAX	1,782	1,750	1,555	1,602	1,166	979	1,864
TRAVEL/MEETINGS/SCHOOLS/DUES	9,750	4,779	4,779	8,355	1,077	2,338	2,295
UNIFORMS/PROMOTIONAL ITEMS	8,400	4,500	4,006	4,170	1,099	1,656	1,955
LEGAL	15,000	27,000	23,107	15,000	13,348	1,132	1,698
TAX/SCROLL/BILLING/COLLECTION	90,000	92,000	89,234	87,900	87,293	82,556	81,177
PROFESSIONAL/CONTRACT FEES	314,750	51,507	51,507	57,561	34,533	51,272	7,275
ENGINEERING/DESIGN FEES	50,000	5,936	5,936	10,000	162,476	106,085	3,000
BANK FEES	13,800	18,200	17,876	17,400	20,137	14,840	12,566
CELLPHONE/AIRCARD	21,727	8,000	7,222	15,800	4,034	4,130	4,956
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	10,000	-	-	10,000	1,405	190	-

## Departmental Detail: Public Utility Enterprise Fund (Continued)

ACCOUNT DESCRIPTION	FY 2020-2021 SUBMITTED BUDGET	FY 2019-2020 PROJECTED	FY 2019-2020 YTD 6/16/2020	FY 2019-2020 BUDGET	FY 2018-2019 ACTUAL	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL
CAPITAL EQUIPMENT OUTLAY	125,000	107,880	107,880	85,000	29,804	47,352	96,154
VEHICLE FUEL	40,000	22,000	19,374	45,000	36,310	8,383	10,667
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	20,400	6,573	6,573	13,276	5,735	2,711	3,298
CAPITAL VEHICLE OUTLAY	70,000	58,810	58,810	60,000	-	-	-
UTILITY	162,100	92,000	87,662	135,660	94,722	98,898	93,955
OFFICE SUPPLIES	7,000	4,746	4,746	3,750	1,843	1,108	950
OPERATIONAL SUPPLIES/EQUIPMENT	33,000	11,449	11,449	33,000	11,705	7,698	11,637
COLLECTION LINE MAINTENANCE	168,500	131,081	131,081	113,540	95,032	112,888	44,751
DISTRIBUTION SYSTEM MAINTENANCE	155,000	22,391	22,392	62,500	109,249	111,639	121,207
LIFT STATION MAINTENANCE	275,000	114,617	114,617	145,000	226,902	172,191	100,274
SEWAGE TREATMENT	840,000	760,021	760,021	840,000	706,998	519,537	384,149
WATER PURCHASES	780,000	650,000	596,078	600,000	401,674	353,477	309,849
OPERATOR CONTRACT/PERMIT FEE	4,300	2,735	2,735	4,185	-	2,555	2,160
CAPACITY PAYMENT - BRUNSWICK COUNTY/BB&T	-	1,493,168	1,493,168	1,493,168	1,235,326	139,225	922,692
ALLOCATION TRANSFER TO GENERAL FUND	194,196	158,000	-	158,852	113,975	101,104	122,980
TRANSFER TO CAPITAL PROJECT FUND	-	550,000	550,000	550,000	550,000	822,637	515,000
TRANSFER TO PUBLIC UTILITY RESERVE FUND	247,659	-	3,310,000	82,636	1,239,875	-	367,897
TRANSFER TO PUBLIC UTILITY RESERVE FUND - SDF	3,500,000	3,310,000	3,310,000	3,310,000	-	-	-
DISASTER EXPENSES	-	34,386	34,386	-	-	-	-
<b>TOTAL</b>	<b>8,000,000</b>	<b>8,203,578</b>	<b>11,261,898</b>	<b>8,667,350</b>	<b>5,563,042</b>	<b>3,090,542</b>	<b>3,588,905</b>

## **Supplementary Information**

### **History of Leland**

What is today known as Leland was, in the mid-1890s, a small settlement at the crossroads where Village Road met the Wilmington, Columbia, and Augusta Railroad. The Town was officially incorporated in 1989.

The name of this settlement formally became Leland when, in late 1897, Joseph W. Gay and other area citizens petitioned the U.S. Post Office Department in Washington, D.C. for a local post office and submitted three possible names for the post office. Leland, the name of Gay's nephew, Leland Adams, was selected.

The new post office opened on February 10, 1898, with Mr. Gay as Postmaster. The post office was located in a corner of Gay's General Store.

Due to its proximity to the Brunswick River, Leland served as an early transportation center. Ferries were in place across the Brunswick and Cape Fear Rivers for travelers going north and south. A bridge was built across the Brunswick River in 1890, prior to the Cape Fear River bridge. The Brunswick River Causeway across Eagles Island was a problem area because of the wetness of the soil and swamps between the two rivers, so by 1923, the road from the Brunswick River through Leland had been hard-surfaced and was known as State Road 20.



*Growing our Future. Nourishing our Roots.*



## Our Mission

We are dedicated to providing effective and fiscally responsible municipal services in a manner that promotes a high quality of life with a neighborly feel.

## Town Leadership

The Town of Leland is led by a five-member Council including, a Mayor, and four Town Councilmembers. Under the Council-Manager form of government, the Town Council acts as a legislative body in establishing policy and law. Beginning with the 2019 election, the Mayor is elected to a four-year term. The Mayor serves as the presiding officer at the Town Council meetings and is the official head of the Town for ceremonial purposes. The Town Council members are elected for staggered four-year terms. The Town Council appoints a professional Town Manager, who serves as the Council's chief advisor. The Town Manager hires the employees of the Town.

## Town Administration

The Town Manager is responsible for the day-to-day operations of all departments within the Town. The Town Manager is the Town's Chief Administrator and is appointed by the Leland Town Council. They are responsible for developing and executing the Town budget, overseeing the preparation of Town Council meeting agendas, and implementing the Council's vision for the Town of Leland.

The Town Manager is assisted by two Assistant Town Managers. The Assistant Town Managers are hired by the Town Manager and undertake special projects that cross departmental lines, as well as assist the Town Manager, as necessary, in implementing the goals of Town Council. One of the Assistant Town Managers oversees the day-to-day operations of the Police, Fire, Emergency Management, Human Resources, Finance, Information Technology, and Administration departments. The second Assistant Town Manager oversees the day-to-day operations of the Public Services, Public Utilities, Operation Services, Planning, Building Inspections, and Economic and Community Development departments.

There are ten assigned department heads that report to the Assistant Town Managers. The department heads are responsible for the day-to-day operations within their assigned department(s), as well as working together to accomplish the tasks necessary to reach Town goals and desired levels of service.

## Staff Values and Goals

Town staff embrace five core values used as a guideline for personal and business conduct on a day-to-day basis. The core values consist of Respect, Communication, Service Excellence, Engagement, and a Supportive Work Environment.

These five values are critical to the success of the Town and its' employees and are reflected in every action within the organization and the approach to the management of the Town. The Town's management team embodies a servant leadership approach. Unlike a traditional, hierarchical model, where the power within the organization is held by those at the "top of the pyramid," servant leadership seeks to put the needs of the organization's employees first. By taking this approach, employees feel empowered to unlock their purpose and ingenuity. This results in higher performing and more engaged, fulfilled employees, who in turn are better prepared to meet the needs of the citizens of the community.



Top Ten Leland Taxpayers

Account Name	Value Total	Amount Charged	% Of Total Leland Tax Base
FUNSTON LAND & TIMBER LLC	\$55,313,300	\$ 116,157.88	1.92%
HARRINGTON VILLAGE HOLDINGS LLC	\$18,652,040	\$ 39,169.28	0.65%
BRUNSWICK POINT NORTH CAROLINA LLC	\$16,931,360	\$ 35,555.86	0.59%
WAL-MART REAL ESTATE BUSINESS TRUST	\$15,754,500	\$ 33,084.45	0.55%
WEINGARTEN NOSTAT INC	\$14,628,830	\$ 30,720.54	0.51%
LELAND WESTGATE OWNER LLC	\$10,553,170	\$ 22,161.66	0.37%
LOGAN DEVELOPERS INC	\$10,290,160	\$ 21,609.35	0.36%
BRUNSWICK ELECTRIC MEMBERSHIP CORP	\$10,054,701	\$ 21,114.87	0.35%
PARK AT VILLAGE OAKS LLC	\$ 8,435,306	\$ 17,714.14	0.29%
PRIMARY CARE ASSOCIATES LLC	\$ 8,190,880	\$ 17,200.85	0.28%

Brunswick County Tax Rates

2019-2020 Brunswick County Property Tax Rates			
	County-wide	Municipal Tax Rate	Total
BALD HEAD ISLAND	0.485	0.686	1.171
SHALLOTTE	0.485	0.353	0.830
OAK ISLAND	0.485	0.280	0.795
SOUTHPORT	0.485	0.296	0.781
SANDY CREEK	0.485	0.250	0.735
CASWELL BEACH	0.485	0.240	0.725
NORTHWEST	0.485	0.240	0.725
BOILING SPRING LAKES	0.485	0.230	0.715
HOLDEN BEACH	0.485	0.200	0.705
LELAND	0.485	0.210	0.695
NAVASSA	0.485	0.200	0.685
OCEAN ISLE BEACH	0.485	0.164	0.673
SUNSET BEACH	0.485	0.160	0.635
CAROLINA SHORES	0.485	0.102	0.587
BELVILLE	0.485	0.090	0.575
CALABASH	0.485	0.088	0.573
BOLIVIA	0.485	0.050	0.535
ST. JAMES	0.485	0.060	0.535
VARNAMTOWN	0.485	0.050	0.535

Town of Leland Growth

According to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), the Town of Leland ranked eighth out of five hundred and fifty-four municipalities in North Carolina for percentage growth with a percentage increase of fifty percent (50%) between 2010 and 2018. This is an increase of 6,770 additional citizens in the Town.

The following graph depicts municipal population change from April 2010 to July 2018:

Rank	Municipality	County	Population		Population Change	
			April 2010	July 2018	Total Change	Percent Change
1	Rolesville	Wake County	3,786	6,635	2,849	75.3
2	St. James	Brunswick County	3,165	5,353	2,188	69.1
3	Bermuda Run	Davie County	1,725	2,665	940	54.5
4	Fontana Dam	Graham County	15	23	8	53.3
5	Harrisburg	Cabarrus County	11,526	17,469	5,943	51.6
6	Falcon	Cumberland /Sampson	258	390	132	51.2
7	Fuquay-Varina	Wake County	17,937	26,924	8,987	50.1
8	Leland	Brunswick County	13,527	20,297	6,770	50
9	Waxhaw	Union County	9,859	14,249	4,390	44.5
10	Holly Ridge	Onslow County	1,268	1,825	557	43.9
11	Stem	Granville County	463	656	193	41.7
12	Apex	Wake County	37,476	52,842	15,366	41
13	Morrisville	Wake / Durham	18,576	26,041	7,465	40.2
14	Holly Springs	Wake County	24,661	34,068	9,407	38.1
15	Elon	Alamance County	9,409	12,695	3,286	34.9
16	Knightdale	Wake County	11,401	15,305	3,904	34.2
17	Navassa	Brunswick County	1,505	2,001	496	33
18	Shalotte	Brunswick County	3,675	4,827	1,152	31.3
19	Clayton	Johnston / Wake	16,116	21,158	5,042	31.3
20	Midland	Cabarrus / Mecklenburg	3,073	4,024	951	30.9





## **Budget Glossary**

**Accrual:** The accounting method under which revenues are recognized on the income statement when they are earned rather than when the cash is received.

**Activity:** Departmental efforts which contribute to the achievement of a specific set of program outcomes; the smallest unit of the program budget.

**Allocate:** To set apart portions of budgeted expenditures and/or revenues which are specifically designated to organizations for special activities or purposes.

**Ad Valorem Taxes:** Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue. Generally, they are the taxes levied in proportion to the value of a property.

**Annual Budget:** A spending plan covering a single fiscal year.

**Appropriation:** A funding authorization granted by the Town Council to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

**Assessed Valuation:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Assessment:** The process for determining values of real and personal property for taxation purposes.

**Balanced Budget:** An annual spending plan characterized by an equal (i.e. "balanced") amount of anticipated revenues and expenditures. In North Carolina, statutes require that the adopted budget be in balance.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

**Budget:** A statement in dollar terms of the Town's program of service delivery for the ensuing fiscal year.

**Budget Amendment:** A legal procedure utilized by the Town staff and the Town Council to revise a budget appropriation.

**Budget Calendar:** The schedule of key dates the Town's departments follow in the preparation, adoption, and administration of the budget process.



**Budget Message:** The opening section of the budget document that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Town Manager.

**Budget Ordinance:** The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

**Capital Assets:** Land, buildings, permanent improvements, machinery, large tools, rolling, and stationary equipment with a value of \$5,000.00 or more.

**Capital Expenditure:** Money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

**Capital Improvement Plan:** A long term plan of proposed improvement projects which includes estimated project costs and funding sources that the Town expects to undertake within a five-year period to acquire or construct capital assets. The plan is updated annually to reassess capital needs.

**Capital Outlays:** An expenditure expected to have a useful life greater than three years or an estimated total cost of \$5,000.00 or more. This involves the construction, purchase, or major renovation of a building or the purchase of land, as well as the acquisition of vehicles and equipment.

**Cash Management:** The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

**Category:** A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative service activities.

**CIP:** The acronym used for Capital Improvement Plan.

**Debt Service:** The Town's obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.

**Delinquent Taxes:** Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

**Department:** A major administrative division of the Town that has overall management responsibility for an operation within a functional area.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement: A payment for goods or services.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures. A financial commitment for services, contracts, or goods that have not yet been delivered or performed.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that revenues are adequate to meet all necessary expenses.

*\*The Town of Leland has one Enterprise fund: Public Utilities for water and sewer services.*

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The outflow of funds for assets that are incurred, or goods and services obtained, regardless of when the expense is actually paid.

Expenses: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, and other charges.

Fiscal Year: The time period designating the beginning and ending period for recording financial transactions. The Town of Leland's fiscal year begins July 1st and ends on the following June 30th. Budgeting is carried out on a fiscal year schedule.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used by the Town, including land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance: Fund balance is the amount of assets in excess of the liabilities appropriated for expenditures and is, therefore, also known as surplus funds. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

Fund Balance Appropriated: A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriations cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

FY: The acronym used for fiscal year.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines, for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund: The largest fund within the Town, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, information technology, public works, general administration, planning and development, engineering, and recreation and cultural arts activities.

Goal: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless. It is not concerned with a specific achievement in a given time period.

Grant: A contribution by a government-level agency or other organization to support a particular function.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenues from other governments (Local, State, or Federal) which can be in the form of grants, shared revenues, or entitlements.

Levy: To impose taxes, special assessments, or service charges for the support of Town activities.

Local Government Budget and Fiscal Control Act: This act governs all financial activities of local governments within the State of North Carolina.

Objectives: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses: The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and training.

Operating Transfers: Routine and/or recurring transfers of assets between funds.

Personnel: General category that includes salaries and wages, pensions, health insurance, and other fringe benefits.

Powell Bill Street Allocation: Funding from the state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Reserve: A portion of fund balance earmarked to indicate what is not available for expenditure or is legally segregated for a specific future use.

Restricted Intergovernmental Revenues: Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources: Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Restricted Net Position: The portion of net position that includes cash and liquid assets that are subject to external restrictions on their use.

Revaluation: Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes, provided by the Brunswick County Tax Assessor's Office. Under state law, all property must be revalued no less frequently than once every eight years.

Revenue: Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Right-of-Way Acquisition: Purchase of property needed by the Town to perform road improvement projects and/or protection of right-of-way for future projects.

Service Level: Service(s) or product(s) which comprise actual or expected output of a given program where the focus is on results, not measures of workload.

Source of Revenue: Revenues that are classified according to their source or point of origin.

Tax Base: The assessed valuation of all taxable real and personal property within the Town's corporate limits.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.



Growing our future. Nourishing our roots. 70