



Town of
Leland

Growing our future. Nourishing our roots.

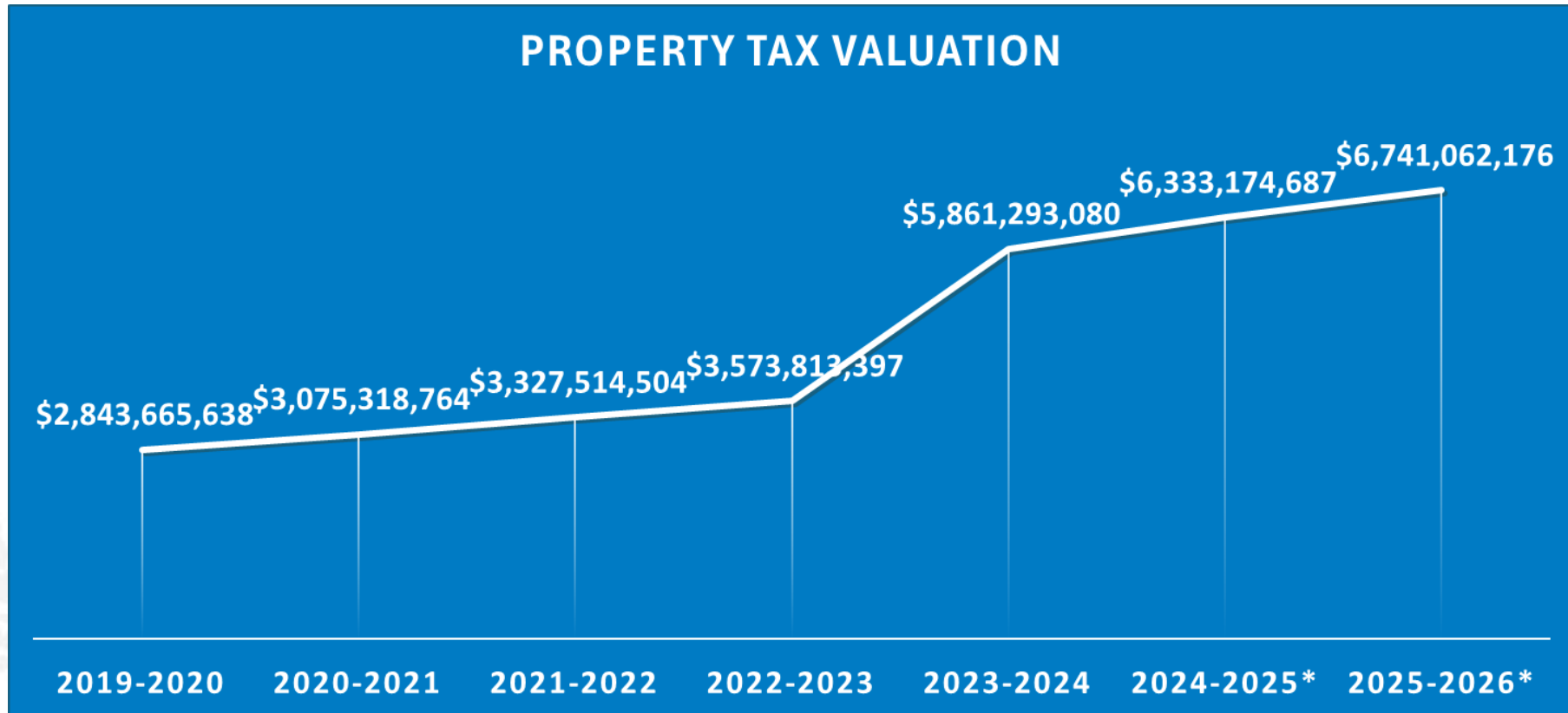
Budget Special Meeting

Town of Leland
Discussion Meeting
January 27, 2025

Agenda

- Revenue Estimates
- Expense Estimates
- Foundational Items
- Strategic Plan Alignment Highlights
- Lunch: 45 minutes
- Discussion Topics
- Next Steps

Revenue Estimate – Property Tax



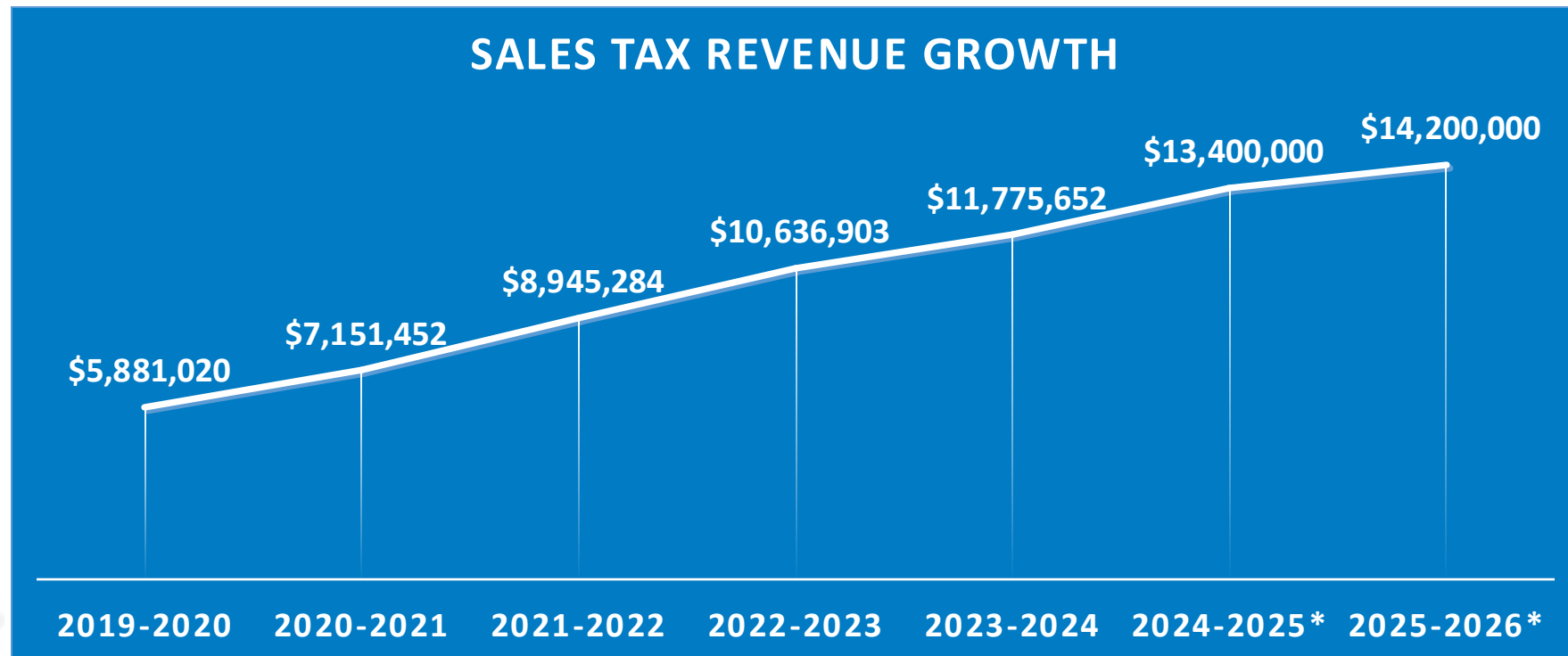
* Fiscal years marked with an asterisk indicate estimates

Revenue Estimate – Property Tax Continued

PROPERTY TAX REVENUE CALCULATION	
TOTAL TAXBASE	6,741,062,176
TAX RATE	0.27
BILLABLE	18,200,868
COLLECTION RATE	99.66%
CALCULATED BUDGET	18,138,391
PRIOR YEAR /INTEREST / ROUNDING	41,609
FY25-26 PROPERTY TAX BUDGET	18,180,000

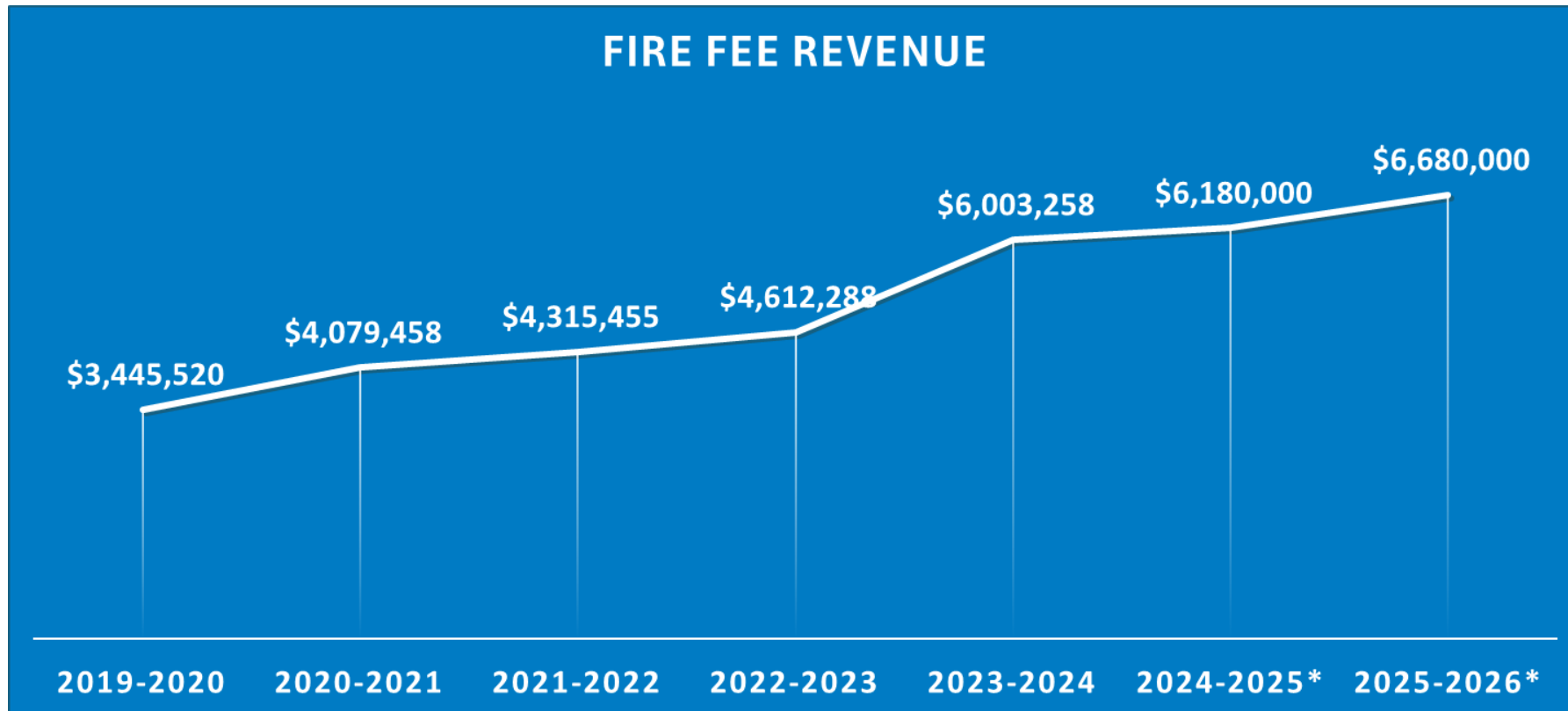


Revenue Estimate – Sales Tax



* Fiscal years marked with an asterisk indicate budgeted revenues

Revenue Estimate – Fire Fees



* Fiscal years marked with an asterisk indicate estimated revenue

Revenue Estimates – Total

GENERAL FUND REVENUE	FY 2025-2026 PROPOSED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	19,280,000	39.4%
SALES & USE TAX	14,200,000	29.0%
FIRE FEES	6,680,000	13.7%
LOAN PROCEEDS	2,600,000	5.3%
GASB REPORTING	1,820,000	3.7%
FRANCHISE TAX	1,200,000	2.5%
INTEREST INCOME	1,000,000	2.0%
MUNICIPAL VEHICLE TAX	950,000	1.9%
OTHER REVENUE	590,000	1.2%
PARKS & RECREATION & CULTURAL RESOURCES	250,000	0.5%
ZONING/PERMITS	200,000	0.4%
BEER & WINE TAX	150,000	0.3%
Total	48,920,000	

Department Summary – Governing Body

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	64,800	37,800	64,800	0.0%	-
BENEFITS/TAXES	6,160	3,234	5,875	4.9%	285
TRAVEL/MEETINGS/SCHOOLS/DUES	91,970	55,605	81,475	12.9%	10,495
CODIFICATION	16,500	2,473	18,500	-10.8%	(2,000)
PROFESSIONAL/CONTRACT FEES	73,100	46,582	73,100	0.0%	-
PRIVATE DEVELOPMENT COSTS	59,500	58,373	50,000	19.0%	9,500
OFFICE SUPPLIES	1,750	792	1,100	59.1%	650
COMMUNITY OUTREACH	6,220	-	5,150	20.8%	1,070
ELECTIONS	30,000	-	-	100.0%	30,000
HISTORICAL MARKERS	-	-	-	0.0%	-
TOTAL	350,000	204,858	300,000		
<i>Increase/Decrease</i>	<i>17%</i>				
	<i>50,000</i>				



Department Summary – Administration

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	1,199,490	675,133	1,331,547	-9.9%	(132,057)
401(K) TOWN CONTRIBUTION	76,976	42,339	83,537	-7.9%	(6,561)
LOCAL GOVERNMENT RETIREMENT (LGRS)	172,127	91,880	179,410	-4.1%	(7,283)
EMPLOYEE BENEFITS/TAXES	202,175	112,005	239,346	-15.5%	(37,171)
TRAVEL/MEETINGS/SCHOOLS/DUES	35,655	20,953	46,660	-23.6%	(11,005)
LEGAL	141,000	114,000	86,000	64.0%	55,000
PROFESSIONAL/CONTRACT FEES	800,000	28,280	700,000	14.3%	100,000
MARKETING	32,500	-	5,000	550.0%	27,500
PROPERTY/AUTO/LIABILITY INSURANCE	500,000	413,869	400,000	25.0%	100,000
ADMINISTRATIVE DUES/FEES	31,000	28,357	31,000	0.0%	-
OFFICE SUPPLIES	2,500	1,697	2,500	0.0%	-
COMMUNITY OUTREACH	3,000	1,950	5,000	-40.0%	(2,000)
TOTAL	3,196,422	1,530,462	3,110,000		
<i>Increase/Decrease</i>	<i>3%</i>				
	<i>86,422</i>				



Department Summary – Information Technology

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	719,235	347,673	673,983	6.7%	45,252
OVERTIME	-	7,825	-	0.0%	-
401(K) TOWN CONTRIBUTION	35,462	17,775	33,187	6.9%	2,275
LOCAL GOVERNMENT RETIREMENT (LGRS)	101,775	48,348	90,268	12.7%	11,507
EMPLOYEE BENEFITS/TAXES	180,279	77,590	156,462	15.2%	23,817
TRAVEL/MEETINGS/SCHOOLS/DUES	13,500	235	10,105	33.6%	3,395
PROFESSIONAL/CONTRACT FEES	497,740	676,707	741,225	-32.8%	(243,485)
SOFTWARE SUPPORT	610,000	398,924	537,250	13.5%	72,750
TELEPHONE/INTERNET SERVICE	57,120	46,679	59,160	-3.4%	(2,040)
CELLPHONE/AIRCARD	147,800	48,061	158,360	-6.7%	(10,560)
IT EQUIPMENT	815,200	297,196	263,000	210.0%	552,200
EQUIPMENT LEASES	1,888,200	1,873,742	1,874,000	0.8%	14,200
OFFICE SUPPLIES	4,850	969	3,000	61.7%	1,850
TOTAL	5,071,161	3,841,724	4,600,000		
<i>Increase/Decrease</i>	<i>10%</i>				
	<i>471,161</i>				



Department Summary – Human Resources

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	371,748	166,664	359,929	3.3%	11,819
401(K) TOWN CONTRIBUTION	18,587	8,333	17,996	3.3%	591
LOCAL GOVERNMENT RETIREMENT (LGGERS)	53,346	22,666	48,950	9.0%	4,396
EMPLOYEE BENEFITS/TAXES	86,708	34,515	79,613	8.9%	7,095
TRAVEL/MEETINGS/SCHOOLS/DUES	14,000	8,690	12,580	11.3%	1,420
EMPLOYEE DEVELOPMENT/TRAINING	4,000	250	20,000	-80.0%	(16,000)
EMPLOYEE HEALTH & WELLNESS	2,500	-	4,500	-44.4%	(2,000)
EMPLOYEE RECOGNITION	41,360	23,899	34,070	21.4%	7,290
EMPLOYEE SAFETY	4,130	1,946	5,800	-28.8%	(1,670)
PROFESSIONAL/CONTRACT FEES	9,500	7,631	10,062	-5.6%	(562)
ADVERTISING	5,000	500	5,000	0.0%	-
OFFICE SUPPLIES	2,000	736	1,500	33.3%	500
TOTAL	612,879	275,830	600,000		
<i>Increase/Decrease</i>	2%				
	12,879				



Department Summary – Finance

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	750,213	382,147	722,008	3.9%	28,205
401(K) TOWN CONTRIBUTION	37,511	19,112	36,100	3.9%	1,411
LOCAL GOVERNMENT RETIREMENT (LGRS)	107,656	51,984	98,193	9.6%	9,463
EMPLOYEE BENEFITS/TAXES	179,962	84,571	173,064	4.0%	6,898
TRAVEL/MEETINGS/SCHOOLS/DUES	20,400	14,991	21,160	-3.6%	(760)
TAX/SCROLL/BILLING/COLLECTION	136,275	108,990	158,475	-14.0%	(22,200)
PROFESSIONAL/CONTRACT FEES	33,000	27,042	38,000	-13.2%	(5,000)
BANK FEES	500	-	500	0.0%	-
OFFICE SUPPLIES	4,000	1,692	2,500	60.0%	1,500
TOTAL	1,269,516	690,528	1,250,000		
<i>Increase/Decrease</i>	<i>1.6%</i>				
	<i>19,516</i>				



Department Summary – Parks, Recreation & Cultural Resources

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	565,925	285,454	527,668	7.3%	38,257
OVERTIME	500	283	-	#DIV/0!	500
401(K) TOWN CONTRIBUTION	27,117	14,029	25,595	5.9%	1,522
LOCAL GOVERNMENT RETIREMENT (LGRS)	77,827	38,158	69,617	11.8%	8,210
EMPLOYEE BENEFITS/TAXES	155,587	93,126	160,075	-2.8%	(4,488)
TRAVEL/MEETINGS/SCHOOLS/DUES	12,940	3,818	8,945	44.7%	3,995
UNIFORMS/PROMOTIONAL ITEMS	500	438	500	0.0%	-
PROFESSIONAL/CONTRACT FEES	78,710	25,390	32,435	142.7%	46,275
MARKETING	10,300	4,285	10,300	0.0%	-
OFFICE SUPPLIES	2,500	1,084	2,500	0.0%	-
HOLIDAY SUPPLIES	70,000	-	-	100.0%	70,000
OPERATIONAL SUPPLIES/EQUIPMENT	30,920	11,500	34,420	-10.2%	(3,500)
INSTRUCTOR FEES	154,500	107,657	161,500	-4.3%	(7,000)
RECREATION	98,670	12,653	81,445	21.1%	17,225
LARGE SCALE EVENT	-	-	-	0.0%	-
TOTAL	1,285,996	597,873	1,115,000		
<i>Increase/Decrease</i>	<i>15%</i>				
	<i>170,996</i>				

Department Summary – Operations

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	731,821	340,198	654,550	11.8%	77,271
OVERTIME	2,000	-	2,000	0.0%	-
401(K) TOWN CONTRIBUTION	36,591	17,010	32,727	11.8%	3,864
LOCAL GOVERNMENT RETIREMENT (LGRS)	105,016	46,267	89,018	18.0%	15,998
EMPLOYEE BENEFITS/TAXES	234,106	96,972	195,190	19.9%	38,916
TRAVEL/MEETINGS/SCHOOLS/DUES	8,700	4,600	5,995	45.1%	2,705
UNIFORMS/PROMOTIONAL ITEMS	8,780	7,300	8,720	0.7%	60
PROFESSIONAL/CONTRACT FEES	800	213	800	0.0%	-
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	5,200	-	5,000	4.0%	200
CAPITAL EQUIPMENT OUTLAY	12,000	-	-	100.0%	12,000
VEHICLE FUEL	20,000	9,795	20,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	37,856	20,716	33,700	12.3%	4,156
CAPITAL VEHICLE OUTLAY	75,000	-	-	100.0%	75,000
UTILITY	249,852	132,115	245,600	1.7%	4,252
OFFICE SUPPLIES	1,000	486	1,000	0.0%	-
JANITORIAL SUPPLIES	57,000	30,886	47,000	21.3%	10,000
HOLIDAY SUPPLIES	-	1,787	45,000	-100.0%	(45,000)
OPERATIONAL SUPPLIES/EQUIPMENT	27,500	20,181	29,900	-8.0%	(2,400)
FACILITY IMPROVEMENTS	15,000	10,175	10,000	50.0%	5,000
FACILITY MAINTENANCE/REPAIR	267,500	198,241	270,600	-1.1%	(3,100)
WASTE DISPOSAL	25,000	13,200	13,200	89.4%	11,800
TOTAL	1,920,722	950,141	1,710,000		
<i>Increase/Decrease</i>	<i>12%</i>				
	<i>210,722</i>				



Department Summary – Streets & Grounds

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	1,304,633	543,525	1,306,443	-0.1%	(1,810)
OVERTIME	5,000	3,325	2,500	100.0%	2,500
401(K) TOWN CONTRIBUTION	65,438	27,342	65,636	-0.3%	(198)
LOCAL GOVERNMENT RETIREMENT (LGRS)	187,284	74,372	178,268	5.1%	9,016
EMPLOYEE BENEFITS/TAXES	442,954	173,471	429,963	3.0%	12,991
TRAVEL/MEETINGS/SCHOOLS/DUES	11,000	3,860	13,825	-20.4%	(2,825)
UNIFORMS/PROMOTIONAL ITEMS	18,640	18,200	19,740	-5.6%	(1,100)
PROFESSIONAL/CONTRACT FEES	920	253	920	0.0%	-
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	63,500	18,630	56,000	13.4%	7,500
CAPITAL OUTLAY EQUIPMENT	45,000	26,896	58,600	-23.2%	(13,600)
VEHICLE FUEL	60,000	11,890	60,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	52,800	24,434	52,680	0.2%	120
CAPITAL VEHICLE OUTLAY	-	-	-	0.0%	-
STREET LIGHT ELECTRICITY	725,000	353,386	770,000	-5.8%	(45,000)
OFFICE SUPPLIES	3,500	1,001	3,500	0.0%	-
OPERATIONAL SUPPLIES/EQUIPMENT	87,210	31,388	93,925	-7.1%	(6,715)
GROUND MAINTENANCE	120,950	11,907	156,400	-22.7%	(35,450)
PARK/SITE IMPROVEMENTS	19,900	54,036	60,000	-66.8%	(40,100)
STORMWATER	28,000	-	16,000	75.0%	12,000
WASTE MANAGEMENT	15,000	4,500	15,000	0.0%	-
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	410,000	302,433	355,000	15.5%	55,000
VECTOR CONTROL	5,600	-	4,100	36.6%	1,500
TOTAL	3,672,329	1,684,848	3,718,500		
<i>Increase/Decrease</i>	-1%				(46,171)

Department Summary – Engineering

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	706,000	270,155	550,335	28.3%	155,665
401(K) TOWN CONTRIBUTION	35,300	13,508	27,517	28.3%	7,783
LOCAL GOVERNMENT RETIREMENT (LGRS)	101,311	36,741	74,846	35.4%	26,465
EMPLOYEE BENEFITS/TAXES	192,492	68,367	139,694	37.8%	52,798
TRAVEL/MEETINGS/SCHOOLS/DUES	13,900	4,407	12,270	13.3%	1,630
UNIFORMS/PROMOTIONAL ITEMS	1,980	1,780	2,350	-15.7%	(370)
PROFESSIONAL/CONTRACT FEES	112,000	108,004	117,000	-4.3%	(5,000)
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	1,000	-	-	100.0%	1,000
VEHICLE FUEL	6,000	2,231	6,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	6,600	2,981	6,888	-4.2%	(288)
OFFICE SUPPLIES	1,200	513	1,000	20.0%	200
OPERATIONAL SUPPLIES/EQUIPMENT	3,000	-	3,000	0.0%	-
STORMWATER	128,600	22,813	39,100	228.9%	89,500
TOTAL	1,309,382	531,500	980,000		
<i>Engineering Increase/Decrease</i>	<i>34%</i>				
	<i>329,382</i>				

Department Summary – Planning

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	734,190	341,677	784,386	-6.4%	(50,196)
OVERTIME	-	480	-	0.0%	-
401(K) TOWN CONTRIBUTION	36,210	16,933	38,707	-6.5%	(2,497)
LOCAL GOVERNMENT RETIREMENT (LGERS)	103,921	46,058	105,282	-1.3%	(1,361)
EMPLOYEE BENEFITS/TAXES	192,294	87,225	200,549	-4.1%	(8,255)
TRAVEL/MEETINGS/SCHOOLS/DUES	33,850	14,286	31,820	6.4%	2,030
UNIFORMS/PROMOTIONAL ITEMS	1,050	150	150	600.0%	900
PROFESSIONAL/CONTRACT FEES	55,310	155,417	50,310	9.9%	5,000
MARKETING	1,500	-	-	100.0%	1,500
VEHICLE FUEL	1,400	567	1,400	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	1,900	1,146	1,396	36.1%	504
CAPITAL VEHICLE OUTLAY	-	-	-	0.0%	-
OFFICE SUPPLIES	6,000	5,143	4,000	50.0%	2,000
DEMOS/ABATEMENTS	2,000	-	2,000	0.0%	-
TOTAL	1,169,626	669,081	1,220,000		
<i>Increase/Decrease</i>	<i>-4%</i>				
	<i>(50,374)</i>				



Department Summary – Police

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	4,564,052	2,017,577	4,075,624	12.0%	488,428
OVERTIME	100,000	83,464	80,000	25.0%	20,000
401(K) TOWN CONTRIBUTION	231,940	104,465	206,688	12.2%	25,252
LOCAL GOVERNMENT RETIREMENT (LGRS)	746,848	312,709	624,199	19.6%	122,649
EMPLOYEE BENEFITS/TAXES	1,370,872	549,933	1,149,749	19.2%	221,123
TRAVEL/MEETINGS/SCHOOLS/DUES	101,555	45,863	67,460	50.5%	34,095
UNIFORMS/PROMOTIONAL ITEMS	94,525	73,559	68,765	37.5%	25,760
PROFESSIONAL/CONTRACT FEES	14,320	12,049	17,810	-19.6%	(3,490)
VEHICLE FUEL	200,000	77,789	200,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	320,760	119,041	328,340	-2.3%	(7,580)
CAPITAL VEHICLE OUTLAY	441,000	667,944	708,500	-37.8%	(267,500)
OFFICE SUPPLIES	13,500	2,974	12,500	8.0%	1,000
OPERATIONAL SUPPLIES/EQUIPMENT	24,510	19,491	26,290	-6.8%	(1,780)
ARMORY	57,175	109,167	132,875	-57.0%	(75,700)
COMMUNITY POLICING	19,825	3,772	18,700	6.0%	1,125
ANIMAL CONTROL	7,000	-	7,000	0.0%	-
INVESTIGATIONS EXPENSE	18,000	5,487	21,500	-16.3%	(3,500)
SPECIAL OPERATIONS	2,000	-	2,000	0.0%	-
NARCOTICS	2,000	-	2,000	0.0%	-
TOTAL	8,329,884	4,205,286	7,750,000		
<i>Increase/Decrease</i>	<i>7%</i>				
	<i>579,884</i>				

Department Summary – Emergency Management

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	156,123	79,578	152,529	2.4%	3,594
401(K) TOWN CONTRIBUTION	7,806	3,979	7,627	2.3%	179
LOCAL GOVERNMENT RETIREMENT (LGRS)	25,136	10,823	23,032	9.1%	2,104
EMPLOYEE BENEFITS/TAXES	37,662	16,347	28,812	30.7%	8,850
TRAVEL/MEETINGS/SCHOOLS/DUES	2,950	199	2,650	11.3%	300
UNIFORMS/PROMOTIONAL ITEMS	500	-	500	0.0%	-
PROFESSIONAL/CONTRACT FEES	4,500	-	4,500	0.0%	-
OFFICE SUPPLIES	500	250	550	-9.1%	(50)
OPERATIONAL SUPPLIES/EQUIPMENT	5,500	1,088	5,000	10.0%	500
COMMUNITY OUTREACH	4,500	155	3,500	28.6%	1,000
DISASTER EXPENSE	1,000	1,000	1,300	-23.1%	(300)
TOTAL	246,178	113,419	230,000		
<i>Increase/Decrease</i>	<i>7%</i>				
	<i>16,178</i>				

Department Summary – Fire/Rescue

ACCOUNT DESCRIPTION	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	% INCREASE FROM 24-25 BUDGET	\$ INCREASE FROM 24-25 BUDGET
SALARIES/WAGES	4,540,761	2,062,306	3,979,394	14.1%	561,367
OVERTIME	230,000	144,939	210,000	9.5%	20,000
401(K) TOWN CONTRIBUTION	237,787	109,571	208,789	13.9%	28,998
LOCAL GOVERNMENT RETIREMENT (LGRS)	682,448	298,033	567,905	20.2%	114,543
EMPLOYEE BENEFITS/TAXES	1,331,800	594,342	1,129,345	17.9%	202,455
TRAVEL/MEETINGS/SCHOOLS/DUES	74,755	17,646	64,432	16.0%	10,323
EMPLOYEE DEVELOPMENT/TRAINING	27,500	30,632	55,500	-50.5%	(28,000)
UNIFORMS	58,740	22,239	56,182	4.6%	2,558
PROFESSIONAL/CONTRACT FEES	50,030	5,338	43,905	14.0%	6,125
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	74,200	34,483	60,500	22.6%	13,700
CAPITAL OUTLAY EQUIPMENT	75,000	88,037	94,000	-20.2%	(19,000)
VEHICLE FUEL	100,000	39,480	100,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	245,668	200,375	244,348	0.5%	1,320
CAPITAL VEHICLE OUTLAY	2,600,000	2,002,030	2,000,000	30.0%	600,000
OFFICE SUPPLIES	3,500	2,000	6,000	-41.7%	(2,500)
OPERATIONAL SUPPLIES/EQUIPMENT	225,200	35,240	165,200	36.3%	60,000
COMMUNITY OUTREACH	14,500	617	14,500	0.0%	-
TOTAL	10,571,889	5,687,308	9,000,000		
<i>Increase/Decrease</i>	<i>17%</i>				
	<i>1,571,889</i>				



Expense Estimate – Total by Department

DEPARTMENT	FY 2025-2026 PROPOSED BUDGET	FY 2024-2025 YTD 1/24/2025	FY 2024-2025 BUDGET AS OF 1/24/2025	\$ INCREASE FROM 24-25 BUDGET	% INCREASE FROM 23-24 BUDGET	PERCENT OF BUDGET
GOVERNING BODY	350,000	204,858	300,000	50,000	16.7%	0.7%
ADMINISTRATION	3,196,372	1,530,462	3,110,000	86,372	2.8%	6.5%
INFORMATION TECHNOLOGY	5,071,161	3,841,724	4,600,000	471,161	10.2%	10.4%
HUMAN RESOURCES	612,879	275,830	600,000	12,879	2.1%	1.3%
FINANCE	1,269,516	690,528	1,250,000	19,516	1.6%	2.6%
PARKS, RECREATION, & CULTURAL RESOURCES	1,285,996	597,873	1,115,000	170,996	15.3%	2.6%
OPERATIONS	1,920,722	950,141	1,710,000	210,722	12.3%	3.9%
STREETS & GROUNDS	3,672,329	1,684,848	3,718,500	(46,171)	-1.2%	7.5%
ENGINEERING	1,309,382	531,500	980,000	329,382	33.6%	2.7%
POLICE	8,329,884	4,205,286	7,750,000	579,884	7.5%	17.0%
EMERGENCY MANAGEMENT	246,178	113,419	230,000	16,178	7.0%	0.5%
FIRE	10,571,889	5,687,308	9,000,000	1,571,889	17.5%	21.6%
PLANNING	1,169,626	669,081	1,220,000	(50,374)	-4.1%	2.4%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	1,200,000	5,130,148	3,540,000	(2,340,000)	-66.1%	2.5%
EMERGENCY CONTINGENCY	1,400,000	-	-	1,400,000	0.0%	2.9%
TRANSFER TO TDA	350,000	108,042	250,000	100,000	40.0%	0.7%
DEBT	6,900,000	2,211,936	6,450,000	450,000	7.0%	14.1%
Total	48,855,933	28,432,986	45,823,500	3,032,433		

Review: FY25-26 Budget Foundation

- Staff: Employee Salaries and Benefits \$28,000,000
- Debt Payments \$6,900,000
- 5% Roadways Resurfacing \$2,950,000
- Fire Trucks \$2,600,000
- Fund Balance \$1,400,000

Total \$41,850,000



Strategic Plan Highlights

Strategic Priority Area #1: Safe Community

- Fire/Rescue – 6 New Positions <Chris>
- Police – 2 New Positions <Chris>



Strategic Plan Highlights



Strategic Priority Area #2: Resilient, High-Quality Infrastructure and Environment

- CIP – LCAC Renovation <David>
- CIP – 5% Road Resurfacing <David>
- Parks and Recreation Comprehensive Plan Update (PROS) <David>
- Stormwater Deficiency Assessment - MS4 Compliance <David>
- South Navassa Road and Village Road Corridor Study <Ben>
- Thermoplastic Striper <Lynn>

Strategic Plan Highlights



Strategic Priority Area #3: Communication and Engagement

- Print Marketing (Postcards, Mailers, Publications, etc.) <Missy>
- Digital Advertising <Missy>
- Public Service Announcements <Missy>



Strategic Plan Highlights



Strategic Priority Area #4: Organizational Excellence

- ArcGIS GeoEvent Server <Anthony>
- Laserfiche Supplement <Anthony>
- Interactive Document Publishing <Anthony>
- Town Mobile Application <Anthony>
- Website Migration <Anthony>
- Information Technology – Service Desk Coordinator <Anthony>

Strategic Plan Highlights



Strategic Priority Area #4: Organizational Excellence

- New Equipment – Commercial Mower <Lynn>
- Operations – Custodian <Lynn>
- National League of Cities Membership <Sabrena>



Strategic Plan Highlights

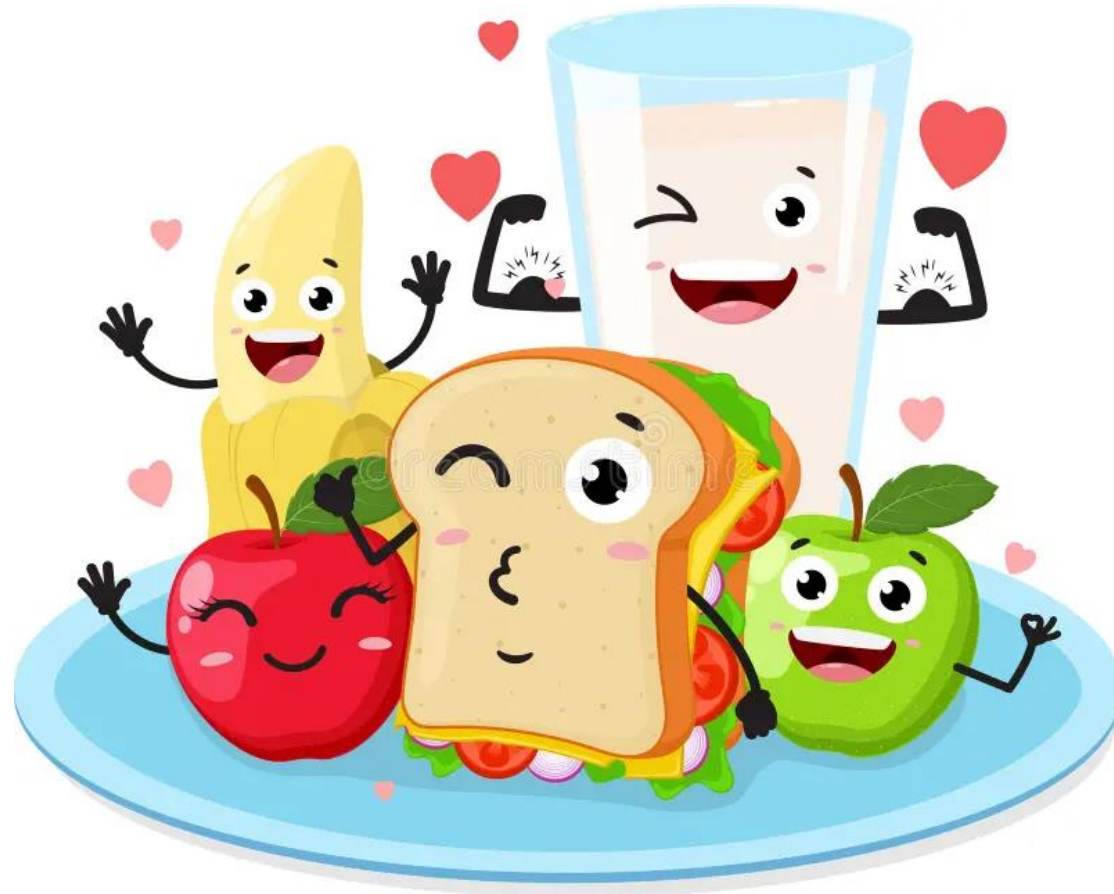


Strategic Priority Area #5: Business and Neighborhood Enhancement

- Administration – Economic & Community Development Coordinator
<Barnes>



Lunch Break



Discussion Topics

- Baldwin Drive
- Emergency Contingency
- Fire Trucks
- Tax Rate
- Open Discussion
- March Open House
- Next Steps...



Next Steps

February	
1-17	Staff prepares a balanced budget to present to Council at the February Special Meeting based on feedback from the January Special Meeting.
17-21	Staff to meet with Council individually to review budget detail.
Special Council Meeting (Date TBD)*	Entire budget overview. Present a balanced budget.
March	
1-15 (Date TBD)*	Budget Open House
Agenda Meeting*	Discuss adjustments based on the Open House.
Regular Meeting*	Budget Public Hearing
April	
Regular Meeting*	Adoption of the FY25/26 budget.
July	
1	Beginning of new Fiscal Year; budget implemented.
*Public Meetings	





Town of
Leland

Growing our future. Nourishing our roots.