

Town of Leland Budget Manual

CONSOLIDATED BUDGET
FISCAL YEAR 2023-2024

Published 05/25/2023

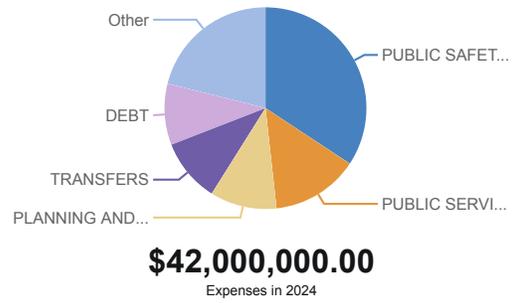
Revenue Summary

Revenue Budget FY23-24



Expense Summary

Expenses Budget by Service Area FY23-24



Explore Our Budget

The Town of Leland's digital Budget Manual provides our community with an easy to use, interactive, and engaging version of our annual Budget Book.



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Town Mission and Vision Statements

Town Mission

We are dedicated to providing effective and fiscally responsible municipal services in a manner that promotes a high quality of life with a neighborly feel.

Town Vision

A thriving community with something for everyone.

Town Council Service Area Vision Statements FY2023-2024

Internal Support

Be a well-trained, innovative, and customer-centric workforce.

Be a community that is transparent, fair, and fiscally responsible with the Town's resources to ensure the future sustainability of the Town and its citizens.

Be a governing body that proactively educates and communicates with the public, and municipal, county, and state officials.

Public Safety

Be the safest southeastern NC town through preventative and responsive emergency services and citizen engagement.

Be a town well-prepared for, responsive to, and able to recover from natural and man-made hazards.

Public Places

Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.

Be a community that protects and promotes sustainability for our natural environment, facilities, and parks.

Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.

Public Services

Be a resilient, sustainable, and environmentally conscious community.

Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.

Business & Neighborhood Enhancement

Be an inclusive, connected, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods that offer housing options for all residents.

Be a town well-positioned within the economic and tourism markets of southeastern North Carolina.

Be a town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.

Be a center for advanced, innovative manufacturing and technology employment.



Leland Town Council

Town Leadership

The Town of Leland is led by a five-member Council including a Mayor and four Councilmembers. Under the Council-Manager form of government, the Town Council acts as a legislative body in establishing policy and law. The Mayor is elected to a four-year term. The Mayor serves as the presiding officer at the Town Council meetings and is the official head of the Town for ceremonial purposes. The Town Council members are elected for staggered four-year terms. They appoint a professional Town Manager, who serves as the Council's Chief Administrator. The Town Manager hires the employees of the Town.



Brenda Bozeman, Mayor

Term: 2019-2023

Leland Tourism Development Authority – Chairman
Brunswick County Fire Commission – Town Representative
Services Coordinating Council – Town Liaison
WMPO Transportation Board – Town Representative
Cape Fear Council of Government – Delegate



Bob Campbell, Mayor Pro Tem

Term: 2019-2023

Leland Audit Committee – Member
Cape Fear Council of Government – Alternate Delegate



Veronica Carter, Councilmember

Term: 2019-2023

Leland Planning Board – Council Liaison
WMPO Transportation Board – Alternate Representative
Cape Fear Housing Coalition – Town Representative
MOTSU Intergovernmental Council – Town Representative



**Richard Holloman,
Councilmember**

Term: 2021-2025

Leland Economic Development Committee – Council
Liaison



Bill McHugh, Councilmember

Term: 2021-2025

Leland Board of Adjustment – Council Liaison
Leland Parks and Recreation Board – Council Liaison
Leland Audit Committee – Member

Town Administration

Town Administration

The Town Manager is responsible for the day-to-day operations of all departments within the Town. The Manager is the Town's Chief Administrator and is appointed by the Council. They are responsible for executing the Town budget, supporting the preparation of Town Council meeting agendas, and implementing the Council's vision for the Town of Leland.

The Town Manager is assisted by two Assistant Town Managers. The Assistant Town Managers are hired by the Town Manager and undertake special projects that cross departmental lines, as well as assist the Town Manager, as necessary, in implementing the visions and goals of Council. One of the Assistant Town Managers supports the day-to-day operations of the Public Safety, Human Resources, Finance, Legal, and Information Technology departments. The second Assistant Town Manager supports the day-to-day operations of the Public Services, Community Enrichment, Planning & Inspections, and Economic and Community Development departments.

There are nine department directors that report to the Assistant Town Managers. The Directors are responsible for the day-to-day operations within their assigned department(s), as well as collaborating to accomplish the tasks necessary to reach Town visions, goals, and desired levels of service.

Organizational Values and Servant Leadership

Town staff embrace five core values used as a guideline for personal and business conduct on a day-to-day basis. The core values consist of Respect, Communication, Service Excellence, Engagement, and a Supportive Work Environment. These five values are critical to the success of the Town and its' employees and are reflected in every action within the organization and the approach to the management of the Town. The Town's management team embodies a servant leadership approach. Unlike a traditional, hierarchical model, where the power within the organization is held by those at the "top of the pyramid," servant leadership seeks to put the needs of the organization's employees first. By taking this approach, employees feel empowered to unlock their purpose and ingenuity. This results in higher performing and more engaged, fulfilled employees, who in turn are better prepared to meet the needs of the citizens of the community.



Shared Organizational Statement

Town of Leland employees are here to serve each other and our community. We are a talented collection of individuals who feel value from our contributions, and find worth, enjoyment, and fulfillment each day as we are inspired to be a part of something bigger than ourselves. Here our efforts have meaning. United, we set

high expectations and hold ourselves and one another accountable. We promote innovation, embody servant leadership, and take a forward-thinking approach to challenge each other to reach our highest potential. We are highly motivated and courageous. We embrace change and encourage open, honest, and frequent communication to achieve our goals. Though a growing organization with the desire to consistently push boundaries, our foundation is rooted in professionalism, trust, integrity, and accountability. We are also supportive, genuine, compassionate, and prudent. We have an endless commitment to improve our community for existing and future generations. With a strategic mindset, we are making Leland a more desirable place to connect, find opportunity, enjoy life, and thrive. Every action by each of us is important in our success. It takes all of us. We do this together as one.



David Hollis, Town Manger

A Leland native, Mr. Hollis attended NC State University, where he earned a bachelor's degree in Construction Engineering and a master's degree in Civil Engineering. He also holds a Master of Business Administration from UNC-Wilmington. He was appointed to this position in 2011.

Mr. Hollis has a professional background in engineering, project management, and water resources in both government and private-sector organizations. He holds certifications in water treatment and distribution, as well as in wastewater collection, treatment, and disposal.

In 2013, he was named Cape Fear Council of Government's Manager of the Year.

Niel Brooks, Assistant Town Manager



A native of North Wilkesboro, N.C., Mr. Brooks earned his Bachelor of Journalism and Mass Communication from UNC-Chapel Hill and a Master of Public Administration from UNC-Wilmington. He is a Certified Parks and Recreation Professional. He has held this position since December 2017.

Missy Rhodes, Assistant Town Manager



Ms. Rhodes is originally from Cambridge Springs, P.A. She attended Penn State University, where she received a bachelor's degree in Accounting. She is a Certified N.C. Local Government Finance Officer. She has held this position since 2017.

Ben Andrea

**Planning & Inspections
Director**

Mr. Andrea is a lifelong resident of southeastern North Carolina and holds bachelor’s degrees in Environmental Studies and Business Administration. Mr. Andrea is a certified planner with the American Planning Association, a certified zoning official with the NC Association of Zoning Officials, and a certified floodplain manager with the Association of State Floodplain Managers. He has held this position since December 2018.

Carly Hagg

Finance Director

Ms. Hagg is originally from Central Massachusetts, relocating to the area to attend UNC-Wilmington, where she earned her bachelor’s degree in Accounting and a Master of Business Administration degree. She is a Certified N.C. Local Government Finance Officer. She has held this position since February 2018.

Corrie Faith Lee

Staff Attorney

Ms. Lee is originally from Mechanicsville, Va., but came to call North Carolina home when she attended Campbell University and earned a bachelor’s degree in Business Administration. For law school, Ms. Lee attended Regent University School of Law and earned a Juris Doctor degree. Ms. Lee is a North Carolina licensed Attorney. She has held this position since August 2022.

Chris Langlois

Public Safety Director

Mr. Langlois was born and raised in Jeanerette, Louisiana. He holds an Associate Degree in Fire Science from LSU at Eunice, Bachelor of Public Administration from Upper Iowa University, and Masters in Executive Fire Service Leadership from Grand Canyon University. He has held this position since January 2022.

Sara Meyer

Human Resources Director

Ms. Meyer is originally from Southern California and holds a degree in Business from Eastern Florida State College. She is a Society of Human Resources Management Certified Professional. She has held this position since April 2022.

Dr. Robert Miller

Public Services Director

Dr. Miller is a native of Gastonia, NC. He holds a bachelor’s degree in Environmental Studies and Civil Engineering. He also earned a Master’s Degree in Business Administration and a Doctorate in Business Administration – Strategic Leadership. He is a licensed Professional Engineer in North Carolina and is a certified Project Management Professional. He has held this position since January 2023.

Wyatt Richardson

**Community Enrichment
Director**

Mr. Richardson is a native of Durham, N.C. He earned his associate degree from Durham Technical Community College in Automotive Systems Technology. He also holds a bachelor’s degree from Northern Arizona University in Parks and Recreation Management. He is a Certified Parks and Recreation Professional and a Certified Aquatic Facility Operator. He has held this position since January 2022.

Anthony Thomas

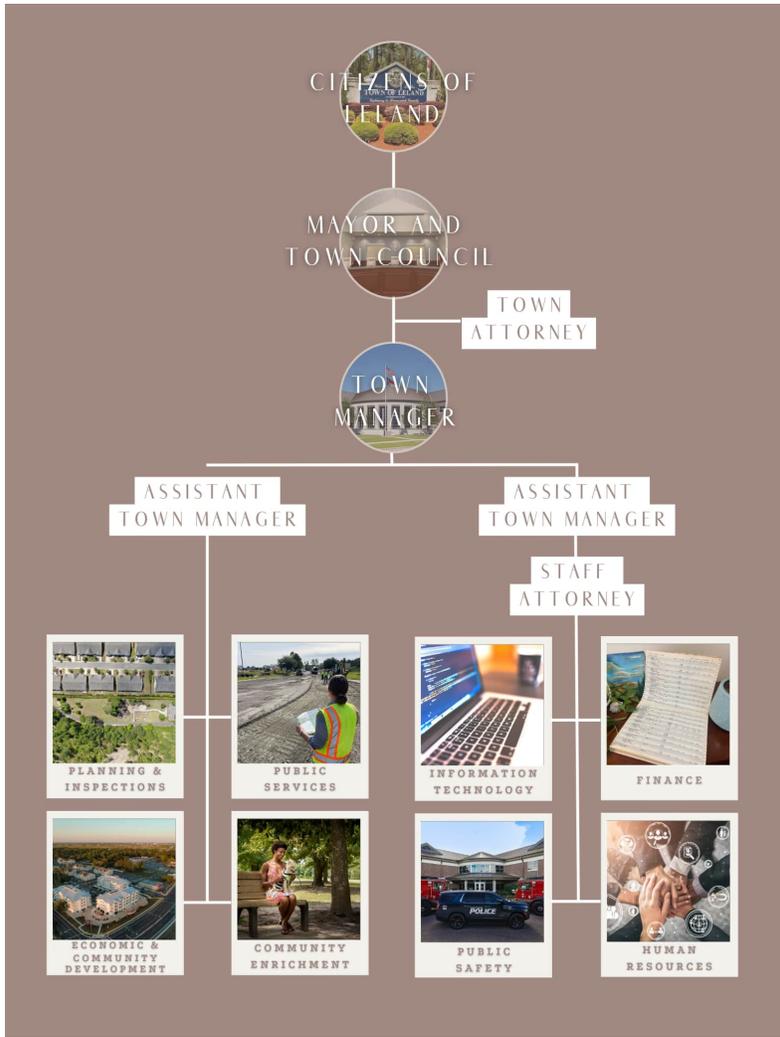
**Information Technology
Director**

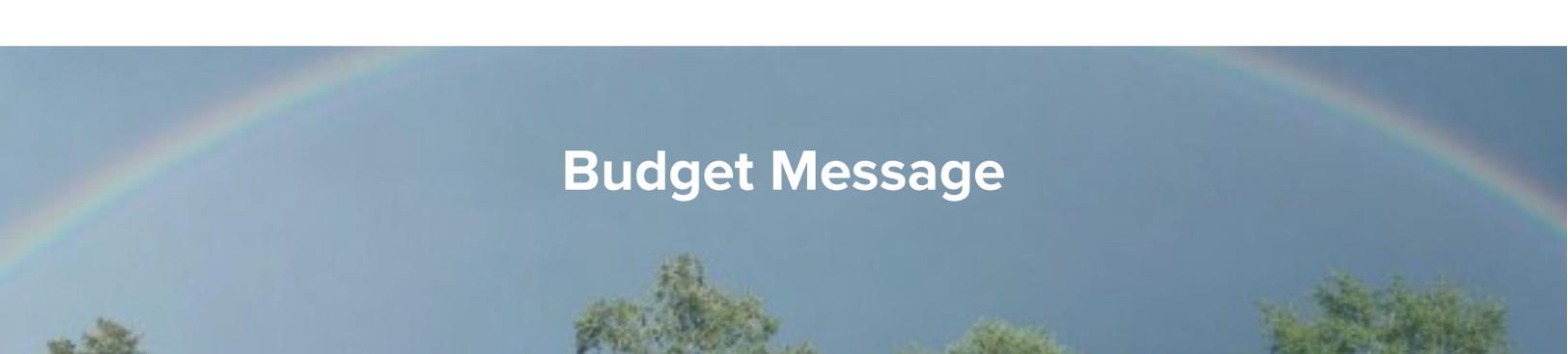
A lifelong resident of North Carolina, Mr. Thomas holds a bachelor’s degree in Geography and Religious Studies from the University of North Carolina at Chapel Hill, and a Graduate Certificate in Geographic Information Systems from North Carolina State University. He has held this position since January 2023.

Barnes Sutton

**Economic & Community
Development Director**

Mr. Sutton is originally from St. Robert, Missouri but has lived in the Cape Fear area since attending UNC-Wilmington, where he earned his bachelor’s degrees in Political Science and Business Administration and a Master of Public Administration. Mr. Sutton is a certified planner with the American Planning Association. He has held this position since April 2023.





Budget Message

April 17, 2023

The Honorable Mayor Brenda Bozeman
Members of the Leland Town Council

Dear Mayor Bozeman and Leland Town Council:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the proposed Annual Budget of \$42.8 Million for Fiscal Year beginning July 1, 2023, and ending June 30, 2024, is balanced with no appropriation of fund balance. \$900,000 is allocated to the General Fund reserve to increase fund balance for the financial stability of the Town's future. The proposed budget reflects a reduction in the tax rate from .25 per \$100 in valuation to .23 per \$100 in valuation. Staff are also proposing an increase in fire fees to close the gap between fire fee revenue and operating expenses.

Multiple factors influence the annual budget process, including the condition of the national, state, and local economies and the priorities identified by our elected officials, staff, and citizens. Though we are thankful we have been able to withstand changes in the economy, it has certainly affected our operations and decisions over the last few years and continues to be a consideration moving forward. We remain committed to providing outstanding services as we have through all the tumult and uncertainty of the last three years. As we have moved past the COVID-19 pandemic, we are facing new challenges: rising inflation, potential statutory changes, and balancing current services to maintain a high quality of life for our citizens. To address economic challenges such as inflation and supply chain constraints, staff will remain fiscally responsible to ensure tangible benefits and services are continuously provided to all residents. Considering the external effects of the economy, regulatory changes, identified community needs, and desire to complete projects, the proposed budget represents thoughtful consideration and conservative planning so the Town can fulfill its obligations to residents, meet established goals, and remain fiscally healthy.

In preparing the Fiscal Year 2023-2024 (FY23-24) Budget, Town staff followed guidance from Town Council to develop a budget that will balance current Town programs and vital services with development of new plans and projects. Additionally, Town Council reviewed their identified vision statements and staff focused on initiatives related to meeting those vision statements while creating the budget.

The Town's anticipated revenues are calculated using historical financial trends, property tax values from Brunswick County, and projections provided by the North Carolina League of Municipalities (NCLM). The Town has been fortunate in past years to have revenues exceed expenditures, keeping an adequate fund balance; but, in the present year and the previous year, that balance has started to decline. Staff feel strongly about building our reserves to ensure our stability moving forward.

In summary, the proposed budget of \$42.8 M (\$38.8 M General Fund) is a balanced budget that focuses on the priorities set by Town Council for FY23-24, as well as being fiscally sound. As stewards of public resources, staff believes our primary role is to concentrate budgeting efforts on ensuring the safety of our community and staff by investing in public safety and infrastructure, maintaining current service levels, while attempting to keep rates

and fees reasonable. This budget reflects the Town's commitment to maintaining and improving our community while positioning Leland to be financially stable well into the future.

We will hold a Budget Public Hearing on May 10, 2023 at 6:00 p.m. or shortly thereafter at Town Hall.

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Hollis". The signature is fluid and cursive, with the first name "David" and last name "Hollis" clearly distinguishable.

David A Hollis, Town Manager

Basis for Budgeting, Budget Process, and Budget Calendar

Basis for Budgeting

In accordance with the North Carolina Budget and Fiscal Control Act, the Town of Leland budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. Any operational appropriations that are not expended shall lapse. During the fiscal year, budgets are maintained using the modified accrual basis.

Budget Process

The importance of the annual budget process cannot be overstated. The budget manual outlines policy direction, guides management and Council decisions, and provides citizens with transparency of how the Town uses public money, which establishes accountability and trust. During the budget process, the public is invited to attend meetings and discuss items within the budget.

The Town's budgets are adopted as required by North Carolina General Statutes. The Town adopts a balanced budget annually for the General Fund, which is defined as anticipated revenues equal to planned expenditures. Project ordinances are adopted for capital project funds and capital improvements. All budgets are prepared using the modified accrual basis of accounting.

Budgetary control is executed at the department level or by project. The Town Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund without limitation, with an official report to Council the following month if the transfer was in excess of \$10,000. During the fiscal year, budget amendments to the original budget may be necessary. Budget amendments between funds, or that increase or decrease total budget of any fund, must be approved by Town Council in advance.



Goal Setting and Direction

Council has established vision statements which allow staff to strategize goals and actions in order to achieve success in attaining those visions. Each year, during the budget process, staff and Council review these statements and make any updates they feel are necessary. The visions are intended to set a standard of operational excellence for the organization and the community.

The process to establish Council’s vision statements consists of staff brainstorming ideas in August and September. In September 2022, staff met with Council in a public meeting to discuss and finalize any updates to the vision statements. Each department then sets their own goals, objectives, and actions with the support of the managers and staff. The department-specific goals allow staff to implement and accomplish the overarching ideas and strategies of Council’s vision statements.

Preparation, Requests, and Adoption

Preparation for the Town budget began in September 2022 when Department Directors received their budget templates from the Finance Director. The Directors were responsible for completing the appropriate budget justification forms and submitting their requests to Finance by January 3, 2023. Finance staff then developed revenue projections and combined all department expenditure requests into one draft budget template. The Finance Director met with Department Directors to prioritize the requests and create a balanced budget. At a special meeting in February 2023, the Town Staff presented the General Fund expenditure justification details to Town Council to receive feedback and further direction in developing the budget. The first public Hearing was held at the regular meeting in March where staff was given feedback on the budget from Council and the public. On May 10, at a special meeting, we held the budget hearing, the public had an opportunity to see the proposed budget and make recommendations for adjustments. Staff presented the budget for formal approval at the regular meeting on May 18, 2023 when it was approved.

Original Budget Calendar

Town of Leland Budget Calendar for Fiscal Year 2023/2024	
DATES	TASK
August	
Agenda Meeting	Present Council with the budget calendar and request Council submit proposed topics/budget requests/service adjustments to Town Manager by the September Agenda Meeting.
September	
1	Finance Director to distribute departmental budget templates to Department Directors.
2	Finance Director to distribute departmental mission/goal templates to Department Directors
Agenda Meeting	Staff and Council to discuss Council vision statements, topics, budget requests, and service adjustments.
December	
7	Department Directors and Managers to finalize new position requests.
January	
3	Department Directors to provide completed expense templates and mission/goal templates to Finance Director.
3-31	Staff prepares a balanced budget to present to Council at the February Special Meeting.
February	
TBD (1-28)	Special Council Meeting: Entire budget overview.
March	
1-Agenda Meeting	Staff make adjustments based on the February Special Council Meeting.
Agenda Meeting	Discuss adjustments based on the February Special Council Meeting, if needed.
Regular Meeting	Budget presentation and public hearing.
April	
Agenda Meeting	Discuss any adjustments based on the March public hearing.
Regular Meeting	Adoption of the FY 23/24 budget at the Regular Council Meeting on the consent agenda.
July	
1	Budget implemented.



Functions of Government

Statutory Requirements

The Town of Leland, like other North Carolina municipalities, including cities, villages, and towns, operates under a charter granted by the NC General Assembly and has powers and authorities granted to it by state statutes and the state constitution. In the state of North Carolina, municipalities do not have home rule, which means that the state legislature must grant the power and authority to municipalities and authorize them to perform certain functions. And unlike most other states, North Carolina does not grant broad authority over local matters to local governments through its state constitution or a single state statute. Instead, North Carolina local governments derive their authority from a patchwork of local and general laws. These laws include numerous statutes laying out the general powers of all local governments and local acts that apply only to a given municipality or set of municipalities. In some cases, the charter establishing a particular local government provides that government with additional authority.

Under general law, there is only one mandated service that municipalities must initially provide — enforcement of the State Building Code. Although municipalities are authorized to provide a broad array of services, they are not required by state law to do anything but perform building code inspections. Even then, municipal personnel do not have to actually conduct the inspections, rather, this function can be, and often is, contracted out to counties or private companies.

To receive a positive recommendation of incorporation from the Joint Legislative Commission on Municipal Incorporation, a municipality must have a plan to provide four of eight services after three years of being incorporated and assess a tax of at least \$0.05 per \$100 property valuation in order to collect state and federal revenue sources. The eight possible service offerings are building inspections, water distribution, sewage collection or disposal, garbage and refuse collection or disposal, fire protection, police protection, street maintenance, construction, and right of way acquisition, or street lighting. This only applies for municipalities incorporated on or after January 1, 2000. Municipalities incorporated before that date and after January 1, 1945, are incentivized to provide at least two services in order to be eligible for Powell Bill funding for streets.

Ultimately, however, the General Assembly may incorporate a community even if it does not receive a positive recommendation from the Joint Legislative Commission or fails to provide the recommended number of services, subject to state constitution restrictions.

Municipal Functions

Leland, like most municipalities, provides a variety of services far beyond the required minimums. This is a result of a need to provide higher levels of services in order to meet the demands of more populated or urban areas. Some of these additional services can include fire protection, police protection, solid waste collection, water and sewer services, street maintenance, and regulation of land use and development. Each municipality provides a mix of services that reflect their unique geographical, cultural, and socio-economic nature.

The Town of Leland provides the following common municipal services:

- Police protection
- Fire protection
- Planning, zoning, and land use regulation
- Code enforcement
- Building and fire permitting and inspections (Required by statute, performed by Town staff)

- Emergency management
- Water distribution (In partnership with Brunswick Regional Water and Sewer H2GO)
- Sanitary sewer collection (In partnership with Brunswick Regional Water and Sewer H2GO)
- Public street maintenance
- Public street construction and right-of-way acquisition
- Street lighting
- Stormwater permitting
- Parks and recreation
- Animal control

A municipality may operate as a council-manager or mayor-council form of government. The Town of Leland operates as a council-manager form of government. Under this governance, the council, including the mayor, hires a professional city/town manager to fulfill the policy goals and objectives of the council. The manager has the responsibility to administer daily operations and hire personnel. The council approves the budget while the manager oversees the budget and implements the services.

Alternatively, the mayor-council form of government, utilized by some municipalities, has the mayor as the figurehead of the organization with the council members making most of the legislative decisions. In some cases, the council members will serve as department heads or be assigned responsibility for providing certain services directly or by hiring personnel. In other instances, the mayor-council government will employ an administrator who is responsible for carrying out the daily decisions of council, but the council retains the authority to hire personnel and manage operations.

County Functions

County governments were originally created by the state of North Carolina in order to give citizens greater access to government, without having to travel to the state capital, and to carry out many of the services that are mandated by the state and federal governments. Each county government is governed by a board of commissioners. The board hires a county manager, or administrator, who is responsible for the day-to-day operations of the county. Commissioners are not the sole policy makers in county government, however. Since the sheriff and register of deeds are also elected officials, they have independent authority to adopt specific policies for their departments. In addition, several independent, or nearly independent, local boards have responsibility for such areas as alcoholic beverage control, elections, mental health, public health, and social services. These boards appoint directors and have the authority to make local policies. Counties were given authority by the state to consolidate human services under the direct oversight of the county board of commissioners and the county manager/administrator. School boards are separately elected by the citizens and have responsibility for education policies and setting the school system's budget. However, none of these other local boards have the power to tax citizens. That authority rests solely in the purview of the board of county commissioners. Thus, the county commissioners control the budgets of all services, even those of other elected county officials. Therefore, these boards, commissions, offices, and other entities must work collaboratively with the county commissioners in developing their operations and budgets.

County governments often provide services that are distinct from those offered by municipalities and in North Carolina, vary in the specific services they provide, but can be generally classified and grouped as follows:

- Human Services (Social Services, Public Health, Mental Health) - Counties administer social services and public health directly within county departments using county employees. This system of human services, county-administered and state-supervised, is only present in a handful of other states. Most states administer federally mandated social services programs through regional state offices with state employees.
- Public Schools - Counties in North Carolina are statutorily required to build and maintain school facilities, although the buildings themselves are owned by the independently elected school boards. Counties also generally contribute a portion of their budgets to fund school classroom expenses.
- Typical Municipal Services - Counties can also function as municipal governments to provide and regulate services for the health and well-being of their residents. Counties have increasingly taken on municipal

services, especially in unincorporated areas, for the provision of water and sewer, building inspections, and planning and zoning, to name a few. One function not performed by North Carolina counties is the building and maintenance of secondary roads. While counties in most other states are charged with this responsibility, the state of North Carolina assumed secondary road construction and maintenance in the early 1930s to assure a consistent statewide system of transportation.

- Solid Waste Collection and Disposal
- Register of Deeds (Elected)
- Sheriff (Elected)
- Board of Elections (Four members are appointed by the State Board of Elections and the chair is appointed by the Governor)
- Alcoholic Beverage Control Board (Appointed by County Board of Commissioners)
- District Attorney (Elected)

State Functions

The government of the state of North Carolina is divided into three branches: executive, legislative, and judicial.

These consist of the Council of State (led by the Governor), the bicameral legislature (called the General Assembly), and the state court system (headed by the North Carolina Supreme Court). The Constitution of North Carolina delineates this structure and function of the state government. Generally, in North Carolina, if authority is not given to a local government to provide a service, the authority for provision of that service remains with the state.

Current Service Responsibilities

The following table illustrates the services offered within the Town of Leland, as well as those services being offered by other agencies in the area.

SERVICE	TOWN OF LELAND	BRUNSWICK COUNTY	STATE OF NORTH CAROLINA	H2GO*/LELAND	PRIVATE UTILITY
STREET REPAIR AND MAINTENANCE	 LOCAL STREETS		 STATE STREETS		
STREET CONSTRUCTION AND RIGHT OF WAY ACQUISITION	 LOCAL STREETS		 STATE STREETS		
LAW ENFORCEMENT					
FIRE PROTECTION					
EMERGENCY MANAGEMENT					
EMS SERVICES					
PARKS AND RECREATION					
WATER DISTRIBUTION**					
WATER TREATMENT**					
SANITARY SEWER COLLECTION**					
SANITARY SEWER TREATMENT**					
SOLID WASTE COLLECTION					
SOLID WASTE DISPOSAL (LANDFILL AND CONVENIENCE SITES)					
RECYCLING COLLECTION (CONVENIENCE SITES)					
RECYCLING COLLECTION (CURBSIDE)					
CODE ENFORCEMENT					
ZONING AND LAND USE REGULATION					
BUILDING INSPECTIONS AND PERMITTING					
STORMWATER MANAGEMENT					
ECONOMIC & COMMUNITY DEVELOPMENT					
STREET LIGHTING***					
ANIMAL CONTROL					
SENIOR SERVICES					
HEALTH AND HUMAN SERVICES					
PUBLIC HOUSING					
ELECTRIC SERVICE					
NATURAL GAS					
TELECOM/BROADBAND INTERNET					

*SERVICES PROVIDED JOINTLY BY BRUNSWICK REGIONAL WATER AND SEWER H2GO SANITARY DISTRICT AND THE TOWN OF LELAND.

**IN INSTANCES WHERE THERE ARE MULTIPLE PROVIDERS FOR THE PROVISION OF WATER AND SEWER SERVICES, H2GO/TOWN OF LELAND IS GENERALLY THE PRIMARY PROVIDER WITHIN THE TOWN LIMITS. THIS MAY VARY DEPENDING ON WHO THE PARTICULAR UTILITY PROVIDER IS AT A SPECIFIC LOCATION (H2GO/LELAND OR BRUNSWICK COUNTY).

***SERVICE PROVIDED BY A PRIVATE UTILITY BUT PAID FOR BY THE TOWN.

Town of Leland

GFOA Distinguished Budget Presentation Award

GFOA Distinguished Budget Presentation Award

The Town of Leland has received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Fiscal Year 2022-2023 Budget.

The Distinguished Budget Presentation Awards Program (Budget Awards Program) was established in 1984. According to the GFOA, it was created to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting, and to recognize individual governments that succeed in achieving that goal.

The GFOA has recognized about 1,800 governments, including states, cities, counties, special districts, school districts, and more for transparency in budgeting. Budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool in order to receive the award.



Budget Summary

Budget Summary

From the Council and staff of the Town of Leland, welcome to the Town of Leland’s FY2023-2024 Budget!

This document represents our plans to utilize the Town’s resources to continue to provide citizens with a quality of life that is safe, prosperous, and enjoyable. We, as staff and Council, wish to use this document to be transparent and convey the actions the Town is undertaking in the upcoming year. For our Town Council and many of our staff, Leland is home, and we are proud to have the opportunity to improve the Town through our professional lives every day.

For the purposes of separating restricted or designated funds, the Town of Leland divides Powell Bill into a separate special revenue fund and segregates building inspections restricted funds when presenting revenues and expenditures. As shown in the following tables and chart, the Town-wide budget is \$42,800,000 for all funds, including General Fund, Building Inspections (restricted within the General Fund), and Powell Bill, with the unrestricted General Fund budget comprising \$38,800,000 of the total. For comparison, the FY22-23 approved General Fund budget was \$30,000,000.

TOTAL REVENUES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
GENERAL FUND	38,800,000	90.7%
POWELL BILL	800,000	1.9%
BUILDING INSPECTIONS	3,200,000	7.5%
Total	42,800,000	

TOTAL EXPENDITURES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
GENERAL FUND	38,800,000	90.7%
POWELL BILL	800,000	1.9%
BUILDING INSPECTIONS	3,200,000	7.5%
Total	42,800,000	

The FY23-24 budget builds upon the balanced financial foundation that remains a key goal for Council and management.

Each year, Council and staff make efforts to prepare a budget that predicts revenues to equal expenditures without appropriating fund balance. The annual budget process and budget documents bring together information, data, trends, and forecasts into a cohesive management plan for utilizing the Town’s resources.

Council and staff work collaboratively to develop a budget that is balanced and sustainable.

The Town continues to monitor both the cost of doing business along with the level and quality of services provided to ensure residents continue to receive value for their tax dollar, both in absolute terms and when compared to peer municipalities.

In summary, the approved FY23-24 budget incorporates the personnel and resources needed to sustain the high level of service expected from the Town that our residents desire and deserve. The submitted budget also includes an increase to police, fire, and street and park projects that will meet Town goals.

Budget Highlights FY23-24

Ad Valorem Tax Rate

There is decrease in the tax rate from \$25.0 cents per \$100.00 of valuation down to \$23.0 cents per \$100.00 of valuation with this proposed budget.

Fire Fees

The proposed budget includes an increase in fire fees which will bring the fees up to the maximum allowed with the current fee structure.

New Employee Positions

The budget includes the addition of nineteen (19) new full-time employees, including (4) Police Officers, (1) Fire Logistics position, (1) Safety & Training Coordinator, (2) Maintenance Workers, (1) Grounds & Maintenance Supervisor, (5) Building Inspections positions, (2) Planner I positions, (1) Communications Specialist II, and (2) IT positions.

Radio Equipment for Public Safety

Over \$750,000 allocated to replace radio hardware for Police and Fire Departments in preparation for mandatory NC VIPER Program Upgrade (2025 deadline)

Parks, Recreation, and Cultural Resources: Operational Supplies/Equipment

Addition of a new electric kiln and (3) pottery wheels

Planning Department: Professional/Contract Fees

Consultant for Integrated Mobility Plan (IMP)

Engineering: Stormwater and MS4

Stormwater mapping

Stormwater upgrades

Cape Fear River Watch and Clean Water Education Partnership

Streets & Grounds Department

(1) Rubber Tire Backhoe

(1) Dump Trailer

(1) Asphalt Paving Machine for road repairs

Police: Operational Supplies/Equipment

(5) Traffic light transfer switches

(2) Portable generators for traffic light emergency power

Capital Improvement Projects

Baldwin Drive Improvements

Ocean Gate Plaza Improvements

John Sneed Lane Paving Design

FY24-25 Resurfacing Design

US 17 Pedestrian Crossing

Recommended Budget

The FY23-24 recommended budget totals \$38,800,000 for all Town operations. Following Town Council's direction, the budget is balanced with a tax rate of \$0.23 per \$100.00 valuation. The budget currently includes no appropriated fund balance.

Revenue and Expenditures

Revenues

Leland continues to experience growth in its primary revenue sources – ad valorem tax and sales tax. A growing population has naturally contributed to a growing tax base that helps the Town retain a very modest tax rate while providing exceptional services. The current tax is much lower than the benchmark communities as presented in the Town’s annual financial audit. The growth in tax base, the stable nature of property taxes, and the fact that property tax revenues account for only about thirty-seven percent (36.8%) of the Town’s revenues show the Town’s strong financial stability. Leland’s revenue projections are determined by prior years’ trend analysis by revenue source and information received from other agencies.

GENERAL FUND REVENUE	FY 2023-2024 BUDGET	PERCENT OF BUDGET
PROPERTY TAX	14,270,000	36.8%
SALES & USE TAX	12,700,000	32.7%
FIRE FEES	5,835,000	15.0%
OTHER REVENUE	1,290,000	3.3%
LOAN PROCEEDS	1,000,000	2.6%
INTEREST INCOME	990,000	2.6%
FRANCHISE TAX	950,000	2.4%
MUNICIPAL VEHICLE TAX	900,000	2.3%
ALLOCATION REVENUE	480,000	1.2%
ZONING/PERMITS	285,000	0.7%
BEER & WINE TAX	100,000	0.3%
Total	38,800,000	

For FY23-24, the property tax revenue calculation is based upon an ad valorem tax base estimated at \$6.22 billion, which will generate about \$14.3 million in property tax revenue with a tax rate of \$0.23 cents per \$100 valuation and a 99.57% collection rate.

Local option sales tax represents the Town’s second largest revenue source in the General Fund at an estimated \$12.7 million (32.7% of the budgeted revenue total). The State of North Carolina collects the sales tax and distributes these monies three (3) months in arrears to the local units. Sales tax revenues have increased significantly over the past several years with a strengthened economy, a growing Leland population, the natural growth in Brunswick County, as well as the state’s expansion of sales tax to include digital property purchases and certain services.

The current sales tax revenue projection was calculated based upon continuous increases in FY21-22 as well as FY22-23 collections. Staff will continue to monitor sales tax distributions in the coming months and adjust expenditures if needed.

The following table contains the last five (5) years of sales tax collected by month:

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
July	\$ 854,408.73	\$ 704,288.25	\$ 437,758.46	\$ 472,690.57	\$ 396,296.86
August	\$ 857,970.47	\$ 721,631.81	\$ 530,046.29	\$ 496,833.71	\$ 439,399.11
September	\$ 945,381.49	\$ 828,195.35	\$ 660,602.75	\$ 560,393.36	\$ 510,827.69
October	\$ 968,123.52	\$ 850,422.68	\$ 646,723.22	\$ 552,250.50	\$ 475,432.83
November	\$ 982,085.44	\$ 768,338.04	\$ 619,684.76	\$ 540,029.36	\$ 445,538.16
December	\$ 907,158.73	\$ 684,100.68	\$ 618,641.77	\$ 453,767.01	\$ 398,543.19
January	\$ 868,223.70	\$ 709,266.35	\$ 593,239.79	\$ 501,411.74	\$ 429,632.38
February	\$ 794,524.93	\$ 735,456.29	\$ 603,500.27	\$ 473,330.32	\$ 410,560.37
March	\$ 934,766.50	\$ 799,080.13	\$ 616,677.38	\$ 498,736.51	\$ 459,887.91
April	\$ 838,815.56	\$ 649,383.49	\$ 587,310.28	\$ 422,820.97	\$ 377,890.06
May		\$ 655,052.88	\$ 505,531.63	\$ 424,438.49	\$ 381,059.75
June		\$ 840,068.05	\$ 731,735.79	\$ 484,317.90	\$ 488,963.37
	\$ 8,951,459.07	\$ 8,945,284.00	\$ 7,151,452.39	\$ 5,881,020.44	\$ 5,214,031.68

**These amounts are by the month/year the Town received the funds from NCDOR and does not include year end adjustment entries.*

Municipal Vehicle Tax is another form of revenue that is estimated to be \$900,000 (2.3% of the budgeted revenue total) for FY23-24. The Town has levied a \$30 tax per registered vehicle with the annual budget ordinance. The tax will only be paid by persons who pay Leland property taxes and have a vehicle registered to an address within the Town limits. The Town has budgeted all revenues from its Municipal Vehicle Tax for the maintenance and repair of Town-owned streets.

Fire fees are estimated at \$5.835 million (15% of the budgeted revenue total) in the upcoming year, which includes a proposed fire fee increase over the current year.

Expenditures

The Town anticipates spending 37.1% of the General Fund budget on Public Safety, split between the Police department, Fire/Rescue department, and Emergency Management departments at 17.3%, 19.2%, and .6%, respectively.

The table below details the General Fund expenditures and corresponding percent of the budget:

DEPARTMENT	FY 2023-2024 BUDGET	PERCENT OF BUDGET
FIRE	7,445,000	19.2%
POLICE	6,730,000	17.3%
DEBT	4,120,000	10.6%
STREETS & GROUNDS	3,610,000	9.3%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	3,375,000	8.7%
INFORMATION TECHNOLOGY (IT)	3,285,000	8.5%
ADMINISTRATION	2,300,000	5.9%
FACILITIES & FLEET	1,490,000	3.8%
PLANNING	1,280,000	3.3%
PARKS, RECREATION, & CULTURAL RESOURCES	1,210,000	3.1%
ENGINEERING	1,050,000	2.7%
FINANCE	1,000,000	2.6%
TRANSFER TO GENERAL FUND RESERVES	900,000	2.3%
HUMAN RESOURCES	470,000	1.2%
GOVERNING BODY	315,000	0.8%
EMERGENCY MANAGEMENT	220,000	0.6%
Total	38,800,000	

Governmental Funds

Governmental Funds

Governmental funds are used to account for governmental functions. The following table lists the various fund identifiers as utilized within the Town’s financial software (Tyler Incode).

Fund ID	Fund Name	Fund Type
10	General Fund	General Fund
11	Powell Bill	Special Revenue Fund
16	ARP Fund	Grant Fund
24	State Drug Forfeiture	Capital Project Fund
30	Westgate Senior Apt. Housing	Capital Project Fund
39	Parks CPF	Capital Project Fund
45	General CPF	Capital Project Fund
47	Powell Bill CPF	Capital Project Fund
50	Law Enforcement Separation Allowance	Project Fund
52	Old Fayetteville MUP CPF	Capital Project Fund
53	Leland MS Sidewalk CPF	Capital Project Fund
54	Old Fayetteville/Village Road Pedestrian Loop CPF	Capital Project Fund
55	Village Road MUP Extension CPF	Capital Project Fund

General Fund

The General Fund is the general operating fund for the Town. This fund is used to account for expenditures and financial resources for public services unless those are accounted for in another fund. The primary sources of revenue for the General Fund are sales taxes, ad valorem taxes, grants, and other various license fees and taxes. Primary expenses are for public safety, streets maintenance, and other general governmental functions.

General Fund Restricted Revenue

Restricted Revenue Funds within the General Fund are used to set aside finances that are legally restricted to expenditures for specific purposes. Building inspection fee revenue is the only restricted revenue within the Town’s General Fund budget.

There are no significant fee increases proposed for Building Inspections in the FY23-24 budget, however, modifications are made to the fee schedule when needed.

BUILDING INSPECTION REVENUES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
BUILDING INSPECTIONS - LELAND	3,200,000	100.0%
Total	3,200,000	
BUILDING INSPECTION EXPENDITURES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
PERSONNEL	2,297,425	71.8%
OPERATIONS	330,575	10.3%
CAPITAL OUTLAY/VEHICLE RESERVE	80,000.00	2.5%
BUILDING INSPECTION RESERVE	12,000	0.4%
ALLOCATION EXPENSE	480,000	15.0%
Total	3,200,000	

Special Revenue Fund

A Special Revenue Fund contains the proceeds of special revenue sources that are either committed or restricted to expenditure for a specific purpose other than debt service or capital projects. Powell Bill funds from the North Carolina General Assembly are an example of these types of funds.

The following table displays the Powell Bill revenues and expenditures:

POWELL BILL REVENUES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
RESTRICTED POWELL BILL	800,000	100.0%
APPROPRIATED FUND BALANCE	-	0.0%
Total	800,000	
POWELL BILL EXPENDITURES	FY 2023-2024 BUDGET	PERCENT OF BUDGET
STREET PROJECTS	800,000	100.0%
Total	800,000	

Revenue Neutral

Revenue Neutral

The revenue neutral tax rate (RNTR) is required to be calculated and published by local governments during the year of a real property reappraisal. The intent of this calculation is to provide citizens with comparative information on tax rates before and after the reappraisal. Per NCGS 159-11(e), the revenue neutral property tax rate is the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Calculation

1. Determine the Tax levy for the current fiscal year.
2. Using the new tax base (from reevaluation), determine the tax rate that would produce a tax levy equal to the tax levy for the current fiscal year.
3. Increase the rate calculated in #2 by the growth factor.
4. The growth factor is the average annual percentage increase in the taxing unit's tax base due to new property and improvements to existing property.
5. This calculation should exclude annexations, mergers, and other unusual events.
6. Increase the RNTR by the growth factor to account for "natural" growth in tax base that would have occurred even without reappraisal.

Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)		Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change	
2023-24		6,218,574,352	-	24-25	6,218,574,352			
				23-24	4,053,167,086			
	Revaluation							
2022-23	1/1/2023	4,053,167,086	11,620,690	23-24	4,041,546,396	338,080,796	9.13%	
				22-23	3,703,465,600			
2021-22		3,703,465,600	6,291,690	22-23	3,697,173,910	266,913,910	7.78%	
				21-22	3,430,260,000			
2020-21		3,430,260,000	5,342,320	21-22	3,424,917,680	281,203,394	8.94%	
				20-21	3,143,714,286			
2019-20	Revaluation	3,143,714,286						
	1/1/2019					Average growth:	8.62%	Average growth % Doesn't include
								revaluation increase (decrease)
Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth:					0.1770			



Governing Body

Departmental Overview

Council gathers constituent input through various means including Boards, Committees and public comments to determine the type of services provided by the Town government. Council provides vision statements for the service areas which establishes priorities, goals, policies, and budgets. Council acts on proposed ordinances and resolutions (text amendments, zoning, contracts, etc.). Councilmembers serve on regional Boards, Committees, and other unofficial groups and appoints individuals to serve on Town Boards and Committees. Councilmembers act as official representatives of the Town in all of their communications, including on social media, news media, and newsprint. All Town officials are elected at-large by the entire voting populous of the Town. All Town decisions are by majority vote or a consensus of the Board.

Department Mission

We are dedicated to providing effective and fiscally responsible municipal services in a manner that promotes a high quality of life with a neighborly feel.

Department Vision

A thriving community with something for everyone.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Budget Amendments	36	11
Minutes	75	60
Resolutions	113	94
Ordinances	29	37
Agenda Council Meetings	12	9
Regular Council Meetings	12	9
Special Council Meetings	7	7
Closed Session Council Meetings	15	13

Goals and Strategies

Internal Support

- Be a well-trained, innovative, and customer-centric workforce.
- Be a community that is transparent, fair, and fiscally responsible with the Town’s resources to ensure the future sustainability of the Town and its citizens.
- Be a governing body that proactively educates and communicates with the public, and municipal, county, and state officials.

Public Safety

- Be the safest southeastern NC town through preventative and responsive emergency services and citizen engagement.
- Be a town well-prepared for, responsive to, and able to recover from natural and man-made hazards.

Public Places

- Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.
- Be a community that protects and promotes sustainability for our natural environment, facilities, and parks.
- Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.

Public Services

- Be a resilient, sustainable, and environmentally conscious community.
- Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.

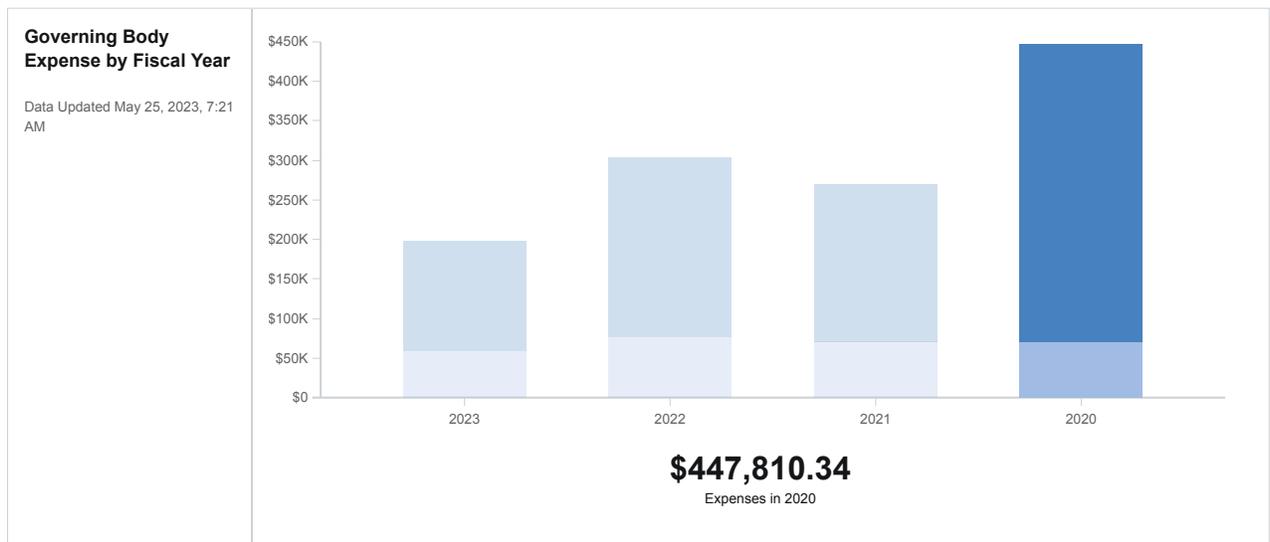
Business & Neighborhood Enhancement

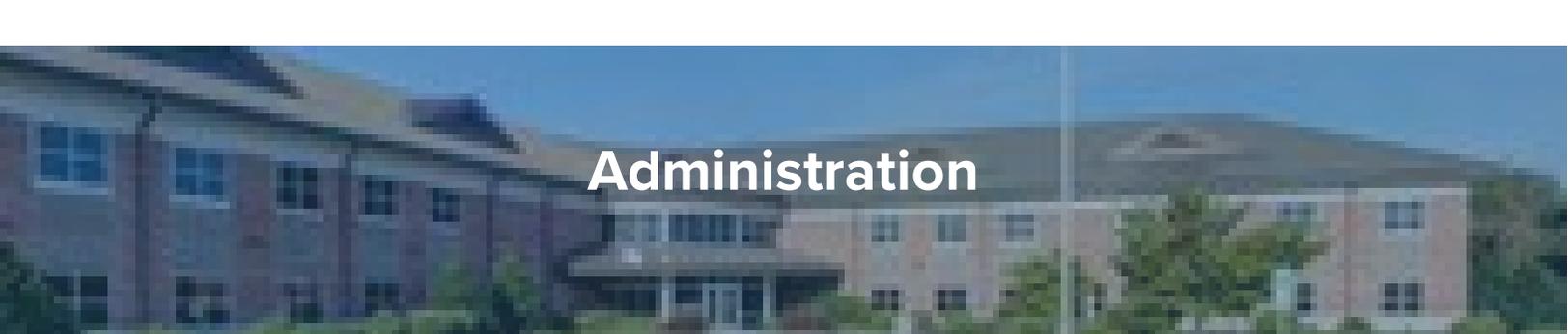
- Be an inclusive, connected, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods that offer housing options for all residents.
 - Be a well-positioned town within the economic and tourism markets of southeastern North Carolina.
 - Be a town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.
 - Be a center for advanced, innovative manufacturing and technology employment.

Budget Detail

Governing Body Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	\$64,800	\$54,000	\$64,800	\$70,243	\$63,867	\$63,175
EMPLOYEE BENEFITS/TAXES	\$5,840	\$4,674	\$6,600	\$5,982	\$6,170	\$5,659
PERSONNEL TOTAL	\$70,640	\$58,674	\$71,400	\$76,225	\$70,037	\$68,834
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$83,060	\$50,019	\$69,600	\$43,342	\$42,893	\$40,757
LEGAL	\$0	\$0	\$0	\$0	\$55,225	\$205,029
LAWSUIT SETTLEMENTS	\$0	\$0	\$0	\$92,006	\$0	\$0
CODIFICATION	\$18,500	\$2,369	\$19,000	\$5,867	\$8,631	\$10,954
PROFESSIONAL/CONTRACT FEES	\$71,000	\$54,724	\$76,000	\$39,237	\$39,647	\$43,559
PRIVATE DEVELOPMENT COSTS	\$50,000	\$25,317	\$26,000	\$25,317	\$48,221	\$106
OFFICE SUPPLIES	\$1,800	\$642	\$3,000	\$1,719	\$1,292	\$1,085
ELECTIONS	\$20,000	\$0	\$0	\$15,640	\$0	\$12,829
HISTORICAL MARKERS	\$0	\$5,266	\$0	\$4,060	\$0	\$4,632
BOARD/COMMITTEE ATTENDANCE ALLOWANCE	\$0	\$0	\$0	\$0	\$3,360	\$5,390
WAVE TRANSIT TRANSPORTION	\$0	\$0	\$0	\$0	\$0	\$54,636
EXPENSES TOTAL	\$244,360	\$138,336	\$193,600	\$227,187	\$199,269	\$378,976
TOTAL	\$315,000	\$197,010	\$265,000	\$303,412	\$269,307	\$447,810





Administration

Departmental Overview

**The Administration Department includes Communications, Town Clerk's Office, as well as Economic and Community Development.*

Communications

The Communications Department is responsible for developing and managing all of the outward and internal communications of the Town. The department manages the overall communications strategy and execution for the Town, leading and managing a variety of communications activities, with a focus on establishing and marketing the Town by producing digital content and building engagement across the Town website and social media channels and that of the Leland Tourism Development Authority website and social media platforms. The communications responsibilities also include overseeing and coordinating public information programs and publicity activities, creating comprehensive community outreach programs, communicating Town initiatives, projects, plans, and practices to Leland residents and stakeholders, and developing guidelines for regular and emergency communications. The department also manages the Town's public-facing positions and ensuring that public interactions are in alignment with Town standards.

Recent accomplishments include implementing a new social media strategy with more consistent and informative updates, increased engagement on social media accounts, regularly producing new content through the Town of Leland website, and initiating an extensive Town of Leland website redesign project. Major priorities include continuing the website redesign to build a more user-friendly and transparent platform, improving current communications strategies and adding new distribution methods to reach more residents, and streamlining and building up marketing efforts across Town departments to better communicate the culture, mission, and vision to the residents we serve as well as potential future employees.

Town Clerk's Office

The Town Clerk's Office provides the official clerking functions for the Town. The Town Clerk is responsible for delivering services that connect the public to local government including assisting the public to address Council, managing the boards and commissions process, fulfilling public records requests, performing research and records management, promoting transparency, and providing access to records. The Clerk also serves as the custodian of the corporate seal of the Town of Leland and all permanent records pertaining to the Town and Town Seal including maintaining the Town Charter and Town Code of Ordinances. The Clerk administers Council approved processes for board appointments and maintains records for Town Council's four Advisory Boards and the Tourism Development Authority, as well as overseeing the continued development, administration, and implementation of the Town-wide public records request program and records management program.

Economic and Community Development

The Economic and Community Development Department is responsible for overseeing the Town's economic development activities. The Department leads the Town's economic development initiatives; builds and maintains strong relationships between the Town and business community, property owners, realtors, government agencies, professional and community organizations, and the general public for the primary purpose of business retention, attracting new businesses, and promoting workforce development. Additionally, the Department researches, seeks, and administers grants and tax incentive programs to benefit the economic development initiatives of the Town and negotiates and prepares economic development agreements in connection with these incentives.

Department Mission

Communications

To provide consistent, transparent, and proactive communication regarding all aspects of the Town to Leland residents, visitors, and stakeholders, as well as Town employees, across a variety of platforms and methods that are easily accessible and consistent with the Town's culture, standards, and vision.

Town Clerk's Office

To provide accountable and efficient public service to all citizens, board members, and staff through local government information that is accurate, transparent, and accessible.

Economic and Community Development

To promote economic development activities that will improve the economic vitality and sustainability of the Leland community and lead to the success of the Town's businesses and a high quality of life for its residents.

Department Vision

Communications

To create a more informed and better connected community by providing communication that builds trust, adapts with growth and changing technology, and adequately portrays the Town's culture, standards, and vision to Leland residents, visitors, stakeholders, and Town employees.

Town Clerk's Office

A flourishing and informed community provided by a transparent, supportive, and reliable municipality.

Economic and Community Development

A Town that attracts and retains companies that increase the tax base while offering quality job opportunities and a variety of conveniently located retail and commercial businesses for our residents.

Metrics

	Metric Description	FY21-22	FY22-23 as of 3/31/23
Town Clerk	Board/Committee Meetings	29	23
	Town of Leland Website Articles	38	50
Communications	News Stories	82	258
	Town Newsletters - Subscribers	2603	3864
	Town Newsletters - Promotions Distributed	5	9
	Employee Newsletters - Subscribers	164	212
	Employee Newsletters - Promotions Distributed	5	9
	Facebook - Followers	5969	6956
	Facebook - Avg. Posts Published Per Mo.	50	42
	Facebook - Avg. Impressions/Reach Per. Mo.	50522	68789
	Twitter - Followers	1450	1561
	Twitter - Avg. Posts Published Per Mo.	35	41
	Twitter - Avg. Impressions/Reach Per Mo.	7596	3525
	Nextdoor - Members	14663	16505
	Nextdoor - Avg. Posts Published Per Mo.	14	22
	Nextdoor - Avg. Impressions/Reach Per Mo.	21969	29963
	Instagram - Followers	n/a	278
	Instagram - Avg. Posts Published Per Mo.	n/a	22
	Instagram - Avg. Impressions/Reach Per Mo.	n/a	1361
	LinkedIn - Followers	n/a	445
	LinkedIn - Avg. Posts Published Per Mo.	n/a	26
	LinkedIn - Avg. Impressions/Reach Per Mo.	n/a	5480
ECD	Economic Development Agreements	8	3

Goals and Strategies

Communications

- Increase transparency and engagement with residents by improving external communications with increased and diversified content.
- Improve internal communications with Town staff and networking/training opportunities.
- Develop and implement policies to help guide Communications initiatives.

Town Clerk's Office

- Create educational opportunities for Council and staff to be well-trained.

- Preserve accurate historical archives to ensure sustainability and transparent information for the Council, staff, and citizens.
- Research software programs to remain innovative and fiscally responsible, and provide a transparent communication tool that is customer-centric.
- Coordinate and host educational events that build relationships.

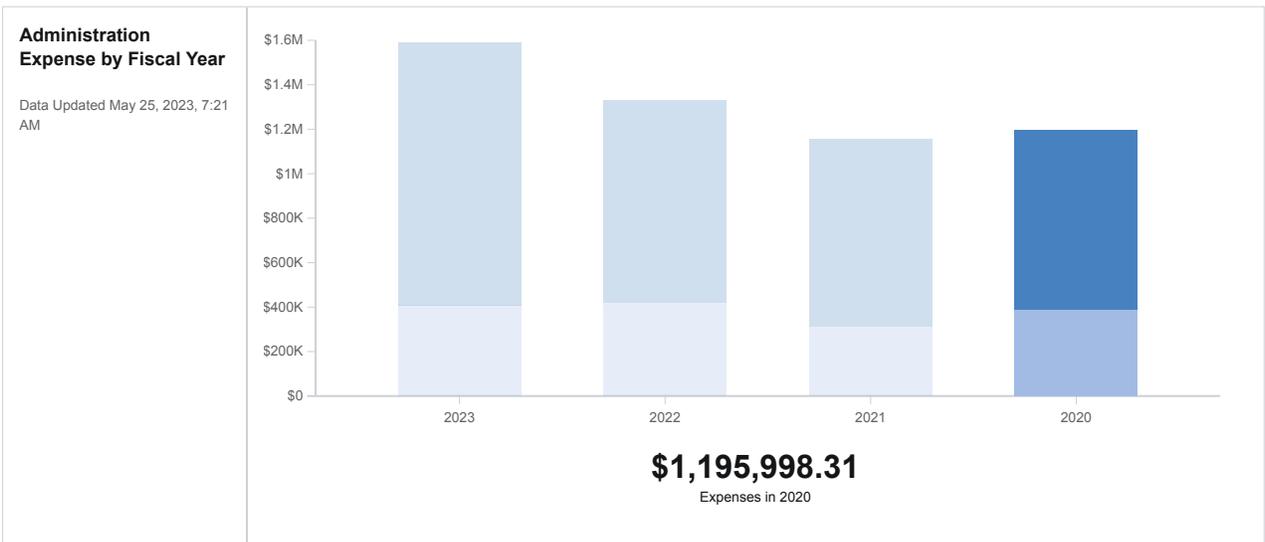
Economic and Community Development

- Promote revitalization of the Gateway District.
- Expand light industrial and high-tech manufacturing sectors in the Town.
- Provide support to developers of commercial and retail property.

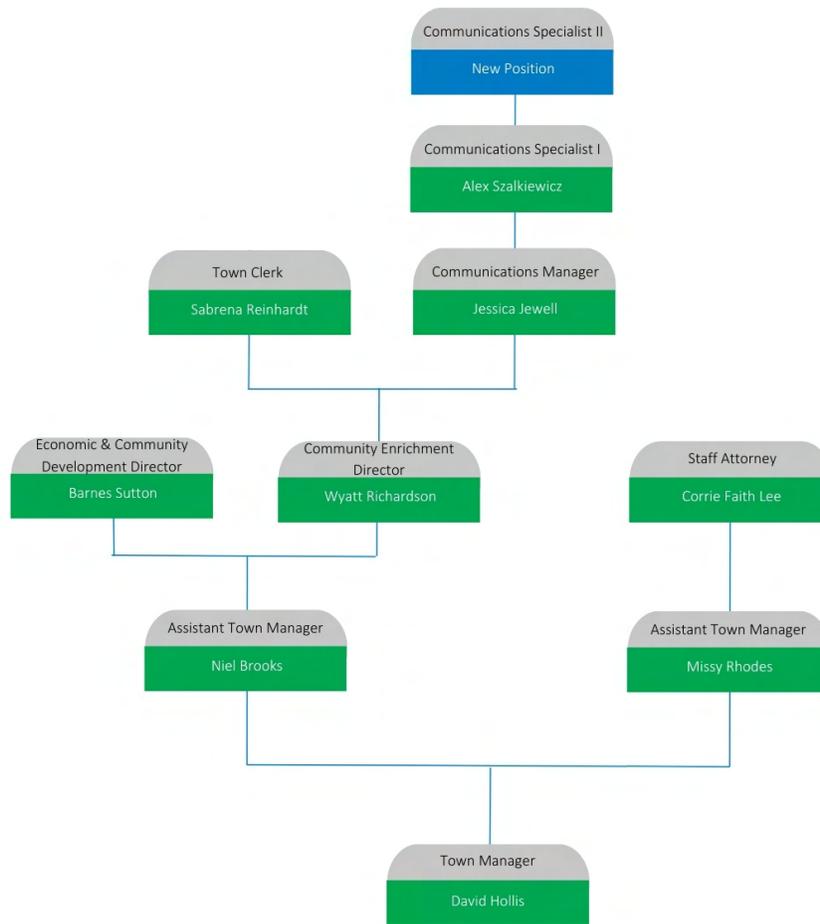
Budget Detail

Administration Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$1,244,617	\$871,899	\$980,680	\$684,534	\$622,574	\$611,745
OVERTIME	\$0	\$0	\$0	\$126	\$78	\$505
401(K) TOWN CONTRIBUTION	\$77,241	\$54,143	\$60,645	\$40,354	\$31,908	\$30,622
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$159,933	\$105,575	\$119,980	\$76,562	\$64,402	\$47,585
EMPLOYEE BENEFITS/TAXES	\$288,799	\$146,774	\$237,210	\$111,823	\$124,471	\$117,285
PERSONNEL TOTAL	\$1,770,590	\$1,178,391	\$1,398,515	\$913,400	\$843,433	\$807,741
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$34,410	\$13,931	\$24,025	\$11,827	\$8,625	\$6,262
LEGAL	\$86,000	\$105,650	\$80,000	\$161,258	\$80,301	\$8,931
PROFESSIONAL/CONTRACT FEES	\$500	\$2,065	\$200	\$91	\$93	\$319
MARKETING	\$5,000	\$0	\$5,000	\$300	\$0	\$0
PROPERTY/AUTO/LIABILITY INSURANCE	\$355,000	\$254,291	\$250,000	\$208,980	\$197,453	\$175,186
ADMINISTRATIVE DUES/FEES	\$41,000	\$24,312	\$35,310	\$24,503	\$15,554	\$18,953
OFFICE SUPPLIES	\$2,500	\$9,810	\$15,000	\$12,069	\$9,074	\$10,654
COMMUNITY OUTREACH	\$5,000	\$776	\$21,950	\$0	\$0	\$0
DISASTER EXPENSE	\$0	\$0	\$0	\$0	\$0	\$167,952
EXPENSES TOTAL	\$529,410	\$410,835	\$431,485	\$419,029	\$311,099	\$388,258
TOTAL	\$2,300,000	\$1,589,226	\$1,830,000	\$1,332,429	\$1,154,533	\$1,195,998



Position Summary



Administration	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Town Manager	1	1	1	1
Assistant Town Manager	2	2	2	2
Staff Attorney	1	1	0	0
Community Enrichment Director	1	1	0	0
E&CD Director	1	1	0	0
Town Clerk	1	1	1	1
Communications Manager	1	1	1	0
Communications Specialist	1	1	1	0
Communications Specialist II	1	0	0	0

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Information Technology

Departmental Overview

The Town of Leland Information Technology (IT) Department is responsible for the planning, implementation, and support of the Town's technology infrastructure and services. Over the past year, the IT Department has completed numerous projects in the areas of building access and security, software implementation, network upgrades, facility improvements, new equipment installations, and hardware replacements. For FY23-24, the Department is focused on policies and standardization, security enhancements, user training, and process improvement.

Department Mission

To provide the Town of Leland with reliable, innovative, cost-effective technology infrastructure and solutions, along with guidance on the utilization of these resources, enabling the Town to deliver quality services to its citizens.

Department Vision

To be a proactive, innovative, and efficient provider of technology solutions supporting a thriving town government.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
IT Contracts Reviewed	23	36
Workstations Upgraded	76	37
Firewalls Replaced	3	3
Switches Replaced	3	5
Mobile Devices Managed	121	159
IT Projects	9	21
Tickets Closed	N/A	881
Employees On/Offboarded	N/A	61

The IT Department currently supports over 180 end-user workstation setups and approximately 210 mobile devices, and has resolved over 880 requests for service in the current fiscal year.

Goals and Strategies

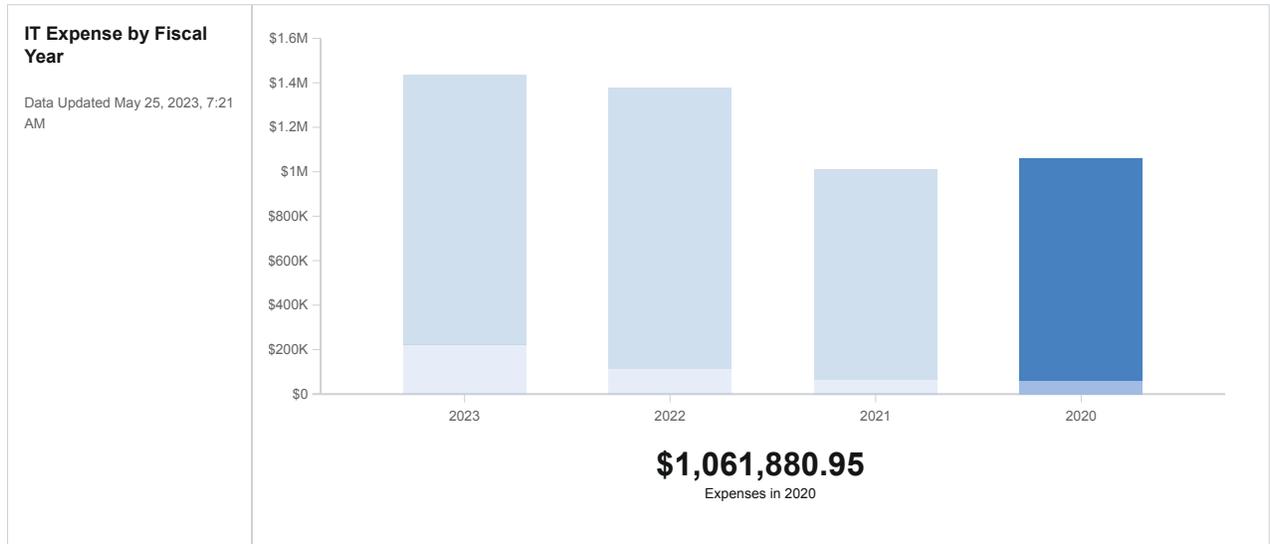
- Enhance IT organizational preparedness.
- Increase IT infrastructure preparedness.
- Establish a comprehensive, authoritative Geospatial Data platform.

Budget Detail

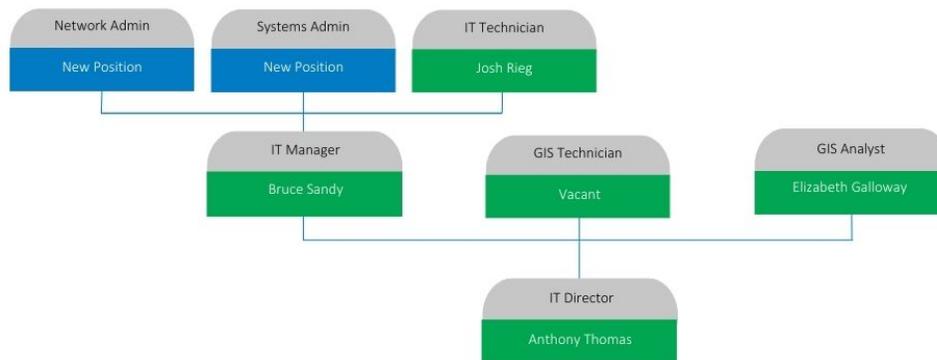
IT Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$489,027	\$157,021	\$139,153	\$83,244	\$43,888	\$42,714
OVERTIME	\$0	\$0	\$100	\$0	\$33	\$244
401(K) TOWN CONTRIBUTION	\$24,451	\$7,840	\$6,958	\$4,162	\$2,196	\$2,156
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$62,840	\$18,972	\$16,838	\$9,501	\$4,458	\$3,900
EMPLOYEE BENEFITS/TAXES	\$126,892	\$38,650	\$17,328	\$15,600	\$13,809	\$10,666
PERSONNEL TOTAL	\$703,210	\$222,483	\$180,377	\$112,506	\$64,384	\$59,680

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$4,360	\$100	\$4,990	\$274	\$110	\$80
PROFESSIONAL/CONTRACT FEES	\$571,700	\$543,166	\$687,230	\$521,806	\$395,202	\$427,412
SOFTWARE SUPPORT	\$462,430	\$404,805	\$436,713	\$261,244	\$275,332	\$253,454
TELEPHONE/INTERNET SERVICE	\$37,800	\$27,695	\$32,340	\$81,950	\$99,269	\$85,713
CELLPHONE/AIRCARD	\$153,700	\$83,554	\$141,000	\$80,629	\$76,041	\$67,933
IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	\$1,042,100	\$101,789	\$203,650	\$87,640	\$44,994	\$119,132
EQUIPMENT LEASES	\$305,000	\$54,158	\$308,000	\$226,728	\$51,710	\$46,650
EQUIPMENT RENTAL	\$2,200	\$1,143	\$2,200	\$1,723	\$2,085	\$1,759
OFFICE SUPPLIES	\$2,500	\$216	\$500	\$206	\$331	\$67
EXPENSES TOTAL	\$2,581,790	\$1,216,625	\$1,816,623	\$1,262,202	\$945,074	\$1,002,201
TOTAL	\$3,285,000	\$1,439,108	\$1,997,000	\$1,374,708	\$1,009,458	\$1,061,881



Position Summary



IT	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
IT Director	1	1	0	0
IT Manager	1	1	1	0
IT Technician	1	1	1	0
Network Administrator	1	0	0	0
Systems Administrator	1	0	0	0
GIS Analyst	1	1	1	1
GIS Technician	1	0	0	0

**All highlighted positions are new as of FY23-24.*

Human Resources

Departmental Overview

The Human Resources Department provides support for the acquisition, management, and engagement of the Town's human capital. These responsibilities specifically include: hiring, training, development, administration, benefits acquisition and management, compliance, diversity and inclusion, performance management, and engaging activities to build teamwork and cross-functional engagement with the broader mission of the Town.

Department Mission

We are dedicated to providing talent resources, supporting employee development, helping families secure their future through employee benefit programs, and being a trusted partner to all Town of Leland employees.

Department Vision

We aspire to empower all employees to excel personally and professionally, and to assist all employees in serving the Leland community to help achieve its full potential.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Headcount	175	189
Hires	38	54
Transfers	2	0
Promotions	9	12
Separations	33	40
Turnover Rate	21.10%	22%
Growth Rate	6.70%	8.60%
Average Tenure	3.5 Years	3.9 Years
Employee Injuries	9	1

Goals and Strategies

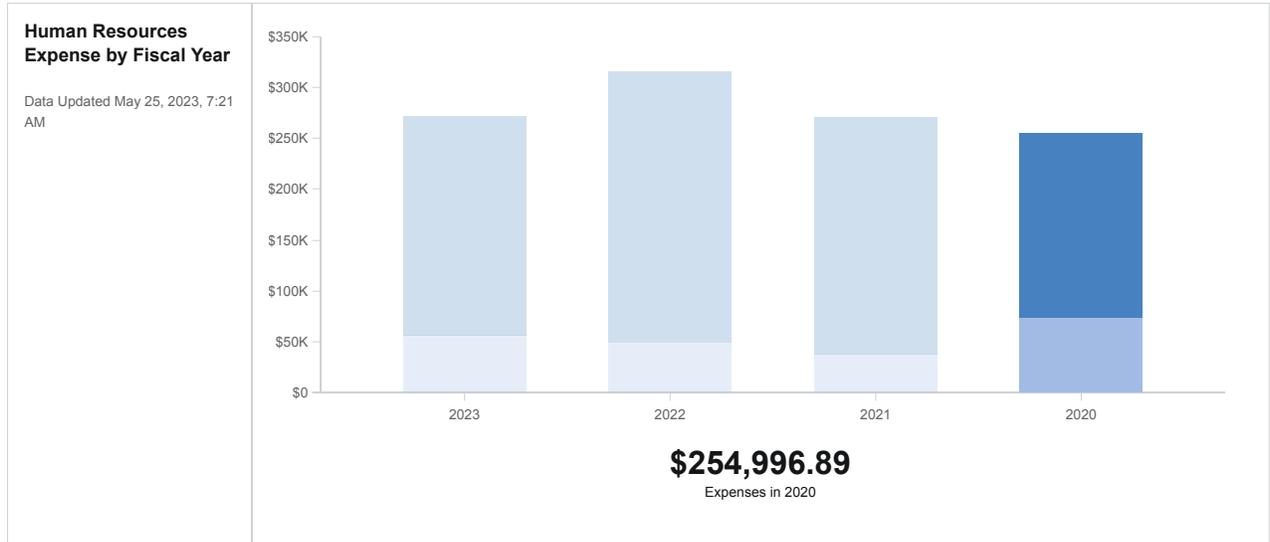
- Develop and implement a town-wide safety program.
- Proactively market for talent to fill future needs for the Town.
- Grow and develop Leland University.

Budget Detail

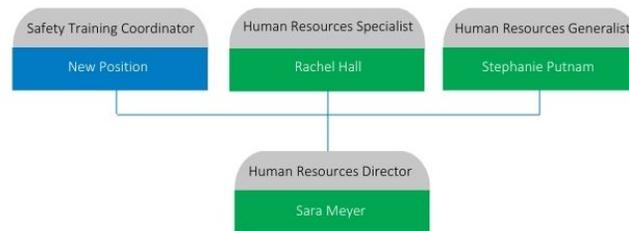
Human Resources Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$263,870	\$160,288	\$223,842	\$198,068	\$170,375	\$139,133
OVERTIME	\$0	\$0	\$0	\$0	\$0	\$7
401(K) TOWN CONTRIBUTION	\$13,194	\$8,014	\$11,192	\$9,682	\$8,538	\$5,060
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$33,907	\$19,395	\$27,085	\$22,046	\$18,619	\$12,092
EMPLOYEE BENEFITS/TAXES	\$56,089	\$27,424	\$52,271	\$37,498	\$35,169	\$25,531
PERSONNEL TOTAL	\$367,060	\$215,122	\$314,390	\$267,294	\$232,702	\$181,822
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$10,480	\$7,690	\$6,095	\$4,023	\$6,004	\$5,193
EMPLOYEE DEVELOPMENT/TRAINING	\$26,500	\$7,941	\$12,000	\$5,665	\$6,660	\$1,797
EMPLOYEE HEALTH & WELLNESS	\$4,500	\$542	\$6,800	\$0	\$0	\$2,575
EMPLOYEE RECOGNITION	\$44,170	\$27,115	\$48,160	\$24,574	\$16,965	\$14,322

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
EMPLOYEE SAFETY	\$5,090	\$765	\$1,355	\$322	\$85	\$110
LEGAL	\$0	\$0	\$0	\$0	\$722	\$8,053
PROFESSIONAL/CONTRACT FEES	\$6,700	\$8,718	\$12,700	\$10,932	\$4,553	\$31,503
ADVERTISING	\$4,000	\$2,586	\$17,000	\$1,606	\$1,306	\$6,515
OFFICE SUPPLIES	\$1,500	\$1,015	\$1,500	\$1,286	\$1,477	\$3,107
EXPENSES TOTAL	\$102,940	\$56,371	\$105,610	\$48,408	\$37,772	\$73,175
TOTAL	\$470,000	\$271,493	\$420,000	\$315,703	\$270,474	\$254,997



Position Summary



Human Resources	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
HR Director	1	1	1	1
HR Manager	1	1	1	1
HR Specialist	1	1	1	1
Safety Training Coordinator	1	0	0	0

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Finance

Monthly Budget

Departmental Overview

The duties of the Finance Department include processing payments for accounts payable on a weekly basis and payroll on a biweekly basis, facilitating the purchase of all goods and services, recording fixed asset inventory, managing Town-wide property and liability insurance, ensuring the timely and proper posting of expenditures and revenues, investment of idle funds of the Town, administering grants for the organization, preparing the annual budgets, preparation of all reports for the auditors related to the annual audit, and overseeing the issuance of debt on behalf of the Town.

Department Mission

To provide efficient and effective financial support services and strong fiscal stewardship through sound policies and practices, communication, exceptional customer service, and continuous improvement for the benefit of the organization and the citizens in our community.

Department Vision

To always provide responsible, innovative, transparent, value-added financial services to ensure the financial strength, accountability, and integrity of the Town of Leland.

Metrics

Metric Description	FY19-20	FY20-21	FY21-22	FY22-23 as of 3/31/23
Purchase Requisitions Entered	2083	1477	1827	1682
Accounts Payable Payments	4673	4317	4551	3815
Payroll Deposits Issued	3686	4401	4834	3831
Grant Applications Submitted	-	-	20	22

Goals and Strategies

- Create a network of Town/City personnel.
- Increase training of Town-wide employees on Finance related topics.
- Increase the amount of grants and funding opportunities the Town applies for.

Budget Detail

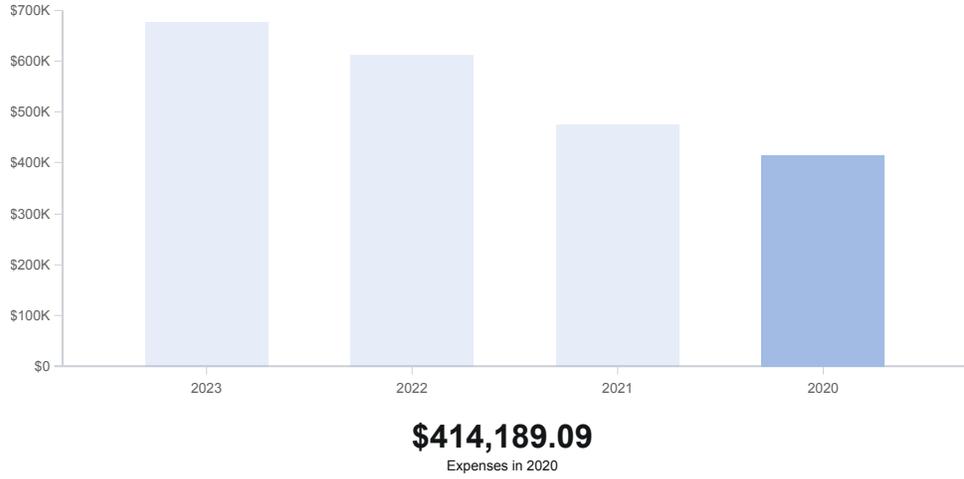
Finance Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$544,090	\$408,487	\$506,920	\$375,052	\$281,501	\$233,788
OVERTIME	\$0	\$19	\$0	\$0	\$0	\$0
401(K) TOWN CONTRIBUTION	\$27,204	\$20,425	\$25,346	\$18,378	\$14,932	\$11,317
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$69,915	\$49,429	\$61,337	\$41,906	\$30,738	\$20,460
EMPLOYEE BENEFITS/TAXES	\$178,641	\$89,928	\$162,057	\$85,314	\$67,503	\$50,971
PERSONNEL TOTAL	\$819,850	\$568,289	\$755,660	\$520,649	\$394,675	\$316,537
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$14,825	\$5,704	\$15,315	\$3,687	\$3,620	\$4,619
LEGAL	\$0	\$0	\$0	\$0	\$975	\$3,686

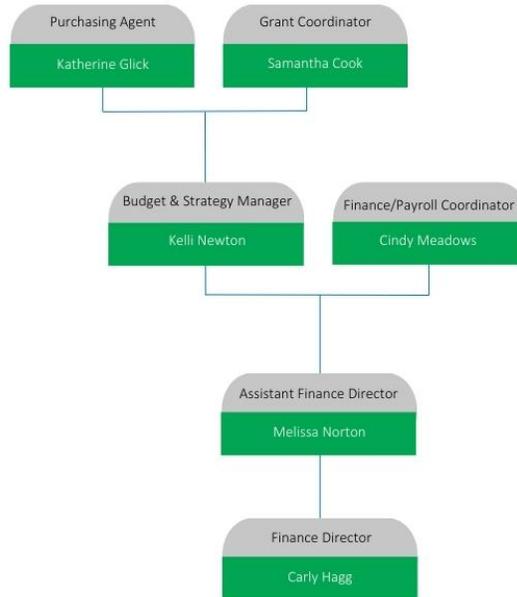
	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
TAX/SCROLL/BILLING/COLLECTION	\$126,825	\$67,833	\$97,425	\$63,180	\$49,074	\$45,195
PROFESSIONAL/CONTRACT FEES	\$37,000	\$34,963	\$41,600	\$22,728	\$24,060	\$37,885
BANK FEES	\$0	\$19	\$1,500	\$110	\$1,249	\$1,796
OFFICE SUPPLIES	\$1,500	\$1,276	\$3,500	\$1,557	\$1,861	\$4,472
EXPENSES TOTAL	\$180,150	\$109,794	\$159,340	\$91,262	\$80,840	\$97,652
TOTAL	\$1,000,000	\$678,083	\$915,000	\$611,911	\$475,515	\$414,189

Finance Expense by Fiscal Year

Data Updated May 25, 2023, 7:21 AM



Position Summary



Finance	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Finance Director	1	1	1	1
Assistant Finance Director	1	1	0	0
Finance/Payroll Coordinator	1	1	1	1
Budget & Strategy Manager	1	1	0	0
Grant Coordinator	1	1	1	0
Purchasing Agent	1	1	1	1
Finance Specialist	1	1	1	1

For more information on this department, please visit our [website](#).



Planning

Departmental Overview

The Leland Department of Planning and Inspections facilitates development within the Town, from project inception to completion. Planning staff provide professional and technical guidance in all matters related to existing and future land use, including zoning, flood damage prevention, land use code compliance, and long-range and transportation planning. Zoning staff are responsible for ensuring compliance with the Town’s land development ordinances, minimum housing codes, and nuisance codes. Building Inspections staff ensure public safety by administering compliance with applicable building codes and design requirements. Permitting staff are responsible for receiving and processing applications for building permits, issuing permits, and scheduling inspections.

Department Mission

Our mission is to preserve and enhance the health, safety, welfare, and quality of life for Leland’s residents and visitors to ensure a flourishing community to live, work, and play.

Department Vision

Our vision is a progressively-enhanced built environment created by balancing the social, economic, cultural, and environmental needs of the community while exercising integrity, professionalism, and service excellence.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Voluntary Annexations/Initial Zonings Processed	20	6
Development Site Plans Reviewed	33	49
Exempt Plats Reviewed	36	52
Final Plats Reviewed	20	32
Floodplain Certification Letters Issued	N/A	1
Home Occupation Applications Reviewed	3	4
Master Plan Revisions Reviewed	0	3
New PUD Master Plans Reviewed	0	2
Performance Guarantees Reviewed	31	20
Performance Guarantee Reductions Reviewed	4	26
Performance Guarantee Releases Reviewed	10	9
Preliminary Plats Reviewed	16	17
PUD Site Specific Plans and Master Plan Updates Review	34	19
Rezoning's Processed	2	3
Sketch Plans Reviewed	11	15
Text Amendments Processed	2	4
Variances Processes	0	3
Zoning Letters Issued	34	31
Violation Cases Opened	214	51
Violation Cases Closed	221	78

Goals and Strategies

- Reorganize and update land use regulations in the Town's Code of Ordinances.
- Update and consolidate four transportation plans into one Integrated Mobility Plan.
- Create Age Friendly Community Plan as per requirement of AARP Livable Communities Network Participation.

Budget Detail

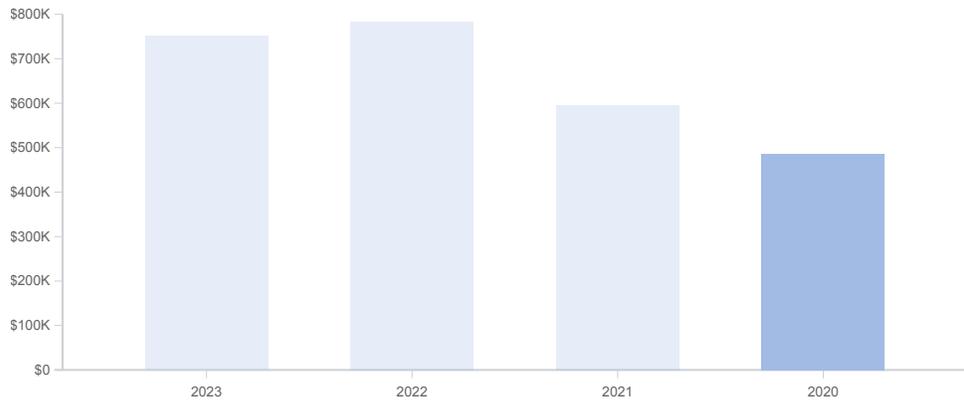
Planning Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$718,215	\$447,124	\$684,980	\$445,013	\$337,717	\$297,872
EMPLOYEE BENEFITS/TAXES	\$243,125	\$123,906	\$264,043	\$120,948	\$87,782	\$94,493

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$91,930	\$54,215	\$82,883	\$49,743	\$35,640	\$26,851
401(K) TOWN CONTRIBUTION	\$35,770	\$22,387	\$34,249	\$21,853	\$17,338	\$14,856
OVERTIME	\$500	\$13	\$500	\$67	\$127	\$464
PERSONNEL TOTAL	\$1,089,540	\$647,646	\$1,066,655	\$637,623	\$478,604	\$434,536
Expenses						
COVID RELATED ITEMS	\$0	\$0	\$442,500	\$0	\$0	\$0
PROFESSIONAL/CONTRACT FEES	\$154,465	\$39,295	\$36,465	\$78,470	\$102,977	\$9,439
CAPITAL VEHICLE OUTLAY	\$0	\$47,583	\$55,000	\$0	\$0	\$0
TRAVEL/MEETINGS/SCHOOLS/DUES	\$26,795	\$13,798	\$18,622	\$8,869	\$4,719	\$11,697
ADVERTISING	\$2,000	\$0	\$0	\$51,379	\$4,246	\$15,211
OFFICE SUPPLIES	\$4,500	\$2,016	\$5,400	\$7,173	\$1,999	\$2,724
LEGAL	\$0	\$0	\$0	\$0	\$1,404	\$8,492
DEMOS/ABATEMENTS	\$1,000	\$0	\$5,000	\$0	\$0	\$2,200
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$800	\$1,455	\$1,600	\$638	\$1,377	\$915
VEHICLE FUEL	\$750	\$50	\$750	\$244	\$93	\$389
UNIFORMS	\$150	\$4	\$508	\$190	\$349	\$168
EXPENSES TOTAL	\$190,460	\$104,201	\$565,845	\$146,963	\$117,164	\$51,233
TOTAL	\$1,280,000	\$751,846	\$1,632,500	\$784,585	\$595,768	\$485,769

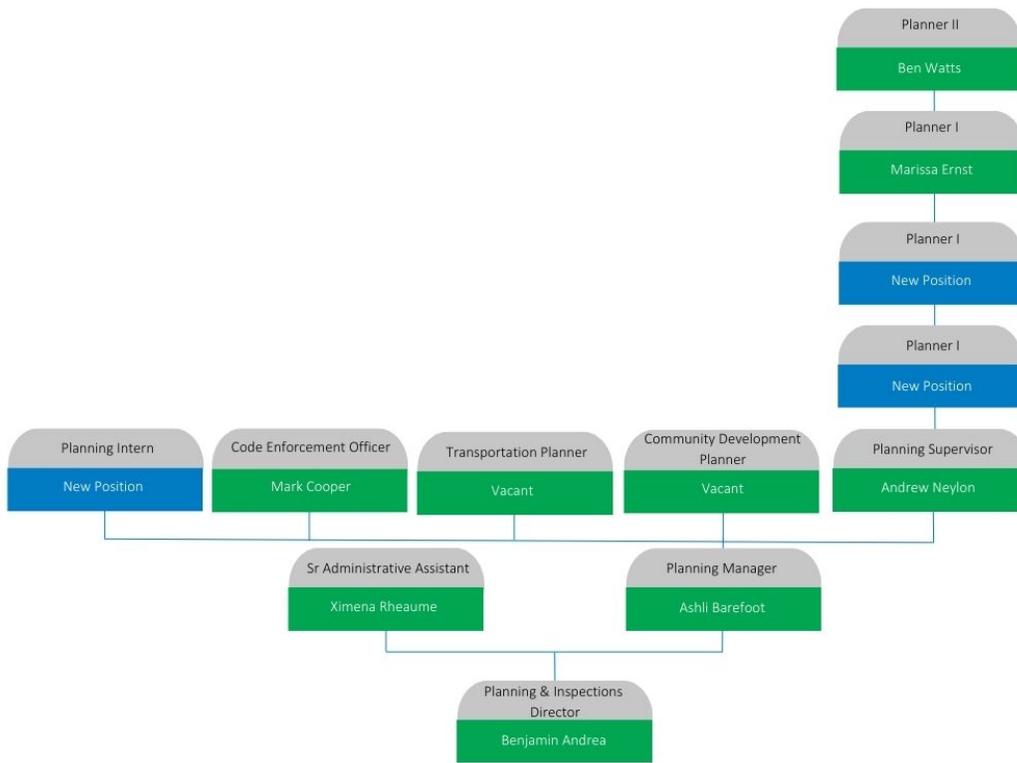
Planning Expense by Fiscal Year

Data Updated May 25, 2023, 7:21 AM



\$485,768.93
Expenses in 2020

Position Summary



Planning	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Planning & Inspections Director	1	1	1	1
Senior Administrative Assistant	1	1	1	1
Planning Manager	1	1	1	1
Community Development Planner	1	1	1	0
Transportation Planner	1	1	0	0
Planning Supervisor	1	1	1	1
Planner I	3	1	1	1
Planner II	1	1	1	1
Planning Intern	1	0	0	0
Code Enforcement Officer	1	1	1	1

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Building Inspections

Departmental Overview

The Leland Department of Planning and Inspections facilitates development within the Town, from project inception to completion. Planning staff provide professional and technical guidance in all matters related to existing and future land use, including zoning, flood damage prevention, land use code compliance, and long-range transportation planning. Zoning staff are responsible for ensuring compliance with the Town's land development ordinances, minimum housing codes, and nuisance codes. Building Inspections staff ensure public safety by administering compliance with applicable building codes and design requirements. Permitting Staff are responsible for receiving and processing applications for building permits, issuing permits, and scheduling inspections.

Department Mission

Our mission is to preserve and enhance the health, safety, welfare, and quality of life for Leland's residents and visitors to ensure a flourishing community to live, work, and play.

Department Vision

Our vision is a progressively-enhanced built environment created by balancing the social, economic, cultural, and environmental needs of the community while exercising integrity, professionalism, and service excellence.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Permits Issued	2,298	2,112
Building/Trade/Electrical Inspections Performed	19,392	21,005
Fire Safety Inspections Performed	386	223
Construction Value Permitted	\$ 276,182,035	\$ 304,344,542

Goals and Strategies

- Reorganize and update land use regulations in the Town's Code of Ordinances.
- Update and consolidate four transportation plans into one Integrated Mobility Plan.
- Create Age Friendly Community Plan as per requirement of AARP Livable Communities Network Participation.

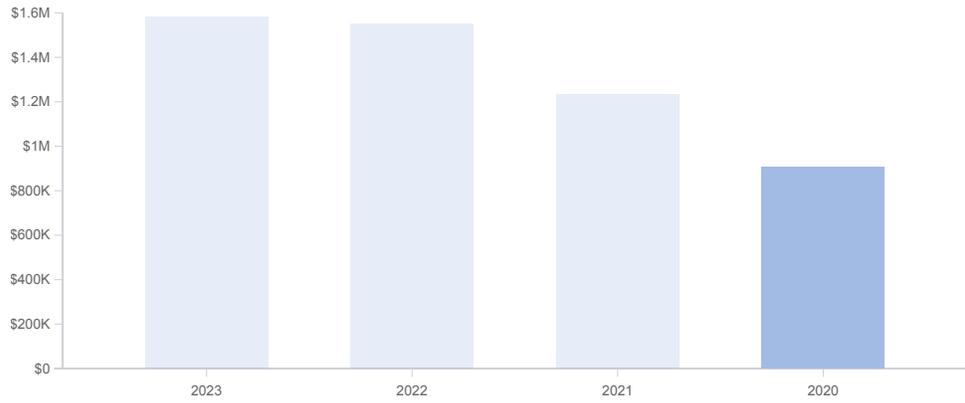
Budget Detail

Building Inspections Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel	\$2,297,425	\$1,302,145	\$1,586,893	\$1,052,533	\$828,085	\$670,742
Expenses	\$902,575	\$278,538	\$713,107	\$497,115	\$404,315	\$237,061
TOTAL	\$3,200,000	\$1,580,683	\$2,300,000	\$1,549,648	\$1,232,400	\$907,803

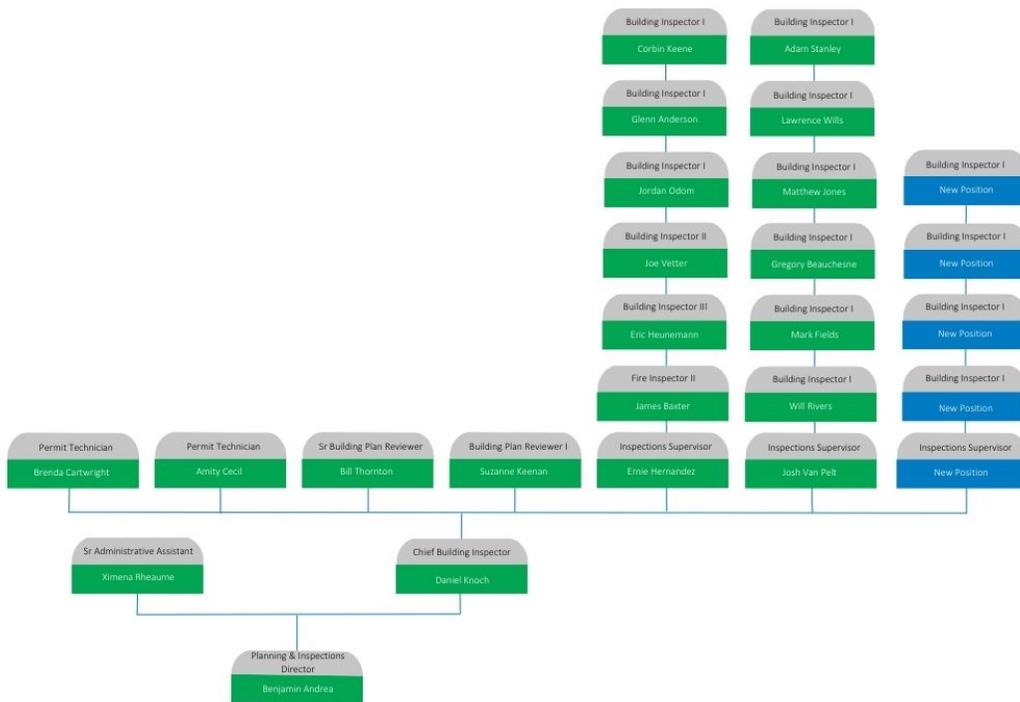
**Building Inspections
Expense by Fiscal Year**

Data Updated May 25, 2023, 7:21 AM



\$907,802.89
Expenses in 2020

Position Summary



Building Inspections	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Planning & Inspections Director	1	1	1	1
Chief Building Official	1	1	1	1
Senior Administrative Assistant	1	1	1	1
Permit Tech	2	2	2	1
Building Plan Reviewer	2	2	1	1
Building Inspections Supervisor	3	2	1	1
Building Inspector I	13	7	3	3
Building Inspector II	1	1	1	1
Building Inspector III	1	1	1	1
Fire Inspector II	1	1	0	0

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Parks, Recreation, and Cultural Resources

Departmental Overview

**The Leland Cultural Arts Center was combined with Parks and Recreation in FY20-21.*

Parks, Recreation, and Cultural Resources hosts four major events each year, more than thirty special events and hundreds of reoccurring programs in our parks, green spaces, and at the Leland Cultural Arts Center (LCAC). The department currently has four community focus pillars of Cultural Arts, Environmental Education and Preservation, Health and Wellness, and Community Enrichment.

Department Mission

To create a sense of community for every person, every day, through exceptional recreational and cultural activities and parks.

Department Vision

Inspire residents and visitors of Leland to discover, play, protect, and connect.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Major Events	4	3
Small Events	18	22
Recreation Programs	354	288
Participants served through recreation programs	2710	2175

Goals and Strategies

- Enhance professional development of staff within the department.
- Become CAPRA accredited.
- Improve finance operations for the department.
- Enhance and improve marketing and communication with residents and visitors for the PRCR department.

Budget Detail

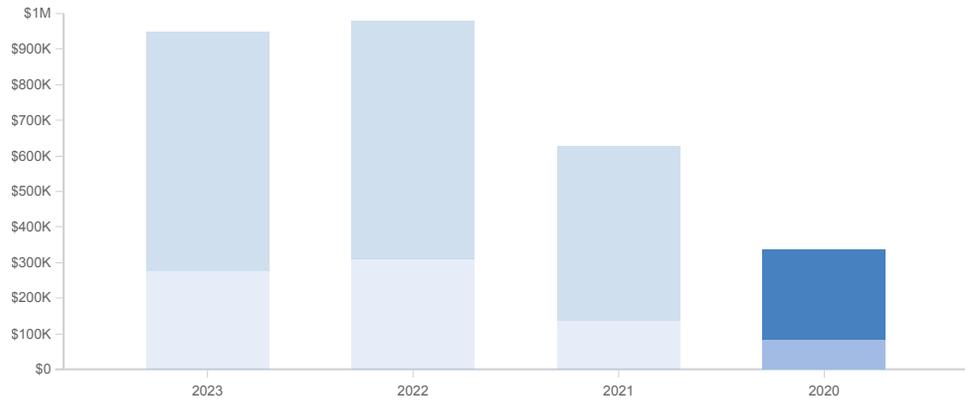
PRCR Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$606,124	\$460,313	\$508,764	\$461,636	\$344,043	\$180,833
OVERTIME	\$1,000	\$42	\$1,000	\$70	\$0	\$1,261
401(K) TOWN CONTRIBUTION	\$29,509	\$22,312	\$23,269	\$21,077	\$16,315	\$8,637
LOCAL GOVERNMENT RETIREMENT (LGERS)	\$75,839	\$53,995	\$56,312	\$48,022	\$35,589	\$15,452
EMPLOYEE BENEFITS/TAXES	\$185,873	\$135,449	\$146,900	\$137,834	\$95,951	\$49,541
PERSONNEL TOTAL	\$898,345	\$672,111	\$736,245	\$668,638	\$491,897	\$255,724
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$9,985	\$4,317	\$9,215	\$7,499	\$4,003	\$3,747
UNIFORMS	\$1,570	\$565	\$1,420	\$1,252	\$713	\$217
LEGAL	\$0	\$0	\$0	\$0	\$390	\$644
PROFESSIONAL/CONTRACT FEES	\$30,875	\$22,385	\$28,520	\$17,282	\$22,070	\$717

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
MARKETING	\$21,550	\$30,990	\$37,050	\$29,902	\$25,799	\$8,646
OFFICE SUPPLIES	\$3,075	\$478	\$3,150	\$904	\$1,737	\$900
OPERATIONAL SUPPLIES EQUIPMENT	\$44,400	\$24,864	\$29,300	\$26,368	\$13,958	\$0
INSTRUCTOR FEES	\$141,500	\$108,781	\$164,500	\$127,578	\$51,470	\$1,576
PROGRAMS & RECREATION	\$58,700	\$42,442	\$95,600	\$89,444	\$16,721	\$29,294
LARGE SCALE EVENT	\$0	\$41,233	\$40,000	\$9,994	\$0	\$36,425
EXPENSES TOTAL	\$311,655	\$276,054	\$408,755	\$310,223	\$136,860	\$82,167
TOTAL	\$1,210,000	\$948,164	\$1,145,000	\$978,861	\$628,758	\$337,891

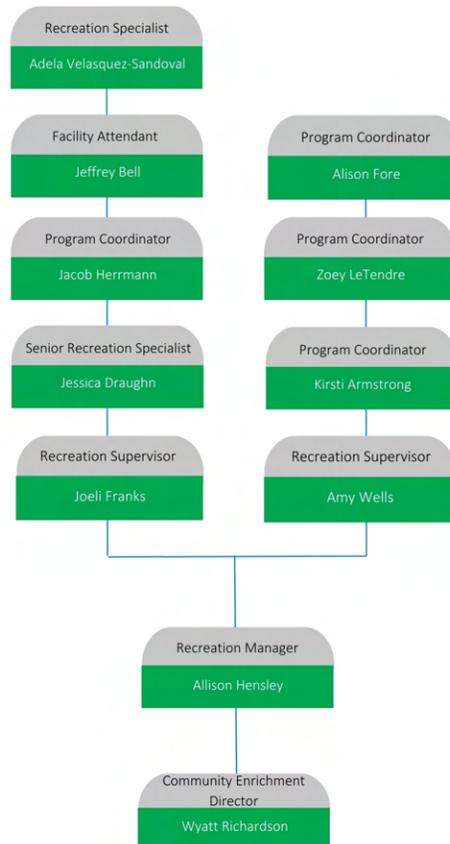
PRCR Expense by Fiscal Year

Data Updated May 25, 2023, 7:21 AM



\$337,891.15
Expenses in 2020

Position Summary



Parks, Recreation & Cultural Resources	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Community Enrichment Director	1	1	1	1
Recreation Manager	1	1	1	0
Recreation Supervisor	2	2	2	2
Program Coordinator	4	4	4	4
Senior Recreation Specialist	1	1	0	0
PT Recreation Specialist	1	3	3	3
Facility Attendant	1	1	1	0

For more information on this department, please visit our [website](#).

Facilities and Fleet

Departmental Overview

The Facilities and Fleet Department is dedicated to serving the Town staff and its citizens. It ensures the functionality, comfort, safety, and efficiency of the Town facilities and fleet vehicles that are used daily.

Department Mission

To create and support a well-maintained infrastructure and to provide the highest quality service in a responsive and efficient manner to all our customers.

Department Vision

To provide great customer service to a dedicated staff and the community we work for. Trust and empower growth within our staff, use open-door communication, and strive for excellence.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Buildings Maintained	8	8
Facility Work Orders	600	441
Vehicles Maintained	85	106
Vehicle Work Orders	350	332

Goals and Strategies

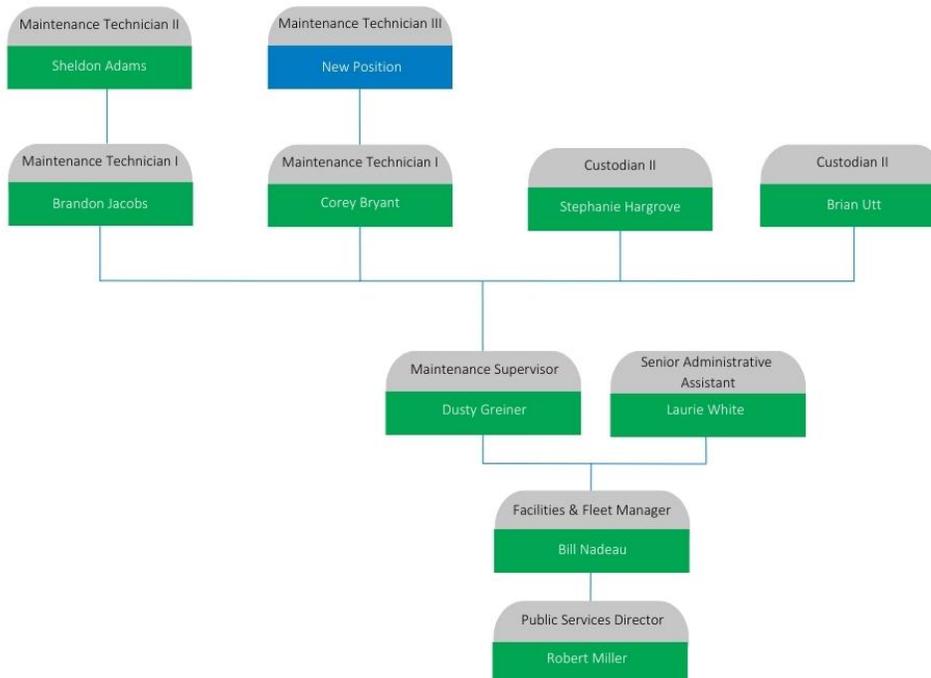
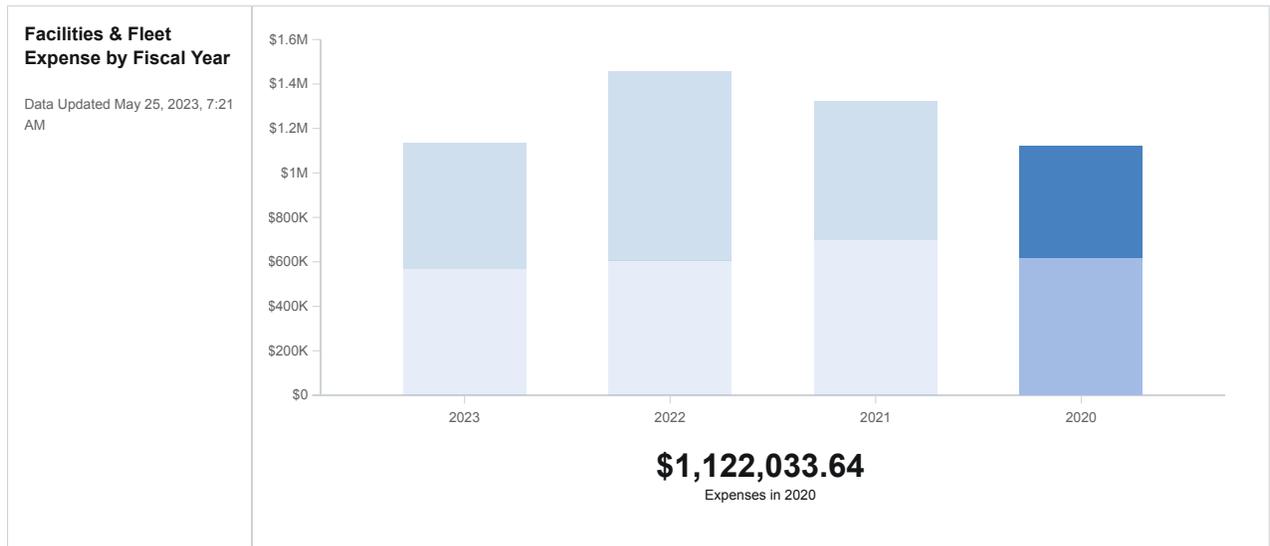
- Develop a process for measuring and evaluating work order data to identify opportunities for increased efficiencies within the Facilities department.
- Identify opportunities to further enhance the fleet operations.
- Enhance our inventory management to ensure we have the right product in the right place, at the right time.

Budget Detail

Facilities and Fleet Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$515,417	\$383,530	\$447,829	\$575,592	\$416,375	\$349,613
OVERTIME	\$2,000	\$955	\$2,000	\$3,857	\$44	\$822
401(K) TOWN CONTRIBUTION	\$25,771	\$19,224	\$22,391	\$28,512	\$21,886	\$17,063
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$66,231	\$46,523	\$54,187	\$64,940	\$45,185	\$30,669
EMPLOYEE BENEFITS/TAXES	\$188,976	\$116,848	\$169,110	\$177,769	\$140,078	\$109,920
PERSONNEL TOTAL	\$798,395	\$567,080	\$695,517	\$850,669	\$623,567	\$508,088
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$6,305	\$4,383	\$5,405	\$6,625	\$1,395	\$1,739
UNIFORMS	\$7,380	\$7,215	\$6,780	\$8,652	\$7,782	\$4,622
LEGAL	\$0	\$0	\$0	\$0	\$1,112	\$1,131
PROFESSIONAL/CONTRACT FEES	\$620	\$151	\$720	\$1,486	\$465	\$657
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	\$2,000	\$295	\$2,000	\$5,447	\$6,417	\$528
CAPITAL EQUIPMENT OUTLAY	\$0	\$0	\$0	\$0	\$25,075	\$39,629
VEHICLE FUEL	\$17,000	\$8,922	\$17,000	\$19,031	\$7,699	\$6,833

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$31,800	\$16,038	\$23,628	\$14,227	\$9,849	\$5,577
CAPITAL VEHICLE OUTLAY	\$0	\$127,311	\$145,000	\$0	\$22,200	\$40,121
UTILITY	\$209,550	\$156,500	\$211,050	\$176,577	\$274,127	\$170,728
OFFICE SUPPLIES	\$800	\$109	\$900	\$375	\$376	\$630
JANITORIAL SUPPLIES	\$45,000	\$28,639	\$30,000	\$26,715	\$21,085	\$11,881
HOLIDAY SUPPLIES	\$3,500	\$36,084	\$34,500	\$66,073	\$46,834	\$46,423
OPERATIONAL SUPPLIES EQUIPMENT	\$23,850	\$2,895	\$4,000	\$16,827	\$13,767	\$16,186
FACILITY IMPROVEMENTS	\$75,000	\$49,302	\$37,000	\$0	\$48,523	\$61,810
FACILITY MAINTENANCE/REPAIR	\$255,800	\$117,502	\$233,500	\$224,172	\$159,776	\$134,195
GROUNDS MAINTENANCE	\$0	\$0	\$0	\$24,908	\$37,572	\$34,198
WASTE DISPOSAL	\$13,000	\$11,846	\$13,000	\$11,786	\$13,368	\$6,159
YARD DEBRIS MANAGEMENT	\$0	\$0	\$0	\$0	\$0	\$25,899
VEHICLE RESERVE TRANSFER	\$0	\$0	\$0	\$0	\$0	\$5,000
EXPENSES TOTAL	\$691,605	\$567,194	\$764,483	\$602,901	\$697,423	\$613,946
TOTAL	\$1,490,000	\$1,134,273	\$1,460,000	\$1,453,570	\$1,320,990	\$1,122,034



Facilities & Fleet Services	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Services Director	1	1	1	1
Facilities & Fleet Manager	1	1	1	1
Senior Administrative Assistant	1	1	1	1
Maintenance Supervisor	1	1	1	1
Facilities Maintenance Technician	4	3	2	2
Custodian	2	2	2	1

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Streets and Grounds

Departmental Overview

**Grounds and Maintenance of the Operations Department was combined with Public Services in FY21-22.*

The Streets and Grounds division is dedicated to serving the Town staff and its citizens. The division is responsible for the maintenance of Town-owned streets, sidewalks, and pathways, parks, and grounds.

Department Mission

To maintain public infrastructure to the highest quality and provide excellent service in a safe and responsive manner to all our customers.

Department Vision

To support citizens' needs by providing high-quality, well maintained public infrastructure and recreation facilities. The Streets and Grounds division is a team that will: Utilize open and honest feedback, empower and develop all levels of staff, and embrace a safety mindset when completing all tasks.

Goals and Strategies

- Increase production of maintaining Town-owned properties and parks.
- Improve efficiency and production when repairing Town-owned streets.
- Improve efficiency in preventive maintenance and documentation with all Town-owned equipment.

Metrics

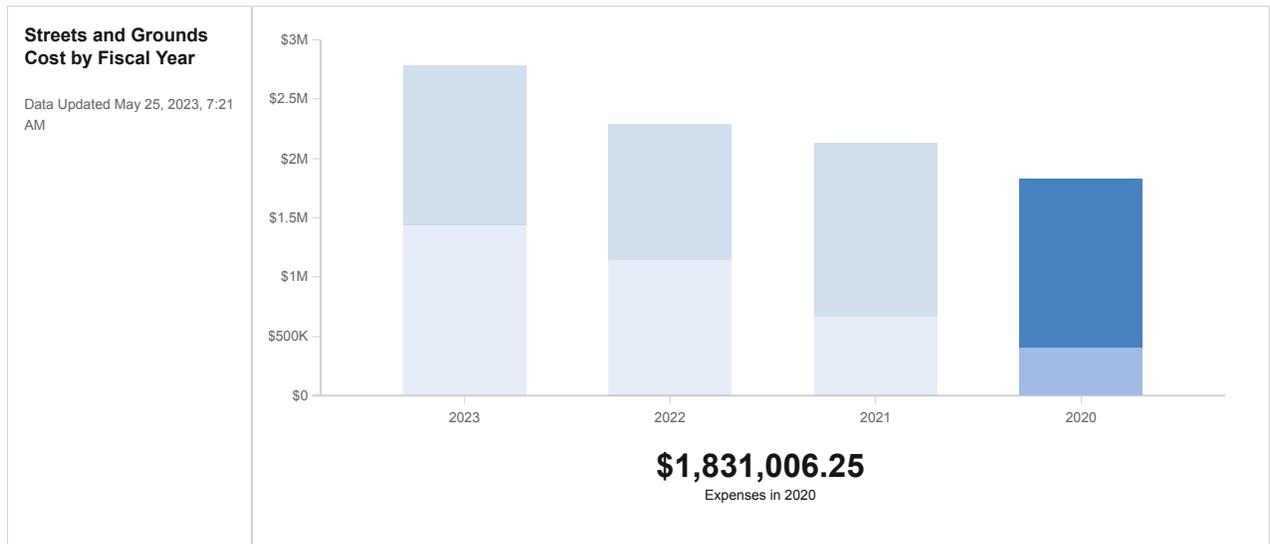
Metric Description	FY21-22	FY22-23 as of 3/31/23
Maintained miles of Roadway	95	97
Maintained linear miles of right-of-way mowing	5	5
Maintained acres of turf & grassland	60	60
Work Orders Completed	509	746
Debris Site - Citizens who Purchased Vouchers	26	24
Debris Site - Vouchers	170	150
Debris Site - Drop Offs	53	113
Streets - linear mile of streets swept by town	N/A	9.4
Work Orders - Grounds	N/A	382
Work Orders - Streets	N/A	364
Linear feet of sidewalk replaced	N/A	975
Hot asphalt repair (tons)	N/A	178.23

Budget Detail

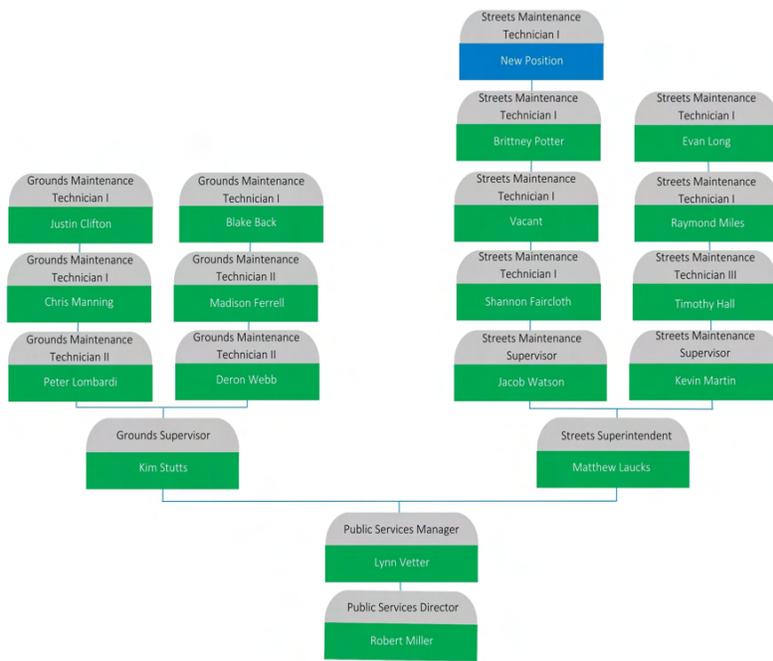
Streets and Grounds Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$1,117,057	\$970,185	\$1,242,285	\$811,226	\$469,040	\$275,801
OVERTIME	\$2,500	\$757	\$1,000	\$52	\$10	\$65
401(K) TOWN CONTRIBUTION	\$55,853	\$48,704	\$62,114	\$39,280	\$24,330	\$13,783
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$143,542	\$117,331	\$150,316	\$90,004	\$50,037	\$24,445
EMPLOYEE BENEFITS/TAXES	\$420,206	\$302,594	\$499,863	\$206,053	\$122,721	\$89,163
PERSONNEL TOTAL	\$1,739,158	\$1,439,571	\$1,955,578	\$1,146,616	\$666,138	\$403,257
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$12,010	\$8,026	\$21,225	\$6,273	\$3,746	\$1,225
UNIFORMS	\$18,262	\$14,127	\$18,862	\$8,241	\$6,599	\$2,949

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
LEGAL	\$0	\$0	\$0	\$0	\$4,914	\$4,329
PROFESSIONAL/CONTRACT FEES	\$920	\$49,785	\$243,775	\$104,454	\$28,767	\$21,774
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	\$47,750	\$12,454	\$49,250	\$13,056	\$7,312	\$5,337
CAPITAL EQUIPMENT OUTLAY	\$344,000	\$244,360	\$324,600	\$69,815	\$0	\$47,250
VEHICLE FUEL	\$65,000	\$44,452	\$50,000	\$28,330	\$12,549	\$6,325
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$64,100	\$37,199	\$58,440	\$13,873	\$14,109	\$6,474
CAPITAL VEHICLE OUTLAY	\$0	\$175,417	\$185,000	\$61,554	\$145,593	\$119,752
STREET LIGHT ELECTRICITY	\$770,000	\$532,397	\$720,000	\$658,515	\$540,265	\$540,053
OFFICE SUPPLIES	\$3,500	\$839	\$3,500	\$1,685	\$2,262	\$1,364
OPERATIONAL SUPPLIES EQUIPMENT	\$75,900	\$26,093	\$51,370	\$21,351	\$15,760	\$5,130
GROUNDS MAINTENANCE	\$93,200	\$41,164	\$92,200	\$0	\$0	\$0
SITE IMPROVEMENTS	\$10,000	\$6,508	\$5,000	\$17,184	\$3,246	\$830
STORMWATER	\$15,000	\$20,106	\$139,000	\$8,787	\$47,796	\$2,972
YARD DEBRIS MANAGEMENT	\$16,000	\$46,189	\$50,000	\$42,037	\$0	\$0
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	\$331,300	\$76,491	\$260,000	\$86,988	\$66,226	\$36,900
VECTOR CONTROL	\$3,900	\$2,905	\$2,200	\$244	\$2,510	\$433
RECYCLING	\$0	\$0	\$0	\$0	\$562,713	\$624,651
EXPENSES TOTAL	\$1,870,842	\$1,338,511	\$2,274,422	\$1,142,386	\$1,464,366	\$1,427,749
TOTAL	\$3,610,000	\$2,778,082	\$4,230,000	\$2,289,001	\$2,130,505	\$1,831,006



Position Summary



Streets & Grounds	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Services Director	1	1	1	1
Public Services Manager	1	1	1	1
Streets Superintendent	1	1	1	1
Grounds Supervisor	1	1	1	1
Street Maintenance Supervisor	2	2	1	1
Street Maintenance Technician	7	6	6	6
Grounds Maintenance Technician	6	6	5	5

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Engineering

Departmental Overview

**New Department as of FY23-24. Previously, it was combined with Streets and Grounds.*

Engineering is responsible for overseeing engineering functions and managing, overseeing, and inspecting capital improvement projects for the Town of Leland.

Department Mission

To support our community by providing a reliable and resilient network of public infrastructure that promotes safety, economic growth, and development through responsive and cost effective services to our citizens.

Department Vision

To be a safe, resilient, and environmentally conscious community that promotes multi-modal transportation for all.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Stormwater Permits - Active	22	35
Stormwater Permits - In Review/Pending Approval	9	16
Driveway Permits - Issued	11	6
Driveway Permits - Pending Revisions	13	14
Encroachment Permits - Issued	15	17
Encroachment Permits - Pending Revisions	3	9
TRC Reviews	57	50
Capital Projects - Active	21	18
Capital Projects - Streets	10	7
Capital Projects - Parks & Streams	5	5
Capital Projects - Facility	5	4
Capital Projects - Utility	1	1
Capital Projects - Pedestrian	0	1

Goals and Strategies

- Review and update five-year Capital Improvement Plan.
- Streamline workflow.
- MS4 permit compliance.

Budget Detail

Engineering

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$471,883	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEFITS/TAXES	\$127,086	\$0	\$0	\$0	\$0	\$0
LOCAL GOVERNMENT RETIREMENT (LGERS)	\$60,637	\$0	\$0	\$0	\$0	\$0
401(K) TOWN CONTRIBUTION	\$23,594	\$0	\$0	\$0	\$0	\$0
OVERTIME	\$1,000	\$0	\$0	\$0	\$0	\$0
PERSONNEL TOTAL	\$684,200	\$0	\$0	\$0	\$0	\$0
Expenses						
STORMWATER	\$169,100	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL/CONTRACT FEES	\$153,680	\$0	\$0	\$0	\$0	\$0
VEHICLE FUEL	\$15,000	\$0	\$0	\$0	\$0	\$0

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
TRAVEL/MEETINGS/SCHOOLS/DUES	\$10,610	\$0	\$0	\$0	\$0	\$0
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$6,500	\$0	\$0	\$0	\$0	\$0
OPERATIONAL SUPPLIES EQUIPMENT	\$5,000	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$3,000	\$0	\$0	\$0	\$0	\$0
UNIFORMS	\$2,910	\$0	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$365,800	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,050,000	\$0	\$0	\$0	\$0	\$0

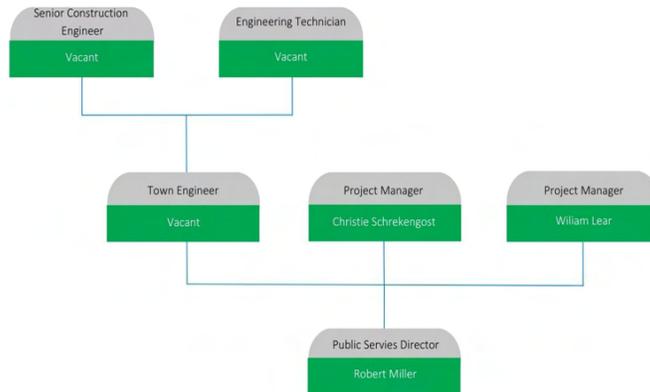
Engineering

Engineering Expenses by
Fiscal Year

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Position Summary



Engineering	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Services Director	1	1	1	1
Project Manager	2	2	2	2
Town Engineer	1	1	1	1
Senior Construction Engineer	1	1	1	1
Engineering Technician	1	1	1	1



Police

Departmental Overview

The Leland Police Department provides 24-hour law enforcement services for businesses and residents within the municipal limits. Our main responsibilities include maintaining order, protecting the public and property, area patrols, and responding to calls for service which include investigating criminal activity and traffic crashes. Our staff partner with the community in an effort to prevent crime through proactive patrols, and participate in community events which afford our staff the opportunity to interact with residents and visitors to the community to provide education on preventative crime techniques.

Department Mission

Is dedicated to excellent police service through partnerships that reduce crime, create a safe environment, build trust, and enhance the quality of life in our community. We are committed to delivering quality service in an effective, responsive, and professional manner.

Department Vision

Is a proactive law enforcement agency which operates under the servant leadership model. We are dedicated to providing our staff with current industry standard training, equipment, and technology while looking for innovative ways to engage the community we proudly serve.

Metrics

	Metric Description	FY21-22	FY22-23 as of 3/31/23
Patrol & Investigations	Calls for Service	16203	15403
	Incident Reports	2169	1825
	Arrests	304	283
	Motor Vehicle Crashes	513	442
	Cases Opened	322	196
	Cases Closed	305	140
Animal Control	Open Cases	5	50
	Complaints	513	261
	Cat/Dog Pick Ups	93	68
	Transports	79	64
	Traps	33	14
	Citations	5	4
	Bites	32	25

Goals and Strategies

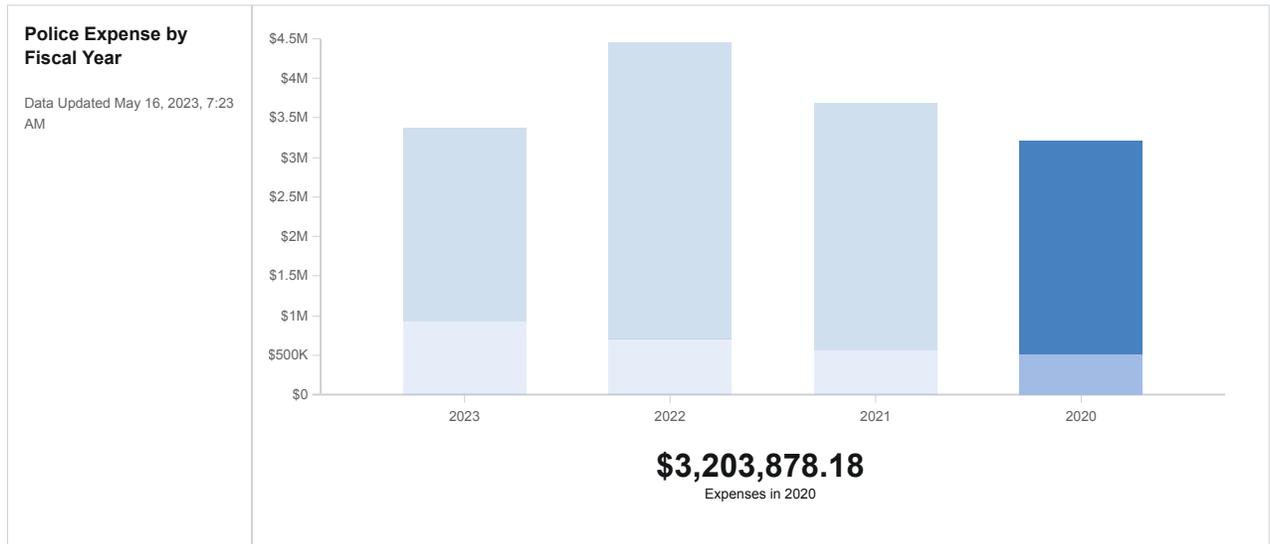
- Increase the effectiveness and efficiency of our delivery of quality public service to the community we serve.
- Proactively enforce criminal laws and identify/reduce community risks.
 - Enhance Officer safety, fitness, and training.
- Accountability in report writing and enhancement with technology.

Budget Detail

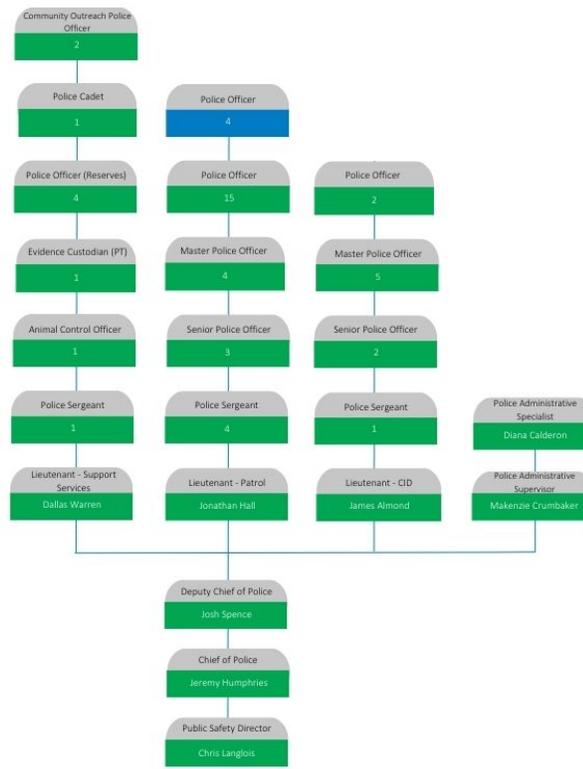
Police Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$3,344,128	\$2,421,149	\$3,042,289	\$2,531,813	\$2,160,103	\$1,863,778
OVERTIME	\$50,000	\$58,418	\$50,000	\$61,852	\$41,907	\$31,570
401(K) TOWN CONTRIBUTION	\$168,587	\$123,102	\$153,312	\$126,344	\$111,672	\$92,775
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$475,415	\$319,446	\$401,677	\$304,481	\$243,928	\$180,890

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
EMPLOYEE BENEFITS/TAXES	\$1,214,270	\$734,694	\$1,169,478	\$725,722	\$570,099	\$523,460
PERSONNEL TOTAL	\$5,252,400	\$3,656,808	\$4,816,756	\$3,750,211	\$3,127,708	\$2,692,473
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$55,495	\$45,003	\$53,810	\$29,045	\$17,375	\$17,837
UNIFORMS	\$78,970	\$25,360	\$38,879	\$51,621	\$43,609	\$30,211
LEGAL	\$0	\$0	\$0	\$0	\$2,906	\$2,750
PROFESSIONAL/CONTRACT FEES	\$14,780	\$12,540	\$11,340	\$13,946	\$16,406	\$13,745
VEHICLE FUEL	\$225,000	\$159,562	\$160,000	\$152,956	\$102,528	\$86,343
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$192,800	\$108,366	\$131,800	\$93,008	\$83,168	\$57,717
CAPITAL VEHICLE OUTLAY	\$725,350	\$495,366	\$467,950	\$241,321	\$211,485	\$197,833
OFFICE SUPPLIES	\$12,000	\$2,522	\$10,000	\$4,464	\$6,441	\$6,173
OPERATIONAL SUPPLIES EQUIPMENT	\$57,765	\$36,368	\$77,275	\$36,873	\$16,187	\$68,152
ARMORY	\$65,390	\$174,543	\$194,830	\$53,199	\$26,340	\$9,967
COMMUNITY OUTREACH	\$17,000	\$6,099	\$8,500	\$5,466	\$843	\$4,359
ANIMAL CONTROL	\$5,550	\$925	\$1,860	\$488	\$245	\$698
INVESTIGATIONS EXPENSE	\$24,000	\$9,227	\$14,000	\$3,753	\$27,388	\$11,556
SPECIAL OPERATIONS	\$1,500	\$1,948	\$12,000	\$21,015	\$7,254	\$326
NARCOTICS	\$2,000	\$88	\$2,000	\$2,400	\$383	\$0
K-9 OPERATIONS	\$0	\$0	\$0	\$0	\$2,521	\$3,738
EXPENSES TOTAL	\$1,477,600	\$1,077,916	\$1,184,244	\$709,556	\$565,080	\$511,405
TOTAL	\$6,730,000	\$4,734,724	\$6,001,000	\$4,459,767	\$3,692,788	\$3,203,878



Position Summary



Police	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	1	0
Police Chief	1	1	1	1
Deputy Police Chief	1	1	0	0
Administrative Supervisor	1	1	0	0
Administrative Specialist	1	1	0	0
Lieutenant	3	3	3	3
Sergeant	7	6	6	6
Master Police Officer	8	8	10	6
Senior Police Officer	6	5	6	4
Police Officer	24	14	14	14
Community Outreach Officer	2	2	0	0
Animal Control Officer	1	1	1	1
Evidence Custodian PT	1	1	1	1

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Emergency Management

Departmental Overview

**New department as of FY20-21*

The Emergency Management Department is the managerial function charged with creating the framework within which the Town can reduce vulnerabilities to cope with hazards and disasters.

Department Mission

To identify, establish, and provide for policy, support, and education of citizens, visitors, and staff on matters of public safety. Areas of concern would be prevention, mitigation, preparedness, response, and recovery from natural or human-made disasters.

Department Vision

To promote a safer, less vulnerable Town with the capacity to cope with hazards and disasters.

Goals and Strategies

- Protect our citizens, residents, visitors, and assets against the greatest threats and hazards in a manner that allows our interests, aspirations, and way of life to thrive.
- Respond quickly to save lives, protect property and the environment, and meet basic human needs in the aftermath of a catastrophic incident.
- Recover through a focus on the timely restoration, strengthening and revitalization of infrastructure, housing, and a sustainable economy, as well as the health, social, cultural, historic and environmental fabric of communities affected by a catastrophic incident.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Training Hours	433	328
Hands on Exercises	3	6
Public Education Events	3	3
Citizen Engagement	800	250

Budget Detail

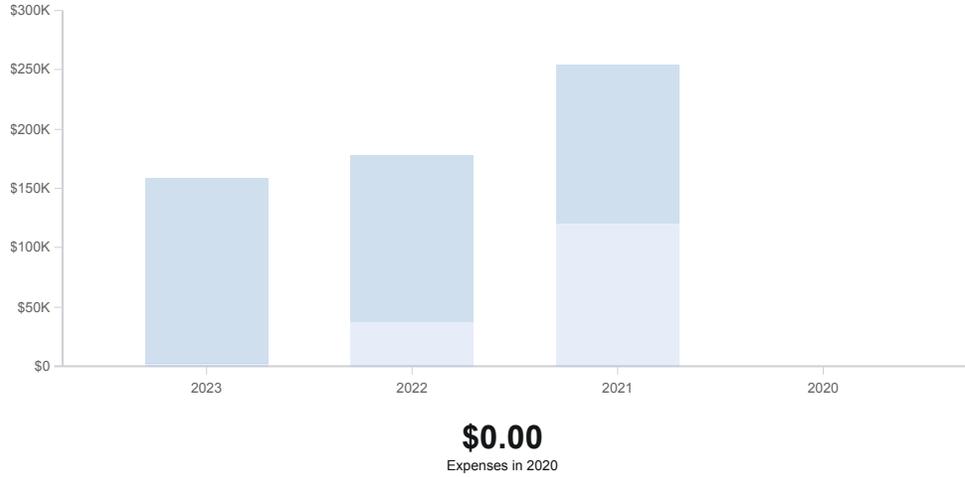
Emergency Management Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$144,785	\$113,415	\$131,305	\$101,573	\$92,421	\$0
401(K) TOWN CONTRIBUTION	\$7,239	\$5,459	\$6,565	\$5,366	\$4,532	\$0
LOCAL GOVERNMENT RETIREMENT (LGERS)	\$20,415	\$13,723	\$17,201	\$11,351	\$9,700	\$0
EMPLOYEE BENEFITS/TAXES	\$31,036	\$23,434	\$30,004	\$21,454	\$26,657	\$0
PERSONNEL TOTAL	\$203,475	\$156,031	\$185,075	\$139,744	\$133,309	\$0
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$2,975	\$1,929	\$3,075	\$2,233	\$445	\$0
UNIFORMS	\$500	\$0	\$150	\$0	\$189	\$0
LEGAL	\$0	\$0	\$0	\$0	\$878	\$0
PROFESSIONAL/CONTRACT FEES	\$6,500	\$0	\$0	\$812	\$0	\$0

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
OFFICE SUPPLIES	\$550	\$150	\$150	\$214	\$447	\$0
OPERATIONAL SUPPLIES EQUIPMENT	\$3,000	\$355	\$5,550	\$30,433	\$23,746	\$0
COMMUNITY OUTREACH	\$3,000	\$379	\$1,000	\$4,032	\$0	\$0
DISASTER EXPENSE	\$0	\$0	\$0	\$0	\$202	\$0
COVID-19	\$0	\$0	\$0	\$0	\$94,409	\$0
EXPENSES TOTAL	\$16,525	\$2,813	\$9,925	\$37,724	\$120,315	\$0
TOTAL	\$220,000	\$158,843	\$195,000	\$177,468	\$253,624	\$0

Emergency Management Expense by Fiscal Year

Data Updated May 25, 2023, 7:21 AM



Position Summary



Emergency Management	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	1	0
Emergency Management Chief	1	1	1	1



Fire/Rescue

Departmental Overview

The Town of Leland Fire/Rescue Department is a comprehensive all-hazards emergency services department that offers fire protection, first responder emergency medical services, technical rescue, and public education to the citizens of the Town of Leland, Town of Belville, and unincorporated portions of Northern Brunswick County. The department serves a total area of sixty-four square miles and a population of nearly thirty-seven thousand citizens. The department provides these services out of three fire stations, staffing three engine companies, a cross-staffed truck and rescue company, and a Battalion Chief with 48 full-time sworn personnel (15 on duty for each of three 24 hour shifts), 4 part-time and volunteer members that assist with community risk reduction and education.

The Operations Division consists of three shifts, each overseen by a shift Battalion Chief, working 24-hour permanent shifts. Community Risk Reduction Division consists of the Fire Prevention Division overseen by the Town Fire Marshal (Deputy Chief) and Public Education Division overseen by a volunteer coordinator.

Department Mission

Serve
Be Ready
Create Excellent Outcomes

Our Department core values are:

- Dedication:** Passionate belief in our mission as a fire department
- Professionalism:** Commitment to quality of service and pride in our work
- Integrity:** Moral and intellectual honesty

Department Vision

The Town of Leland Fire/Rescue Department is the place of choice where motivated people can be their best. We have shared values and are fulfilled by the work we do and the excellent outcomes we create. We are engaged and dedicated in service to each other and our community, who trust us to protect their safety, resources, and quality of life.

Metrics

Metric Description	FY21-22	FY22-23 as of 3/31/23
Calls for Service	2836	2242
Initial Response Time- Average Arrival from Dispatch	9 min 49 sec	8 min 50 sec
Effective Response Force (ERF)	13	14
Fire Insurance Rating	Class 4	Class 4
Total Training Hours	12761	10414

Goals and Strategies

- Increase the effectiveness and efficiency of our emergency response operations to the community we serve in the fulfillment of our mission.
- Reduce, manage, or be better prepared to handle the risks our members face while accomplishing our mission.
 - Proactively identify and work to reduce community risks.
- Increase our member’s satisfaction and sense of fulfillment and ownership in order to recruit and retain the highest quality people in our organization.

-Ensure the highest level of trust by the community in our department.

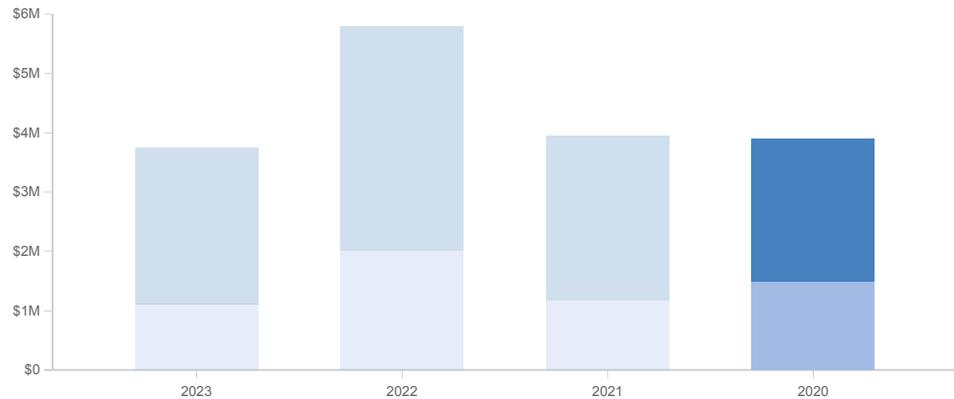
Budget Detail

Fire/Rescue Cost by Fiscal Year

	FY 2023-2024 APPROVED BUDGET	2022-23 YTD	2022-23 YTD Budget	2021 - 22 Actual	2020 - 21 Actual	2019 - 20 Actual
Personnel						
SALARIES/WAGES	\$3,459,327	\$2,499,351	\$3,109,272	\$2,410,708	\$1,785,569	\$1,589,796
OVERTIME	\$210,000	\$187,687	\$115,000	\$250,315	\$160,525	\$106,898
VOLUNTEER STIPENDS	\$0	\$150	\$0	\$1,775	\$3,847	\$5,812
401(K) TOWN CONTRIBUTION	\$182,822	\$133,335	\$160,275	\$128,331	\$97,558	\$82,054
LOCAL GOVERNMENT RETIREMENT (LGRS)	\$469,853	\$322,708	\$387,865	\$292,869	\$200,941	\$145,997
EMPLOYEE BENEFITS/TAXES	\$1,278,183	\$781,118	\$1,213,433	\$717,717	\$529,198	\$496,369
PERSONNEL TOTAL	\$5,600,185	\$3,924,349	\$4,985,845	\$3,801,714	\$2,777,639	\$2,426,925
Expenses						
TRAVEL/MEETINGS/SCHOOLS/DUES	\$51,922	\$23,599	\$47,595	\$35,249	\$12,478	\$9,801
EMPLOYEE DEVELOPMENT/TRAINING	\$48,500	\$4,192	\$43,500	\$2,547	\$16,261	\$7,416
UNIFORMS	\$47,350	\$19,909	\$29,450	\$25,630	\$38,271	\$20,244
LEGAL	\$0	\$0	\$0	\$0	\$4,895	\$3,413
PROFESSIONAL/CONTRACT FEES	\$36,393	\$11,846	\$32,310	\$8,739	\$20,995	\$27,529
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	\$45,500	\$20,233	\$27,000	\$17,482	\$10,980	\$9,570
CAPITAL EQUIPMENT OUTLAY	\$53,000	\$0	\$235,000	\$0	\$87,454	\$357,764
VEHICLE FUEL	\$110,000	\$72,830	\$65,000	\$61,050	\$34,547	\$42,060
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	\$191,500	\$174,058	\$196,500	\$69,342	\$105,582	\$104,093
CAPITAL VEHICLE OUTLAY	\$1,050,000	\$876,420	\$980,000	\$1,400,000	\$701,438	\$671,179
OFFICE SUPPLIES	\$6,000	\$2,071	\$6,000	\$3,231	\$3,244	\$4,291
OPERATIONAL SUPPLIES EQUIPMENT	\$190,650	\$116,042	\$126,800	\$371,168	\$99,094	\$226,948
COMMUNITY OUTREACH	\$14,000	\$1,621	\$5,000	\$2,955	\$30,122	\$0
EMS	\$0	\$0	\$0	\$0	\$0	\$2,097
EXPENSES TOTAL	\$1,844,815	\$1,322,820	\$1,794,155	\$1,997,393	\$1,165,362	\$1,486,405
TOTAL	\$7,445,000	\$5,247,168	\$6,780,000	\$5,799,107	\$3,943,001	\$3,913,330

Fire/Rescue Expense by Fiscal Year

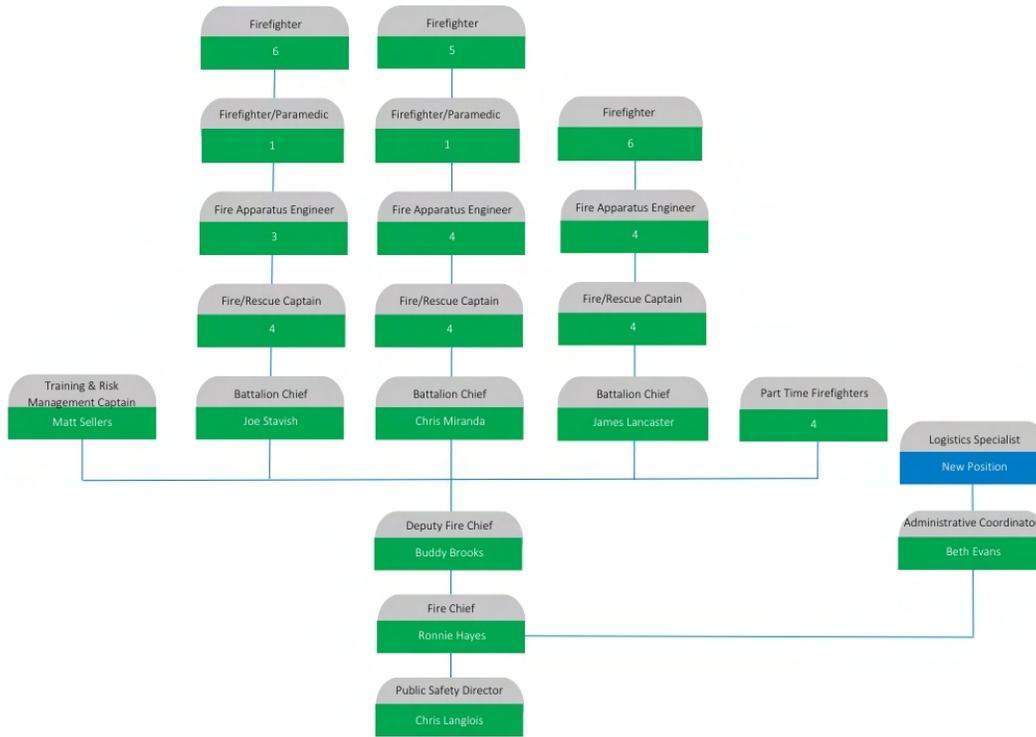
Data Updated May 16, 2023, 7:23 AM



\$3,913,330.00

Expenses in 2020

Position Summary



Fire	FY23-24 Approved	FY22-23 Actual	FY21-22 Actual	FY20-21 Actual
Public Safety Director	1	1	1	0
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Battalion Chief	3	3	3	3
Fire/Rescue Captain	11	12	12	12
Senior Captain	1	1	0	0
Training & Risk Management Captain	1	1	0	0
Firefighter/Paramedic	1	2	2	2
Fire Apparatus Engineer	10	11	11	11
Senior Fire Engineer	2	2	0	0
Firefighter	20	17	14	14
PT Firefighter	4	6	6	6
Administrative Coordinator	1	1	1	1
Logistics Specialist	1	0	0	0

**All highlighted positions are new as of FY23-24.*

For more information on this department, please visit our [website](#).

Park Capital Projects

Current Park Project Budget Overview

Park Projects	AVAILABLE AS OF 5.18.2023	ADDITIONAL FY 23-24
Revenue:		
Loan Proceeds		7,000,000
Expenses:		
Founders Park	1,566,040	7,000,000
Sturgeon Creek Park	39,451	

Current Park Projects

Founders Park



Founders Park, adjacent to Town Hall, serves as the flagship facility for a myriad of events and programs throughout the year. The current design of the park includes an updated playground to provide enjoyment for youth ages 5-12, an amphitheater, splash pad, veterans memorial, and trails to provide a place for walkers and runners to remain physically active. The Town has received another round of design drawings for both the site and vertical structures. We are hoping to have final 100% plans approved by June with advertisement following soon after.

Sturgeon Creek Park



The currently undeveloped Sturgeon Creek Park is intended to serve as Leland's second water access park. With more than 78 acres, this park has the potential to become a destination facility both locally and regionally for sportsmen and water lovers wishing to gain access to Sturgeon Creek and the Brunswick River. Sitting on Sturgeon Creek, the focus for this facility will be boating access from a NC Fish and Wildlife boat ramp as well as environmental education, preservation, and nature-based activities. Town Council adopted the Master Plan at its Feb. 2020 regular meeting. Next steps for the project will be to move forward with engineering when additional funding is available.

Future Park Projects

Sweetbay Park



At approximately 11 acres, this future park site sits adjacent to I-140 and the Windsor Park Subdivision. Additional study of the land will be needed before its long-term development can be considered. There are no immediate plans for this site.

Loblolly Park



At just over 32 acres, this future park site is a long and narrow track of land on Kay Todd Road in Brunswick Forest. Additional study of the land will be needed before its long-term development can be considered. There are no immediate plans for this site.

To learn more about Town projects, please visit our [Town Projects](#) page.

Facilities and Initiatives Capital Projects

Budget Overview

Facilities & Initiatives Projects	AVAILABLE AS OF 4.13.2023	ADDITIONAL FY 23-24
Revenue:		
Transfer from General Fund		40,000
Transfer from General Fund		1,400,000
Loan Proceeds		20,000,000
Grant Proceeds		750,000
Transfer from General Fund		200,000
Expenses:		
Fire Station #51	1,489	40,000
Property Acquisition	241,773	1,400,000
Town Hall Expansion	62,850	20,000,000
Underground Utilities Project	-	750,000
Economic Development Opportunities	549,928	200,000

Fire Station #51



Fire Station 51 will be relocated to the Municipal Operations Center Campus at 1987 Andrew Jackson Highway NE from the current location of 1004 Village Road NE. This station will improve the Town’s response times to fire and life safety events in the area. A move-in date is tentatively scheduled for July/August 2023.

Property Acquisition

These funds allow the Town to be able to acquire property for a variety of opportunities, including but not limited to, street projects, park projects, and other strategic initiatives.

Town Hall Expansion



A project to renovate and expand Leland Town Hall as our services continue to grow and require additional staff.

The new addition will include offices, meeting rooms, flex spaces, and ancillary areas. This project will also include updates to the existing building, including the addition of new offices, mechanical system upgrades, and redesigned Police evidence processing and storage spaces. Design is expected to take approximately 12 months to complete, with construction starting in 2024.

Gateway District Utility Resiliency Project

The Gateway District Utility Resiliency project is the relocation of approximately 4,800 linear feet of existing overhead power and telecommunication lines to underground service conduits. The Gateway District project area is located along Village Road between Andrew Jackson Highway and Oakland Avenue, which includes a primary electric utility substation, as well as many basic service businesses, such as grocery stores, medical facilities, pharmaceutical retailers, fuel centers, and restaurants, and approximately four hundred and fifty (450) directly served residential units.

The Gateway District Utility Resiliency project, also known as the Village Road Utility Conversion project, will reduce the risk of power line and telecommunication destruction in a natural disaster, sustain existing businesses, reduce obstructions impacting vehicular crashes with possible fatalities, and potentially attract new businesses to the area. Leland, as part of Brunswick County, has been under a Presidentially declared FEMA emergency ten times since 2010. This mitigation project is critical to the resiliency of our community and its citizens.

Economic Development Opportunities

These funds allow the Town to take advantage of Economic Development Opportunities as well as fund the future Economic Development Incentive Program.

Streets Capital Projects

Budget Overview

Street Projects	AVAILABLE AS OF 4.27.2023	ADDITIONAL FY 23-24
Revenue:		
Transfer from General Fund		300,000
Transfer from Powell Bill		800,000
Transfer from General Fund		400,000
Transfer from General Fund		100,000
Loan Proceeds		1,000,000
Transfer from General Fund - Grant Revenue		666,000
Transfer from General Fund - Town Match		169,000
Transfer from General Fund		100,000
Expenses:		
Baldwin Drive Improvements	653,376	300,000
Ocean Gate Plaza	45,672	1,200,000
Street Paving/Resurfacing	56,220	100,000
Perry Avenue Extension	400,000	1,000,000
Highway 17 Pedestrian Crossing	3,500	835,000
Leland Unpaved Roads - Design	-	100,000

Baldwin Drive Improvements



A project to improve Baldwin Drive from South Navassa Road to Lee Drive. The scope of the project includes widening and paving of Baldwin Drive, installing sidewalks along both sides of the road, and stormwater and

drainage improvements.

The Baldwin Drive Improvements project will improve safety for both pedestrians and motorists and better serve the developing areas within Leland. The improvements on Baldwin Drive between South Navassa Road and Lee Drive include new asphalt, curb, and gutter. There will also be pedestrian improvements such as new sidewalks on both sides of the road. In effort to reduce roadway flooding, we will also be implementing stormwater improvements.

Road design includes the following new elements: 10-foot travel lanes with curb and gutter, new striping, including center-line stripes, and planter strip with trees. The pedestrian improvements will provide new aspects that are currently lacking on Baldwin Drive including new 5-foot sidewalks, ADA compliant curb ramps at Lee Drive, and crosswalks. In an effort to reduce roadway flooding, stormwater improvements will also be implemented.

Ocean Gate Plaza Intersection Improvements



The scope of the project includes installation of a single-lane teardrop roundabout, new sidewalk connections to commercial developments, pedestrian improvements, resurfacing of Ocean Gate Plaza, and drainage improvements. The project will help to alleviate traffic in the surrounding commercial areas.

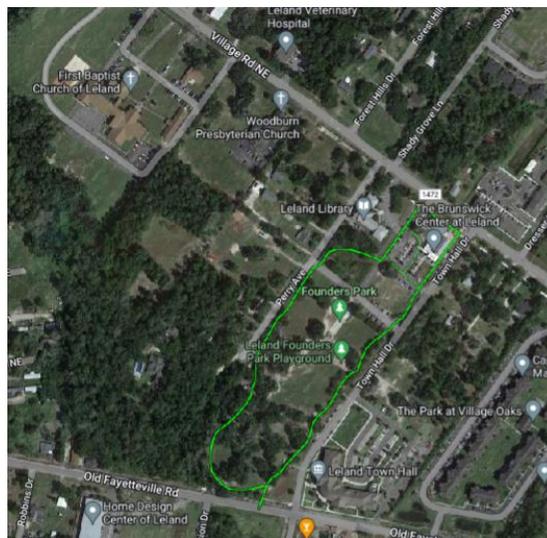
Street Paving/Resurfacing



This is an on-going project to be done bi-annually.

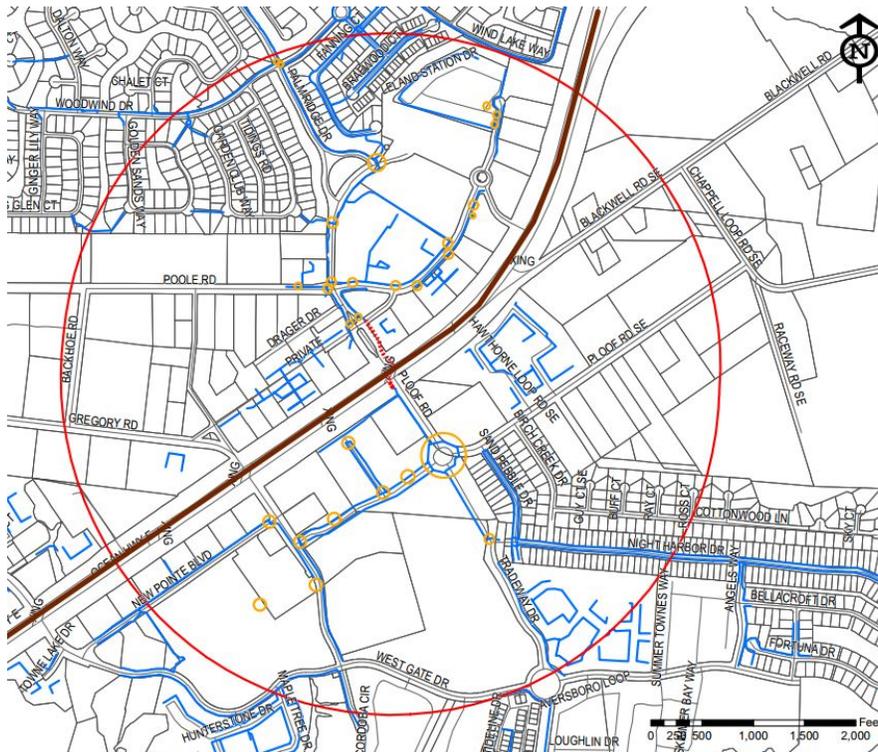
The Town recently received the final 2023 Street Pavement Condition and Pavement Marking Condition Assessment. The Assessment provides results for the conditions of pavement, examines striping, and notes deficiencies in the roadway. Staff will use the Assessment to prioritize streets for the next resurfacing and repaving projects expected to occur in the 2024-2025 fiscal year. The scope of the projects includes milling, full depth patches as needed, asphalt overlay, new striping throughout, and new street signs.

Perry Ave Extension



The Perry Avenue Extension Project, which runs in conjunction with Founders Park Re-Development, will extend and improve the existing dead end street, allowing for full connectivity between Village and Old Fayetteville Roads. This extension will also add much needed on-street parking to serve Founders Park.

Highway 17 Pedestrian Crossing



This project includes an at-grade pedestrian crossing on US Highway 17 at the intersection of Ploof Road and Olde Waterford Way, in addition to approximately 300' of sidewalk on the northeast side of Olde Waterford Way. The pedestrian crossing and associated sidewalk would create the only pedestrian crossing across the multi-lane highway and connect the pedestrian facilities on both sides of the highway, which are continuing to develop with residential, retail, and services. The project was included in the WMPO's 2040 and 2045 Long Range Transportation Plans, as well as the Town's 2016 Pedestrian Plan. US Highway 17 through this area of Leland is a multi-lane super street facility that poses a major obstacle for pedestrian crossing. On both sides of the highway, there is significant residential development and increasing development of retail, services, medical, and recreational facilities. Currently, there is no safe or dedicated area to cross US Highway 17 in this area or elsewhere in the vicinity of the project area. Pedestrians are periodically observed attempting to cross US Highway 17, perceived as a serious safety concern for both pedestrians and vehicles.

Leland Unpaved Road Improvements



A project to improve the unpaved roads of Breman Lane, John Sneed Lane, Graham Drive, and a section of Appleton Way. The scope of the project includes paving the dirt roads, drainage improvements, curb and gutter, new sidewalks, and installing new signs. The first year will consist of finalizing engineering work and beginning right of way acquisition with construction and improvements beginning in the second year. This construction will improve the dirt roads and provide pedestrian connectivity to Village, Old Fayetteville, and Lanvale Roads, as well as improve the section of Appleton Way used as an entrance to Cypress Cove Park.

To learn more about Town projects, please visit our [Town Projects](#) page.

History of Leland

Leland Will Make History Sept. 12

The people of Leland will make history on Sept. 12. We will vote FOR or AGAINST the incorporation of Leland. Whatever the outcome, it will be a major turning point in the history of Leland.

If incorporation is rejected, Leland will be swallowed up by Belville. Their sham annexation of our business district will go unchallenged. Later - in carefully planned stages, to avoid losing control - Belville will gobble up the remainder of Leland. ZONING will begin in 1990, after they complete their land-use study. If you live within ONE MILE of Belville's expanding borders, you will be controlled by outsiders. The name "Leland" will disappear into the mists of history.

The bill providing for a referendum on incorporation (House Bill 616) was adopted by the General Assembly on Independence Day, July 4, 1989. A favorable vote on Sept. 12 will be Leland's own "Declaration of Independence." Henceforth, we will control our own destiny. Never again will we let outsiders come so close to seizing control and using us for their own selfish purposes. Never again can our critics say we are sleeping on the job, that we are unable to work together for the good of the Leland community.

"DON'T TREAD ON ME"

The changes that are taking place in Leland are of truly historic proportions! But making history is nothing new for the people of Leland. It began even before there was a United States of America. Patriots from the area we now call Leland were at the forefront of our country's war for independence in 1776. Their flag bore the likeness of a rattlesnake and it carried this ominous warning: "Don't tread on me."

Today the threat facing Leland is the same. Then it was King George III of England telling Leland and the rest of America: "You will do what I want." Now it is a modern would-be-king, who already has Belville under his thumb, seeking to expand his "kingdom" at our expense. Our response must be the same as that given by our forefathers: "Don't tread on me." In 1776, the bullets were required to win independence. Ballots are the weapon that will work for us on Tuesday, Sept. 12.

"HISTORY OF LELAND"

Since Leland will make history when we vote to incorporate, it is only fair that those who "make history" - the voters - should be recognized. The Le-

OFFICIAL BALLOT
FOR
INCORPORATION OF LELAND

SEPTEMBER 12, 1989

Instructions To Voter

a. To vote in favor of incorporation, make a cross (X) in the box on the left of the word "FOR".
b. To vote against incorporation, make a cross (X) in the box on the left of the word "AGAINST".
c. If you tear, deface, or otherwise mark the ballot, it will not be counted.

FOR INCORPORATION OF LELAND
 AGAINST INCORPORATION OF LELAND

SPECIAL REFERENDUM
September 12, 1989

History of Leland

What is today known as Leland was, in the mid-1890s, a small settlement at the crossroads where the current Village Road met the Wilmington, Columbia, and Augusta Railroad. The Town was officially incorporated in 1989 with the former McFarland Home (1916) becoming the first Town Hall.

The name of this settlement formally became Leland when, in late 1897, Joseph W. Gay and other area citizens petitioned the U.S. Post Office Department in Washington, D.C. for a local post office and submitted three possible names for the post office. Leland, the name of Gay's nephew, Leland Adams, was selected. The new post office opened on February 10, 1898, with Mr. Gay as Postmaster. The post office was located in a corner of Gay's General Store.

Due to its proximity to the Brunswick River, Leland served as an early transportation center. Ferries were in place across the Brunswick and Cape Fear Rivers for travelers going north and south. A bridge was built across the Brunswick River in 1890, prior to the Cape Fear River bridge. The Brunswick River Causeway, across Eagles Island, was a problem area because of the wetness of the soil and swamps between the two rivers. By 1923, the road from the Brunswick River through Leland had been hard-surfaced and was known as State Road 20.

Since its incorporation in 1989, the Town of Leland has had continuous growth. As the population continues to expand, the need for additional services and employees to support those services also require growth. In 2015, a new 40,000+ sq. ft. Town Hall building, to include the Police Headquarters, was dedicated, as well as an 18,000 sq. ft. Cultural Arts Center. In 2017, the nonprofit Leland Fire and Rescue was merged into the Town government. Leland has more than doubled its population in the last 10 years alone and is considered one of North Carolina's fastest growing towns to date.



Leland incorporated on September 12, 1989 with the former McFarland Home becoming the first Town Hall.



Mac's Home Supply



The Yellow House is thought to be the oldest home in Leland (est. 1900).



The Town of Leland's first Mayor - Mayor Russell Baldwin.



Town of Leland Growth

Town of Leland Growth

With a population that has more than doubled in less than a decade, Leland is now considered the fastest-growing municipality in North Carolina. According to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), the Town of Leland ranked twentieth out of five hundred and fifty-three municipalities in North Carolina for percentage growth with a percentage increase of sixty-nine (69.4%) between 2010 and 2020. This is an increase of 9,381 additional citizens in the Town. The following table depicts municipal population change from April 2010 to April 2020:

Rank	Municipality	County	Population		Population Change	
			April 2010	April 2020	Total Change	Percent Change
1	Grandfather Village	Avery County	25	95	70	280.0
2	Holly Ridge	Onslow County	1,268	4,171	2,903	228.9
3	Rolesville	Wake County	3,786	9,475	5,689	150.3
4	Sweepsonville	Alamance County	1,154	2,445	1,291	111.9
5	Beech Mountain	Avery County, Watauga County	320	675	355	110.9
6	Surf City	Onslow County, Pender County	1,853	3,867	2,014	108.7
7	Waxhaw	Union County	9,859	20,534	10,675	108.3
8	Stem	Granville County	463	960	497	107.3
9	St. James	Brunswick County	3,165	6,529	3,364	106.3
10	Duck	Dare County	369	742	373	101.1
11	Indian Beach	Carteret County	112	223	111	99.1
12	Fuquay-Varina	Wake County	17,937	34,152	16,215	90.4
13	Sugar Mountain	Avery County	198	371	173	87.4
14	Bermuda Run	Davie County	1,725	3,120	1,395	80.9
15	Youngsville	Franklin County	1,157	2,016	859	74.2
16	Love Valley	Iredell County	90	154	64	71.1
17	Knightdale	Wake County	11,401	19,435	8,034	70.5
18	Whispering Pines	Moore County	2,928	4,987	2,059	70.3
19	Bald Head Island	Brunswick County	158	268	110	69.6
20	Leland	Brunswick County	13,527	22,908	9,381	69.4

To learn more about the Town of Leland's growth [click here.](#)

Tax Information

Brunswick County Tax Rates

2022-2023 Brunswick County Property Tax Rates			
	County-wide Tax Rate	Municipal Tax Rate	Total
BALD HEAD ISLAND	0.485	0.7213	1.206
SOUTHPORT	0.485	0.3956	0.881
SHALLOTTE	0.485	0.3525	0.838
BOILING SPRING LAKES	0.485	0.2820	0.767
OAK ISLAND	0.485	0.2800	0.765
CASWELL BEACH	0.485	0.2800	0.765
NORTHWEST	0.485	0.2700	0.755
SANDY CREEK	0.485	0.2500	0.735
LELAND	0.485	0.2500	0.735
NAVASSA	0.485	0.2300	0.715
HOLDEN BEACH	0.485	0.2000	0.685
OCEAN ISLE BEACH	0.485	0.1639	0.649
SUNSET BEACH	0.485	0.1600	0.645
BELVILLE	0.485	0.1200	0.605
CAROLINA SHORES	0.485	0.1016	0.587
CALABASH	0.485	0.0875	0.573
ST. JAMES	0.485	0.0600	0.545
BOLIVIA	0.485	0.0500	0.535
VARNAMTOWN	0.485	0.0500	0.535
SMITHVILLE TOWNSHIP	0.485	0.0400	0.525

Top Ten Leland Taxpayers

Property Owner	Tax
FUNSTON LAND & TIMBER LLC	\$ 145,221.67
LATTITUDE HARRINGTON APARTMENTS LLC	\$ 86,479.29
COMET WESTGATE PROPERTY HOLDINGS LLC	\$ 68,296.55
DR HORTON INC	\$ 61,166.65
HAWTHORNE AT WATERSIDE LLC	\$ 58,948.51
WALAPTS DE LLC	\$ 49,421.33
BRUNSWICK POINT NORTH CAROLINA LLC	\$ 42,328.40
WAL-MART REAL ESTATE BUSINESS TRUST	\$ 39,386.25
BRANCH WATERFORD ASSOCIATES L.P	\$ 33,319.09
LELAND STATION LLC	\$ 32,603.05



Budget Glossary

Accrual: The accounting method under which revenues are recognized on the income statement when they are earned rather than when the cash is received.

Activity: Departmental efforts which contribute to the achievement of a specific set of program outcomes; the smallest unit of the program budget.

Allocate: To set apart portions of budgeted expenditures and/or revenues which are specifically designated to organizations for special activities or purposes.

Ad Valorem Taxes: Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue. Generally, they are the taxes levied in proportion to the value of a property.

Annual Budget: A spending plan covering a single fiscal year.

Appropriation: A funding authorization granted by the Town Council to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Assessed Valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Balanced Budget: An annual spending plan characterized by an equal (“balanced”) amount of anticipated revenues and expenditures. In North Carolina, statutes require an adopted budget be in balance.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

Budget: A statement, in dollar terms, of the Town's program of service delivery for the ensuing fiscal year.

Budget Amendment: A legal procedure utilized by the Town staff and the Town Council to revise a budget appropriation.

Budget Calendar: The schedule of key dates the Town's departments follow in the preparation, adoption, and administration of the budget process.

Budget Message: The opening section of the budget document that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Town Manager.

Budget Ordinance: The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

Capital Assets: Land, buildings, permanent improvements, machinery, large tools, rolling, and stationary equipment with a value of \$5,000.00 or more.

Capital Expenditure: Money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

Capital Outlays: An expenditure expected to have a useful life greater than three (3) years or an estimated total cost of \$5,000.00 or more. This involves the construction, purchase, or major renovation of a building or the purchase of land, as well as the acquisition of vehicles and equipment.

Cash Management: The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

Category: A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative service activities.

Debt Service: The Town's obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

Department: A major administrative division of the Town that has overall management responsibility for an operation within a functional area.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement: A payment for goods or services.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures. A financial commitment for services, contracts, or goods that have not yet been delivered or performed.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that revenues are adequate to meet all necessary expenses.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The outflow of funds for assets that are incurred, or goods and services obtained, regardless of when the expense is actually paid.

Expenses: Charges incurred, whether paid immediately or unpaid, for operations, maintenance, interest, and other charges.

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. The Town of Leland's fiscal year begins July 1 and ends on the following June 30. Budgeting is carried out on a fiscal year schedule.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used by the Town, including land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Accounting: A system of accounting used to track the amount of money allocated to various operations at an organization.

Fund Balance: The amount of assets in excess of the liabilities appropriated for expenditures and is, therefore, also known as surplus funds. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

Fund Balance Appropriated: A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriations cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines, for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund: The largest fund within the Town, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, information technology, public works, general administration, planning and development, engineering, and recreation and cultural arts activities.

Goal: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless. It is not concerned with a specific achievement in a given time period.

Grant: A contribution by a government-level agency or other organization to support a particular function.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenues from other governments (local, state, or federal) which can be in the form of grants, shared revenues, or entitlements.

Levy: To impose taxes, special assessments, or service charges for the support of Town activities.

Local Government Budget and Fiscal Control Act: This act governs all financial activities of local governments within the State of North Carolina.

Objectives: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses: The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and training.

Operating Transfers: Routine and/or recurring transfers of assets between funds.

Personnel: General category that includes salaries and wages, pensions, health insurance, and other fringe benefits.

Powell Bill Street Allocation: Funding from the state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Reserve: A portion of fund balance earmarked to indicate what is not available for expenditure or is legally segregated for a specific future use.

Restricted Intergovernmental Revenues: Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources: Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Restricted Net Position: The portion of net position that includes cash and liquid assets that are subject to external restrictions on their use.

Revaluation: Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes, provided by the Brunswick County Tax Assessor's Office. Under state law, all property must be revalued no less frequently than once every eight years.

Revenue: Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Right-of-Way Acquisition: Purchase of property needed by the Town to perform road improvement projects and/or protection of right-of-way for future projects.

Service Level: Service(s) or product(s) which comprise actual or expected output of a given program where the focus is on results, not measures of workload.

Source of Revenue: Revenues that are classified according to their source or point of origin.

Tax Base: The assessed valuation of all taxable real and personal property within the Town's corporate limits.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

A photograph of a meeting room with a blue wall. In the center, there is a circular seal for the Town of St. Albans, North Carolina. To the left and right of the seal are two flags: the United States flag and the North Carolina state flag. Two large windows with blinds are visible behind the seal. The room is brightly lit with recessed ceiling lights.

Financial Policies

Financial Policies

These fiscal policies are a statement of the guidelines and goals that will influence and guide the financial management practices of the Town. A financial policy that is adopted, adhered to, and regularly reviewed, is recognized as the cornerstone of sound financial management. The following financial policy statements are presented:

Investment Policies

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

Stability: The investment decisions will be made in a way that will maintain the Town's stable financial position.

Protection: The Finance Director will ensure the Town has available funds to protect the Town from an emergency fiscal crisis by guaranteeing the continuance of service even in the event of an unforeseen occurrence.

Balanced Budget

Pursuant to North Carolina General Statute (NCGS) 159-11, the Town will adopt a balanced budget. The North Carolina Local Government Budget and Fiscal Control Act defines a balanced budget as the sum of estimated net revenues and appropriated fund balance in each fund to be equal to appropriations in that fund.

Purchasing Policy

All Town employees will obtain a Purchase Order before making a financial obligation for the Town. The Town will follow the established guidelines for all formal and informal bids for qualifying apparatus, supplies, materials, equipment, and construction contracts. Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items. Strategic sourcing is considered with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing.

Documentation will be maintained detailing the history of all procurements.

Budget Development Policy

The Town will develop the annual budget in conjunction with a stated program of performance objectives and measures with which to gauge progress toward meeting those objectives. Building inspection rates will be established at the appropriate level to enable the related funds to be self-supporting. The Town will pursue an aggressive policy seeking the collection of delinquent license, permit, and other fees due to the Town.

Fund Balance Policy

Unassigned fund balances are funds that remain available for appropriation by the Town Council after all commitments for future expenditures, required reserves defined by state statutes, and previous Council designations have been calculated. Available fund balances at the close of each fiscal year should be consistent with the goal of at least 35% of the total General Fund budget of the Town. This policy was established by Council in August of 2006 and is shown below. The Town Council may, from time-to-time, appropriate fund balance that will reduce available fund balances below the 35% goal for the purposes of a declared fiscal emergency, or other such purpose, as to protect the long-term fiscal security of the Town of Leland.

RESOLUTION
TOWN OF LELAND, NORTH CAROLINA
ESTABLISHING FUND BALANCE POLICY

WHEREAS, to provide sufficient funds for the continuous operation of Town activities is in the best interest of the citizens of the Town; and

WHEREAS, it is the desire of the Town Council to establish a formal fund balance policy; and

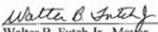
WHEREAS, the North Carolina Local Government Commission has established a minimum expected fund balance of 8 percent of the General Fund budget at the end of each fiscal year; and,

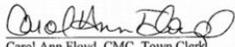
WHEREAS, prudent fiscal management dictates that the town should maintain at least a fund balance of 1/2 of the reported average of Towns our size and our goal as a Town should be to maintain 100% of the reported average amount of Towns our size;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF LELAND AS FOLLOWS:

1. The Mayor and Town Council hereby formally establishes the goal of obtaining an available fund balance in the General Fund in an amount of 35 percent of the General Fund budget at the end of each fiscal year.
2. The Town Manager shall take this policy into account when developing the recommended annual budget.
3. The independent auditor for the Town shall monitor compliance with this established Fund Balance Policy. The auditor shall report related findings and recommendations annually as a part of the audit and financial report.

This resolution adopted this 17th day of August, 2006.


Walter B. Futch Jr., Mayor


Carol Ann Floyd, CMC, Town Clerk





Fund Balance

Fund Balance

Fund balance is the accumulation of revenues minus expenditures in the General Fund over time. The purpose of fund balance is to provide the Town with cash flow or emergency funds for unbudgeted, unplanned expenditures. The Local Government Commission (LGC) recommends that local governments maintain an undesignated fund balance in the General Fund equal to at least 8% of the adopted General Fund budget. This would provide working capital equal to roughly one month's worth of expenditures in the General Fund. This means if all revenue sources are halted, the Town could move forward operating for one month.

The Town of Leland strives to maintain an undesignated fund balance of 35% in the General Fund, as noted in the Fund Balance Policy which was approved by Council in August 2006.

At the end of the fiscal year dated June 30, 2022, the Town's available fund balance was \$12,012,078. The available fund balance as a percent of General Fund expenditures was 40.48%.

As of June 30, 2023, the Town anticipates a decrease of \$2M in available fund balance. This decrease is due to budget appropriations throughout the year, an increase in project expenses, and estimated final payroll and year-end closing entries.

Fund Balance Table

Fiscal Year	Starting Fund Balance 7/1	Change	Ending Fund Balance 6/30	Available Fund Balance as % of General Fund expenditures
2022	\$12,373,306	-\$361,228	\$12,012,078	30.96%
2021	\$7,141,356	\$5,231,950	\$12,373,306	55.13%
2020	\$8,448,617	-\$1,307,261	\$7,141,356	32.37%
2019	\$12,629,015	-\$4,180,398	\$8,448,617	39.40%
2018	\$8,842,883	\$3,786,132	\$12,629,015	77.33%
2017	\$6,819,399	\$2,023,484	\$8,842,883	85.75%



Debt Financing and Ratios

Debt Financing and Ratios

The extensive costs associated with capital projects may require financing, which results in a debt obligation for the Town. The Local Government Commission and bond rating agencies assess the Town's ability to incur and repay debt through various debt capacity ratios and indicators. Within the General Fund, the Town evaluates net debt as a percentage of total assessed value of taxable property, the aggregate ten-year principal payout ratio, and the ratio of debt service expenditures as a percent of total fund expenditures. The Town will not exceed eight percent (8%) of the assessed valuation of the taxable property of the Town.

The Town of Leland FY24 property value estimate from Brunswick County as of May 2023 provided an estimated total tax base of \$6,218,574,352. At 8% of the assessed valuation of property, this allows a maximum legal debt limit of \$497,485,950.

Currently, the amount of debt for the Town is \$14,913,990, which includes both principal and interest payments due. This is approximately 3% of the allowable debt that can be assumed. All debt is within the General Fund and is acquired as installment financing debt. The Town has not issued bonds for debt.

The Town has debt for the following projects as of 7/1/2023:

- MOC Refinance/Fire Station #51 \$5,066,060
- Town Hall/Police Department Construction \$2,781,240
- Northgate Drive Realignment \$2,044,800
 - Fire Truck – Ladder 2021 \$861,390
 - Fire Truck 2022 \$689,583
- Leland Cultural Arts Center \$518,868
 - Fire Truck 2020 \$290,162
 - Fire Truck 2019 \$141,886

The budget for the Town's debt changed from FY23 with the issuance of debt for a Fire truck financed in July 2022 with an expected delivery in 2024. There were also funds set aside for a debt payment for the Town Hall Expansion Project loan that will be issued. The debt payments budget went from \$2,370,000 in the current year to \$4,120,000 next year.

