



# Town of Leland

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# Fiscal Year 2026-2027 Proposed Balanced Budget Presentation

Town of Leland  
Carly Hagg, Finance Director  
February 19, 2026



# FY26-27 Proposed Balanced Budget Presentation

## Agenda

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- Budget Message
- Year-to-Date Budget Timeline
- Proposed Balanced Budget Review
  - Revenue
  - Expenditures
  - Overall
- Communication Plan
- Next Steps



# FY26-27 Proposed Balanced Budget Presentation

## Budget Message

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- **Fiscal Year:** The proposed budget covers the fiscal year beginning July 1, 2026 and ending June 30, 2027.
- **Balanced Budget:** The total proposed budget is \$50 million with no appropriation from fund balance.
- **Tax Rate:** The proposed budget includes a reduction of the tax rate from 0.27 to 0.25 per \$100 valuation.
- **Budget Process Overview:** Departments are asked to justify requested expenses to provide necessary services utilizing a zero-based budgeting framework. These requests are then collectively and thoroughly examined by the entire leadership team and refined to balance resource utilization within the Town's various service areas.
- **Financial Projections:** Revenue projections are based on historical financial trends, property tax valuations from Brunswick County, and economic forecasts from the NC League of Municipalities.
- **Revenue Sources:** The primary revenue sources are ad valorem taxes on real and personal property and sales tax.
- **Fiscal Responsibility and Economic Challenges:** Rising inflation, potential regulatory changes, and growth.
- **Strategic Priority Alignment:** The proposed budget aligns with the five Strategic Priority Areas included in the 2030 Strategic Plan.

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# FY26-27 Proposed Balanced Budget Presentation

## Year-to-Date Budget Timeline

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**August 18, 2025:** Agenda Meeting – Staff presented Council with the budget calendar, communication plan and requested Council submit proposed topics, budget requests, and service adjustments to the Town Manager prior to the October Agenda meeting.

**October 13, 2025:** Agenda Meeting – Staff and Council discussed Council's topics, budget requests, and any proposed service adjustments.

**January 12, 2026:** Agenda Meeting – Staff presented departmental goals to Council.

**January 29, 2026:** Special Council Meeting – Staff presented the entire budget overview. Council provided staff with direction on a target tax rate.

**February 9-13, 2026** – Staff met with Councilmembers individually to provide a more detailed review of the departmental budget templates.

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# FY26-27 Proposed Balanced Budget Presentation

## Proposed General Fund Revenue Budget

GENERAL FUND REVENUE	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	18,860,000	41.00%
SALES & USE TAX	15,400,000	33.48%
FIRE FEES	6,800,000	14.78%
FRANCHISE TAX	1,660,000	3.61%
INTEREST INCOME	1,000,000	2.17%
MUNICIPAL VEHICLE TAX	1,000,000	2.17%
OTHER REVENUE	725,000	1.58%
PARKS, RECREATION, & CULTURAL RESOURCES	200,000	0.43%
ZONING/PERMITS	200,000	0.43%
BEER & WINE TAX	155,000	0.34%
<b>Total</b>	<b>46,000,000</b>	

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# FY26-27 Proposed Balanced Budget Presentation

## Proposed General Fund Expenditures Budget

DEPARTMENT	FY 2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
FIRE	9,300,000	20.2%
POLICE	9,000,000	19.6%
DEBT	6,665,000	14.5%
STREETS & GROUNDS	4,105,000	8.9%
INFORMATION TECHNOLOGY	2,750,000	6.0%
ADMINISTRATION	2,540,000	5.5%
OPERATIONS	2,160,000	4.7%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	2,100,000	4.6%
FINANCE	1,470,000	3.2%
PARKS, RECREATION, & CULTURAL RESOURCES	1,380,000	3.0%
ENGINEERING	1,280,000	2.8%
PLANNING	1,200,000	2.6%
EMERGENCY CONTINGENCY	750,000	1.6%
HUMAN RESOURCES	620,000	1.3%
TRANSFER TO TDA	350,000	0.8%
GOVERNING BODY	330,000	0.7%
<b>Total</b>	<b>46,000,000</b>	

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# FY26-27 Proposed Balanced Budget Presentation

## Governing Body Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	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	43,200	64,800	0.0%	-
BENEFITS/TAXES	5,044	3,654	6,160	-18.1%	(1,116)
TRAVEL/MEETINGS/SCHOOLS/DUES	123,556	83,470	91,970	34.3%	31,586
CODIFICATION	11,000	4,719	16,500	-33.3%	(5,500)
PROFESSIONAL/CONTRACT FEES	50,000	47,016	73,100	-31.6%	(23,100)
PRIVATE DEVELOPMENT COSTS	59,500	-	59,500	0.0%	-
OFFICE SUPPLIES	1,400	1,701	1,750	-20.0%	(350)
COMMUNITY OUTREACH	6,200	1,508	6,220	-0.3%	(20)
ELECTIONS	-	29,034	30,000	-100.0%	(30,000)
HISTORICAL MARKERS	8,500	-	-	100.0%	8,500
<b>TOTAL</b>	<b>330,000</b>	<b>214,301</b>	<b>350,000</b>		
<i>Increase/Decrease</i>	-6%				
	(20,000)				

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# FY26-27 Proposed Balanced Budget Presentation

## Administration Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,250,360	589,568	1,133,734	10.3%	116,626
401(K) TOWN CONTRIBUTION	77,141	38,752	73,694	4.7%	3,447
LOCAL GOVERNMENT RETIREMENT (LGRS)	188,804	84,688	162,691	16.1%	26,113
EMPLOYEE BENEFITS/TAXES	287,495	106,429	184,276	56.0%	103,219
TRAVEL/MEETINGS/SCHOOLS/DUES	32,100	13,062	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	850	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
<b>TOTAL</b>	<b>2,540,000</b>	<b>1,479,013</b>	<b>2,300,000</b>		
<i>Increase/Decrease</i>	<i>10%</i>				
	<i>240,000</i>				

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# FY26-27 Proposed Balanced Budget Presentation

## Information Technology Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	858,204	412,489	729,819	17.6%	128,385
OVERTIME	-	570	-	0.0%	-
401(K) TOWN CONTRIBUTION	42,910	20,653	35,991	19.2%	6,919
LOCAL GOVERNMENT RETIREMENT (LGERS)	129,589	59,274	103,294	25.5%	26,295
EMPLOYEE BENEFITS/TAXES	224,333	93,471	176,486	27.1%	47,847
TRAVEL/MEETINGS/SCHOOLS/DUES	9,450	84	13,500	-30.0%	(4,050)
PROFESSIONAL/CONTRACT FEES	375,510	241,273	497,740	-24.6%	(122,230)
SOFTWARE SUPPORT	643,083	469,885	610,000	5.4%	33,083
TELEPHONE/INTERNET SERVICE	54,960	50,838	57,120	-3.8%	(2,160)
CELLPHONE/AIRCARD	128,160	83,746	147,800	-13.3%	(19,640)
IT EQUIPMENT	218,500	322,389	815,200	-73.2%	(596,700)
EQUIPMENT LEASES	63,500	55,881	968,200	-93.4%	(904,700)
OFFICE SUPPLIES	1,800	1,763	4,850	-62.9%	(3,050)
<b>TOTAL</b>	<b>2,750,000</b>	<b>1,812,316</b>	<b>4,160,000</b>		
<i>Increase/Decrease</i>	-34%				
	(1,410,000)				

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# FY26-27 Proposed Balanced Budget Presentation

## Human Resources Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	374,789	148,140	371,069	1.0%	3,720
401(K) TOWN CONTRIBUTION	18,739	7,407	18,553	1.0%	186
LOCAL GOVERNMENT RETIREMENT (LGRS)	56,593	21,258	53,249	6.3%	3,344
EMPLOYEE BENEFITS/TAXES	89,803	29,708	84,639	6.1%	5,164
TRAVEL/MEETINGS/SCHOOLS/DUES	12,200	369	14,000	-12.9%	(1,800)
EMPLOYEE DEVELOPMENT/TRAINING	7,000	341	4,000	75.0%	3,000
EMPLOYEE HEALTH & WELLNESS	2,000	409	2,500	-20.0%	(500)
EMPLOYEE RECOGNITION	36,575	40,727	41,360	-11.6%	(4,785)
EMPLOYEE SAFETY	5,700	3,297	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	1,018	2,000	-25.0%	(500)
<b>TOTAL</b>	<b>620,000</b>	<b>263,875</b>	<b>610,000</b>		
<i>Increase/Decrease</i>	2%				
	10,000				

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# FY26-27 Proposed Balanced Budget Presentation

## Finance Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	871,795	426,878	747,217	16.7%	124,578
401(K) TOWN CONTRIBUTION	43,590	21,240	37,360	16.7%	6,230
LOCAL GOVERNMENT RETIREMENT (LGERS)	131,641	60,959	107,226	22.8%	24,415
EMPLOYEE BENEFITS/TAXES	227,049	97,565	184,022	23.4%	43,027
TRAVEL/MEETINGS/SCHOOLS/DUES	22,950	10,456	20,400	12.5%	2,550
TAX/SCROLL/BILLING/COLLECTION	132,675	138,602	136,275	-2.6%	(3,600)
PROFESSIONAL/CONTRACT FEES	37,800	33,205	33,000	14.5%	4,800
BANK FEES	500	70	500	0.0%	-
OFFICE SUPPLIES	2,000	1,279	4,000	-50.0%	(2,000)
<b>TOTAL</b>	<b>1,470,000</b>	<b>790,253</b>	<b>1,270,000</b>		
<i>Increase/Decrease</i>	15.7%				
	200,000				

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# FY26-27 Proposed Balanced Budget Presentation

## Parks, Recreation, and Cultural Resources Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	601,172	294,096	617,794	-2.7%	(16,622)
OVERTIME	500	138	500	0.0%	-
401(K) TOWN CONTRIBUTION	24,665	13,183	29,716	-17.0%	(5,051)
LOCAL GOVERNMENT RETIREMENT (LGRS)	74,488	37,835	85,285	-12.7%	(10,797)
EMPLOYEE BENEFITS/TAXES	145,116	77,318	157,665	-8.0%	(12,549)
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	33,093	78,710	-46.1%	(36,260)
MARKETING	5,750	4,300	10,300	-44.2%	(4,550)
OFFICE SUPPLIES	2,700	1,563	2,500	8.0%	200
LELAND IN LIGHTS	200,000	126,260	70,000	185.7%	130,000
OPERATIONAL SUPPLIES/EQUIPMENT	24,920	9,479	30,920	-19.4%	(6,000)
INSTRUCTOR FEES	150,000	184,940	154,500	-2.9%	(4,500)
RECREATION	97,850	20,549	98,670	-0.8%	(820)
<b>TOTAL</b>	<b>1,380,000</b>	<b>803,294</b>	<b>1,350,000</b>		
<i>Increase/Decrease</i>	<i>2%</i>				
	<i>30,000</i>				

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# FY26-27 Proposed Balanced Budget Presentation

## Planning Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	768,621	315,454	756,334	1.6%	12,287
OVERTIME	1,000	179	1,000	0.0%	-
401(K) TOWN CONTRIBUTION	38,181	15,674	37,317	2.3%	864
LOCAL GOVERNMENT RETIREMENT (LGRS)	115,307	44,986	107,099	7.7%	8,208
EMPLOYEE BENEFITS/TAXES	217,941	73,782	195,240	11.6%	22,701
TRAVEL/MEETINGS/SCHOOLS/DUES	24,750	12,882	33,850	-26.9%	(9,100)
UNIFORMS/PROMOTIONAL ITEMS	1,050	1,050	1,050	0.0%	-
PROFESSIONAL/CONTRACT FEES	25,400	27,000	55,310	-54.1%	(29,910)
MARKETING	-	-	1,500	-100.0%	(1,500)
VEHICLE FUEL	-	158	1,400	-100.0%	(1,400)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	214	1,900	-100.0%	(1,900)
OFFICE SUPPLIES	5,000	4,755	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%	-
<b>TOTAL</b>	<b>1,200,000</b>	<b>497,134</b>	<b>1,200,000</b>		
<i>Increase/Decrease</i>	<i>0%</i>				
	<i>(0)</i>				

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# FY26-27 Proposed Balanced Budget Presentation

## Operations Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	891,409	440,892	778,635	14.5%	112,774
OVERTIME	2,000	471	2,000	0.0%	-
401(K) TOWN CONTRIBUTION	44,570	22,068	38,933	14.5%	5,637
LOCAL GOVERNMENT RETIREMENT (LGRS)	134,603	63,336	111,734	20.5%	22,869
EMPLOYEE BENEFITS/TAXES	281,794	124,953	241,950	16.5%	39,844
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	1,364	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	9,639	20,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	42,752	21,206	37,856	12.9%	4,896
CAPITAL VEHICLE OUTLAY	-	70,343	75,000	-100.0%	(75,000)
UTILITY	209,932	265,101	254,292	-17.4%	(44,360)
OFFICE SUPPLIES	1,000	830	1,000	0.0%	-
JANITORIAL SUPPLIES	50,000	77,828	57,000	-12.3%	(7,000)
OPERATIONAL SUPPLIES/EQUIPMENT	31,500	19,249	27,500	14.5%	4,000
FACILITY IMPROVEMENTS	200,000	-	15,000	1233.3%	185,000
FACILITY MAINTENANCE/REPAIR	208,200	142,873	252,500	-17.5%	(44,300)
WASTE DISPOSAL	21,120	19,700	21,120	0.0%	-
<b>TOTAL</b>	<b>2,160,000</b>	<b>1,298,242</b>	<b>1,970,000</b>		
<i>Increase/Decrease</i>	<i>10%</i>	<i>190,000</i>			

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# FY26-27 Proposed Balanced Budget Presentation

## Streets and Grounds Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,504,881	674,248	1,273,529	18.2%	231,352
OVERTIME	5,000	5,060	5,000	0.0%	-
401(K) TOWN CONTRIBUTION	75,635	33,965	64,474	17.3%	11,161
LOCAL GOVERNMENT RETIREMENT (LGRS)	227,633	97,481	184,515	23.4%	43,118
EMPLOYEE BENEFITS/TAXES	548,579	204,195	445,462	23.1%	103,117
TRAVEL/MEETINGS/SCHOOLS/DUES	6,000	4,457	11,000	-45.5%	(5,000)
UNIFORMS/PROMOTIONAL ITEMS	28,790	18,510	18,640	54.5%	10,150
PROFESSIONAL/CONTRACT FEES	1,200	1,350	920	30.4%	280
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	66,500	28,046	63,500	4.7%	3,000
CAPITAL OUTLAY EQUIPMENT	159,000	19,618	45,000	253.3%	114,000
VEHICLE FUEL	35,000	13,747	60,000	-41.7%	(25,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	52,772	15,621	52,800	-0.1%	(28)
PUBLIC FACILITY UTILITIES/STREET LIGHT ELECTRICITY	693,260	307,914	735,000	-5.7%	(41,740)
OFFICE SUPPLIES	2,500	1,957	3,500	-28.6%	(1,000)
JANITORIAL SUPPLIES	17,300	-	-	100.0%	17,300
OPERATIONAL SUPPLIES/EQUIPMENT	39,050	24,438	87,210	-55.2%	(48,160)
GROUND MAINTENANCE	106,300	34,645	120,950	-12.1%	(14,650)
SITE IMPROVEMENTS/MAINTENANCE - PUBLIC PLACES	21,500	5,945	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	488,000	175,872	430,000	13.5%	58,000
VECTOR CONTROL	7,100	-	5,600	26.8%	1,500
<b>TOTAL</b>	<b>4,105,000</b>	<b>1,670,069</b>	<b>3,670,000</b>		
<i>Increase/Decrease</i>	12%				
	435,000				

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# FY26-27 Proposed Balanced Budget Presentation

## Engineering Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	777,343	374,623	737,138	5.5%	40,205
401(K) TOWN CONTRIBUTION	38,867	18,731	36,857	5.5%	2,010
LOCAL GOVERNMENT RETIREMENT (LGRS)	116,838	53,758	105,779	10.5%	11,059
EMPLOYEE BENEFITS/TAXES	202,564	89,242	195,946	3.4%	6,618
TRAVEL/MEETINGS/SCHOOLS/DUES	13,950	4,753	13,900	0.4%	50
UNIFORMS/PROMOTIONAL ITEMS	1,750	1,483	1,980	-11.6%	(230)
PROFESSIONAL/CONTRACT FEES	95,400	102,232	112,000	-14.8%	(16,600)
VEHICLE FUEL	6,000	2,963	6,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	6,688	4,200	6,600	1.3%	88
OFFICE SUPPLIES	1,000	1,221	1,200	-16.7%	(200)
OPERATIONAL SUPPLIES/EQUIPMENT	1,500	427	3,000	-50.0%	(1,500)
STORMWATER	2,000	7,899	128,600	-98.4%	(126,600)
COMMUNITY OUTREACH	16,100	-	-	0.0%	16,100
<b>TOTAL</b>	<b>1,280,000</b>	<b>661,531</b>	<b>1,349,000</b>		
<i>Engineering Increase/Decrease</i>	<i>-5%</i>				
	<i>(69,000)</i>				



# FY26-27 Proposed Balanced Budget Presentation

## Police Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	4,886,735	2,483,203	4,409,848	10.8%	476,887
OVERTIME	100,000	50,380	100,000	0.0%	-
401(K) TOWN CONTRIBUTION	247,984	125,946	229,233	8.2%	18,751
LOCAL GOVERNMENT RETIREMENT (LGRS)	848,104	403,081	738,130	14.9%	109,974
EMPLOYEE BENEFITS/TAXES	1,489,814	617,352	1,356,619	9.8%	133,195
TRAVEL/MEETINGS/SCHOOLS/DUES	103,530	50,119	101,555	1.9%	1,975
UNIFORMS/PROMOTIONAL ITEMS	90,992	64,167	94,525	-3.7%	(3,533)
PROFESSIONAL/CONTRACT FEES	18,035	13,701	14,320	25.9%	3,715
VEHICLE FUEL	170,000	81,383	200,000	-15.0%	(30,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	346,532	125,526	320,760	8.0%	25,772
CAPITAL VEHICLE OUTLAY	556,000	429,232	441,000	26.1%	115,000
OFFICE SUPPLIES	12,500	7,317	13,500	-7.4%	(1,000)
OPERATIONAL SUPPLIES/EQUIPMENT	16,264	12,743	24,510	-33.6%	(8,246)
ARMORY	62,110	29,541	57,175	8.6%	4,935
COMMUNITY POLICING	18,300	9,470	19,825	-7.7%	(1,525)
ANIMAL CONTROL	3,000	-	7,000	-57.1%	(4,000)
INVESTIGATIONS EXPENSE	26,600	16,641	18,000	47.8%	8,600
SPECIAL OPERATIONS	2,000	-	2,000	0.0%	-
NARCOTICS	1,500	-	2,000	-25.0%	(500)
<b>TOTAL</b>	<b>9,000,000</b>	<b>4,519,801</b>	<b>8,150,000</b>		
<i>Increase/Decrease</i>	<i>10%</i>				
	<i>850,000</i>				

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# FY26-27 Proposed Balanced Budget Presentation

## Fire Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	5,084,527	2,445,492	4,456,667	14.1%	627,860
OVERTIME	315,000	184,050	230,000	37.0%	85,000
401(K) TOWN CONTRIBUTION	269,976	130,845	238,704	13.1%	31,272
LOCAL GOVERNMENT RETIREMENT (LGRS)	815,329	375,525	685,080	19.0%	130,249
EMPLOYEE BENEFITS/TAXES	1,567,738	648,386	1,370,456	14.4%	197,282
TRAVEL/MEETINGS/SCHOOLS/DUES	69,790	20,488	74,755	-6.6%	(4,965)
EMPLOYEE DEVELOPMENT/TRAINING	22,500	21,330	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	35,132	74,200	-9.7%	(7,200)
CAPITAL OUTLAY EQUIPMENT	236,000	58,308	75,000	214.7%	161,000
VEHICLE FUEL	100,000	41,240	100,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	303,960	220,620	245,668	23.7%	58,292
CAPITAL VEHICLE OUTLAY	153,000	3,662,535	3,600,000	-95.8%	(3,447,000)
OFFICE SUPPLIES	3,000	1,980	3,500	-14.3%	(500)
OPERATIONAL SUPPLIES/EQUIPMENT	195,650	157,748	225,200	-13.1%	(29,550)
COMMUNITY OUTREACH	10,500	605	14,500	-27.6%	(4,000)
<b>TOTAL</b>	<b>9,300,000</b>	<b>8,055,537</b>	<b>11,530,000</b>		
<i>Increase/Decrease</i>	<i>-19%</i>				
	<i>(2,230,000)</i>				

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# FY26-27 Proposed Balanced Budget Presentation

## Building Inspections Overview

ACCOUNT DESCRIPTION	FY 2026-2027 PROPOSED BUDGET	FY 2025-2026 YTD 02/17/2026	FY 2025-2026 BUDGET AS OF 01/19/2026	% INCREASE FROM 25-26 BUDGET	\$ INCREASE FROM 25-26 BUDGET
SALARIES/WAGES	1,739,755	1,060,845	1,780,600	-2.3%	(40,845)
OVERTIME	2,500	730	2,500	0.0%	-
401(K) TOWN CONTRIBUTION	86,988	53,079	89,030	-2.3%	(2,042)
LOCAL GOVERNMENT RETIREMENT (LGRS)	262,703	152,336	255,516	2.8%	7,187
EMPLOYEE BENEFITS/TAXES	462,007	242,351	426,418	8.3%	35,589
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	30,582	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	10,309	28,000	-21.4%	(6,000)
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	32,344	28,858	26,800	20.7%	5,544
OFFICE SUPPLIES	2,000	1,921	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	236,618	-	213,751	10.7%	22,867
<b>TOTAL</b>	<b>3,000,000</b>	<b>1,680,195</b>	<b>3,000,000</b>		
<i>Increase/Decrease</i>	0%				
	0				

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# FY26-27 Proposed Balanced Budget Presentation

## Capital Improvement Program Overview

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





# FY26-27 Proposed Balanced Budget Presentation

## Debt Overview

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
<b>Total</b>	<b>2,370,000</b>	<b>4,120,000</b>	<b>6,450,000</b>	<b>6,900,000</b>	<b>6,665,000</b>



# FY26-27 Proposed Balanced Budget Presentation

## Overall Proposed Budget Review

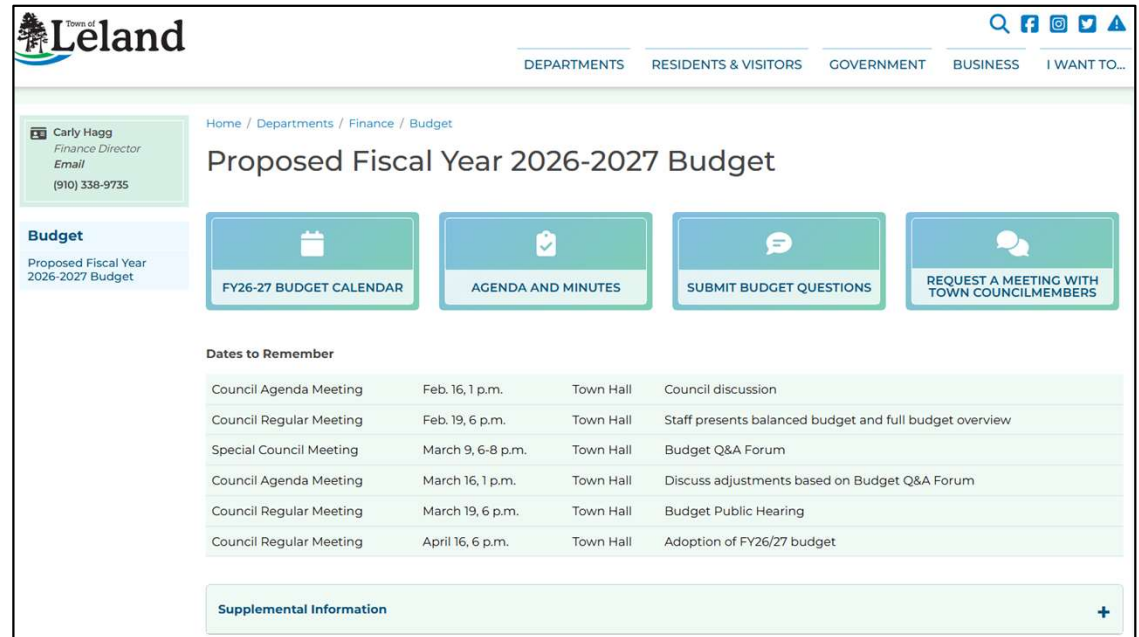
TOTAL REVENUES	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.00%
POWELL BILL	1,000,000	2.00%
BUILDING INSPECTIONS	3,000,000	6.00%
<b>Total</b>	<b>50,000,000</b>	
TOTAL EXPENDITURES	FY2026-2027 PROPOSED BUDGET	PERCENT OF BUDGET
GENERAL FUND	46,000,000	92.00%
POWELL BILL	1,000,000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



# FY26-27 Proposed Balanced Budget Presentation

## Communication Plan

- Budget Website
  - Townofleland.com/budget27
- Press Release
- Budget At-a-Glance Flyer
- Budget Q&A Forum
- Meeting Sign-Up
- Social Media
- Video

A screenshot of the Town of Leland website's budget page. The page features a header with the town logo and navigation links. A sidebar on the left includes contact information for Carly Hagg, Finance Director. The main content area is titled "Proposed Fiscal Year 2026-2027 Budget" and contains four action buttons: "FY26-27 BUDGET CALENDAR", "AGENDA AND MINUTES", "SUBMIT BUDGET QUESTIONS", and "REQUEST A MEETING WITH TOWN COUNCILMEMBERS". Below these buttons is a "Dates to Remember" table listing upcoming council meetings and their agendas. At the bottom, there is a "Supplemental Information" section with a plus icon for expansion.

**Town of Leland**

DEPARTMENTS RESIDENTS & VISITORS GOVERNMENT BUSINESS I WANT TO...

Home / Departments / Finance / Budget

**Proposed Fiscal Year 2026-2027 Budget**

**Budget**  
Proposed Fiscal Year 2026-2027 Budget

**FY26-27 BUDGET CALENDAR**

**AGENDA AND MINUTES**

**SUBMIT BUDGET QUESTIONS**

**REQUEST A MEETING WITH TOWN COUNCILMEMBERS**

**Dates to Remember**

Council Agenda Meeting	Feb. 16, 1 p.m.	Town Hall	Council discussion
Council Regular Meeting	Feb. 19, 6 p.m.	Town Hall	Staff presents balanced budget and full budget overview
Special Council Meeting	March 9, 6-8 p.m.	Town Hall	Budget Q&A Forum
Council Agenda Meeting	March 16, 1 p.m.	Town Hall	Discuss adjustments based on Budget Q&A Forum
Council Regular Meeting	March 19, 6 p.m.	Town Hall	Budget Public Hearing
Council Regular Meeting	April 16, 6 p.m.	Town Hall	Adoption of FY26/27 budget

**Supplemental Information** +



# FY26-27 Proposed Balanced Budget Presentation

## Next Steps

March	
Special Council Meeting (3/9)*	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	



# Town of Leland

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