



10 Year Strategic Operational Plan

March 18, 2021

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1 Executive Summary

In order for municipalities to be successful and provide bright futures for their citizens, they must have a good sense of where they have been and a clear plan for where they are going, what they want to be, and how they are going to get there. The Leland Strategic Operational Plan (the “Plan”) is a document that seeks to accomplish this by providing guidelines for the orderly and thoughtful implementation of projects and initiatives, taking into account current conditions, priorities, and initiatives.

Town staff has developed this Plan as a tool to organize operations and align the work of the organization with the community vision. Considered in the strategic planning process are decisions related to municipal operations, growth and development, and capital investments with a particular focus on the Town’s General Fund.

The Plan introduces government in the state of North Carolina and the interplay between the different levels of government (Municipal, State, and County) and the services provided at each level, including those services provided within the Town of Leland. It highlights the Town’s history and growth. This growth is communicated not just through basic population increases, but also by budget, property valuation, staffing, and expansion of services, among other items. The Plan then provides a snapshot of Leland today, highlighting the community and the Town’s current service offerings, staff organization, facilities, projects, and more. It speaks of vision, goals, and objectives of the Town from the perspective of the Town Council, citizens, and staff, and coordinates these to the Town’s varying service areas.

Perhaps most importantly, the Plan makes projections for the next 10 years and outlines plans for completing the wide variety of projects proposed by breaking them down into short-term and long-term categories. The Plan discusses the methodology for funding projects and operational initiatives through a variety of financial means and strategies available to the Town. A year-by-year outline is then presented for the initiation and completion of projects, along with an analysis of funding needs.

Finally, the document discusses the importance of all parties, including Town Council, staff, and Town administration, working in concurrence to implement the Plan in order to accomplish the desires of the community. The document acknowledges that as a living document, the Plan will inevitably need to be modified from time to time due to external factors, but that such adjustments will need to be fully discussed and communicated to all. By doing so, the Strategic Operational Plan can remain a valuable tool for improving the community while growing our future and nourishing our roots.

2 Purpose of the Strategic Operational Plan

The purpose of this Plan is to provide general guidelines for implementation of projects and initiatives funded by the General Fund for the Town of Leland’s future.

Scope

As a proactive and professionally managed local government, the Town of Leland strives to fulfill its mission of providing “effective and fiscally responsible municipal services” for its citizens while planning for the community’s forthcoming needs. In accordance with that philosophy, Town staff has developed this Strategic Operational Plan (the “Plan”) as a tool to organize operations and align the work of the organization with the community vision in order to lead us where we want to be in the future. Considered in the strategic planning process are decisions related to municipal operations, growth and development, and capital investments. Ultimately, the Plan will:

- Identify the specific steps the Town is taking within its operations to realize the vision of Town Council, administration, and the community.
- Correlate a combination of operational actions, concrete programs and projects, and aspirational goals.
- Communicate current priorities, and the resources required to support those priorities.
- Serve as a key tool in developing the annual Town budget.
- Guide and inform policy decisions and operational actions as the Town converts conceptual ideas and values into realized actions that impact Town operations and service offerings.
- Serve as a transparent communication of actions to the citizens of Leland.

The Plan Over Time

The Leland community is expected to continue to evolve in areas such as population, demographics, and economic conditions. Many of these changes will be outside of our control, but how the Town responds will be firmly within our control. The Plan will allow the Town to respond to changes while maintaining a focus on long-term expectations.

The Plan is intended to be responsive to changes in the Town's position, priorities, and needs – both internal and external – over time. The Plan will be reviewed and updated at least every two years. While it is important to be flexible and adaptive to changing needs, it is equally important that the Plan maintain longevity and consistency to allow long-term efforts time to develop and mature.

3 Functions of Government

Statutory Requirements

North Carolina municipalities, including cities, villages, and towns, like Leland, operate under charters granted by the NC General Assembly and have powers and authorities granted to them 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.

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.

After three years of being incorporated, a municipality must have a plan to provide four of eight services and assess tax of at least \$0.05 per \$100 property valuation in order to collect state and federal revenue sources, and to receive a positive recommendation of incorporation from the Joint Legislative Commission on Municipal Incorporation. The eight possible services 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.

Municipal Functions

Most municipalities, like Leland, provide 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. Such services can include fire protection, police protection, solid waste collection, water and sewer services, street maintenance, and regulation of land use and development. Other municipalities provide a mix of services that reflect their unique geographical, cultural, and socio-economic nature.

The Town of Leland performs the following common municipal services:

- Police protection
- Fire protection
- Emergency management
- Water distribution (Within certain areas of Town)
- Sanitary sewer collection (Within certain areas of Town)
- Public street maintenance
- Public street construction and right-of-way acquisition
- Street lighting
- Planning, zoning, and land use regulation
- Code enforcement
- Building and fire permitting and inspections (Required by statute, performed by Town staff)
- 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 all authority to run the daily operations and hire personnel. The Council approves the budget while the Manager administers 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, in Mayor-Council governance, 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 often provide services that are distinct from those offered by municipalities. 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 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 contribute around 28 percent, on average, 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 "city" 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's Department (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 Commission)
- District Attorney's Office (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. 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 general 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. 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

Table 1.1, on the following page, illustrates the services offered within the Town of Leland, as well as those services being offered by other agencies in the area.

Table 1.1 Services Provided Within the Town of Leland

Services Provided Within the Town of Leland					
Service	Town of Leland	Brunswick County	State of North Carolina	H2GO Sanitary District*	Private Utility
Street Repair and Maintenance (Local Streets)	✓				
Street Repair and Maintenance (State Streets)			✓		
Street Construction and Right of Way Acquisition (Local Streets)	✓				
Street Construction and Right of Way Acquisition (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)		✓			
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					✓

* Brunswick Regional Water and Sewer H2GO Sanitary District

**In instances where there are multiple providers for the same service, the Town of Leland is generally the primary provider within the Town limits. Exceptions include the provision of water and sewer services, which may vary depending on who the particular utility provider is at a specific location (Town, County, or Sanitary District (H2GO)).

***Service provided by a private utility but paid for by the Town.

4 Leland History and Growth

Early History and Founding

In the mid-1890's, Leland was an unnamed settlement situated at the crossroads of Village Road and the Wilmington, Columbia, and Augusta Railroad on the way towards Summerville and Phoenix. For many years, Leland was one of many small, unincorporated communities throughout Brunswick County that served as minor centers of trade throughout the early 20th century.

The Leland area officially got its name in 1897, when Joseph W. Gay and other area citizens petitioned what was then the U.S. Post Office Department in Washington D.C. for a local post office. Included in the petition was a list of three potential names for the settlement. From those names, Leland – the name of Mr. Gay's nephew, Leland Adams – was chosen. The new Leland Post Office, with Mr. Gay serving as Postmaster, opened on February 10, 1898 in a corner of Gay's General Store.

The Town of Leland was officially incorporated on September 12, 1989. On this historic date, at the urging of the Leland Civic Association, Leland residents voted in a special election 427 to 42, from a group of about 640 eligible voters, to incorporate an area bounded by the Brunswick River, Sturgeon Creek, and US Highway 74/76, after voting down attempts to incorporate 10 years earlier.¹ The Leland Town Charter Commission, made up of twelve members chosen for integrity, civic mindedness, and commitment to the Leland community, completed their final steps and made official the incorporation of the Town of Leland by serving as the governing body until the subsequent general election.² Of the original twelve, five went on to be elected as the first Town of Leland Council in November 1989. The first Town meeting was held in the McFarland House, which became the first Town Hall.

Today, the Town of Leland is a thriving community located along the scenic Brunswick River in northern Brunswick County, just five minutes west of historic downtown Wilmington. Leland is one of the fastest-growing towns in the state of North Carolina and the centerpiece of northern Brunswick County's continuing business expansion. Leland is primarily suburban in nature, with beautiful natural amenities, wildlife, alluring golf courses, public parks, and trails.

1 Wilmington Morning Star article "Leland votes to become a real town" September 13, 1989 Retrieved from <https://news.google.com/newspapers?nid=rQKKVauEoioC&dat=19890913&printsec=frontpage&hl=en>

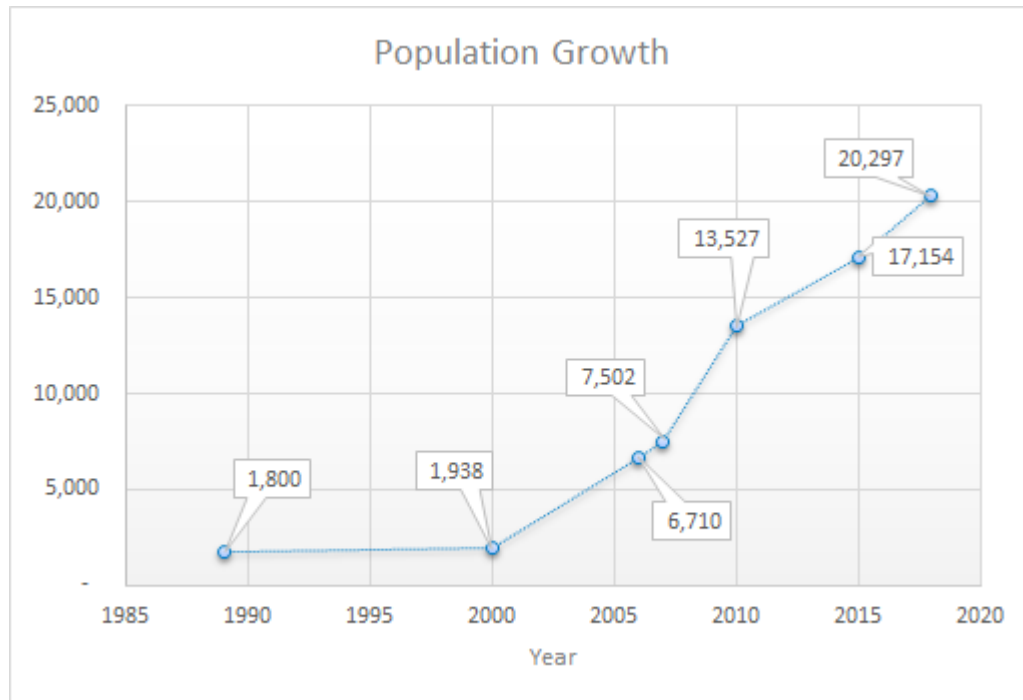
2 Leland Town Charter Commission members included George Yates, Anthony Morris, Elgie Jones, Keith Hewett, Teresa Goodman, Jane Gilbert, John Crowder III, Lynette Carlisle, David Bullard, Lucille Blake, William Benton, and Russell Baldwin

Population Growth

The Town has been in a pattern of consistent growth since it was founded in 1989. As of 2021, Leland is the largest municipality in Brunswick County. Town leadership is committed to honoring the Town's roots while looking toward the future, and also maintaining a small-town atmosphere and exceptional quality of life as the Town experiences continued growth and prosperity.

The North Carolina Office of State Budget and Management (OSBM) specified a population of about 1,800 in 1989 when the Town was incorporated. As shown in Chart 1.1, the population as of 2018 is estimated at 20,297, which calculates to an increase of over 1,000% since inception in 1989. Annual growth since 2010 through February 2021 has been averaging about 5.20% per year.

Chart 1.1 Population Growth 1989 Through 2018

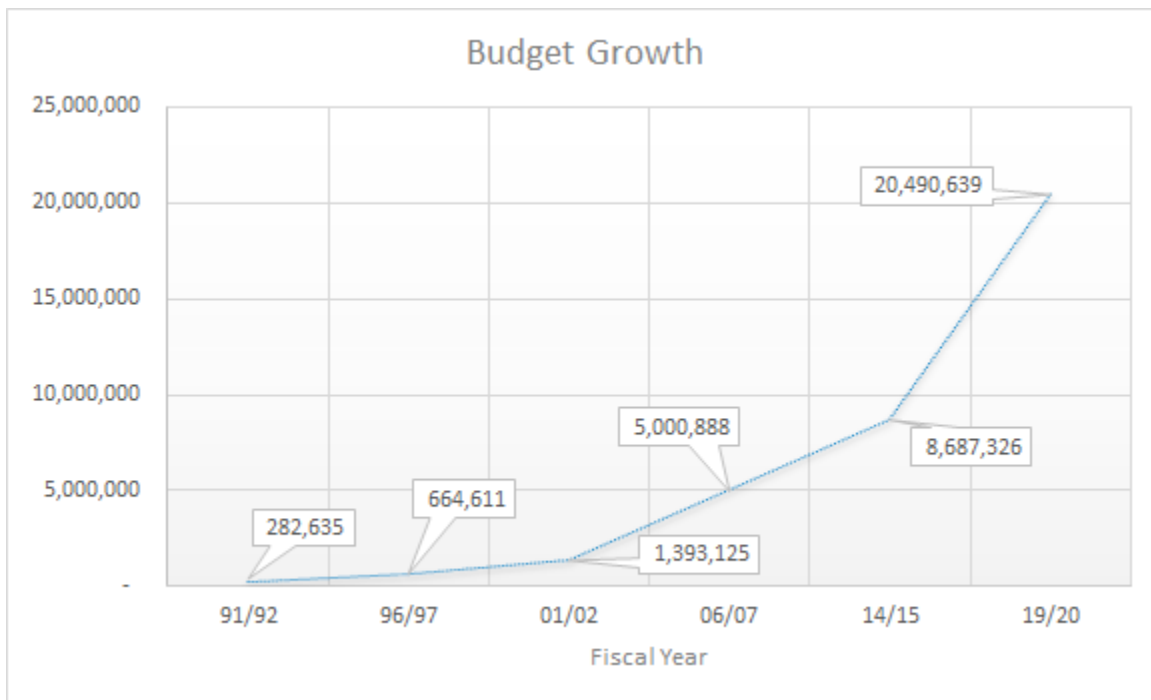


**See Appendix Chart A1.1 for greater detail*

Budget

The goal of the annual budget is to ensure sustainability of services and to accommodate the future growth of the Town of Leland. Sustainable growth starts with best-in-class services, such as safe neighborhoods, dependable emergency services, and reliable roadways. As service areas continue to improve, more and more people want to be a part of the community. This population growth drives a need for additional and improved services, and therefore, the expansion of the budget to ensure the Town has the appropriate levels of staff and equipment to perform these best-in-class services. Chart 1.2 shows the growth in the overall budget for the Town of Leland from the early 1990's to 2020. The chart includes budgets for all Funds except the Utility Enterprise Fund.

Chart 1.2 Overall Budget Growth FY91/92 Through FY19/20

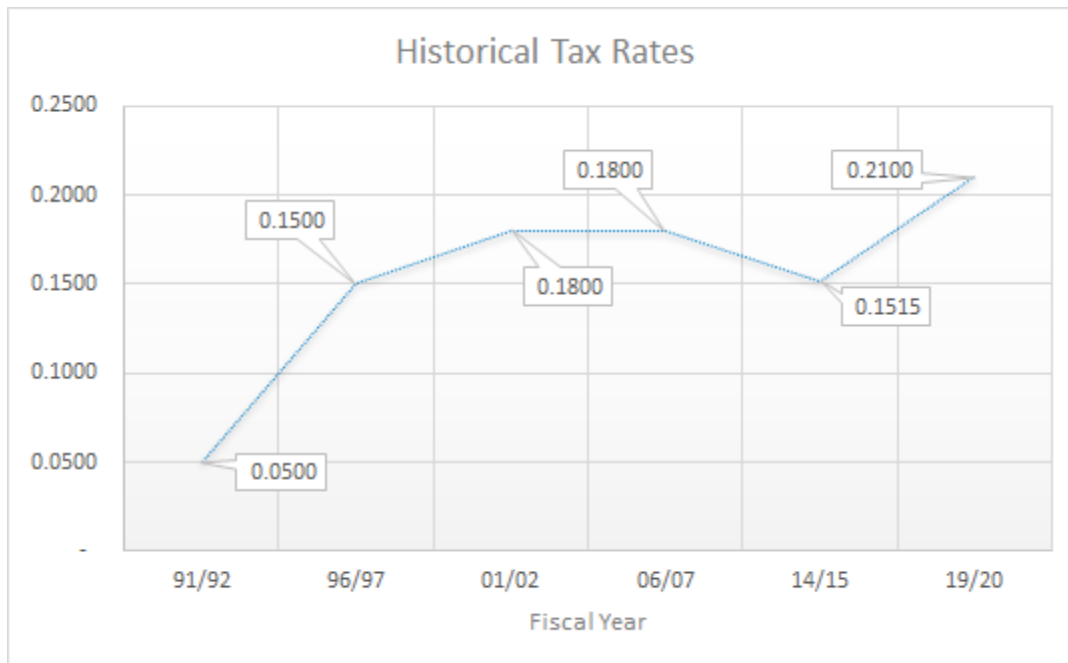


**See Appendix Chart A1.2 for greater detail*

Tax Rate

As the population has increased and service levels have continued to improve, the tax rate has been adjusted based upon resource needs. The growth in real estate values throughout the Town, mixed with the population growth, ensures rising tax revenues, whether through property tax or sales tax receipts. The determination of the Town's tax rate ultimately rests on bridging the gap between estimated revenues received and improved service level expenses. Chart 1.3 details the relatively stable tax rate over time, mostly due to the increases in population growth.

Chart 1.3 Historical Tax Rates FY91/92 Through FY19/20

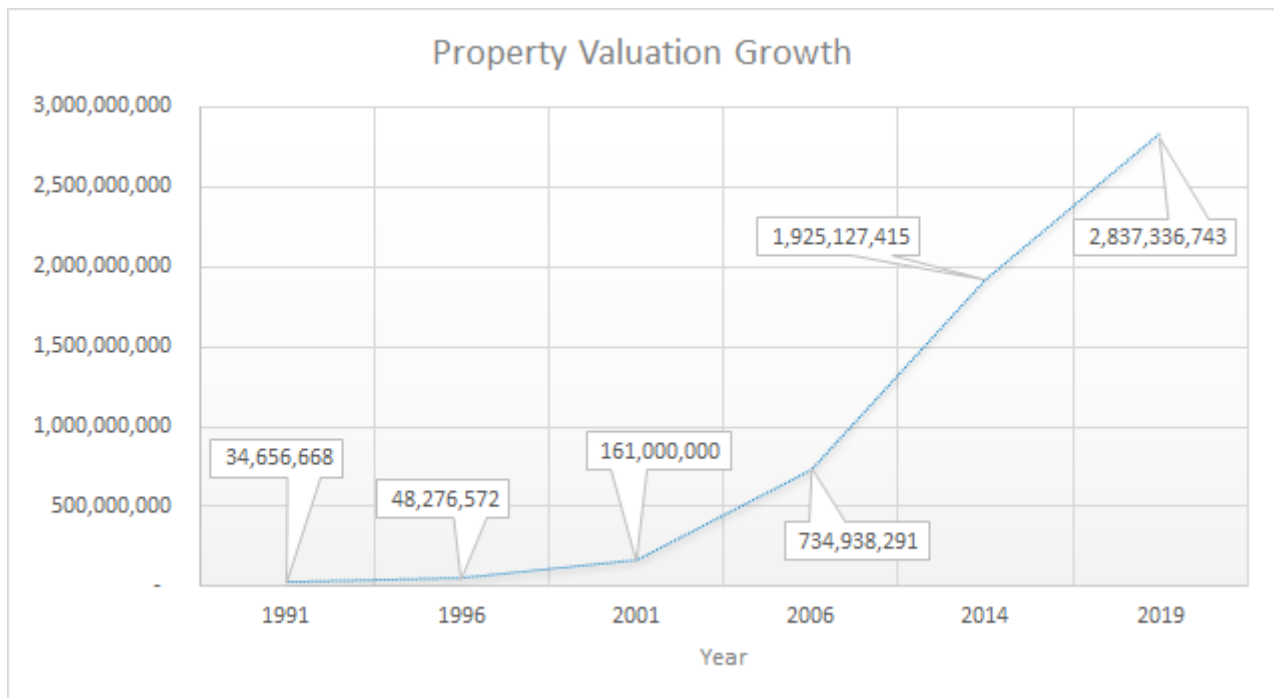


**See Appendix Chart A1.3 for greater detail*

Property Valuations

New residents moving into Leland, and thus an increased population, have driven the growth in real estate values exponentially, whether from new homes being built or the rising demand for inventory. While some of the valuation growth can be attributed to inflationary value increases, the majority is from new growth of high-quality new homes and businesses being built Town-wide. Chart 1.4 details the almost \$3 billion increase in total property valuation in the Town since it was incorporated in 1989.

Chart 1.4 Property Valuation Growth 1991 Through 2019

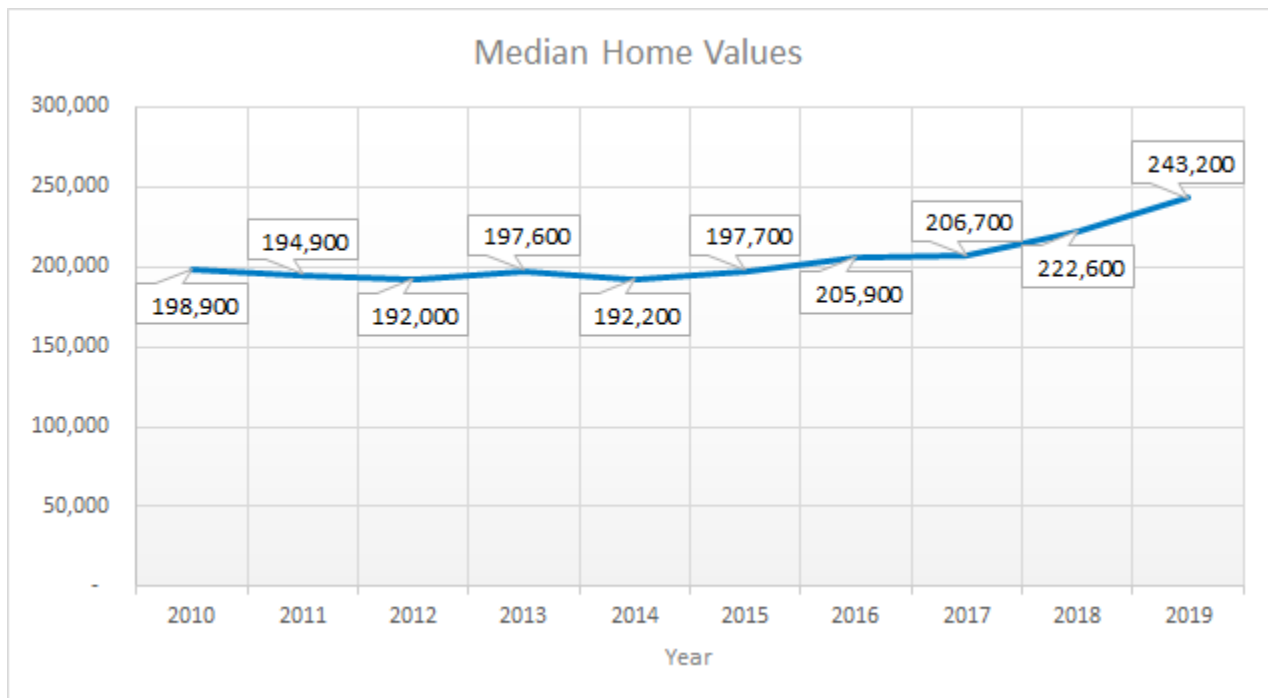


**See Appendix Chart A1.4 for greater detail*

Median Home Values

As property valuations within the Town have continued to increase, it is interesting to note the median home values within the Town have not increased at the same rate. This further emphasizes the strong relationship between the increase in population to property valuation growth. According to the US Census Bureau, from 2010 through 2019, the median value of homes within the Town increased by 22.3%, or \$44,300. In looking at Chart 1.5, the values remained somewhat constant, with some fluctuation in 2011, 2012, and 2014, but have continued to trend higher over the last four years.

Chart 1.5 Leland Median Home Values 2010 – 2019



Reappraisals

A reappraisal is a process in which all real estate values are assessed, within a taxing district, at their market value as of a specific date. The purpose of the reappraisal process is to provide equalization among all types of properties within an area. The process corrects disparities that arise between properties as the values of those properties change over time. North Carolina General Statutes require each county to conduct a county-wide property reappraisal at least every eight (8) years, although Brunswick County currently chooses to perform this process every four (4) years. The last reappraisal was effective January 1, 2019.

Per North Carolina General Statute 159-11(e), in each year in which a general reappraisal of property has been conducted, the Town's budget officer shall include in the budget, for comparison purposes, a calculation of the revenue-neutral property tax rate for the budget year. The revenue-neutral property tax rate is the rate that is 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.

Since the amount of property tax a person pays on a property directly correlates to the appraised value of the property, most homeowners believe that a reappraisal will automatically trigger a tax increase with an increase in their home value. This is not always the case. By looking at Charts 1.3 and 1.4 above, one can see from fiscal year 2006/2007 to fiscal year 2014/2015 the tax rate decreased from \$0.18 to \$0.1515, even though the total property values in the Town continued to increase. This decrease in the tax rate occurred during the reappraisal that took place during fiscal year 2007/2008 when the revenue-neutral tax rate was calculated at \$0.1166. At that point in time, staff determined, and Council approved, lowering the tax rate to equal the calculated revenue-neutral tax rate provided enough property tax revenue to

sustain the required balanced budget based on the operational and project expenses for that fiscal year.

Property tax reappraisals occurred during the following fiscal years within the Town. Per the financial data collected, there was only one year (2007/2008) the calculated revenue-neutral tax was adopted by Council, at which point the tax rate was lowered.

- 1991/1992
- 1995/1996
- 1999/2000
- 2003/2004
- 2007/2008
- 2011/2012
- 2015/2016
- 2019/2020

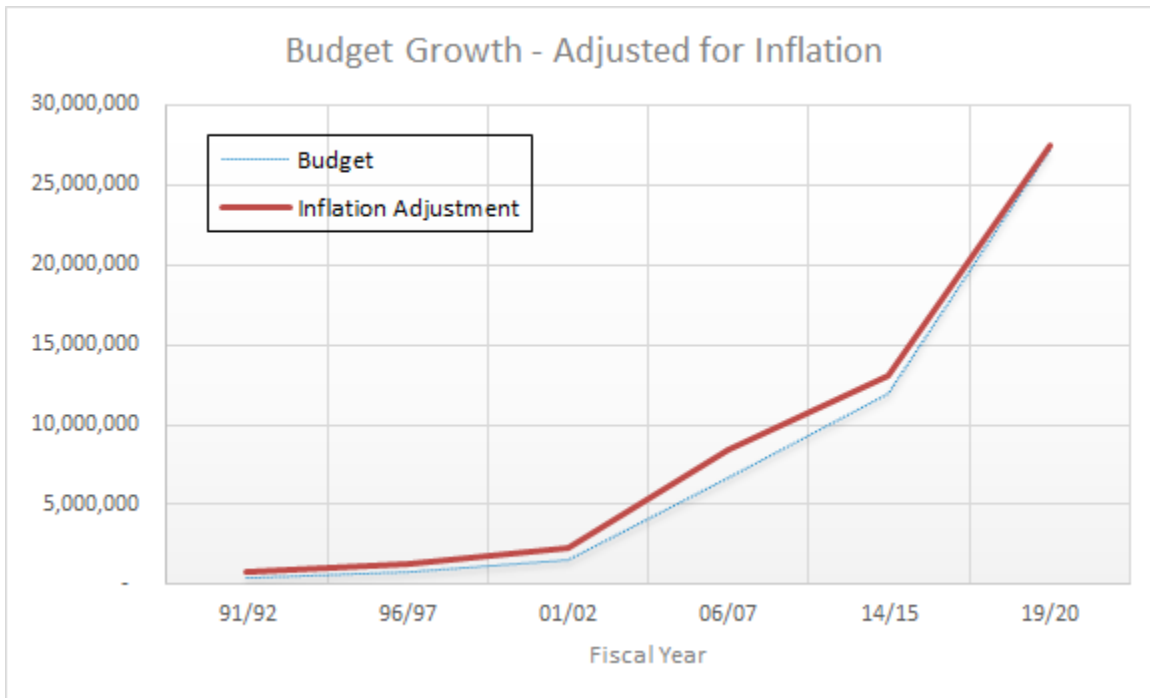
Over the span of 29 years (1991 – 2020), property valuations have increased over 8,000%, mostly attributable to the construction of new homes and businesses to accommodate the vast increase of people moving to the area, while the tax rate has increased only about 320% during that same timeframe.

Inflation

Inflation is a quantitative measure of the rate at which the average price level for goods and services in an economy increases over some period of time. It is the rise in the general level of prices where a unit of currency effectively buys less than it did in prior periods.

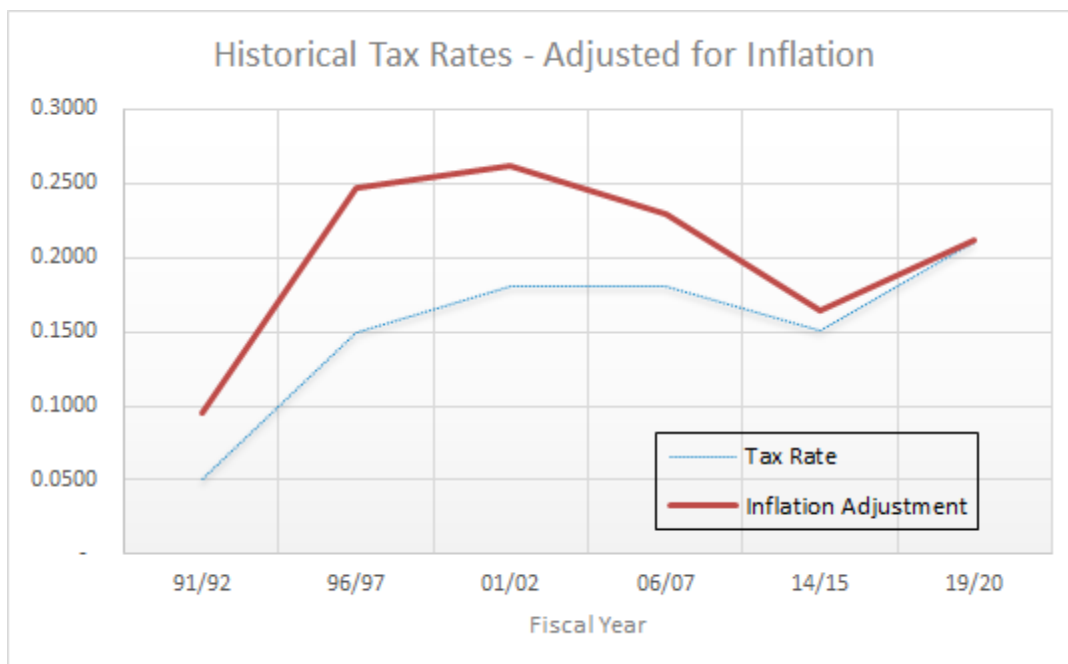
Charts 1.6 through 1.8 are provided for comparison purposes but notice there is minimal change due to inflation because of the consistent amount of population and property growth within the Town. Essentially, the growth is attributed to real growth versus the effects of inflation over time.

Chart 1.6 Budget Growth Adjusted for Inflation

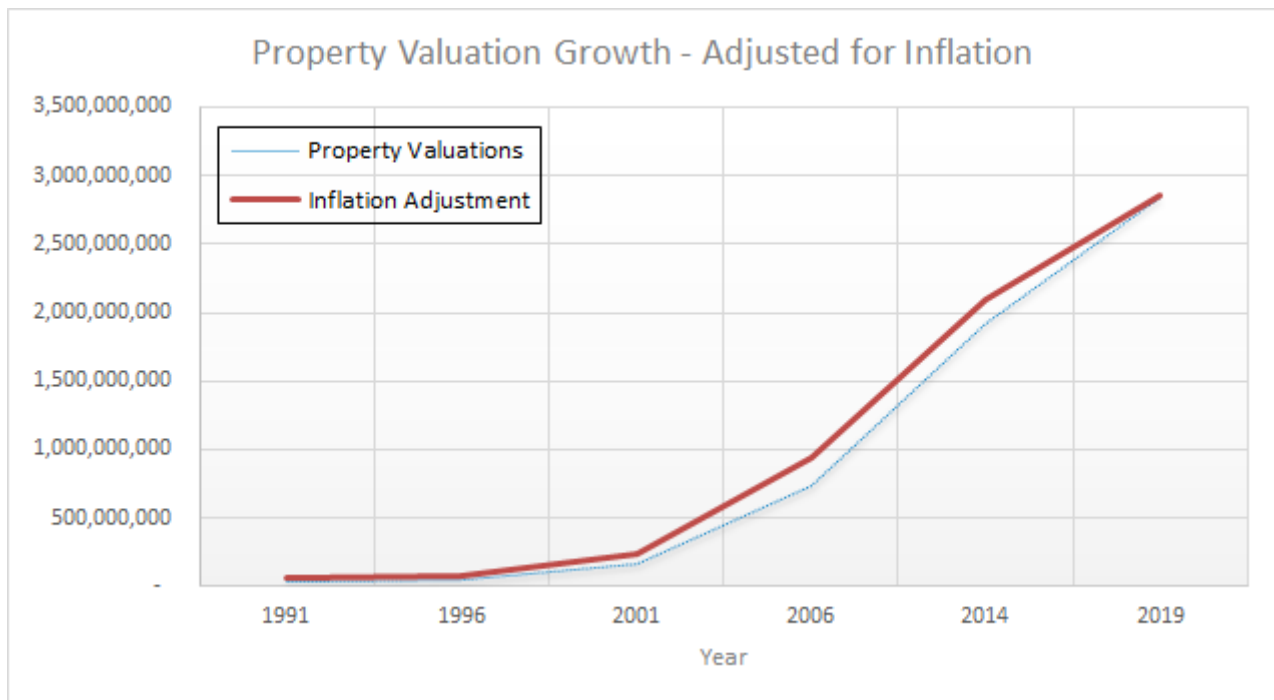


**See Appendix Chart A1.6 for greater detail*

Chart 1.7 Historical Tax Rates Adjusted for Inflation



**See Appendix Chart A1.7 for greater detail*

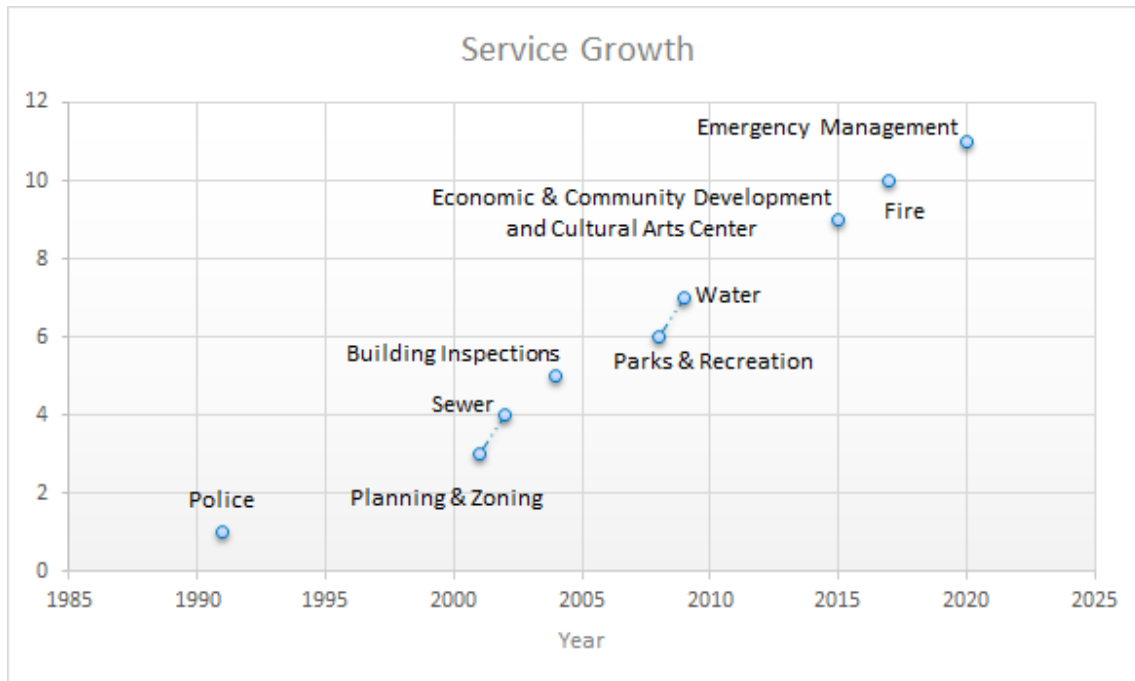
Chart 1.8 Property Valuation Growth Adjusted for Inflation

**See Appendix Chart A1.8 for greater detail*

Service Offerings and Organization

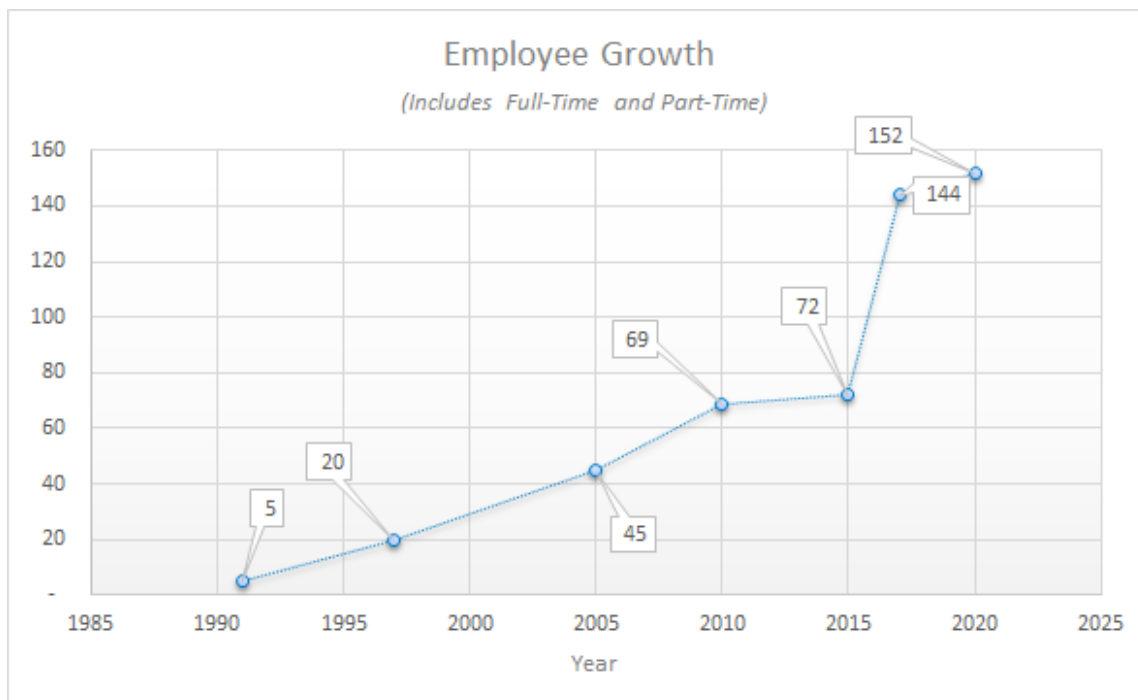
The growth trends and patterns previously mentioned have impacted the type and number of municipal service offerings in the Town. During the foundational period of the Town in the early 1990s, having a Police force was seen as a top priority and was thus the first typical municipal service offered. Planning, zoning, and building inspection services were added in the early 2000s along with sewer service to certain parts of Town. The late 2000s saw the Town add a water distribution utility as well as the creation of the Parks and Recreation department. In 2015, the Town opened the Leland Cultural Arts Center and created an Economic and Community Development department. In 2017, the nonprofit Leland Fire and Rescue was merged into the Town government and in 2020 an Emergency Management division was established. As the Town has grown, the number of personnel to administer and manage these services has increased over time. As more services continue to be added, the need for personnel, equipment, and vehicles also increases, as can be seen by the growth in the budget each fiscal year.

Chart 1.9 Service Growth 1989 Through 2020



**This does not include all services provided by the Town but is simply to reflect the growth of services over time.*

Chart 1.10 Employee Growth 1989 Through April 2020



**It should be noted, in 1989 and 1990, all "employees" of the Town were volunteers.*

**See Appendix Chart A1.10 for greater detail*

5 The Town Today

Community

Leland was once known as the sleepy little town across the river from the historic port city of Wilmington, NC, but is now a thriving municipality, and one of the fastest-growing municipalities in the state. The Town is home to championship golf courses, natural beauty, including streams and creeks for kayaking, parks and trails for hiking, biking, and walking, fishing, an expanding and thriving business community, and many established residential communities. With a convenient location, Leland offers easy access to both New Hanover and Brunswick County beaches and is only a few minutes from downtown Wilmington. With all of these options, and a temperate year-round climate, Leland is ideal for young families, active retirees, and those pursuing relocation from less hospitable communities and climates.

Population and Demographics

Brunswick County had the largest percentage population change, 22.8%, in the state between April 2010 and July 2017, according to the North Carolina Department of Commerce. According to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), the Town ranked 7th out of 554 municipalities in North Carolina for percentage growth with an increase of 39.7% between 2010 and 2017. Per US Census estimates, of those same 554 municipalities, Leland is ranked 50th in total population as of July 2, 2017. As of early 2021, the Town's population has reached well over 20,000 citizens.

According to the US Census Bureau, the median age in the Town is 46.2 years, the median household income is \$68,924, and the poverty rate is 8.6%. This compares to Brunswick County where the median age is 53.8 years, the median household income is \$58,236, and the poverty rate is 11.8%. Following are some additional Town demographic statistics as surveyed in 2019, which include minimal margin of error percentages.

Population by Age Range

- Under 5 years – 6.5%
- 5 years to 17 years – 13.0%
- 18 years to 64 years – 54.7%
- 65 years and older – 25.8%

Population by Race

- White alone – 83.8%
- Black or African American alone – 8.8%
- American Indian and Alaska Native alone – 0.9%
- Asian alone – 1.8%
- Some other race alone – 1.5%
- Two or more races – 3.1%

Education Attainment

- High School or equivalent degree – 23.0%
- Some college, no degree – 22.7%
- Associate degree – 11.1%
- Bachelor's degree – 24.7%

- Graduate or professional degree – 13.1%

Types of Firms

- Men-owned firms – 787
- Women-owned firms – 522
- Minority-owned firms – 243
- Nonminority-owned firms – 1,132
- Veteran-owned firms – 184
- Nonveteran-owned firms – 1,114

Median Earnings for Fulltime, Year-Round Workers by Gender

- Male – \$52,721
- Female – \$46,832

Residential

Leland offers a large selection of housing options, including non-gated and gated communities with amenities, waterfront properties, custom homes, luxury properties, patio homes, smaller homes, townhomes, condos, and apartments. Owners can enjoy the benefits of living in a larger residential neighborhood, such as Waterford of the Carolinas, Magnolia Greens, or Brunswick Forest, which continue to expand with more amenities and commercial growth. Newly built apartments such as Harrington Square, Comet Westgate, Leland Station, and others, continue to develop with the growing population as well. The following are some of the residential areas associated with significant dates.

- Magnolia Greens opens on 1,400 acres (1997)
- Magnolia Greens Golf Course opens for play (1998)
- Westgate Community begins construction (2002)
- Waterford begins construction (2003)
- Windsor Park begins construction (2003)
- Mallory Creek begins construction (2004)
- Westport begins construction (2004)
- The Willows begins construction (2006)
- Brunswick Forest begins construction (2006)
- Grayson Park begins construction (2007)
- Harrington Village breaks ground (2016)
- Comet Westgate begins construction (2019)
- Leland Station begins construction (2019)
- Hawthorne at Waterside begins construction (2020)
- Ibis Landing begins construction (2020)

Commercial

Geographic and economic expansion has followed the Town's growth in population. The following represent a sample of retail projects in the area.

- Clairmont Shopping Center on Village Road (1989)
- North Brunswick Shopping Center on Village Road (1989)
- Magnolia Greens Commercial (1998)

- Waterford Commercial (2002)
- Walmart opens at Westgate (2006)
- Brunswick Forest Commercial (2008)
- Outparcels at Leland Town Center (2019)
- Other smaller businesses have built in various areas of the Town and in the Leland Innovation Park

Organization and Service Delivery

Town staff are dedicated to providing effective and fiscally responsible municipal services to promote a high standard of living with a neighborly feel. The Town is committed to the health, well-being, and financial security of employees and their families. We believe Leland is a flourishing community in which families, couples, and individuals of all ages can live, work, and play.

The service delivery approach at the Town of Leland is simple – *Grow Our Future. Nourish Our Roots.* The entire organization embodies a culture that adheres to the following five core values:

- Respect
- Communication
- Engagement
- Supportive Work Environment
- Service Excellence

With these values in mind, Town Council and staff have identified five core service areas from which the organization is streamlined. Each of these core areas have specific departments or divisions defined in which they strive for and achieve to meet the goals that have been established by Council while providing high levels of service to the citizens. The goals are intended to set a standard of expectation for the community and the government organization and are identified around the following core service areas, with the subcategories listed below each.

Table 1.2 Core Service Areas

Core Service Areas				
Internal Support	Public Safety	Business & Neighborhood Enhancement	Infrastructure (Public Services)	Public Places
<i>Governing Body</i>	<i>Police</i>	<i>Economic & Community Development</i>	<i>Streets</i>	<i>Parks and Recreation</i>
<i>Administration</i>	<i>Fire</i>	<i>Planning</i>	<i>Water Utility</i>	<i>Cultural Arts Center</i>
<i>Information Technology</i>	<i>Emergency Management</i>	<i>Building Inspections</i>	<i>Sewer Utility</i>	<i>Grounds Maintenance</i>
<i>Human Resources</i>		<i>Code Enforcement</i>	<i>Stormwater</i>	<i>Facility Maintenance</i>
<i>Finance</i>				
<i>Communications</i>				

Internal Support includes services that pertain to the internal operations of the Town and internal customer service. Services include administration, information technology, human

resources, finance, and communications. Additional service subsets include budgeting, payroll, accounts receivable, accounts payable, tax revenue, grant administration, employee recruiting, benefits, health and wellness, employee appreciation, safety, information desk, public relations, public information, Manager's office, Town Clerk, phone systems, computer desktops and mobiles, audio and visual equipment, assisting with several internal and community committees, and the Governing Body. These services are accomplished by the Administration, Human Resources, Finance, Communications, and Information Technology Departments.

Public Safety includes all the services related to law enforcement, community engagement, fire prevention and suppression, and emergency management that make the Town a safe place to live and work. Services include neighborhood patrol and safety, community policing and engagement, public relations, traffic control, investigations, animal control services, fire education, fire prevention, fire mitigation, emergency medical first response, technical rescue, emergency management education, emergency management training, and emergency management preparation. Investigations covers personal property crimes, violent crimes, personal injuries, human trafficking, narcotic investigations, identity theft, cybercrimes, and all other violations of the law. Additional services include public education and community outreach, administration of volunteers, drug education and prevention, evidence administration, animal welfare, and public nuisances of animals. These services are accomplished by the Police, Fire, and Emergency Management Departments.

Business & Neighborhood Enhancement includes services related to growing our economy, building new homes and businesses, and planning and developing neighborhoods that make the Town a great place to live and work. These services include planning, zoning, and land use regulation, economic development, building permits and inspections, stormwater permitting, and code enforcement. Additional service subsets include subdivision review, text amendments, master planning, transportation planning, water and sewer system development fee assessment, stormwater education and outreach, stormwater inspections, and assisting with established boards and committees. These services are accomplished by the Public Services, Economic and Community Development, and the Planning and Inspections Departments.

Infrastructure (Public Services) includes services related to all the features in the public right of ways that provide a high quality of life and great place to live but are features that most people take for granted every day. These services include the water system, sewer system, streets, and storm drains. Subset services include project management, engineering review, encroachment agreements, roadside landscaping, mowing in the right of way, repaving, sidewalk maintenance, signage and signal maintenance, road painting and striping, street trees, new roadway dedications, administering new roadway projects, and vector control, including mosquitos and beavers. These services are accomplished by the Public Services Department.

Public Places includes services related to any Town-owned facility or property that the general public can visit including parks, Town Hall, and the Arts Center, to include the public activities occurring at these locations that add to the quality of life in the Town. In addition, the maintenance and repair of all other Town-owned facilities are accomplished through this service area. Services include the administration of Parks and Recreation and the Leland Cultural Arts Center, and the maintenance, repair, and cleaning of the Town Hall, Arts Center, Municipal Operations Center, fire stations, and the grounds surrounding these buildings and the parks. Additional service subsets include the management of the seasonal decorations around the

Town Hall, park, and roadway, organization of special events, planning for new parks, and assisting with established boards and committees. These services are accomplished by the Operation Services Department.

Servant Leadership Approach

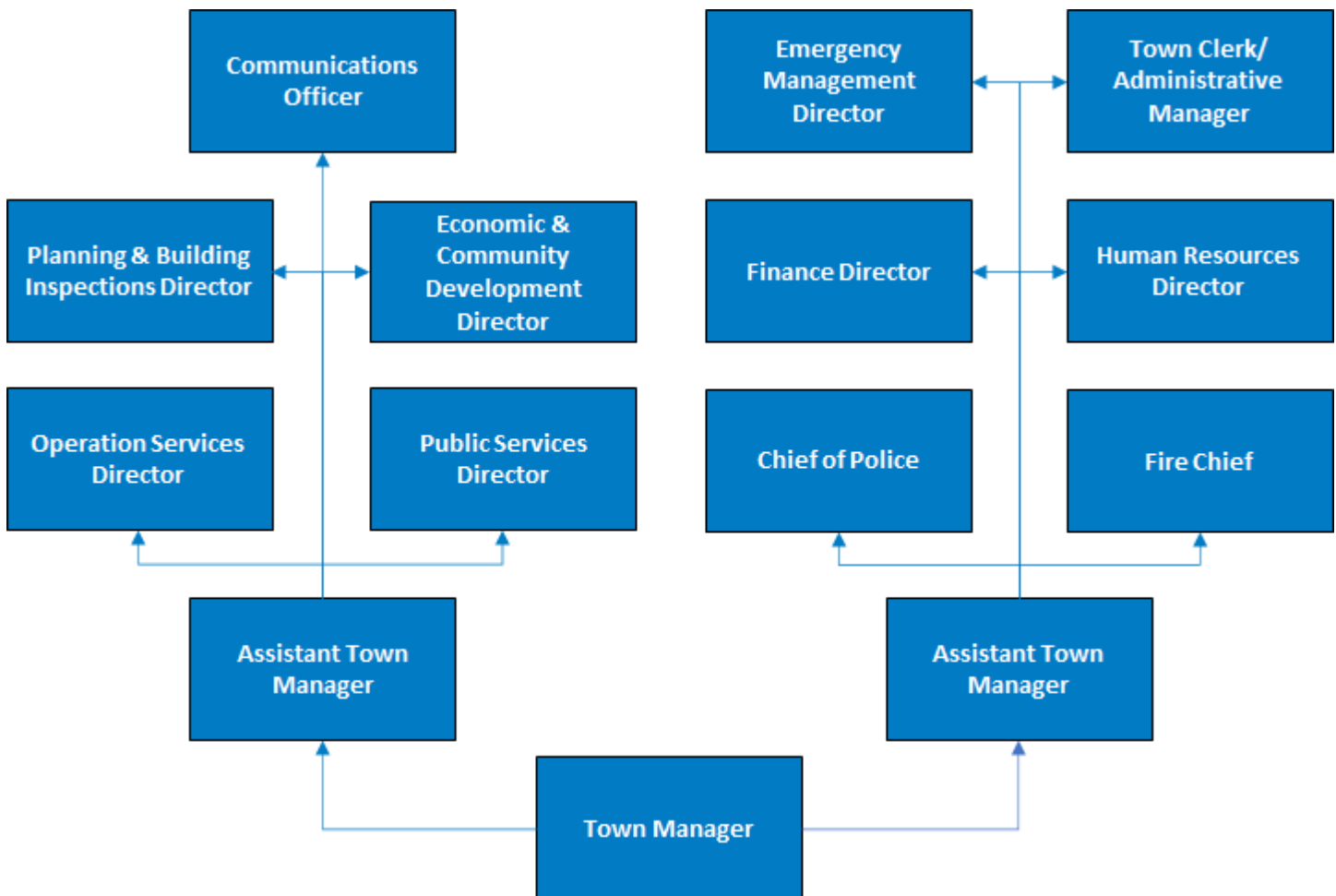
Along with the application of the core values mentioned previously, the culture of the Town strives to embody the fundamentals of a servant leadership philosophy. Servant leadership is important in business and government as it creates a work environment in which employees at all levels of the organization feel respected, appreciated, and valued. Organizations who follow a servant leadership philosophy tend to have stronger work cultures with high employee morale, increased engagement, and reduced turnover. All employees have the opportunity to succeed and have the support to move to the next level in their career.

The philosophy to lead through support and service is the essence of servant leadership. This approach implies that the leader is helping others or supporting them, and continually identifying and fulfilling their needs so they can grow and develop, both as a person and an employee. To apply this representation of the servant leadership philosophy, the Town's organizational chart is inverted. On the top of the chart are the front-line, service personnel (i.e. the ones performing most of the physical and customer-engaging efforts). On the bottom of the chart is the administration and management, and ultimately the Town Manager. This representation is a visual symbol and a constant reminder of the support provided to all employees in the organization, from the bottom to the top, as is shown in Table 1.3. See the Organizational Charts in the Appendix for greater departmental and position details.



 Leland

Table 1.3 Administrative Organizational Chart



Facilities and Parks

The following are Town-owned facilities and properties with details of their intended purpose.

Town Hall, 102 Town Hall Drive, Leland: Opened in 2015, Town Hall houses Administration, Finance, HR, IT, Police (Administration, Investigations, Evidence, Patrol), Public Services Administration, Planning, Building Inspections, Economic and Community Development, Parks, Recreation, and Cultural Resources Administration, and the Governing Body.

Fire Station #51, 1004 Village Road, Leland: Primarily services the area of the fire district north of Belville and all areas along Highways 17 and 74. Operated by a multi-person Engine Company, as well as a multi-person Ladder Truck Company that cross staffs the Rescue Company, and a Battalion Chief. This station is planned to be rebuilt at the Municipal Operations Center (MOC) located at 1987 Andrew Jackson Highway by the end of 2021.

Fire Station #52, 1379 River Road, Winnabow: Primarily services the area of the fire district within Belville and all areas along the Highway 133 Corridor. Operated by a multi-person Engine Company, as well as Fire Administration staff.

Fire Station #53, 187 Old Lanvale Road, Leland: Extends fire protection capabilities to the southern-most portions of the fire district, specifically the areas of Grayson Park, Planter's Walk, and Stoney Creek Plantation. The facility is currently unmanned and is used as a distribution station. The station is in the design phase to be converted to a fully staffed station with an estimated completion date of late Summer 2021.

Municipal Operations Center (MOC), 1987 Andrew Jackson Highway, Leland: Provides offices, storage of equipment, supplies, and vehicles for the Water and Sewer Utility, Street Maintenance, and Grounds Maintenance Departments. It will also provide space for the relocation of the Animal Control holding facility, currently located in Founders Park on Town Hall Drive, as well as a Police impound yard and additional Police storage facilities.

Leland Cultural Arts Center (LCAC), 1212 Magnolia Village Way, Leland: Opened in 2015, this facility provides a vibrant hub for the arts in Brunswick County and surrounding areas. It is unlike any other facility in the region, with courses and programs in a multitude of art forms including pottery, theater, painting, jewelry making, literary arts, healing arts, and more. The LCAC includes a gallery, pottery studio, multipurpose studio, painting and drawing studio, dance studio, classroom, and a performing arts space capable of hosting community theater productions, musical performances, and events.

Founders Park, 113 Town Hall Drive, Leland: Opened in September 2004, this park serves as the flagship facility for a myriad of events and programs throughout the year. The current design of the park provides a place for walkers and runners to remain physically active, and the disc golf course is one of the most popular amenities. The playground also provides enjoyment for youth.

Westgate Nature Park, 1260 West Gate Drive, Leland: Opened in 2013, this site encompasses 150 acres of wetland and uplands. The current design includes a .03-mile paved trail that leads to an outdoor classroom. The site also includes a nature-themed playground complete with climbers and slides.

Cypress Cove Park, 944 Appleton Way, Leland: Opened in 2014, this park serves as Leland's first water access site. Positioned on the upper reaches of Sturgeon Creek, this site is a hidden gem for kayakers to hit the water. It provides an excellent opportunity for water lovers to gain access to the Brunswick River and includes a floating dock, picnic tables, and a campfire site.

Current Projects

The following are current General Fund projects and their intended purposes. Water and sewer projects are funded separately through the Utility Enterprise Fund and are not included in this Plan.

Fire Station #53 Renovation – 187 Old Lanvale Road

Upfit and improve the current, unmanned satellite station at 187 Old Lanvale Road to house a 24/7 fully staffed company in support of the rapid growth of development within the Highway 17 area of the fire district.

Fire Station #51 Relocation

Relocate the current fire station from 1004 Village Road to the Municipal Operations Center at 1987 Andrew Jackson Highway NE in an effort to improve response times in support of the rapid growth of development within that area of the existing fire district.

Municipal Operations Center Upfit – 1987 Andrew Jackson Highway NE

Upfit the site to enable the Street Maintenance, Utility, and Grounds and Maintenance Departments to reside at this facility.

Town Hall Modifications

Renovate underutilized space in Town Hall to include additional office spaces, conference rooms, a dedicated main entrance, and a centralized breakroom for Town staff, improving separation and protection for employees.

Founders Park

Redevelop the park currently serving as the flagship facility for a myriad of events and programs throughout the year. The proposed design of the park includes an amphitheater, veterans memorial, splash pad, renovated playground, picnic shelters, trails, and restroom facilities.

Sturgeon Creek Park on South Navassa Road

Develop a new park to serve as Leland's second water access park. With the potential of more than 78 acres, this park can 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.

Emergency Watershed Protection – Stream Cleaning

Snag and drag vegetative matter clogging waterways and provide stabilization to four streams in Leland that have debris buildup due to Hurricane Florence.

Leland 2045 Comprehensive Plan

Develop a comprehensive plan for land use that updates, incorporates, and builds upon land use and transportation plans previously adopted by the Town, while creating the policy framework for intelligent growth over a 25-year planning horizon. The plan will incorporate several elements including an analysis of population, demographic, and economic trends and projections for population and demographic changes, an analysis of environmentally sensitive areas and recommendations for land use patterns that create resiliency against natural disasters, a review of cultural and historic resources and provide recommendations for augmenting these resources through future land use, an analysis of existing land use patterns and recommendations for a framework of place-based neighborhood notes and transects, a review of housing needs and recommendations that will create neighborhoods that support lifelong housing needs, and recommendations for transportation features including bicycle and pedestrian facilities, collector streets, and street connections.

Brunswick Village Boulevard Road Extension

Extend Brunswick Village Boulevard to help serve the developing areas in Brunswick Forest and along Kay Todd Road. The road improvements will extend from Hewett-Burton Road to the existing Brunswick Village Boulevard near the Sunny Point railroad tracks.

Brunswick Forest Parkway and Low Country Boulevard Intersection Improvements

Improve the intersection of Brunswick Forest Parkway and Low Country Boulevard by adding a striped round-about.

Old Fayetteville Road Multi-Use Path

Develop a roadside multi-use path along the north side of Old Fayetteville Road from Town Hall Drive to North Brunswick High School.

2014 STP-DA I, J, K Projects

Construct a sidewalk along Old Fayetteville Road from Ricefield Branch to Leland Middle School, a multi-use path extension along Village Road from the Brunswick County Senior Center to Sturgeon Creek, and a sidewalk loop from Town Hall Drive down Village and Old Fayetteville Roads.

6 Council Vision

This Plan is founded in the need to more strategically utilize the resources of the Town and the community to fulfill the goals established by the Town Council, who serve as leaders in the community and political representatives of the citizens. The citizens express their desires to Town Council to be provided certain municipal services, including enhancements of existing services or the addition of new services. These are primarily the services that an individual citizen does not have the ability or authority to provide for themselves, absent the municipal government. Therefore, the Town becomes the vehicle for efficiently providing many of the services desired by its citizenry.

The Town Council meets annually to establish and review their vision and goals for the Town. The current vision for the Town of Leland is 'A flourishing community for families to live, work, and play' and is ultimately a two-fold process. The overall vision for the community reflects the desire of the Town Council, on behalf of the entire community, and aids in providing a standard to which the Town strives to achieve. The administration has an implementation strategy that is complementary to the overall Town vision, but is primarily directed to the organization and how personnel and facilities play an integral role in implementing policy and practices, and providing key services that fulfill the Town's mission to provide for its citizenry.

7 Council Goals

As stated previously, the goals of the Town encompass the five core service areas in which the Town engages, namely, Public Safety, Public Services (Infrastructure), Business and Neighborhood Enhancement, Public Places, and Internal Services. A listing of objectives for each goal is included in the Appendix. Following are the goals most recently established by the Town Council for Fiscal Year 2020/2021.

Public Safety

The service area of Public Safety is one of the fundamental services of the Town and is necessary to ensure a community where other services and enhancements can be provided and flourish.

Public safety is accomplished through police, fire and rescue, and emergency management for the Town.

Goal: *To be the safest southeastern NC town through preventative and responsive emergency services and citizen engagement.*

Goal: *To be a town well prepared for, responsive to, and able to recover from natural and man-made hazards.*

Public Services (Infrastructure)

The service area of public services involves the infrastructure of the Town, including streets, water and sewer utilities, storm drainage, and other facilities included within the Town's rights-of-way.

Goal: *Be a safe and reliable utilities service provider.*

Goal: *Be a resilient, sustainable and environmentally conscious community.*

Goal: *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

The Business & Neighborhood Enhancement service area includes economic development, planning, zoning, building inspections, and code compliance.

Goal: *Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.*

Goal: *Be a well-positioned town within the economic and tourism markets in the southeastern North Carolina region.*

Goal: *Be a town that leverages our proximity to area beaches, blue-ways, air and nautical ports, rail connections, neighboring municipalities and institutions of higher learning.*

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

Public Places

Public Places is a service area that supports both external and internal facilities of the Town. The services include parks, recreation, programs and events, arts, facility maintenance, and organization support.

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

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

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

Internal Support

The Internal Support service area is the organizational infrastructure that enables all the other service areas to function appropriately and provides the necessary resources to lead and accomplish the goals and objectives of the Town and the organization.

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

***Goal:** 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.*

8 Relationship of Council Goals to Organization Functions

Each year, the Town Council establishes goals and objectives through the annual budget process. How these goals and objectives are approached and addressed by staff is determined by the way the organization is structured. Most often, goals are addressed through a collaborative framework that includes multiple service areas and Town departments. For example, the building of a new fire station would involve the Fire Department who would give input on the design and function, Public Services who would take the lead on managing the construction of the station, and Finance who would ensure that funding was in place and invoices were paid. Administration would oversee the entirety of the project while other departments like Planning and Inspections, Operation Services, and even Police would play a role. This collaborative framework encourages teamwork, transparency, consistency, and accountability throughout the Town.

Whether or not Council goals and objectives are able to be accomplished in a single year or over time relates directly to the concept of service priorities. Council may or may not indicate a preference for prioritization in budget discussions. Otherwise, it is up to the Town management to work with the departments to develop a prioritization of services based on a number of factors including, but not limited to: community interest, urgency, cost, efficiencies, complexity, challenges, competition, scope, internal or external factors, regulatory constraints, availability of resources and personnel, and timing. In a given year, priorities can shift frequently due to a variety of these factors. However, service priorities always relate back to the Town's overarching mission of providing "effective and fiscally responsible municipal services."

9 Organization Vision and Goals

The relationship between Council and staff is critical in order to ensure the success of the Town. Council's primary responsibility is to represent the citizens they serve and outline a vision for what the Town is and what it should be in the future. Staff's primary responsibility is then to take this vision and see that it is executed in practice. It is critical that staff provide appropriate information to Town Council so that they can make informed decisions on issues that affect the citizenry. Once the decisions are made, staff has a responsibility to come up with strategies, approaches, tactics, and action plans to make those decisions realized.

10 Organizational Culture and Leadership Philosophy

The Town Manager sets the tone for the manner in which the organization will work to meet the goals of Council. In doing so, he or she is responsible for the health of the organization's culture. This is a serious responsibility as organizations with positive cultures tend to thrive, while organizations that struggle with culture issues tend to display low performance, high employee turnover, and stagnant growth. The current organizational culture of the Town of Leland is based on a servant leadership model

whereby the Town administration helps employees by supporting them and continually identifying and fulfilling their needs so they can grow and develop, both as people and as employees.

In alignment with this model, the Town's culture encourages employee engagement and growth. When employees are engaged and energized, they bring forth new ideas, better processes, and ways to improve services and experiences for citizens. By making training and education of employees a top priority, the organization is able to grow employees and help them achieve their own personal goals as well as those of the organization, thus enabling an overall elevation of the Town and the organization in performance, stature, and reputation. In addition, having a culture that truly values excellence, personal and fiscal responsibility, honest and open communication, the ability to embrace change and new ideas, and general respect and courtesy, leads to the overall well-being of employees, the Town, and the citizens who are served.

11 Strategic Themes Within the Organization

In order to provide a firm foundation for the creation of the Plan, internal meetings were organized initially by Town department. The meetings included the leadership team of each department communicating with administration about what is going well, what needs to be addressed, operational and staffing ideas, and what administration could do to serve each department better.

After the information was collected, it was categorized into near-term or long-term items. The near-term and non-strategic items were addressed separately through current administration efforts, while the long-term items are included as part of the Plan. The next phase of developing organizational strategic themes involved a larger meeting with all of the department directors to collectively discuss the themes resulting from the individual department meetings, as many of the results were duplicated across departments.

The major strategic themes that were generated from the discussions are as follows:

- Adaptation for Changing Community Demographics and Needs
- Planned Town Growth
- Rise to Industry Excellence
- Staffing: Competitiveness, Recruitment, and Retention
- Vision/Strategy Engagement and Communication
- Metric-Based Decision Making
- Transparency
- Community Focus
- Organization-Wide Consistency and Buy-In of the Town's Core Values and Culture
- Improved Financial Planning Structure
- Emergency Preparedness and Resiliency

Strategic Theme Objectives

Adaptation for Changing Community Demographics and Needs

- Annual review of area demographics and adapt service levels accordingly
- Assign responsibilities to appropriate personnel

Planned Town Growth

- Update the Strategic Plan to address the following areas annually based upon adopted land use plans and the current vision and goals of Council:
 - Jurisdictional Opportunities
 - Facilities/Infrastructure
 - Expansion of Service Offerings

Rise to Industry Excellence

- Identify departmental industry excellence standards
- Support staff efforts for professional development and incorporate opportunities
- Establish benchmarks
- Incorporate identified standards into the performance management process

Staffing: Competitiveness

- Perform a pay study at least every three years, or develop a process to identify compensation deficiencies to address annually
- Explore additional fringe benefits and incentives

Staffing: Recruitment

- Engage a variety of recruitment strategies

Staffing: Retention

- Define individual career path opportunities to develop a learning and development culture
- Enable growth within positions

Vision/Strategy Engagement and Communication

- Present Strategic Plan and provide continuous updates
- Encourage dialogue related to the implementation of the Plan

Metric-Based Decision Making

- Identify level of service metrics
- Establish data collection methodologies
- Incorporate identified metrics into the performance management process
- Incorporate metric-based decision making into strategic planning updates and the annual budget process

Transparency

- Identify key areas of information subject to transparency both internally and externally
- Establish a formalized Town-wide, transparency-based communication plan
- Incorporate the timely dissemination of information to the appropriate parties into the Town-wide communication plan

Community Focus

- Outreach and engagement – Develop strategies to reach and engage all demographics in the community

Organization-Wide Consistency and Buy-In of the Town's Core Values and Culture

- Training, both formal and informal
- Hire and retain employees that understand and can implement the Town's culture
- Regularly communicate a consistent vision for the Town
- Develop and nurture a culture that fully embraces the "Leland way of doing things"

Improved Financial Planning Structure

- Update the Strategic Plan at least every three years based upon the current visions and goals of Council

Emergency Preparedness and Resiliency

- Evaluate the Town's needs and strategies at least annually, but also after each major event

12 Projections

Services

Across the United States, municipalities provide a wide variety of services to their citizens. The specific services that are offered are largely dependent on the desire of the citizenry to have those services and their willingness to pay for them through means such as taxes and user fees. Generally, towns that provide a very wide variety of services – particularly services that are not considered "essential" – have higher tax rates and fees. These taxes and fees can support programs and initiatives that could otherwise be offered in the private or nonprofit sectors. Good examples of this include programs that support housing, the arts, beautification and streetscape improvements, and small business development. While important, these are not considered essential municipal services when compared to others like police and fire protection, street maintenance, and the provision of utilities.

As the Town of Leland continues to grow in geographic size and population, the services provided by the Town should correspond with the wishes of the people and balance these services with the costs it takes to provide them. It is likely that at some point the Town will reach a critical mass of services. At that time, the focus moves from what services can and will be provided to how those services can "scale" to meet growth demands. All of this highlights the importance of appropriate planning efforts. The Strategic Operational Plan must be coordinated with departmental and Town-wide plans such as the Leland 2045 Comprehensive Plan, the Parks, Recreation and Open Space (PROS) Plan, street plans, public safety plans, and more.

Personnel

As the services provided by the Town grow, the expansion of staff necessary to provide those services typically grow as well. Historically, staffing levels have increased an average of 12 percent since the Town was incorporated (see Chart A1.10 in the Appendix). Each year during the budget process, the number of personnel added is based on the current services provided at that time and any new services introduced into the Town's offerings. Table 1.12, General Fund Projections, includes the increases in personnel and related expenditures within the Total Expenditures column based on an annual percentage increase relative to historical trends.

One consideration when determining staffing levels is the Town's commitment to a certain level of service. For example, if the Town desired simply to maintain its existing parks, it would be unnecessary to have staff administer recreation programs and special events or to plan for future park projects. However, such an approach would be in opposition to the Town's interest in developing a sense of place

and community for Leland residents. Another consideration when determining staffing levels is how changing technologies can bring efficiencies to municipal work. For example, planning and inspections software and online permitting can dramatically decrease the need for in-person customer interaction, which requires higher staffing levels. As technologies develop, job duties for existing employees can be modified, thus often allowing an expansion of services provided while keeping staffing levels constant. It is likely that over the next 10 years, the Town will see a moderate expansion of staffing as existing services are expanded, new services are provided, and technologies bring efficiencies.

Projects

As the Town grows, new capital projects are necessary to support expanding services. For this Plan, a number of current (planned within the next five years), long-term (planned within the following six to ten years), and future (planned beyond the ten-year horizon) projects are considered. The Estimated Total Costs for these projects, shown in the following tables, were established through either formal or informal estimates. The Funding Source column indicates from what funds the project is expected to be paid. In Table 1.7, PB indicates Powell Bill, MVT indicates Motor Vehicle Tax, and GF indicates General Fund. These funding sources are further described later in this Plan. The Funded/Unfunded column indicates whether funds have been allocated for the project as of the writing of this Plan. The projects noted as Funded have already had revenue sources allocated in prior fiscal years and therefore will not appear in the Cash Flow Out Impact tables below (Tables 1.8 and 1.9).

There is also a distinction in projects based on the anticipated start and completion dates. The Facility Projects and Public Service Projects (Tables 1.4 and 1.7) each have two tables defining those which will begin to be funded within the timeframe of this Plan, and those which have been discussed, and have value, but will be funded beyond the ten-year scope of this Plan.

Facility, Public Safety, Park, and Public Service Projects

Table 1.4 Facility Projects

Facility Projects Funded Within Plan Timeframe (FY 21/22 - FY 30/31)			
Project	Estimated Total Cost	Funding Source	Funded/Unfunded
Town Hall Modifications	750,000	General Fund	Funded
Municipal Operations Center Upfit	300,000	General Fund	Funded
Vehicle Maintenance Facility	300,000	General Fund	Unfunded
	1,350,000		

Facility Projects to be Funded Beyond the Plan Timeframe			
Project	Estimated Total Cost	Funding Source	Funded/Unfunded
Town Hall Expansion	6,000,000	General Fund	Unfunded
Municipal Recreation Center (PPP)	20,000,000	General Fund	Unfunded
	26,000,000		

*PPP (Public-Private Partnership)

Table 1.5 Public Safety Projects

Public Safety Projects Funded Within Plan Timeframe (FY 21/22 - FY 30/31)			
Project	Estimated Total Cost	Funding Source	Funded/Unfunded
Fire Station #53 (Old Lanvale Road)	1,500,000	General Fund	Funded
Fire Station #51 (Andrew Jackson Highway)	1,500,000	General Fund	Funded
Fire Station #54 (Highway 17/87 South)	2,000,000	General Fund	Unfunded
Fire Apparatus - New	800,000	General Fund	Unfunded
Fire Apparatus - Replacement	4,400,000	General Fund	Unfunded
Municipal Operations Center Police Support Facility	200,000	General Fund	Unfunded
Municipal Operations Center Training Area	3,000,000	General Fund	Unfunded
	13,400,000		

Table 1.6 Park Projects

Park Projects Funded Within Plan Timeframe (FY 21/22 - FY 30/31)			
Project	Estimated Total	Funding Source	Funded/Unfunded
Founders Park - Phase 1	3,600,000	General Fund	Partial
Founders Park - Phase 2	3,000,000	General Fund	Unfunded
Founders Park - Phase 3	3,000,000	General Fund	Unfunded
Sturgeon Creek Park - Phase 1	500,000	General Fund	Partial
Sturgeon Creek Park - Phase 2	3,000,000	General Fund	Unfunded
Sturgeon Creek Park - Phase 3	5,500,000	General Fund	Unfunded
Cypress Cove Park Expansion	1,000,000	General Fund	Unfunded
Westgate Nature Park and Greenway Improvements	3,000,000	General Fund	Unfunded
Kay Todd Road Park	500,000	General Fund	Unfunded
Highway 133 Park	5,000,000	General Fund	Unfunded
	28,100,000		

Table 1.7 Public Service Projects

Public Service Projects Funded Within Plan Timeframe (FY 21/22 - FY 30/31)			
Project	Estimated Total Cost	Funding Source	Funded/Unfunded
Brunswick Forest Parkway and Low Country Boulevard Signalized Intersection	1,300,000	PB/MVT/GF	Unfunded
Brunswick Village Boulevard Extension	2,500,000	General Fund	Funded
Baldwin Drive Improvements	650,000	CDBG/MVT	Partial
Olde Waterford Way Extension	500,000	PB	Unfunded
West Gate Drive Improvements	290,000	PB/GF	Unfunded
Tradeway Drive Extension	10,000,000	PB/MVT/GF	Unfunded
Wayne Street to Royal Street Connection	2,000,000	PB/MVT/GF	Unfunded
Cypress Cove Access Road	1,200,000	PB/MVT	Unfunded
Underground Utilities - Village Road	5,000,000	General Fund	Unfunded
	23,440,000		

Public Service Projects to be Funded Beyond the Plan Timeframe			
Project	Estimated Total Cost	Funding Source	Funded/Unfunded
Other Connections/Extensions (Based upon results of Infill Map Matrix)	Not Known	PB/MVT/GF	Unfunded

13 Funding the Plan

Being able to estimate, and ultimately obtain, sufficient revenues to cover the costs of services, or creating a balanced budget as required by statute, is one of the major responsibilities for a municipality during the budget and planning process. As the Town continues to grow and increase the area and range of services provided to citizens, it needs to follow a good revenue forecasting philosophy that is focused on realistic expectations while considering historic data, trends, and economic conditions, among other factors.

Taxes, Fees, and County/State Distributions

The following outlines the major sources of tax and fee revenues considered in creating the Plan, as well as the assumptions applied to forecast them.

Property Tax (Ad Valorem Tax)

A municipality's governing board is authorized to adopt a property tax, also known as the *ad valorem tax*, that is levied against the real and personal property within its jurisdiction. A municipality is not required to levy a property tax, but it is required to adopt a balanced budget each fiscal year, whereby the sum of estimated net revenues and appropriated fund balance is equal to appropriations in each fund. To the extent that a municipality's estimated revenue from sources other than the property tax plus appropriated fund balance do not equal appropriations, the municipality must levy a property tax at a sufficient rate to balance the budget. As shown in Table 1.12, the Plan incorporates an increase of the tax rate in FY21/22 to \$0.25 (from \$0.21) and in FY24/25 to \$0.30. An increase of 12% in FY21/22, and

then an average 8.4% increase to property tax revenue based upon property valuation growth is maintained in the remaining fiscal years. These assumptions are based on current information and historical trends. The increases in the tax rates in FY21/22 and FY24/25 provide the additional funds needed to support the increased expenditures as estimated and detailed in the 10-Year Projected Financial Details Table - Summary in the Appendix.

Local Sales and Use Tax

A county is authorized to levy up to 2.25% in local sales and use taxes. The proceeds of the local sales taxes are collected by vendors and remitted to the State's Department of Revenue (DOR). The DOR will then distribute the taxes among the counties according to a distribution schedule determined by state statute. A county must then divide the proceeds it receives and distribute among it and its municipalities in the same manner as the state statute dictates. The current statute allows the tax to be distributed based on property valuation or population. Currently in Brunswick County, the tax is divided among the local government units based upon a per capita, or relative population, basis. The Plan incorporates an increase of 30.2% in FY21/22, mostly due to an ultra-conservative increase budgeted in FY20/21 due to the COVID-19 pandemic, and then an 8% increase is set as the assumption each year thereafter for local sales and use tax revenue.

Fire Fees

Fire fees are charged for improved properties (with buildings) based upon the heated square footage of the building, and for vacant land based upon the acreage of the property. The fees are not based on the tax value of the property. The Town strives to collect an amount of fire fees equal to the Fire/Rescue department's operational expenditures. Thus, the department's capital expenditures, including facility and apparatus, are paid through other revenue sources within the General Fund. The Plan incorporates an assumed six percent (6%) increase each year for fire fee revenue based upon increases of square footage each year.

Municipal Vehicle Tax (MVT)

The Town levies a general motor vehicle tax of \$30.00 per year on any resident vehicle in the municipality. The proceeds from the tax must be used as follows: (1) Up to \$5.00 per vehicle of the tax proceeds may be used for any lawful purpose; (2) If the municipality operates a public transportation system, up to \$5.00 per vehicle of the tax proceeds may be used for financing, constructing, operating, and maintaining local public transportation systems; and (3) The remaining proceeds must be used for maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the municipality that are not part of the state highway system. The Town currently uses these fees strictly for street projects and proposes to do the same for the period outlined in this Plan. The Plan incorporates adding 1,000 vehicles each year as an assumption for calculating the increase in the MVT revenue.

Other Revenue Sources

Property tax, local sales and use tax, fire fees, and municipal vehicle tax revenues account for about 85% of the General Fund revenues collected. The remaining 15% is made up of other revenue sources including, franchise tax, beer and wine tax, solid waste disposal tax, parks, recreation, and arts center fees, zoning and sign permit fees, planning review fees, interest income, and contracted services fees. The Plan incorporates an increase of 22.6% in FY21/22, primarily due to conservative estimates related to uncertainty surrounding the pandemic, and then a 2% increase each year thereafter for other revenues, an assumption based on historical trends.

Powell Bill Funds (Motor Fuels Tax)

Only municipalities that maintain public streets within their jurisdiction, which are not included in the state highway system, may receive Powell Bill funds. The funds are distributed among municipalities using a formula where three-quarters of the proceeds are based on a per capita basis and one-quarter is based upon the number of miles of non-state streets. The proceeds must be used primarily for resurfacing streets within the corporate limits of the municipality, but they may also be used for the purposes of maintaining, repairing, constructing, reconstructing, or widening of any appurtenances within the corporate limits of the municipality, or for the planning, construction, and maintenance of bikeways, greenways, or sidewalks. The proceeds may only be expended on streets that are open to the public. The Plan incorporates an increase of 5.3% in FY21/22, an updated amount that compensates for the previous year's conservative estimates, and then a 3.3% increase each year thereafter for Powell Bill revenue, an assumption based on historical trends.

Financing

In addition to the revenue sources previously discussed, another option is to finance, or borrow money in order to fund a large purchase or project. If the Town can borrow money at a lower interest rate than it can earn on money it invests, it is more economical to obtain a loan than to pay cash. Evaluating the cost of either option is important. The cost of financing is the interest and origination expenses paid on a loan. Whereas the opportunity cost of paying cash rather than financing is the future interest or investment returns earned from keeping the cash.

Another item to consider when financing is how it reduces the potential for dramatic increases in tax rates or fees. By financing, smaller annual payments over time are more easily able to be built into the existing budgeted revenue sources, rather than having to increase the property tax rate or user fees to fund a large purchase or project in one fiscal year. Therefore, it is always important to evaluate the benefits and costs of financing versus paying cash. The Plan recommends the financing of purchases and projects based upon the following conditions:

- \$1M or more in cost would be financed,
- Between \$1M - \$3M in cost would be financed at either 5 or 10 years, and
- \$3M or more would be financed at 15 years.

These are standard financing assumptions used in this Plan and would always be weighed against current economic conditions, including analysis of interest rates at any point in time.

Cash Flow

The following tables provide the estimated revenue source payment methods and the cash flow expended by fiscal year for each of the short- and long-term projects. The "Pay-as-you-Go" source includes cash payments that may be received from any of the revenue sources described in the prior subsection Taxes, Fees, and County/State Distributions. The "Finance" source refers to the act of obtaining debt, as previously described in the Financing subsection above. For example, the Vehicle Maintenance Facility project is noted with a Pay-as-you-Go revenue source which means the project will be funded with cash received from a tax, fee, county/state distribution, or appropriation from fund balance, whereas the Founders Park Phase 1 project is noted as a Finance revenue source in which debt will be obtained to complete the project. Keep in mind, these are estimates of revenue sources at one point in time and could be updated as key financial indicators change.

Another important consideration of cash flow is the amount of cash on hand annually. The available fund balance within the General Fund is important for the Town to monitor and maintain at a certain level for its operation. These funds are essential to maintain sound financial planning and are prudent to maintain for unforeseen emergencies including natural disasters, human-caused disasters, economic downturns, and other uncertainties in the external factors that affect society. The Town Council has established a goal of obtaining an available fund balance in the amount of 35% of the General Fund budget at the end of each fiscal year. This impacts the growth of the Town's budget as the fund balance must increase proportionally to the growth in the overall budget, thus compounding the effect of growth financially. This Plan incorporates the projected increase in the available fund balance as an underlying factor that influences the need and timing of adjusting revenue sources, such as financing or proposed tax increases.

It is important to note, the following tables detail the actual cash expended in a particular fiscal year. The assumption when financing a project is that the first debt payment is remitted following the fiscal year the project construction begins and the financing process is initiated. For example, if the construction of a project begins in FY23/24, the financing process would also be initiated in that same year but the first debt payment, or cash out flow, would not take place until FY24/25.

Table 1.8 Short-Term Projects Revenue Source and Annual Fiscal Cash Flow Out Impact

**This graph details the first five years of the Plan.*

Short-Term Projects Revenue Source and Annual Fiscal Cash Flow Out Impact						
Project	Revenue Source	Cash Flow Out by Fiscal Year				
		FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Vehicle Maintenance Facility	Pay-as-you-Go	-	-	-	-	75,000
Fire Station #54 (Highway 17/87 South)	Finance	-	-	-	241,170	241,170
Fire Apparatus - New	Finance	-	-	-	177,470	177,470
Fire Apparatus - Replacement	Finance	-	300,780	467,158	633,536	799,914
Municipal Operations Center Police Support Facility	Pay-as-you-Go	-	200,000	-	-	-
Founders Park - Phase 1	Finance	489,000	313,832	313,832	313,832	313,832
Sturgeon Creek Park - Phase 1	Pay-as-you-Go	-	-	-	-	500,000
Westgate Nature Park and Greenway Improvements	Finance	-	-	-	361,756	361,756
Kay Todd Road Park	Pay-as-you-Go	500,000	-	-	-	-
Baldwin Drive Improvements	Pay-as-you-Go	650,000	-	-	-	-
Olde Waterford Way Extension	Pay-as-you-Go	500,000	-	-	-	-
West Gate Drive Improvements	Pay-as-you-Go	290,000	-	-	-	-
Tradeway Drive Extension	Pay-as-you-Go	-	-	-	-	1,000,000
Wayne Street to Royal Street Connection	Pay-as-you-Go	-	-	-	-	100,000
Cypress Cove Access Road	Pay-as-you-Go	-	-	-	300,000	900,000

**See Appendix Project Revenue Source and Annual Fiscal Cash Flow Out Impact Table for greater detail*

Table 1.9 Long-Term Projects Revenue Source and Annual Fiscal Cash Flow Out Impact**This graph details the last five years of the Plan.*

Long-Term Projects Revenue Source and Annual Fiscal Cash Flow Out Impact						
Project	Revenue Source	Cash Flow Out by Fiscal Year				
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Vehicle Maintenance Facility	Pay-as-you-Go	225,000	-	-	-	-
Fire Station #54 (Highway 17/87 South)	Finance	241,170	241,170	241,170	241,170	241,170
Fire Apparatus - New	Finance	177,470	177,470	177,470	-	-
Fire Apparatus - Replacement	Finance	966,291	665,511	499,134	332,756	166,378
Municipal Operations Center Training Area	Finance	261,527	261,527	261,527	261,527	261,527
Founders Park - Phase 1	Finance	313,832	313,832	313,832	313,832	313,832
Founders Park - Phase 2	Finance	-	-	261,527	261,527	261,527
Founders Park - Phase 3	Finance	-	-	-	-	261,527
Sturgeon Creek Park - Phase 2	Finance	-	-	-	261,527	261,527
Cypress Cove Park Expansion	Finance	-	221,837	221,837	221,837	221,837
Westgate Nature Park and Greenway Improvements	Finance	361,756	361,756	361,756	361,756	361,756
Brunswick Forest Parkway and Low Country Boulevard Signalized Intersection	Pay-as-you-Go	-	-	-	-	1,300,000
Tradeway Drive Extension	Pay-as-you-Go	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Underground Utilities - Village Road	Finance	-	-	-	-	150,000

See Appendix Project Revenue Source and Annual Fiscal Cash Flow Out Impact Table for greater detail*Schedule for Success**

In order to be successful in ensuring completion of projects, there must be some adherence to the planned schedule, otherwise, any delay will require intermittent updates to this Plan. There will always be the potential for schedule changes due to environmental issues, economic fluctuations, or Council priorities. The intent is to provide the best estimate to timeframes and cost during the budget process each year.

The following tables and subsequent details provide year to year projected plans for the timing of both the short-term and long-term projects, as well as the corresponding recommended tax rate to fund not only the projects, but also the operational department budgets. It should be noted, these are projections and estimates at a point in time and thus, have the potential to be updated when the Plan is reviewed every two years.

Table 1.10 Short-Term Projects**This graph details the first five years of the Plan.*

Short-Term Projects						
Project	Area	Completion Percent by Fiscal Year				
		FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Town Hall Modifications	Facility	46.70%				
Municipal Operations Center Upfit	Facility	100.00%				
Vehicle Maintenance Facility	Facility					25.00%
Fire Station #53 (Old Lanvale Road)	Public Safety	50.00%				
Fire Station #51 (Andrew Jackson Highway)	Public Safety	100.00%				
Fire Station #54 (Highway 17/87 South)	Public Safety			10.00%	90.00%	
Fire Apparatus - New	Public Safety				100.00%	
Fire Apparatus - Replacement (Ongoing)	Public Safety					
Municipal Operations Center Police Support Facility	Public Safety		100.00%			
Municipal Operations Center Training Area	Public Safety					30.00%
Founders Park - Phase 1	Park	85.00%	15.00%			
Sturgeon Creek Park - Phase 1	Park					100.00%
Westgate Nature Park and Greenway Improvements	Park			25.00%	30.00%	15.00%
Kay Todd Road Park	Park	100.00%				
Brunswick Village Boulevard Extension	Public Services	100.00%				
Baldwin Drive Improvements	Public Services	100.00%				
Olde Waterford Way Extension	Public Services	100.00%				
West Gate Drive Improvements	Public Services	100.00%				
Tradeway Drive Extension	Public Services			25.00%	75.00%	
Wayne Street to Royal Street Connection	Public Services					5.00%
Cypress Cove Access Road	Public Services				25.00%	75.00%

Short-Term Projects: FY21/22 – FY25/26

- FY21/22 – During this fiscal year, the Town will be engaged in the following major projects: Completion of renovations to the Leland Town Hall that will result in additional office space, protections for employees, and improvements to public access areas within the building; An upfit of the new Municipal Operations Center on Andrew Jackson Highway; Completion of the upfit to Fire Station #53 on Old Lanvale Road; Completion of Fire Station #51 at the Municipal Operations Center on Andrew Jackson Highway; Replacement of existing fire apparatus as per National Fire Protection Association (NFPA) standards and recommended practices; Commencement of construction for the renovated Founders Park to include an amphitheater, splash pad, veterans memorial, playground update, and other amenities; Construction of a park at Kay Todd Road to include nature trails, picnic areas, and a disc golf course; An extension of Brunswick Village Boulevard to Hewett-Burton Road; Commencement and completion of improvements to Baldwin Drive; The extension of Olde Waterford Way to the existing roundabout at Olde Regent Way; and Improvements to West Gate Drive. The recommended tax rate increase to fund these projects, as well as the general increases to the operational budget, is to \$0.25 per \$100 valuation from \$0.21.
- FY22/23 – During this fiscal year, the Town will be engaged in the following major projects: Development of a Police Support Facility at the Municipal Operations Center to house Animal Control, evidence storage, and a vehicle impound yard; Replacement of existing fire apparatus

as per National Fire Protection Association (NFPA) standards and recommended practices; and Completion of the Phase 1 construction of Founders Park. The recommended tax rate will be held constant at \$0.25 per \$100 valuation.

- FY23/24 – During this fiscal year, the Town will be engaged in the following major projects: Planning and design for Fire Station #54 along the southern area of Highway 17/87; Replacement of existing fire apparatus as per National Fire Protection Association (NFPA) standards and recommended practices; Planning for Westgate Nature Park and Greenway Improvements; and Planning and engineering for the extension of Tradeway Drive. The recommended tax rate will be held constant at \$0.25 per \$100 valuation.
- FY24/25 – During this fiscal year, the Town will be engaged in the following major projects: Completion of Fire Station #54 along the southern area of Highway 17/87; Purchase of new Fire Apparatus for the newly constructed FS #54; Replacement of existing fire apparatus as per National Fire Protection Association (NFPA) standards and recommended practices; Continuation of Westgate Nature Park and Greenway Improvements; Completion of the Tradeway Drive extension; and Initiation of a new access road for Cypress Cove Park. The recommended tax rate increase to fund these projects, as well as the general increases to the operational budget, is to \$0.30 per \$100 valuation from \$0.25.
- FY25/26 – During this fiscal year, the Town will be engaged in the following major projects: Engineering and design for a Vehicle Maintenance Facility at the Municipal Operations Center on Andrew Jackson Highway; Replacement of existing fire apparatus as per National Fire Protection Association (NFPA) standards and recommended practices; Initial development of a Public Safety Training Area at the Municipal Operations Center; Commencement and completion of Phase 1 of Sturgeon Creek Park; Continuation of Westgate Nature Park and Greenway Improvements; Initiation of the engineering design and right-of-way acquisition for the Wayne Street to Royal Street Connection; and Completion of the Cypress Cove Park access road. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.

Table 1.11 Long-Term Projects

**This graph details the last five years of the Plan.*

Long-Term Projects						
Project	Area	Completion Percent by Fiscal Year				
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Vehicle Maintenance Facility	Facility	75.00%				
Fire Apparatus - Replacement (Ongoing)	Public Safety					
Municipal Operations Center Training Area	Public Safety	30.00%	40.00%			
Founders Park - Phase 2	Park		25.00%	75.00%		
Founders Park - Phase 3	Park				25.00%	75.00%
Sturgeon Creek Park - Phase 2	Park			25.00%	75.00%	
Sturgeon Creek Park - Phase 3	Park					25.00%
Cypress Cove Park Expansion	Park	25.00%	75.00%			
Westgate Nature Park and Greenway Improvements	Park	15.00%	15.00%			
Highway 133 Park	Park					25.00%
Brunswick Forest Parkway and Low Country Boulevard Signalized Intersection	Public Services					100.00%
Underground Utilities - Village Road	Public Services					3.00%

Long Term Projects: FY26/27 – FY30/31

- FY26/27 – During this fiscal year, the Town will be engaged in the following major projects: Completion of a Vehicle Maintenance Facility at the Municipal Operations Center on Andrew Jackson Highway; Replacement of existing fire apparatus as per National Fire Protection Association (NFPA) standards and recommended practices; Commencement of an expansion to Cypress Cove Park; and Continuation of improvements to Westgate Nature Park and Greenway. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.
- FY27/28 – During this fiscal year, the Town will be engaged in the following major projects: Completion of a Public Safety Training Area at the Municipal Operations Center on Andrew Jackson Highway; Initiation of Phase 2 of Founders Park; Completion of the Cypress Cove Park expansion; and Completion of Westgate Nature Park and Greenway Improvements. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.
- FY28/29 – During this fiscal year, the Town will be engaged in the following major projects: Completion of Phase 2 of Founders Park; and Initiation of engineering design of Sturgeon Creek Park Phase 2. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.
- FY29/30 – During this fiscal year, the Town will be engaged in the following major projects: Initiation of Phase 3 of Founders Park; and Completion of Sturgeon Creek Park Phase 2. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.
- FY30/31 – This year, the Town will be engaged in the following major projects: Completion of Phase 3 of Founders Park; Commencement of planning and engineering design for Sturgeon Creek Park Phase 3; Design and engineering for a park along Highway 133; Installation of a Signalized Intersection at Brunswick Forest Parkway and Low Country Boulevard; and Initiation

of engineering design for Underground Utilities for Village Road. The recommended tax rate will be held constant at \$0.30 per \$100 valuation.

Projection Summary

After evaluating the services, personnel, and project needs of the Town, staff has estimated the General Fund expenditures and the revenue necessary to support them as detailed in the table below. Of note is the tax rate of \$0.25 per \$100, which is able to be held constant for three years from FY21/22 to FY23/24. The tax rate increases to \$0.30 per \$100 in FY24/25 and is then able to be held constant for another seven years. Future adjustments to the tax rate should be considered as the Plan is updated.

Table 1.12 General Fund Projections

General Fund Projections				
Fiscal Year	Total Revenues	Total Expenditures	Estimated Rollover	Tax Rate
FY 21/22	24,445,219	24,230,002	215,217	0.25
FY 22/23	25,281,316	25,243,731	37,586	0.25
FY 23/24	27,100,093	26,877,740	222,353	0.25
FY 24/25	31,220,775	29,744,597	1,476,178	0.30
FY 25/26	33,512,153	32,420,114	1,092,039	0.30
FY 26/27	35,982,058	34,597,381	1,384,677	0.30
FY 27/28	38,384,355	36,670,232	1,714,124	0.30
FY 28/29	41,269,437	38,645,898	2,623,540	0.30
FY 29/30	44,391,152	41,416,758	2,974,393	0.30
FY 30/31	47,128,765	45,415,594	1,713,171	0.30

14 Implementation

As a strategic operational document, this Plan differs from a traditional strategic plan in that it focuses more on specific steps to take to accomplish end goals instead of outlining broad strategies and general approaches. In many ways, it provides a roadmap for staff in their work over the next 10 years. However, the success of the Plan is predicated on the appropriate interplay of staff roles and Town Council responsibilities.

This Plan informs the decisions made throughout the organization in all manner of operations. It is a useful tool in planning and budget development and should be familiar to all staff, particularly department leaders who are tasked with aligning their teams' work with the Plan. By following the methodology herein, staff can work to accomplish the goals of the Town Council.

The Town administration must take the steps outlined in this Plan, such as annually proposing a planned, forward-thinking tax rate during budget discussions, focusing on the pursuit of particular substantial projects, updating the organization and services to match population demands, and other steps within its operational roles, to realize the vision of Town Council and the community.

Finally, it is important that Town Council be supportive of the direction given in the Plan. As such, the Plan should be acknowledged by the Council through adoption of a resolution of support. The Plan should be updated at least every two years in order to correspond with the municipal election cycle. In this way, the Plan is always in concert with the desires of the sitting Town Council.

15 Living Document

While this document outlines a clear path forward, it is inevitable that minor modifications and deviations from the Plan may be necessary, as the Town of Leland is experiencing significant changes on an annual, monthly, weekly, and sometimes, daily basis. In such cases, clear communication of these changes should be communicated throughout the organization and particularly to Administration so the Plan can be updated accordingly and readopted as necessary.

It should also be noted that this Plan is fiscally constrained based on projected tax rates and revenue source availability. The Plan makes many assumptions and projections about future operations as well as external factors affecting the Town. It is entirely likely that there will be other external factors that cannot be anticipated at this time. These factors can and will likely affect the overall Plan and/or specific items therein. Therefore, the Plan should be adjusted as stated previously. By doing so, the Town will have a document and a realistic plan that it can rely on to show a clear path forward as we grow our future and nourish our roots.

16 Appendix

Charts

Chart A1.1 Population Growth 1989 Through 2018

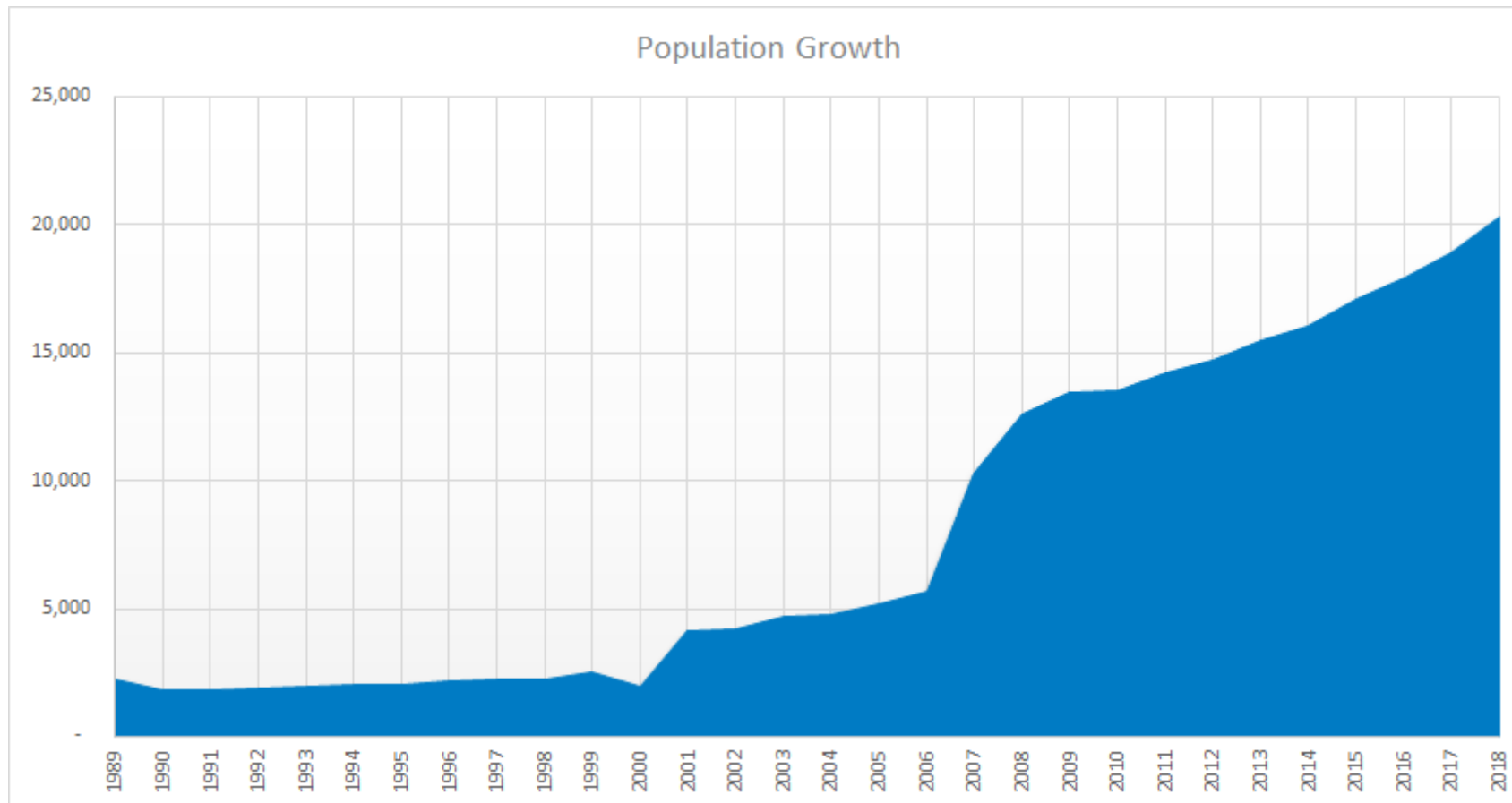
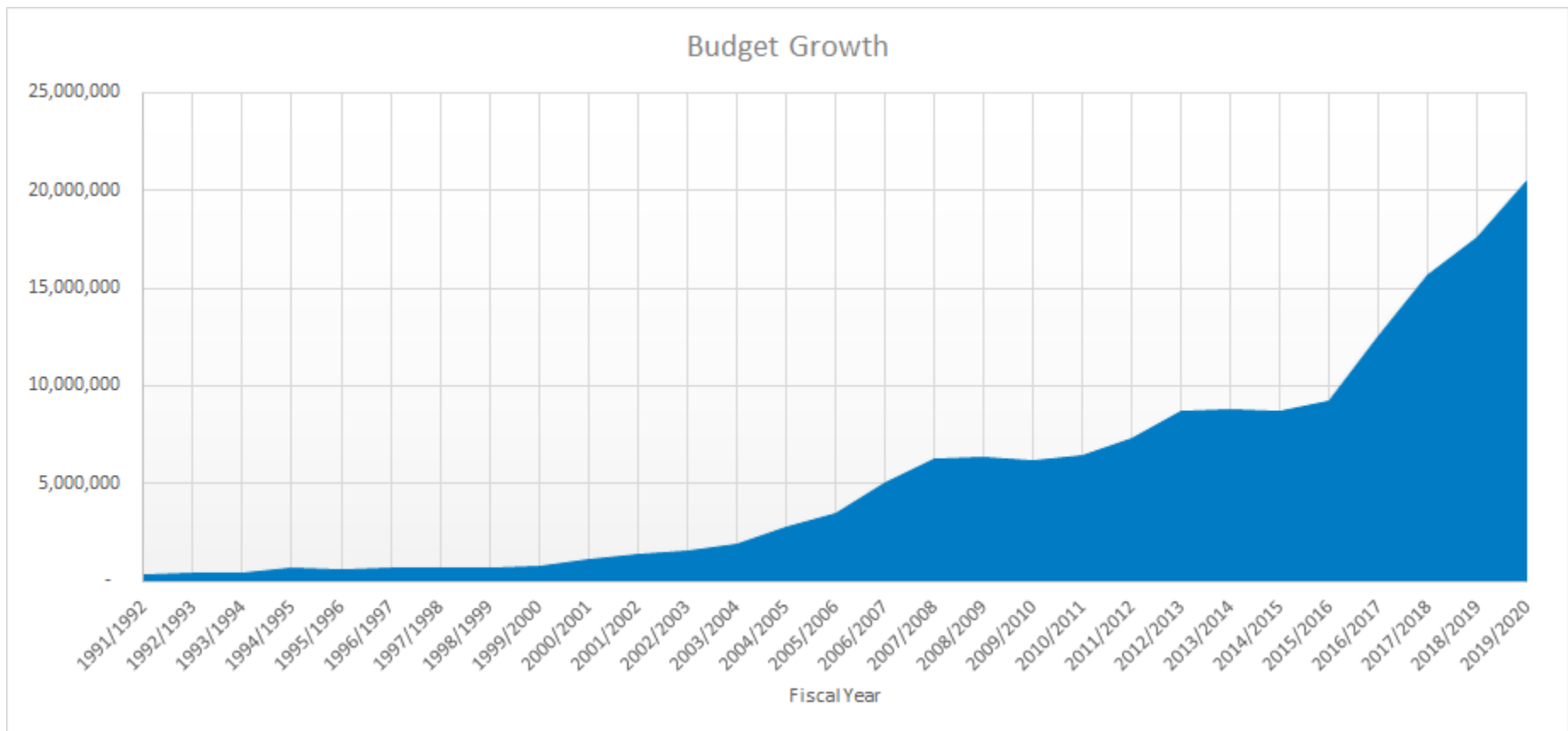


Chart A1.2 Overall General Fund Budget Growth FY91/92 Through FY19/20



**This chart includes all Fund budgets except the Utility Enterprise Fund.*

Chart A1.3 Historical Tax Rates FY91/92 Through FY19/20

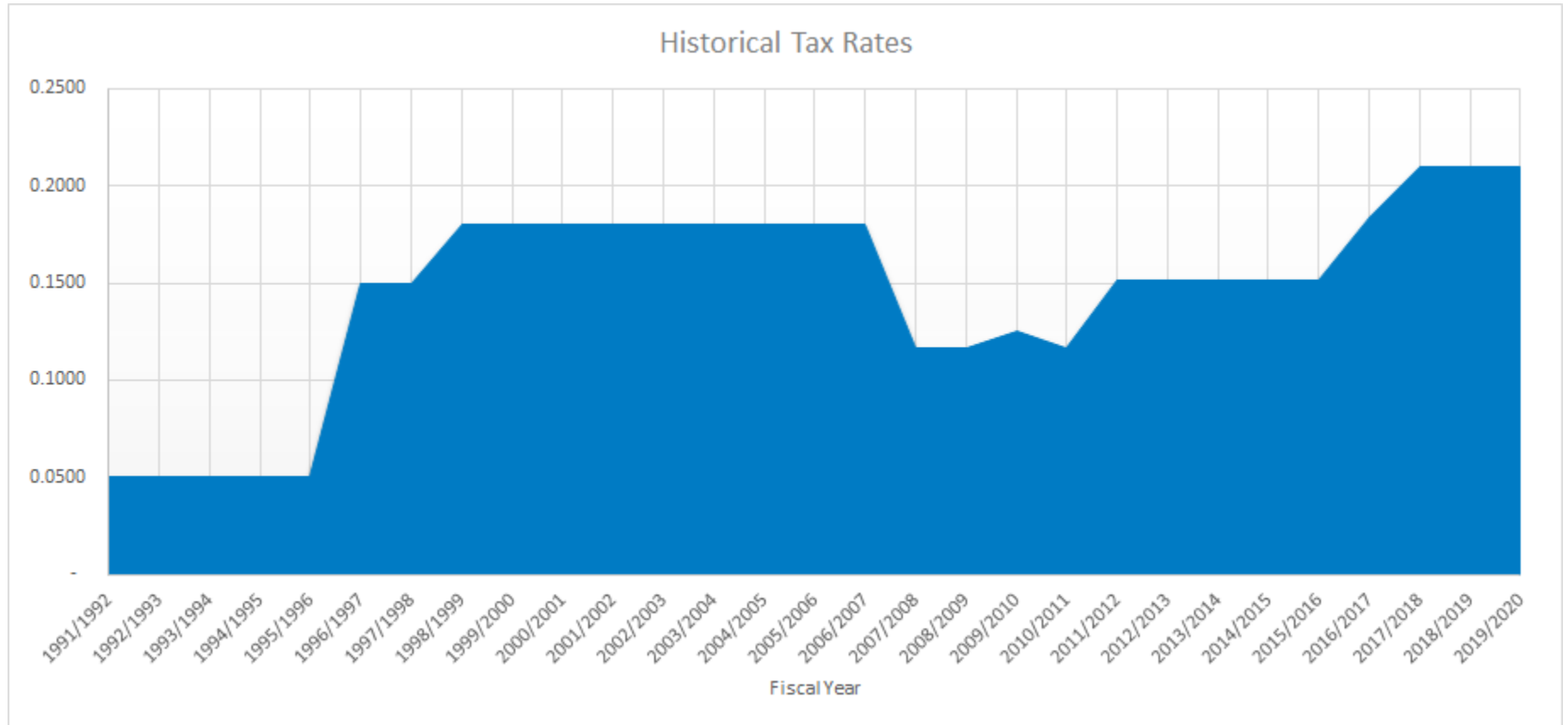


Chart A1.4 Property Valuation Growth FY91/92 Through FY19/20

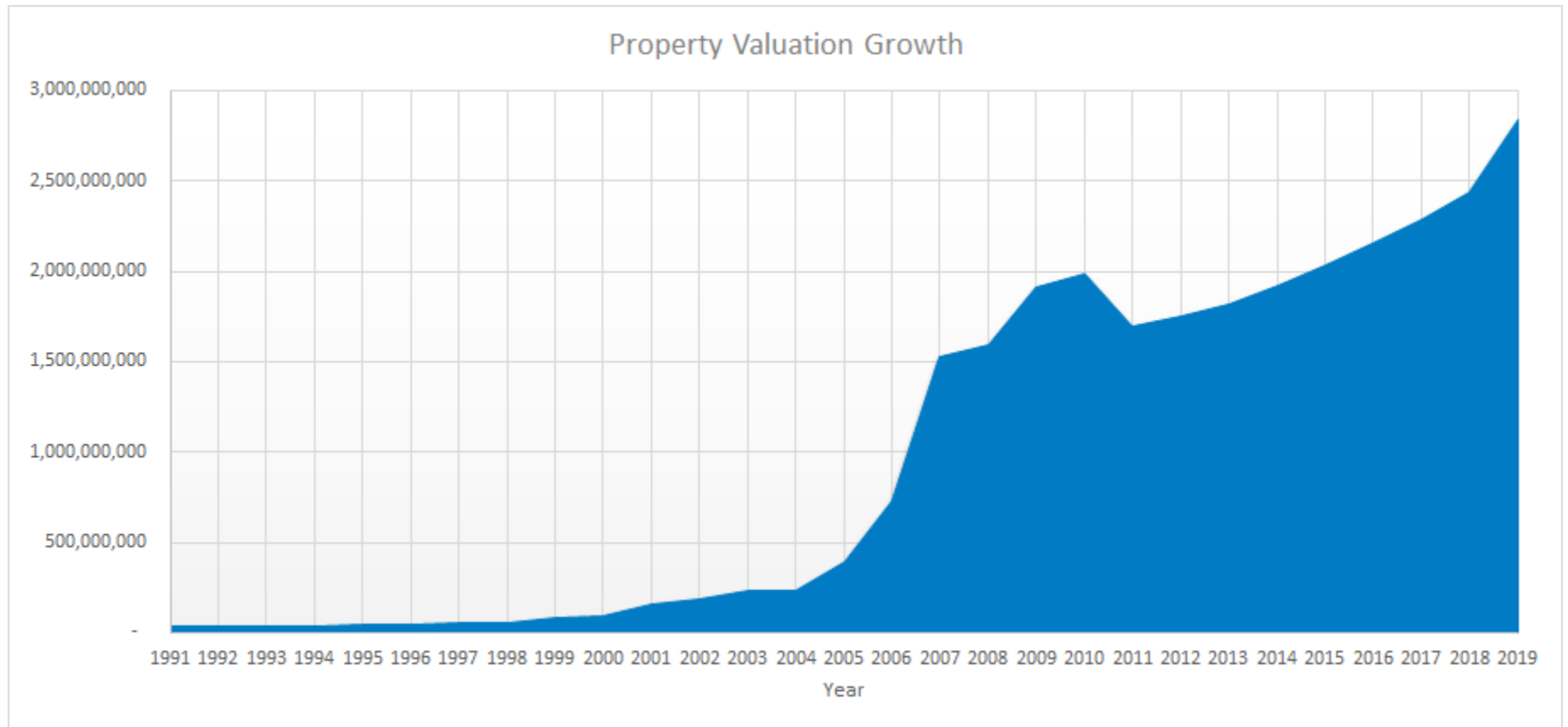


Chart A1.6 Budget Growth Adjusted for Inflation

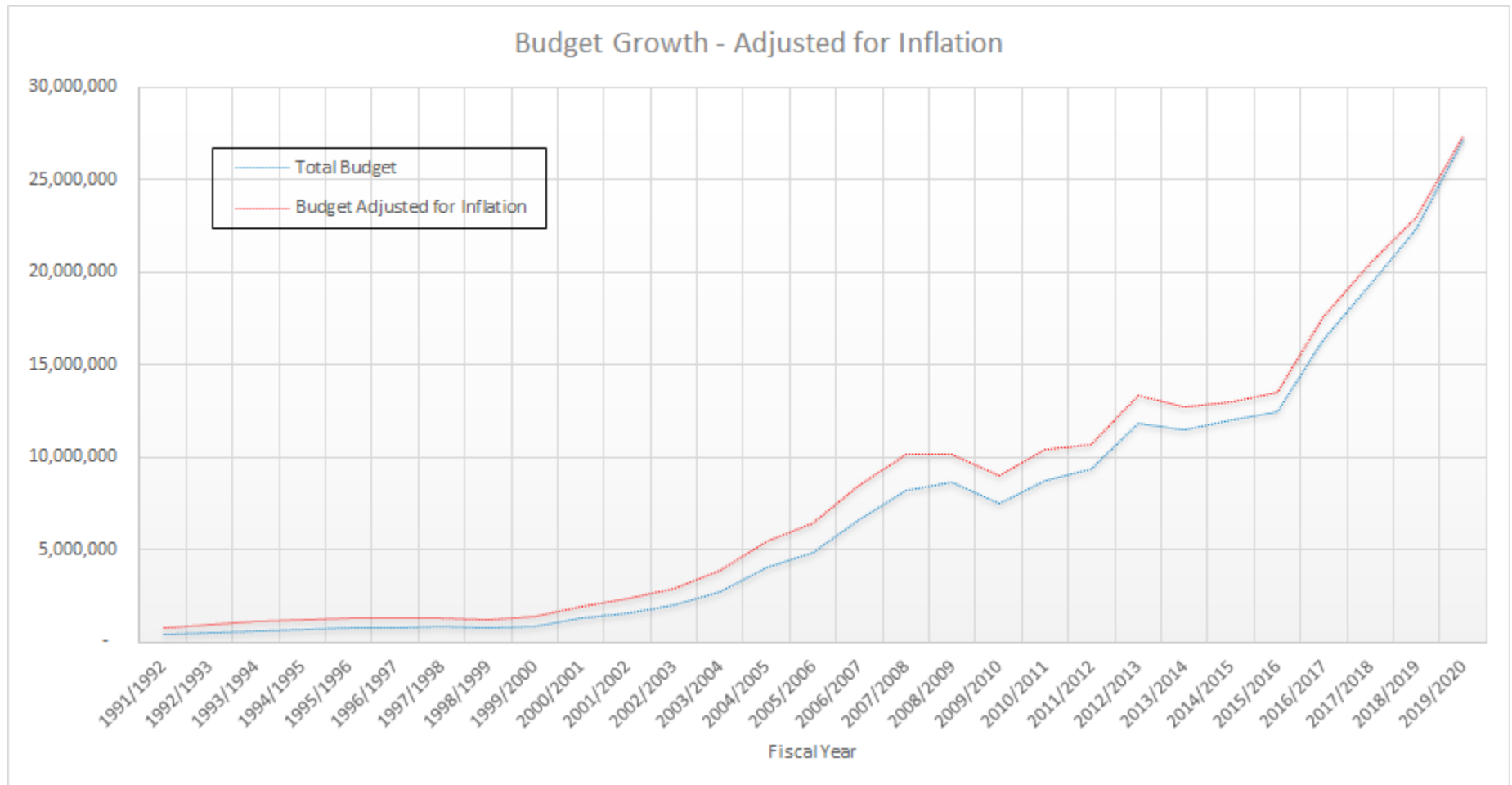


Chart A1.7 Historical Tax Rates Adjusted for Inflation

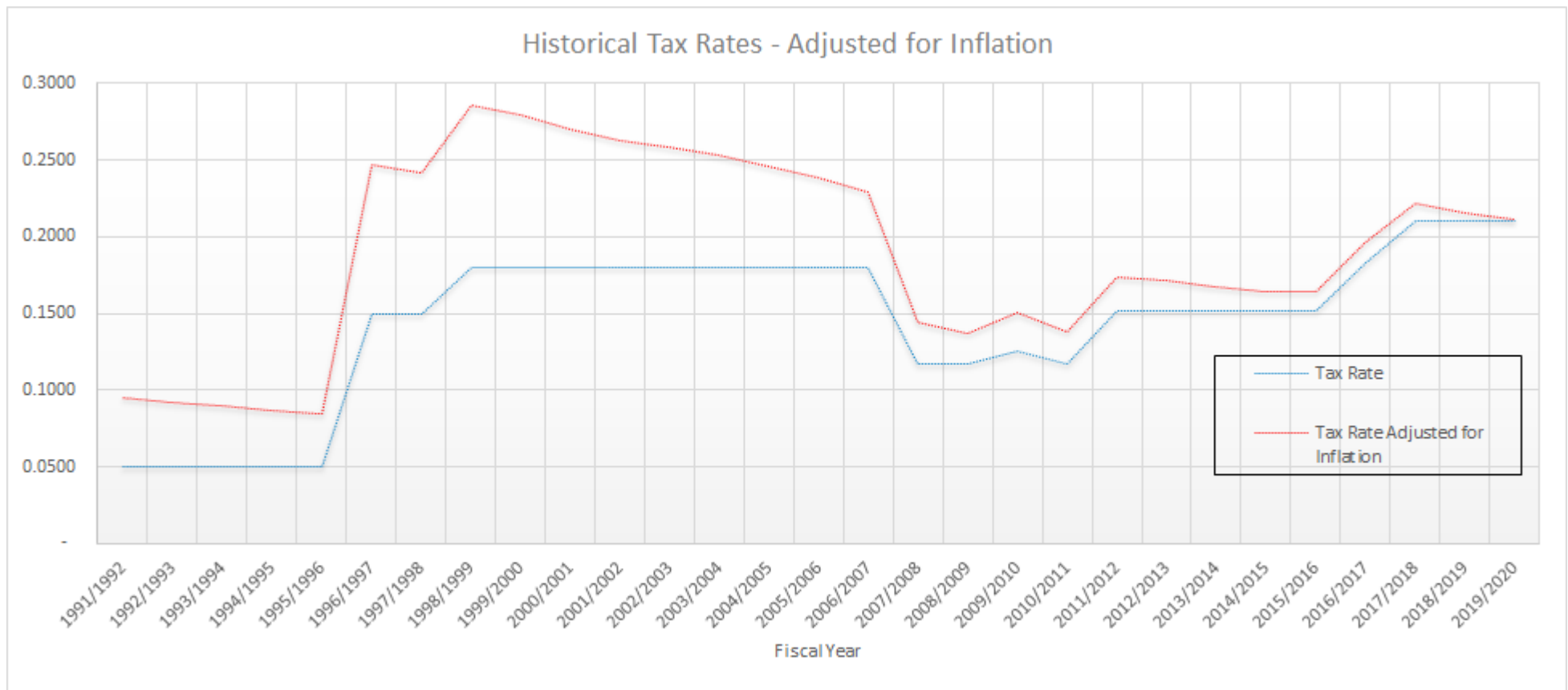


Chart A1.8 Property Valuation Growth Adjusted for Inflation

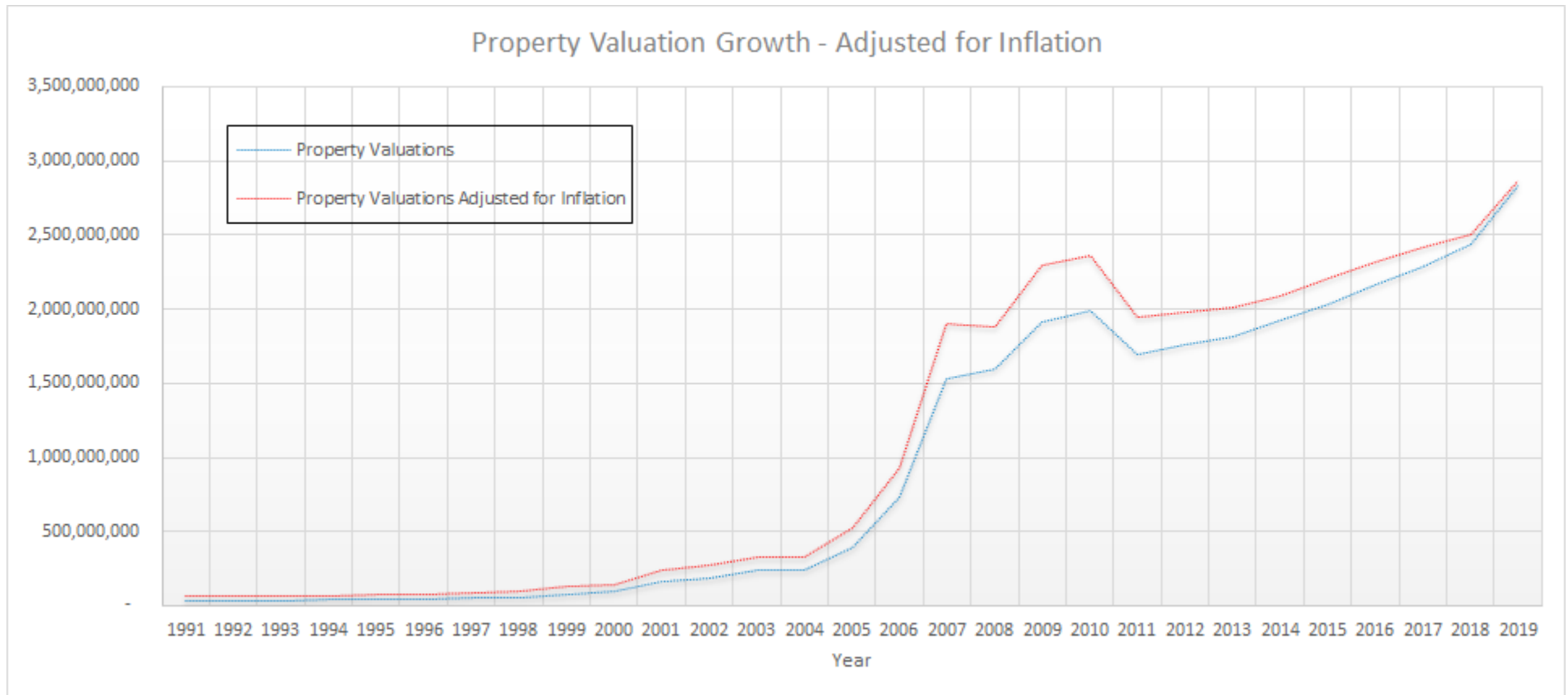
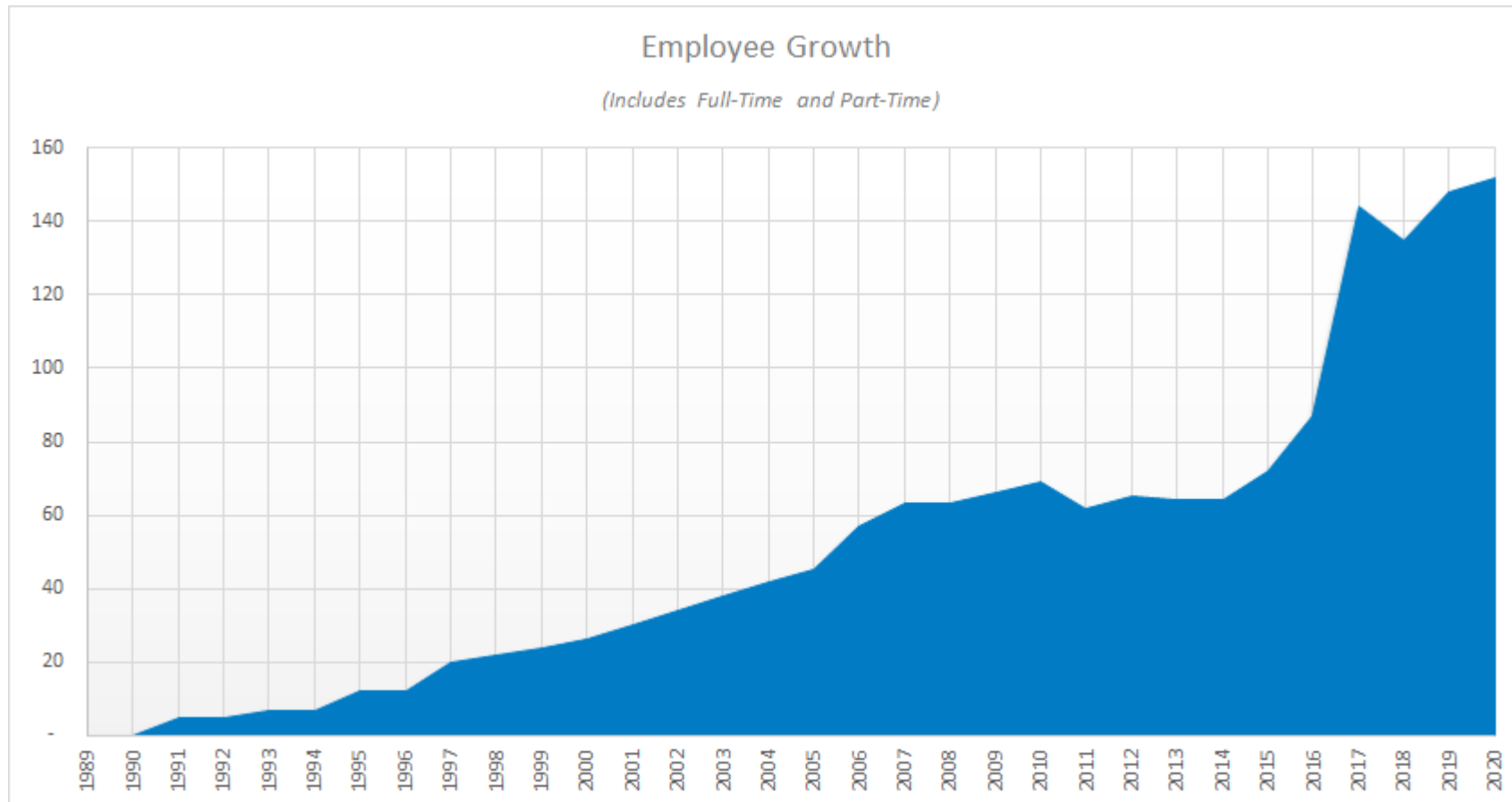


Chart A1.10 Employee Growth 1989 Through April 2020



**The sharp increase in year 2017 was due to the acquisition of the Fire/Rescue department staff.*

Project Revenue Source and Annual Fiscal Cash Flow Out Impact Table

Project	Revenue Source	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Vehicle Maintenance Facility	Pay-as-you-Go	-	-	-	-	75,000	225,000	-	-	-	-
Fire Station #54 (Highway 17/87 South)	Finance	-	-	-	241,170	241,170	241,170	241,170	241,170	241,170	241,170
Fire Apparatus - New	Finance	-	-	-	177,470	177,470	177,470	177,470	177,470	-	-
Fire Apparatus - Replacement	Finance	-	300,780	467,158	633,536	799,914	966,291	665,511	499,134	332,756	166,378
Municipal Operations Center Police Support Facility	Pay-as-you-Go	-	200,000	-	-	-	-	-	-	-	-
Municipal Operations Center Training Area	Finance	-	-	-	-	-	261,527	261,527	261,527	261,527	261,527
Founders Park - Phase 1	Finance	489,000	313,832	313,832	313,832	313,832	313,832	313,832	313,832	313,832	313,832
Founders Park - Phase 2	Finance	-	-	-	-	-	-	-	261,527	261,527	261,527
Founders Park - Phase 3	Finance	-	-	-	-	-	-	-	-	-	261,527
Sturgeon Creek Park - Phase 1	Pay-as-you-Go	-	-	-	-	500,000	-	-	-	-	-
Sturgeon Creek Park - Phase 2	Finance	-	-	-	-	-	-	-	-	261,527	261,527
Cypress Cove Park Expansion	Finance	-	-	-	-	-	-	221,837	221,837	221,837	221,837
Westgate Nature Park and Greenway Improvements	Finance	-	-	-	361,756	361,756	361,756	361,756	361,756	361,756	361,756
Kay Todd Road Park	Pay-as-you-Go	500,000	-	-	-	-	-	-	-	-	-
Brunswick Forest Parkway and Low Country Boulevard Signalized Intersection	Pay-as-you-Go	-	-	-	-	-	-	-	-	-	1,300,000
Baldwin Drive Improvements	Pay-as-you-Go	650,000	-	-	-	-	-	-	-	-	-
Olde Waterford Way Extension	Pay-as-you-Go	500,000	-	-	-	-	-	-	-	-	-
West Gate Drive Improvements	Pay-as-you-Go	290,000	-	-	-	-	-	-	-	-	-
Tradeway Drive Extension	Pay-as-you-Go	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Wayne Street to Royal Street Connection	Pay-as-you-Go	-	-	-	-	100,000	-	-	-	-	-
Cypress Cove Access Road	Pay-as-you-Go	-	-	-	300,000	900,000	-	-	-	-	-
Underground Utilities - Village Road	Finance	-	-	-	-	-	-	-	-	-	150,000
Fiscal Year Cash Flow Out Totals		2,429,000	814,612	780,990	2,027,763	4,469,141	3,547,046	3,243,103	3,338,251	3,255,930	4,801,079

10-Year Projected Financial Details Table - Summary

GENERAL FUND	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Property/Real Property Tax Revenue	8,495,000	9,199,691	9,972,465	12,972,183	14,061,846	15,243,041	16,523,457	17,911,427	19,415,987	21,046,930
Sales Tax Revenue	7,750,000	8,393,250	9,089,890	9,844,351	10,661,432	11,546,331	12,504,676	13,542,564	14,666,597	15,883,924
Fire Fees	4,236,000	4,490,160	4,759,570	5,045,144	5,347,852	5,668,724	6,008,847	6,369,378	6,751,540	7,156,633
Loan Proceeds	1,400,000	-	-	-	-	-	-	-	-	-
Motor Vehicle Tax Balance Revenue	-	585,000	615,000	645,000	675,000	705,000	474,439	518,101	572,954	-
Remaining Revenues	2,335,428	2,382,136	2,429,779	2,478,374	2,527,942	2,578,501	2,630,071	2,682,672	2,736,326	2,791,052
Allocations From	228,791	231,079	233,390	235,724	238,081	240,462	242,866	245,295	247,748	250,225
Transfers From	-	-	-	-	-	-	-	-	-	-
Total Revenue Sources	24,445,219	25,281,316	27,100,093	31,220,775	33,512,153	35,982,058	38,384,355	41,269,437	44,391,152	47,128,765
Operation Budget Totals	20,890,002	22,561,202	24,366,098	26,315,386	28,420,617	30,694,266	33,149,808	35,801,792	38,665,936	41,759,211
Existing General Fund Debt Payments	2,046,000	1,847,917	1,710,652	1,681,447	1,510,355	1,336,068	1,257,321	485,854	474,892	463,930
Transfers to Other Funds	1,294,000	834,612	800,990	1,747,763	2,489,141	2,567,046	2,263,103	2,358,251	2,275,930	3,192,453
Total General Fund Expenditures	24,230,002	25,243,731	26,877,740	29,744,597	32,420,114	34,597,381	36,670,232	38,645,898	41,416,758	45,415,594
Estimated Rollover	215,217	37,586	222,353	1,476,178	1,092,039	1,384,677	1,714,124	2,623,540	2,974,393	1,713,171
Estimated Available Fund Balance	7,267,096	7,304,681	7,527,034	9,003,212	10,095,251	11,479,928	13,194,052	15,817,592	18,791,985	20,505,156
As a % of Current Year Revenue	29.7%	28.9%	27.8%	28.8%	30.1%	31.9%	34.4%	38.3%	42.3%	43.5%

10-Year Projected Financial Details Table – Methodology

The following tables provide additional details in defining the methodology used in calculating the financial projections, as shown on the previous page.

PROPERTY TAX	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Property/Real Property Valuation	3,394,720,000	3,679,876,480	3,988,986,104	4,324,060,937	4,687,282,056	5,081,013,748	5,507,818,903	5,970,475,691	6,471,995,649	7,015,643,284
YOY Increase Percentage	12.0%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%
Property/Real Property Tax Revenue	8,495,000	9,199,691	9,972,465	12,972,183	14,061,846	15,243,041	16,523,457	17,911,427	19,415,987	21,046,930
Tax Rate	0.2500	0.2500	0.2500	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
Percent Increase	19.0%	0.0%	0.0%	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

From FY16/17 to FY2020/2021, the average annual increase in property valuation was 8.4%. The valuation projection for FY21/22 is calculated at 12% which is the valuation provided by the Brunswick County Tax Office as of the publication of this Plan. As the growth of the Town continues to increase, the following nine years are then based on the 8.4% average annual increase. The resulting property/real property tax revenue is calculated using these valuation projections and the projected tax rate, which is \$0.25 per \$100 for FY21/22 through FY23/24, and \$0.30 per \$100 for FY24/25 through FY30/31.

SALES TAX	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Sales Tax Revenue	7,750,000	8,393,250	9,089,890	9,844,351	10,661,432	11,546,331	12,504,676	13,542,564	14,666,597	15,883,924
YOY Increase Percentage	30.2%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%

Sales tax revenue increases for the last five years have averaged 8.3%. This source of revenue has continued to increase with the growth in population. The Plan continues to calculate an increase of 8.3% for each projected year.

FIRE FEE	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Fire Fees	4,236,000	4,490,160	4,759,570	5,045,144	5,347,852	5,668,724	6,008,847	6,369,378	6,751,540	7,156,633
YOY Increase Percentage	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

As mentioned previously, the Town strives to collect an amount of fire fees equal to the Fire/Rescue department's operational expenditures. During FY19/20 and FY20/21, the Town requested an increase in fire fees of 20% and 10%, respectively, in an effort to cover the increase in the department's operational expenditures. The Plan calculates an annual increase in fire fee revenue of 6% to follow a more consistent rate of growth moving into the future as staff continues to make the purchase of higher priced items less of a bulk, one-time purchase and more of a stable year to year purchase.

MOTOR VEHICLE TAX	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Municipal Vehicle Tax (MVT) Revenue	555,000	585,000	615,000	645,000	675,000	705,000	735,000	765,000	795,000	825,000
YOY Increase # of Vehicles per Year	18,500	19,500	20,500	21,500	22,500	23,500	24,500	25,500	26,500	27,500

The Municipal Vehicle Tax (MVT) revenue is calculated at \$30.00 per number of vehicles in the Town limits. In the projections, the number of vehicles is increased by 1,000 each year to account for an average of two vehicles for every household moving within the Town. These projections will not fully be realized on the 10-Year Projected Details Table – Summary MVT revenue line item, as portions in FY21/22 and FY27/28 through FY30/31 are allocated to the Public Services – Streets Projects as detailed below.

POWELL BILL	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Powell Bill Revenue	600,000	619,800	640,253	661,382	683,207	705,753	729,043	753,101	777,954	803,626
YOY Increase Percentage	5.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%

Powell Bill (PB) revenue over the last four years has averaged 4% annually. To be conservative, the Plan projects an annual increase of 3.3%.

As previously mentioned in the Taxes, Fees, and County/State Distributions subsection, MVT and PB revenues are strictly to be used for street projects, such as maintaining, repairing, or constructing roads. The table below details how the PB and MVT revenues are allocated each year.

In FY21/22 and FY30/31, the Annual Fiscal Cash Flow Out Impacts from the Street Capital Projects are higher than the allocation of both the PB and MVT revenue estimates, therefore, an allocation from the General Fund is required (General Fund Balance Allocated line item.) If all of the estimated PB revenue is not applied to a street project in a particular year, the funds will be held in the PB Reserve for future use. In FY22/23 through FY26/27, the Annual Fiscal Cash Flow Out Impacts from the Street Capital Projects are able to be funded by PB reserve funds which have carried through from previous years. In FY27/28 through FY29/30, the Annual Fiscal Cash Flow Out Impacts from the Street Capital Projects utilize the remainder of the PB reserve funds, therefore, MVT revenue is allocated to fund the difference.

PUBLIC SERVICES-STREETS PROJECTS	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Annual Fiscal Cash Flow Out Impacts	1,440,000	-	-	300,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	2,450,000
Powell Bill (PB) Revenue	(600,000)	(619,800)	(640,253)	(661,382)	(683,207)	(705,753)	(729,043)	(753,101)	(777,954)	(803,626)
Motor Vehicle Tax (MVT) Revenue	(555,000)	-	-	-	-	-	(260,561)	(246,899)	(222,046)	(825,000)
PB Fund Balance Allocated	-	-	(619,800)	(1,260,053)	(1,621,435)	(304,643)	(10,396)	-	-	-
PB Fund Reserve Balance	285,000	(619,800)	(1,260,053)	(1,621,435)	(304,643)	(10,396)	-	-	-	821,374
General Fund Balance Allocated	285,000	-	-	-	-	-	-	-	-	821,374

OTHER REVENUE	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Remaining Revenues	2,335,428	2,382,136	2,429,779	2,478,374	2,527,942	2,578,501	2,630,071	2,682,672	2,736,326	2,791,052
YOY Increase Percentage	22.6%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

The Other Revenue line item includes revenue collected from sources such as franchise tax, beer and wine tax, Parks and Recreation and Cultural Resources fees, zoning and sign permits, interest income, income from the sale of fixed assets, and miscellaneous revenue items. These sources of revenue have historically varied, sometimes significantly, from year to year with unbudgeted external economic factors considered. Therefore, the projections for these have been conservatively calculated at a 2% increase each year.

ALLOCATIONS	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Allocations From	228,791	231,079	233,390	235,724	238,081	240,462	242,866	245,295	247,748	250,225
YOY Increase Percentage	-39.7%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

The Allocations From line item includes an allocation from the Building Inspections department for overhead including Administration, HR, and Finance personnel costs, as well as some IT and facility costs. These are calculated as a ratio of Building Inspections headcount to Town-wide headcount and are projected to increase at 1% per year.

OPERATING EXPENSES	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Operation Budget Totals	20,890,002	22,561,202	24,366,098	26,315,386	28,420,617	30,694,266	33,149,808	35,801,792	38,665,936	41,759,211
YOY Increase Percentage	12.6%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

The Operation Budget Totals consist of all the service department operational budgets. The four-year average increase is 26.1%, but this includes the addition of the Fire/Rescue department, as well as the purchase of related equipment and apparatus. The FY21/22 increase is projected at 12.6% but then levels with a constant 8% annual increase for the remaining nine years. The increases each year are mainly attributable to the addition of new personnel positions, related benefit and equipment or vehicle purchases, as well as for improvements in services and overall economic price increases for existing services. These expenditures will not fluctuate as dramatically as revenue in periods of a tax rate increase as the majority of the tax rate increases are allocated to new capital projects, rather than increases in operational budgets.

EXISTING DEBT	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Existing General Fund Debt Payments	2,046,000	1,847,917	1,710,652	1,681,447	1,510,355	1,336,068	1,257,321	485,854	474,892	463,930

The Existing General Fund Debt Payments are set for debt already existing as of June 30, 2020, per bank amortization schedules. These do not include any of the debt financing payments for the capital projects that are included in the Plan to be financed.

TRANSFERS TO	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Transfers To Capital Projects	1,274,000	814,612	780,990	1,727,763	2,469,141	2,547,046	2,243,103	2,338,251	2,255,930	3,172,453
Transfers to Other Funds	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	1,294,000	834,612	800,990	1,747,763	2,489,141	2,567,046	2,263,103	2,358,251	2,275,930	3,192,453

The Transfer to Capital Projects line item is calculated based upon the total of the previously detailed project costs for Facilities, Public Safety, Parks, and any additional amounts required for the Public Services-Streets projects, after allocating Powell Bill and MVT revenue projections. The Transfers to Other Funds line item is the allocation to the Law Enforcement Officer Separation Fund which is defined in Article 12D of the North Carolina General Statutes.

Estimated Rollover	215,217	37,586	222,353	1,476,178	1,092,039	1,384,677	1,714,124	2,623,540	2,974,393	1,713,171
Estimated Available Fund Balance	7,267,096	7,304,681	7,527,034	9,003,212	10,095,251	11,479,928	13,194,052	15,817,592	18,791,985	20,505,156
As a % of Current Year Revenue	29.7%	28.9%	27.8%	28.8%	30.1%	31.9%	34.4%	38.3%	42.3%	43.5%

The Estimated Rollover line item is the amount of excess revenues over expenditures for each fiscal year. The Estimated Available Fund Balance includes the fund balance as of June 30, 2020 plus or minus the calculated rollover amounts each projected year. The % of Current Year Revenue has averaged 57.4% over the last four years. Council has adopted a Fund Balance Policy stating available fund balances at the close of each fiscal year should be at least 35% of the total General Fund budget. The projections included in the Plan are aimed to increase the available fund balance to at least the 35% level, with the long-term intent to be higher so the Town can be better prepared for emergencies when the need arises.

Council Goals and Related Objectives

The following list of objectives were last updated in January 2019 by Council and staff.

Public Safety

The service area of Public Safety is one of the fundamental services of the Town and is necessary to ensure a community where other services and enhancements can be provided and flourish. Public safety is accomplished through police, fire and rescue, and emergency management for the Town.

Goal: *To be the safest southeastern NC town through preventative and responsive emergency services and citizen engagement.*

This overarching goal is accompanied by several specific objectives and task directives. Public Safety improvements include the following:

- Continue to maintain or increase the current staffing ratio as the population increases, based upon completion of an updated Patrol Staffing Analysis initiative, while also ensuring that each division is provided with the equipment to safely and efficiently conduct law enforcement activities at a level that citizens expect and within current Town policy.
- Create a collaboration between neighborhood groups, other law enforcement agencies, and the Town to decrease crime in residential areas.
- Decrease the number of vehicle collisions through innovative measures including increased enforcement of current traffic laws by the Street Crimes Unit who still have the ability to address other criminal activity.
- Educate the population in terms of crime prevention by creating and utilizing a full-time crime prevention and community resource officer and/or unit to target crimes that affect our at-risk population (financial crimes and residential scams).
- Assist other agencies in protecting our schools and public buildings by focusing on and working with other agencies to maximize resources, such as officers joining the Cape Fear Regional SWAT Team which also provides our agency with access to advanced equipment, training, and other resources to be used during critical incidents.
- Combat the regional opioid crisis by increasing resources that focus on drug interdiction, such as assigning an investigator to the DEA Task Force, employing two certified diversion investigators, and a certified supervisor.
- Provide the number of trained and effective firefighters necessary to meet the Effective Response Force (ERF), as identified by the Center for Public Safety Excellence and recommended by the National Fire Protection Association 1710 Standard, for a reported structure fire in a moderate risk occupancy (i.e. house fire), and to work towards meeting the ERF for high and special risk occupancies (i.e. apartment and commercial buildings) through staffing levels and automatic aid agreements.
- Establish a Fire Training and Safety Division to create and coordinate a comprehensive, mission-focused annual training plan to include daily and monthly regular in-service company and multi-company training.

- Create and further develop a Community Risk Reduction and Education Division within the Fire/Rescue department that would encompass the coordination of fire code inspections and plan reviews with the Town's Planning department and provide community risk reduction public education to the community.
- Development of a Community Risk Assessment Standards of Cover plan within the Fire/Rescue department that identifies the following four items:
 - A baseline of current fire response performance delivery levels,
 - Benchmarks identifying future target levels of performance,
 - Identification of performance gaps between the benchmark and future target levels, and
 - Establishment of goals to close any identified gaps, based upon local needs, available resources, and circumstances.

Goal: *To be a town well prepared for, responsive to, and able to recover from natural and man-made hazards.*

This goal is accomplished by focusing on the following objectives:

- Develop periodic Incident Command System (ICS) training that incorporates all emergency services and other town departments in a tabletop exercise.
- Maintain stores of equipment essential in responding to and recovering from a man-made or natural disaster.
- Establish a pro-active mindset toward education and mitigation.
- Reduce sheltering risks in Leland during emergencies and transitions.

Public Services (Infrastructure)

The service area of public services involves the infrastructure of the Town, including streets, water and sewer utilities, storm drainage, and other facilities included within the Town's rights-of-way.

Goal: *Be a safe and reliable utilities service provider.*

Goal: *Be a resilient, sustainable and environmentally conscious community.*

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

The objectives to accomplish these goals include the following:

- Maintain, improve, and review the quality of infrastructure to ensure the utilities earn a rate of return sufficient for our long-term economic viability.
- Provide customers with reliable, up-to-date, responsive, and timely utility service.
- Maintain reasonable utility rates for residential and business consumers that are consistent with industry standards for service and safety.
- Advocate for improved regional transportation infrastructure.
- Improve intersection safety.
- Improve lighting and visibility along roadways and other public facilities for safety and security concerns.

Business & Neighborhood Enhancement

The Business & Neighborhood Enhancement service area includes economic development, planning, zoning, building inspections, and code compliance.

Goal: *Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.*

Goal: *Be a well-positioned town within the economic and tourism markets in the southeastern North Carolina region.*

Goal: *Be a town that leverages our proximity to area beaches, blue-ways, air and nautical ports, rail connections, neighboring municipalities and institutions of higher learning.*

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

Objectives associated with these goals include the following:

- Maintain adequate staffing levels
- Adhere to the 2020 Master Plan implementation schedule
 - Hire a planning consultant to prepare a Unified Development Ordinance (UDO)
 - Work closely with the TDA to develop common initiatives and a common brand
- Develop and begin implementing a Greenway Plan for Leland.
- Implement the recommendations of the Town of Leland Pedestrian Plan, the Collector Street Plan, and the Comprehensive Bicycle Plan.
- Improve the Town's Public Fire Protection Classification from the current Class 4 rating to a Class 3, and work towards reaching a Class 2 rating. This rating is used by insurance companies for underwriting and to calculate premiums for the fire portion of property insurance.

Public Places

Public Places is a service area that supports both external and internal facilities of the Town. The services include parks, recreation, programs and events, arts, facility maintenance, and organization support.

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

The objectives related to this goal are:

- Complete previously initiated park and facility development projects
 - Complete engineering design and begin construction of the first phase of the Founders Park.
 - Complete acquisition of parcels for the future Sturgeon Creek Park and obtain necessary dredging permits for NC Wildlife boat access.
 - Initiate and complete schematic and engineering design for Sturgeon Creek Park.
 - Obtain properties for future park development as outlined in the updated Parks, Recreation and Open Space (PROS) Plan.
 - Complete engineering design and complete construction of road access into Cypress Cove Park.

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

The objectives associated with this goal are:

- Identify lands within the Leland area prime for conservation and pursue partnerships with conservation organizations to enter lands or portions thereof into protection.
- Identify and proactively plan for land within Town boundaries that is susceptible to flooding and poor drainage from development and natural conditions.
- Review policies, procedures, and operations to determine their environmental sustainability and make adjustments as necessary to improve efficiencies.
- Encourage residential and commercial development that preserves natural, indigenous landscaping.

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

The objectives to accomplish this goal include:

- Implement the recommendations of the Parks, Recreation and Open Space (PROS) Plan.

- Further develop recreation offerings and special events through partnerships, to include, Christmas activities, large-scale events and festivals, a Veterans event, National Night Out, Cop Camp, and LCAC events.

Internal Support

The Internal Support service area is the organizational infrastructure that enables all the other service areas to function appropriately and provides the necessary resources to lead and accomplish the goals and objectives of the Town and the organization.

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

Goal: *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.*

The objectives associated with these goals include:

- Provide appropriate Information Systems by incorporating necessary enhancements, policies, and procedures to provide effective internal and external customer service.
 - Incorporate Agenda Management Video/Minutes systems to provide transparency.
- Implement Town-wide policy/procedure enhancement and consolidation.
- Continue research and development of appropriate systems to provide for improved citizen financial transparency.
- Improve citizen engagement through interactive software/statistical reporting.
- Make decisions with the highest ethical standards and integrity while efficiently expending Town resources.

Organizational Charts

The following pages provide the departmental organizational charts for the Town of Leland.

Maps

The following pages contain Town maps including:

1. Municipal Limits
2. Annexations
3. 2045 Planning Area