



Town of **Leland**

Growing our future. Nourishing our roots.

FY26-27 Budget Special Meeting

Town of Leland
January 29, 2026



Agenda

- Introduction
- Revenue Estimates
- Foundational Items
- Expense Estimates
- Discussion
- Next Steps



Introduction

- Fiscal Year-to-Date Work on the Budget
- Zero Based Budgeting
- Town Website



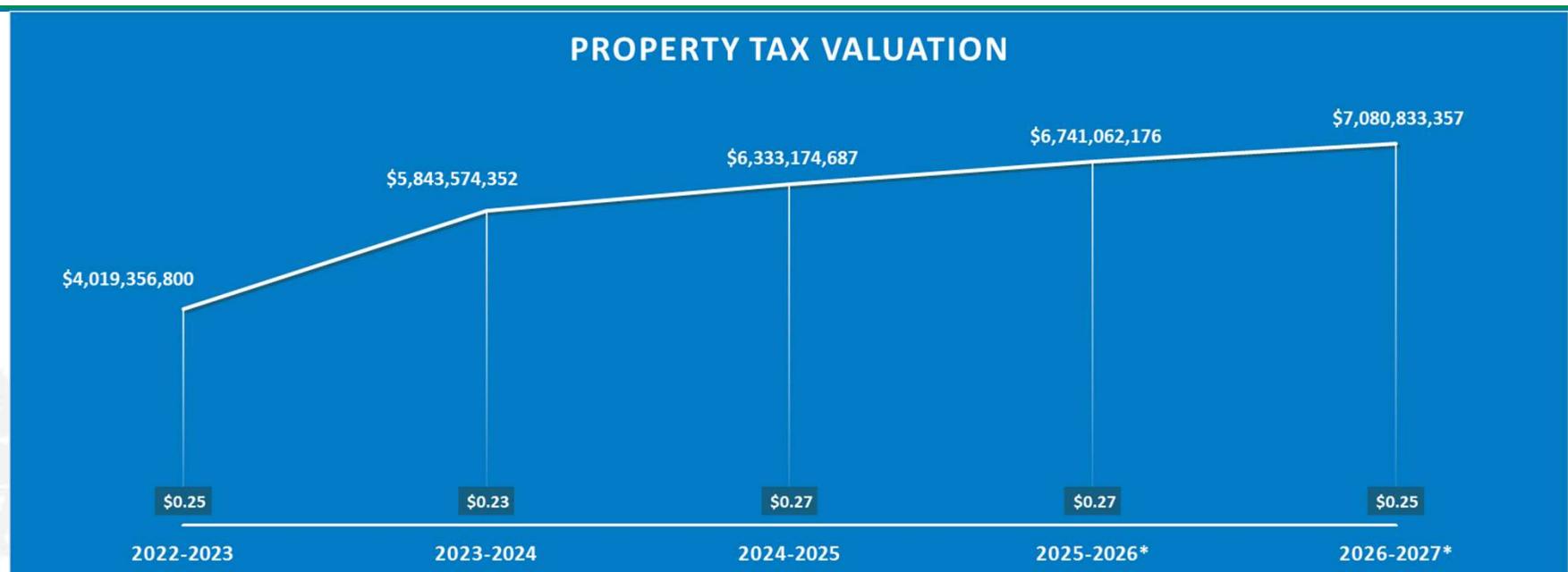


Total Revenue Estimates

GENERAL FUND REVENUE	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	18,860,000	37.72%
SALES & USE TAX	15,400,000	30.80%
FIRE FEES	6,800,000	13.60%
BUILDING INSPECTIONS	3,000,000	6.00%
FRANCHISE TAX	1,660,000	3.32%
INTEREST INCOME	1,000,000	2.00%
POWELL BILL	1,000,000	2.00%
MUNICIPAL VEHICLE TAX	1,000,000	2.00%
OTHER REVENUE	725,000	1.45%
PARKS, RECREATION, & CULTURAL RESOURCES	200,000	0.40%
ZONING/PERMITS	200,000	0.40%
BEER & WINE TAX	155,000	0.31%
Total	50,000,000	<i>Growing our future. Nourishing our roots.</i>



Revenue Estimate – Real Property Tax Valuation



* Fiscal years marked with an asterisk indicate valuation estimates

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Revenue Estimate – Real Property Tax

PROPERTY TAX REVENUE CALCULATION	
TOTAL TAX BASE	7,080,833,357
TAX RATE	0.25
BILLABLE	17,702,083
COLLECTION RATE	99.66%
CALCULATED BUDGET	17,641,896
PRIOR YEAR / INTEREST	58,104
REAL PROPERTY TAX BUDGET	17,700,000



Revenue Estimate – Sales Tax



* Fiscal years marked with an asterisk indicate budgeted estimates

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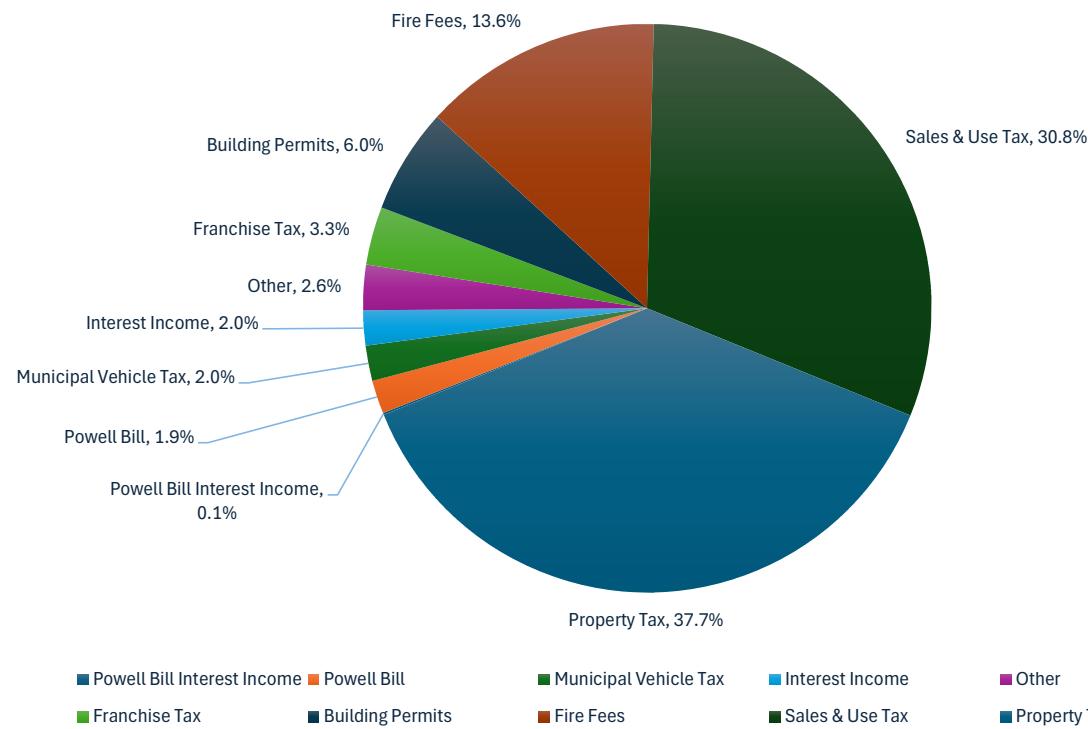
Revenue Estimate – Fire Fees



* Fiscal years marked with an asterisk indicate budgeted estimates

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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

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Budget Special Meeting

Expense Estimate – Department Totals

DEPARTMENT	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	\$ INCREASE FROM 25-26 BUDGET	% INCREASE FROM 25-26 BUDGET	PERCENT OF BUDGET
FIRE	9,378,265	7,336,945	11,530,000	(2,151,735)	-18.7%	18.8%
POLICE	9,023,306	4,003,642	8,150,000	873,306	10.7%	18.1%
DEBT	6,665,000	3,583,122	6,900,000	(235,000)	-3.4%	13.3%
STREETS & GROUNDS	3,995,726	1,470,251	3,670,000	325,726	8.9%	8.0%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	3,100,000	9,300,000	9,300,000	(6,200,000)	-66.7%	6.2%
BUILDING INSPECTIONS	3,000,000	1,480,145	3,000,000	-	0.0%	6.0%
INFORMATION TECHNOLOGY	2,766,714	1,664,989	4,160,000	(1,393,286)	-33.5%	5.5%
ADMINISTRATION	2,537,404	1,366,605	2,300,000	237,404	10.3%	5.1%
OPERATIONS	2,163,241	1,141,315	1,970,000	193,241	9.8%	4.3%
FINANCE	1,471,730	665,305	1,270,000	201,730	15.9%	2.9%
PARKS, RECREATION, & CULTURAL RESOURCES	1,371,820	711,929	1,350,000	21,820	1.6%	2.7%
ENGINEERING	1,279,179	594,388	1,350,000	(70,821)	-5.2%	2.6%
PLANNING	1,199,718	434,733	1,200,000	(282)	0.0%	2.4%
EMERGENCY CONTINGENCY	750,000	-	1,400,000	(650,000)	-46.4%	1.5%
HUMAN RESOURCES	625,004	226,917	610,000	15,004	2.5%	1.3%
TRANSFER TO TDA	350,000	158,735	350,000	-	0.0%	0.7%
GOVERNING BODY	310,000	195,282	350,000	(40,000)	-11.4%	0.6%
EMERGENCY MANAGEMENT	-	101,215	240,000	(240,000)	-100.0%	0.0%
Total	49,987,108	34,435,517	59,100,000			

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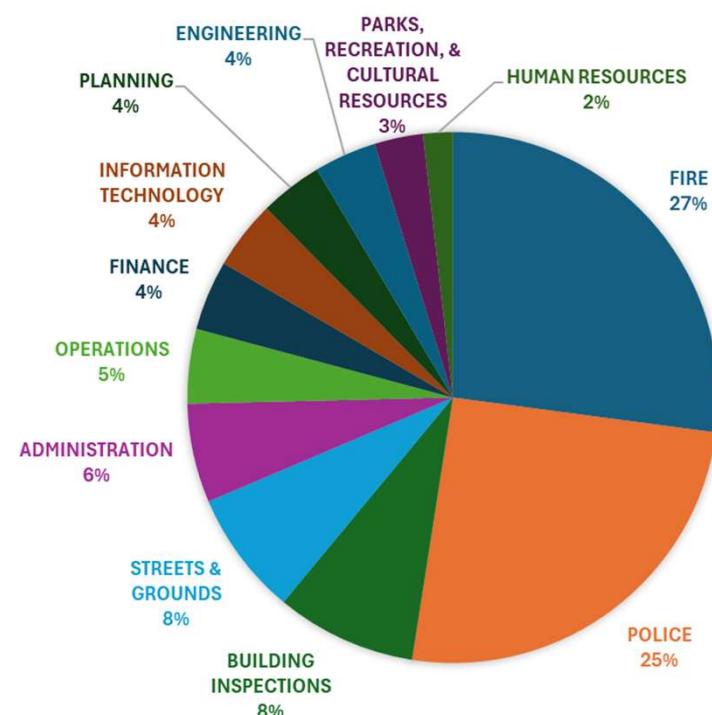
FY26-27 Budget Foundational Items

- Employee Salaries and Benefits \$29,888,352
- Debt Payments \$6,665,000
- 5% Roadway Resurfacing \$2,500,000
- Fire Apparatus \$0
- Emergency Contingency \$750,000

Total \$39,803,352

Foundational Item: Employee Salaries and Benefits

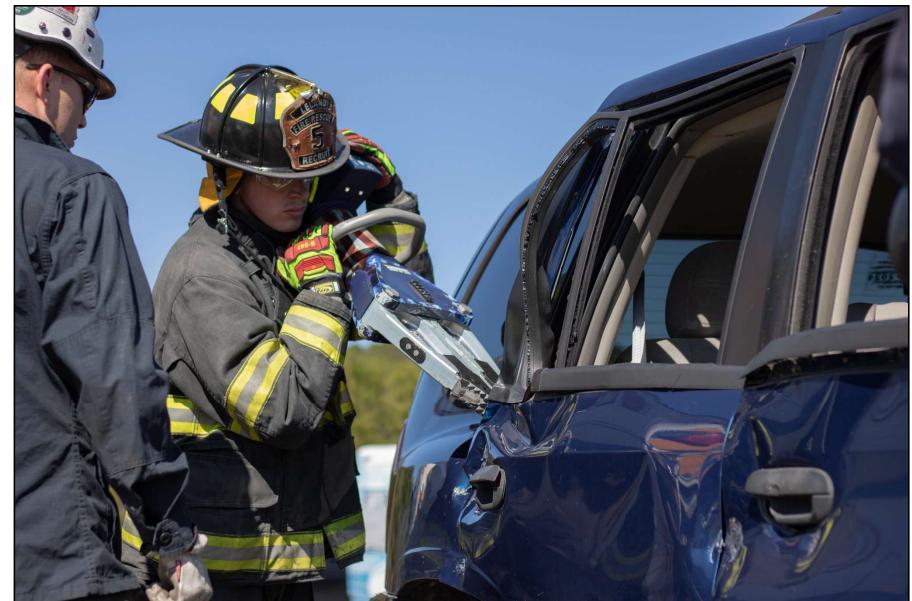
DEPARTMENT	PERSONNEL BUDGET AMOUNT
FIRE	8,100,135
POLICE	7,580,218
BUILDING INSPECTIONS	2,551,898
STREETS & GROUNDS	2,271,454
ADMINISTRATION	1,801,204
OPERATIONS	1,357,617
FINANCE	1,275,805
INFORMATION TECHNOLOGY	1,250,571
PLANNING	1,140,858
ENGINEERING	1,134,779
PARKS, RECREATION, & CULTURAL RESOURCES	883,884
HUMAN RESOURCES	539,929
FY26-27 PERSONNEL BUDGET	29,888,352



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Foundational Item: Employee Salaries and Benefits - New

- Firefighters (3)
- Community Risk Reduction Captain
- Police Officer – Traffic (2)
- Grounds Maintenance Technician (2)
- Facilities Maintenance Technician
- IT Analyst



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Budget Special Meeting

Foundational Item: Debt Payments

Purpose	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Town Hall/Leland PD	744,744	732,700	718,000	703,000	689,000
Leland Cultural Arts Center	156,522	153,100	149,000	430,000	-
Northgate Drive Realignment	261,380	254,400	250,000	245,000	238,000
Fire Truck - July 2019	141,885	141,900	142,000	-	-
Fire Truck - July 2020	145,081	145,000	145,000	145,000	-
Municipal Operations Center Refinance/Fire Station #51	633,258	633,300	635,000	633,000	633,000
Fire Truck - July 2021	287,130	287,200	288,000	287,000	287,000
Fire Truck - July 2022	-	172,400	173,000	173,000	173,000
Town Hall Expansion	-	1,600,000	2,700,000	2,620,000	2,508,000
Fire Truck - July 2023	-	-	215,000	213,000	213,000
Founders Park	-	-	1,035,000	1,000,000	963,000
Fire Truck - July 2024	-	-	-	451,000	451,000
Fire Trucks (2) - July 2025	-	-	-	-	510,000
Total	2,370,000	4,120,000	6,450,000	6,900,000	6,665,000

- Debt - G.S. 159-13(b)(1)

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Budget Special Meeting

Foundational Items: Debt Outstanding

Purpose	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33
Town Hall/Leland PD	689,000	674,000	-	-	-	-	-
Northgate Drive Realignment	238,000	233,000	228,000	222,000	216,000	211,000	205,000
Municipal Operations Center Refinance/Fire Station #51	633,000	633,000	633,000	633,000	633,000	633,000	-
Fire Truck - July 2021	287,000	-	-	-	-	-	-
Fire Truck - July 2022	173,000	173,000	-	-	-	-	-
Town Hall Expansion	2,508,000	2,403,000	2,299,000	2,195,000	-	-	-
Fire Truck - July 2023	213,000	213,000	213,000	-	-	-	-
Founders Park	963,000	927,000	892,000	856,000	821,000	785,000	-
Fire Truck - July 2024	451,000	451,000	451,000	451,000	-	-	-
Fire Trucks (2) - July 2025	510,000	510,000	510,000	510,000	510,000	-	-
Fire Station #54	-	-	TBD	TBD	TBD	TBD	TBD
Total	6,665,000	6,217,000	5,226,000	4,867,000	2,180,000	1,629,000	205,000

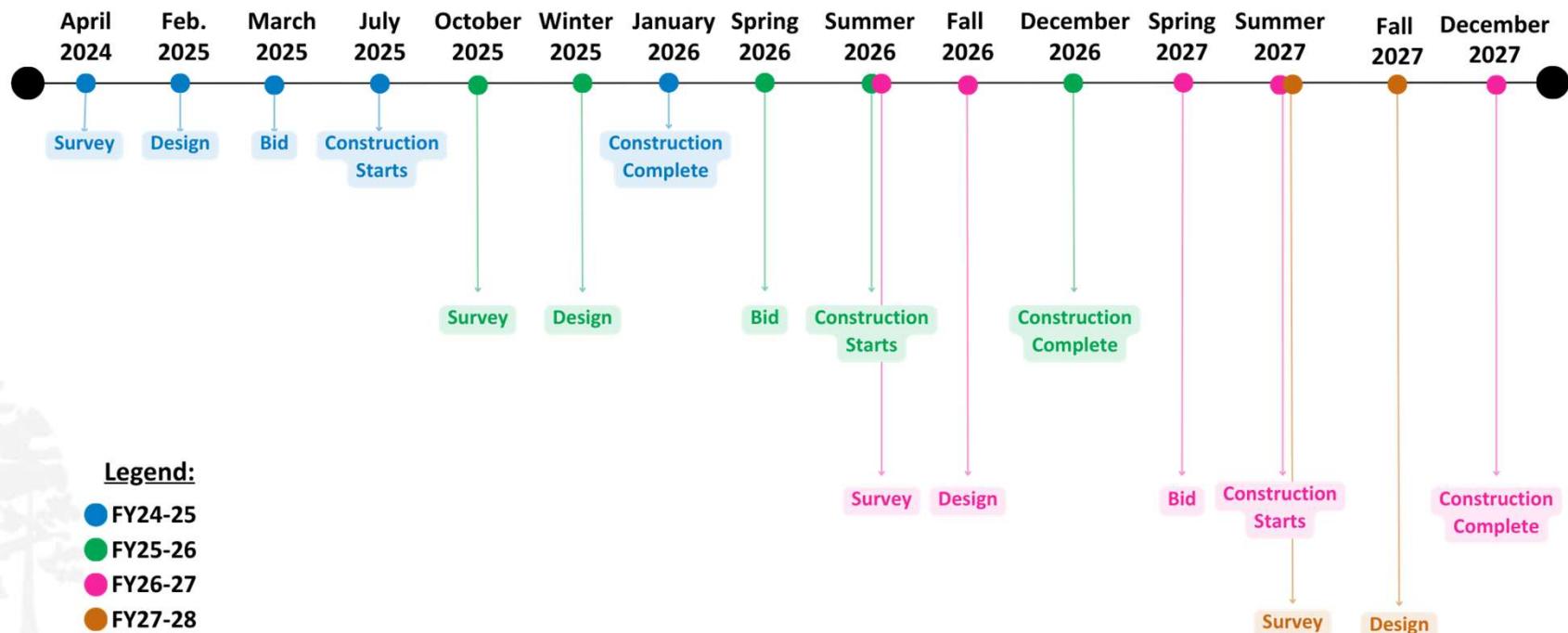
Total: \$26,989,000

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Budget Special Meeting

Foundational Items: 5% Roadway Resurfacing



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Foundational Items: 5% Roadway Resurfacing

- Powell Bill \$950,000
- Interest \$50,000
- MVT \$1,000,000
- Other General Fund \$500,000

Total \$2,500,000



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Foundational Items: Fire Apparatus

Fire Apparatus Overview

- 9 Fire apparatus
 - 2 Crimson Engines, 1 Ladder/Rescue

New Apparatus Estimated Delivery Timeline

- March 2026: KME Fire Engine
- May 2026: Pierce Fire Engine
- October 2026: KME Ladder Truck
- January 2027: Pierce Fire Engine
- 2029: Pierce Fire Engine





Foundational Items: Emergency Contingency

- Emergency Contingency \$750,000

Fund Balance	
Available Fund Balance 6/30/25	18,393,860
Reserved in the FY25-26 Budget	1,400,000
Appropriated since 7/1/2025	(5,100,000)
Available	14,693,860



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Budget Special Meeting

Department Summary – Governing Body

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	64,800	37,800	64,800	0.0%	-
BENEFITS/TAXES	5,650	3,208	6,160	-8.3%	(510)
TRAVEL/MEETINGS/SCHOOLS/DUES	101,200	70,768	91,970	10.0%	9,230
CODIFICATION	13,000	4,389	16,500	-21.2%	(3,500)
PROFESSIONAL/CONTRACT FEES	49,000	47,016	73,100	-33.0%	(24,100)
PRIVATE DEVELOPMENT COSTS	59,500	-	59,500	0.0%	-
OFFICE SUPPLIES	1,500	1,701	1,750	-14.3%	(250)
COMMUNITY OUTREACH	7,350	1,367	6,220	18.2%	1,130
ELECTIONS	-	29,034	30,000	-100.0%	(30,000)
HISTORICAL MARKERS	8,000	-	-	100.0%	8,000
TOTAL	310,000	195,282	350,000		
<i>Increase/Decrease</i>		-11%			
		(40,000)			

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Budget Special Meeting

Department Summary – Administration

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,252,360	514,131	1,133,734	10.5%	118,626
401(K) TOWN CONTRIBUTION	77,341	34,022	73,694	4.9%	3,647
LOCAL GOVERNMENT RETIREMENT (LGERS)	179,714	73,845	162,691	10.5%	17,023
EMPLOYEE BENEFITS/TAXES	291,790	87,457	184,276	58.3%	107,514
TRAVEL/MEETINGS/SCHOOLS/DUES	32,100	11,484	35,605	-9.8%	(3,505)
LEGAL	159,000	184,361	141,000	12.8%	18,000
PROFESSIONAL/CONTRACT FEES	600	750	-	100.0%	600
MARKETING	16,000	-	32,500	-50.8%	(16,500)
PROPERTY/AUTO/LIABILITY INSURANCE	490,000	429,673	500,000	-2.0%	(10,000)
ADMINISTRATIVE DUES/FEES	31,000	28,017	31,000	0.0%	-
OFFICE SUPPLIES	2,500	2,147	2,500	0.0%	-
COMMUNITY OUTREACH	5,000	717	3,000	66.7%	2,000
TOTAL	2,537,404	1,366,605	2,300,000		
<i>Increase/Decrease</i>	10%				
	237,404				

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Budget Special Meeting

Department Summary – Information Technology

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	860,316	357,313	729,819	17.9%	130,497
OVERTIME	-	469	-	0.0%	-
401(K) TOWN CONTRIBUTION	43,016	17,889	35,991	19.5%	7,025
LOCAL GOVERNMENT RETIREMENT (LGERS)	123,455	51,342	103,294	19.5%	20,161
EMPLOYEE BENEFITS/TAXES	223,784	79,861	176,486	26.8%	47,298
TRAVEL/MEETINGS/SCHOOLS/DUES	9,450	84	13,500	-30.0%	(4,050)
PROFESSIONAL/CONTRACT FEES	395,290	241,273	497,740	-20.6%	(102,450)
SOFTWARE SUPPORT	643,083	415,491	610,000	5.4%	33,083
TELEPHONE/INTERNET SERVICE	51,360	50,838	57,120	-10.1%	(5,760)
CELLPHONE/AIRCARD	128,160	74,386	147,800	-13.3%	(19,640)
IT EQUIPMENT	223,500	318,999	815,200	-72.6%	(591,700)
EQUIPMENT LEASES	63,500	55,281	968,200	-93.4%	(904,700)
OFFICE SUPPLIES	1,800	1,763	4,850	-62.9%	(3,050)
TOTAL	2,766,714	1,664,989	4,160,000		
<i>Increase/Decrease</i>		-33%			
		(1,393,286)			

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Budget Special Meeting

Department Summary – Human Resources

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	374,789	121,838	371,069	1.0%	3,720
401(K) TOWN CONTRIBUTION	18,739	6,092	18,553	1.0%	186
LOCAL GOVERNMENT RETIREMENT (LGERS)	53,782	17,484	53,249	1.0%	533
EMPLOYEE BENEFITS/TAXES	92,618	24,418	84,639	9.4%	7,979
TRAVEL/MEETINGS/SCHOOLS/DUES	12,200	40	14,000	-12.9%	(1,800)
EMPLOYEE DEVELOPMENT/TRAINING	8,000	514	4,000	100.0%	4,000
EMPLOYEE HEALTH & WELLNESS	2,000	409	2,500	-20.0%	(500)
EMPLOYEE RECOGNITION	40,575	40,729	41,360	-1.9%	(785)
EMPLOYEE SAFETY	5,700	3,176	4,130	38.0%	1,570
PROFESSIONAL/CONTRACT FEES	10,100	9,202	9,500	6.3%	600
ADVERTISING	5,000	2,000	5,000	0.0%	-
OFFICE SUPPLIES	1,500	1,015	2,000	-25.0%	(500)
TOTAL	625,004	226,917	610,000		
<i>Increase/Decrease</i>		2%			
		15,004			

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Budget Special Meeting

Department Summary – Finance

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	871,795	370,671	747,217	16.7%	124,578
401(K) TOWN CONTRIBUTION	43,590	18,444	37,360	16.7%	6,230
LOCAL GOVERNMENT RETIREMENT (LGERS)	125,103	52,934	107,226	16.7%	17,877
EMPLOYEE BENEFITS/TAXES	235,318	82,842	184,022	27.9%	51,296
TRAVEL/MEETINGS/SCHOOLS/DUES	22,950	10,061	20,400	12.5%	2,550
TAX/SCROLL/BILLING/COLLECTION	132,675	95,908	136,275	-2.6%	(3,600)
PROFESSIONAL/CONTRACT FEES	37,800	33,205	33,000	14.5%	4,800
BANK FEES	500	60	500	0.0%	-
OFFICE SUPPLIES	2,000	1,180	4,000	-50.0%	(2,000)
TOTAL	1,471,730	665,305	1,270,000		
<i>Increase/Decrease</i>		15.9%			
		201,730			

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Budget Special Meeting

Department Summary – Parks, Recreation, & Cultural Resources

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	601,172	254,987	617,794	-2.7%	(16,622)
OVERTIME	500	138	500	0.0%	-
401(K) TOWN CONTRIBUTION	24,665	11,452	29,716	-17.0%	(5,051)
LOCAL GOVERNMENT RETIREMENT (LGERS)	70,788	32,868	85,285	-17.0%	(14,497)
EMPLOYEE BENEFITS/TAXES	140,636	66,470	157,665	-10.8%	(17,029)
TRAVEL/MEETINGS/SCHOOLS/DUES	9,890	540	12,940	-23.6%	(3,050)
UNIFORMS/PROMOTIONAL ITEMS	500	-	500	0.0%	-
PROFESSIONAL/CONTRACT FEES	42,450	32,638	78,710	-46.1%	(36,260)
MARKETING	5,750	4,300	10,300	-44.2%	(4,550)
OFFICE SUPPLIES	2,700	1,500	2,500	8.0%	200
LELAND IN LIGHTS	200,000	126,467	70,000	185.7%	130,000
OPERATIONAL SUPPLIES/EQUIPMENT	24,920	8,865	30,920	-19.4%	(6,000)
INSTRUCTOR FEES	150,000	151,606	154,500	-2.9%	(4,500)
RECREATION	97,850	20,099	98,670	-0.8%	(820)
TOTAL	1,371,820	711,929	1,350,000		
<i>Increase/Decrease</i>	2%				
	21,820				

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Budget Special Meeting

Department Summary – Planning

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	773,621	272,631	756,334	2.3%	17,287
OVERTIME	1,000	179	1,000	0.0%	-
401(K) TOWN CONTRIBUTION	38,181	13,533	37,317	2.3%	864
LOCAL GOVERNMENT RETIREMENT (LGERS)	109,580	38,841	107,099	2.3%	2,481
EMPLOYEE BENEFITS/TAXES	218,476	63,052	195,240	11.9%	23,236
TRAVEL/MEETINGS/SCHOOLS/DUES	24,750	12,733	33,850	-26.9%	(9,100)
UNIFORMS/PROMOTIONAL ITEMS	1,050	1,050	1,050	0.0%	-
PROFESSIONAL/CONTRACT FEES	25,310	27,500	55,310	-54.2%	(30,000)
MARKETING	-	-	1,500	-100.0%	(1,500)
VEHICLE FUEL	-	158	1,400	-100.0%	(1,400)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	566	1,900	-100.0%	(1,900)
OFFICE SUPPLIES	5,000	3,490	6,000	-16.7%	(1,000)
OPERATIONAL SUPPLIES/EQUIPMENT	500	-	-	100.0%	500
COMMUNITY OUTREACH	250	-	-	100.0%	250
DEMOS/ABATEMENTS	2,000	1,000	2,000	0.0%	-
TOTAL	1,199,718	434,733	1,200,000		
<i>Increase/Decrease</i>	0%				
	(282)				

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Budget Special Meeting

Department Summary – Operations

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	891,409	383,658	778,635	14.5%	112,774
OVERTIME	2,000	254	2,000	0.0%	-
401(K) TOWN CONTRIBUTION	44,570	19,196	38,933	14.5%	5,637
LOCAL GOVERNMENT RETIREMENT (LGERS)	127,917	55,092	111,734	14.5%	16,183
EMPLOYEE BENEFITS/TAXES	291,720	106,686	241,950	20.6%	49,770
TRAVEL/MEETINGS/SCHOOLS/DUES	6,050	653	8,700	-30.5%	(2,650)
UNIFORMS/PROMOTIONAL ITEMS	13,470	6,333	8,780	53.4%	4,690
PROFESSIONAL/CONTRACT FEES	600	1,310	800	-25.0%	(200)
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	1,000	860	5,200	-80.8%	(4,200)
CAPITAL EQUIPMENT OUTLAY	-	10,543	12,000	-100.0%	(12,000)
VEHICLE FUEL	20,000	8,526	20,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	42,752	17,299	37,856	12.9%	4,896
CAPITAL VEHICLE OUTLAY	-	70,343	75,000	-100.0%	(75,000)
UTILITY	209,932	223,614	254,292	-17.4%	(44,360)
OFFICE SUPPLIES	1,000	830	1,000	0.0%	-
JANITORIAL SUPPLIES	50,000	57,000	57,000	-12.3%	(7,000)
OPERATIONAL SUPPLIES/EQUIPMENT	31,500	18,405	27,500	14.5%	4,000
FACILITY IMPROVEMENTS	200,000	-	15,000	1233.3%	185,000
FACILITY MAINTENANCE/REPAIR	208,200	141,013	252,500	-17.5%	(44,300)
WASTE DISPOSAL	21,120	19,700	21,120	0.0%	-
TOTAL	2,163,241	1,141,315	1,970,000		
<i>Increase/Decrease</i>	10%				
	193,241				

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Budget Special Meeting

Department Summary – Streets & Grounds

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,448,749	587,011	1,273,529	13.8%	175,220
OVERTIME	5,000	5,060	5,000	0.0%	-
401(K) TOWN CONTRIBUTION	72,829	29,603	64,474	13.0%	8,355
LOCAL GOVERNMENT RETIREMENT (LGERS)	208,495	84,962	184,515	13.0%	23,980
EMPLOYEE BENEFITS/TAXES	536,381	174,262	445,462	20.4%	90,919
TRAVEL/MEETINGS/SCHOOLS/DUES	6,000	2,888	11,000	-45.5%	(5,000)
UNIFORMS/PROMOTIONAL ITEMS	28,790	13,903	18,640	54.5%	10,150
PROFESSIONAL/CONTRACT FEES	1,200	1,350	920	30.4%	280
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	66,500	29,051	63,500	4.7%	3,000
CAPITAL OUTLAY EQUIPMENT	135,000	15,054	45,000	200.0%	90,000
VEHICLE FUEL	35,000	12,135	60,000	-41.7%	(25,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	52,772	15,265	52,800	-0.1%	(28)
PUBLIC FACILITY UTILITIES/STREET LIGHT ELECTRICITY	693,260	264,001	735,000	-5.7%	(41,740)
OFFICE SUPPLIES	2,500	2,000	3,500	-28.6%	(1,000)
JANITORIAL SUPPLIES	17,300	-	-	100.0%	17,300
OPERATIONAL SUPPLIES/EQUIPMENT	39,050	23,039	87,210	-55.2%	(48,160)
GROUNDS MAINTENANCE	106,300	32,999	120,950	-12.1%	(14,650)
SITE IMPROVEMENTS/MAINTENANCE - PUBLIC PLACES	21,500	3,215	19,900	8.0%	1,600
STORMWATER	10,000	-	28,000	-64.3%	(18,000)
WASTE MANAGEMENT	9,000	3,000	15,000	-40.0%	(6,000)
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	493,000	171,452	430,000	14.7%	63,000
VECTOR CONTROL	7,100	-	5,600	26.8%	1,500
TOTAL	3,995,726	1,470,251	3,670,000		
<i>Increase/Decrease</i>	9%				
	325,726				

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Budget Special Meeting

Department Summary – Engineering

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	777,343	322,191	737,138	5.5%	40,205
401(K) TOWN CONTRIBUTION	38,867	16,110	36,857	5.5%	2,010
LOCAL GOVERNMENT RETIREMENT (LGERS)	111,549	46,234	105,779	5.5%	5,770
EMPLOYEE BENEFITS/TAXES	207,021	75,728	195,946	5.7%	11,075
TRAVEL/MEETINGS/SCHOOLS/DUES	13,950	4,151	13,900	0.4%	50
UNIFORMS/PROMOTIONAL ITEMS	1,750	1,483	1,980	-11.6%	(230)
PROFESSIONAL/CONTRACT FEES	95,400	118,032	112,000	-14.8%	(16,600)
VEHICLE FUEL	6,000	2,613	6,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	6,700	4,200	6,600	1.5%	100
OFFICE SUPPLIES	1,000	1,221	1,200	-16.7%	(200)
OPERATIONAL SUPPLIES/EQUIPMENT	1,500	427	4,000	-62.5%	(2,500)
STORMWATER	2,000	1,999	128,600	-98.4%	(126,600)
COMMUNITY OUTREACH	16,100	-	-	0.0%	16,100
TOTAL	1,279,179	594,388	1,350,000		
<i>Engineering Increase/Decrease</i>		-5%			
		(70,821)			

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Budget Special Meeting

Department Summary – Police

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	4,919,327	2,163,278	4,409,848	11.6%	509,479
OVERTIME	100,000	42,470	100,000	0.0%	-
401(K) TOWN CONTRIBUTION	249,613	109,655	229,233	8.9%	20,380
LOCAL GOVERNMENT RETIREMENT (LGERS)	803,755	350,928	738,130	8.9%	65,625
EMPLOYEE BENEFITS/TAXES	1,507,523	525,956	1,356,619	11.1%	150,904
TRAVEL/MEETINGS/SCHOOLS/DUES	103,530	46,023	101,555	1.9%	1,975
UNIFORMS/PROMOTIONAL ITEMS	90,892	58,817	94,525	-3.8%	(3,633)
PROFESSIONAL/CONTRACT FEES	18,860	13,701	14,320	31.7%	4,540
VEHICLE FUEL	170,000	69,460	200,000	-15.0%	(30,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	346,532	125,907	320,760	8.0%	25,772
CAPITAL VEHICLE OUTLAY	556,000	429,232	441,000	26.1%	115,000
OFFICE SUPPLIES	12,500	7,143	13,500	-7.4%	(1,000)
OPERATIONAL SUPPLIES/EQUIPMENT	16,264	12,916	24,510	-33.6%	(8,246)
ARMORY	62,110	29,541	57,175	8.6%	4,935
COMMUNITY POLICING	20,300	8,809	19,825	2.4%	475
ANIMAL CONTROL	3,000	-	7,000	-57.1%	(4,000)
INVESTIGATIONS EXPENSE	26,600	9,806	18,000	47.8%	8,600
SPECIAL OPERATIONS	15,000	-	2,000	650.0%	13,000
NARCOTICS	1,500	-	2,000	-25.0%	(500)
TOTAL	9,023,306	4,003,642	8,150,000		
<i>Increase/Decrease</i>		11%			
		873,306			

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Budget Special Meeting

Department Summary – Fire/Rescue

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	5,128,610	2,127,844	4,456,667	15.1%	671,943
OVERTIME	315,000	155,447	230,000	37.0%	85,000
401(K) TOWN CONTRIBUTION	272,180	113,601	238,704	14.0%	33,476
LOCAL GOVERNMENT RETIREMENT (LGERS)	781,158	326,034	685,080	14.0%	96,078
EMPLOYEE BENEFITS/TAXES	1,603,187	554,862	1,370,456	17.0%	232,731
TRAVEL/MEETINGS/SCHOOLS/DUES	69,790	20,625	74,755	-6.6%	(4,965)
EMPLOYEE DEVELOPMENT/TRAINING	22,500	21,550	27,500	-18.2%	(5,000)
UNIFORMS	58,350	31,153	58,740	-0.7%	(390)
PROFESSIONAL/CONTRACT FEES	27,680	20,101	50,030	-44.7%	(22,350)
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	67,000	34,528	74,200	-9.7%	(7,200)
CAPITAL OUTLAY EQUIPMENT	243,500	58,208	75,000	224.7%	168,500
VEHICLE FUEL	100,000	34,919	100,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	303,960	200,150	245,668	23.7%	58,292
CAPITAL VEHICLE OUTLAY	153,000	3,519,402	3,600,000	-95.8%	(3,447,000)
OFFICE SUPPLIES	3,000	1,980	3,500	-14.3%	(500)
OPERATIONAL SUPPLIES/EQUIPMENT	218,850	115,936	225,200	-2.8%	(6,350)
COMMUNITY OUTREACH	10,500	605	14,500	-27.6%	(4,000)
TOTAL	9,378,265	7,336,945	11,530,000		
<i>Increase/Decrease</i>		-19%			
		(2,151,735)			

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Budget Special Meeting

Department Summary – Building Inspections

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 01/19/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,739,755	926,805	1,780,600	-2.3%	(40,845)
OVERTIME	2,500	730	2,500	0.0%	-
401(K) TOWN CONTRIBUTION	86,988	46,377	89,030	-2.3%	(2,042)
LOCAL GOVERNMENT RETIREMENT (LGERS)	249,655	133,101	255,516	-2.3%	(5,861)
EMPLOYEE BENEFITS/TAXES	473,000	205,936	426,418	10.9%	46,582
TRAVEL/MEETINGS/SCHOOLS/DUES	35,700	16,754	58,100	-38.6%	(22,400)
UNIFORMS/PROMOTIONAL ITEMS	5,775	9,131	10,040	-42.5%	(4,265)
PROFESSIONAL/CONTRACT FEES	400	450	1,345	-70.3%	(945)
CELLPHONE/AIRCARD	40,800	27,770	33,000	23.6%	7,800
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	60,210	54,901	47,100	27.8%	13,110
VEHICLE FUEL	22,000	9,465	28,000	-21.4%	(6,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	32,344	28,858	26,800	20.7%	5,544
OFFICE SUPPLIES	2,000	1,920	4,000	-50.0%	(2,000)
OPERATIONAL SUPPLIES/EQUIPMENT	1,200	11,833	13,000	-90.8%	(11,800)
HOMEOWNERS RECOVERY FEE (HRF)	9,000	6,116	10,800	-16.7%	(1,800)
ALLOCATION TRANSFER TO GENERAL FUND	238,673	-	213,751	11.7%	24,922
TOTAL	3,000,000	1,480,145	3,000,000		
<i>Increase/Decrease</i>	0%				
	(0)				

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Budget Special Meeting

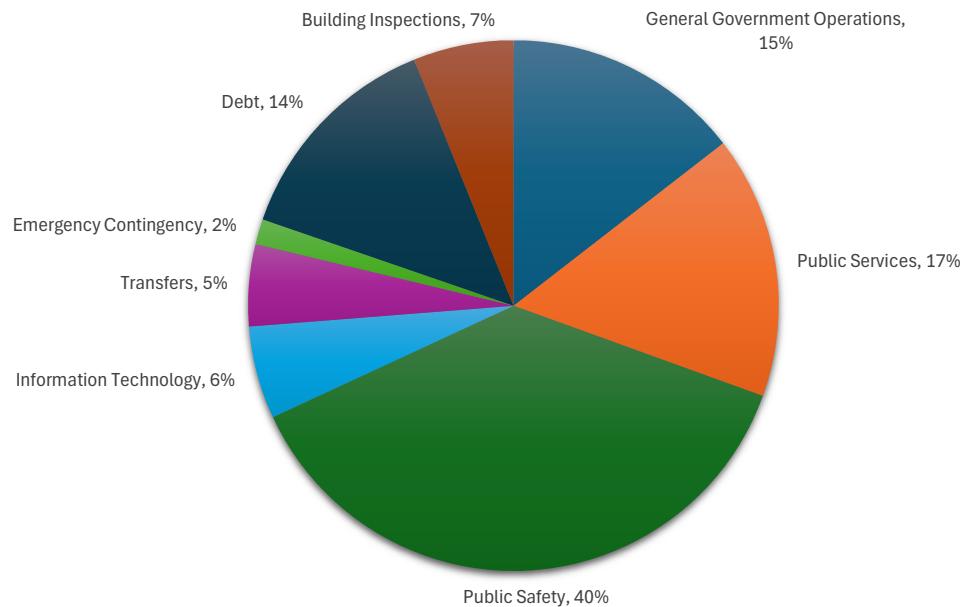
Department Summary – CIP

PROJECT	FY2026-2027 TRANSFERS
Fleet Maintenance Facility	350,000
Pedestrian Infrastructure	250,000
Roadway Resurfacing	2,500,000
Total	3,100,000



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Overall Budget Review - Expenses



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

■ General Government Operations ■ Public Services ■ Public Safety ■ Information Technology ■ Transfers ■ Emergency Contingency ■ Debt ■ Building Inspections

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Budget Special Meeting

Total Proposed Budget

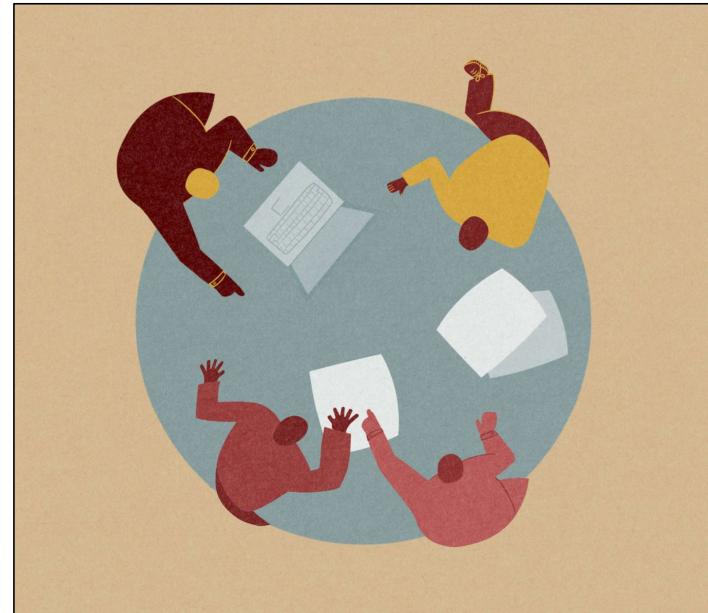
TOTAL REVENUES	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.00%
POWELL BILL	1,000,000	2.00%
BUILDING INSPECTIONS	3,000,000	6.00%
<i>Total</i>	50,000,000	
TOTAL EXPENDITURES	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.00%
POWELL BILL	1,000,000	2.00%
BUILDING INSPECTIONS	3,000,000	6.00%
<i>Total</i>	50,000,000	

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Discussion Topics

Open Discussion

- Tax Rate
- Emergency Contingency
- CIP



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Budget Special Meeting

Next Steps

January	
18	Departments to provide completed budget expense templates to Finance.
Agenda Meeting*	Staff to present mission/goal templates to Council.
1-28	Staff prepares a preliminary budget to present to Council at the Special Meeting.
Special Council Meeting (29)*	Entire budget overview. Council to give staff direction on a target tax rate.
February	
9-13	Staff to meet with Council members individually to review budget detail.
Agenda Meeting*	Discuss adjustments based on Council feedback.
Regular Meeting*	Staff to present a balanced budget and provide a full budget overview.
March	
Special Council Meeting (Date TBD)*	Budget Q&A Forum
Public Notice of Budget Hearing	Public notice announcing the date, time, and place of a budget hearing where the proposed budget will be reviewed and open for public comment.
Agenda Meeting*	Discuss adjustments based on the Budget Q&A Forum.
Regular Meeting*	Budget Public Hearing
April	
Regular Meeting*	Adoption of the FY26/27 budget.
July	
1	Beginning of new Fiscal Year; budget implemented.
*Public Meetings	

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Town of **Leland**

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