



Town of
Leland



Fiscal Year 2022-2023
Adopted Budget

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Town 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 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. They appoint 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 Manager is the Town's Chief Administrator and is appointed by the 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 Council. One of the Assistant Town Managers oversees the day-to-day operations of the Public Safety, Human Resources, Finance, and Information Technology departments. The second Assistant Town Manager oversees the day-to-day operations of the Public Services, Community Enrichment, Planning & Inspections, and Economic and Community Development departments.

There are seven assigned department directors and one department manager that report to the Assistant Town Managers. The department directors are responsible for the day-to-day operations within their assigned department(s), as well as collaborating 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.



Town of Leland Council



Brenda Bozeman, Mayor

Term: 2019-2023

Leland Tourism Development Authority – Chairman
Brunswick County Fire Commission – Town Representative
Services Coordinating Council – Town Liaison
WMPO Transportation Board – Town Representative
Cape Fear Council of Government – Delegate



Bob Campbell, Mayor Pro Tem

Term: 2019-2023

Leland Audit Committee – Member
Cape Fear Council of Government – Alternate Representative



Veronica Carter, Councilmember

Term: 2019-2023

Leland Planning Board – Council Liaison
WMPO Transportation Board – Alternate Representative
Cape Fear Housing Coalition – Town Representative
MOTSU Intergovernmental Council – Town Representative



Richard Holloman, Councilmember

Term: 2021-2025

Leland Economic Development Committee – Council Liaison



Bill McHugh, Councilmember

Term: 2021-2025

Leland Board of Adjustment – Council Liaison
Leland Parks and Recreation Board – Council Liaison
Leland Audit Committee – Member



Town of Leland Administration



David Hollis, Town Manager

A Leland native, Mr. Hollis attended NC State University, where he earned a bachelor's degree in Construction Engineering and a master's degree in Civil Engineering. He also holds a Master of Business Administration from UNC-Wilmington. He was appointed to this position in 2011.



Missy Rhodes, Assistant Town Manager

Ms. Rhodes is originally from Cambridge Springs, P.A. She attended Penn State University, where she received a bachelor's degree in Accounting. She is a Certified N.C. Local Government Finance Officer. She has held this position since 2017.



Niel Brooks , Assistant Town Manager

A native of North Wilkesboro, N.C., Mr. Brooks earned his Bachelor of Journalism and Mass Communication from UNC-Chapel Hill and a Master of Public Administration from UNC-Wilmington. He is a Certified Parks and Recreation Professional. He has held this position since 2017.

Ben Andrea, Planning & Inspections Director

Mr. Andrea is a lifelong resident of southeastern North Carolina and holds bachelor's degrees in Environmental Studies and Business Administration. Mr. Andrea is a certified planner with the American Planning Association, a certified zoning official with the NC Association of Zoning Officials, and a certified floodplain manager with the Association of State Floodplain Managers.

Carly Hagg, Finance Director

Originally from Central Massachusetts, Ms. Hagg attended UNC-Wilmington where she earned her bachelor's degree in Accounting and a Master of Business Administration degree. She is a Certified N.C. Local Government Finance Officer.

Chris Langlois, Public Safety Director

Mr. Langlois was born and raised in Jeanerette, Louisiana. He holds an Associate Degree in Fire Science from LSU at Eunice, Bachelor of Public Administration from Upper Iowa University, and Masters in Executive Fire Service Leadership from Grand Canyon University.

Sara Meyer, Human Resource Director

Mrs. Meyer is originally from Southern California and holds a degree in Business from Eastern Florida State College. She is a Society of Human Resources Management Certified Professional.

Brannon Richards, Public Services Director

A native of Hickory, NC, Mr. Richards attended NC State University, where he earned his bachelor's and master's degrees in Civil Engineering. He is a licensed Professional Engineer in the state of NC.

Wyatt Richardson, Community Enrichment Director

Mr. Richardson is a native of Durham, N.C. He earned his associates degree from Durham Technical Community College in Automotive Systems Technology. He also holds a bachelor's degree from Northern Arizona University in Parks and Recreation Management. He is a Certified Parks and Recreation Professional and a Certified Aquatic Facility Operator.

Gary Vidmar, Economic & Community Development Director

Mr. Vidmar is originally from Cleveland, Ohio. He then moved to Cincinnati where he earned a bachelor's degree in Civil Engineering from the University of Cincinnati.

Budget Message

April 14, 2022

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, 2022 and ending June 30, 2023 is balanced with no appropriation of fund balance. There is \$250,000 allocated to general fund reserve to build fund balance. The Approved Budget reflects a stable organization with no major changes to fees and no change to the current tax rate. Staff is pleased to submit this document to you.

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. Though we are hopeful that we have made it through the worst of the COVID-19 pandemic, it has certainly affected our operations and decisions over the last couple of years and continues to be a consideration moving forward. We remain committed to provide outstanding services as we have through all the tumult and uncertainty of the last two years. Now we are facing new challenges, including rising inflation, continued exponential growth, potential statutory changes, and balancing current services with new ideas. To address economic challenges such as inflation and supply chain constraints, staff will remain fiscally responsible to ensure tangible benefits and services are continuously provided to all residents. Taking into account the external effects of the economy, regulatory changes, the identified community needs, and the desire to complete projects, the Approved Budget represents thoughtful consideration and conservative planning so the Town can fulfill its obligations to residents, meet established goals, and remain fiscally healthy.

In preparing the Fiscal Year 2022-2023 (FY22-23) 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 reviewed their identified vision statements and staff focused on initiatives related to meeting those vision statements while creating the budget.

Similar to recent years, Town revenues exceeded initial projections and exceeded expenses. The Town's anticipated revenues are calculated using historical financial trends, property tax values from Brunswick County, and projections provided by the North Carolina League of Municipalities (NCLM). The Town has been fortunate in recent years to have revenues outpace expenditures, leaving a stable fund balance.

In summary, the Approved Budget is a balanced budget that focuses on the priorities set by Town Council for FY22-23, as well as being fiscally sound. Priorities and goals from the prior fiscal year remain for the current; as stewards of public resources, staff believes our primary role is to concentrate budgeting efforts on ensuring the safety of our community and staff by investing in public safety, the maintenance of current services, infrastructure, and property, while attempting to keep rates and fees reasonable. The main focus areas of the Approved Budget are public safety, street maintenance, and street projects. This budget reflects staff's commitment to maintaining and improving our community while positioning Leland to be financially stable well into the future.

Sincerely,

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

David A Hollis, Town Manager

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. During the budget process, the public is invited to attend meetings and discuss items within the budget.

The Town's budgets are adopted as required by North Carolina General Statutes. The Town adopts a balanced budget annually for the General Fund, which is defined as anticipated revenues equal to planned expenditures. Project ordinances are adopted for capital project funds and capital improvements. All budgets are prepared using the modified accrual basis of accounting.

Budgetary control is executed at the department level or by project. The Town Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund without limitation, with an official report to Council the following month if the transfer was in excess of \$10,000. During the fiscal year, budget amendments to the original budget may be necessary. Budget amendments between funds, or that increase or decrease total budget of any fund must be approved by Town Council in advance.

Basis for Budgeting

In accordance with the North Carolina Budget and Fiscal Control Act, the Town of Leland budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. Any operational appropriations that are not expended shall lapse. During the fiscal year, budgets are maintained using the modified accrual basis.

Goal Setting and Direction (Council Strategic Planning)

In October 2021, Town staff conducted a meeting with Council to review goals for the forthcoming year. Town Council took this time with staff to evaluate the Town Council's existing vision statements and directives and to discuss any needed updates to them. Each department then sets their own goals with the help of the managers and staff. These department-specific goals are the strategies to attain Town Council's vision statements.

Preparation, Requests, and Adoption

Preparation for the Town budget began in September 2021 when department directors received their budget templates from the Finance Director. The directors were responsible for completing the appropriate budget justification forms and submitting their requests to Finance by December 3, 2021. Finance staff then developed revenue projections and combined all department expenditure requests into one draft budget template. The Finance Director met with department directors and Town Managers to prioritize the requests. At a special meeting in February 2022, the Town Manager presented the General Fund expenditure justification details to Town Council to receive feedback and further direction in developing the budget. At the March 17, 2022 budget hearing, the public had an opportunity to see the proposed budget and make recommendations for adjustments. Staff presented the budget for formal approval on the consent agenda on April 14, 2022 when it was unanimously approved.

Town of Leland FY 2022–2023 Budget Calendar

The budget calendar below was prepared in compliance with the Local Government Budget and Fiscal Control Act (LGBFCA) and local procedures. *Dates may vary based on schedule conflicts.

Town of Leland Budget Calendar for Fiscal Year 2022/2023	
DATES	TASK
August	
17	Staff to discuss Town-wide and department-specific goals.
September	
1	Finance Director to distribute departmental budget templates to Department Directors.
2	Finance Director to distribute departmental mission/goal templates to Department Directors.
3-30	Staff meeting to finalize items from the August 17th meeting.
October	
18	Staff and Council to discuss Town-wide goals, budget calendar, and request Council submit proposed items for the budget to Mr. Hollis by November 7th.
November	
8-14	Town Staff to discuss Council budget requests/capital projects/high dollar requests/new position requests and prepare for November 15th meeting.
15	Discuss Council's budget requests, capital projects, new positions, and other high dollar items.
December	
3	Department Directors to provide completed expense/revenue templates to Finance Director.
4-31	Finance Director to combine all budgets into one budget and complete revenue projections.
January	
3-14	Management to meet with each Department/Director to review individual line items as prepared by departments.
10	Getting the new Councilmembers familiar with departments/goals/processes.
21	Department Directors: Entire budget overview
31	Special Council Meeting: Entire budget overview.
February	
1	Department Directors to provide completed department information to Finance Director.
1-13	Prepare the budget based on the January meetings.
14	Discuss adjustments based on the January meeting with Council.
March	
17	Presentation of balanced budget, budget message, and submit the budget manual to Council.
17	Budget public hearing (during the regular Council Meeting).
April	
11	Discuss any potential changes to the budget based on the public hearing.
14	Adoption of the FY 22/23 budget at the regular council meeting on the consent agenda.
July	
1	Budget implemented.

Basis for Accounting

Basis of accounting refers to the point when revenues and expenditures are recognized and are then reported in the Town financial statements. In accordance with North Carolina General Statutes, all Town funds are maintained during the year using a modified accrual basis of accounting.

Revenues are recognized when they are measurable and available. They are considered collectible in the current period, or soon thereafter, to pay current period liabilities. The Town considers this period to be within ninety (90) days of the end of the current fiscal year. Expenditures are recorded as a liability when incurred, as under accrual accounting. Debt service expenditures are recorded when payment is due.

At fiscal year end, the Town's Audited Financial Statements are prepared using Generally Accepted Accounting Principles (GAAP). All governmental funds are reported using the modified accrual basis of accounting, although the annual financial statements report all proprietary funds using the full accrual basis of accounting where revenues are recognized when earned and expenses are recognized in the period incurred. To be consistent with NC General Statutes, the budget document reports all proprietary funds' prior year actuals using the modified accrual method.

Fund Accounting

The accounts of the Town of Leland are organized and based on funds. A fund is defined as an accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions. Fund accounting isolates funds according to their intended purpose.

Amendments and Revisions

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 director 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 or decreases in resources. The Finance Director prepares budget amendments and submits them to Town Council for approval.

Encumbrances

Required by North Carolina State Statutes, the Town maintains encumbrances, which are considered "budgetary accounts" under which purchase orders, contracts, and financial commitments for expenditures of funds are recorded to reserve that monetary appropriation. At year end, outstanding encumbrances do not constitute expenditures or liabilities.

Financial Policies

These fiscal 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 guaranteeing 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.

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 license, permit, and other fees due to the Town.

Fund Balance Policy

Unassigned fund balances are 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 consistent with the goal of at least 35% of the total General Fund budget of the Town. This policy was established by Council in August of 2006 and is shown on the following page.

The Town Council may, from time-to-time, appropriate fund balance that will reduce available fund balances below the 35% goal 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

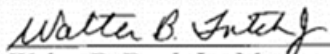
WHEREAS, the North Carolina Local Government Commission has established a minimum expected fund balance of 8 percent of the General Fund budget at the end of each fiscal year; and,

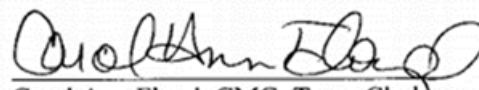
WHEREAS, prudent fiscal management dictates that the town should maintain at least a fund balance of ½ of the reported average of Towns our size and our goal as a Town should be to maintain 100% of the reported average amount of Towns our size;

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 17th day of August, 2006.


Walter B. Futch Jr., Mayor


Carol Ann Floyd, CMC, Town Clerk

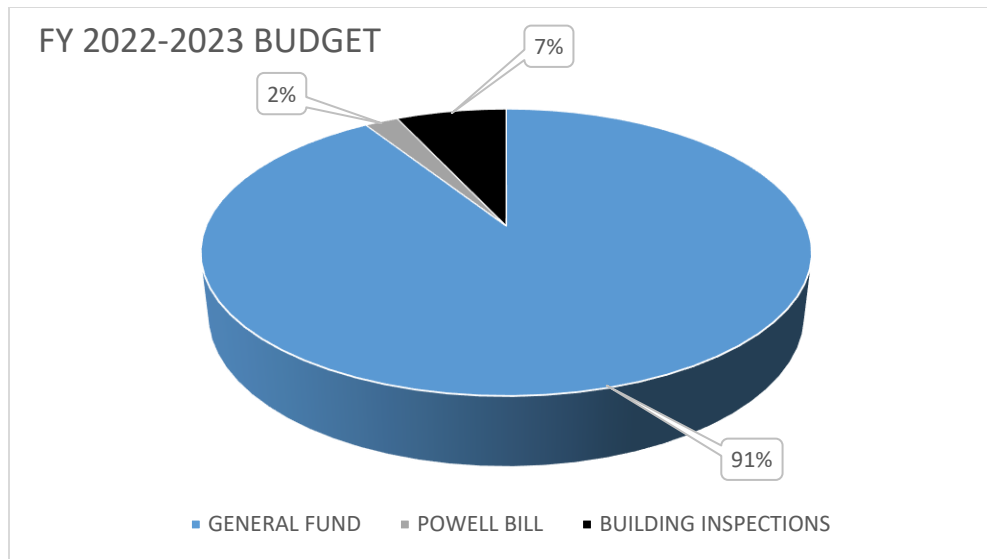


Fiscal Year 2022-23 Budget Summary

From the Council and staff of the Town of Leland, welcome to the Town of Leland’s FY2022-2023 budget! This document represents our plans to utilize the Town’s resources to continue to provide 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 the actions the Town is undertaking in the upcoming year. For our Town Council and many of our staff, Leland is home, and we are proud to have the opportunity to improve the Town through our professional lives every day.

For the purposes of separating restricted or designated funds, the Town of Leland divides Powell Bill into a separate special revenue fund and segregates building inspections restricted funds when presenting revenues and expenditures. As shown in the following tables and chart, the Town-wide budget is \$33,000,000 for all funds, including General Fund, Building Inspections (restricted within the General Fund), and Powell Bill, with the unrestricted General Fund budget comprising \$30,000,000 of the total. For comparison, the FY21-22 approved General Fund budget was \$25,000,000.

TOTAL REVENUES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
GENERAL FUND	30,000,000	90.9%
POWELL BILL	700,000	2.1%
BUILDING INSPECTIONS	2,300,000	7.0%
Total	33,000,000	
TOTAL EXPENDITURES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
GENERAL FUND	30,000,000	90.9%
POWELL BILL	700,000	2.1%
BUILDING INSPECTIONS	2,300,000	7.0%
Total	33,000,000	



The FY22-23 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 to develop a budget that is balanced and sustainable.

The Town continues to monitor both the cost of doing business along with the level and quality of services provided to ensure residents continue to receive value for their tax dollar, both in absolute terms and when compared to peer municipalities.

In summary, the approved FY22-23 budget incorporates the personnel and resources needed to sustain the high level of service expected from the Town that our residents desire and deserve. The submitted budget also includes an increase to police, fire, and street and park projects that will meet Town goals.

Recommended Budget

The FY22-23 recommended budget totals \$33,000,000 for all Town operations. Following Town Council’s direction, the budget is balanced with a tax rate of \$0.25 per \$100.00 valuation. The budget currently includes no appropriated fund balance.

Budget Highlights for Fiscal Year 2022-2023

Police Department

The FY22-23 Police budget includes a 17% (\$825,000) increase over the FY21-22 budget which includes the addition of one (1) additional full-time officer and the related vehicle and equipment, as well as the replacement of four (4) vehicles.

Fire/Rescue Department

The Fire/Rescue budget includes a 9% (\$570,000) increase over the current year budget which includes four (4) additional firefighters and the purchase of a replacement fire apparatus.

Street/Road Projects

The FY22-23 budget includes \$1,630,000 in funding allocated for Public Services street projects.

Park Capital Projects

The FY22-23 budget includes \$640,000 in grant proceeds being allocated for the Founders Park project.

New Employee Positions

The budget includes the addition of nineteen (19) full-time employees. These positions include one (1) staff attorney, one (1) police officer, four (4) firefighters, four (4) maintenance technicians, one (1) engineering technician, two (2) GIS positions, one (1) transportation planner, and five (5) building inspection positions.

Debt Service

The FY21-22 General Fund debt service totaled \$2,046,000. The FY22-23 debt service budget is \$2,370,000. While several of the payments decrease year over year, the changes in debt service include the addition of fire apparatus financing, the addition of the new Fire Station #51 financing, the refinance of the Municipal Operations Campus, and the payoffs of the Westport Fire Station and existing Fire Station #51 on Village Road.

Ad Valorem Tax Rate

The ad valorem tax rate is set at the recommended 25.0 cents per \$100.00 of valuation.

General Fund Reserves

There is an appropriation of \$250,000 to the general fund reserves to increase fund balance.

Governmental Funds

Governmental funds are used to account for governmental functions. The following table lists the various fund identifiers as utilized within the Town's financial software (Tyler Incode).

Fund ID	Fund Name	Fund Type
10	General Fund	General Fund
11	Powell Bill	Special Revenue Fund
16	ARP Fund	Grant Fund
24	State Drug Forfeiture	Capital Project Fund
30	Westgate Senior Apt. Housing	Capital Project Fund
39	Parks CPF	Capital Project Fund
45	General CPF	Capital Project Fund
47	Powell Bill CPF	Capital Project Fund
50	Law Enforcement Separation Allowance	Project Fund
52	Old Fayetteville MUP CPF	Capital Project Fund
53	Leland MS Sidewalk CPF	Capital Project Fund
54	Old Fayetteville/Village Road Pedestrian Loop CPF	Capital Project Fund
55	Village Road MUP Extension CPF	Capital Project Fund

General Fund

The General Fund is the general operating fund for the Town. This fund is used to account for expenditures and financial resources for public services unless those are accounted for in another fund. The primary sources of revenue for the General Fund are sales taxes, ad valorem taxes, grants, and other various license fees and taxes. Primary expenses are for public safety, streets maintenance, and other general governmental functions.

General Fund Restricted Revenue

Restricted Revenue Funds within the General Fund are used to set aside finances that are legally restricted to expenditures for specific purposes. Building inspection fee revenue is the only restricted revenue within the Town’s General Fund budget. There are no proposed fee increases for Building Inspections in the FY22-23 budget.

The following table displays the Building Inspection revenues and expenditures:

BUILDING INSPECTION REVENUES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
BUILDING INSPECTIONS - LELAND	2,300,000	100.0%
Total	2,300,000	
BUILDING INSPECTION EXPENDITURES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
PERSONNEL	1,586,893	69.0%
OPERATIONS	171,657	7.5%
CAPITAL OUTLAY/VEHICLE RESERVE	135,000	5.9%
BUILDING INSPECTION RESERVE	49,769	2.2%
ALLOCATION EXPENSE	356,681	15.5%
Total	2,300,000	

Special Revenue Fund

A Special Revenue fund contains the proceeds of special revenue sources that are either committed or restricted to expenditure for a specific purpose other than debt service or capital projects. Powell Bill funds from the North Carolina General Assembly are an example of these types of funds.

The following table displays the Powell Bill revenues and expenditures:

POWELL BILL REVENUES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
RESTRICTED POWELL BILL	700,000	100.0%
APPROPRIATED FUND BALANCE	-	0.0%
Total	700,000	
POWELL BILL EXPENDITURES	FY 2022-2023 BUDGET	PERCENT OF BUDGET
STREET PROJECTS	700,000	100.0%
Total	700,000	

Capital Project Fund

Capital Project funds hold monies set aside for expenditures required to acquire or construct major facilities or complete projects. These funds are for non-recurring capital projects and are held outside of the General Fund.

Revenues

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 current tax rate remains competitive with benchmark communities as presented in the Town’s annual financial audit. The growth in tax base, the stable nature of property taxes, and the fact that property tax revenues account for only about thirty-six percent (36%) of the Town’s revenues show the town’s strong financial stability.

Leland’s revenue projections are determined by the prior years’ trend analysis by revenue source.

GENERAL FUND REVENUE	FY 2022-2023 BUDGET	PERCENT OF BUDGET
PROPERTY TAX	10,800,000	36.0%
SALES & USE TAX	10,500,000	35.0%
FIRE FEES	4,550,000	15.2%
OTHER REVENUE	991,320	3.3%
FRANCHISE TAX	950,000	3.2%
LOAN PROCEEDS	800,000	2.7%
MUNICIPAL VEHICLE TAX	725,000	2.4%
ALLOCATION REVENUE	356,680	1.2%
ZONING/PERMITS	225,000	0.8%
BEER & WINE TAX	100,000	0.3%
INTEREST INCOME	2,000	0.0%
APPROPRIATIONS	-	0.0%
Total	30,000,000	

For FY22-23, the property tax revenue calculation is based upon an ad valorem tax base estimated at \$4.34 billion, which will generate about \$10.8 million in property tax revenue with a tax rate of 0.25 cents per \$100 valuation and a 99.53% collection rate.

Local option sales tax represents the Town’s second largest revenue source in the General Fund at an estimated \$10.5 million (35% of the budgeted revenue total). The State of North Carolina collects the sales tax and distributes these monies three (3) 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 digital property purchases and certain services. The current revenue projection is based off an extraordinary year in FY21-22. Staff will continue to monitor sales tax distributions in the coming months and adjust expenditures if needed. The following table contains the last five (5) years of sales tax collected by month.

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
July	\$ 704,288.25	\$ 437,758.46	\$ 472,690.57	\$ 396,296.86	\$ 389,033.74
August	\$ 721,631.81	\$ 530,046.29	\$ 496,833.71	\$ 439,399.11	\$ 373,271.58
September	\$ 828,195.35	\$ 660,602.75	\$ 560,393.36	\$ 510,827.69	\$ 441,560.60
October	\$ 850,422.68	\$ 646,723.22	\$ 552,250.50	\$ 475,432.83	\$ 461,077.62
November	\$ 768,338.04	\$ 619,684.76	\$ 540,029.36	\$ 445,538.16	\$ 420,757.20
December	\$ 684,100.68	\$ 618,641.77	\$ 453,767.01	\$ 398,543.19	\$ 408,860.78
January	\$ 709,266.35	\$ 593,239.79	\$ 501,411.74	\$ 429,632.38	\$ 372,115.11
February	\$ 735,456.29	\$ 603,500.27	\$ 473,330.32	\$ 410,560.37	\$ 395,339.98
March	\$ 799,080.13	\$ 616,677.38	\$ 498,736.51	\$ 459,887.91	\$ 400,140.70
April	\$ 649,383.49	\$ 587,310.28	\$ 422,820.97	\$ 377,890.06	\$ 331,441.20
May	\$ 655,052.88	\$ 505,531.63	\$ 424,438.49	\$ 381,059.75	\$ 315,705.33
June	\$ 840,068.05	\$ 731,735.79	\$ 484,317.90	\$ 488,963.37	\$ 419,756.98
	\$ 8,945,284.00	\$ 7,151,452.39	\$ 5,881,020.44	\$ 5,214,031.68	\$ 4,729,060.82

Municipal Vehicle Tax is another form of revenue that is estimated to be \$725,000 (2.4% of the budgeted revenue total) for FY22-23. The Town has levied a \$30 tax per registered vehicle with the annual budget ordinance. The tax will only be paid by persons who pay Leland property taxes and have a vehicle registered to an address within the Town limits. The Town has budgeted all revenues from its Municipal Vehicle Tax for the maintenance and repair of Town-owned streets.

Fire fees are estimated to make up just over \$4.55 million (15.2% of the budgeted revenue total) in the upcoming year, which includes no proposed fire fee increase over the current year.

Expenditures

The Town anticipates spending about 42.2% of the General Fund budget on Public Safety, split 19.3% to the Police department, 22.3% to the Fire/Rescue department, and 0.6% for Emergency Management.

The table below details the General Fund expenditures and corresponding percent of the budget:

DEPARTMENT	FY 2022-2023 BUDGET	PERCENT OF BUDGET
FIRE	6,690,000	22.3%
POLICE	5,785,000	19.3%
PUBLIC SERVICES	4,225,000	14.1%
DEBT	2,370,000	7.9%
ADMINISTRATION	1,830,000	6.1%
INFORMATION TECHNOLOGY (IT)	1,735,000	5.8%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	1,570,000	5.2%
FACILITIES & FLEET	1,460,000	4.9%
PLANNING	1,190,000	4.0%
PARKS, RECREATION, & CULTURAL RESOURCES	1,100,000	3.7%
FINANCE	915,000	3.1%
HUMAN RESOURCES	420,000	1.4%
GOVERNING BODY	265,000	0.9%
TRANSFER TO GENERAL FUND RESERVES	250,000	0.8%
EMERGENCY MANAGEMENT	195,000	0.6%
Total	30,000,000	

Fund Balance

Fund balance is the accumulation of revenues minus expenditures in the General Fund over time. The purpose of fund balance is to provide the Town with cash flow or emergency funds for unbudgeted, unplanned expenditures. The Local Government Commission (LGC) recommends that local governments maintain an undesignated fund balance in the General Fund equal to at least 8% of the adopted General Fund budget. This would provide working capital equal to roughly one month’s worth of expenditures in the General Fund.

The Town of Leland strives to maintain an undesignated fund balance of 35% in the General Fund, as noted in the Fund Balance Policy which was approved by Council in August 2006.

At the end of the fiscal year dated June 30, 2021, the Town’s fund balance was \$12,373,306. The available fund balance as a percent of General Fund expenditures was 55.13%.

As of June 30, 2022, the Town anticipates a decrease of \$1.5M in available fund balance. This decrease is due to budget appropriations throughout the year, an increase in project expenses, and estimated final payroll and year-end closing entries.

The FY23 budget does not include any appropriations but does include \$250,000 to increase fund balance.

Fiscal Year	Starting Fund Balance 7/1	Change	Ending Fund Balance 6/30	Available Fund Balance as % of General Fund Expenditures
2021	\$7,141,356	\$5,231,950	\$12,373,306	55.13%
2020	\$8,448,617	-\$1,307,261	\$7,141,356	32.37%
2019	\$12,629,015	-\$4,180,398	\$8,448,617	39.40%
2018	\$8,842,883	\$3,786,132	\$12,629,015	77.33%
2017	\$6,819,399	\$2,023,484	\$8,842,883	85.75%

Debt Financing and Ratios

The extensive costs associated with capital projects may require financing, which results in a debt obligation for the Town. The Local Government Commission and bond rating agencies assess the Town’s ability to incur and repay debt through various debt capacity ratios and indicators. Within the General Fund, the Town evaluates net debt as a percentage of total assessed value of taxable property, the aggregate ten-year principal payout ratio, and the ratio of debt service expenditures as a percent of total fund expenditures. The Town will not exceed eight percent (8%) of the assessed valuation of the taxable property of the Town.

The Town of Leland FY23 property value estimate from Brunswick County as of May 2022 provided an estimated total tax base of \$3,888,453,003. At 8% of the assessed valuation of property, this allows a maximum legal debt limit of \$311,076,240.

Currently, the amount of debt for the Town is \$16,419,182, which includes both principal and interest payments due. This is approximately 5.3% of the allowable debt that can be assumed. All debt is within the General Fund and is acquired as installment financing debt. The Town has not issued bonds for debt.

The Town has debt for the following projects as of 7/1/2022:

• MOC Refinance/Fire Station #51	\$6,332,575
• Town Hall/Police Department Construction	\$4,256,604
• Northgate Drive Realignment	\$2,560,580
• Fire Truck – Ladder 2021	\$1,435,650
• Leland Cultural Arts Center	\$ 827,793
• Fire Truck 2020	\$ 580,324
• Fire Truck 2019	\$ 425,656

The Town of Leland’s debt changed from FY22 with a restructure of debt. The Village Road and Westport fire stations were paid off, and the MOC was refinanced to include Fire Station #51. Overall, the debt increased by \$2,253,205 with the changes.

Town Council Vision Statements

With the Town’s core values in mind, the Town Council has established vision statements for staff to undertake to achieve success. Each year, during the budget process, staff and Council review these statements and make any changes they feel are necessary. They are intended to set a standard of operational expectation for the community and the government organization.

Goal Setting and Direction

The process to establish Council’s vision statements consist of staff using the months of August and September to brainstorm. On October 18, 2021, staff met with Council in a public meeting to discuss and finalize the Council’s vision statements by merging everyone’s thoughts into one. Each department then set their own goals with the help of the managers and their peers. The department-specific goals are the strategies staff will use to implement and accomplish Council’s vision statements.

The Council vision statements are identified as follows:

Public Safety

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

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

Public Services

Be a resilient, sustainable, and environmentally conscious community.

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

Internal Support

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

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.

Be a governing body that proactively educates and communicates with the public, and municipal, county, and state officials.



Business & Neighborhood Enhancement

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

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

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

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

Public Places

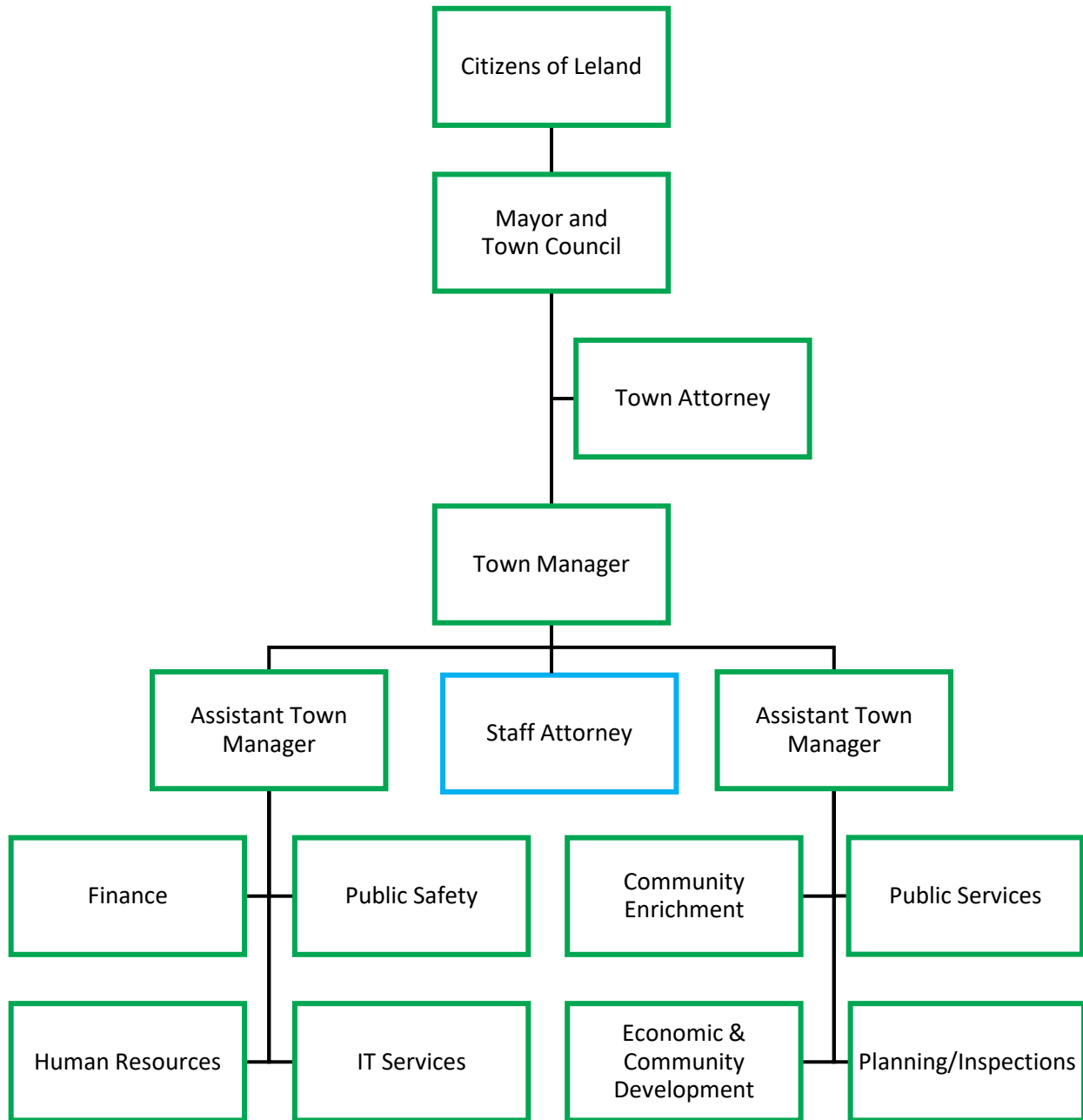
Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.

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

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



Town of Leland Typical Hierarchical Structure Chart



*Blue outline is a new position

The Town organization uses an inverted organizational structure not represented in the above.

Employee Position Changes FY22-23

All added positions in the approved FY22-23 budget were proposed in order to provide additional service excellence due to the growth of the community and the continuous demand for services. With the addition of new positions, there is also a need to evaluate the organizational structure and make adjustments as necessary.

The following positions were approved in the FY22-23 budget:

- Staff Attorney
- Police Officer
- Firefighters (4)
- Maintenance Technicians (4)
- Engineering Technician
- GIS Manager
- GIS Technician
- Transportation Planner
- Building Inspectors (5)

Departmental Overview: Governing Body

- Council gathers constituent input through various means including Boards and Committees and comments at public meetings.
- Council determines the type of services provided by the Town government.
- Council provides vision statements for the service areas.
- Council establishes priorities, goals, policies, and budgets.
- Council acts on proposed ordinances and resolutions (text amendments, zoning, contracts, etc.).
- Councilmembers serve on regional Boards, Committees, and other unofficial groups.
- Council appoints individuals to serve on Town Boards and Committees.
- Councilmembers act as official representatives of the Town in all of their communications, including on social media, news media, and newsprint.
- All Town officials are elected at-large by the entire voting populous of the Town.
- Municipal elections are held in odd numbered years.
- Mayor is elected to four-year terms.
- Councilmembers are elected to four-year terms in staggered odd numbered years.
- Council decisions are by majority vote or a consensus of the Board.
- Mayor cannot make initial motions on proposed actions.
- Mayor can second a motion by another Councilmember.
- All Councilmembers in attendance, including the Mayor, are required to vote on actions, unless recused.
- Any abstention or silence in voting is recorded in the affirmative.

Metrics:

- Budget Amendments – 36
- Minutes – 75
- Resolutions – 113
- Ordinances – 29
- Agenda Council Meetings – 12
- Regular Council Meetings – 12
- Special Council Meetings – 7
- Closed Session Council Meetings – 15

Departmental Detail: Governing Body

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-100-4001	MAYOR/COUNCIL ATTENDANCE ALLOWANCE	64,800	59,443	64,800	59,443	63,175	63,215
10-100-4002	BOARD/COMMITTEE ATTENDANCE ALLOWANCE	-	-	-	-	5,390	5,740
10-100-4030	BENEFITS/TAXES	6,600	5,076	6,629	6,629	5,659	6,519
10-100-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	69,600	41,916	62,571	62,571	40,757	50,400
10-100-4200	LEGAL	-	-	-	-	205,029	614,344
10-100-4205	LAWSUIT SETTLEMENTS	-	92,006	110,000			
10-100-4230	CODIFICATION	19,000	4,916	12,000	12,000	10,954	9,225
10-100-4240	PROFESSIONAL/CONTRACT FEES	76,000	36,165	36,000	36,000	43,559	47,629
10-100-4243	PRIVATE DEVELOPMENT COSTS	26,000	25,317	25,000	25,000	106	-
10-100-4650	OFFICE SUPPLIES	3,000	2,695	4,000	4,000	1,085	5,312
10-100-4910	ELECTIONS	-	15,640	15,000	15,000	12,829	-
10-100-4920	HISTORICAL MARKERS	-	4,060	4,000	4,000	4,632	-
10-100-4930	WAVE TRANSIT TRANSPORTION	-	-	-	-	54,636	53,045
	TOTAL	265,000	287,234	340,000	224,643	447,810	855,428

Departmental Overview: Administration – Town Clerk

- Delivers services that connect the public to local government.
- Serves as custodian of the corporate seal of the Town of Leland and all permanent records pertaining to the Town and Town Seal.
- Administers Council approved processes for Board appointments.
- Oversees the continued development, administration, and implementation of the Town-wide public records request and records management programs.
- Ensures a standard of consistency across all departments in records management practices.
- Codifies ordinances.
- Organizes meeting agendas and records minutes of public meetings.
- Assures open meeting laws, including proper notices, are followed.

Metrics:

- Board/Committee Meetings – 29

Strategic Goals and Strategies:

- Be a well-trained, innovative, and customer-centric workforce.
 - Research agenda management software programs to remain innovative, fiscally responsible, and provide a transparent communication tool that is customer-centric. Deadline of June 2023.
- 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.
 - Preserve accurate historical archives to ensure sustainability and transparent information for the Council, staff, and citizens. Deadline of June 2023.
- Be a governing body that proactively educates and communicates with municipal, county, and state officials.
 - Create educational opportunities for Council and staff. Deadline of June 2023.
 - Coordinate and host education events that build relationships. Deadline of June 2023.

Departmental Overview: Administration – Communications

- Manages the overall external and internal communications strategies and execution with a focus on establishing and marketing the Town by producing digital content and building engagement across digital platforms including the website, social media, and newsletters.
- Serves as the public information officer and primary media contact, creating and distributing press releases and coordinating news coverage for all departments within the Town.
- Communicates Town initiatives, projects, plans, and practices to Leland residents and stakeholders.
- Develops guidelines for regular and emergency communications.
- Manages the Town’s public-facing positions and ensures that public interactions are in alignment with Town standards.
- Coordinates all Leland Tourism Development Authority marketing and publicity efforts and provides reports to the TDA Board.

Metrics:

- Town of Leland website articles – 38
- News stories – 82
- Newsletters
 - Town – Subscribers: 2,603 & Promotions distributed: 5
 - Employee – Subscribers: 164 & Promotions distributed: 5
- Social Media
 - Facebook
 - Followers: 5,969
 - Average posts published per month: 50
 - Average impressions/reach per month: 50,522
 - Twitter
 - Followers: 1,450
 - Average posts published per month: 35
 - Facebook
 - Average impressions/reach per month: 7,596
 - Nextdoor
 - Members: 14,663
 - Average posts published per month: 14
 - Average impressions/reach per month: 21,969

Strategic Goals and Strategies:

- Be a governing body that proactively educates and communicates with the public, and municipal, county, and state officials.
 - Improve internal communications with Town staff and Town Council. No set deadline, ongoing effort.
- 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.
 - Increase transparency and engagement with Town residents by improving external communications. No set deadline, ongoing effort.

Departmental Overview: Administration – Economic and Community Development

**Economic & Community Development was combined with Administration in FY22-23*

- Guides economic development initiatives.
- 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.
- Supports existing businesses and works to attract new businesses to the Town.
- Prepares and administers development agreements.
- Researches economic development grant programs.
- Coordinates economic development activities with the Planning and Inspections Department.
- Staff support for the Economic Development Committee.

Metrics:

- Annexations – 31
- Economic Development Agreements – 8

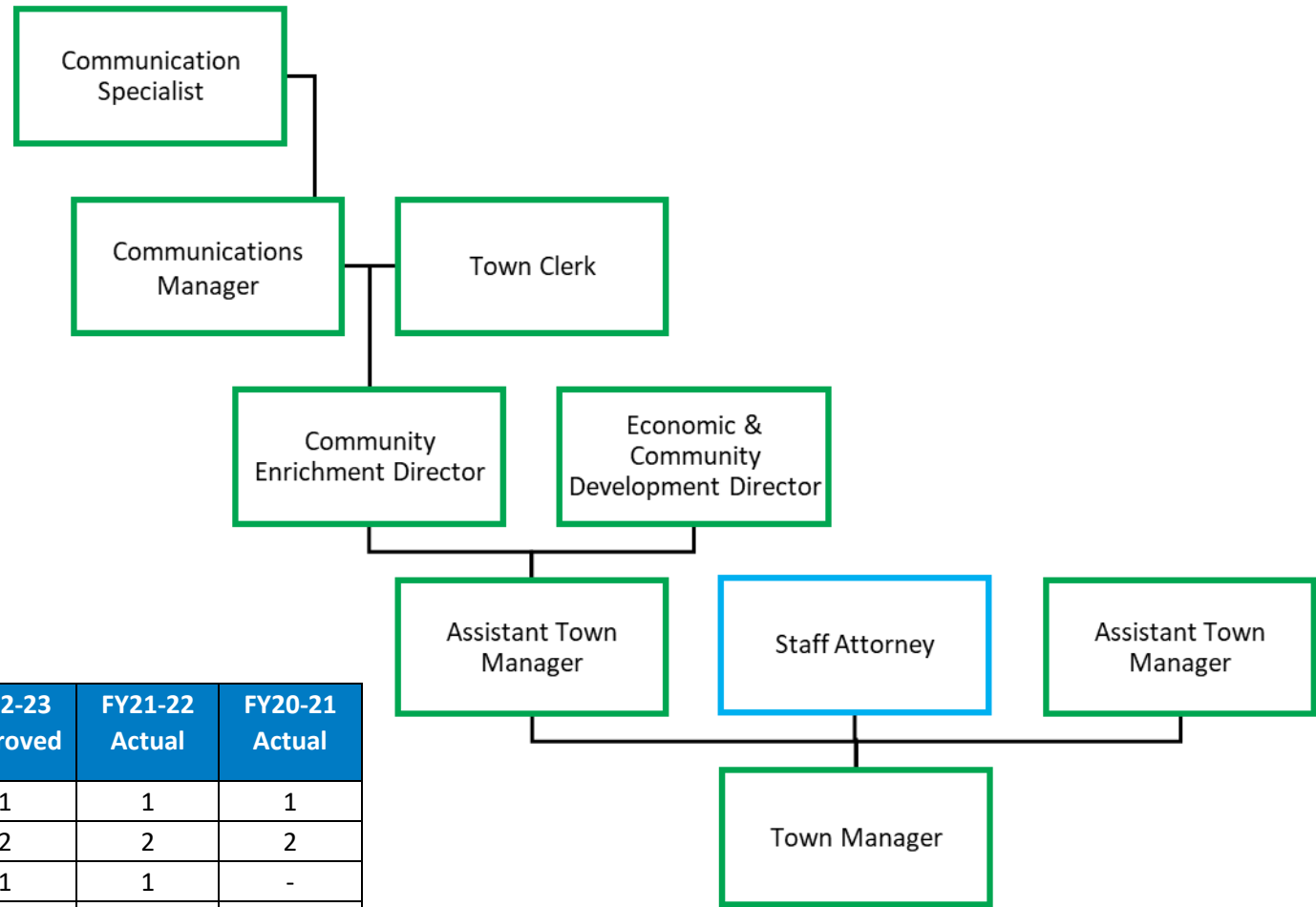
Strategic Goals and Strategies:

- Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.
 - Provide support to developers of commercial and retail property. No set deadline, ongoing effort.
- Be a center for advanced, innovative manufacturing and technology employment.
 - Expand light industrial and high-tech manufacturing sectors in the Town. No set deadline, ongoing effort.
- Be a well-positioned Town within the economic and tourism markets in the southeastern North Carolina region.
 - Promote revitalization of the Gateway District. No set deadline, ongoing effort.

Departmental Detail: Administration

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-110-4000	SALARIES/WAGES	980,680	595,278	695,782	622,574	611,745	559,025
10-110-4005	OVERTIME	-	68	-	78	505	-
10-110-4010	401(K) TOWN CONTRIBUTION	60,645	34,652	34,789	31,908	30,622	27,845
10-110-4015	LOCAL GOVERNMENT RETIREMENT (LGMERS)	119,980	66,126	78,972	64,402	47,585	43,159
10-110-4030	EMPLOYEE BENEFITS/TAXES	237,210	100,911	165,272	124,471	117,285	106,450
10-110-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	24,025	11,143	21,785	8,625	7,012	4,243
10-110-4200	LEGAL	80,000	142,093	175,000	80,301	8,931	5,251
10-110-4240	PROFESSIONAL/CONTRACT FEES	200	91	-	93	319	242
10-110-4270	MARKETING	5,000	300	10,000	-	-	-
10-110-4290	PROPERTY/AUTO/LIABILITY INSURANCE	250,000	207,980	215,000	197,453	175,186	198,347
10-110-4310	ADMINISTRATIVE DUES/FEES	35,310	24,505	20,400	15,554	18,953	15,325
10-110-4650	OFFICE SUPPLIES	15,000	12,772	13,000	9,074	10,654	7,570
10-110-4810	COMMUNITY OUTREACH	21,950	-	-	-	-	-
	TOTAL	1,830,000	1,195,920	1,430,000	1,154,533	1,028,796	967,457

Departmental Organization and Position Charts: Administration



Administration	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Town Manager	1	1	1
Assistant Town Manager	2	2	2
Community Enrichment Director	1	1	-
E&CD Director	1	1	1
Town Clerk	1	1	1
Communications Manager	1	1	-
Communications Specialist	1	1	-
Staff Attorney	1	-	-

Departmental Overview: Information Technology

- Provide technology to enhance the delivery of Town services and increase the access to, and quality of, vital government data which facilitates commerce and enhances quality of life in our community.
- Responsible for management of all computer, communication, and network devices as well as software solutions utilized by the Town staff, Council, and citizens.
- Promote excellent security hygiene and train users on new and emerging security threats targeting government networks.
- Manage technology and construction projects from procurement to implementation and then support phases.

Metrics:

- IT Contracts Reviewed – 23
- Workstations Upgraded – 76
- Firewalls Replaced – 3
- Switches Replaced – 3
- Mobile Devices Managed – 121
- IT Projects – 9
 - Fire Station 53
 - Upgrading fiber services (reducing costs)
- Developed standardization plans for new security platforms going forward

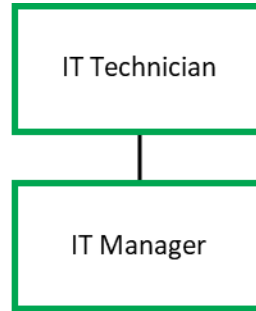
Strategic Goals and Strategies:

- Be a well-trained, innovative, and customer-centric workforce.
 - Standardize IT infrastructure and offerings across all departments. Deadline of June 2022.
 - Conduct a security assessment on all Town-wide assets and facilities. Deadline of January 2023.
- 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.
 - Develop IT Policy standards based on best practices and experience. Deadline of August 2022; once implemented, this will be ongoing with no deadline.

Departmental Detail: Information Technology

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-120-4000	SALARIES/WAGES	139,154	66,509	69,068	43,888	42,714	21,383
10-120-4005	OVERTIME	100	-	100	33	244	-
10-120-4010	401(K) TOWN CONTRIBUTION	6,958	3,325	3,453	2,196	2,156	1,069
10-120-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	16,838	7,549	7,839	4,458	3,900	1,657
10-120-4030	EMPLOYEE BENEFITS/TAXES	17,328	11,506	14,475	13,809	10,666	4,790
10-120-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	4,990	274	2,445	110	1,100	1,453
10-120-4240	PROFESSIONAL/CONTRACT FEES	687,230	524,333	534,830	395,202	400,850	356,363
10-120-4400	SOFTWARE SUPPORT	424,713	273,506	318,470	275,332	336,249	284,459
10-120-4411	TELEPHONE/INTERNET SERVICE	32,340	89,455	76,700	99,269	87,850	104,715
10-120-4420	CELLPHONE/AIRCARD	141,000	74,002	120,120	76,041	88,500	41,980
10-120-4440	IT EQUIPMENT	203,650	94,822	33,800	44,994	119,625	33,411
10-120-4470	EQUIPMENT LEASES	58,000	65,924	63,000	51,710	50,000	45,877
10-120-4480	EQUIPMENT RENTAL	2,200	1,792	2,200	2,085	2,180	1,942
10-120-4650	OFFICE SUPPLIES	500	429	500	331	700	1,381
	TOTAL	1,735,000	1,213,425	1,247,000	1,009,458	1,146,735	900,479

Departmental Organization and Position Charts: Information Technology



IT	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
IT Manager	1	1	-
IT Technician	1	1	1

Departmental Overview: Human Resources

- Responsible for all aspects of the employee experience at the Town from their initial contact and recruitment to their end of employment or retirement.
- Work as a partner to the employees and leadership teams in all departments to provide the support they need when they need it.
- Support employees so they can support the citizens and community. Support to employees will be provided by: recruiting, strategy, employee relations/employee appreciation, compensation, learning and development, workers compensation, data analytics, safety/wellness, compliance and administration of benefits, on-boarding, organizational charts and payroll changes.

Metrics:

- Headcount – 175 (as of 5/1/22)
- Hires – 38
- Transfers – 2
- Promotions – 9
- Separations – 33
- Turnover Rate – 21.1%
- Growth Rate – 6.7%
- Average Tenure – 3.5 Years
- Employee Injuries – 9 nonsignificant, all but one closed at the end of the fiscal year

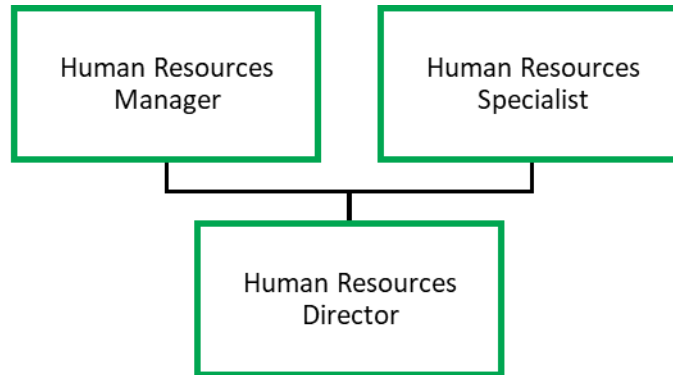
Strategic Goals and Strategies:

- Be a well-trained, innovative, and customer-centric workforce.
 - Development and implementation of individual development plans for all employees of the Town of Leland. Deadline of August 2022.
 - Proactively market for talent to fulfill future talent needs of the Town. Deadline of December 2022.
 - Architect and implement the first stage of the Leland University development program. Completed March 2022.

Departmental Detail: Human Resources

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-130-4000	SALARIES/WAGES	223,842	176,580	195,958	170,375	139,133	140,903
10-130-4005	OVERTIME	-	-	-	-	7	-
10-130-4010	401(K) TOWN CONTRIBUTION	11,192	8,608	9,798	8,538	5,060	5,567
10-130-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	27,085	19,540	22,241	18,619	12,092	10,918
10-130-4030	EMPLOYEE BENEFITS/TAXES	52,271	35,135	46,883	35,169	25,531	29,575
10-130-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	6,095	4,377	5,700	6,004	5,193	3,347
10-130-4120	EMPLOYEE DEVELOPMENT/TRAINING	12,000	5,665	11,100	6,660	1,797	1,551
10-130-4130	EMPLOYEE HEALTH & WELLNESS	6,800	-	3,900		2,575	4,039
10-130-4140	EMPLOYEE RECOGNITION	48,160	27,301	36,395	16,965	14,322	10,782
10-130-4150	EMPLOYEE SAFETY	1,355	273	1,825	85	110	1,022
10-130-4200	LEGAL	-	-	-	722	8,053	3,730
10-130-4240	PROFESSIONAL/CONTRACT FEES	12,700	10,139	12,700	4,553	31,503	13,446
10-130-4260	ADVERTISING	17,000	1,718	2,000	1,306	6,515	7,242
10-130-4650	OFFICE SUPPLIES	1,500	1,419	1,500	1,477	3,107	1,660
	TOTAL	420,000	290,757	350,000	270,474	254,997	233,782

Departmental Organization and Position Charts: Human Resources



Human Resources	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
HR Director	1	1	1
HR Manager	1	1	1
HR Specialist	1	1	1

Departmental Overview: Finance

- Administers and monitors all aspects of the governmental finances to ensure compliance with North Carolina General Statute 159 and the Local Government Commission guidelines.
- Reports the Town's financial condition monthly to Town Council and annually to external auditors, including state and federal agencies that also monitor municipal financial conditions.
- Processes payments for accounts payable on a weekly basis and payroll on a biweekly basis, facilitates the purchase of all goods and services, records fixed asset inventory, manages Town-wide property and liability insurance, ensures the timely and proper posting of expenditures and revenues, invests idle funds of the Town, administers grants for the organization, prepares the annual budgets, and oversees the issuance of debt on behalf of the Town.

Metrics:

- Purchase Requisitions Entered – 1,647
- Accounts Payable Payments – 2,319
- Payroll Deposits Issued – 4,234
- Grant Applications Submitted – 20

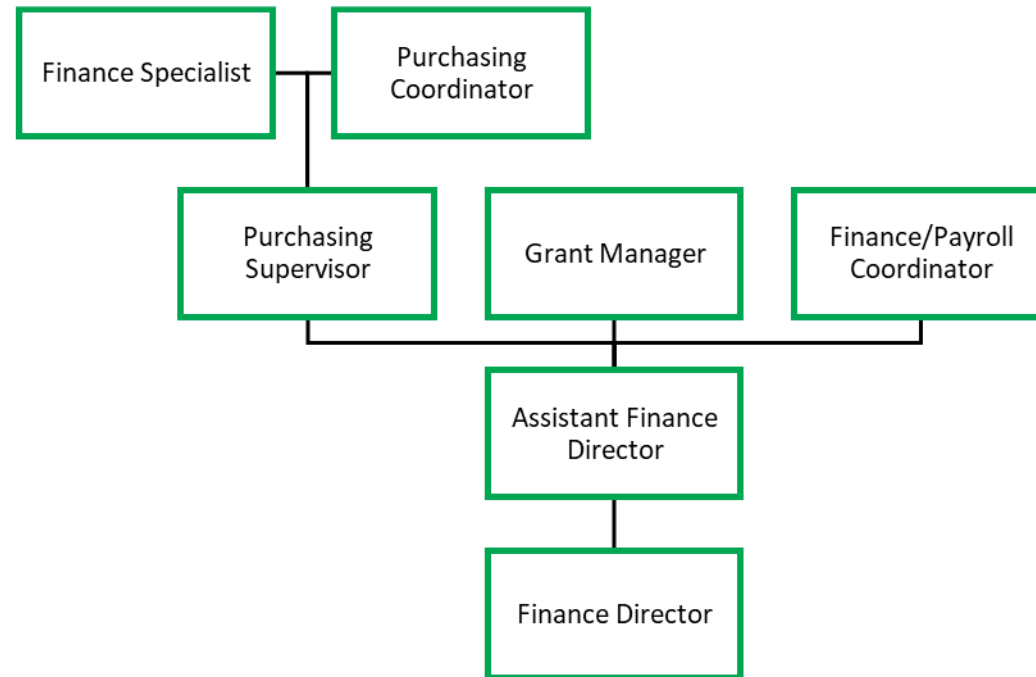
Strategic Goals and Strategies:

- 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.
 - Provide internal training on finance policies and procedures. Timeframe to be begin FY22-23 and continue moving forward.
 - Proactively seek grant funding opportunities for the Town. Timeframe to be begin FY22-23 and continue moving forward.
- Be a well-trained, innovative, and customer-centric workforce.
 - To earn the Town the Distinguished Budget Presentation Award from the Government Finance Officer Association. Deadline of December 2022.

Departmental Detail: Finance

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-140-4000	SALARIES/WAGES	506,920	315,870	336,868	281,501	233,788	171,548
10-140-4010	401(K) TOWN CONTRIBUTION	25,346	15,419	16,843	14,932	11,317	8,521
10-140-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	61,337	35,001	38,234	30,738	20,460	13,208
10-140-4030	EMPLOYEE BENEFITS/TAXES	162,057	76,590	93,605	67,503	50,971	37,537
10-140-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	15,315	3,695	6,675	3,620	4,619	3,905
10-140-4200	LEGAL	-	-	-	975	3,686	1,231
10-140-4210	AUDIT	20,000	21,250	20,000	19,500	19,500	18,500
10-140-4220	TAX/SCROLL/BILLING/COLLECTION	97,425	63,128	83,775	49,074	45,195	38,867
10-140-4240	PROFESSIONAL/CONTRACT FEES	21,600	1,438	1,100	4,560	18,385	18,785
10-140-4320	BANK FEES	1,500	100	1,400	1,249	1,796	4,957
10-140-4650	OFFICE SUPPLIES	3,500	1,467	1,500	1,861	4,472	3,936
	TOTAL	915,000	533,958	600,000	475,515	414,189	320,994

Departmental Organization and Position Charts: Finance



Finance	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Finance/Payroll Coordinator	1	1	1
Grant Manager	1	1	-
Purchasing Supervisor	1	1	1
Purchasing Coordinator	1	1	-
Finance Specialist	1	1	1

Departmental Overview: Parks, Recreation & Cultural Resources

**The Leland Cultural Arts Center was combined with Parks & Recreation in FY20-21*

- Facilitates the enjoyment of family leisure activities to the citizens of Leland.
- Provides opportunities for stimulating activities through recreational and cultural arts programs.
- Leverages strategic partnerships to increase the Town's connected gathering places.
- Practices fiscal responsibility to protect the Town's resources.
- Encourages Leland citizens to play and enjoy a healthy lifestyle.

Metrics:

- Executed 4 major and 2 small seasonal events
- Hosted 2 Movies in the Park
- Fulfilled 225 recreation programs
- Served approximately 12,000 citizens through recreation programs

Strategic Goals and Strategies:

- Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.
- Be a safe and healthy community with fun, accessible and stimulating recreational and cultural activities for all.
 - Address the need for new and/or improved current facilities and amenities throughout the Town. Deadline of June 2023.
- Be a community that protects, and promotes sustainability for, our natural environment, facilities, and parks.
- 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.
 - Improve organizational efficiency. Deadline of January 2023.
 - Improve finance operations for the department. Deadline of June 2023.

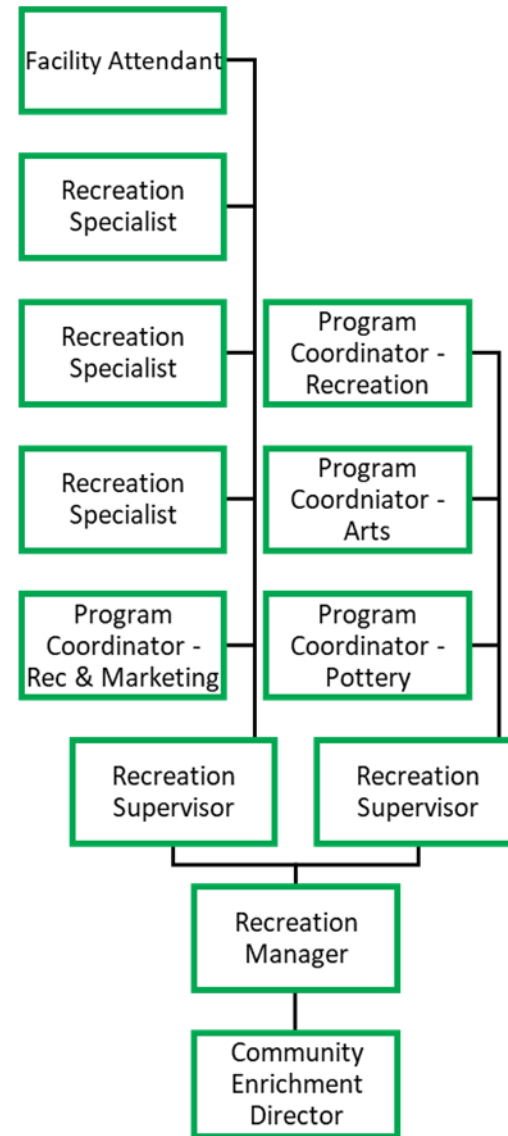
Departmental Detail: Parks, Recreation & Cultural Resources

*The Leland Cultural Arts Center was combined with Parks & Recreation in FY20-21

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-310-4000	SALARIES/WAGES	508,764	403,056	512,623	344,043	180,833	153,212
10-310-4005	OVERTIME	1,000	47	1,000	-	1,261	-
10-310-4010	401(K) TOWN CONTRIBUTION	23,269	18,270	21,843	16,315	8,637	7,305
10-310-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	56,312	41,472	49,584	35,589	15,452	10,506
10-310-4030	EMPLOYEE BENEFITS/TAXES	146,900	125,968	180,672	95,951	49,541	42,432
10-310-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	9,215	5,628	11,238	4,003	3,747	4,178
10-310-4160	UNIFORMS/PROMOTIONAL ITEMS	1,420	850	1,670	713	217	763
10-310-4200	LEGAL	-	-	-	390	644	218
10-310-4240	PROFESSIONAL/CONTRACT FEES	28,520	16,811	28,620	22,069	717	165
10-310-4270	MARKETING	37,050	30,401	35,550	25,799	8,646	7,694
10-310-4650	OFFICE SUPPLIES	3,150	2,630	3,150	1,737	900	1,852
10-310-4690	OPERATIONAL SUPPLIES/EQUIPMENT	29,300	26,409	27,550	13,958	-	-
10-310-4730	SITE IMPROVEMENTS	5,000	17,184	12,000	3,246	830	-
10-310-4760	INSTRUCTOR FEES	114,500	100,049	118,000	51,470	1,576	817
10-310-4780	RECREATION	95,600	89,121	126,500	16,721	29,294	52,952
10-310-4795	LARGE SCALE EVENT	40,000	9,994	40,000	-	36,425	41,536
	TOTAL	1,100,000	887,890	1,170,000	632,003	338,721	323,629

Departmental Organization and Position Charts: Parks, Recreation and Cultural Resources

Parks & Recreation & Cultural Resources	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Community Enrichment Director	1	1	1
Recreation Manager	1	1	-
Recreation Supervisor	2	2	2
Program Coordinator	4	4	4
Recreation Specialist (PT)	1	3	3
Facility Attendant	1	1	1



Departmental Overview: Facilities and Fleet Services

- Oversees and maintains the Town's facilities, parks, and vehicles.
- Promotes sustainability practices to protect the Town's natural resources.
- Leverages strategic partnerships to increase the Town's connected gathering places.
- Maintains a clean and safe environment for Town staff and citizens who visit Leland parks and facilities.
- Practices fiscal responsibility to protect the Town's resources.

Metrics:

- Maintains 6 buildings including 2 fire stations, Town Hall, Leland Cultural Arts Center, Municipal Operations Center (MOC), and the Animal Control Facility. These services accounted for approximately 600 work orders.
- Maintains the Town's fleet of 85 vehicles. These services accounted for approximately 350 work orders.

Strategic Goals and Strategies:

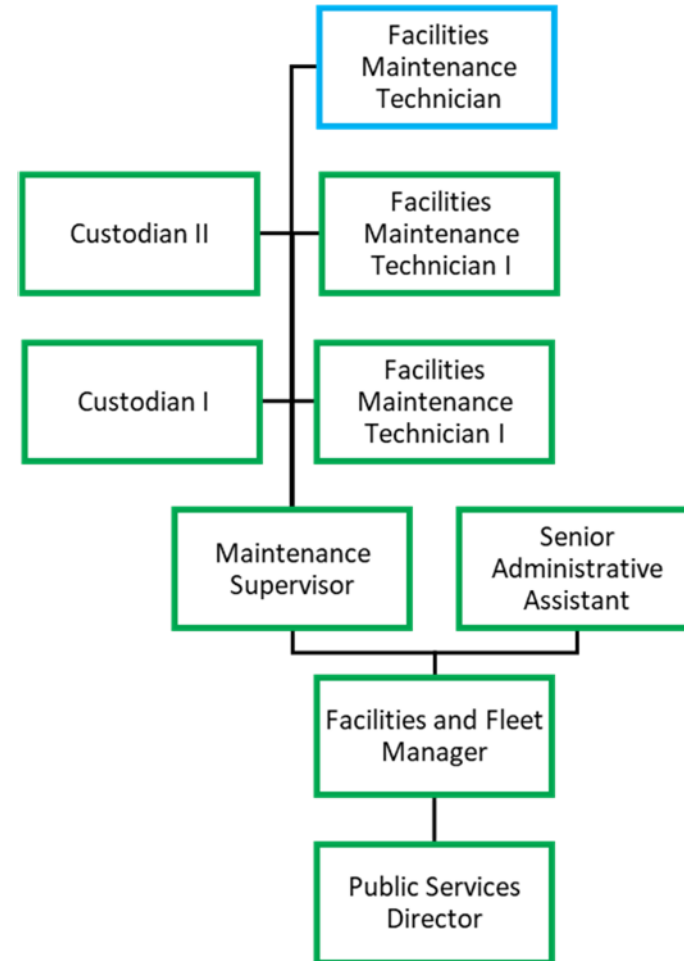
- Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.
- Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.
 - Expand self-performance capabilities for operations, maintenance, and inspections. Deadline of June 2023.
- Be a community that protects, and promotes sustainability for, our natural environment, facilities, and parks.
- 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.
 - Complete strategic facility planning process. Deadline of March 2023.
 - Complete a routine fleet maintenance business case analysis. Deadline of September 2022.

Departmental Detail: Facilities and Fleet Services

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-320-4000	SALARIES/WAGES	447,828	499,635	588,746	416,375	349,613	297,252
10-320-4005	OVERTIME	2,000	3,857	2,000	44	822	-
10-320-4010	401(K) TOWN CONTRIBUTION	22,391	24,714	29,437	21,886	17,063	14,288
10-320-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	54,187	56,101	66,823	45,185	30,669	23,014
10-320-4030	EMPLOYEE BENEFITS/TAXES	169,110	160,428	251,064	140,078	109,920	95,906
10-320-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	5,405	6,615	7,730	1,395	1,739	1,874
10-320-4160	UNIFORMS/PROMOTIONAL ITEMS	6,780	9,000	10,750	7,782	4,622	3,346
10-320-4200	LEGAL	-	-	-	1,112	1,131	610
10-320-4240	PROFESSIONAL/CONTRACT FEES	720	1,486	2,060	465	657	1,340
10-320-4460	OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	2,000	5,859	18,100	6,417	528	6,019
10-320-4490	CAPITAL EQUIPMENT OUTLAY	-	-	-	25,075	39,629	21,500
10-320-4500	VEHICLE FUEL	17,000	16,136	10,000	7,699	6,833	6,214
10-320-4510	VEHICLE MAINTENANCE/REPAIR/SUPPLIES	23,628	15,907	28,450	9,849	5,577	13,642
10-320-4520	CAPITAL VEHICLE OUTLAY	145,000	-	-	22,200	40,121	-
10-320-4600	UTILITY	211,050	210,336	259,000	274,127	170,728	122,318
10-320-4650	OFFICE SUPPLIES	900	976	1,200	376	630	-
10-320-4670	JANITORIAL SUPPLIES	30,000	24,198	26,850	21,085	11,881	8,989
10-320-4680	HOLIDAY SUPPLIES	34,500	66,073	66,350	46,834	46,423	31,374
10-320-4690	OPERATIONAL SUPPLIES/EQUIPMENT	4,000	17,456	4,400	13,767	16,186	1,696
10-320-4705	FACILITY IMPROVEMENTS	37,000	18,935	-	48,523	61,810	127,823
10-320-4710	FACILITY MAINTENANCE/REPAIR	233,500	244,199	234,500	159,776	134,195	260,414
10-320-4720	GROUNDS MAINTENANCE	-	26,392	65,600	37,572	34,198	26,893
10-320-4750	WASTE DISPOSAL	13,000	11,940	11,940	13,368	6,159	2,822
10-320-4755	DEBRIS DISPOSAL	-	-	-	-	25,899	31,376
	TOTAL	1,460,000	1,420,243	1,685,000	1,320,990	1,117,034	1,098,710

Departmental Organization and Position Charts: Facilities and Fleet Services

Facilities & Fleet Services	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Public Services Director	1	1	1
Facilities and Fleet Manager	1	1	1
Senior Administrative Assistant	1	1	1
Maintenance Supervisor	1	1	1
Facilities Maintenance Technician	3	2	2
Custodian	2	2	2



Departmental Overview: Public Services

**Grounds & Maintenance of the Operations Department was combined with Public Services in FY21-22*

- Operates and maintains a safe and reliable public street and pedestrian transportation network.
- Operates and maintains a safe and efficient public stormwater infrastructure system.
- Oversees the Town’s NPDES Stormwater Permit, including reporting, inspection, and education activities. Reviews new development plans and issues new stormwater permits in accordance with the Town’s Stormwater Ordinance and Stormwater Design Manual.
- Responsible for the review and approval of public infrastructure proposed as part of new development activities, including issuance of roadway plan approvals, driveway permits, and encroachment permits as required.
- Manages and oversees capital improvement projects, including all planning, design, and construction activities required to develop and complete Town projects.
- Maintains a clean and safe environment for Town staff and citizens who visit Leland parks and facilities.

Metrics:

- Operate and maintain over 95 miles of roadway
- Maintain approximately 5 linear miles of right-of-way mowing
- Maintain approximately 60 acres of turf and grassland
- Service Requests – 509 work orders received and completed
- Stormwater Permits – 22 active permits; 9 permits in review and pending approval
- Driveway Permits – 11 issued with 13 additional pending revisions
- Encroachment Permits – 15 issued with 3 additional pending revisions
- TRC Reviews – 57 projects reviewed
- Debris Site – 26 citizens have purchased 170 vouchers with 53 drop-offs completed since July 2021
- Active Capital Projects – 21 active projects: Street Projects 10; Park & Stream Projects 5; Facility Projects 5; Utility Projects 1

Strategic Goals and Strategies:

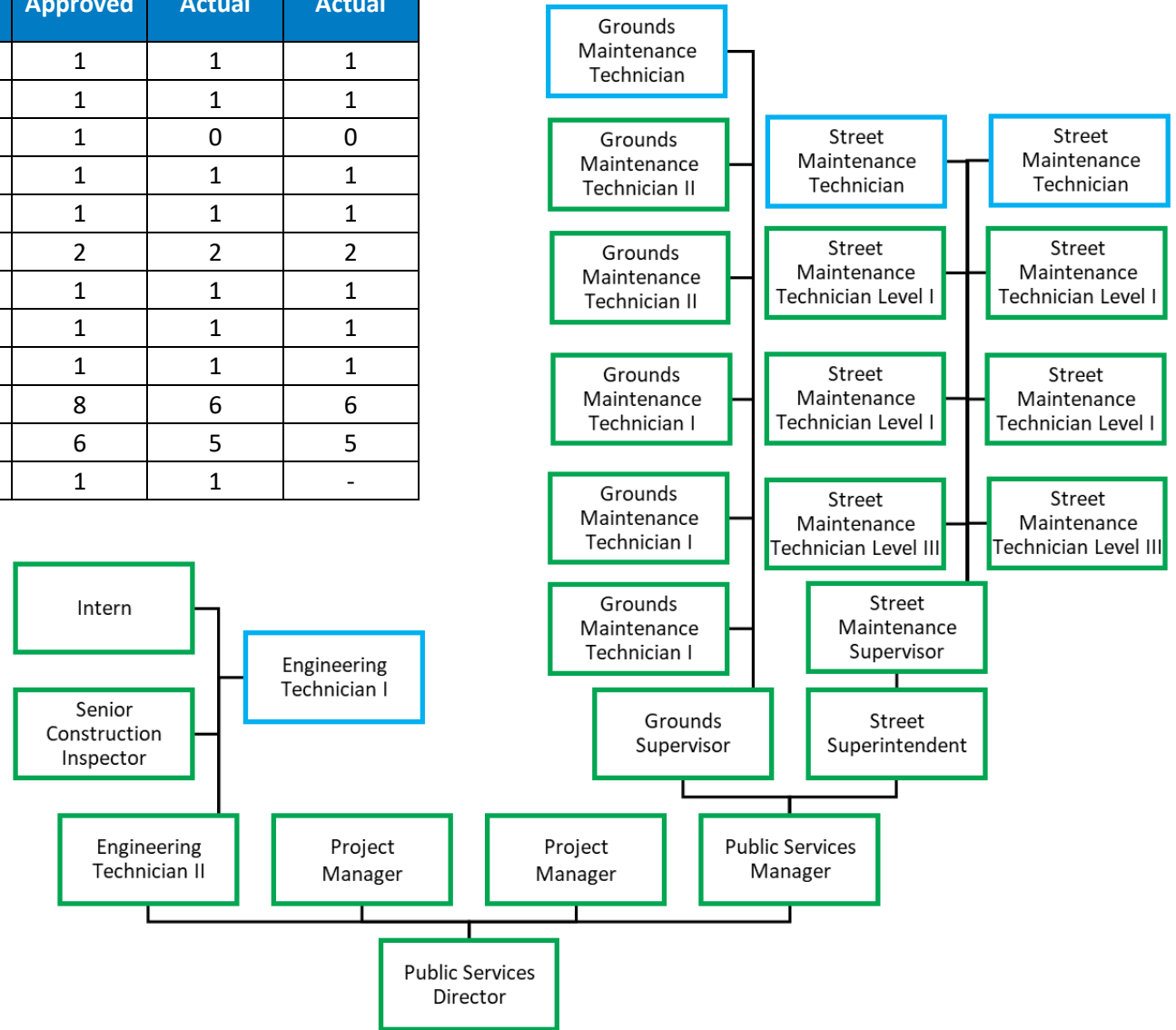
- Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.
- Be a resilient, sustainable and environmentally conscious community.
 - Create and annually update a 10-year Capital Improvement Plan. Deadline of March 2023.
 - Create a streets and stormwater GIS mapping database. Deadline of August 2022; ongoing after August 2022 with no deadline.
- Be a well-trained, innovative, and customer-centric workforce.
- 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.
 - Expand self-performance capabilities for operations, maintenance, and inspections. Deadline of June 2023.

Departmental Detail: Public Services

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-410-4000	SALARIES/WAGES	1,242,285	706,511	797,126	469,040	275,801	118,927
10-410-4005	OVERTIME	1,000	52	1,000	10	65	-
10-410-4010	401(K) TOWN CONTRIBUTION	62,114	34,350	39,856	24,330	13,783	6,326
10-410-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	150,316	77,974	90,474	50,037	24,445	9,805
10-410-4030	EMPLOYEE BENEFITS/TAXES	499,862	187,413	271,459	122,721	89,163	42,068
10-410-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	21,225	6,572	20,730	3,746	1,225	-
10-410-4160	UNIFORMS/PROMOTIONAL ITEMS	18,862	8,108	8,150	6,599	2,949	1,135
10-410-4200	LEGAL	-	-	-	4,914	4,329	312
10-410-4240	PROFESSIONAL/CONTRACT FEES	243,775	109,114	63,565	28,767	21,774	41,436
10-410-4460	OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	49,250	15,400	16,000	7,312	5,337	10,405
10-410-4490	CAPITAL OUTLAY EQUIPMENT	324,600	-	93,000	-	47,250	27,595
10-410-4500	VEHICLE FUEL	50,000	24,100	12,000	12,549	6,325	8,038
10-410-4510	VEHICLE MAINTENANCE/REPAIR/SUPPLIES	58,440	14,977	18,700	14,109	6,474	4,451
10-410-4520	CAPITAL VEHICLE OUTLAY	185,000	56,735	65,000	145,593	119,752	-
10-410-4610	STREET LIGHT ELECTRICITY	720,000	604,146	600,000	540,265	540,053	557,205
10-410-4650	OFFICE SUPPLIES	3,500	2,390	3,080	2,262	1,364	-
10-410-4690	OPERATIONAL SUPPLIES/EQUIPMENT	51,370	22,577	18,100	15,760	5,130	2,389
10-410-4720	GROUNDS MAINTENANCE	92,200	-	-	-	-	-
10-410-4740	STORMWATER	139,000	8,787	8,060	47,796	2,972	7,140
10-410-4755	WASTE MANAGEMENT	50,000	-	50,000	-	-	-
10-410-5110	STREET MAINTENANCE/REPAIR/IMPROVEMENTS	260,000	89,456	85,000	66,226	36,900	90,593
10-410-5130	RECYCLING	-	-	-	562,713	624,651	434,356
10-410-5140	VECTOR CONTROL	2,200	244	3,700	2,510	433	492
	TOTAL	4,225,000	1,968,905	2,265,000	2,127,259	1,830,176	1,362,672

Departmental Organization and Position Charts: Public Services

Public Services	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Public Services Director	1	1	1
Public Services Manager	1	1	1
Engineering Technician II	1	0	0
Engineering Technician I	1	1	1
Senior Construction Inspector	1	1	1
Project Manager	2	2	2
Street Maintenance Superintendent	1	1	1
Grounds Supervisor	1	1	1
Street Maintenance Supervisor	1	1	1
Street Maintenance Technician	8	6	6
Grounds Maintenance Technician	6	5	5
Intern (PT)	1	1	-



Departmental Overview: Police

- Provides law enforcement services to the Town citizens 24 hours a day/365 days a year. Staffed with 47 full-time employees and 3 part-time employees.
- Maintains three Divisions: Patrol, Investigations, and Support Services.
 - Patrol Division consists of four shifts working 12-hour permanent shifts.
 - Investigations Division consists of a Criminal Investigations Division (CID) and a Special Operations Unit which are each overseen by a Lieutenant.
 - Support Services Division is overseen by a Lieutenant and consists of a Sergeant, 2 Police Records Technicians, an Animal Control Officer, and an Evidence Custodian.

Patrol Division Overview:

- Respond to all calls for service.
- Complete initial investigations into criminal activity.
- Prepare incident reports.
- Enforce criminal and traffic laws.
- Make arrests.
- Investigate motor vehicle crashes.
- Conduct preventative patrols of neighborhoods and businesses.
- Participate in community outreach events.

Criminal Investigations/Special Operations Overview:

- Conduct short- and long-term criminal investigations.
- Process and document crime scenes.
- Conduct background investigations on Police employee applicants.
- Conduct interviews of victims, witnesses, and suspects.
- Perform follow-up investigations on reports forwarded by Patrol.
- Conduct targeted enforcement on street-level drug and criminal activity.
- Conduct surveillance on locations and/or individuals.
- Perform complex investigations related to illicit drug trade.
- Provide operational support to the Patrol division.

Support Services Overview:

- Ensure compliance with all state and federal crime reporting requirements:
 - Records Management System (RMS)
 - Division of Criminal Information (DCI)
 - SBI Traffic Stop Reports
- Process and maintain a variety of evidence and found property.
- Provide animal control services for the Town.
- Manage and schedule officers for training.
- Provide overall management of the vehicle fleet.

- Manage the distribution of equipment, uniforms, and supplies to staff.

Metrics:

- Patrol and Investigations
 - Calls for Service – 13,743
 - Incident Reports – 1,836
 - Arrests – 367
 - Motor Vehicle Crashes – 618
 - Cases Opened – 268
 - Cases Closed – 195
 - Open Cases – 119
- Animal Control
 - Complaints – 526
 - Cat/Dog Pick Ups – 132
 - Transports – 130
 - Traps – 80
 - Citations – 11
 - Bites – 29

Strategic Goals and Strategies:

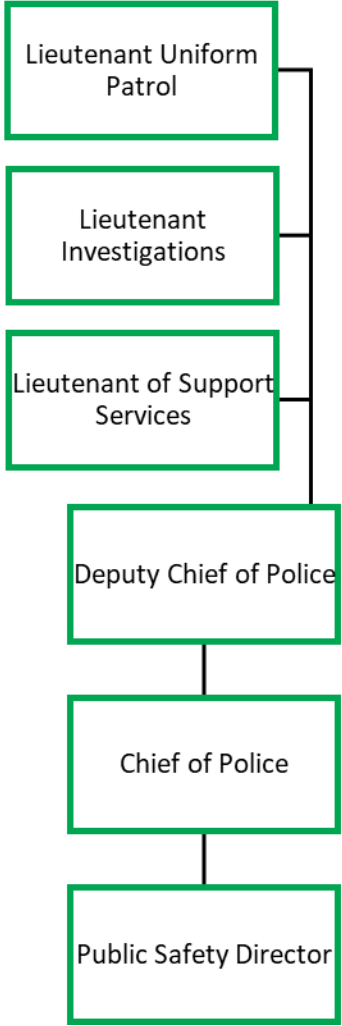
- Be the safest southeastern NC Town through preventative and responsive emergency services and citizen engagement.
 - Proactively enforce criminal laws and identify/reduce community risks. No set deadline, ongoing effort.
 - Increase the effectiveness and efficiency of our delivery of quality public service to the community we serve. No set deadline, ongoing effort.
- Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.
 - Enhance officer safety, fitness, and training. No set deadline, ongoing effort.
- Be a well-trained, innovative, and customer-centric workforce.
 - Reporting and procedure accountability. No set deadline, ongoing effort.

Departmental Detail: Police

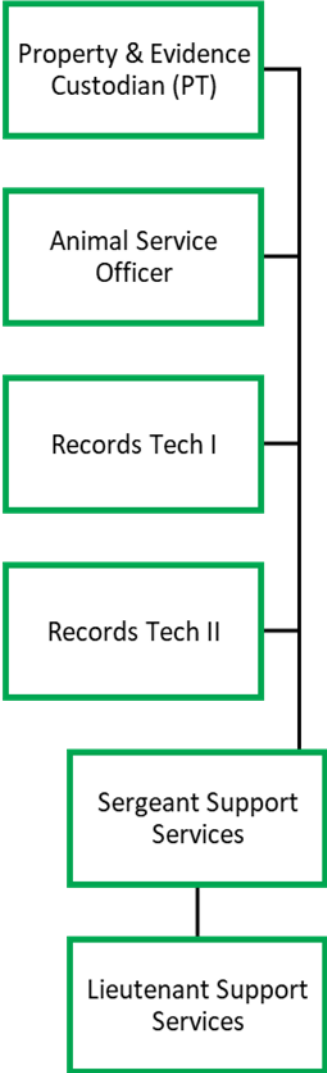
ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-500-4000	SALARIES/WAGES	3,042,289	2,209,031	2,617,340	2,160,103	1,863,778	1,816,180
10-500-4005	OVERTIME	50,000	54,320	50,000	41,907	31,570	3,024
10-500-4010	401(K) TOWN CONTRIBUTION	153,312	109,941	131,226	111,672	92,775	90,454
10-500-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	401,677	263,763	317,567	243,928	180,890	153,508
10-500-4030	EMPLOYEE BENEFITS/TAXES	1,169,478	660,653	945,563	570,099	523,460	496,154
10-500-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	53,810	28,016	52,450	17,375	17,837	27,561
10-500-4160	UNIFORMS/PROMOTIONAL ITEMS	38,879	49,642	43,729	43,609	30,211	20,922
10-500-4200	LEGAL	-	-	-	2,906	2,750	4,380
10-500-4240	PROFESSIONAL/CONTRACT FEES	11,340	13,409	17,130	16,406	13,745	10,047
10-500-4500	VEHICLE FUEL	160,000	133,274	100,000	102,538	86,343	85,899
10-500-4510	VEHICLE MAINTENANCE/REPAIR/SUPPLIES	131,800	85,458	101,000	83,168	57,717	59,307
10-500-4520	CAPITAL VEHICLE OUTLAY	273,950	397,099	395,000	211,485	197,833	113,734
10-500-4650	OFFICE SUPPLIES	10,000	7,436	8,000	6,441	6,173	7,158
10-500-4690	OPERATIONAL SUPPLIES/EQUIPMENT	55,275	57,050	59,825	16,187	68,152	27,054
10-500-4800	ARMORY	194,830	56,589	68,310	26,340	9,967	18,623
10-500-4810	COMMUNITY POLICING	8,500	5,466	8,500	843	4,359	5,312
10-500-4820	ANIMAL CONTROL	1,860	488	1,860	245	698	294
10-500-4830	INVESTIGATIONS EXPENSE	14,000	6,453	7,000	27,388	11,556	8,089
10-500-4840	SPECIAL OPERATIONS	12,000	20,900	30,750	7,254	326	3,654
10-500-4850	NARCOTICS	2,000	2,400	4,750	383	-	7,000
10-500-4860	K-9 OPERATIONS	-	-	-	2,521	3,738	6,267
	TOTAL	5,785,000	4,161,389	4,960,000	3,692,798	3,203,878	2,964,620

Departmental Organization and Position Charts: Police

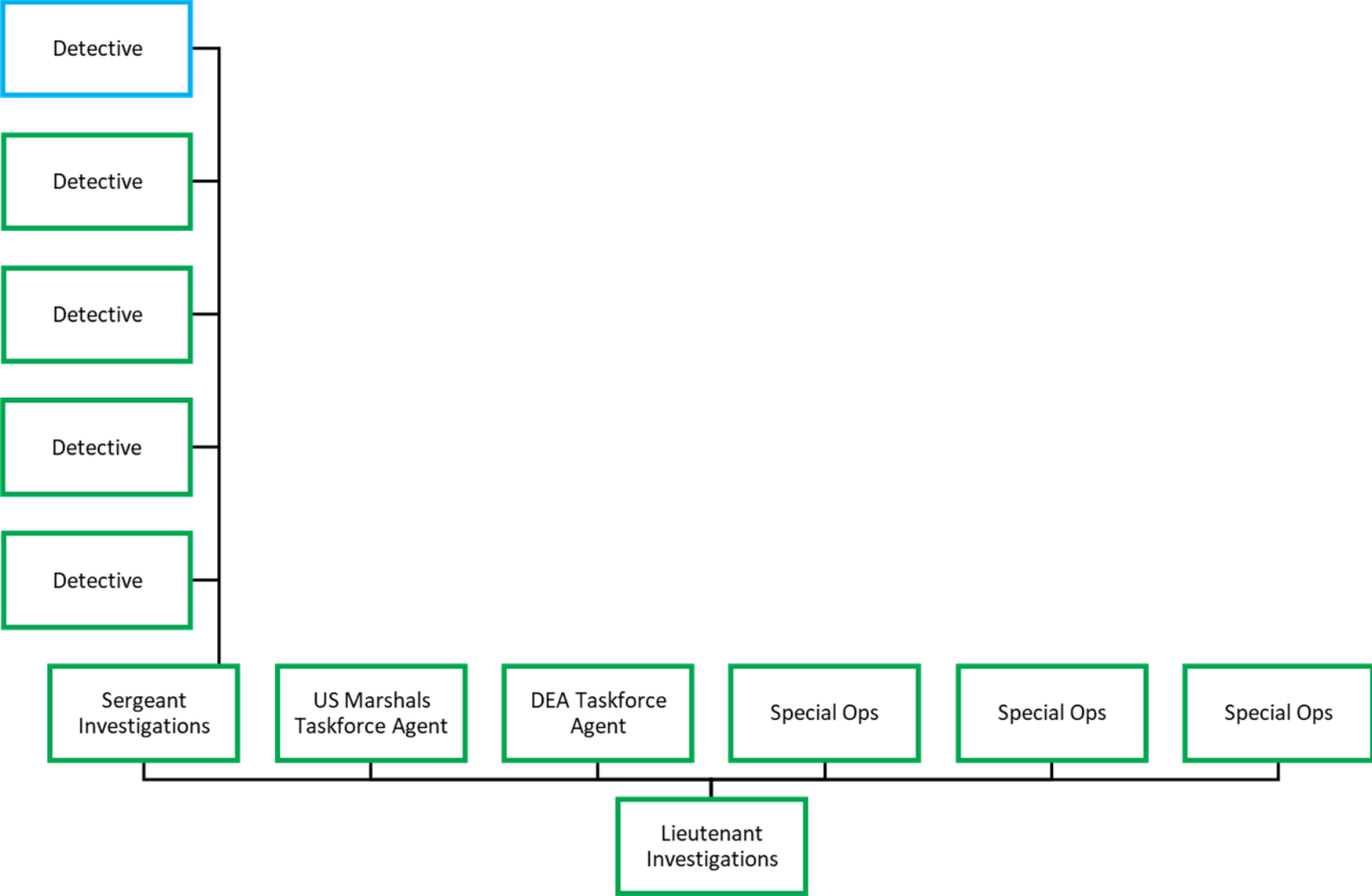
Police	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	-
Police Chief	1	1	1
Deputy Police Chief	1	-	-
Captain	-	2	-
Lieutenant	3	3	3
Sergeant	6	6	7
Patrol Corporal	-	-	4
Investigator	5	-	8
Detective	5	8	-
Officer	24	24	16
Police Records Technician I	1	1	1
Police Records Technician II	1	1	1
Animal Control Officer	1	1	1
Reserve Patrol Officer	3	3	2
Evidence Custodian (PT)	1	1	1



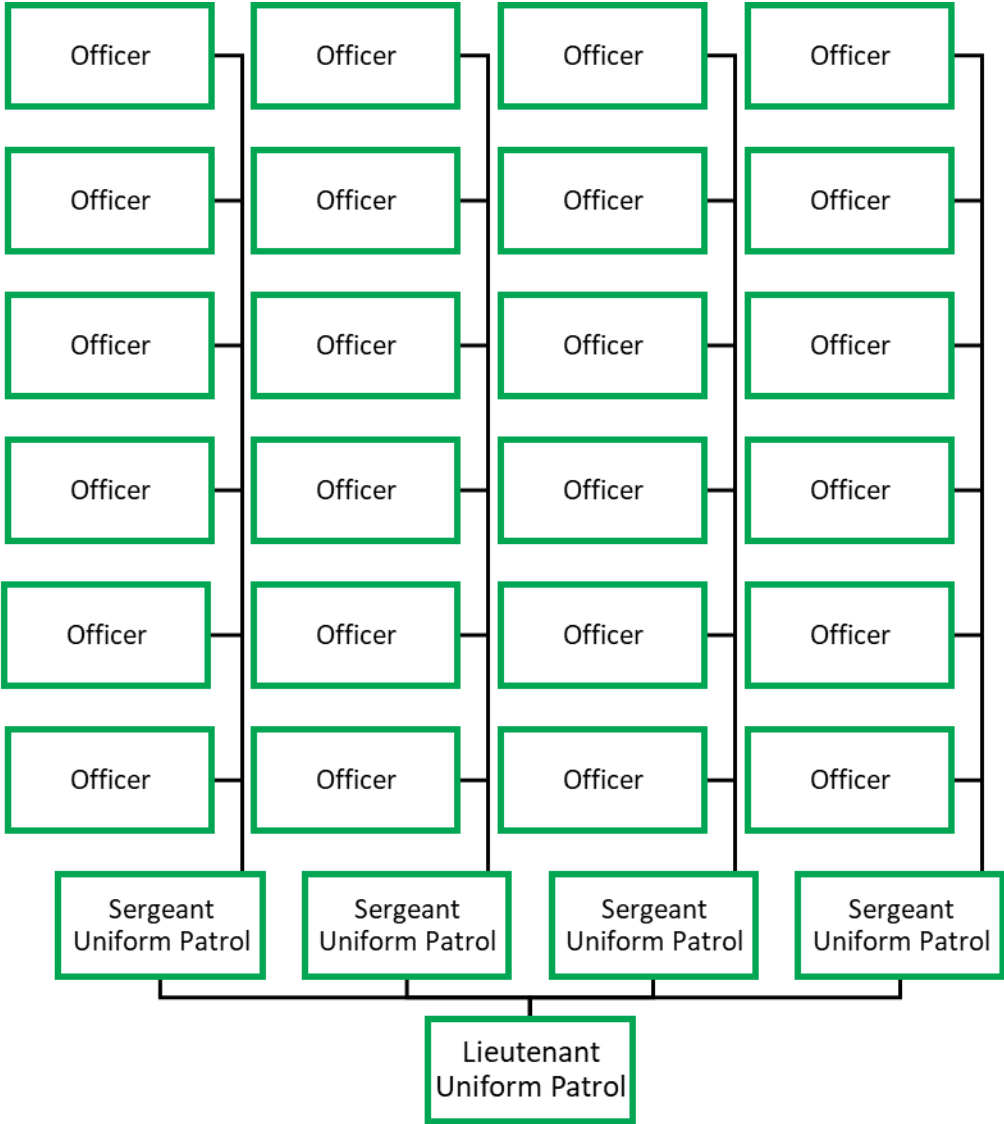
Departmental Organization Chart: Police – Support Services



Departmental Organization Chart: Police - Investigations



Departmental Organization Chart: Police – Uniform Patrol



Departmental Overview: Emergency Management

**This became a new department in FY20-21*

- Charged with creating the framework within which the Town may reduce vulnerabilities to hazards and cope with disasters.
- Support for the managerial function of an event.
- Provide key support and resources to citizens, Council, staff, and stakeholders to mitigate, prepare for, respond to, recover from, and prevent an event.
-
- Regulatory responsibilities at the county and state levels.

Metrics:

- Training Hours – 433
- Hands On Exercises – 3
- Public Education Events – 3
- Citizen Engagement – 800

Strategic Goals and Strategies:

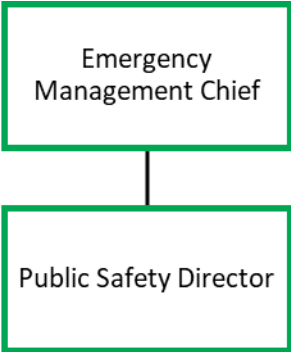
- Be the safest southeastern North Carolina Town through preventative and responsive emergency services and citizen engagement.
 - Improve Emergency management practices within Town departments through improved education, training, and policies. No set deadline, ongoing effort.
 - Assess infrastructure to ensure redundancy in key areas. No set deadline, ongoing effort.
- Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.
 - Obtain equipment necessary to ensure the Town has adequate operational resources to respond to natural or man-made disasters. No set deadline, ongoing effort.
- Be a well-trained, innovative, and customer-centric workforce.
 - Execute exercise(s) to maintain employee skills and capabilities. No set deadline, ongoing effort.

Departmental Detail: Emergency Management

**This became a new department in FY20-21*

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL
10-510-4000	SALARIES/WAGES	131,305	86,701	97,960	92,421
10-510-4010	401(K) TOWN CONTRIBUTION	6,565	4,411	4,898	4,532
10-510-4015	LOCAL GOVERNMENT RETIREMENT (LGERS)	17,201	9,612	11,853	9,700
10-510-4030	EMPLOYEE BENEFITS/TAXES	30,004	20,087	31,088	26,657
10-510-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	3,075	2,232	2,900	445
10-510-4160	UNIFORMS/PROMOTIONAL ITEMS	150	-	500	189
10-510-4200	LEGAL	-	-	-	878
10-510-4240	PROFESSIONAL/CONTRACT FEES	-	812	7,500	-
10-510-4650	OFFICE SUPPLIES	150	259	300	447
10-510-4690	OPERATIONAL SUPPLIES/EQUIPMENT	5,550	29,613	57,000	23,746
10-510-4810	COMMUNITY OUTREACH	1,000	3,680	1,000	-
10-510-4670	DISASTER EXPENSE	-	-	-	202
10-510-4671	COVID 19	-	-	-	94,409
	TOTAL	195,000	157,407	215,000	253,624

Departmental Organization and Position Charts: Emergency Management



Emergency Management	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	-
Emergency Management Chief	1	1	1

Departmental Overview: Fire/Rescue

- Provides all hazard fire services to the citizens 24 hours a day/365 days a year supplying the following services: fire suppression, technical rescue, community risk reduction, and first responder emergency medical service (EMT-Basic Level).
- Staffed with 42 full-time employees, 8 part-time employees, and various volunteers.
- Divided into two Divisions: Operations and Community Risk Reduction.
 - Operations Division consists of three shifts, each overseen by a shift Battalion Chief, working 24-hour permanent shifts.
 - Community Risk Reduction Division consists of the Fire Prevention Division overseen by the Town Fire Marshal (Deputy Chief) and Public Education Division overseen by a volunteer coordinator.
- Serves the Town of Leland, Town of Belville, and areas of unincorporated Brunswick County. Total area served is approximately 60 sq. miles.

Metrics:

- Calls for Service – 2,271
- Initial Response Time – Average arrival: 10 minutes 13 seconds from dispatch
- Effective Response Force (ERF) – 13 personnel at a reported structure fire
- Fire Insurance Rating – Class 4
- Total Training Hours – 8,232

Strategic Goals and Strategies:

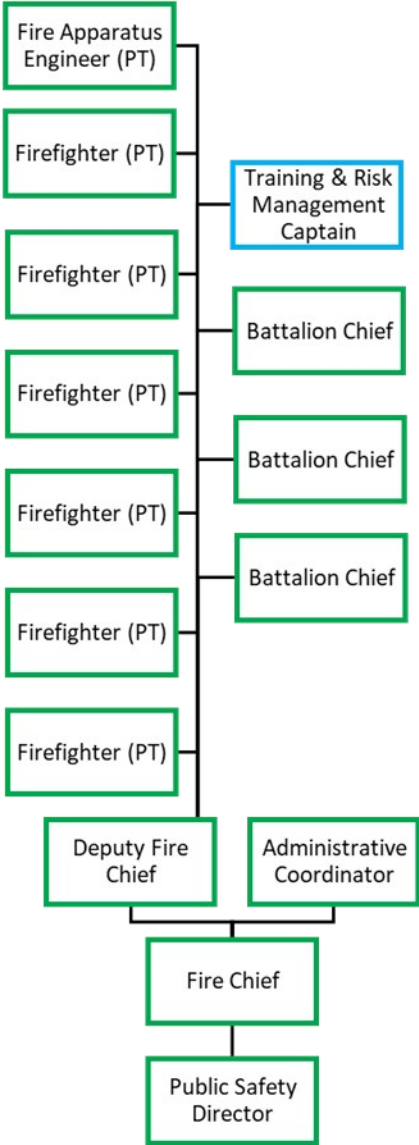
- Be the safest southeastern North Carolina Town through preventative and responsive emergency services and citizen engagement.
 - Increase the effectiveness/efficiency of our emergency response to the community we serve in fulfillment of our mission. No set deadline, ongoing effort.
- Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.
 - Reduce, manage, or be better prepared to handle the risks our members face while accomplishing our mission. No set deadline, ongoing effort.
- Be a well-trained, innovative, and customer-centric workforce.
 - Pro-actively identify and work to reduce community risks. No set deadline, ongoing effort.
 - Increase our member's satisfaction and sense of fulfillment and ownership in order to recruit and retain the highest quality employees in our organization. No set deadline, ongoing effort.
- 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.
 - To increase and maintain the highest level of trust by the community in our department. No set deadline, ongoing effort.

Departmental Detail: Fire/Rescue

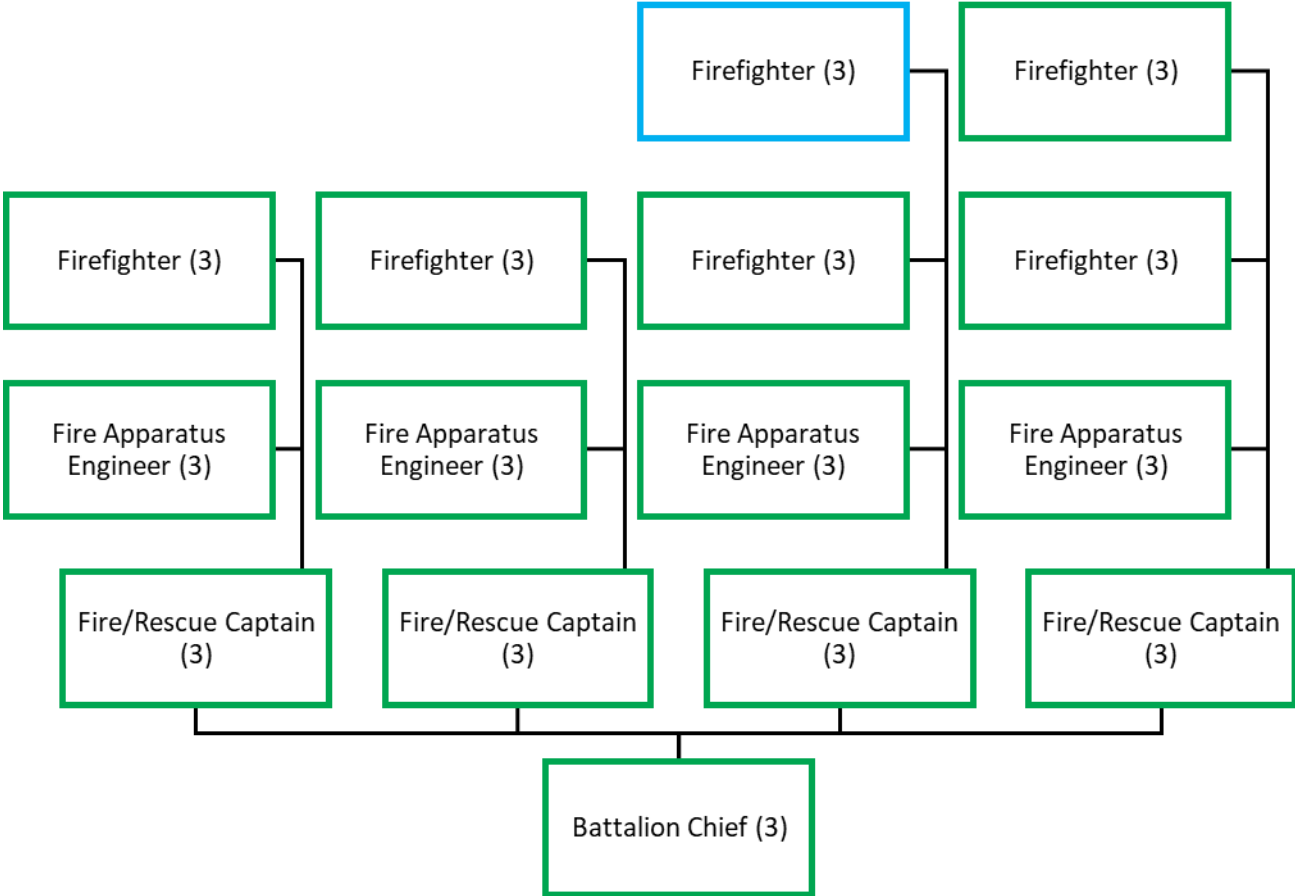
ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-520-4000	SALARIES/WAGES	3,109,273	2,106,287	2,554,798	1,785,569	1,589,796	2,029,721
10-520-4005	OVERTIME	115,000	196,866	125,000	160,525	106,898	184,127
10-520-4008	VOLUNTEER STIPEND	-	1,675	10,000	3,847	5,812	10,119
10-520-4010	401(K) TOWN CONTRIBUTION	160,275	110,648	131,946	97,558	82,054	105,645
10-520-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	387,865	251,571	299,521	200,941	145,997	164,913
10-520-4030	EMPLOYEE BENEFITS/TAXES	1,213,433	653,063	1,007,165	529,198	496,369	604,370
10-520-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	47,595	35,197	42,285	12,478	9,801	14,774
10-520-4120	EMPLOYEE DEVELOPMENT/TRAINING	43,500	1,763	23,000	16,261	7,416	5,790
10-520-4160	UNIFORMS	29,450	25,585	25,750	38,271	20,244	26,467
10-520-4200	LEGAL	-	-	-	4,895	3,413	3,843
10-520-4240	PROFESSIONAL/CONTRACT FEES	32,310	7,984	40,985	20,995	27,529	70,354
10-520-4460	OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	27,000	18,782	15,000	10,980	9,570	10,993
10-520-4490	CAPITAL OUTLAY EQUIPMENT	235,000	-	-	87,454	357,764	-
10-520-4500	VEHICLE FUEL	65,000	53,471	50,000	34,547	42,060	57,188
10-520-4510	VEHICLE MAINTENANCE/REPAIR/SUPPLIES	106,500	62,667	132,500	105,581	104,093	127,294
10-520-4520	CAPITAL VEHICLE OUTLAY	980,000	1,400,000	1,400,000	701,438	671,179	38,859
10-520-4650	OFFICE SUPPLIES	6,000	5,098	6,550	3,244	4,291	4,263
10-520-4690	OPERATIONAL SUPPLIES/EQUIPMENT	126,800	419,564	249,500	99,094	226,948	79,060
10-520-4960	EMS	-	-	-	-	2,097	29,934
10-520-4810	COMMUNITY OUTREACH	5,000	2,815	6,000	30,122	-	-
	TOTAL	6,690,000	5,353,037	6,120,000	3,943,000	3,913,330	3,567,716

Departmental Organization and Position Charts: Fire

Fire	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	-
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Battalion Chief	3	3	3
Fire/Rescue Captain	12	12	12
Training & Risk Management Captain	1	-	-
Fire Apparatus Engineer	12	11	9
Firefighter	18	16	16
Administrative Coordinator	1	1	1
PT Firefighter (PT)	6	7	8
Fire Apparatus Engineer (PT)	1	1	3



Departmental Organization Chart: Fire



Departmental Overview: Planning

- Conduct short- and long-range land use and transportation planning; community development.
- Review development proposals for zoning, subdivision, and flood damage prevention compliance.
- Update and maintain land use and development regulations in the Code of Ordinances.
- Facilitate annexation requests.
- Investigate zoning, minimum housing, and nuisance complaints and violations.
- Process requests for variances and appeals to Zoning Board of Adjustment.
- Assign addresses and maintain master address list.
- Manage performance guarantee program.
- Create and maintain GIS spatial data, perform data analysis, and prepare maps.

Metrics:

- Final Subdivision Plats Reviewed – 38
- Development Site Plans Reviewed – 29
- Voluntary Annexations/Initial Zonings Processed – 20

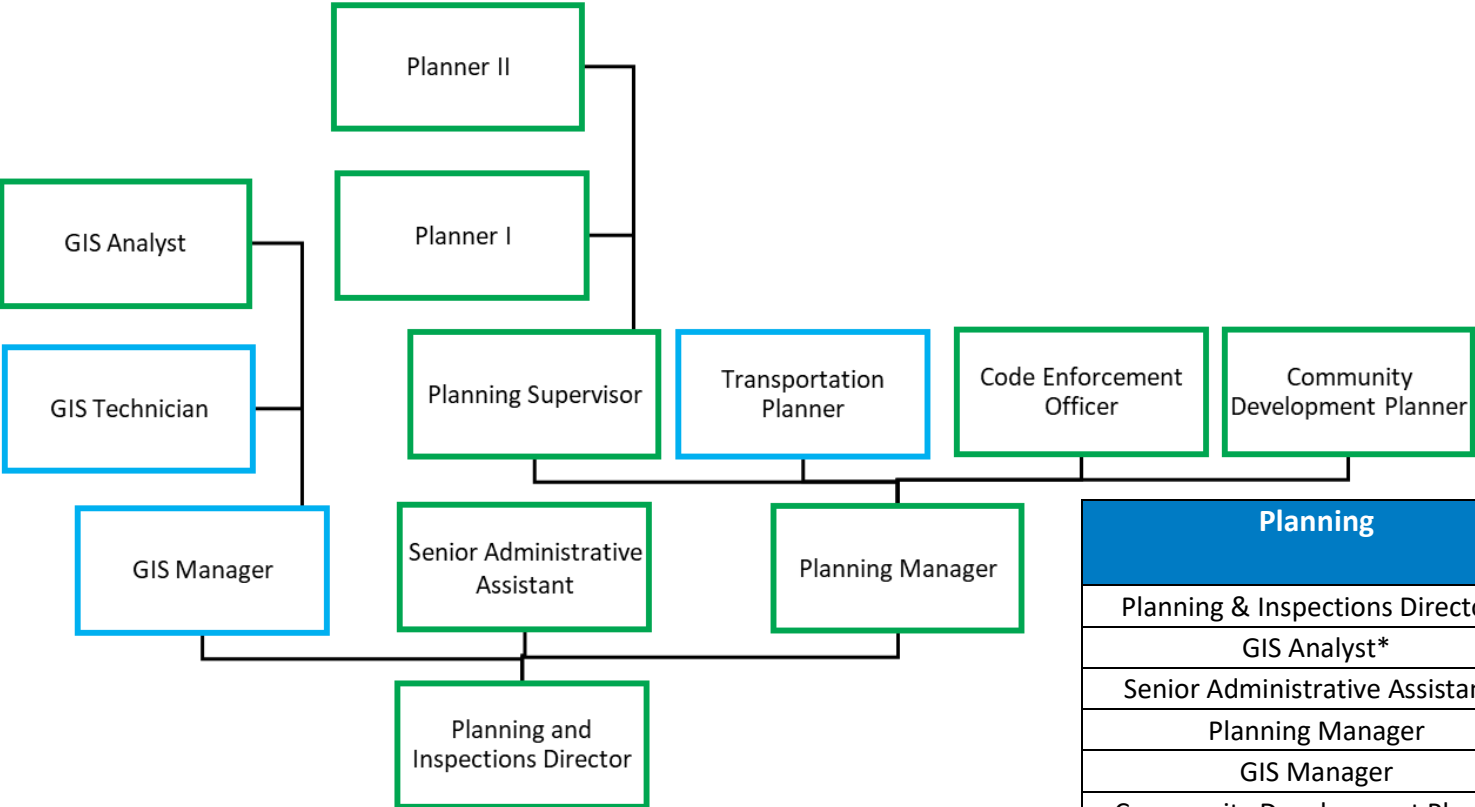
Strategic Goals and Strategies:

- Be a resilient, sustainable, and environmentally conscious community.
- 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.
 - Improve the efficiency and effectiveness of the department. Deadline of June 2023.
- Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.
- Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.
 - Implement, facilitate, and support intelligent growth and economic development. Deadline of June 2023.
- Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.
- Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.
- Be a community that protects, and promotes sustainability for, our natural environment, facilities, and parks.
- Be a well-trained, innovative, and customer-centric workforce.
 - Engage the community. Deadline of June 2023.

Departmental Detail: Planning

ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
SALARIES/WAGES	684,980	385,152	407,689	337,717	297,872	281,790
OVERTIME	500	67	500	127	464	-
401(K) TOWN CONTRIBUTION	34,249	18,860	20,384	17,338	14,856	14,087
LOCAL GOVERNMENT RETIREMENT (LGRS)	82,883	42,812	46,273	35,640	26,851	21,835
EMPLOYEE BENEFITS/TAXES	264,043	107,336	135,844	87,782	94,493	71,149
TRAVEL/MEETINGS/SCHOOLS/DUES	18,622	8,556	7,684	4,719	11,897	5,093
UNIFORMS/PROMOTIONAL ITEMS	508	566	566	349	168	370
LEGAL	-	-	-	1,404	8,492	17,564
PROFESSIONAL/CONTRACT FEES	36,465	84,654	71,310	102,977	9,439	33,944
ADVERTISING	-	54,118	20,000	4,246	15,211	6,926
MARKETING	-	-	-	-	-	251
VEHICLE FUEL	750	244	750	93	389	961
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	1,600	890	1,800	1,377	915	415
CAPITAL VEHICLE OUTLAY	55,000	-	-	-	-	-
OFFICE SUPPLIES	5,400	6,251	5,200	1,999	2,724	5,876
DEMOS/ABATEMENTS	5,000	-	8,000	-	2,200	3,150
TOTAL	1,190,000	709,504	726,000	595,768	485,969	463,411

Departmental Organization and Position Charts: Planning



Planning	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Planning & Inspections Director*	1	1	1
GIS Analyst*	1	1	1
Senior Administrative Assistant*	1	1	1
Planning Manager	1	1	1
GIS Manager	1	-	-
Community Development Planner	1	1	-
Transportation Planner	1	-	-
Planning Supervisor	1	1	1
Planner I	1	1	1
Planner II	1	1	1
GIS Technician	1	-	-
Code Enforcement Officer	1	1	1

*Planning & Inspections Director, GIS Analyst, and Senior Administrative Assistant split between Planning and Building Inspections

Departmental Overview: Building Inspections

- Intake and review applications for building, trade, electrical, ABC (beer and wine), sign, demolition, and fire construction permits.
- Perform building plan review for commercial and multi-family projects.
- Schedule and performs inspections for permitted construction.
- Schedule, invoice, and perform annual fire safety inspections.
- Investigate potential building/trade/fire code violations and citizen complaints.
- Perform outreach and education to development community.
- Perform post-disaster structure damage assessment.

Metrics:

- Violation Cases Opened – 247
- Violation Cases Closed – 263
- Permits Issued – 2,298
- Building/Trade/Electrical Inspections Performed – 19,392
- Fire Safety Inspections Performed – 427
- Construction Value Permitted – \$276,182,035

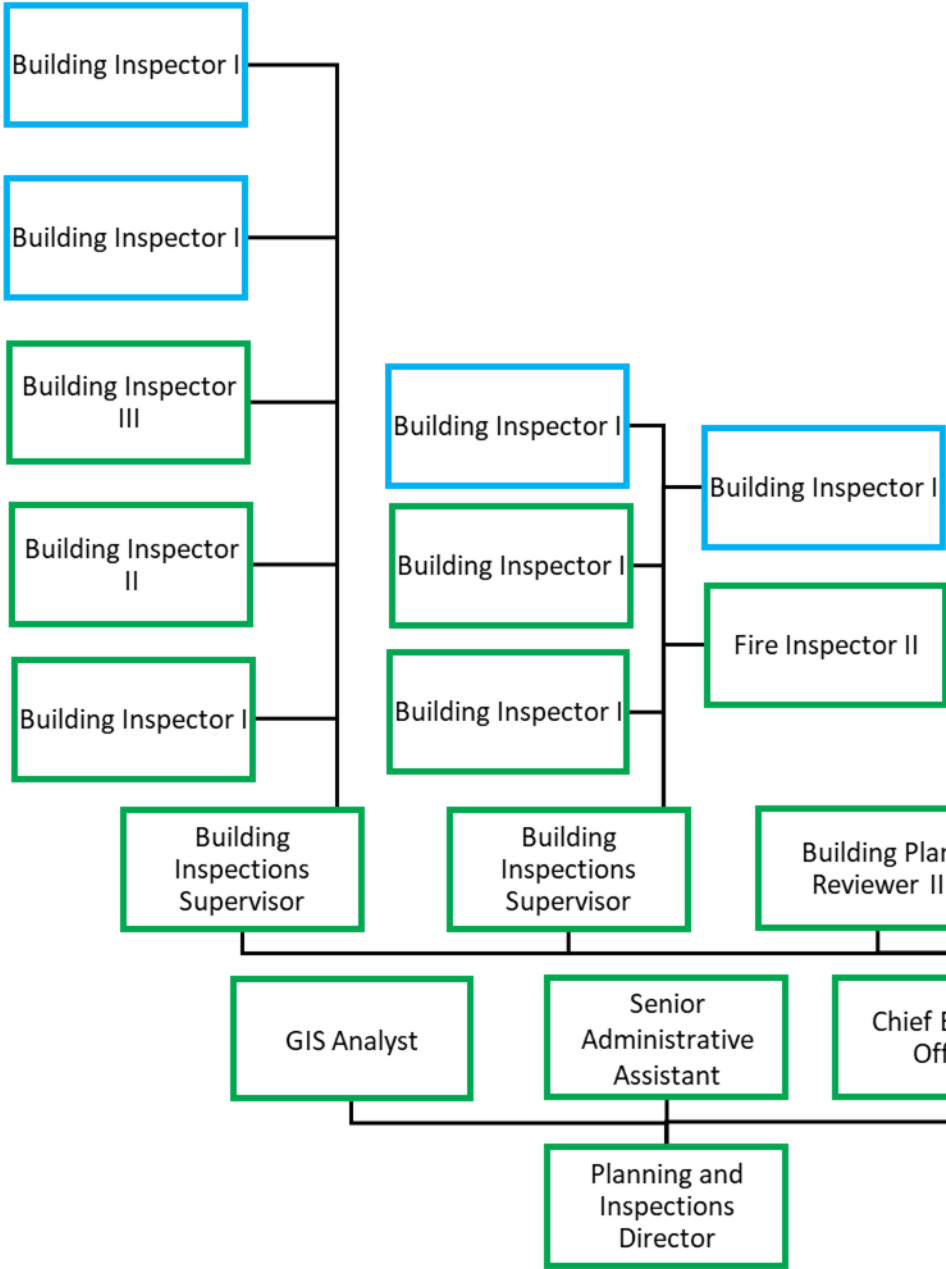
Strategic Goals and Strategies:

- Be a resilient, sustainable, and environmentally conscious community.
- Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.
 - Improve the efficiency and effectiveness of the department. Deadline of June 2023.
- Be a community that protects, and promotes sustainability for, our natural environment, facilities, and parks.
- Be a Town well prepared for, responsive to, and able to recover from natural and man-made hazards.
- Be a well-trained, innovative, and customer-centric workforce.
 - Implement, facilitate, and support intelligent growth and economic development. Deadline of June 2023.
- Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places. Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.
- 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.
 - Engage the community. Deadline of June 2023.

Departmental Detail: Building Inspections

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022-2023 APPROVED BUDGET	FY 2021-2022 YTD 05/31/2022	FY 2021-2022 BUDGET AS OF 5/31/2022	FY 2020-2021 ACTUAL	FY 2019-2020 ACTUAL	FY 2018-2019 ACTUAL
10-200-4000	SALARIES/WAGES	1,031,787	631,675	719,428	586,943	487,912	321,972
10-200-4005	OVERTIME	7,000	7,694	7,000	4,217	3,019	-
10-200-4010	401(K) TOWN CONTRIBUTION	51,589	31,205	35,971	30,398	24,717	16,096
10-200-4015	LOCAL GOVERNMENT RETIREMENT (LGRS)	124,846	70,836	81,655	62,469	44,743	24,949
10-200-4030	EMPLOYEE BENEFITS/TAXES	371,671	161,403	203,448	144,058	110,350	78,386
10-200-4110	TRAVEL/MEETINGS/SCHOOLS/DUES	44,900	18,148	23,295	16,195	6,534	10,846
10-200-4160	UNIFORMS/PROMOTIONAL ITEMS	9,600	5,560	5,560	4,708	2,007	2,383
10-200-4200	LEGAL	-	-	1,000	273	585	1,374
10-200-4240	PROFESSIONAL/CONTRACT FEES	775	426	310	613	537	54,329
10-200-4420	CELLPHONE/AIRCARD	15,000	9,118	12,000	9,060	8,864	11,665
10-200-4441	BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	48,350	95,176	40,150	77,340	1,591	1,394
10-200-4500	VEHICLE FUEL	22,000	11,163	9,000	7,231	6,859	6,150
10-200-4510	VEHICLE MAINTENANCE/REPAIR/SUPPLIES	18,432	14,872	10,186	6,317	4,033	6,659
10-200-4520	CAPITAL VEHICLE OUTLAY	135,000	162,114	-	27,598	27,000	113,695
10-200-4650	OFFICE SUPPLIES	5,000	5,060	12,000	2,138	3,175	17,226
10-200-4690	OPERATIONAL SUPPLIES/EQUIPMENT	7,600	5,976	3,000	6,694	4,521	546
10-200-4955	RESERVE FOR FUTURE EXPENDITURES	49,769	-	2,706	-	-	-
10-200-5000	PERMIT REIMBURSEMENT-NAVASSA	-	-	-	-	2,295	4,897
10-200-5010	PERMIT REIMBURSEMENT-SANDY CREEK	-	-	-	-	478	1,579
10-200-5020	HOMEOWNERS RECOVERY FEE (HRF)	-	-	4,500	-	2,061	2,277
10-200-9850	ALLOCATION TRANSFER TO GENERAL FUND	356,681	-	228,791	246,147	166,521	150,101
	TOTAL	2,300,000	1,230,427	1,400,000	1,232,400	907,803	826,524

Departmental Organization and Position Charts: Building Inspections



Building Inspections	FY22-23 Approved	FY21-22 Actual	FY20-21 Actual
Planning & Inspections Director*	1	1	1
Chief Building Official	1	1	1
Senior Administrative Assistant*	1	1	1
GIS Analyst*	1	1	1
Permit Tech	2	2	1
Building Plan Reviewer I	1	1	1
Building Plan Reviewer II	1	-	-
Building Inspections Supervisor	2	1	1
Building Inspector I	7	3	3
Building Inspector II	1	1	1
Building Inspector III	1	1	1
Fire Inspector II	1	-	-

*Planning & Inspections Director, GIS Analyst, and Senior Administrative Assistant split between Planning and Building Inspections

Capital Projects

The Capital Improvement Plan (CIP) is the planning mechanism by which the Town Council allocates financial resources to implement long-term goals as defined in the Town's Strategic Plan, the 2045 Plan, the Parks and Recreation Master Plan, and other similar planning documents. The purpose of the CIP is to forecast and match projected revenues and major capital needs. Capital planning is an important management tool that strengthens the linkage between community infrastructure needs and the financial capacity of the Town. One major goal of the Public Services department is to complete a ten-year CIP in the 22-23 fiscal year.

The 10-year CIP is a strategy that will plan long-term for major capital expenditures such as construction or significant renovation of public facilities (i.e. buildings/parks), construction of new transportation infrastructure (i.e. roads, sidewalks, multi-use paths), and expansion or significant renovation of stormwater infrastructure, or any combination of the above. Projects eligible for inclusion in the CIP will be those with an estimated value of greater than \$500,000. When identifying new projects, staff will look to the long-term priorities and direction set by Town Council. The CIP will include detailed information about each project, including scope, estimated cost, and an analysis of the impacts the project will have for the Town. Once adopted by the Council, the CIP becomes a statement of Town policy regarding the need, priority, timing, and funding of future capital projects. The CIP is simply that – a plan. As such, projects and funding mechanisms are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by the Council. Future needs and financial constraints may result in changes in priority over the ten-year period; and because priorities can change, projects included in outward planning years are not guaranteed for funding. The CIP represents the best judgment of Town Administration and Council at the time the Plan is adopted. Priorities established in the CIP subsequently guide decisions made by Town Administration and the various boards and commissions appointed by Council.

The existing 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, taking into consideration public input and direction from staff and associated boards, prioritizes projects based on numerous factors. Various criteria considered include:

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

In FY22-23, the Town will receive \$640,000 in grant proceeds for Founders Park. This includes \$150,000 from the Leland Tourism Development Authority (towards the amphitheater) and \$490,000 from PARTF (North Carolina's Parks and Recreation Trust Fund). There is \$1,000,000 towards paving/resurfacing: \$700,000 from Powell Bill, \$100,000 from Municipal Vehicle Tax, and \$200,000 from General Fund revenue. There is \$630,000 for road construction, which is funded through the Municipal Vehicle Tax.

These capital projects will not affect the current years' operating budget. Future years will be affected by the upgrade to Founders Park as there will be additional maintenance once the project is complete.

Staff and Council discuss the current needs of the Town to identify which projects will be funded. A formal process and procedure will be established in FY22-23 along with the Capital Improvement Plan.

The Town is excited to fund several projects in the FY22-23 budget process.

Project status updates for Capital Projects can be found on the Town's website at the following link:
<https://www.townofleland.com/town-projects>



Parks & Facilities Capital Projects

PROJECT	AVAILABLE AS OF 5.31.2022	FY 22-23 TRANSFERS	FUNDING SOURCE
Loblolly Park <39-310-6002>	274,600	-	GENERAL FUND
Sweetbay Park <39-310-6003>	135,410	-	GENERAL FUND
Sturgeon Creek Park <39-310-6020>	135,410	-	GENERAL FUND
Founders Park <39-310-6030>	680,442	640,000	GENERAL FUND/GRANT
Fire Station #51 <45-320-6004>	255,738	-	GENERAL FUND
Town Hall Updates <45-320-6005>	902,277	-	GENERAL FUND/GRANT
Municipal Operations Campus <45-320-6002>	498,735	-	GENERAL FUND
Property Acquisition<45-310-6030>	286,534	-	GENERAL FUND
ECD Opportunities	89,828	-	GENERAL FUND
Total	3,258,975	640,000	

Loblolly Park

This currently undeveloped site is intended to become one of Leland’s newest parks. This site will initially include primitive walking trails, a parking area, and other amenities after a complete master plan of the site is completed.

Sweetbay Park

A portion of Town owned property located off Trade Street is scheduled to be developed into a public 18-hole disc golf park with this project. The current 9-hole disc golf park, located at Founders Park, will be relocated as a result of the Founders Park renovation.

Sturgeon Creek Park

The currently undeveloped Sturgeon Creek Park is intended to serve as Leland’s second water access park. With more than 78 acres, this park has the potential to become a destination facility both locally and regionally for sportsmen 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 from a NC Fish and Wildlife boat ramp 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

Founders Park, adjacent to Town Hall, 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. The playground also provides enjoyment for youth ages 5-12 years old. A task order has been issued to proceed with engineering of Phase 1. The engineering design includes an amphitheater, splash pad, veterans memorial, updated playground, and walking trails.



Fire Station #51

Relocate the current Fire Station #51 from 1004 Village Road to the Municipal Operations Campus at 1987 Andrew Jackson Highway NE. This project aims to address needs surrounding the continued expansion and development along Highway 17. The project will aid in reducing response times to fire and life-safety events in the area.

Town Hall Updates

This project includes renovating Town Hall's main entrance to provide separation and improved safety and protection for employees and the general public, as well as the renovation of underutilized space within the building, to include additional offices, conference rooms, and other improvements.

Municipal Operations Campus – Animal Control Facility

The current Animal Control facility is located adjacent to Founders Park in Leland, however with the redevelopment of the park in 2022, there is a need to relocate the facility. The Town has identified a building on the new Municipal Operations Campus, located at 1987 Andrew Jackson Highway NE, that once renovated will be an ideal location for the new Animal Control facility.

Property Acquisition

This project is for potential property acquisition opportunities.

ECD Opportunities

This project is for potential Economic and Community Development opportunities.

Infrastructure - Streets Capital Projects

PROJECT	AVAILABLE AS OF 5.31.2022	FY 22-23 TRANSFERS	FUNDING SOURCE
Brunswick Village Blvd Extension <47-420-6000>	868,311	-	GF/POWELL BILL
Street Construction <47-420-6002>	380,504	630,000	GF/POWELL BILL
Street Paving/Resurfacing <47-420-6003>	391,150	300,000	GF/POWELL BILL
Infrastructure - Streets Totals	1,639,965	930,000	
		GENERAL FUND	1,570,000

Brunswick Village Blvd Extension

This project is to extend Brunswick Village Boulevard across Kay Todd Road as well as install stormwater catch basins, three stormwater ponds, install a multi-use path along Kay Todd Road, and pave Brunswick Village Boulevard Extension from Kay Todd Road to Hewett Burton Road.

Street Construction

This project is to construct new streets within the Town of Leland.

Street Paving/Resurfacing

This project is to resurface existing Town streets with the scope to include milling, full depth patches as needed, and asphalt overlay.



Supplementary Information

History of Leland

What is today known as Leland was, in the mid-1890s, a small settlement at the crossroads where the current Village Road met the Wilmington, Columbia, and Augusta Railroad. The Town was officially incorporated in 1989 with the former McFarland Home (1916) becoming the first Town Hall.



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. By 1923, the road from the Brunswick River through Leland had been hard-surfaced and was known as State Road 20.

Since its incorporation in 1989, the Town of Leland has had continuous growth. As the population continues to expand, the need for additional services and employees to support those services also require growth. In 2015, a new 40,000+ sq. ft. Town Hall building, to include the Police Headquarters, was dedicated, as well as an 18,000 sq. ft. Cultural Arts Center. In 2017, the nonprofit Leland Fire and Rescue was merged into the Town government. Leland has more than doubled its population in the last 10 years alone and is considered one of North Carolina's fastest growing towns to date.

Town of Leland Growth

With a population that has more than doubled in less than a decade, Leland is now considered the fastest-growing municipality in North Carolina. According to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), the Town of Leland ranked twentieth out of five hundred and fifty-three municipalities in North Carolina for percentage growth with a percentage increase of sixty-nine (69.4%) between 2010 and 2020. This is an increase of 9,381 additional citizens in the Town. The following table depicts municipal population change from April 2010 to April 2020:

Rank	Municipality	County	Population		Population Change	
			April 2010	April 2020	Total Change	Percent Change
1	Grandfather Village	Avery County	25	95	70	280.0
2	Holly Ridge	Onslow County	1,268	4,171	2,903	228.9
3	Rolesville	Wake County	3,786	9,475	5,689	150.3
4	Swepsonville	Alamance County	1,154	2,445	1,291	111.9
5	Beech Mountain	Avery County, Watauga County	320	675	355	110.9
6	Surf City	Onslow County, Pender County	1,853	3,867	2,014	108.7
7	Waxhaw	Union County	9,859	20,534	10,675	108.3
8	Stem	Granville County	463	960	497	107.3
9	St. James	Brunswick County	3,165	6,529	3,364	106.3
10	Duck	Dare County	369	742	373	101.1
11	Indian Beach	Carteret County	112	223	111	99.1
12	Fuquay-Varina	Wake County	17,937	34,152	16,215	90.4
13	Sugar Mountain	Avery County	198	371	173	87.4
14	Bermuda Run	Davie County	1,725	3,120	1,395	80.9
15	Youngsville	Franklin County	1,157	2,016	859	74.2
16	Love Valley	Iredall County	90	154	64	71.1
17	Knightdale	Wake County	11,401	19,435	8,034	70.5
18	Whispering Pines	Moore County	2,928	4,987	2,059	70.3
19	Bald Head Island	Brunswick County	158	268	110	69.6
20	Leland	Brunswick County	13,527	22,908	9,381	69.4

Top Ten Leland Taxpayers

Account Name	Amount Charged
FUNSTON LAND & TIMBER LLC	\$ 112,059
COMET WESTGATE PROPERTY HOLDINGS LLC	\$ 68,297
BRUNSWICK POINT NORTH CAROLINA LLC	\$ 42,328
WAL-MART REAL ESTATE BUSINESS TRUST	\$ 39,386
HAWTHORNE AT WATERSIDE LLC	\$ 36,448
BRANCH WATERFORD ASSOCIATES L P	\$ 32,794
LELAND STATION LLC	\$ 32,687
GRANT AVENUE LLC	\$ 32,089
HARRINGTON VILLAGE DEV GROUP III	\$ 30,097
D R HORTON INC	\$ 28,761

Brunswick County Tax Rates

2021-2022 Brunswick County Property Tax Rates			
	County-wide Tax Rate	Municipal Tax Rate	Total
BALD HEAD ISLAND	0.485	0.686	1.171
SHALLOTTE	0.485	0.353	0.838
SOUTHPORT	0.485	0.296	0.781
BOILING SPRING LAKES	0.485	0.282	0.767
OAK ISLAND	0.485	0.280	0.765
CASWELL BEACH	0.485	0.270	0.755
SANDY CREEK	0.485	0.250	0.735
LELAND	0.485	0.250	0.735
NORTHWEST	0.485	0.240	0.725
NAVASSA	0.485	0.230	0.715
HOLDEN BEACH	0.485	0.200	0.685
OCEAN ISLE BEACH	0.485	0.164	0.649
SUNSET BEACH	0.485	0.160	0.645
CAROLINA SHORES	0.485	0.102	0.587
BELVILLE	0.485	0.090	0.575
CALABASH	0.485	0.088	0.573
ST. JAMES	0.485	0.060	0.545
BOLIVIA	0.485	0.050	0.535
VARNAMTOWN	0.485	0.050	0.535
SMITHVILLE TOWNSHIP	0.485	0.040	0.525

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 (“balanced”) amount of anticipated revenues and expenditures. In North Carolina, statutes require an 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 Outlays: An expenditure expected to have a useful life greater than three (3) 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.

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.

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 (FY): The time period designating the beginning and ending period for recording financial transactions. The Town of Leland's fiscal year begins July 1 and ends on the following June 30. 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: 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.

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.

