



Town of
Leland

Growing our future. Nourishing our roots.

Fiscal Year 2024-2025 Budget Review

Town of Leland
February 19, 2024

Agenda

- Budget Message
- Year-to-Date Work on the Budget
- Detailed Budget Review
 - Revenue
 - Expense
- Lunch 11:30 a.m.-12 p.m.
- Overall Proposed Budget Review
- Communication Plan

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

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	



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		



Fire/Rescue Highlights

- A Professional Staff of 61 Employees
 - Includes Five New Positions
- Physical Fitness Uniforms
- SCBA Fill Compressor for Station 52
- Paratech Heavy Extrication Kit for TDA
- Swiftwater Inflatable Rescue Boat, Motor & Trailer
- 5-Ton Rescue/Evacuation Vehicle
- FAST Board
- 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		



Police Highlights

- A Professional Staff of 62 Employees
 - Includes Five New Positions: (3) Police Officers, (1) Police Sergeant, (1) Police Lieutenant
- RDS Instructor Course
- Holsters for Training Uniform
- RDS (Optics, Holsters, Mounting Plates, Iron Sights)
- Public Safety Recognition Banquet
- Sally Port Secure Area for Accreditation



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		



Emergency Management Highlights

- A Professional Staff of 2 Employees



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		



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 Harness
- Confined Space Retrieval System
- Trees for Baldwin Drive & Park
- Cypress Cove Park Improvements
- Sturgeon Creek Park, Misc. Construction
- Handrail for Cypress Cove Kayak Dock
- Facility Demo: Lossen Lane
- Facility Demo: River Road
- Facility Demo: Old Fire Station 51
- Baldwin/Fairview Sidewalk Contractor

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		



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 (LGERS)	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		



CIP Overview

PROJECT	AVAILABLE AS OF 12.28.2023	FY 24-25 TRANSFERS
Sturgeon Creek	38,671	60,000
ECD Opportunities		250,000
Property Acquisition		750,000
Total	350,816	1,060,000

PROJECT	AVAILABLE AS OF 12.28.2023	FY 24-25 TRANSFERS
Roadway Resurfacing	156,220	4,500,000
Baldwin Drive Improvements	979,936	40,000
Oceangate	1,259,042	300,000
Infrastructure - Streets Totals	2,395,198	4,840,000

Engineering & CIP Highlights

- A Professional Staff of 7 Employees
- Traffic Signal Timing
- Resurfacing 5% of Public Roadways
- Stormwater Mapping
- Sturgeon Creek
- Property Acquisition



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		



IT Highlights

- A Professional Staff of 8 Employees
 - Includes One New Position: IT Technician

Public Safety

- New Position Support
- Additional Field Ops Licenses
- Station 52 Audio-Visual Upgrade
- Station 52 Bi-Directional Amplifier
- TRG Initial Response Mobile Application
- Incident Action Plan Authentication Upgrade

Engineering

- Stormwater Permitting Software

Public Works

- Access Control (MOC Warehouse)
- Panic Security System (Town Hall)

GIS

- Aerial Imagery for 2025

IT

- One New Position: IT Technician
- IT Records Management Software
- Analog Phone Line Replacement
- Emerging Technologies

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		



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 (LGRS)	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		



Finance Highlights

- A Professional Staff of 8 Employees
 - Includes One New Position: Asset & Fleet Administrator



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		



Human Resources Highlights

- A Professional Staff of 4 Employees



Administration & 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
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		

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	-	0.0%	7,000
TOTAL	310,000	255,874	315,000		

Administration & Governing Body Highlights

- A Professional Staff of 11 Employees
 - Includes One New Position: Deputy Town Clerk
- Strategic Planning
- Print Advertising
- Digital Advertising
- Historical Markers



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		

Planning Highlights

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



Building Inspections Overview

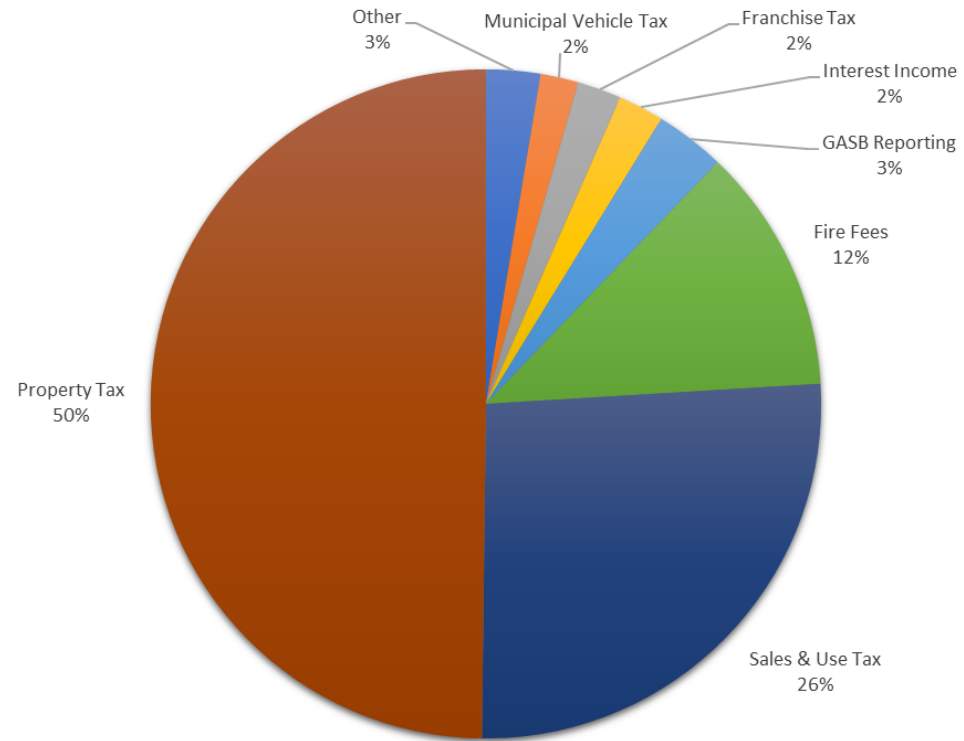
ACCOUNT DESCRIPTION	FY 2024-2025 PROPOSED BUDGET	FY 2023-2024 YTD 2/15/2024	FY 2023-2024 BUDGET AS OF 2/15/2024	% INCREASE FROM 23-24 BUDGET	\$ INCREASE FROM 23-24 BUDGET
SALARIES/WAGES	1,705,068	894,958	1,503,027	13.4%	202,041
OVERTIME	2,500	1,753	10,000	-75.0%	(7,500)
401(K) TOWN CONTRIBUTION	86,253	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		

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%
Total	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%
Total	56,000,000	



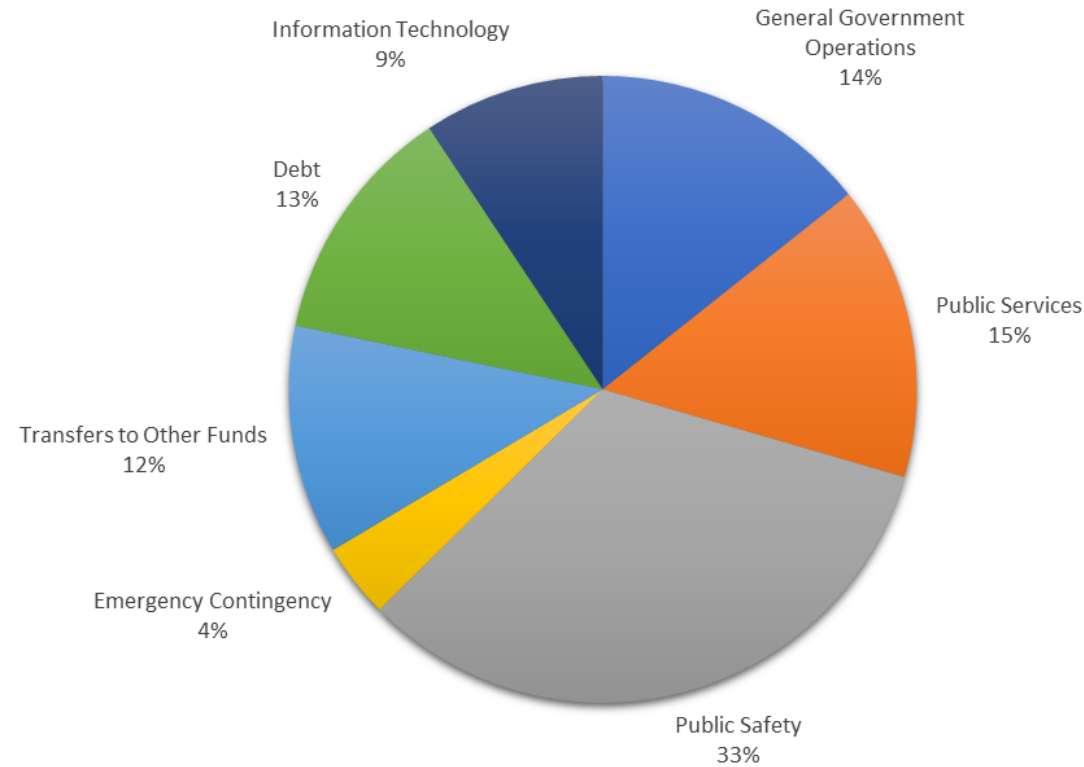
Overall Budget Review - Revenue



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

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

Special Thanks to Town Staff

Ashli Barefoot, Planning Manager
Bruce Sandy, Information Technology Manager
Buddy Brooks, Deputy Fire Chief
Daniel Knoch, Chief Building Official
Jeremy Humphries, Police Chief
Jessica Jewell, Communications Manager
John Grimes, Emergency Management Chief
Josh Spence, Deputy Police Chief
Kelli Newton, Budget & Strategy Manager
Matt Laucks, Streets & Grounds Manager
Melissa Norton, Assistant Finance Director
Ronnie Hayes, Fire Chief
Sabrena Reinhardt, Town Clerk
Stephanie Putnam, Human Resources Manager
Tim McNeilly, Recreation Manager

Anthony Thomas, Information Technology Director
Barnes Sutton, Economic & Community Development Director
Ben Andrea, Planning & Inspections Director
Carly Hagg, Finance Director
Chris Langlois, Public Safety Director
Deborah O'Toole, Human Resources Director
Lynn Vetter, Public Works Director
Wyatt Richardson, Community Enrichment Director

Niel Brooks, Assistant Town Manager
Missy Rhodes, Deputy Town Manager
David Hollis, Town Manager



Town of
Leland

Growing our future. Nourishing our roots.

Homeowner 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