



Town of
Leland

Growing our future. Nourishing our roots.

Fiscal Year 2025-2026
Special Meeting: Balanced Budget Presentation

Town of Leland
Carly Hagg, Finance Director
February 24, 2025

Agenda

- Budget Message
- Year-to-Date Work on the Budget
- Proposed Budget Review
 - Revenue
 - Expenses
 - Overall
- Communication Plan
- Next Steps

Budget Message

- **Fiscal Year:** Proposed budget covers fiscal year beginning July 1, 2025 and ending June 30, 2026
- **Balanced Budget:** Total proposed budget is \$53 million with no appropriation from fund balance
- **Tax Rate:** Maintains the current tax rate of 0.27 per \$100 valuation
- **Budget Process Overview:** Departments are asked to justify the expenses requested to provide necessary services. 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:** Based on historical financial trends, property tax valuations from Brunswick County, and economic forecasts from the North Carolina League of Municipalities
- **Revenue Sources:** Primary sources are ad valorem taxes on real and personal property and sales tax
- **Fiscal Responsibility and Challenges:** Rising inflation, potential regulatory changes, and growth
- **Strategic Priority Alignment:** Budget is aligned with the five Strategic Priority Areas

Year-to-Date Work on the Budget

September 26, 2024: Regular Meeting – Presented Council with the budget calendar and requested Council submit proposed topics, budget requests, and service adjustments to the Town Manager prior to the October Agenda meeting.

October 14, 2024: Agenda Meeting – Staff and Council discussed Council’s topics, budget requests, and service adjustments.

January 13, 2025: Agenda Meeting – Staff presented departmental goals to Council.

January 27, 2025: Special Council Meeting – Entire budget overview. Council provided staff with direction on a target tax rate.

Proposed General Fund Revenue Budget

GENERAL FUND REVENUE	FY 2025-2026 PROPOSED	PERCENT OF BUDGET
PROPERTY TAX	19,280,000	40.2%
SALES & USE TAX	14,200,000	29.6%
FIRE FEES	6,680,000	13.9%
LOAN PROCEEDS	2,600,000	5.4%
FRANCHISE TAX	1,200,000	2.5%
INTEREST INCOME	1,000,000	2.1%
MUNICIPAL VEHICLE TAX	950,000	2.0%
GASB REPORTING	900,000	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	48,000,000	



Proposed General Fund Expenses Budget

DEPARTMENT	FY 2025-2026 PROPOSED BUDGET	PERCENT OF BUDGET
FIRE	10,630,000	22.1%
POLICE	8,250,000	17.2%
DEBT	6,900,000	14.4%
INFORMATION TECHNOLOGY (IT)	4,160,000	8.7%
STREETS & GROUNDS	3,670,000	7.6%
ADMINISTRATION	3,100,000	6.5%
FACILITIES & FLEET	1,970,000	4.1%
EMERGENCY CONTINGENCY	1,400,000	2.9%
PARKS, RECREATION, & CULTURAL RESOURCES	1,350,000	2.8%
ENGINEERING	1,350,000	2.8%
FINANCE	1,270,000	2.6%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	1,200,000	2.5%
PLANNING	1,200,000	2.5%
HUMAN RESOURCES	610,000	1.3%
GOVERNING BODY	350,000	0.7%
TRANSFER TO TDA	350,000	0.7%
EMERGENCY MANAGEMENT	240,000	0.5%
Total	48,000,000	



Fire/Rescue Highlights

- A professional staff of 65 employees
 - Includes 6 new positions:
3 Fire Captains, 3 Fire Apparatus Engineers
- 2 replacement Fire Apparatus



Fire/Rescue Overview

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	4,556,667	2,205,007	3,979,394	14.5%	577,273
OVERTIME	230,000	165,816	210,000	9.5%	20,000
401(K) TOWN CONTRIBUTION	238,704	117,664	208,789	14.3%	29,915
LOCAL GOVERNMENT RETIREMENT (LGRS)	685,080	320,047	567,905	20.6%	117,175
EMPLOYEE BENEFITS/TAXES	1,370,456	615,157	1,129,345	21.3%	241,111
TRAVEL/MEETINGS/SCHOOLS/DUES	74,755	20,258	64,432	16.0%	10,323
EMPLOYEE DEVELOPMENT/TRAINING	27,500	33,931	55,500	-50.5%	(28,000)
UNIFORMS	58,740	30,239	56,182	4.6%	2,558
PROFESSIONAL/CONTRACT FEES	50,030	6,653	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	1,988	6,000	-41.7%	(2,500)
OPERATIONAL SUPPLIES/EQUIPMENT	225,200	43,549	165,200	36.3%	60,000
COMMUNITY OUTREACH	14,500	617	14,500	0.0%	-
TOTAL	10,630,000	5,925,330	9,000,000		
<i>Increase/Decrease</i>	<i>18%</i>				
	<i>1,630,000</i>				



Police Highlights

- A professional staff of 64 employees
 - Includes 2 new positions:
Accreditation Specialist, Sergeant
- 6 New vehicles
 - 5 Replacement vehicles
 - 1 Vehicle for new Traffic Sergeant position



Police Overview

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	4,509,849	2,156,540	4,075,624	10.7%	434,225
OVERTIME	100,000	85,925	80,000	25.0%	20,000
401(K) TOWN CONTRIBUTION	229,233	111,498	206,688	10.9%	22,545
LOCAL GOVERNMENT RETIREMENT (LGRS)	738,130	333,762	624,199	18.3%	113,931
EMPLOYEE BENEFITS/TAXES	1,356,619	569,914	1,149,749	18.0%	206,870
TRAVEL/MEETINGS/SCHOOLS/DUES	101,555	45,606	67,460	50.5%	34,095
UNIFORMS/PROMOTIONAL ITEMS	94,525	73,559	68,765	37.5%	25,760
PROFESSIONAL/CONTRACT FEES	14,320	17,837	17,810	-19.6%	(3,490)
VEHICLE FUEL	200,000	77,789	200,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	320,760	119,039	328,340	-2.3%	(7,580)
CAPITAL VEHICLE OUTLAY	441,000	671,120	708,500	-37.8%	(267,500)
OFFICE SUPPLIES	13,500	3,192	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	214	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	8,250,000	4,403,914	7,750,000		
<i>Increase/Decrease</i>		6%			500,000



Emergency Management Highlights

- A professional staff of 2 employees
- Hurricane Expo
- Full-scale Incident Management Team training exercise



Emergency Management Overview

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	154,216	85,050	152,529	1.1%	1,687
401(K) TOWN CONTRIBUTION	7,711	4,253	7,627	1.1%	84
LOCAL GOVERNMENT RETIREMENT (LGRS)	24,829	11,567	23,032	7.8%	1,797
EMPLOYEE BENEFITS/TAXES	33,794	16,933	28,812	17.3%	4,982
TRAVEL/MEETINGS/SCHOOLS/DUES	2,950	819	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	240,000	121,114	230,000		
<i>Increase/Decrease</i>	<i>4%</i>				
	<i>10,000</i>				

Streets and Grounds Highlights

- A professional staff of 21 employees
- Mower for Grounds Team
- Thermoplastic Striper



Streets and Grounds Overview

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	1,273,529	582,267	1,306,443	-2.5%	(32,914)
OVERTIME	5,000	3,325	2,500	100.0%	2,500
401(K) TOWN CONTRIBUTION	64,474	29,280	65,636	-1.8%	(1,162)
LOCAL GOVERNMENT RETIREMENT (LGRS)	184,515	79,640	178,268	3.5%	6,247
EMPLOYEE BENEFITS/TAXES	445,462	178,563	429,963	3.6%	15,499
TRAVEL/MEETINGS/SCHOOLS/DUES	11,000	4,601	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	19,491	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
STREET LIGHT ELECTRICITY	735,000	398,919	770,000	-4.5%	(35,000)
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	5,500	15,000	0.0%	-
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	430,000	320,343	355,000	21.1%	75,000
VECTOR CONTROL	5,600	-	4,100	36.6%	1,500
TOTAL	3,670,000	1,801,934	3,718,500		
<i>Increase/Decrease</i>	-1%				
	(48,500)				



Operations Highlights

- A professional staff of 13 employees
 - Includes 1 new position: Custodian I
- Utility Truck



Operations Overview

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	778,635	364,424	654,550	19.0%	124,085
OVERTIME	2,000	584	2,000	0.0%	-
401(K) TOWN CONTRIBUTION	38,932	18,250	32,727	19.0%	6,205
LOCAL GOVERNMENT RETIREMENT (LGRS)	111,734	49,641	89,018	25.5%	22,716
EMPLOYEE BENEFITS/TAXES	241,950	100,696	195,190	24.0%	46,760
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	20,848	33,700	12.3%	4,156
CAPITAL VEHICLE OUTLAY	75,000	-	-	100.0%	75,000
UTILITY	254,292	137,361	245,600	3.5%	8,692
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	20,559	29,900	-8.0%	(2,400)
FACILITY IMPROVEMENTS	15,000	10,175	10,000	50.0%	5,000
FACILITY MAINTENANCE/REPAIR	252,500	202,736	270,600	-6.7%	(18,100)
WASTE DISPOSAL	21,120	13,200	13,200	60.0%	7,920
TOTAL	1,970,000	993,541	1,710,000		
<i>Increase/Decrease</i>	15%				
	260,000				



Engineering Highlights

- A professional staff of 10 employees
- Pavement Condition Assessment
- Stormwater Deficiency Assessment for MS4 Compliance
- Illicit Discharge Detection and Elimination Plan

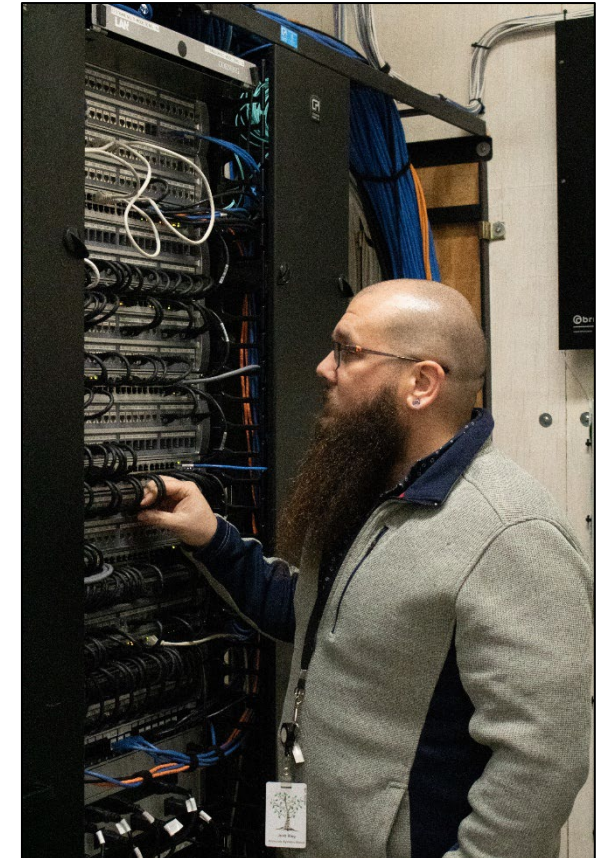


Engineering Overview

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	737,138	290,069	550,335	33.9%	186,803
401(K) TOWN CONTRIBUTION	36,857	14,503	27,517	33.9%	9,340
LOCAL GOVERNMENT RETIREMENT (LGRERS)	105,779	39,449	74,846	41.3%	30,933
EMPLOYEE BENEFITS/TAXES	195,946	70,847	139,694	40.3%	56,252
TRAVEL/MEETINGS/SCHOOLS/DUES	13,900	4,448	12,270	13.3%	1,630
UNIFORMS/PROMOTIONAL ITEMS	1,980	1,769	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	1,350,000	557,629	980,000		
<i>Engineering Increase/Decrease</i>	<i>38%</i>				
	<i>370,000</i>				

IT Highlights

- A professional staff of 8 employees
 - Includes 1 new position: Service Desk Coordinator
- Town Mobile Application
- MDT Replacement
- Contracted Equipment Purchase
- Website Migration
- GASB



IT Overview

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	729,819	371,658	673,983	8.3%	55,836
OVERTIME	-	7,850	-	0.0%	-
401(K) TOWN CONTRIBUTION	35,991	18,975	33,187	8.4%	2,804
LOCAL GOVERNMENT RETIREMENT (LGRS)	103,294	51,613	90,268	14.4%	13,026
EMPLOYEE BENEFITS/TAXES	176,486	80,273	156,462	12.8%	20,024
TRAVEL/MEETINGS/SCHOOLS/DUES	13,500	243	10,105	33.6%	3,395
PROFESSIONAL/CONTRACT FEES	497,740	676,707	741,225	-32.8%	(243,485)
SOFTWARE SUPPORT	610,000	402,377	537,250	13.5%	72,750
TELEPHONE/INTERNET SERVICE	57,120	46,679	59,160	-3.4%	(2,040)
CELLPHONE/AIRCARD	147,800	57,490	158,360	-6.7%	(10,560)
IT EQUIPMENT	815,200	301,014	263,000	210.0%	552,200
EQUIPMENT LEASES	968,200	1,873,742	1,874,000	-48.3%	(905,800)
OFFICE SUPPLIES	4,850	1,469	3,000	61.7%	1,850
TOTAL	4,160,000	3,890,091	4,600,000		
<i>Increase/Decrease</i>	-10%				
	(440,000)				

Parks, Recreation, & Cultural Resources Highlights

- A professional staff of 10 employees
- Parks, Recreation, and Open Space Plan Update (PROS)



Parks, Recreation, & Cultural Resources Overview

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	617,794	304,732	527,668	17.1%	90,126
OVERTIME	500	283	-	0.0%	500
401(K) TOWN CONTRIBUTION	29,716	14,974	25,595	16.1%	4,121
LOCAL GOVERNMENT RETIREMENT (LGRS)	85,285	40,730	69,617	22.5%	15,668
EMPLOYEE BENEFITS/TAXES	157,665	95,767	160,075	-1.5%	(2,410)
TRAVEL/MEETINGS/SCHOOLS/DUES	12,940	5,376	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	1,080	2,500	0.0%	-
HOLIDAY SUPPLIES	70,000	-	-	100.0%	70,000
OPERATIONAL SUPPLIES/EQUIPMENT	30,920	11,658	34,420	-10.2%	(3,500)
INSTRUCTOR FEES	154,500	107,657	161,500	-4.3%	(7,000)
RECREATION	98,670	10,511	81,445	21.1%	17,225
LARGE SCALE EVENT	-	-	-	0.0%	-
TOTAL	1,350,000	622,881	1,115,000		
<i>Increase/Decrease</i>	21%				
	235,000				



Finance Highlights

- A professional staff of 8 employees



Finance Overview

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	747,217	412,342	722,008	3.5%	25,209
401(K) TOWN CONTRIBUTION	37,361	20,621	36,100	3.5%	1,261
LOCAL GOVERNMENT RETIREMENT (LGMERS)	107,226	56,090	98,193	9.2%	9,033
EMPLOYEE BENEFITS/TAXES	184,022	89,268	173,064	6.3%	10,958
TRAVEL/MEETINGS/SCHOOLS/DUES	20,400	15,282	21,160	-3.6%	(760)
TAX/SCROLL/BILLING/COLLECTION	136,275	126,113	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	1,690	2,500	60.0%	1,500
TOTAL	1,270,000	748,449	1,250,000		
<i>Increase/Decrease</i>	<i>1.6%</i>				
	<i>20,000</i>				

Human Resources Highlights

- A professional staff of 4 employees



Human Resources Overview

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	371,069	179,846	359,929	3.1%	11,140
401(K) TOWN CONTRIBUTION	18,553	8,992	17,996	3.1%	557
LOCAL GOVERNMENT RETIREMENT (LGRS)	53,248	24,459	48,950	8.8%	4,298
EMPLOYEE BENEFITS/TAXES	84,639	36,952	79,613	6.3%	5,026
TRAVEL/MEETINGS/SCHOOLS/DUES	14,000	8,834	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	24,005	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	733	1,500	33.3%	500
TOTAL	610,000	294,147	600,000		
<i>Increase/Decrease</i>	<i>2%</i>				
	<i>10,000</i>				

Administration Highlights

- A professional staff of 10 employees
 - Includes 1 new position:
Economic and Community
Development Coordinator



Administration Overview

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	1,133,734	713,672	1,331,547	-14.9%	(197,813)
401(K) TOWN CONTRIBUTION	73,694	44,736	83,537	-11.8%	(9,843)
LOCAL GOVERNMENT RETIREMENT (LGRS)	162,691	97,126	179,410	-9.3%	(16,719)
EMPLOYEE BENEFITS/TAXES	184,275	118,252	239,346	-23.0%	(55,071)
TRAVEL/MEETINGS/SCHOOLS/DUES	35,605	19,921	46,660	-23.7%	(11,055)
LEGAL	141,000	64,500	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	420,461	400,000	25.0%	100,000
ADMINISTRATIVE DUES/FEES	31,000	28,357	31,000	0.0%	-
OFFICE SUPPLIES	2,500	1,816	2,500	0.0%	-
COMMUNITY OUTREACH	3,000	1,950	5,000	-40.0%	(2,000)
TOTAL	3,100,000	1,539,070	3,110,000		
<i>Increase/Decrease</i>	<i>0%</i>				
	<i>(10,000)</i>				

Governing Body Highlights

- Five Councilmembers
- Municipal Election

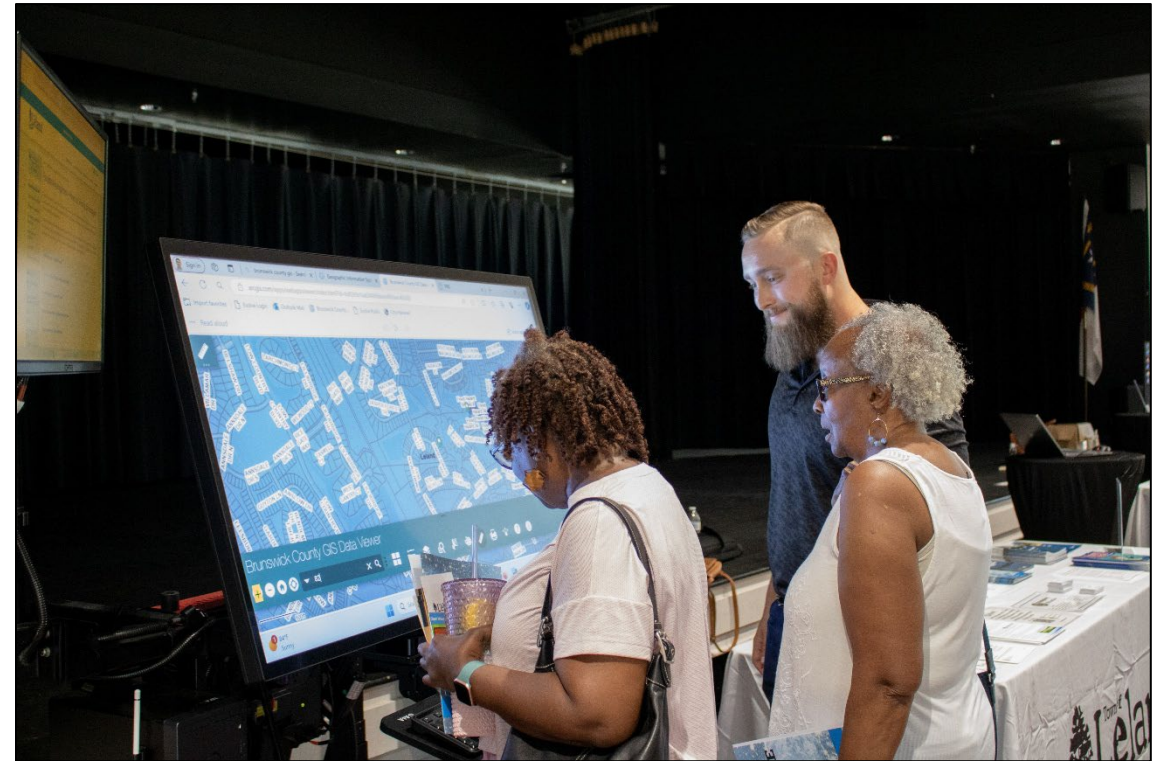


Governing Body Overview

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	43,200	64,800	0.0%	-
BENEFITS/TAXES	6,160	3,683	5,875	4.9%	285
TRAVEL/MEETINGS/SCHOOLS/DUES	91,970	57,235	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
TOTAL	350,000	212,338	300,000		
<i>Increase/Decrease</i>	<i>17%</i>				
	<i>50,000</i>				

Planning Highlights

- A professional staff of 10 employees
- Road Corridor Plans



Planning Overview

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	756,334	365,003	784,386	-3.6%	(28,052)
OVERTIME	1,000	492	-	0.0%	1,000
401(K) TOWN CONTRIBUTION	37,317	18,100	38,707	-3.6%	(1,390)
LOCAL GOVERNMENT RETIREMENT (LGRS)	107,099	49,232	105,282	1.7%	1,817
EMPLOYEE BENEFITS/TAXES	195,241	89,835	200,549	-2.6%	(5,308)
TRAVEL/MEETINGS/SCHOOLS/DUES	33,850	14,336	31,820	6.4%	2,030
UNIFORMS/PROMOTIONAL ITEMS	1,050	150	150	600.0%	900
PROFESSIONAL/CONTRACT FEES	55,310	157,417	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	5,129	4,000	50.0%	2,000
DEMOS/ABATEMENTS	2,000	-	2,000	0.0%	-
TOTAL	1,200,000	701,408	1,220,000		
<i>Increase/Decrease</i>	<i>-2%</i>				
	<i>(20,000)</i>				



Building Inspections Highlights

- A professional staff of 23 employees



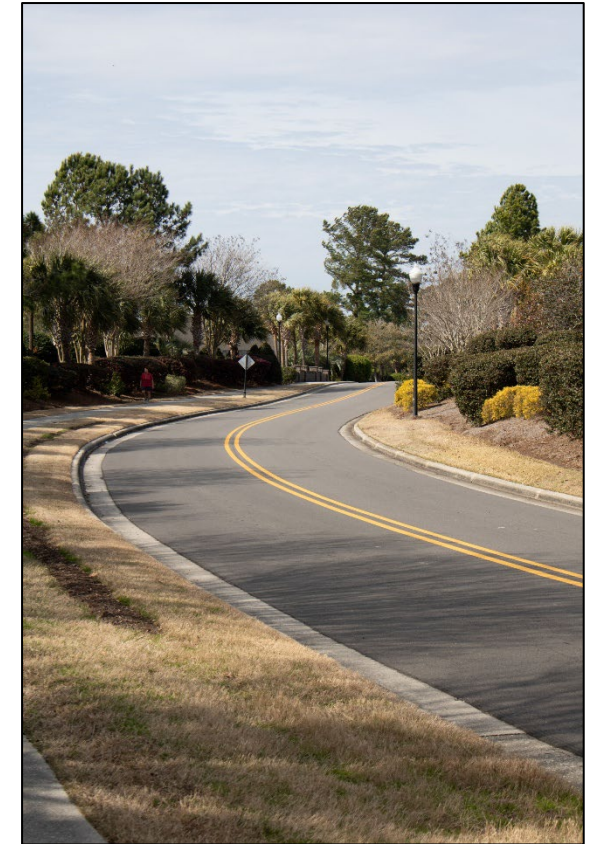
Building Inspections Overview

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	1,780,600	1,029,553	1,659,718	7.3%	120,882
OVERTIME	2,500	4,304	2,500	0.0%	-
401(K) TOWN CONTRIBUTION	89,030	51,693	83,986	6.0%	5,044
LOCAL GOVERNMENT RETIREMENT (LGRS)	255,516	140,605	228,442	11.9%	27,074
EMPLOYEE BENEFITS/TAXES	426,418	231,067	416,278	2.4%	10,140
TRAVEL/MEETINGS/SCHOOLS/DUES	58,100	32,223	63,035	-7.8%	(4,935)
UNIFORMS/PROMOTIONAL ITEMS	10,040	11,500	14,250	-29.5%	(4,210)
PROFESSIONAL/CONTRACT FEES	1,345	5,741	465	189.2%	880
CELLPHONE/AIRCARD	33,000	26,829	33,000	0.0%	-
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	47,100	38,086	46,610	1.1%	490
VEHICLE FUEL	28,000	11,351	28,000	0.0%	-
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	26,800	20,627	27,316	-1.9%	(516)
OFFICE SUPPLIES	4,000	2,512	5,000	-20.0%	(1,000)
OPERATIONAL SUPPLIES/EQUIPMENT	13,000	38,029	43,400	-70.0%	(30,400)
HOMEOWNERS RECOVERY FEE (HRF)	10,800	-	18,000	-40.0%	(7,200)
ALLOCATION TRANSFER TO GENERAL FUND	213,751	-	330,000	-35.2%	(116,249)
TOTAL	3,000,000	1,644,119	3,000,000		
<i>Increase/Decrease</i>		0%			
		(0)			



CIP Highlights

- Roadway Resurfacing
- LCAC Renovation



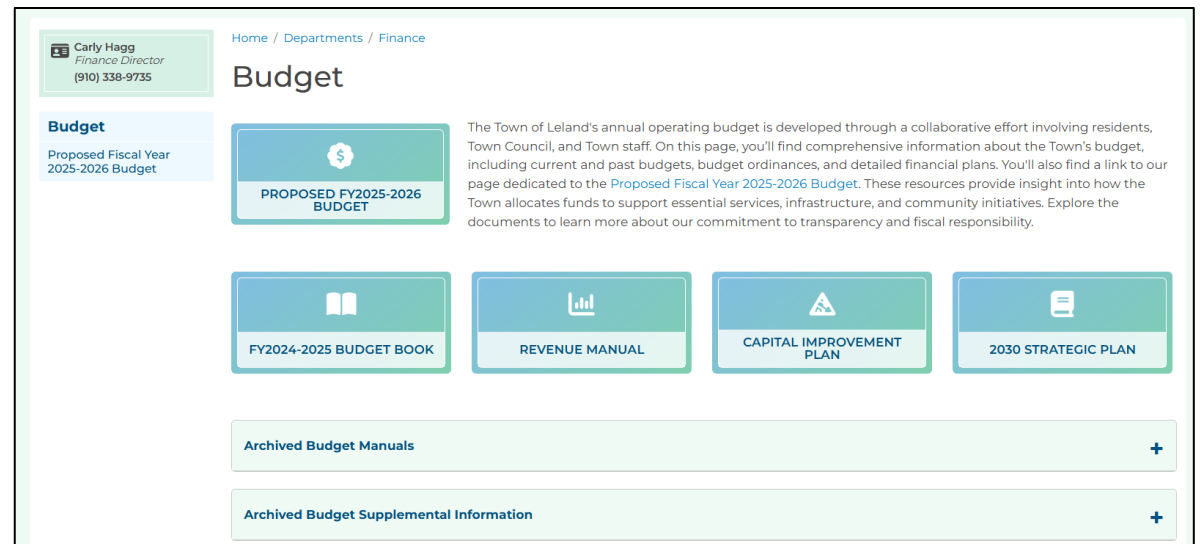
Overall Proposed Budget Review

TOTAL REVENUES	FY 2025-2026 BUDGET	PERCENT OF BUDGET
GENERAL FUND	48,000,000	90.6%
POWELL BILL	2,000,000	3.8%
BUILDING INSPECTIONS	3,000,000	5.7%
<i>Total</i>	53,000,000	
TOTAL EXPENDITURES	FY 2025-2026 BUDGET	PERCENT OF BUDGET
GENERAL FUND	48,000,000	90.6%
POWELL BILL	2,000,000	3.8%
BUILDING INSPECTIONS	3,000,000	5.7%
<i>Total</i>	53,000,000	



Communication Plan

- Budget Website
 - Townofleland.com/budget26
- Press Release
- Budget Q&A Forum
- Meeting Sign-Up
- Budget at-a-Glance Flyer
- Social Media
- Video



The screenshot shows the 'Budget' page on the Town of Leland website. At the top left, there is a profile card for Carly Hagg, Finance Director, with contact information (910) 338-9735. The breadcrumb trail is 'Home / Departments / Finance'. The main heading is 'Budget'. Below this, there is a large blue button with a dollar sign icon and the text 'PROPOSED FY2025-2026 BUDGET'. To the right of this button is a paragraph of text explaining the budget process. Below the main button are four smaller buttons: 'FY2024-2025 BUDGET BOOK', 'REVENUE MANUAL', 'CAPITAL IMPROVEMENT PLAN', and '2030 STRATEGIC PLAN'. At the bottom, there are two expandable sections: 'Archived Budget Manuals' and 'Archived Budget Supplemental Information', both with plus signs to indicate they can be expanded.

Next Steps

March	
4*	Budget Q&A Forum
Agenda Meeting*	Discuss adjustments based on the Budget Q&A Forum.
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.

Special Thanks to Town Staff

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

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

Missy Rhodes, Deputy Town Manager
David Hollis, Town Manager