



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

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

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FY26-27 Proposed Balanced Budget Presentation

Budget Message

- **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

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%
Total	46,000,000	

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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%
Total	46,000,000	

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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
TOTAL	330,000	214,301	350,000		
<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 (LGERS)	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
TOTAL	2,540,000	1,479,013	2,300,000		
<i>Increase/Decrease</i>		10%			
		240,000			

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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)
TOTAL	2,750,000	1,812,316	4,160,000		
<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 (LGERS)	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)
TOTAL	620,000	263,875	610,000		
<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)
TOTAL	1,470,000	790,253	1,270,000		
<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 (LGERS)	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)
TOTAL	1,380,000	803,294	1,350,000		
<i>Increase/Decrease</i>	2%				
	30,000				

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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 (LGERS)	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%	-
TOTAL	1,200,000	497,134	1,200,000		
<i>Increase/Decrease</i>	0%				
	(0)				

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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 (LGERS)	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%	-
TOTAL	2,160,000	1,298,242	1,970,000		
<i>Increase/Decrease</i>	10%				
	190,000				

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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 (LGERS)	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)
GROUNDS 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
TOTAL	4,105,000	1,670,069	3,670,000		
<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 (LGERS)	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
TOTAL	1,280,000	661,531	1,349,000		
<i>Engineering Increase/Decrease</i>		-5%			
		(69,000)			

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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 (LGERS)	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)
TOTAL	9,000,000	4,519,801	8,150,000		
<i>Increase/Decrease</i>		10%			
		850,000			

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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 (LGERS)	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)
TOTAL	9,300,000	8,055,537	11,530,000		
<i>Increase/Decrease</i>		-19%			
		(2,230,000)			

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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 (LGERS)	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
TOTAL	3,000,000	1,680,195	3,000,000		
<i>Increase/Decrease</i>	0%				
	0				

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FY26-27 Proposed Balanced Budget Presentation

Capital Improvement Program Overview

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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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
Total	2,370,000	4,120,000	6,450,000	6,900,000	6,665,000

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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%
<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	

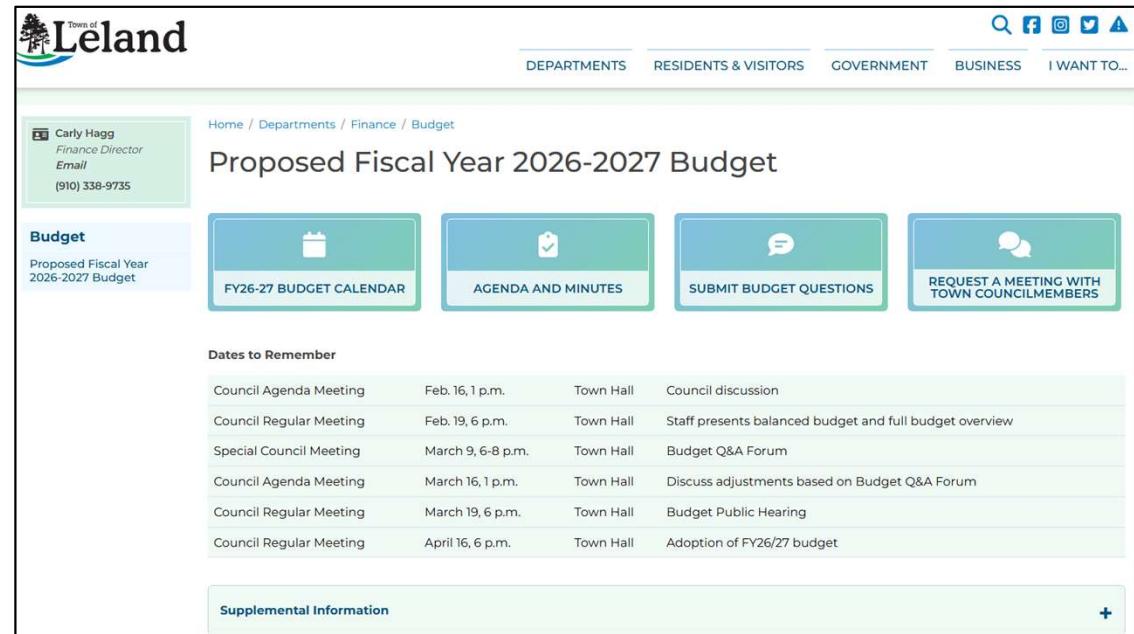
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FY26-27 Proposed Balanced Budget Presentation

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's budget website. The header features the town logo, a search bar, and links for DEPARTMENTS, RESIDENTS & VISITORS, GOVERNMENT, BUSINESS, and I WANT TO... The main content area is titled "Proposed Fiscal Year 2026-2027 Budget". It includes a sidebar with contact information for Carly Hagg, Finance Director, and a "Budget" section for the Proposed Fiscal Year 2026-2027 Budget. The main content area features four buttons: "FY26-27 BUDGET CALENDAR", "AGENDA AND MINUTES", "SUBMIT BUDGET QUESTIONS", and "REQUEST A MEETING WITH TOWN COUNCILMEMBERS". Below these are "Dates to Remember" for various council meetings. A "Supplemental Information" section is at the bottom right with a plus sign.

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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

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