



# Fiscal Year 2024-2025 Budget Review

Town of Leland  
April 18, 2024



FY24-25 Budget

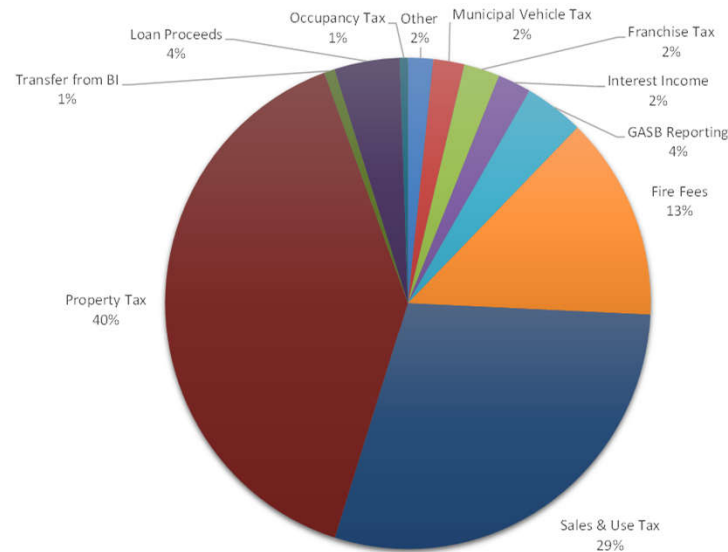
## Proposed General Fund Revenue Budget

GENERAL FUND REVENUE	FY 2024-2025 PROPOSED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	18,180,000	39.5%
SALES & USE TAX	13,400,000	29.1%
FIRE FEES	6,180,000	13.4%
LOAN PROCEEDS	2,000,000	4.3%
GASB REPORTING	1,820,000	4.0%
FRANCHISE TAX	1,100,000	2.4%
INTEREST INCOME	1,020,000	2.2%
MUNICIPAL VEHICLE TAX	950,000	2.1%
OTHER REVENUE	470,000	1.0%
ALLOCATION REVENUE	330,000	0.7%
PARKS & RECREATION & CULTURAL RESOURCES	250,000	0.5%
ZONING/PERMITS	200,000	0.4%
BEER & WINE TAX	100,000	0.2%
<b>Total</b>	<b>46,000,000</b>	

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# Overall Budget Review – Revenue



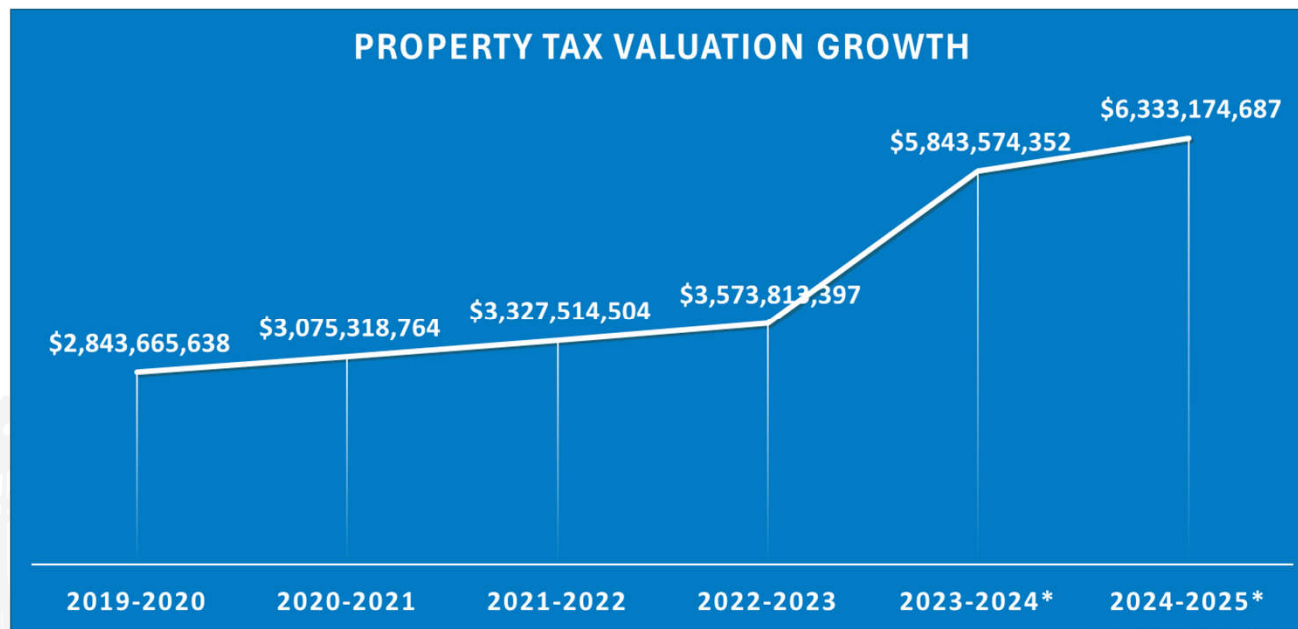
**Other** includes Beer & Wine Tax, Solid Waste Disposal Tax, Parks, Recreation & Cultural Resources, Planning/Zoning Fees, Stormwater Permit Fees, Contracted Services, and Grant Revenue

- Other
- Municipal Vehicle Tax
- Franchise Tax
- Interest Income
- GASB Reporting
- Fire Fees
- Sales & Use Tax
- Property Tax
- Transfer from BI
- Loan Proceeds
- Occupancy Tax

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## Real Property Tax Valuation Growth

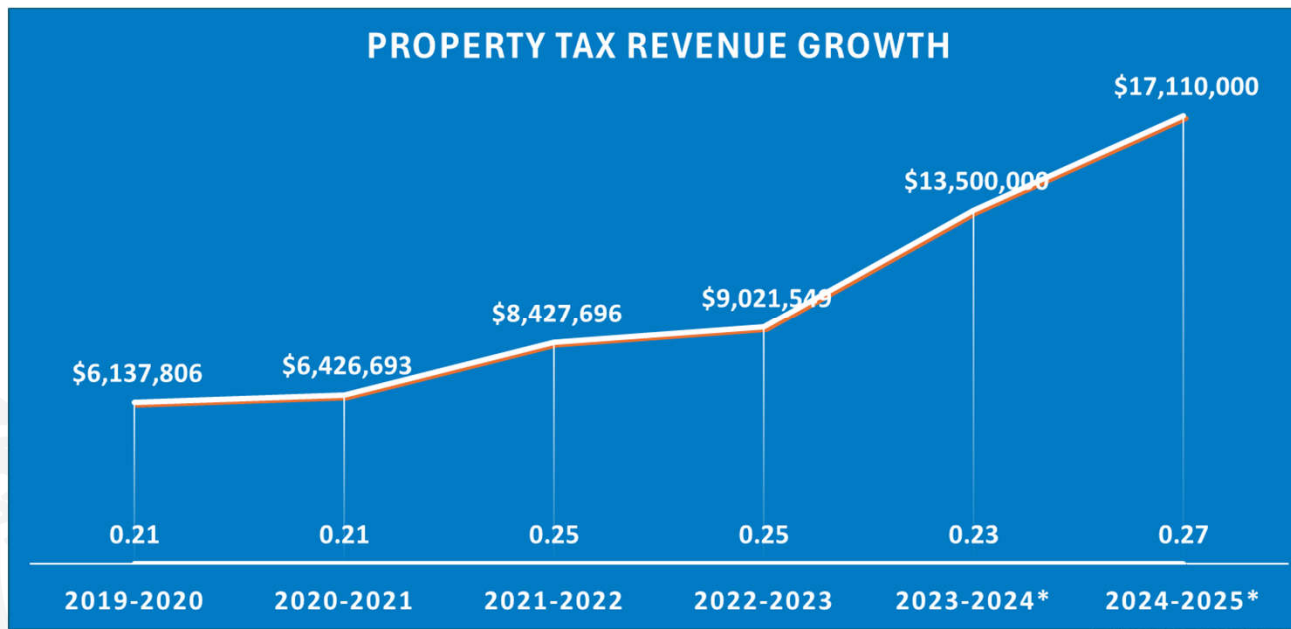


\*Estimate

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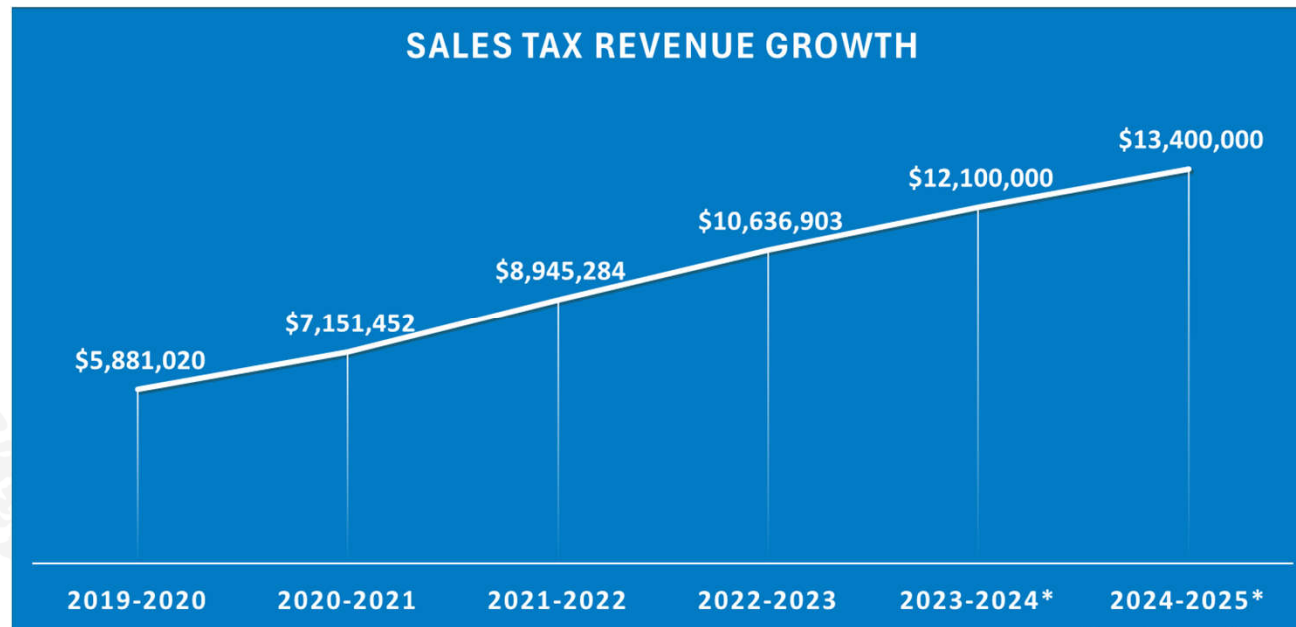
## Real Property Tax Revenue Growth



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## Sales Tax Revenue Growth



\*Estimate

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FY24-25 Budget

## Proposed General Fund Expense Budget

DEPARTMENT	FY 2024-2025 PROPOSED BUDGET	PERCENT OF BUDGET
FIRE	9,000,000	19.6%
POLICE	7,750,000	16.8%
DEBT	6,450,000	14.0%
INFORMATION TECHNOLOGY (IT)	4,600,000	10.0%
STREETS & GROUNDS	3,880,000	8.4%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	3,540,000	7.7%
ADMINISTRATION	3,110,000	6.8%
FACILITIES & FLEET	1,710,000	3.7%
FINANCE	1,250,000	2.7%
PLANNING	1,220,000	2.7%
PARKS, RECREATION, & CULTURAL RESOURCES	1,130,000	2.5%
ENGINEERING	980,000	2.1%
HUMAN RESOURCES	600,000	1.3%
GOVERNING BODY	300,000	0.7%
EMERGENCY MANAGEMENT	230,000	0.5%
EMERGENCY CONTINGENCY	-	0.0%
<b>Total</b>	<b>46,000,000</b>	

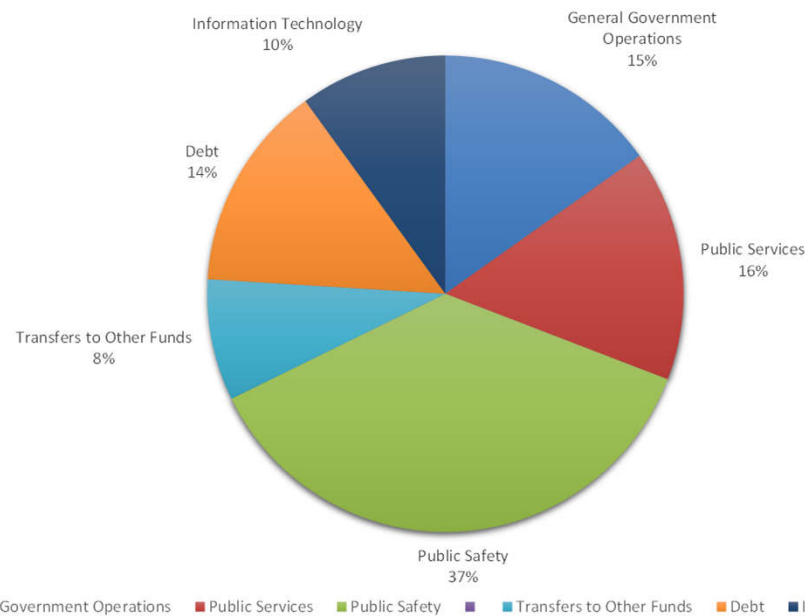


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## Overall Budget Review – Expenses



- **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

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

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# FY24-25 Budget

## Fire/Rescue Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	3,979,394	2,563,345	3,459,326	15.0%	520,068
OVERTIME	210,000	134,360	210,000	0.0%	-
401(K) TOWN CONTRIBUTION	208,789	133,721	182,822	14.2%	25,967
LOCAL GOVERNMENT RETIREMENT (LGRS)	567,905	344,015	469,853	20.9%	98,052
EMPLOYEE BENEFITS/TAXES	1,129,346	692,112	1,278,184	-11.6%	(148,838)
TRAVEL/MEETINGS/SCHOOLS/DUES	64,432	23,239	51,922	24.1%	12,510
EMPLOYEE DEVELOPMENT/TRAINING	55,500	20,342	48,500	14.4%	7,000
UNIFORMS	56,182	22,048	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	94,000	47,330	53,000	77.4%	41,000
VEHICLE FUEL	100,000	53,249	110,000	-9.1%	(10,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	244,348	308,617	191,500	27.6%	52,848
CAPITAL VEHICLE OUTLAY	2,000,000	1,027,540	1,050,000	90.5%	950,000
OFFICE SUPPLIES	6,000	3,004	6,000	0.0%	-
OPERATIONAL SUPPLIES/EQUIPMENT	165,200	169,596	190,650	-13.3%	(25,450)
COMMUNITY OUTREACH	14,500	4,192	14,000	3.6%	500
<b>TOTAL</b>	<b>9,000,000</b>	<b>5,577,950</b>	<b>7,445,000</b>		



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## Fire/Rescue Highlights

- A Professional Staff of 58 Employees
  - Includes two new firefighter positions
- Paratech Heavy Extrication Kit
- An additional Quintuple-Purposed Truck (Financed)
- Swiftwater Inflatable Rescue Boat, Motor, & Trailer
- FAST Board for Fallen Firefighter Response
- Residential Smoke Alarms, Public Education Materials, and KnoxBox Program
- Staffing Adjustments Compared to FY23-24:
  - Logistics Specialist @ 75% in current FY
- One new Firefighter hired as a floater position in current FY

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## Fire/Rescue Highlights Continued

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Quintuple Fire Truck – Provides five main components of both an engine and a ladder truck in one vehicle:

- Fire Pump
- Water Tank
- Supply Hose
- Aerial Ladder Device with a 1,000+ gallon per minute water nozzle
- Ground Ladders

Will help to maintain the current Class 2 Fire Rating by increasing our ladder truck capabilities and covering more area with 1-story buildings that are 10,500+ square feet and buildings that are 3+ stories.

Finance this more expensive vehicle in FY24-25, then move to purchasing less expensive fire engines in subsequent years.

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FY24-25 Budget

## Police Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	4,075,624	2,375,155	3,344,128	21.9%	731,496
OVERTIME	80,000	68,137	50,000	60.0%	30,000
401(K) TOWN CONTRIBUTION	206,688	123,881	168,587	22.6%	38,101
LOCAL GOVERNMENT RETIREMENT (LGRS)	624,199	344,679	475,415	31.3%	148,784
EMPLOYEE BENEFITS/TAXES	1,149,749	623,571	1,214,270	-5.3%	(64,521)
TRAVEL/MEETINGS/SCHOOLS/DUES	67,460	54,739	55,495	21.6%	11,965
UNIFORMS/PROMOTIONAL ITEMS	68,765	81,411	78,970	-12.9%	(10,205)
PROFESSIONAL/CONTRACT FEES	17,810	10,515	14,780	20.5%	3,030
VEHICLE FUEL	200,000	117,044	225,000	-11.1%	(25,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	328,340	136,098	192,800	70.3%	135,540
CAPITAL VEHICLE OUTLAY	708,500	660,168	725,350	-2.3%	(16,850)
OFFICE SUPPLIES	12,500	2,989	12,000	4.2%	500
OPERATIONAL SUPPLIES/EQUIPMENT	26,290	64,073	85,765	-69.3%	(59,475)
ARMORY	132,875	61,147	65,390	103.2%	67,485
COMMUNITY POLICING	18,700	11,194	17,000	10.0%	1,700
ANIMAL CONTROL	7,000	1,723	5,550	26.1%	1,450
INVESTIGATIONS EXPENSE	21,500	13,938	24,000	-10.4%	(2,500)
SPECIAL OPERATIONS	2,000	1,195	1,500	33.3%	500
NARCOTICS	2,000	-	2,000	0.0%	-
<b>TOTAL</b>	<b>7,750,000</b>	<b>4,751,656</b>	<b>6,758,000</b>		

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## Police Highlights

- A Professional Staff of 62 Employees
  - Includes five new positions:
    - (1) Police Lieutenant to be hired 1/2025
    - (3) Police Officers and (1) Sergeant to be hired 4/2025
  - RDS (Optics, Holsters, Mounting Plates, Iron Sights)
  - RDS Instructor Course
  - Sally Port Secure Area for Accreditation
  - Phase 2: Traffic Light Transfer Switches
  - National Night Out
- Staffing Adjustments Compared to FY23-24:
  - (3) Police Officers and (1) Sergeant @ 50% in current FY

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## Emergency Management Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	152,529	109,299	144,785	5.3%	7,744
401(K) TOWN CONTRIBUTION	7,626	5,459	7,240	5.3%	386
LOCAL GOVERNMENT RETIREMENT (LGRS)	23,032	14,050	20,415	12.8%	2,617
EMPLOYEE BENEFITS/TAXES	28,813	20,054	31,035	-7.2%	(2,222)
TRAVEL/MEETINGS/SCHOOLS/DUES	2,650	2,454	2,975	-10.9%	(325)
UNIFORMS/PROMOTIONAL ITEMS	500	381	500	0.0%	-
PROFESSIONAL/CONTRACT FEES	4,500	3,750	6,500	-30.8%	(2,000)
OFFICE SUPPLIES	550	225	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
<b>TOTAL</b>	<b>230,000</b>	<b>156,728</b>	<b>220,000</b>		



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## Emergency Management Highlights

- A Professional Staff of 2 employees
- Incident Management Training for Staff
- Hurricane Expo for Residents



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FY24-25 Budget

## Streets & Grounds Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	1,306,443	679,663	1,117,057	17.0%	189,386
OVERTIME	2,500	1,876	2,500	0.0%	-
401(K) TOWN CONTRIBUTION	65,636	34,042	55,853	17.5%	9,783
LOCAL GOVERNMENT RETIREMENT (LGRS)	178,268	87,601	143,542	24.2%	34,726
EMPLOYEE BENEFITS/TAXES	429,963	205,869	420,206	2.3%	9,757
TRAVEL/MEETINGS/SCHOOLS/DUES	13,825	4,122	12,010	15.1%	1,815
UNIFORMS/PROMOTIONAL ITEMS	19,740	18,200	18,262	8.1%	1,478
PROFESSIONAL/CONTRACT FEES	920	1,346	920	0.0%	-
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	56,000	17,104	47,750	17.3%	8,250
CAPITAL OUTLAY EQUIPMENT	58,600	305,504	344,000	-83.0%	(285,400)
VEHICLE FUEL	60,000	27,430	65,000	-7.7%	(5,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	52,680	27,176	64,100	-17.8%	(11,420)
CAPITAL VEHICLE OUTLAY	161,500	-	-	0.0%	161,500
STREET LIGHT ELECTRICITY	770,000	485,718	770,000	0.0%	-
OFFICE SUPPLIES	3,500	1,019	3,500	0.0%	-
OPERATIONAL SUPPLIES/EQUIPMENT	93,925	34,641	75,900	23.7%	18,025
GROUNDS MAINTENANCE	156,400	28,893	93,200	67.8%	63,200
PARK/SITE IMPROVEMENTS	60,000	14,291	10,000	500.0%	50,000
STORMWATER	16,000	50,013	15,000	6.7%	1,000
WASTE MANAGEMENT	15,000	13,000	16,000	-6.3%	(1,000)
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	355,000	87,594	331,300	7.2%	23,700
VECTOR CONTROL	4,100	1,498	3,900	5.1%	200
<b>TOTAL</b>	<b>3,880,000</b>	<b>2,126,600</b>	<b>3,610,000</b>		



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## Streets & Grounds Highlights

- A Professional Staff of 22 Employees
- Mill Head Attachment
- 25 ft Low Pro Trailer
- Portable Chain Hoist
- Directional Plate Tamper
- Trench Jack Tamper
- Confined Space Retrieval Harness
- Confined Space Retrieval System
- Facility Demo: Lossen Lane
- Facility Demo: River Road
- Staffing Adjustments Compared to FY23-24:
  - Grounds Supervisor @ 50% in current FY
  - Street Maintenance Technician @ 50% in current FY
  - Street Maintenance Superintendent position removed in current FY
  - Additional Streets Maintenance Supervisor added in current FY

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FY24-25 Budget

## Facilities & Fleet Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	654,550	331,185	515,417	27.0%	139,133
OVERTIME	2,000	21	2,000	0.0%	-
401(K) TOWN CONTRIBUTION	32,727	16,548	25,770	27.0%	6,957
LOCAL GOVERNMENT RETIREMENT (LGMERS)	89,019	42,570	66,232	34.4%	22,787
EMPLOYEE BENEFITS/TAXES	195,190	92,336	188,976	3.3%	6,214
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	157	620	29.0%	180
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	5,000	500	2,000	150.0%	3,000
VEHICLE FUEL	20,000	6,742	17,000	17.6%	3,000
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	33,700	26,185	31,800	6.0%	1,900
UTILITY	245,600	209,843	209,550	17.2%	36,050
OFFICE SUPPLIES	1,000	670	800	25.0%	200
JANITORIAL SUPPLIES	47,000	29,000	45,000	4.4%	2,000
HOLIDAY SUPPLIES	45,000	629	3,500	1185.7%	41,500
OPERATIONAL SUPPLIES/EQUIPMENT	29,900	24,722	23,850	25.4%	6,050
FACILITY IMPROVEMENTS	10,000	134,810	75,000	-86.7%	(65,000)
FACILITY MAINTENANCE/REPAIR	270,600	201,098	255,800	5.8%	14,800
WASTE DISPOSAL	13,200	17,650	13,000	1.5%	200
<b>TOTAL</b>	<b>1,710,000</b>	<b>1,143,182</b>	<b>1,490,000</b>		



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## Facilities & Fleet Highlights

- A Professional Staff of 11 Employees
- Staffing Adjustments Compared to FY23-24:
  - Facilities Maintenance Technician III @ 50% in current FY
  - Facilities Manager position removed in current FY
  - Facilities Superintendent position added in current FY
  - Custodial Supervisor added in current FY
  - Facility Attendant position moved from PRCR in current FY



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## Engineering Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	550,335	244,099	471,883	16.6%	78,452
OVERTIME	-	-	1,000	-100.0%	(1,000)
401(K) TOWN CONTRIBUTION	27,517	12,195	23,594	16.6%	3,923
LOCAL GOVERNMENT RETIREMENT (LGRS)	74,846	31,372	60,637	23.4%	14,209
EMPLOYEE BENEFITS/TAXES	139,695	58,471	127,086	9.9%	12,609
TRAVEL/MEETINGS/SCHOOLS/DUES	12,270	4,356	10,610	15.6%	1,660
UNIFORMS/PROMOTIONAL ITEMS	2,350	1,580	2,910	-19.2%	(560)
PROFESSIONAL/CONTRACT FEES	117,000	38,446	153,680	-23.9%	(36,680)
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	-	-	-	0.0%	-
CAPITAL OUTLAY EQUIPMENT	-	-	-	0.0%	-
VEHICLE FUEL	6,000	2,250	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	39,100	42,763	169,100	-76.9%	(130,000)
<b>TOTAL</b>	<b>980,000</b>	<b>439,420</b>	<b>1,050,000</b>		

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## Engineering Highlights

- A Professional Staff of 6 Employees
- Traffic Signal Timing Study
- Stormwater Mapping
  
- Staffing Adjustments Compared to FY23-24:
  - Public Services Director position eliminated
  - Additional Engineering Inspector position added in current FY



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## CIP Overview

PROJECT	FY 24-25 TRANSFERS
Sturgeon Creek	-
ECD Opportunities	-
Property Acquisition	200,000
<b>Other Total</b>	<b>200,000</b>

PROJECT	FY 24-25 TRANSFERS
Roadway Resurfacing	3,000,000
Baldwin Drive Improvements	40,000
Oceangate	300,000
<b>Infrastructure - Streets Totals</b>	<b>3,340,000</b>



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## CIP Highlights

- Roadway Resurfacing
- Complete Baldwin Drive Project
- Complete Ocean Gate Plaza Project
- Property Acquisition



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# FY24-25 Budget

## IT Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	673,983	320,359	489,026	37.8%	184,957
OVERTIME	-	-	-	0.0%	-
401(K) TOWN CONTRIBUTION	33,187	15,834	24,451	35.7%	8,736
LOCAL GOVERNMENT RETIREMENT (LGRS)	90,268	40,739	62,840	43.6%	27,428
EMPLOYEE BENEFITS/TAXES	156,462	70,284	126,893	23.3%	29,569
TRAVEL/MEETINGS/SCHOOLS/DUES	10,105	90	4,360	131.8%	5,745
PROFESSIONAL/CONTRACT FEES	741,225	525,244	571,700	29.7%	169,525
SOFTWARE SUPPORT	537,250	384,700	462,430	16.2%	74,820
TELEPHONE/INTERNET SERVICE	59,160	54,810	37,800	56.5%	21,360
CELLPHONE/AIRCARD	158,360	72,743	153,700	3.0%	4,660
IT EQUIPMENT	263,000	711,937	1,042,100	-74.8%	(779,100)
EQUIPMENT LEASES	1,874,000	52,736	307,200	510.0%	1,566,800
OFFICE SUPPLIES	3,000	1,771	2,500	20.0%	500
<b>TOTAL</b>	<b>4,600,000</b>	<b>2,251,247</b>	<b>3,285,000</b>		



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## IT Highlights

- A Professional Staff of 7 employees
- Police Officer Safety Camera and Video Management
- Alerting System Improvements at Fire Stations 51 and 53
- Stormwater Permitting Software
- Aerial Imagery for 2025

### Staffing Adjustments Compared to FY23-24:

- Systems Administrator @ 50% in current FY



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## FY24-25 Budget

### Parks, Recreation, and Cultural Resources Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	527,668	393,018	606,123	-12.9%	(78,455)
OVERTIME	-	151	1,000	-100.0%	(1,000)
401(K) TOWN CONTRIBUTION	25,595	19,170	29,510	-13.3%	(3,915)
LOCAL GOVERNMENT RETIREMENT (LGMERS)	69,617	49,336	75,840	-8.2%	(6,223)
EMPLOYEE BENEFITS/TAXES	160,075	100,697	185,872	-13.9%	(25,797)
TRAVEL/MEETINGS/SCHOOLS/DUES	8,945	3,687	9,985	-10.4%	(1,040)
UNIFORMS/PROMOTIONAL ITEMS	500	1,453	1,570	-68.2%	(1,070)
PROFESSIONAL/CONTRACT FEES	32,435	29,084	30,875	5.1%	1,560
MARKETING	10,300	17,945	21,550	-52.2%	(11,250)
OFFICE SUPPLIES	2,500	1,103	3,075	-18.7%	(575)
OPERATIONAL SUPPLIES/EQUIPMENT	34,420	39,383	44,400	-22.5%	(9,980)
INSTRUCTOR FEES	161,500	79,693	141,500	14.1%	20,000
RECREATION	81,445	30,256	58,700	38.7%	22,745
LARGE SCALE EVENT	15,000	-	-	0.0%	15,000
<b>TOTAL</b>	<b>1,130,000</b>	<b>764,976</b>	<b>1,210,000</b>		

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## Parks, Recreation, and Cultural Resources Highlights

- A Professional Staff of 9 Employees
- Events in Founders Park Resume
- Large Scale Event Preparation for Fall 2025

### Staffing Adjustments Compared to FY23-24:

- Community Enrichment Director @ 50% removed
- Facility Attendant moved to Facilities & Fleet Department



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# FY24-25 Budget

## Finance Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	722,008	388,630	544,090	32.7%	177,918
401(K) TOWN CONTRIBUTION	36,100	19,414	27,204	32.7%	8,896
LOCAL GOVERNMENT RETIREMENT (LGRS)	98,193	49,953	69,915	40.4%	28,278
EMPLOYEE BENEFITS/TAXES	173,064	83,848	178,641	-3.1%	(5,577)
TRAVEL/MEETINGS/SCHOOLS/DUES	21,160	13,243	14,825	42.7%	6,335
TAX/SCROLL/BILLING/COLLECTION	158,475	101,195	126,825	25.0%	31,650
PROFESSIONAL/CONTRACT FEES	38,000	26,570	37,000	2.7%	1,000
BANK FEES	500	-	-	0.0%	500
OFFICE SUPPLIES	2,500	1,205	1,500	66.7%	1,000
<b>TOTAL</b>	<b>1,250,000</b>	<b>684,058</b>	<b>1,000,000</b>		



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## Finance Highlights

- A Professional Staff of 8 Employees
  - Includes one new position: Asset & Fleet Administrator
- Includes Property Tax Collection Fees
- Includes Annual Audit and Financial Reporting Costs

### Staffing Adjustments Compared to FY23-24:

- Finance position from current FY @ 75% removed
  - Responsibilities from this position were shifted to others in the department
- Purchasing Supervisor added in current FY



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## Human Resources Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	359,929	152,211	263,870	36.4%	96,059
401(K) TOWN CONTRIBUTION	17,996	7,609	13,193	36.4%	4,803
LOCAL GOVERNMENT RETIREMENT (LGRS)	48,950	19,572	33,907	44.4%	15,043
EMPLOYEE BENEFITS/TAXES	79,613	34,487	56,090	41.9%	23,523
TRAVEL/MEETINGS/SCHOOLS/DUES	12,580	5,294	10,480	20.0%	2,100
EMPLOYEE DEVELOPMENT/TRAINING	20,000	13,618	26,500	-24.5%	(6,500)
EMPLOYEE HEALTH & WELLNESS	4,500	459	4,500	0.0%	-
EMPLOYEE RECOGNITION	34,070	31,064	44,170	-22.9%	(10,100)
EMPLOYEE SAFETY	5,800	1,198	5,090	13.9%	710
PROFESSIONAL/CONTRACT FEES	10,062	10,146	6,700	50.2%	3,362
ADVERTISING	5,000	8,864	10,000	-50.0%	(5,000)
OFFICE SUPPLIES	1,500	971	1,500	0.0%	-
<b>TOTAL</b>	<b>600,000</b>	<b>285,494</b>	<b>476,000</b>		



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## Human Resources Highlights

- A Professional Staff of 4 Employees
- Includes Town-wide Safety Expenses
- Includes Town-wide Recruitment Expenses

### Staffing Adjustments Compared to FY23-24:

- Safety & Training Coordinator @ 50% in current FY
- Removed Safety & Training Coordinator & added HRIS & Benefits Administrator for FY24-25



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FY24-25 Budget

## Governing Body Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	64,800	54,000	64,800	0.0%	-
BENEFITS/TAXES	5,875	4,602	5,840	0.6%	35
TRAVEL/MEETINGS/SCHOOLS/DUES	81,475	60,746	83,060	-1.9%	(1,585)
CODIFICATION	18,500	2,269	18,500	0.0%	-
PROFESSIONAL/CONTRACT FEES	73,100	53,438	71,000	3.0%	2,100
PRIVATE DEVELOPMENT COSTS	50,000	49,725	50,000	0.0%	-
OFFICE SUPPLIES	1,100	1,545	1,800	-38.9%	(700)
COMMUNITY OUTREACH	5,150	-	-	100.0%	5,150
ELECTIONS	-	21,208	20,000	-100.0%	(20,000)
HISTORICAL MARKERS	-	5,266	-	100.0%	-
<b>TOTAL</b>	<b>300,000</b>	<b>252,798</b>	<b>315,000</b>		



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## Governing Body Highlights

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- A Professional 5 Member Board
- Includes Town-wide Professional Dues
- Includes Ordinance Codification Expenses

### Staffing Adjustments Compared to FY23-24:

- Mayor Stipend @ \$15,000 annually
- Councilmember Stipend @ \$12,000 annually
- These amounts have been in place since FY18-19 and there is no proposed change for FY24-25



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FY24-25 Budget

# Administration Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	1,331,546	947,208	1,244,616	7.0%	86,930
401(K) TOWN CONTRIBUTION	83,537	61,817	77,242	8.2%	6,295
LOCAL GOVERNMENT RETIREMENT (LGRS)	179,410	108,019	159,933	12.2%	19,477
EMPLOYEE BENEFITS/TAXES	239,346	140,074	288,799	-17.1%	(49,453)
TRAVEL/MEETINGS/SCHOOLS/DUES	46,660	16,317	34,410	35.6%	12,250
LEGAL	86,000	67,892	86,000	0.0%	-
PROFESSIONAL/CONTRACT FEES	700,000	52	500	139900.0%	699,500
MARKETING	5,000	264	5,000	0.0%	-
PROPERTY/AUTO/LIABILITY INSURANCE	400,000	331,465	355,000	12.7%	45,000
ADMINISTRATIVE DUES/FEES	31,000	25,489	41,000	-24.4%	(10,000)
OFFICE SUPPLIES	2,500	1,512	2,500	0.0%	-
COMMUNITY OUTREACH	5,000	2,999	5,000	0.0%	-
<b>TOTAL</b>	<b>3,110,000</b>	<b>1,703,108</b>	<b>2,300,000</b>		
<i>Increase/Decrease</i>	<i>35%</i>				
	<i>810,000</i>				



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## Administration Highlights

- A Professional Staff of 10 Employees
  - Includes one new position: Deputy Town Clerk
- Strategic Planning Initiative
- Includes Property & Liability Insurance for the Town
- Potential Contract Employment Costs
- Includes Town Attorney Fees

### Staffing Adjustments Compared to FY23-24:

- Communications Specialist II @ 75% in current FY
- Community Enrichment Director @ 50% removed
- Overlap of the previous Economic & Community Development Director retirement in current FY @ 50% removed



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## FY24-25 Budget

### Planning Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	784,386	478,449	718,216	9.2%	66,170
OVERTIME	-	35	500	-100.0%	(500)
401(K) TOWN CONTRIBUTION	38,707	23,889	35,770	8.2%	2,937
LOCAL GOVERNMENT RETIREMENT (LGRS)	105,282	61,446	91,929	14.5%	13,353
EMPLOYEE BENEFITS/TAXES	200,549	108,526	243,125	-17.5%	(42,576)
TRAVEL/MEETINGS/SCHOOLS/DUES	31,820	15,462	26,795	18.8%	5,025
UNIFORMS/PROMOTIONAL ITEMS	150	300	150	0.0%	-
PROFESSIONAL/CONTRACT FEES	50,310	55,098	154,465	-67.4%	(104,155)
ADVERTISING	-	395	2,000	-100.0%	(2,000)
VEHICLE FUEL	1,400	652	750	86.7%	650
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	1,396	1,861	800	74.5%	596
CAPITAL VEHICLE OUTLAY	-	-	-	0.0%	-
OFFICE SUPPLIES	4,000	5,420	4,500	-11.1%	(500)
DEMOS/ABATEMENTS	2,000	-	1,000	100.0%	1,000
<b>TOTAL</b>	<b>1,220,000</b>	<b>751,531</b>	<b>1,280,000</b>		

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## Planning Highlights

- A Professional Staff of 11 Employees

Staffing Adjustments Compared to FY23-24:

- Planner I @ 50% in current FY



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FY24-25 Budget

## Building Inspections Overview

ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 4/15/2024	FY 2023-2024 BUDGET AS OF 4/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	1,659,718	1,106,375	1,503,027	10.4%	156,691
OVERTIME	2,500	1,863	10,000	-75.0%	(7,500)
401(K) TOWN CONTRIBUTION	83,986	55,480	75,151	11.8%	8,835
LOCAL GOVERNMENT RETIREMENT (LGRS)	228,442	142,727	193,139	18.3%	35,303
EMPLOYEE BENEFITS/TAXES	416,278	263,436	516,108	-19.3%	(99,830)
TRAVEL/MEETINGS/SCHOOLS/DUES	63,035	29,938	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	20,926	33,000	0.0%	-
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	46,610	104,327	148,250	-68.6%	(101,640)
VEHICLE FUEL	28,000	14,058	30,000	-6.7%	(2,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	27,316	22,631	29,245	-6.6%	(1,929)
CAPITAL VEHICLE OUTLAY	-	208,151	80,000	-100.0%	(80,000)
OFFICE SUPPLIES	5,000	2,969	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	330,000	-	480,000	-31.2%	(150,000)
<b>TOTAL</b>	<b>3,000,000</b>	<b>2,002,394</b>	<b>3,200,000</b>		

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## Budget Changes from 0.39 Tax Rate

- Revenue Adjustments
  - Update valuation from Brunswick County \$6,252,242,302 to \$6,333,174,687 (Increase of \$80,932,385); \$218K additional revenue with the 0.27 tax rate
  - Sales Tax Revenue: Reduced from \$13.6M to \$13.4M (\$200K)
  - Interest Income: Reduced from \$1.15M to \$1.02M (\$130K)
  - Loan Proceeds: Increased \$2M for the Fire Apparatus purchase
- Reduce Emergency Contingency from \$2M to \$0
- Reduce Property Acquisition from \$750K to \$200K
- Reduce Economic Development Opportunities from \$250K to \$0
- Reduce Road Resurfacing from \$5.5M to \$4M (\$1M Powell Bill/\$950K Motor Vehicle Tax/Remainder from the General Fund)
  - Remove Kay Todd Road Design \$300K
  - Remove John Sneed Lane Paving \$1.2M
- Positions
  - Remove currently funded vacant positions: Community Enrichment Director and Engineer I

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## Budget Changes from 0.39 Tax Rate Continued

### Fire/Rescue

- Removed SCBA Fill Compressor for Station 52
- Removed 5-Ton Rescue/Evacuation Vehicle
- Removed 3 Firefighters
- Removed Public Safety Recognition Banquet

### Police

- Removed Public Safety Recognition Banquet

### Streets & Grounds

- Removed Westgate Nature Park Playground Equipment
- Removed Trees for Baldwin Drive and Park
- Removed Cypress Cove Park Improvements
- Removed Sturgeon Creek Park, Misc. Construction
- Removed Hand Rail for Cypress Cove Kayak Dock
- Removed Facility Demo: Old Fire Station 51
- Removed Baldwin and Fairview Drive Sidewalk Contractor

### Parks, Recreation, & Cultural Resources

- Removed Comprehensive Plan Update

### Planning

- Removed South Navassa Road Corridor Plan Consultation
- Removed South Navassa Road Corridor Plan

### CIP

- Removed Sturgeon Creek Park Funding

### Information Technology

- Removed IT Technician position
- Removed IT Records Management Software
- Removed Analog Phone Line Replacement
- Removed Access Control at the MOC Warehouse
- Removed Panic Security System for the Town Hall
- Removed TRG Initial Response Mobile Application
- Removed Incident Action Plan Authentication Upgrade

### Facilities & Fleet

- Removed New Leland in Lights Holiday Display
- Removed MOC Additional Fence Containment on Popular Drive
- Removed MOC Sign
- Removed Facility Improvements for New Positions
- Removed MOC Warehouse Floor Improvements

### Administration

- Removed Print and Digital Advertising

### Governing Body

- Removed Historical Marker

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## Property Owner Taxpayer Cost

Annual Property Tax Assessment							
Home Value	300,000	350,000	400,000	450,000	500,000	550,000	600,000
0.01	30	35	40	45	50	55	60
0.23	690	805	920	1,035	1,150	1,265	1,380
0.27	810	945	1,080	1,215	1,350	1,485	1,620
Difference	120	140	160	180	200	220	240
Monthly Property Tax Assessment							
Home Value	300,000	350,000	400,000	450,000	500,000	550,000	600,000
0.01	3	3	3	4	4	5	5
0.23	58	67	77	86	96	105	115
0.27	68	79	90	101	113	124	135
Difference	10	12	13	15	17	18	20

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## Overall Proposed Budget Review

TOTAL REVENUES	FY 2024-2025 BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.0%
POWELL BILL	1,000,000	2.0%
BUILDING INSPECTIONS	3,000,000	6.0%
<i>Total</i>	<b>50,000,000</b>	
TOTAL EXPENDITURES	FY 2024-2025 BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.0%
POWELL BILL	1,000,000	2.0%
BUILDING INSPECTIONS	3,000,000	6.0%
<i>Total</i>	<b>50,000,000</b>	



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