



Town of
Leland

Growing our future. Nourishing our roots.

Fiscal Year 2024-2025 Budget Review

Town of Leland
March 5, 2024

For more information, please visit the website: Townofleland.com/budget25

Year-to-Date Work on the Budget

- September 11, 2023: Council Agenda Meeting – Budget Calendar/Vision Statement Review
- October 16, 2023: Council Agenda Meeting – Council Initiatives/Requests
- November 13, 2023: Special Council Meeting – Budget Retreat at Burgaw Train Depot
- December 11, 2023: Council Agenda Meeting – Budget Foundation Discussion
- January 16, 2024: Council Agenda Meeting – Foundational Items/Next Steps
- Week of January 22, 2024: Individual Meetings with Each Council Member to Review Departmental Budget Details
- January 29, 2024: Special Council Meeting – Review Budget Service Improvement Opportunities
- February 12, 2024: Council Agenda Meeting – Presentation of Budget Tiers
- February 19, 2024: Council Special Meeting – Proposed Budget and Budget Message Submitted to Council

Overall Proposed Budget Review

| TOTAL REVENUES | FY 2024-2025 BUDGET | PERCENT OF BUDGET |
|----------------------|---------------------|-------------------|
| GENERAL FUND | 52,000,000 | 92.9% |
| POWELL BILL | 1,000,000 | 1.8% |
| BUILDING INSPECTIONS | 3,000,000 | 5.4% |
| <i>Total</i> | 56,000,000 | |
| | | |
| TOTAL EXPENDITURES | FY 2024-2025 BUDGET | PERCENT OF BUDGET |
| GENERAL FUND | 52,000,000 | 92.9% |
| POWELL BILL | 1,000,000 | 1.8% |
| BUILDING INSPECTIONS | 3,000,000 | 5.4% |
| <i>Total</i> | 56,000,000 | |

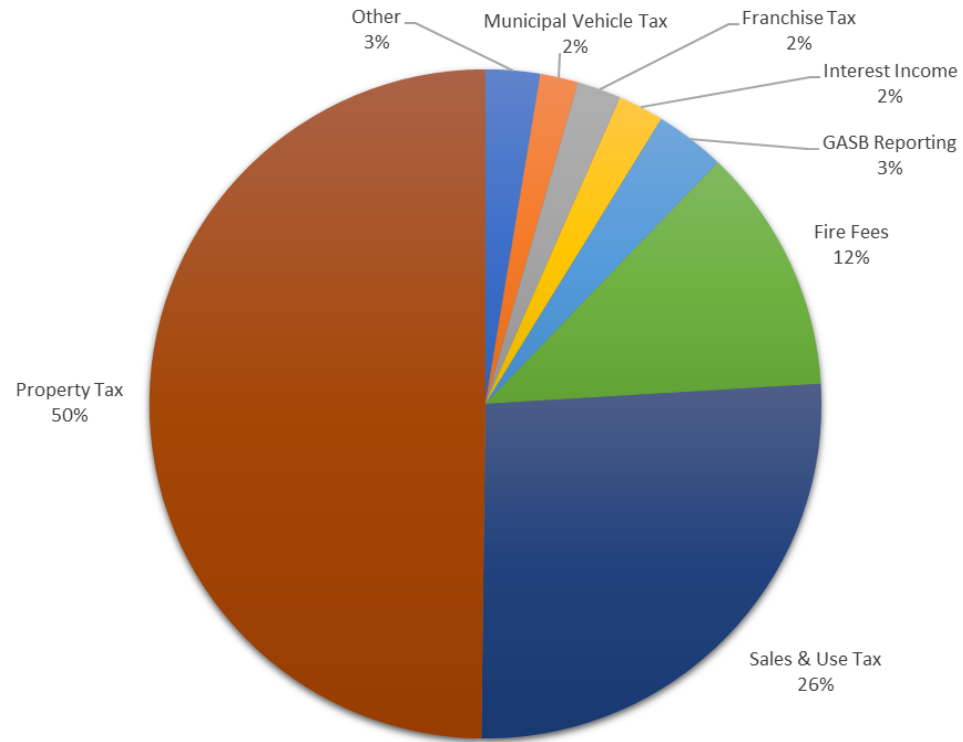


Proposed General Fund Revenue Budget

| GENERAL FUND REVENUE | FY 2024-2025 PROPOSED BUDGET | PERCENT OF BUDGET |
|---|------------------------------|-------------------|
| PROPERTY TAX | 25,900,000 | 49.8% |
| SALES & USE TAX | 13,600,000 | 26.2% |
| FIRE FEES | 6,180,000 | 11.9% |
| GASB REPORTING | 1,760,000 | 3.4% |
| INTEREST INCOME | 1,150,000 | 2.2% |
| FRANCHISE TAX | 1,100,000 | 2.1% |
| MUNICIPAL VEHICLE TAX | 950,000 | 1.8% |
| OTHER REVENUE | 470,000 | 0.9% |
| ALLOCATION REVENUE | 340,000 | 0.7% |
| PARKS & RECREATION & CULTURAL RESOURCES | 250,000 | 0.5% |
| ZONING/PERMITS | 200,000 | 0.4% |
| BEER & WINE TAX | 100,000 | 0.2% |
| Total | 52,000,000 | |



Overall Budget Review - Revenue



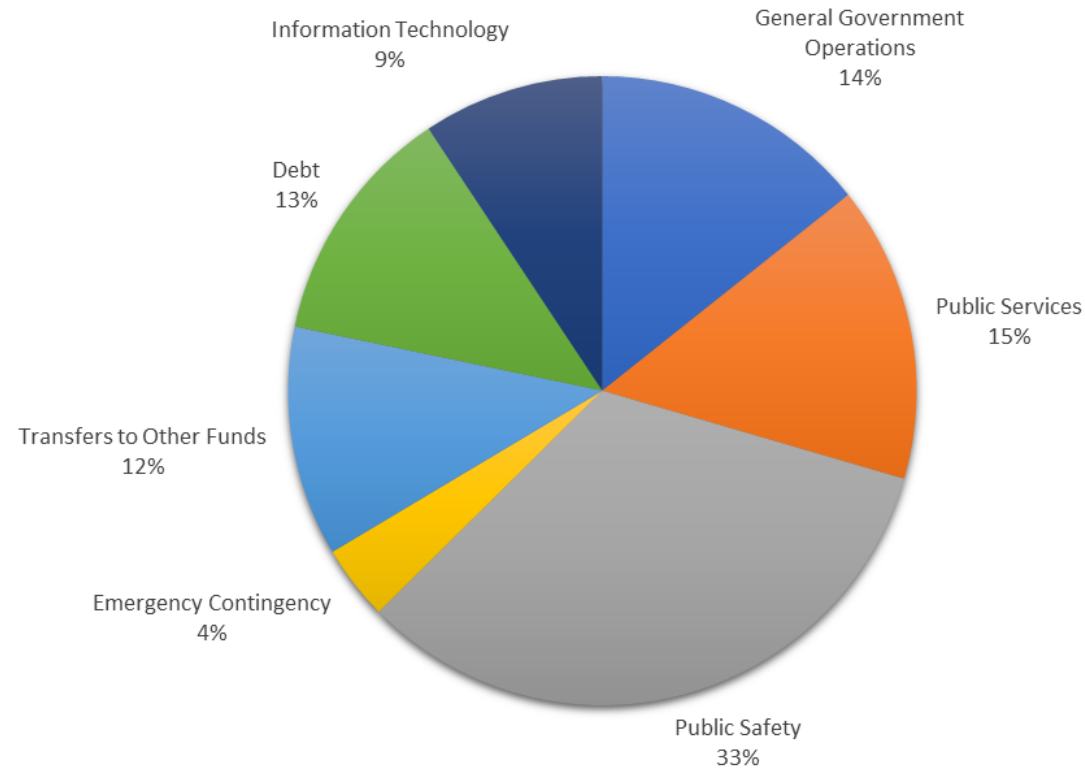
Other includes Beer & Wine Tax, Solid Waste Disposal Tax, Parks, Recreation & Cultural Resources, Planning/Zoning Fees, Stormwater Permit Fees, Contracted Services, and Grant Revenue

■ Other ■ Municipal Vehicle Tax ■ Franchise Tax ■ Interest Income ■ GASB Reporting ■ Fire Fees ■ Sales & Use Tax ■ Property Tax

Proposed General Fund Expenses

| DEPARTMENT | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | \$ INCREASE FROM 23-24 BUDGET | % INCREASE FROM 23-24 BUDGET | PERCENT OF BUDGET |
|--|------------------------------|----------------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|
| GOVERNING BODY | 310,000 | 255,874 | 315,000 | (5,000) | -1.6% | 0.6% |
| ADMINISTRATION | 3,350,000 | 1,484,078 | 2,300,000 | 1,050,000 | 45.7% | 6.4% |
| INFORMATION TECHNOLOGY (IT) | 4,850,000 | 2,062,573 | 3,285,000 | 1,565,000 | 47.6% | 9.3% |
| HUMAN RESOURCES | 590,000 | 229,948 | 476,000 | 114,000 | 23.9% | 1.1% |
| FINANCE | 1,340,000 | 578,953 | 1,000,000 | 340,000 | 34.0% | 2.6% |
| PARKS, RECREATION, & CULTURAL RESOURCES | 1,300,000 | 632,409 | 1,210,000 | 90,000 | 7.4% | 2.5% |
| FACILITIES & FLEET | 1,850,000 | 902,922 | 1,490,000 | 360,000 | 24.2% | 3.6% |
| STREETS & GROUNDS | 4,170,000 | 1,729,651 | 3,610,000 | 560,000 | 15.5% | 8.0% |
| ENGINEERING | 1,160,000 | 324,642 | 1,050,000 | 110,000 | 10.5% | 2.2% |
| POLICE | 8,040,000 | 4,053,226 | 6,758,000 | 1,282,000 | 19.0% | 15.5% |
| EMERGENCY MANAGEMENT | 240,000 | 128,260 | 220,000 | 20,000 | 9.1% | 0.5% |
| FIRE | 8,920,000 | 4,787,347 | 7,445,000 | 1,475,000 | 19.8% | 17.2% |
| PLANNING | 1,280,000 | 613,679 | 1,280,000 | 0 | 0.0% | 2.5% |
| TRANSFER TO CAPITAL IMPROVEMENT PROJECTS | 5,900,000 | 7,875,000 | 7,895,000 | (1,995,000) | -25.3% | 11.3% |
| EMERGENCY CONTINGENCY | 2,000,000 | - | 900,000 | 1,100,000 | 122.2% | 3.8% |
| TRANSFER TO TDA | 250,000 | 108,042 | 200,000 | 50,000 | 25.0% | 0.5% |
| DEBT | 6,450,000 | 2,211,936 | 4,120,000 | 2,330,000 | 56.6% | 12.4% |
| Total | 52,000,000 | 27,978,542 | 43,554,000 | 8,446,000 | | |

Overall Budget Review - Expenses



- General Government Operations ■ Public Services
- Public Safety ■ Emergency Contingency
- Transfers to Other Funds ■ Debt
- Information Technology

- **General Government Operations** includes Governing Body, Administration, Human Resources, Finance, Facilities & Fleet
- **Public Services** includes Parks, Recreation, & Cultural Resources, Streets & Grounds, Engineering, Planning
- **Public Safety** Includes Police, Emergency Management, Fire/Rescue
- **Transfers to Other Funds** includes Transfers to Capital Improvement Projects, Transfers to TDA

Fire/Rescue Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|--|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 4,324,840 | 2,060,007 | 3,459,326 | 25.0% | 865,514 |
| OVERTIME | 210,000 | 112,877 | 210,000 | 0.0% | - |
| 401(K) TOWN CONTRIBUTION | 226,018 | 107,658 | 182,822 | 23.6% | 43,196 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 614,770 | 277,034 | 469,853 | 30.8% | 144,917 |
| EMPLOYEE BENEFITS/TAXES | 1,232,854 | 606,654 | 1,278,184 | -3.5% | (45,330) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 64,732 | 20,824 | 51,922 | 24.7% | 12,810 |
| EMPLOYEE DEVELOPMENT/TRAINING | 55,500 | 12,307 | 48,500 | 14.4% | 7,000 |
| UNIFORMS | 56,182 | 22,150 | 47,350 | 18.7% | 8,832 |
| PROFESSIONAL/CONTRACT FEES | 43,905 | 503 | 36,393 | 20.6% | 7,512 |
| OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR | 60,500 | 30,738 | 45,500 | 33.0% | 15,000 |
| CAPITAL OUTLAY EQUIPMENT | 164,000 | 39,233 | 53,000 | 209.4% | 111,000 |
| VEHICLE FUEL | 100,000 | 47,924 | 110,000 | -9.1% | (10,000) |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 244,348 | 307,625 | 191,500 | 27.6% | 52,848 |
| CAPITAL VEHICLE OUTLAY | 1,335,000 | 1,026,828 | 1,050,000 | 27.1% | 285,000 |
| OFFICE SUPPLIES | 6,000 | 3,003 | 6,000 | 0.0% | - |
| OPERATIONAL SUPPLIES/EQUIPMENT | 166,850 | 109,169 | 190,650 | -12.5% | (23,800) |
| COMMUNITY OUTREACH | 14,500 | 2,813 | 14,000 | 3.6% | 500 |
| TOTAL | 8,920,000 | 4,787,347 | 7,445,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>20%</i> | | | | |
| | <i>1,475,000</i> | | | | |



Fire/Rescue Highlights

- A Professional Staff of 61 Employees
 - Includes (5) New Positions
- Purchase of a replacement Fire Truck
- SCBA Fill Compressor for Station 52
- Paratech Heavy Vehicle Stabilization and Extrication Kit
- Swiftwater Inflatable Rescue Boat, Motor, and Trailer
- 5-Ton High-Water Rescue/Evacuation Vehicle
- FAST Board for Firefighter Rescue
- Public Safety Recognition Banquet



Police Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|-------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 4,257,384 | 1,924,338 | 3,344,128 | 27.3% | 913,256 |
| OVERTIME | 80,000 | 51,902 | 50,000 | 60.0% | 30,000 |
| 401(K) TOWN CONTRIBUTION | 215,686 | 100,663 | 168,587 | 27.9% | 47,099 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 651,371 | 279,975 | 475,415 | 37.0% | 175,956 |
| EMPLOYEE BENEFITS/TAXES | 1,211,220 | 537,263 | 1,214,270 | -0.3% | (3,050) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 67,460 | 35,793 | 55,495 | 21.6% | 11,965 |
| UNIFORMS/PROMOTIONAL ITEMS | 73,415 | 88,983 | 78,970 | -7.0% | (5,555) |
| PROFESSIONAL/CONTRACT FEES | 17,260 | 10,515 | 14,780 | 16.8% | 2,480 |
| VEHICLE FUEL | 200,000 | 105,191 | 225,000 | -11.1% | (25,000) |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 328,340 | 108,772 | 192,800 | 70.3% | 135,540 |
| CAPITAL VEHICLE OUTLAY | 715,000 | 669,310 | 725,350 | -1.4% | (10,350) |
| OFFICE SUPPLIES | 12,500 | 2,221 | 12,000 | 4.2% | 500 |
| OPERATIONAL SUPPLIES/EQUIPMENT | 26,290 | 51,067 | 85,765 | -69.3% | (59,475) |
| ARMORY | 132,875 | 61,057 | 65,390 | 103.2% | 67,485 |
| COMMUNITY POLICING | 18,700 | 10,577 | 17,000 | 10.0% | 1,700 |
| ANIMAL CONTROL | 7,000 | 978 | 5,550 | 26.1% | 1,450 |
| INVESTIGATIONS EXPENSE | 21,500 | 13,428 | 24,000 | -10.4% | (2,500) |
| SPECIAL OPERATIONS | 2,000 | 1,195 | 1,500 | 33.3% | 500 |
| NARCOTICS | 2,000 | - | 2,000 | 0.0% | - |
| TOTAL | 8,040,000 | 4,053,226 | 6,758,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>19%</i> | | | | |
| | <i>1,282,000</i> | | | | |



Police Highlights

- A Professional Staff of 62 Employees
 - Includes (5) New Positions: (3) Police Officers, (1) Police Sergeant, and (1) Police Lieutenant
- Red Dot Sight (RDS) Program (Optics, Holsters, Mounting Plates, Iron Sights, and Instructor Course)
- Sally Port Secure Area for Accreditation
- Public Safety Recognition Banquet
- Continuation of the Traffic Light Intersection Emergency Power Program
- (9) Police Vehicles- (4) Replacement of Older Vehicles, (5) for New Positions.



Emergency Management Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 157,936 | 88,816 | 144,785 | 9.1% | 13,151 |
| 401(K) TOWN CONTRIBUTION | 7,897 | 4,435 | 7,240 | 9.1% | 657 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 23,848 | 11,418 | 20,415 | 16.8% | 3,433 |
| EMPLOYEE BENEFITS/TAXES | 32,319 | 17,681 | 31,035 | 4.1% | 1,284 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 2,650 | 954 | 2,975 | -10.9% | (325) |
| UNIFORMS/PROMOTIONAL ITEMS | 500 | - | 500 | 0.0% | - |
| PROFESSIONAL/CONTRACT FEES | 4,500 | 3,750 | 6,500 | -30.8% | (2,000) |
| OFFICE SUPPLIES | 550 | 150 | 550 | 0.0% | - |
| OPERATIONAL SUPPLIES/EQUIPMENT | 5,000 | 1,057 | 3,000 | 66.7% | 2,000 |
| COMMUNITY OUTREACH | 3,500 | - | 3,000 | 16.7% | 500 |
| DISASTER EXPENSE | 1,300 | - | - | 100.0% | 1,300 |
| TOTAL | 240,000 | 128,260 | 220,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>9%</i> | | | | |
| | <i>20,000</i> | | | | |



Emergency Management Highlights

- A Professional Staff of 2 Employees
- Annual Hurricane Preparation Expo
- Training Funds for the Town's Incident Management Team
- Funds to Support Logistical Needs During Large Emergency Incident



Streets & Grounds Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|--|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 1,368,400 | 544,606 | 1,117,057 | 22.5% | 251,343 |
| OVERTIME | 2,500 | 1,057 | 2,500 | 0.0% | - |
| 401(K) TOWN CONTRIBUTION | 68,721 | 27,249 | 55,853 | 23.0% | 12,868 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 186,660 | 70,141 | 143,542 | 30.0% | 43,118 |
| EMPLOYEE BENEFITS/TAXES | 441,628 | 177,545 | 420,206 | 5.1% | 21,422 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 13,825 | 4,097 | 12,010 | 15.1% | 1,815 |
| UNIFORMS/PROMOTIONAL ITEMS | 19,740 | 18,200 | 18,262 | 8.1% | 1,478 |
| PROFESSIONAL/CONTRACT FEES | 920 | 1,293 | 920 | 0.0% | - |
| OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR | 56,000 | 14,846 | 47,750 | 17.3% | 8,250 |
| CAPITAL OUTLAY EQUIPMENT | 159,600 | 305,504 | 344,000 | -53.6% | (184,400) |
| VEHICLE FUEL | 60,000 | 17,493 | 65,000 | -7.7% | (5,000) |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 52,680 | 24,065 | 64,100 | -17.8% | (11,420) |
| CAPITAL VEHICLE OUTLAY | 161,500 | - | - | 0.0% | 161,500 |
| STREET LIGHT ELECTRICITY | 770,000 | 381,153 | 770,000 | 0.0% | - |
| OFFICE SUPPLIES | 3,500 | 1,025 | 3,500 | 0.0% | - |
| OPERATIONAL SUPPLIES/EQUIPMENT | 83,925 | 34,736 | 75,900 | 10.6% | 8,025 |
| GROUNDS MAINTENANCE | 173,300 | 14,466 | 93,200 | 85.9% | 80,100 |
| PARK/SITE IMPROVEMENTS | 112,000 | 14,291 | 10,000 | 1020.0% | 102,000 |
| STORMWATER | 16,000 | 3,500 | 15,000 | 6.7% | 1,000 |
| WASTE MANAGEMENT | 10,000 | 12,000 | 16,000 | -37.5% | (6,000) |
| STREET MAINTENANCE/REPAIR/IMPROVEMENTS | 405,000 | 60,886 | 331,300 | 22.2% | 73,700 |
| VECTOR CONTROL | 4,100 | 1,498 | 3,900 | 5.1% | 200 |
| TOTAL | 4,170,000 | 1,729,651 | 3,610,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | 16% | | | | |
| | 560,000 | | | | |



Streets & Grounds Highlights

- A Professional Staff of 22 Employees
- Mill Head Attachment
- 25 ft Low Pro Trailer
- Aera-vator 60
- Stump Grinder
- Grinder – Street Debris
- Portable Chain Hoist
- Directional Plate Tamper
- Trench Jack Tamper
- Confined Space Retrieval System
- Confined Space Retrieval Harness
- Trees for Baldwin Drive and Park
- Cypress Cove Park Improvements
- Sturgeon Creek Park - Misc. Construction
- Handrail for Cypress Cove Kayak Dock
- Facility Demo: Lossen Lane House
- Facility Demo: River Road House
- Facility Demo: Old Fire Station 51
- Baldwin/Fairview Sidewalk Connector

Fleet & Facilities Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|--|------------------------------------|----------------------------------|---|------------------------------------|-------------------------------------|
| SALARIES/WAGES | 665,808 | 259,424 | 515,417 | 29.2% | 150,391 |
| OVERTIME | 2,000 | - | 2,000 | 0.0% | - |
| 401(K) TOWN CONTRIBUTION | 33,290 | 12,959 | 25,770 | 29.2% | 7,520 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 90,550 | 33,346 | 66,232 | 36.7% | 24,318 |
| EMPLOYEE BENEFITS/TAXES | 196,317 | 79,148 | 188,976 | 3.9% | 7,341 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 5,995 | 1,218 | 6,305 | -4.9% | (310) |
| UNIFORMS/PROMOTIONAL ITEMS | 8,720 | 7,300 | 7,380 | 18.2% | 1,340 |
| PROFESSIONAL/CONTRACT FEES | 800 | 52 | 620 | 29.0% | 180 |
| OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR | 5,000 | 500 | 2,000 | 150.0% | 3,000 |
| VEHICLE FUEL | 20,000 | 12,917 | 17,000 | 17.6% | 3,000 |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 33,700 | 26,175 | 31,800 | 6.0% | 1,900 |
| UTILITY | 245,600 | 187,891 | 209,550 | 17.2% | 36,050 |
| OFFICE SUPPLIES | 1,000 | 400 | 800 | 25.0% | 200 |
| JANITORIAL SUPPLIES | 47,000 | 29,000 | 45,000 | 4.4% | 2,000 |
| HOLIDAY SUPPLIES | 107,520 | 629 | 3,500 | 2972.0% | 104,020 |
| OPERATIONAL SUPPLIES/EQUIPMENT | 29,900 | 16,984 | 23,850 | 25.4% | 6,050 |
| FACILITY IMPROVEMENTS | 73,000 | 63,663 | 75,000 | -2.7% | (2,000) |
| FACILITY MAINTENANCE/REPAIR | 270,600 | 158,316 | 255,800 | 5.8% | 14,800 |
| WASTE DISPOSAL | 13,200 | 13,000 | 13,000 | 1.5% | 200 |
| TOTAL | 1,850,000 | 902,922 | 1,490,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>24%</i> | | | | |
| | <i>360,000</i> | | | | |



Fleet & Facilities Highlights

- A Professional Staff of 11 Employees
- New Leland in Lights Holiday Display
- MOC Additional Fence Containment on Popular Drive
- MOC Sign
- Facility Improvements for New Positions
- MOC Floor Improvement: Warehouse



Engineering Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|--|------------------------------------|----------------------------------|--|------------------------------------|-------------------------------------|
| SALARIES/WAGES | 631,496 | 194,364 | 471,883 | 33.8% | 159,613 |
| OVERTIME | - | - | 1,000 | -100.0% | (1,000) |
| 401(K) TOWN CONTRIBUTION | 31,575 | 9,708 | 23,594 | 33.8% | 7,981 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 85,883 | 24,981 | 60,637 | 41.6% | 25,246 |
| EMPLOYEE BENEFITS/TAXES | 158,393 | 51,068 | 127,086 | 24.6% | 31,307 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 12,315 | 1,856 | 10,610 | 16.1% | 1,705 |
| UNIFORMS/PROMOTIONAL ITEMS | 2,350 | 1,150 | 2,910 | -19.2% | (560) |
| PROFESSIONAL/CONTRACT FEES | 132,000 | 29,896 | 153,680 | -14.1% | (21,680) |
| OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR | - | - | - | 0.0% | - |
| CAPITAL OUTLAY EQUIPMENT | - | - | - | 0.0% | - |
| VEHICLE FUEL | 6,000 | 1,829 | 15,000 | -60.0% | (9,000) |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 6,888 | 2,100 | 6,500 | 6.0% | 388 |
| CAPITAL VEHICLE OUTLAY | - | - | - | 0.0% | - |
| OFFICE SUPPLIES | 1,000 | 774 | 3,000 | -66.7% | (2,000) |
| OPERATIONAL SUPPLIES/EQUIPMENT | 3,000 | 1,015 | 5,000 | -40.0% | (2,000) |
| STORMWATER | 89,100 | 5,900 | 169,100 | -47.3% | (80,000) |
| TOTAL | 1,160,000 | 324,642 | 1,050,000 | | |
| <i>Engineering Increase/Decrease</i> | <i>10%</i> | | | | |
| | <i>110,000</i> | | | | |

CIP Overview

| PROJECT | FY 24-25 TRANSFERS |
|--|--------------------|
| Roadway Resurfacing* | 4,500,000 |
| | |
| Baldwin Drive Improvements | 40,000 |
| | |
| Oceangate | 300,000 |
| | |
| | |
| | |
| Infrastructure - Streets Totals | 4,840,000 |

| PROJECT | FY 24-25 TRANSFERS |
|----------------------|--------------------|
| Sturgeon Creek | 60,000 |
| | |
| ECD Opportunities | 250,000 |
| | |
| Property Acquisition | 750,000 |
| | |
| | |
| | |
| Other Total | 1,060,000 |

* The Town will utilize an additional \$1M from Powell Bill Funds towards Roadway Resurfacing.

Powell Bill Fund: Special Revenue Fund serves as a dedicated resource pool comprised of revenues earmarked for specific purposes other than debt service or capital projects. Its primary focus lies in the upkeep of municipal infrastructure, particularly the resurfacing of streets. *Growing our future. Nourishing our roots.*

Engineering & CIP Highlights

- A Professional Staff of 7 Employees
- Traffic Signal Timing Analysis
- Resurfacing 5% of Town Maintained Roadways
- Stormwater Mapping
- Sturgeon Creek
- Property Acquisition
- Economic Development Opportunities



IT Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 748,437 | 242,647 | 489,026 | 53.0% | 259,411 |
| OVERTIME | - | - | - | 0.0% | - |
| 401(K) TOWN CONTRIBUTION | 36,867 | 11,945 | 24,451 | 50.8% | 12,416 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 100,278 | 30,745 | 62,840 | 59.6% | 37,438 |
| EMPLOYEE BENEFITS/TAXES | 178,462 | 59,501 | 126,893 | 40.6% | 51,569 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 10,105 | 90 | 4,360 | 131.8% | 5,745 |
| PROFESSIONAL/CONTRACT FEES | 760,600 | 525,140 | 571,700 | 33.0% | 188,900 |
| SOFTWARE SUPPORT | 570,050 | 338,120 | 462,430 | 23.3% | 107,620 |
| TELEPHONE/INTERNET SERVICE | 69,160 | 54,810 | 37,800 | 83.0% | 31,360 |
| CELLPHONE/AIRCARD | 163,040 | 60,823 | 153,700 | 6.1% | 9,340 |
| IT EQUIPMENT | 396,000 | 684,335 | 1,042,100 | -62.0% | (646,100) |
| EQUIPMENT LEASES | 1,814,000 | 52,700 | 307,200 | 490.5% | 1,506,800 |
| OFFICE SUPPLIES | 3,000 | 1,721 | 2,500 | 20.0% | 500 |
| TOTAL | 4,850,000 | 2,062,573 | 3,285,000 | | |
| <i>Increase/Decrease</i> | <i>48%</i> | | | | |
| | <i>1,565,000</i> | | | | |

IT Highlights

- A Professional Staff of 8 Employees
 - Includes (1) New Position: IT Technician
- Equipment and software for new staff positions
- Hardware upgrades at Fire Station 52 to improve radio communications and audio-visual systems
- Alerting system improvements at Fire Stations 51 and 53
- Emergency Management software enhancements
- Police Officer safety camera and video management



- Stormwater Permitting software
- Safety and security improvements at Town facilities
- Updated Aerial Imagery for 2025

Parks, Recreation, & Cultural Resources Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 616,247 | 321,817 | 606,123 | 1.7% | 10,124 |
| OVERTIME | - | 151 | 1,000 | -100.0% | (1,000) |
| 401(K) TOWN CONTRIBUTION | 29,960 | 15,743 | 29,510 | 1.5% | 450 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 81,491 | 40,528 | 75,840 | 7.5% | 5,651 |
| EMPLOYEE BENEFITS/TAXES | 179,456 | 88,526 | 185,872 | -3.5% | (6,416) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 9,645 | 3,547 | 9,985 | -3.4% | (340) |
| UNIFORMS/PROMOTIONAL ITEMS | 500 | 1,470 | 1,570 | -68.2% | (1,070) |
| PROFESSIONAL/CONTRACT FEES | 72,435 | 24,939 | 30,875 | 134.6% | 41,560 |
| MARKETING | 10,300 | 17,745 | 21,550 | -52.2% | (11,250) |
| OFFICE SUPPLIES | 2,500 | 1,103 | 3,075 | -18.7% | (575) |
| OPERATIONAL SUPPLIES/EQUIPMENT | 34,420 | 22,200 | 44,400 | -22.5% | (9,980) |
| INSTRUCTOR FEES | 161,500 | 59,199 | 141,500 | 14.1% | 20,000 |
| RECREATION | 86,545 | 35,440 | 58,700 | 47.4% | 27,845 |
| LARGE SCALE EVENT | 15,000 | - | - | 0.0% | 15,000 |
| TOTAL | 1,300,000 | 632,409 | 1,210,000 | | |
| <i>Increase/Decrease</i> | <i>7%</i> | | | | |
| | <i>90,000</i> | | | | |

Parks, Recreation, & Cultural Resources Highlights

- A Professional Staff of 10 Employees
- Comprehensive Plan Update
- Volunteer Training Appreciation/Recognition



Finance Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|-------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 741,102 | 312,652 | 544,090 | 36.2% | 197,012 |
| 401(K) TOWN CONTRIBUTION | 37,055 | 15,615 | 27,204 | 36.2% | 9,851 |
| LOCAL GOVERNMENT RETIREMENT (LGERS) | 100,790 | 40,190 | 69,915 | 44.2% | 30,875 |
| EMPLOYEE BENEFITS/TAXES | 178,843 | 71,058 | 178,641 | 0.1% | 202 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 21,160 | 11,868 | 14,825 | 42.7% | 6,335 |
| TAX/SCROLL/BILLING/COLLECTION | 220,050 | 99,960 | 126,825 | 73.5% | 93,225 |
| PROFESSIONAL/CONTRACT FEES | 38,000 | 26,465 | 37,000 | 2.7% | 1,000 |
| BANK FEES | 500 | - | - | 0.0% | 500 |
| OFFICE SUPPLIES | 2,500 | 1,145 | 1,500 | 66.7% | 1,000 |
| TOTAL | 1,340,000 | 578,953 | 1,000,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>34.0%</i> | | | | |
| | <i>340,000</i> | | | | |



Finance Highlights

- A Professional Staff of 8 Employees
 - Includes (1) New Position: Fleet and Asset
- Funding for the annual audit report
- Collections fees to Brunswick County for property tax collection



Human Resources Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 352,832 | 117,149 | 263,870 | 33.7% | 88,962 |
| 401(K) TOWN CONTRIBUTION | 17,642 | 5,855 | 13,193 | 33.7% | 4,449 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 47,985 | 15,066 | 33,907 | 41.5% | 14,078 |
| EMPLOYEE BENEFITS/TAXES | 73,030 | 26,419 | 56,090 | 30.2% | 16,940 |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 12,580 | 5,169 | 10,480 | 20.0% | 2,100 |
| EMPLOYEE DEVELOPMENT/TRAINING | 20,000 | 13,074 | 26,500 | -24.5% | (6,500) |
| EMPLOYEE HEALTH & WELLNESS | 4,500 | 309 | 4,500 | 0.0% | - |
| EMPLOYEE RECOGNITION | 39,070 | 25,189 | 44,170 | -11.5% | (5,100) |
| EMPLOYEE SAFETY | 5,800 | 1,204 | 5,090 | 13.9% | 710 |
| PROFESSIONAL/CONTRACT FEES | 10,062 | 10,146 | 6,700 | 50.2% | 3,362 |
| ADVERTISING | 5,000 | 9,434 | 10,000 | -50.0% | (5,000) |
| OFFICE SUPPLIES | 1,500 | 934 | 1,500 | 0.0% | - |
| TOTAL | 590,000 | 229,948 | 476,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | <i>24%</i> | | | | |
| | <i>114,000</i> | | | | |



Human Resources Highlights

- A Professional Staff of 4 Employees
- Increased personnel resources to recruit employees to serve Leland, especially in critical public safety and infrastructure positions
- Additional engagement opportunities to retain employees who serve Leland and to promote the Town's core values
- Growth and professional development for all employees
- Increased attention to employee health, safety, and wellness



Planning Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|-------------------------------------|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 826,967 | 381,473 | 718,216 | 15.1% | 108,751 |
| OVERTIME | - | 35 | 500 | -100.0% | (500) |
| 401(K) TOWN CONTRIBUTION | 40,793 | 19,032 | 35,770 | 14.0% | 5,023 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 110,958 | 48,965 | 91,929 | 20.7% | 19,029 |
| EMPLOYEE BENEFITS/TAXES | 199,206 | 92,669 | 243,125 | -18.1% | (43,919) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 31,820 | 15,242 | 26,795 | 18.8% | 5,025 |
| UNIFORMS/PROMOTIONAL ITEMS | 150 | 300 | 150 | 0.0% | - |
| PROFESSIONAL/CONTRACT FEES | 60,310 | 48,939 | 154,465 | -61.0% | (94,155) |
| ADVERTISING | 1,000 | 395 | 2,000 | -50.0% | (1,000) |
| VEHICLE FUEL | 1,400 | 593 | 750 | 86.7% | 650 |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 1,396 | 1,702 | 800 | 74.5% | 596 |
| CAPITAL VEHICLE OUTLAY | - | - | - | 0.0% | - |
| OFFICE SUPPLIES | 4,000 | 4,333 | 4,500 | -11.1% | (500) |
| DEMOS/ABATEMENTS | 2,000 | - | 1,000 | 100.0% | 1,000 |
| TOTAL | 1,280,000 | 613,679 | 1,280,000 | | |
| <i>Increase/Decrease</i> | <i>0%</i> | | | | |
| | <i>0</i> | | | | |

Planning Highlights

- A Professional Staff of 11 Employees
- South Navassa Road Corridor Plan Consultation
- South Navassa Road Corridor Plan Public Outreach



Administration Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------------|----------------------------------|---|------------------------------------|-------------------------------------|
| SALARIES/WAGES | 2,075,061 | 773,007 | 1,244,616 | 66.7% | 830,445 |
| 401(K) TOWN CONTRIBUTION | 121,774 | 51,916 | 77,242 | 57.7% | 44,532 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 280,528 | 99,434 | 159,933 | 75.4% | 120,595 |
| EMPLOYEE BENEFITS/TAXES | 249,977 | 116,868 | 288,799 | -13.4% | (38,822) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 47,660 | 15,856 | 34,410 | 38.5% | 13,250 |
| LEGAL | 86,000 | 66,000 | 86,000 | 0.0% | - |
| PROFESSIONAL/CONTRACT FEES | 30,500 | 52 | 500 | 6000.0% | 30,000 |
| MARKETING | 20,000 | - | 5,000 | 300.0% | 15,000 |
| PROPERTY/AUTO/LIABILITY INSURANCE | 400,000 | 331,318 | 355,000 | 12.7% | 45,000 |
| ADMINISTRATIVE DUES/FEES | 31,000 | 25,478 | 41,000 | -24.4% | (10,000) |
| OFFICE SUPPLIES | 2,500 | 1,401 | 2,500 | 0.0% | - |
| COMMUNITY OUTREACH | 5,000 | 2,749 | 5,000 | 0.0% | - |
| TOTAL | 3,350,000 | 1,484,078 | 2,300,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | | 46% | | | |
| | | 1,050,000 | | | |

Administration Highlights

- A Professional Staff of 11 Employees
 - Includes (1) New Position: Deputy Town Clerk
- Strategic Planning Initiative
- Print Advertising
- Digital Advertising



Governing Body Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|------------------------------------|------------------------------------|----------------------------------|---|------------------------------------|-------------------------------------|
| MAYOR/COUNCIL ATTENDANCE ALLOWANCE | 64,800 | 43,200 | 64,800 | 0.0% | - |
| BENEFITS/TAXES | 4,875 | 3,702 | 5,840 | -16.5% | (965) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 89,975 | 57,343 | 83,060 | 8.3% | 6,915 |
| CODIFICATION | 18,500 | 1,223 | 18,500 | 0.0% | - |
| PROFESSIONAL/CONTRACT FEES | 73,100 | 72,667 | 71,000 | 3.0% | 2,100 |
| PRIVATE DEVELOPMENT COSTS | 50,000 | 49,725 | 50,000 | 0.0% | - |
| OFFICE SUPPLIES | 1,750 | 1,540 | 1,800 | -2.8% | (50) |
| ELECTIONS | - | 21,208 | 20,000 | -100.0% | (20,000) |
| HISTORICAL MARKERS | 7,000 | 5,266 | - | 100.0% | 7,000 |
| TOTAL | 310,000 | 255,874 | 315,000 | | |
| <i>Increase/Decrease</i> | <i>-2%</i> | | | | |
| | <i>(5,000)</i> | | | | |

Governing Body Highlights

- A Professional 5 Member Board
- Historical Marker



Building Inspections Overview

| ACCOUNT DESCRIPTION | FY 2024-2025 PROPOSED BUDGET | FY 2023-2024 YTD 2/15/2024 | FY 2023-2024 BUDGET AS OF 2/15/2024 | % INCREASE FROM 23-24 BUDGET | \$ INCREASE FROM 23-24 BUDGET |
|--|------------------------------|----------------------------|-------------------------------------|------------------------------|-------------------------------|
| SALARIES/WAGES | 1,705,068 | 894,958 | 1,503,027 | 13.4% | 202,041 |
| OVERTIME | 2,500 | 1,753 | 10,000 | -75.0% | (7,500) |
| 401(K) TOWN CONTRIBUTION | 86,253 | 44,896 | 75,151 | 14.8% | 11,102 |
| LOCAL GOVERNMENT RETIREMENT (LGRS) | 234,609 | 115,526 | 193,139 | 21.5% | 41,470 |
| EMPLOYEE BENEFITS/TAXES | 352,492 | 226,824 | 516,108 | -31.7% | (163,616) |
| TRAVEL/MEETINGS/SCHOOLS/DUES | 63,035 | 23,972 | 45,580 | 38.3% | 17,455 |
| UNIFORMS/PROMOTIONAL ITEMS | 14,250 | 12,400 | 15,750 | -9.5% | (1,500) |
| PROFESSIONAL/CONTRACT FEES | 465 | 113 | 6,550 | -92.9% | (6,085) |
| CELLPHONE/AIRCARD | 33,000 | 18,886 | 33,000 | 0.0% | - |
| BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE | 46,610 | 33,564 | 148,250 | -68.6% | (101,640) |
| VEHICLE FUEL | 28,000 | 12,552 | 30,000 | -6.7% | (2,000) |
| VEHICLE MAINTENANCE/REPAIR/SUPPLIES | 27,316 | 18,131 | 29,245 | -6.6% | (1,929) |
| CAPITAL VEHICLE OUTLAY | - | 249,651 | 80,000 | -100.0% | (80,000) |
| OFFICE SUPPLIES | 5,000 | 2,960 | 5,000 | 0.0% | - |
| OPERATIONAL SUPPLIES/EQUIPMENT | 43,400 | 9,602 | 9,200 | 371.7% | 34,200 |
| RESERVE FOR FUTURE EXPENDITURES | | - | 12,000 | -100.0% | (12,000) |
| HOMEOWNERS RECOVERY FEE (HRF) | 18,000 | 7,398 | 8,000 | 125.0% | 10,000 |
| ALLOCATION TRANSFER TO GENERAL FUND | 340,000 | - | 480,000 | -29.2% | (140,000) |
| TOTAL | 3,000,000 | 1,673,187 | 3,200,000 | | |
| | | | | | |
| <i>Increase/Decrease</i> | -6% | | | | |
| | (200,000) | | | | |

Property Owner Impact

| Annual Property Taxes | | | | |
|-----------------------|---------|---------|---------|---------|
| Home Value | 350,000 | 450,000 | 550,000 | 650,000 |
| 0.01 | 35 | 45 | 55 | 65 |
| 0.23 | 805 | 1,035 | 1,265 | 1,495 |
| 0.25 | 875 | 1,125 | 1,375 | 1,625 |
| 0.27 | 945 | 1,215 | 1,485 | 1,755 |
| 0.29 | 1,015 | 1,305 | 1,595 | 1,885 |
| 0.31 | 1,085 | 1,395 | 1,705 | 2,015 |
| 0.33 | 1,155 | 1,485 | 1,815 | 2,145 |
| 0.35 | 1,225 | 1,575 | 1,925 | 2,275 |
| 0.37 | 1,295 | 1,665 | 2,035 | 2,405 |
| 0.39 | 1,365 | 1,755 | 2,145 | 2,535 |

| Monthly Property Taxes | | | | |
|------------------------|---------|---------|---------|---------|
| Home Value | 350,000 | 450,000 | 550,000 | 650,000 |
| 0.01 | 3 | 4 | 5 | 5 |
| 0.23 | 67 | 86 | 105 | 125 |
| 0.25 | 73 | 94 | 115 | 135 |
| 0.27 | 79 | 101 | 124 | 146 |
| 0.29 | 85 | 109 | 133 | 157 |
| 0.31 | 90 | 116 | 142 | 168 |
| 0.33 | 96 | 124 | 151 | 179 |
| 0.35 | 102 | 131 | 160 | 190 |
| 0.37 | 108 | 139 | 170 | 200 |
| 0.39 | 114 | 146 | 179 | 211 |



Town of
Leland

Growing our future. Nourishing our roots.